

June 8, 2018

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E015/M-18-264

Dear Mr. Wolf:

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

Minnesota Power's Petition for Approval In the Matter of Minnesota Power's Rider for Boswell Unit 4 Emission Reduction (BEC4 Rider) and 2018 Factor

The *Petition* was filed on April 9, 2018 by:

Lori Hoyum
Policy Manager
Minnesota Power
30 West Superior Street
Duluth, MN 55802-2093

The Department recommends that the Minnesota Public Utilities Commission (Commission) approve Minnesota Power's *Petition*. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ MICHAEL N. ZAJICEK
Rates Analyst

MZ/lt
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. E015/M-18-264

I. SUMMARY OF THE UTILITY'S PROPOSAL

On March 1, 2013, the Minnesota Pollution Control Agency (MPCA) issued its *Review of Minnesota Power's Boswell Unit 4 Environmental Improvement Plan*. The MPCA stated in that document that Minnesota Power's (MP or the Company) proposed Boswell Energy Center Unit 4 Emissions Reduction Plan (BEC4 Project) met the requirements of Minn. Stat. §216B.6851.

On November 5, 2013, the Minnesota Public Utilities Commission (Commission) in its *Order Approving Boswell Energy Center Unit 4 Retrofit Project and Authorizing Rider Recovery (12-920 Order)* approved an Emissions Reduction Rider cost recovery mechanism for the BEC4 Project in Docket No. E015/M-12-920 (12-920 Docket).

On November 25, 2013, a request for reconsideration was filed by the Izaak Walton League of America-Midwest Office, Fresh Energy, Sierra Club, and Minnesota Center for Environmental Advocacy (MCEA) in the 12-920 Docket.

On December 20, 2013, MP filed a petition with the Commission in Docket No. E015/M-13-1166 (13-1166 Docket) requesting approval of its proposed rates for the Emissions Reduction Rider associated with BEC4 Project. The petition also included information filed in compliance with the Commission's *12-920 Order*.

On January 17, 2014, the Commission issued its *Order Denying Reconsideration* in Docket No. E015/M-12-920.

On February 14, 2014, the Minnesota Center for Environmental Advocacy filed in the 12-920 Docket a copy of its *Petition for Writ of Certiorari* with the Minnesota Court of Appeals regarding the Commission's November 5, 2013 and January 17, 2014 decisions in the 12-920 Docket.¹

¹ The Department notes that on November 3, 2014, the Minnesota Court of Appeals filed an unpublished opinion affirming the Commission's decisions.

On July 2, 2014, the Commission issued its *Order* in Docket No. E015/M-13-1166 (*13-1166 Order*), approving MP's proposed 2014 rate adjustment factors for recovery under the Company's 2014 Emissions Reduction Rider associated with the BEC4 Project.

On November 26, 2014, MP filed a petition with the Commission in Docket No. E015/M-14-990 (14-990 Docket) requesting approval of its proposed rates for the Emissions Reduction Rider associated with BEC4 Project. The petition also included information filed in compliance with the Commission's *12-920 Order*.

On August 24, 2015, the Commission issued its *Order* in Docket No. E015/M-14-990 (*14-990 Order*), approving MP's proposed 2015 rate adjustment factors for recovery under the Company's 2015 Emissions Reduction Rider associated with the BEC4 Project.

On September 30, 2015, MP filed a petition with the Commission in Docket No. E015/M-15-876 (15-876 Docket) requesting approval of its proposed rates for the Emissions Reduction Rider associated with BEC4 Project. The petition also included information filed in compliance with the Commission's *12-920 Order*.

On November 2, 2016, MP filed a request with the Commission to increase its rates for electric utility service in Docket No. E015/GR-16-664 (16-664 Rate Case). The Company proposed that the majority of BEC4 Project costs be rolled into base rates. The Company also split the BEC4 Rider bill factor in the rate case into two sub-factors, a base rate sub-factor and a rider sub-factor, so that the base rate sub-factor revenue would largely offset the BEC4 costs rolled into base rates while allowing the rider sub-factor to be treated as continuing rider revenue to recover the remaining BEC4 Project revenue requirements and the remaining tracker balance.

On December 21, 2016, the Commission issued its *Order* in Docket No. E015/M-15-876 (*15-876 Order*), approving MP's proposed 2016 rate adjustment factors for recovery under the Company's 2016 Emissions Reduction Rider associated with the BEC4 Project.

On January 12, 2017, MP filed a Letter with the Commission requesting that the 2016 BEC4 Factor not be implemented due to the pending BEC4 Project cost proposal in the 16-664 Rate Case.

On March 22, 2017, the Commission issued its second *Order* in Docket No. E015/M-15-876 (*15-876 Second Order*), approving MP's request to not implement the 2016 BEC4 Factor.

On April 9, 2018, the Company filed the instant Petition seeking approval of its proposed rates for the Emissions Reduction Rider associated with the BEC4 Project. The Petition also included information filed in compliance with the Commission's *12-920 Order*.

On April 30, 2018, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed a request with the Commission for an extended time extension to file initial

Comments in the instant *Petition* on June 8, 2018. The Commission issued its *Notice of Extended Comment Period* on May 1, 2018. Thus, the Department files its initial *Comments* on the instant *Petition*.

On May 16, 2018, the Department filed a letter recommending that the Commission accept the Company's request for a variance to Minn. Rule 7825.3200 so that MP can zero out the BEC4 Sub-Factor Rider rate effective June 1, 2018, or on the first day of the month following Commission approval, whichever is later, on a provisional basis prior to the Commission's final determination in the instant docket.

According to the *Petition*, Minn. Stat. §§ 216B.683, 216B.1692, 216B.6851, 216B.686 and 216B.16 are the controlling statutes for processing MP's filing.

II. SUMMARY OF FILING

MP proposed to zero out the rider sub-factor, effective June 1, 2018, and to amend, effective December 1, 2018,² its BEC4 Rider Adjustment Factors to recover projected 2018 total revenue requirements and the projected 2017 year-end tracker balance. The Company noted, however, that the only items included in the 2018 BEC4 revenue requirements are the 2017 ending tracker, the remaining Ash Pond project, and Basin Power Electric Cooperative's (Basin) revenue credit.

A summary of the proposed projects, annual revenue requirements and tracker balance is included in Table 1 below.

Table 1: Summary of Proposed Revenue Requirements

Project Description	Estimated Revenue Requirements MN Jurisdiction
2017 Year-End Tracker Balance	(\$1,590,932)
2018 BEC 4 Environmental Revenue Credit	(\$4,901,624)
2018 Boswell Storm Water Project Revenue Credit	(\$84,560)
2018 Boswell Ash Haul Route Improvement & Equipment Revenue Credit	(\$44,024)
2018 Boswell Ash Pond Phase 1	\$171,652
2018 Boswell Ash Pond Phase 1 Revenue Credit	(\$33,496)
2018 Revenue Requirements	(\$4,892,054)
2018 Total Factor Revenue Requirements	(\$6,482,982)

² Coincident with the implementation of the Company's new rates from Docket No. E015/GR-16-664, expected December 1, 2018.

The BEC4 Rider is applicable to electric service under all of MP’s retail rate schedules, including its Large Power Interruptible and Large Power Incremental Production customers, except for Competitive Rate Schedules 73 and 79. MP proposed to allocate the retail revenue requirement based on the class allocation factors from the Company’s 16-664 Rate Case³ instead of using the allocators from the Company’s 2009 rate case,⁴ with the retail allocation factor adjusted to account for the loss of a wholesale customer in 2014, which has been the approved method in previous years.

For the Large Power class, MP proposed to incorporate both a demand and energy rate factor by splitting the Large Power customers’ retail revenue requirement between demand and energy rate components based on the demand and energy revenue split (approximately 56 percent demand and 44 percent energy) used in MP’s 16-664 Rate Case.

For the remaining non-Large Power customer classes, MP proposed an average energy-only rate adder. The Company proposed to use its budgeted 2018 sales forecast as the basis for the billing determinants used to develop the rates. The proposed rates are shown in Table 2.

Table 2: Summary of Existing and Proposed BEC4 Rider Rates

Billing Factor	Unit	Current Rate	Current Rider Sub-Factor Rate	Proposed June 1 Rider Sub-Factor Rate	Proposed December 1 Rider Sub-Factor Rate
Large Power – Demand	\$/kw – month	1.000	0.130	0	(0.220)
Large Power – Energy	¢/kWh	0.095	0.012	0	(0.024)
All Other Retail Classes	¢/kWh	0.265	0.035	0	(0.109)

The estimated average rate impact per month by customer class is provided in Table 3 below.⁵

Table 3: Summary of Average Rate Impact by Class

Class	Proposed June 1 Sub-Factor Average Bill Impact (\$/Mo.)	Proposed June 1 Sub-Factor Percentage Change (%)	Proposed December 1 Sub-Factor Average Bill Impact (\$/Mo.)	Proposed December 1 Sub-Factor Percentage Change (%)
Residential	(\$0.26)	(0.33%)	(\$1.06)	(1.35%)
General Service	(\$0.95)	(0.33%)	(\$3.90)	(1.36%)
Large Light & Power	(\$90.90)	(0.43%)	(\$373.99)	(1.77%)
Large Power	(\$19,044)	(0.45%)	(\$53,409)	(1.26%)
Municipal Pumping	(\$1.84)	(0.34%)	(\$7.59)	(1.40%)
Lighting	(\$0.13)	(0.22%)	(\$0.51)	(0.89%)

³ Docket No. E015/GR-16-664

⁴ Docket No. E015/GR-09-1151

⁵ See *Petition* at page 20, Table 2.

III. DEPARTMENT ANALYSIS

A. STATUTORY REQUIREMENTS

The statutory requirements that pertain to this filing are numerous. Minn. Stat. § 216B.1692 lists the statutory requirements a utility needs to fulfill to have an emissions-reduction project approved and to implement an emissions-reduction rider. Minn. Stat. §§ 216B.68 through 216B.688 contain the additional requirements associated with receiving approval and implementing an emissions-reduction rider classified as being mercury-related. Because the Commission has approved MP's BEC4 Rider as a mechanism to recover the costs associated with the BEC4 Project, the balance of our analysis focuses on the Company's efforts to comply with the statutory requirements associated with the development of the allowed revenue requirement and the development of the class-specific rates as well as any Commission-mandated compliance requirements.

Minn. Stat. § 216B.1692, subd. 5(b) states that:

- (b) The commission may approve a rider that:
 - (1) allows the utility to recover costs of qualifying emissions-reduction projects net of revenues attributable to the project;
 - (2) allows an appropriate return on investment associated with qualifying emissions-reduction projects at the level established in the public utility's last general rate case;
 - (3) allocates project costs appropriately between wholesale and retail customers;
 - (4) provides a mechanism for recovery above cost, if necessary to improve the overall economics of the qualifying projects to ensure implementation;
 - (5) recovers costs from retail customer classes in proportion to class energy consumption; and
 - (6) terminates recovery once the costs of qualifying projects have been fully recovered.

The Commission stated in its *12-920 Order*, on page 7 that the Company had fulfilled the requirements contained in Minn. Stat. § 216B.1692, subd. 5(b). Thus, the Department's analysis focuses only on the mercury-related emissions-reduction legislation and the Commission's compliance requirements in the *12-920 Order*.

Minn. Stat. § 216B.683, subd. 1(b) addresses this issue. Minn. Stat. § 216B.683, subd. 1 states:

A public utility required to file a mercury emissions-reduction plan under sections 216B.68 to 216B.688 may also file for approval of

emissions-reduction rate riders pursuant to section 216B.1692, subdivision 3, for its mercury control and other environmental improvement initiatives under sections 216B.68 to 216B.688.

(b) In addition to the cost recovery provided by section 216B.1692, subdivision 3, the emissions-reduction rate riders may include recovery of costs associated with (1) the purchase and installation of continuous mercury emission-monitoring systems, (2) costs associated with the purchase and installation of emissions-reduction equipment, (3) construction work in progress, (4) ongoing operations and maintenance costs associated with the utility's emission-control initiatives, including, but not limited to, the cost of any sorbent or emission-control reagent injected into the unit, (5) any project costs incurred before the plan approval that are demonstrated to the commission's satisfaction to be part of the plan, and (6) any studies undertaken by the utility in support of the emissions-reduction plan. [Emphasis added]

In the instant Petition, MP stated that all work is complete and implemented for the BEC4 project. As noted above, the majority of the costs for this project have been rolled into base rates. Thus, the revenue requirements that MP proposed to recover beginning December 1, 2018 consists of Boswell Ash Pond Phase 1 costs, the revenue credits associated with Basin, and the 2017 tracker balance. The Department concludes that these expenses are recoverable under the statute.

B. PRUDENCY REVIEW

Capital Costs

The MPCA provided an initial review as to the prudence of the BEC4 Project cost estimates MP provided as part of the 12-920 Docket. In that proceeding the MPCA stated in its *Review of Minnesota Power's Boswell 4 Unit Improvement Plan* that, "Construction (and operating) cost estimates for the Boswell Unit 4 project prepared by Minnesota Power and their consultant appear to be reasonable estimates for this project." The MPCA also noted MP's capital cost estimate of \$431 million in the report. MP's share of that total would be approximately \$350 million assuming 82 percent of those costs are jurisdictionalized as Minnesota retail.⁶

⁶ Boswell Unit 4 (BEC4) is jointly owned by Minnesota Power and WPPI Energy. As a co-owner, MP's share of ownership of BEC4 is 80 percent and WPPI's ownership is 20 percent. See Petition at page 10.

In the current Petition MP reported that capital costs for the completed project total \$240 million. The final project cost is \$110 million less than its original estimate in the 12-920 Docket of \$350 million.⁷

As the vast majority of costs have been rolled into base rates, MP is only seeking recovery of construction work in progress (CWIP) for the costs associated with the Boswell Ash Pond Phase 1 project.⁸

Allowance for Funds Used During Construction (AFUDC) and CWIP Calculations

MP described its method for calculating AFUDC and CWIP in the BEC4 tracker in its petition in the 12-920 Docket. The Department also reviewed this calculation at length in Docket No. E015/M-13-410 (Docket 13-410), MP's 2013 Rate Adjustment Factor filing for its Renewable Energy Rider, and in Docket 13-1166 (MP's 2014 Rate Adjustment Factor filing for its Boswell Energy Center Unit 4 Retrofit). In the Commission's *December 3, 2013 Order* in Docket No. 13-410, the Commission, "[d]irected the Company for all future Renewable Resources Rider and other rider recovery filings, to remove capitalized internal costs when calculating the amount of AFUDC included in the rate base for rider recovery purposes, consistent with the terms of its prior rider filings." Appropriately, the Company's Petition indicated that MP removed capitalized internal costs in its AFUDC calculation.

The Department compared the information in the Petition's Exhibit B, and the information contained in Docket 13-1166 and concludes that those methodologies are consistent. As a result, the Department concludes that MP's calculation of CWIP is appropriate.

C. ALLOCATIONS, REVENUE APPORTIONMENT, AND RATE DESIGN

The Company used the Minnesota Jurisdictional Power Supply Allocator (D-01) from its 16-664 Rate Case to allocate the BEC4 Project revenue requirements. The Department understands that MP's jurisdictional allocators account for the split between wholesale operations (MP's municipal and cooperative customers) and retail operations. The customer class allocators were normalized to appropriately allocate the Minnesota jurisdictional retail amounts (83 percent of the total costs). See the Petition's Exhibit B-5 for more details. The Commission approved this revenue apportionment methodology in its *12-920 Order*. The Company used the Commission-approved methodology in this filing. The Department concludes that this approach complies with the Commission's Order.

⁷ Please see the following link: <http://www.mnpower.com/Environment/ReducingEmissions> MP states that the Project was completed in December 2015 and further stated the following, "The \$240 million project took three years to complete." The final costs will be addressed in MP's next rate case when the last phase of the project is rolled into base rates as mentioned further in these Comments.

⁸ See Petition Exhibit B-2.

MP's proposed rate design for the Large Power (LP) class is identical to the one the Commission approved in its *12-920 Order*. MP's proposed rate design for the non-LP classes is the same as was approved in Docket Nos. 13-410, 14-990, and 15-876 (and is slightly different from the rate design originally approved in the *12-920 Order*). The Department concludes that MP's proposed BEC4 Rider Factors are based on appropriate rate design.

D. TRUE-UP AND TRACKER BALANCES

As shown on Exhibit B-1, Page 2 of 8 of the Petition, MP proposed to decrease its 2018 BEC4 Rider revenue requirement by \$1,590,932 (2017 tracker balance) to reflect prior over-recoveries from 2014, 2015, 2016, and 2017.

The Department reviewed MP's true-up and tracker balance calculations. The Department notes that MP's calculations are consistent with past rider filings.

E. ANALYSIS OF BILL IMPACTS

MP included "Table 2 – Estimated Customer Impact" on page 20 of the Petition. The information in that table appears to be consistent with the information the Company provided in the *12-920 Docket*.

The Department notes that the estimated customer impacts are decreases for all of the customer classes identified on page 20 of the Petition.

F. MISCELLANEOUS ISSUES

The Commission included the following reporting requirement in its November 5, 2013 *12-920 Order*: "Minnesota Power shall file biennial reports on the status of the project, with the first report being due January 1, 2014." On page 11 of the Petition, MP provided information in a table detailing the updates to the status of the project. The Company has included an update in its annual rider factor adjustment filings. Thus, the Department concludes that the Company has complied with this requirement.

IV. NOTICE OF VIOLATION UPDATE

The Commission included the following reporting requirement in its *12-920 Order*:

The Company shall include in its annual rate factor adjustment filing an update on its discussions with the EPA to resolve the notice of violation and shall identify and explain any costs related to the

notice of violation included in its rate factor adjustment filings or other rate proceeding.

MP's Petition stated:

On July 16, 2014, Minnesota Power reached a settlement agreement with the EPA and the MPCA related to alleged violations of the New Source Review requirements of the Clean Air Act at the Boswell Energy Center. The settlement is compatible with Minnesota Power's long term **EnergyForward** strategy to reduce emissions, diversify its energy mix and advance renewables; however, it does not include any admission of wrongdoing on the part of the company. The settlement agreement was approved by the U.S. District Court for the District of Minnesota and became effective September 29, 2014.

The BEC4 Project, as approved by the Commission in an Order dated November 5, 2013, will comply with the terms of the settlement, including the permissible level of SO₂ emissions at the completion of the BEC4 Project. The equipment requirements to meet the SO₂ emission limits specified in the settlement are the same as those required to meet the SO₂ emission limits under MATS and other enacted or pending federal and state air regulations; therefore, there are no incremental capital costs associated with settlement compliance. The Company estimated that an increased amount of lime would be needed in order to achieve compliance with the settlement terms for SO₂ emissions. The original estimated cost differential of \$150,000 was based on the pre-project baseline emissions reduction level identified in the BEC4 Plan Petition for wet scrubber technology rather than the circulating dry scrubber technology of the NID system. As a result, the cost differential for additional lime usage for the NID was approximately \$246,000 annually. Additionally, the original and revised cost estimates were based on a lower dollar per ton cost for lime than the cost for lime in 2017 and to-date. The Company is pleased to report that the NID is achieving better than expected efficiency and emissions removal resulting in lower than anticipated annual lime costs for BEC4 of approximately \$637,000. Reduction of SO₂ emissions to a level lower than what is required under other enacted or pending federal and state air regulations delivers further environmental value to Minnesota Power customers and

other residents in northeastern Minnesota at less additional cost to customers than was originally anticipated.

The Department concludes that MP met the requirement to update the Commission on the EPA's notice of violation. The Department notes that the lime costs are reflected in the portion of the rider that was rolled into base rates in the *16-664 Rate Case*.

V. BASIN ELECTRIC POWER COOPERATIVE

The Company made another adjustment regarding the calculation of the BEC4 Rider to provide a revenue credit, associated with the terms of a power sales agreement with Basin Electric Power Cooperative (Basin), to the tracker to offset costs associated with new emissions-control equipment at BEC4. MP stated the following:

As part of a power sales agreement to Basin, Minnesota Power is allowed to collect costs associated with new emission control additions to BEC4 over a specified period from Basin. Minnesota Power is passing the benefits of this agreement directly to customers through crediting the revenue requirements by Basin's specified share of the costs for a portion of the contract. Refer to Exhibit B-1, 8, row D4 for Basin's 2018 share.

The Commission's *14-990 Order* and *15-876 Order* reflect the Department's conclusion in those docket that the Company's adjustments with regards to the Basin payment were reasonable. The Department reviewed the Basin adjustments identified in Exhibit B-2 of the Petition, and concludes that they are reasonable.

VI. THRESHOLD FOR ALLOCATION FACTORS AND LOAD CHANGES

The Commission's *12-920 Order* set a 10-MW threshold for triggering an adjustment to the retail allocation factors. At page 7 of the *12-920 Order*, the Commission stated the following:

Finally, the Commission will require Minnesota Power to make annual rate factor adjustment filings, including adjusted retail allocation factors if any large power or wholesale customer's load changes by 10 megawatts or more, as agreed to by the parties.

MP has adjusted its retail allocation once, as a result of the loss of a wholesale customer, Dahlberg Light & Power, as of January 1, 2014. Since MP is proposing to use the allocation factors from the 2017 rate case, which would reflect the loss of Dahlberg Light & Power, that

particular adjustment is not needed going forward, should the Commission approve MP's proposal.

VII. RECOMMENDATIONS

The Department recommends that that the Commission approve MP's Petition, including the following BEC4 Rider Sub-Factor rates:

Billing Factor	Unit	Proposed Sub-Factor Rider
Large Power	\$/kw – month	(0.22)
	¢/kWh	(0.024)
All Other Retail Classes	¢/kWh	(0.109)

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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. E015/M-18-264

Dated this 8th day of June 2018

/s/Sharon Ferguson

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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_18-264_M-18-264
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