

October 11, 2013

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7th Place East, Suite 350  
St. Paul, Minnesota 55101-2147

RE: Comments of Minnesota Department of Commerce, Division of Energy Resources  
Docket No. E002/PA-13-484

Dear Dr. Haar:

Attached are the comments of the Minnesota Department of Commerce, Division of Energy Resources (Department or DOC) in the following matter:

Northern States Power Company's d/b/a Xcel Energy's Petition for Approval of a Transfer and Exchange of Transmission Assets with Great River Energy

The petition was filed on June 11, 2013. The petitioner is:

Paul J. Lehman  
Manager, Regulatory Compliance and Filings  
Xcel Energy Services Inc.  
414 Nicollet Mall, 7<sup>th</sup> Floor  
Minneapolis, MN 55401

The Department recommends approval pending our final review of the accounting and is available to answer any questions the Commission may have.

Sincerely,

/s/ DALE V. LUSTI  
Financial Analyst

DVL/sm  
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE

DOCKET No. E002/PA-13-484

**I. SUMMARY OF PROPOSAL**

On June 11, 2013, Northern States Power Company d/b/a Xcel Energy (NSPM or the Company) filed a petition with the Minnesota Public Utilities Commission (Commission) pursuant to Minnesota Statutes § 216B.50 seeking approval to consummate a tax-free ownership exchange of certain transmission assets with Great River Energy (GRE) (Asset Exchange Agreement or Agreement). NSPM provides on page 1 of its petition that NSPM will exchange its transmission assets at GRE's Benton County substation for GRE's transmission assets at NSP's Carver County, Coon Creek, Wakefield, and Wilmarth substations. The Company states on page 6 that since the transmission facilities to be transferred to GRE have a net book value of approximately \$3.9 million (as of year-end 2012) and the GRE transmission assets to be transferred to NSPM have a net book value of approximately \$3.2 million, GRE will provide a net Equalization Payment of approximately \$722,000 to NSPM. The Company states on Page 8 that the effect of this transaction will be a reduction to rate base of approximately \$722,000. This will not have a material effect on the Company's net transmission plant, which was approximately \$1.5 billion as of year-end 2012. The Company states that the asset exchange will better define the ownership and operation of transmission assets within each Party's substations, and will also simplify compliance with North American Electric Reliability Corporation (NERC) reliability standards.

The Agreement contains a contingency which requires Commission approval under Minn. Stat. §216B.50 prior to closing.<sup>1</sup>

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<sup>1</sup> See the Agreement, Section 2.5(c) – Exhibit A of NSP's petition.

## **II. DESCRIPTION OF THE PARTIES AND BACKGROUND**

### **A. NORTHERN STATES POWER COMPANY**

NSPM is a corporation created and organized under the laws of the State of Minnesota, with its principal office in the City of Minneapolis, Minnesota. NSPM is authorized to do business in the States of Minnesota, North Dakota, and South Dakota. NSPM owns and operates approximately 4,956 miles of electric transmission facilities at 34.5 kV voltage level and above, and 592 substations; resulting in total Gross Transmission Plant of approximately \$2.12 billion and Net Transmission Plant of approximately \$1.46 billion.<sup>2</sup> NSPM is a transmission owning member of MISO.

### **B. GREAT RIVER ENERGY**

GRE is a generation and transmission cooperative corporation organized under the laws of the State of Minnesota with its principle business office in Maple Grove, Minnesota that supplies the electric requirement for 28 member distribution cooperatives, located primarily in Minnesota, North Dakota, and Wisconsin. It is the second largest power supplier in Minnesota next to NSPM. GRE was formed effective January 1, 1999, when Cooperative Power Association and United Power Association merged. GRE owns and operates approximately 4,600 miles of transmission facilities and 109 transmission substations in Minnesota, North Dakota, and Wisconsin. GRE is a transmission owning member of the MISO.

### **C. BACKGROUND**

According to the Company at pages 1 and 2, this petition has many similarities to a prior petition to approve an asset exchange agreement between the Parties approved by the Commission in 2006 in *In the Matter of Northern States Power Company's d/b/a Xcel Energy's Petition for Approval of a Transfer and Exchange of Transmission Assets with Great River Energy and Member Cooperatives*, Docket No. E002/PA-06-932 (2006 Asset Exchange Docket).<sup>3</sup>

## **III. DEPARTMENT ANALYSIS**

### **A. STATUTORY REQUIREMENTS**

Minnesota Statutes section 216B.50, subd. 1, states,

No public utility shall sell, acquire, lease or rent any plant as an operating unit or system in this state for a total consideration in excess of \$100,000, or merge or consolidate with another public utility operating in this

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<sup>2</sup> See FERC Financial Report, FERC Form No. 1, Annual Report, Northern States Power Company – Minnesota (2012).

<sup>3</sup> MPUC Order dated October 16, 2006 in Docket No. E002/PA-06-932.

state without first being authorized so to do by the commission. Upon the filing of an application for the approval and consent of the commission thereto the commission shall investigate, with or without public hearing, and in case of a public hearing, upon such notice as the commission may require, and if it shall find that the proposed action is consistent with the public interest it shall give its consent and approval by order in writing. In reaching its determination the commission shall take into consideration the reasonable value of the property, plant, or securities to be acquired or disposed of, or merged and consolidated.

The Minnesota of Department Commerce, Division of Energy Resources (Department) considers the exchange of the transmission facilities between NSPM and GRE to fall under the purview of the Commission, under Minn. Stat. § 216B.50 and corresponding Minn. Rules Part 7825.1600 and 1800. The Department considers the primary issue in this petition to be whether the exchange of the transmission facilities between NSPM to GRE at net book value is consistent with the public interest.

The Department discusses this issue further below.

*B. FILING REQUIREMENTS*

7825.1800 FILING REQUIREMENTS FOR PETITIONS TO ACQUIRE PROPERTY.

Petitions for approval to acquire property shall contain one original and three copies of the following information, either in the petition or as exhibits attached thereto:

- A. Petitions for approval of a merger or of a consolidation shall be accompanied by the following: the petition signed by all parties; all information, for each public utility, as required in parts [7825.1400](#) and [7825.1500](#); the detailed reasons of the petitions and each party for entering into the proposed transaction, and all facts warranting the same; the full terms and conditions of the proposed merger or consolidation.
- B. Petitions for approval of a transfer of property shall be accompanied by the following: all information as required in part [7825.1400](#), items A to J; the agreed upon purchase price and the terms for payment and other considerations.

- C. A description of the property involved in the transaction including any franchises, permits, or operative rights, and the original cost of such property, individually or by class, the depreciation and amortization reserves applicable to such property, individually or by class. If the original cost is unknown, an estimate shall be made of such cost. A detailed description of the method and all supporting documents used in such estimate shall be submitted.
- D. Other pertinent facts or additional information that the commission may require.

Minnesota Rule 7825.1800, subparts B, C and D above specifically address the issue of transfer of property. NSPM has provided the required information for Minnesota Rule 7825.1800 subparts B, C and D in its filing.

The Department agrees with Xcel that the information requested in Minnesota Rule 7825.1400 (as referenced in Minnesota Rule 7825.1800, subpart B) is information relevant to a capital structure filing and is required for purposes of investigating the issuance of securities. However, NSPM stated on page 6 of its petition that it believes this information has no relevance in determining whether the asset exchange is in the public interest. Therefore, NSPM requested a variance of such filing requirements for purposes of its petition. NSPM indicated that the requirement to provide this information would impose an excessive burden on the Company, and granting a variance would not conflict with any statutory provisions or adversely affect the public interest. The Commission has granted a variance in similar prior circumstances; including a similar asset exchange agreement between the Parties approved by the Commission in the 2006 Asset Exchange Docket. The Department agrees with NSPM that information required by Minnesota Rule 7825.1400 relates to capital structure filings and is not applicable to the current petition. As a result, the Department recommends the Commission grant NSPM a waiver, if needed, regarding the filing requirements under Minnesota Rule 7825.1400.

### C. *OTHER REQUIRED REGULATORY APPROVALS*

On August 5, 2013, Xcel provided a courtesy copy of its August 2, 2013 filing for Federal Energy Regulatory Commission (FERC) approval (if necessary) of the transmission asset exchange under Section 203 of the Federal Power Act.<sup>4</sup> The Department notes that FERC approved the proposed asset transfer and exchange on September 19, 2013 with one requirement;

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<sup>4</sup> As noted by Xcel in its August 2, 2013 petition to FERC in Docket No. EC13-133-000, the Federal Power Act (FPA) requires FERC approval only for asset transactions involving \$10 million or more. In a prior similar NSPM transmission asset exchange with GRE in 2006, FERC determined the exchange transaction was not subject to Section 203 of the FPA and dismissed the Section 203 application. However, since that ruling, FERC has approved several Section 203 applications submitted by, *inter alia*, ITC Midwest, LLC (ITC Midwest) involving acquisition of jurisdictional transmission facilities of significantly less than \$10 million. Given this uncertainty, NSPM submitted its petition in to FERC.

that the asset transfer be recorded in Account 102, Electric Plant Purchased or Sold. The Department understands, through conversation with the Company, that NSPM concluded that since FERC Account 102 will be used as a temporary spot to accomplish asset transfers in and out, the sale transaction could be accomplished in the same accounting month and the FERC Account 102 would not have any balance at the end of the accounting period. Thus, no modification to the Company's proposed accounting as filed in this petition is necessary.

After conversation with the Company, the Department was informed that no other regulatory approvals are needed.

Based on the Department's review it appears that NSPM has have made all necessary filings to state and federal agencies.

*D. ANALYSIS OF THE EXCHANGE OF TRANSMISSION FACILITIES BETWEEN NSP AND GRE AT NET BOOK VALUE*

*1. Standard for Review of the Asset Exchange*

The Company stated on page 4 of its petition that Minn. Stat. §216B.50 governs the Commission's review of the proposed transmission asset exchange transaction. According to the Company on pages 4-5 of its petition, the Commission agreed and adopted the reasoning of the Department in the 2006 Asset Exchange Docket, whereby the Department considered the exchange of transmission facilities to fall under the purview of the Commission under Minn. Stat. 216B.50 and corresponding Rules Parts 7825.1600 and 1800. The Department considered the primary issue to be whether the exchange of transmission facilities between NSPM and GRE at net book value to be consistent with the public interest.

The Company stated at page 5 of its petition that the instant petition is consistent with prior cases where the Commission determined that this public interest standard "does not require an affirmative finding of public benefit, just a finding that the transaction is compatible with the public interest." *In the Matter of the Proposed Merger of Minnegasco, Inc. With and Into ARKLA, Inc.*, ORDER APPROVING MERGER, Docket No. G008/PA-90-604 (1990). *See also, In the Matter of the Proposed Merger of Minnegasco, Inc. With and Into Houston Industries, Inc. and Houston Lighting and Power Co.*, Docket No. G008/PA-96-950 (1997).

When the Department analyzes whether a proposed transaction is consistent with the public interest, the more benefits the Company is able to show, the easier it is for the Department to support approval of a given transaction. There have also been many proceedings where the Department has required the showing of benefits before rate recovery is allowed. As a result, we expect utilities to show their proposed asset exchange transaction is clearly in the public interest. The issue of public interest will be analyzed and discussed below.

The Department agrees with the Company that allowing the exchange of transmission assets between NSPM and GRE at net book value is reasonable and consistent with public interest according to past Commission decisions.

## 2. *Analysis of the Asset Exchange Agreement*

According to the Company on page 6 of its petition, the Asset Exchange Agreement entered into by Parties on February 21, 2013, identifies the terms and conditions of the asset exchange transaction. The Agreement is attached as Exhibit A to the Company's petition. The Company indicated that under the Agreement, the asset exchange will constitute a tax-free exchange of "like kind" property under Section 1031 of the Internal Revenue Code.

Per the Company on pages 6-7 of its petition, the proposed exchange will result in a single ownership of the assets inside five substations located in Minnesota. Specifically, NSPM will exchange its ownership interest in:

- 1) all the NSPM-owned relays, breakers, switches, transformers, associated equipment, and other high voltage transmission substation facilities, equipment, and tangible personal property located in the GRE-owned Benton County substation;
- 2) all:
  - (A) current and complete one-line system diagrams, engineering drawings and structure drawings;
  - (B) SAG charts,<sup>5</sup> plans and profiles, staking sheets and phasing drawings, if any;
  - (C) maintenance, repair, and replacement business records;
  - (D) relay settings and operating guides of NSPM, (MISO) the Midcontinent Independent System Operator, or (MRO) Midwest Reliability Organization; and
  - (E) such other documentation in the possession of NSPM as may be reasonably requested by GRE for the ownership, operation, maintenance, and control of the facilities;
- 3) all of NSPM's rights, claims and benefits of and under any Operating Contracts, including manufacturer warranties, related to the facilities described in the Agreement;
- 4) all of NSPM's Permits, to the extent transferable, relating to the facilities described in the Agreement;
- 5) all easements or leases necessary for the ownership, operation, maintenance, and replacement of the facilities described in the Agreement; and
- 6) all pending claims or rights to claim reimbursement or payment under property or liability insurance policies of NSPM relating to the facilities described in the Agreement. The following assets are excluded from the Agreement: NSPM-owned Supervisory Control and Data Acquisition (SCADA) Communications Equipment located within or adjacent to the Benton County Substation, any fiber optic lines or telephone circuits between NSPM-owned SCADA Communications Equipment and the substation. These assets will remain the property of NSPM and will not be assumed or assigned to GRE.

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<sup>5</sup> The wire, sag and tension charts and drawings prepared in accordance with industry engineering practices and procedures.

In exchange, NSPM will receive GRE's ownership interest in:

- 1) all the GRE-owned relays, breakers, switches, transformers, associated equipment, and other high voltage transmission substation facilities, equipment, and tangible personal property located in the NSP-owned Carver County, Coon Creek, Wakefield, and Wilmarth substations;
- 2) all:
  - (A) current and complete one-line system diagrams, engineering drawings and structure drawings;
  - (B) SAG charts, plan and profiles, staking sheets and phasing drawings, if any;
  - (C) maintenance, repair, and replacement business records;
  - (D) relay settings and operating guides of GRE, MISO, or MRO; and
  - (E) other such documentation in the possession of GRE as may be reasonably requested by NSPM for the ownership, operation maintenance, and control of the facilities described in the Agreement;
- 3) all of GRE's rights, claims and benefits of and under any Operating Contracts, including manufacturer warranties, relating to the facilities described in the Agreement;
- 4) all of GRE's Permits, to the extent transferable, relating to the facilities described in the Agreement;
- 5) all easements or leases necessary for the ownership, operation, maintenance, and replacement of the facilities described in the Agreement; and
- 6) all pending claims or rights to claim reimbursement or payment under property or liability insurance policies of GRE relating to the transmission facilities described in the Agreement. The following assets are excluded from the Agreement: any GRE-owned SCADA Communications Equipment located within or adjacent to the Carver County, Coon Creek, Wakefield, or Wilmarth substations, fiber optic lines or telephone circuits between GRE owned SCADA Communications Equipment and the substations. These assets will remain the property of GRE and will not be assumed or assigned by NSPM.

The NSPM assets had a 2012 year end net book value of \$3,929,820.90. The GRE assets had a 2012 year end net book value of \$3,207,787.80. See Exhibits C-1 to the Petition.

The Company included in Attachment B to its filing, a complete description and listing of the assets to be acquired by NSPM from GRE and those assets to be transferred by NSPM to GRE.

Based on the Department's review we consider the Asset Exchange Agreement to be reasonable.

### *3. Accounting for Transmission Assets to be Exchanged*

The original cost of the transmission assets' net book values as of December 31, 2012, are set forth in Exhibits C-1 and C-2 of the Company's petition. At the date of closing, the Parties will net out the exact book values and make any true-up cash payment required to effectuate the asset exchange. The net difference in asset value as of December 31, 2012 was \$722,033.10, and



would result in a payment by GRE to NSPM. NSPM stated at Page 8 that it will apply the true-up cash payment to FERC Account No. 108, Accumulated Provision for Depreciation, as salvage for transmission. The effect of the transaction will be a reduction to rate base of \$722,033.10.

The Department believes the Company's recommended accounting is consistent with previous Commission cases, including the 2006 Asset Exchange Docket, as discussed earlier

The Department also recommends that the Commission require final journal entries be submitted by NSPM as a compliance filing once the exchange of transmission assets has been completed.

#### *4. Public Interest Standard*

According to the Company the proposed asset exchange will be consistent with the public interest for a number of reasons. On page 8 the Company lists the following reasons for why the asset exchange will be consistent with the public interest:

1. The Agreement would provide for better reliability of the transmission network since all of the specified equipment in the specified substations of each utility would now belong to that utility and that utility would be responsible for the maintenance and repair of that equipment.
2. The asset exchange would also better define the ownership and operation of transmission assets within the service areas and electrical control areas operated by NSPM and GRE. The asset exchange consolidates ownership and maintenance of transmission facilities and is expected to create increased efficiency for NSPM and GRE as a result of the transaction, and simplify compliance with NERC reliability standards.
3. Through the MISO regional transmission planning process, NSPM and GRE will continue their past practice of joint planning and use of transmission assets to provide efficiencies for their customers and for the State of Minnesota by avoiding duplicate facilities.
4. The Commission will continue to have oversight and review of all NSPM-owned transmission assets in Minnesota through the Commission's jurisdiction over NSP. NSP's retail utility operations are subject to Commission authority, and the Commission can at all times review the Company's records relating to the asset exchange and any maintenance activities undertaken by NSPM.

The Department has reviewed the reasons for why NSPM considers the transmission asset exchange to be consistent with the public interest. Based on our review we recommend the Commission approve the transmission asset exchange between NSPM and GRE.

#### **IV. CONCLUSIONS AND RECOMMENDATIONS**

Xcel has provided the required information for Minnesota Rule 7825.1800 subparts B, C and D in its filing. The Department agrees with NSPM that information required by Minnesota Rule 7825.1400 (as referenced by Minn. Rule 7825.1800 subpart A) relates to capital structure filings and is not applicable to the current petition. As a result, the Department recommends the Commission grant NSP a waiver, if needed, regarding the filing requirements under Minnesota Rule 7825.1400.

Based on the Department's review it appears that NSPM has made all necessary filings with state and federal agencies.

The Department agrees with the Company that allowing the exchange of transmission assets between NSPM and GRE at net book value is reasonable and consistent with public interest according to past Commission decisions.

Based on the Department's review we consider the Asset Exchange Agreement to be reasonable.

The Department recommends that the Commission require final journal entries be submitted by NSPM as a compliance filing once the exchange of transmission assets has been completed.

The Department has reviewed the reasons for why NSPM considers the transmission asset exchange to be the public interest. Based on our review we recommend the Commission approve the transmission asset exchange between NSPM and GRE.

/sm

## **CERTIFICATE OF SERVICE**

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce  
Comments**

**Docket No. E002/PA-13-484**

Dated this 11<sup>th</sup> day of **October, 2013**

**/s/Sharon Ferguson**

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