

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE PUBLIC UTILITIES COMMISSION

In the Matter of the Application of
Minnesota Power Petition for Authority to
Increase Electric Service Rates in the State
of Minnesota

**FINDINGS OF FACT,
CONCLUSIONS OF LAW, AND
RECOMMENDATION**

On November 1, 2023, Minnesota Power (or the Company) filed this general rate case with the Minnesota Public Utilities Commission (PUC or Commission), seeking an increase in electric rates, net of rider roll-ins, of \$89.1 million, or 12.0 percent (which equates to an increase in revenues of \$127.9 million, or 17.2 percent, including rider roll-ins), effective January 1, 2024.

This matter is pending before Administrative Law Judge Kimberly Middendorf of the Minnesota Office of Administrative Hearings (OAH) pursuant to a Notice of and Order for Hearing issued by the Commission on December 19, 2023.

David R. Moeller, Senior Regulatory Counsel, Minnesota Power, and Elizabeth M. Brama, Valerie T. Herring, and Kodi J. Verhalen, Taft Stettinius & Hollister LLP, appeared on behalf of the Applicant, Minnesota Power.

Katherine M. Hinderlie and Peter G. Scholtz, Assistant Attorneys General, appeared on behalf of the Office of the Attorney General, Residential Utilities Division (OAG).

Richard Dornfeld, Gregory Merz, Stephen D. Melchionne, and Katherine Arnold, Assistant Attorneys General, appeared on behalf of the Department of Commerce, Division of Energy Resources (Department).

Andrew Moratzka and Amber S. Lee, Stoel Rives, LLP, appeared on behalf of the Large Power Intervenors (LPI).

Robert Manning, Jorge Alonso, Justin Andringa, Ashley Marcus, and Christine Pham appeared on behalf of Commission Staff.

Parties to this proceeding are the Company, the Department, the OAG, and LPI (collectively, the Parties).

SUMMARY OF PROCEEDINGS

Public hearings were held in Little Falls and Cohasset, Minnesota, on May 20, 2024, and in Eveleth, Hermantown, and Cloquet, Minnesota, on May 21, 2024. A virtual public hearing was held on May 22, 2024, using WebEx technology. Members of the public were able to join the virtual public hearing via an internet or telephone connection. Written comments from members of the public were received through May 30, 2024.

The evidentiary hearing was scheduled to begin on May 28, and continue through May 30, 2024. On April 16 and 17, 2024, the Parties engaged in mediation conducted by Administrative Law Judge Jessica Palmer-Denig of the OAH. Through that mediation, the Parties resolved all issues in this proceeding and have set forth the terms of their agreement in a Settlement Agreement, attached hereto as Appendix A (hereinafter, the Settlement). Judge Middendorf convened a prehearing and scheduling conference on April 19, 2024, to revise the procedural schedule in light of the Parties reaching a settlement. On April 23, 2024, the Judge issued a Fourth Prehearing Order cancelling the evidentiary hearing and directing the Parties to submit a Joint Brief and Proposed Findings of Fact.¹

When all parties to a utility rate case reach a settlement, an administrative law judge must present the settlement to the Commission for its consideration.² Accordingly, the Judge cancelled the evidentiary hearing, excused the Parties from any further individual filings, and returns this proceeding to the Commission together with her recommendation to approve the Settlement.

STATEMENT OF THE ISSUES³

1. Is the test year revenue increase sought by the Company reasonable or will it result in unreasonable and excessive earnings by the Company?
2. Is the rate design proposed by the Company reasonable?
3. Are the Company's proposed capital structure and return on equity reasonable?
4. Reasons for the significant changes of the following costs since the last rate case:
 - Steam Production – 54.9% increase
 - Hydro Production – 12.7% increase
 - Wind Production – 18.3% increase
 - Purchased Power – 7.2% increase
 - Fuel – 46.4% increase
 - Transmission & Regional Market – 12.1% increase

¹ Fourth Prehearing Order (Apr. 23, 2024) (eDocket No. 20244-205895-01).

² Minn. Stat. § 216B.16, subd. 1a(b) (2022).

³ Notice of and Order for Hearing at 2 (Dec. 19, 2023) (eDocket No. 202312-201360-01).

- Customer Accounting – 16.5% increase
 - Customer Service & Info – 17% increase
 - Sales – 1213.2% increase.
 - Administrative & General – 19.5% increase
 - Interest on Customer Deposits – 101.9% increase
5. How much Top 10 compensation costs should be recovered in rates?

FINDINGS OF FACT

I. The Parties

1. Minnesota Power is a public utility operating division of ALLETE, Inc. (ALLETE). First incorporated in 1906, Minnesota Power has been providing electricity to northern Minnesota for over a century and currently provides electricity to more than 150,000 residential and commercial customers, 14 municipal systems, and some of the nation’s largest industrial customers across a 26,000 square mile service area located in central and northern Minnesota.⁴

2. The Department is a state agency charged by the legislature with enforcing Minnesota Statutes chapters 216A, 216B, and 237, and represents the interests of all ratepayers in related proceedings.⁵

3. The OAG represents the interests of residential and small business utility consumers through participation in matters before the Commission involving utility rates and adequacy of utility services.⁶

4. LPI is an ad hoc group of companies that together have intervened in this proceeding as one party: Blandin Paper Company; Boise Paper, a Packaging Corporation of America company, formerly known as Boise, Inc.; Cleveland-Cliffs Minorca Mine Inc.; Enbridge Energy, Limited Partnership; Gerdau Ameristeel US Inc.; Hibbing Taconite Company; Northern Foundry, LLC; Sappi Cloquet, LLC; USG Interiors, Inc.; United States Steel Corporation (Keetac and Minntac Mines); and United Taconite, LLC.⁷

II. Procedural Background

5. Minnesota Power initiated this proceeding on November 1, 2023, seeking an increase in electric rates, net of rider roll-ins, of \$89.1 million, or 12.0 percent (which equates to an increase in revenues of \$127.9 million, or 17.2 percent including rider roll-ins), effective January 1, 2024.⁸ Minnesota Power’s initial case filing included testimony, as well as supporting attachments, information requirements, and workpapers.

⁴ Exhibit (Ex.) MNP-9 at 8 (Cady Direct) (eDocket No. 202311-200095-06).

⁵ Minn. Stat. § 216A.07, subds. 2–4 (2022); Minn. R. 7829.0800, subp. 3 (2023).

⁶ Minn. Stat. § 8.33, subd. 2 (2022).

⁷ LPI’s Petition to Intervene at 1 (Jan. 5, 2024) (eDocket No. 20241-201917-02).

⁸ Notice of and Order for Hearing at 1 (Dec. 19, 2023) (eDocket No. 202312-201360-01).

6. The Commission issued a Notice of Comment Period seeking comment on application completeness and referral to OAH for a contested case hearing.⁹ The Department and the OAG filed comments.¹⁰ Minnesota Power and LPI both filed reply comments.¹¹

7. The Commission issued a Notice of and Order for Hearing on December 19, 2023, which, among other things, referred the case to the OAH for contested case proceedings.¹²

8. On December 19, 2023, the Commission issued two additional orders: one that accepted the Company's rate case filing as substantially complete, suspended the Company's proposed rates, and extended the timeline under which the Commission would make a decision;¹³ and a second order that established interim rates.¹⁴

9. On January 5, 2024, LPI petitioned to intervene, which was later granted.¹⁵

10. A prehearing status and scheduling conference was held on January 17, 2024, and the Judge issued the First Prehearing Order on January 25, 2024. The First Prehearing Order set forth the timeline and process for the proceeding.¹⁶

11. On March 14, 2024, the Department, the OAG, and LPI filed Direct Testimony in this proceeding.¹⁷

12. On April 15, 2024, the Judge issued the Second Prehearing Order modifying the procedural schedule for filing Rebuttal Testimony and Surrebuttal Testimony.¹⁸

⁹ Notice of Comment Period (Nov. 2, 2023) (eDocket No. 202311-200181-01).

¹⁰ Department Comments (Nov. 13, 2023) (eDocket No. 202311-200427-01); OAG Comments (Nov. 13, 2023) (eDocket No. 202311-200442-01).

¹¹ Minnesota Power Reply Comments (Nov. 20, 2023) (eDocket No. 202311-200617-02); LPI Reply Comments (Nov. 20, 2023) (eDocket No. 202311-200620-01).

¹² Notice of and Order for Hearing (Dec. 19, 2023) (eDocket No. 202312-201360-01).

¹³ Order Accepting Filing, Suspending Rates, and Extending Timeline (Dec. 19, 2023) (eDocket No. 202312-201359-01).

¹⁴ Order Setting Interim Rates (Dec. 19, 2023) (eDocket No. 202312-201361-01).

¹⁵ LPI's Petition to Intervene (Jan. 5, 2024) (eDocket No. 20241-201917-02); FIRST PREHEARING ORDER (Jan. 25, 2024) (eDocket No. 20241-202658-01).

¹⁶ First Prehearing Order (Jan. 25, 2024) (eDocket No. 20241-202658-01). On January 25, 2024, the Administrative Law Judge also issued a Protective Order (eDocket No. 20241-202803-01).

¹⁷ Department Direct Testimony (eDocket Nos. 20243-204433-01, 20243-204440-01, 20243-204440-02, 20243-204440-03, 20243-204440-04, 20243-204440-05, 20243-204440-06, 20243-204440-07, 20243-204440-08, 20243-204451-01, 20243-204451-02, 20243-204451-03, 20243-204451-04); OAG Direct Testimony (eDocket Nos. 20243-204442-01, 20243-204442-02, 20243-204443-01, 20243-204443-02, 20243-204443-03, 20243-204444-01, 20243-204444-02, 20243-204445-01, 20243-204447-01, 20243-204447-02, 20243-204447-03, 20243-204447-04); LPI Direct Testimony (eDocket Nos. 20243-204452-01, 20243-204452-02, 20243-204452-03, 20243-204452-04).

¹⁸ Second Prehearing Order (Apr. 15, 2024) (eDocket No. 20244-205395-01).

13. On April 16 and 17, 2024, the Parties engaged in mediation. Through that mediation, the Parties resolved all issues in this Proceeding.

14. In light of the Parties' resolution of all issues by settlement in this proceeding, and as reflected in a Third Prehearing Order, the deadline for Rebuttal Testimony was vacated.¹⁹

15. On April 19, 2024, the Administrative Law Judge held a prehearing status and scheduling conference. Due to the resolution of all issues in this proceeding, the Administrative Law Judge issued a Fourth Prehearing Order further modifying the procedural schedule and requiring the parties to submit a Joint Brief and Proposed Findings of Fact by July 8, 2024.²⁰

16. On May 3, 2024, Minnesota Power submitted a fully-executed Settlement to the Judge, entered into by all the Parties.²¹

17. Public hearings were held in Little Falls and Cohasset, Minnesota, on May 20, 2024, and in Eveleth, Hermantown, and Cloquet, Minnesota, on May 21, 2024. A virtual public hearing was held on May 22, 2024, using WebEx technology. Members of the public were able to join the virtual public hearing via an internet or telephone connection. Written comments from members of the public were received through May 30, 2024.

18. On July 8, 2024, the Parties submitted a Joint Brief and Proposed Findings of Fact, Conclusions of Law, and Recommendation to Approve the Settlement.

III. Overview of the Company's Application to Increase Rates

19. Minnesota Power has been serving northern Minnesota for over a century and currently provides electricity to more than 150,000 residential and commercial customers, 14 municipal systems, and some of the nation's largest industrial customers across a 26,000 square mile service area located in central and northern Minnesota.²²

20. Minnesota Power initiated this proceeding on November 1, 2023, seeking an increase in electric rates, net of rider roll-ins, of \$89.1 million, or 12.0 percent (which equates to an increase in revenues of \$127.9 million, or 17.2 percent including rider roll-ins), effective January 1, 2024.²³ On January 1, 2024, Minnesota Power implemented an interim rate increase as it originally proposed, resulting in an overall interim rate increase of approximately 13.8 percent.²⁴

21. The Company stated that "[t]he primary drivers of the revenue deficiency are a combination of [operating and maintenance (O&M)] increases tied to inflationary

¹⁹ Third Prehearing Order (Apr. 18, 2024) (eDocket No. 20244-205657-01).

²⁰ Fourth Prehearing Order (Apr. 23, 2024) (eDocket No. 20244-205895-01).

²¹ Settlement Agreement (May 3, 2024) (eDocket No. 20245-206372-01).

²² Ex. MNP-9 at 8 (Cady Direct) (eDocket No. 202311-200095-06).

²³ Notice of and Order for Hearing at 1 (Dec. 19, 2023) (eDocket No. 202312-201360-01).

²⁴ Order Setting Interim Rates at 3 (Dec. 19, 2023) (eDocket No. 202312-201361-01).

cost pressures and workforce needs to execute the clean energy transition, changes to the taconite forecast, and the need to align costs with appropriate cost recovery mechanisms”²⁵

22. The Company’s application proposed to increase rates for every customer class equally, as follows:²⁶

Customer Class	Present Rate Revenue	Proposed % Increase	Proposed Dollar Increase	Proposed Final Rate Revenue
Residential	\$130,707,221	17.17%	\$22,438,671	\$153,145,892
General Service	\$94,347,125	17.17%	\$16,196,688	\$110,543,889
Large Light & Power	\$121,303,879	17.17%	\$20,824,387	\$142,128,266
Large Power	\$383,928,144	17.17%	\$65,909,420	\$449,837,564
Lighting	\$4,026,076	17.17%	\$691,161	\$4,717,237
Subtotal by Customer Class	\$734,312,445		\$126,060,328	\$860,372,773
Dual Fuel – Residential (Interruptible)	\$8,406,658	16.90%	\$1,420,995	\$9,827,653
Dual Fuel – Comm/Ind (Interruptible)	\$2,033,981	18.26%	\$371,361	\$2,405,342
Subtotal Dual Fuel	\$10,440,639	17.17%	\$1,792,356	\$12,232,995
Total by Customer Class (Sales of Electricity Including Dual Fuel)	\$744,753,084	17.17%	\$127,852,684	\$872,605,768
Demand Response & Contract Revenue	\$31,658,904	-	-	\$31,658,904
Total by Customer Class (Sales of Electricity including Demand Response & Contract Revenue)	\$776,411,988	16.47%	\$127,852,684	\$904,264,672

23. Components of the proposed rates in this proceeding include service charges, demand charges, and energy charges as applicable. In this proceeding, the Company proposed to maintain the fixed service charges for several customer classes, including the residential and general service customer classes, but proposed to increase certain fixed service charges for other rates.²⁷

²⁵ Ex. MNP-9 at 41 (Cady Direct) (eDocket No. 202311-200095-06).

²⁶ Ex. MNP-30, Schedule 1 (Peterson Direct) (eDocket No. 202311-200093-03).

²⁷ See generally Ex. MNP-30 (Peterson Direct) (eDocket No. 202311-200093-03).

24. The chart below shows the Company's average monthly bill by customer class, calculated using its rates as of December 2023 and its proposed final rates:²⁸

Customer Classification	Average monthly kWh usage	Average current monthly cost	Proposed final net monthly increase
Residential	691	\$94	\$11
Residential Dual Fuel	970	\$96	\$11
General Service	2,683	\$361	\$43
Commercial & Industrial Dual Fuel	3,598	\$344	\$45
Large Light & Power	258,754	\$26,403	\$3,172
Large Power	49,194,469	\$3,999,352	\$478,966
Lighting	156	\$64	\$8

IV. Public Comments

A. Comments Made at Public Hearings

25. Fifteen members of the public provided oral comments or asked questions at the public hearings in this matter – one in Little Falls, four in Eveleth, seven in Hermantown, two in Cloquet, and one during the virtual public hearing. Nearly all commenters at the public hearings opposed the rate increase request.

26. Several customers voiced concern about the frequency with which the Company has been filing rate increase applications in recent years.²⁹ Certain customers also expressed a desire to better understand the rate case process or details about Minnesota Power's particular requests in this rate case,³⁰ and two commenters expressed disapproval of customers subsidizing rate case litigation.³¹

27. All commenters were interested in understanding how the rate increase would impact their bills. Some customers expressed confusion relating to understanding their bill as a whole, and several were critical of the Low Income Affordability Surcharge.³² Some customers expressed concern over their ability to pay for their utility bills amid rising

²⁸ Notice of Approval of Proposed Notices (Mar. 25, 2024) (eDocket No. 20243-204633-01); Customer Notice Compliance Filing (Mar. 21, 2024) (eDocket No. 20243-204560-01).

²⁹ Eveleth Public Hrg. Tr. at 15, 26, 29 (May 21, 2024); Cloquet Public Hrg. Tr. at 18-20 (May 21, 2024); Hermantown Public Hrg. at 19, 27-32 (May 21, 2024).

³⁰ See Eveleth Public Hrg. Tr. at 28, 29-34 (May 21, 2024); Hermantown Public Hrg. Tr. at 16-23, 32-35 (May 21, 2024); Virtual Public Hrg. Tr. at 19-22 (May 22, 2024).

³¹ See Hermantown Public Hrg. Tr. at 18, 32 (May 21, 2024).

³² Virtual Public Hrg. Tr. at 19-22 (May 22, 2024); Hermantown Public Hrg. Tr. at 19-21, 22 (May 21, 2024); and Eveleth Public Hrg. Tr. at 29-30, 32 (May 21, 2024).

costs and fixed income constraints.³³ Other commenters commented that the rate increase, as stipulated in the Settlement, seemed reasonable and not “out-of-line.”³⁴

28. Relating to specific rates, one customer expressed opposition to the time-of-use rates and suggested the stipulation be modified to reflect a flat rate.³⁵ One business customer asked about the differences between customer class rates and commented that small businesses have a need for reasonable, competitive rates.³⁶

29. Some commenters argued for energy sources other than wind and solar.³⁷ One commenter urged the Company to develop and use nuclear as an energy source.³⁸ Multiple commenters suggested that renewable energy resources were the primary drivers behind the Company’s rate increase application and expressed concern about the rising costs of renewable energy.³⁹ One customer understood that the Company utilizes renewable energy resources but questioned where those resources are located within the State of Minnesota.⁴⁰

B. Written Comments

30. In addition to comments made at the public hearings, the Commission has received approximately 307 written comments regarding the Company’s rate increase request, of which almost all opposed the proposed rate increase.

31. The written public comments observed that the proposed rate increase was unfair, unnecessary, unreasonable, or excessive. Concerns expressed by customers who submitted written comments included: (1) rate increases are too frequent and unnecessary, given the Company’s reported revenues and profits; (2) shareholders, and not customers, should bear the burden of capital improvements, and the Company should refrain from passing down too much of its costs to customers; (3) Minnesota Power’s rate increase is driven by corporate “greed” as opposed to the need to improve services and reliability for customers; (4) inflation and other increasing costs are already making it difficult for customers to afford their utility bills; (5) the rate increase will impose a significant burden on those customers who are on a fixed income; (6) disapproval of the use of renewable energy resources and the associated costs with going “green,” and

³³ Virtual Public Hrg. Tr. at 19-22 (May 22, 2024); Hermantown Public Hrg. Tr. at 18,19, 32-35 (May 21, 2024).

³⁴ Little Falls Public Hrg. Tr. at 15-19 (May 20, 2024); Hermantown Public Hrg. Tr. at 17, 19 (May 21, 2024).

³⁵ Hermantown Public Hrg. Tr. at 29 (May 21, 2024).

³⁶ Hermantown Public Hrg. Tr. at 24-26 (May 21, 2024).

³⁷ Eveleth Public Hrg. Tr. at 19-20, 26, 34-36 (May 21, 2024); Hermantown Public Hrg. Tr. at 17-18, 33, 40 (May 21, 2024).

³⁸ Eveleth Public Hrg. Tr. at 22, 25 (May 21, 2024).

³⁹ Eveleth Public Hrg. Tr. at 19-20, 26 (May 21, 2024); Hermantown Public Hrg. Tr. at 17-18, 33, 40 (May 21, 2024).

⁴⁰ Eveleth Public Hrg. Tr. at 28 (May 21, 2024).

(7) disapproval of all “extra” line item surcharges, with specific reference to the Low Income Affordability Program Surcharge.⁴¹

⁴¹ John A. Tuttle, Sr. (eDocket No. 202311-200434-01); Diana Conway (eDocket No. 20241-201948-01); Frank J. Bolos (eDocket No. 20241-202262-01); Steven Heikkila (eDocket No. 20242-203357-01); Lewie Davis (eDocket No. 20244-205354-01); Steven P Becker (eDocket No. 20244-205476-01); Robert Vorpaal (eDocket No. 20244-205476-01); Jody Hansen (eDocket No. 20244-205476-01); Carol and John Sack (eDocket No. 20244-205476-01); Sharon Byers (eDocket No. 20244-205476-01); Lynn Pesta (eDocket No. 20244-205476-01); Sandra Klimmek (eDocket No. 20244-205476-01); Brenda Leno (eDocket No. 20244-205476-01); Lone Borchert (eDocket No. 20244-205476-01); Joseph Nease (eDocket No. 20244-205482-01); Judith Isola (eDocket No. 20244-205493-01); Donald and Kathleen Tahja (eDocket No. 20244-205648-01); Arthur Wojceholoski (eDocket No. 20244-205648-01); Mike Felten (eDocket No. 20244-205648-01); John and Kim Napoli (eDocket No. 20244-205648-01); Steven Fisker (eDocket No. 20244-205648-01); Kevin Kumek (eDocket No. 20244-205648-01); Nancy Platzer (eDocket No. 20244-205648-01); Robert Zinter (eDocket No. 20244-205648-01); Lee Finke (eDocket No. 20244-205648-01); Mark Crosby (eDocket No. 20244-205648-01); Mark Cass (eDocket No. 20244-205648-01); David Curtis (eDocket No. 20244-205648-01); Mary Typpo (eDocket No. 20244-205648-01); Bonnie Watsula (eDocket No. 20244-205648-01); Craig Beveroth (eDocket No. 20244-205649-01); Rob Lattanzio (eDocket No. 20244-205701-01); Rene Mayer (eDocket No. 20244-205701-01); Gary Kantonen (eDocket No. 20244-205701-01); Susan Smith (eDocket No. 20244-205701-01); Brad Habberstad (eDocket No. 20244-205701-01); Betty Glaser (eDocket No. 20244-205701-01); Al Andrews (eDocket No. 20244-205701-01); Joanne Pritchett (eDocket No. 20244-205701-01); Dee Haglund (eDocket No. 20244-205701-02); Bill Ericson (eDocket No. 20244-205701-02); Bret R. Nydeen (eDocket No. 20244-205701-02); Larry Helmer (eDocket No. 20244-205701-02); Dick & Judy Taylor (eDocket No. 20244-205701-02); Jerry Juvrud (eDocket No. 20244-205701-02); Kenneth A. Goodell (eDocket No. 20244-205701-02); John Skalko (eDocket No. 20244-205701-02); Koralia (eDocket No. 20244-205701-02); Mary Beth Olsen (eDocket No. 20244-205853-01); Johnny Isaacson (eDocket No. 20244-205853-01); Julie Melstrom (eDocket No. 20244-205853-01); Jay Cline (eDocket No. 20244-205853-01); Debra Renckens (eDocket No. 20244-205853-01); Jim Lunemann (eDocket No. 20244-205853-01); Jane D McNamara (eDocket No. 20244-205853-01); Fred Goldbrand (eDocket No. 20244-205853-01); Joe Jones (eDocket No. 20244-205853-01); Resident of 1307 22nd St (eDocket No. 20244-205853-01); Michael and Paula Thompson (eDocket No. 20244-205934-01); Hammersran (eDocket No. 20244-205934-01); Todd Maki (eDocket No. 20244-205934-01); Jessie Dauer (eDocket No. 20244-205934-01); Charles Laurila (eDocket No. 20244-205934-01); Florence Durbin (eDocket No. 20244-205934-01); Richard Martin (eDocket No. 20244-205934-01); Mark Saccoman (eDocket No. 20244-205934-01); Marlene Kettner (eDocket No. 20244-205934-01); Darrell Berg (eDocket No. 20244-205937-01); Wayne Maki (eDocket No. 20244-205937-01); Jim Ostendorf (eDocket No. 20244-205937-01); Dan Burgess (eDocket No. 20244-205937-01); Scott Robertson (eDocket No. 20244-205937-01); Tim Patrick (eDocket No. 20244-205937-01); Sally Gusso (eDocket No. 20244-205937-01); Jen Sawatcky (eDocket No. 20244-205937-01); Loren Roe (eDocket No. 20244-205937-01); Jeannette Jacobson (eDocket No. 20244-205937-01); Lindy and Annette Christian (eDocket No. 20244-205937-02); Thomas Nystrom (eDocket No. 20244-205937-02); Justin Cichon (eDocket No. 20244-205937-02); Margaret Rogers (eDocket No. 20244-205937-02); Joselyn and Brian Murphy (eDocket No. 20244-205937-02); Jerry Jussila (eDocket No. 20244-205937-02); Thomas Bennett (eDocket No. 20244-205937-02); Debi Shain (eDocket No. 20244-205937-02); Ken Hudson (eDocket No. 20244-205937-02); Summers (eDocket No. 20244-205937-02); Connie Krause (eDocket No. 20244-205937-03); Caroline Sadlowsky (eDocket No. 20244-205937-03); James Johnson, Jr. (eDocket No. 20244-205937-03); Joseph Reinbold (eDocket No. 20244-205937-03); Patricia Kobus (eDocket No. 20244-205937-03); Robin Hahn (eDocket No. 20244-205937-03); Kevin Peterson (eDocket No. 20244-205937-03); Julie Gower (eDocket No. 20244-205937-03); Sharon Tomberlin (eDocket No. 20244-205937-03); Kristi Ducharme (eDocket No. 20244-206013-01); Amanda Miller (eDocket No. 20244-206014-01); Thomas Schultz (eDocket No. 20244-206014-02); Ross Breth (eDocket No. 20244-206028-01); Khristopher Kading (eDocket No. 20244-206028-01); Jodi Mulek (eDocket No. 20244-206028-01); Hobo Queen (eDocket No. 20244-206028-01); Mary Jo Schaefer (eDocket No. 20244-206028-01); Rev. Gerold & Karen Goetz (eDocket No. 20244-206028-01); Gordon Wozniak (eDocket No. 20244-206028-01); William Ralph (eDocket No. 20244-206028-01); Sylvia B. Bolton

(eDocket No. 20244-206028-01); Norman Johnson (eDocket No. 20244-206028-02); Diane Koroll (eDocket No. 20244-206028-02); Linda Brula (eDocket No. 20244-206028-02); Mel Narum (eDocket No. 20244-206028-02); David Lotti (eDocket No. 20244-206028-02); Gregory Santema (eDocket No. 20244-206028-02); Kevin M. Schmidt (eDocket No. 20244-206028-02); Dennis Cich (eDocket No. 20244-206028-02); Ronald L. Royer (eDocket No. 20244-206028-02); Karen Moore (eDocket No. 20244-206033-01); Phillip Torgerson (eDocket No. 20244-206033-01); St. Vincent de Paul (eDocket No. 20244-206033-01); Mark Trompeter (eDocket No. 20244-206033-01); John Schuldt (eDocket No. 20244-206033-01); Marcella Eller (eDocket No. 20244-206033-01); Jenny B. (eDocket No. 20244-206033-01); Douglas Thibault (eDocket No. 20244-206033-01); Joyce Mailhot (eDocket No. 20244-206033-01); Alice Sowada (eDocket No. 20244-206033-01); David Olness (eDocket No. 20244-206033-02); Lee B. Larson (eDocket No. 20244-206033-02); Derrin Wytaske (eDocket No. 20244-206033-02); Ray VanHerkeg (eDocket No. 20244-206033-02); Kenneth & Cynthia Ostendorf (eDocket No. 20244-206033-02); Susan Makitalo (eDocket No. 20244-206033-02); Steve & Carla Moberg (eDocket No. 20244-206033-02); Karen Holden (eDocket No. 20244-206033-02); Grace Hauglid (eDocket No. 20244-206033-03); L.W. Wirta (eDocket No. 20244-206033-03); Adam Johnson (eDocket No. 20244-206033-03); Patsy Johnson (eDocket No. 20244-206033-03); Betty Johnson (eDocket No. 20244-206033-03); Denise Kiel (eDocket No. 20244-206033-03); Susan Jessico (eDocket No. 20244-206033-03); James G. Pollack (eDocket No. 20244-206033-03); Tom & Chris Tetzlaff (eDocket No. 20244-206033-03); Judy Budisalovich (eDocket No. 20244-206082-01); Ben Parent (eDocket No. 20244-206155-01); Gary Moline (eDocket No. 20245-206217-01); Robyn Keranen (eDocket No. 20245-206342-01); Cynthia Klun (eDocket No. 20245-206342-02); Arelene Grebenc (eDocket No. 20245-206348-01); Dan and Cheryl Gosch (eDocket No. 20245-206348-01); Don Robinson (eDocket No. 20245-206348-01); Kris and Sharon Rice (eDocket No. 20245-206348-01); Beverly Mayfield (eDocket No. 20245-206348-01); Never Ending Consignment (eDocket No. 20245-206350-01); Mary Saloum (eDocket No. 20245-206350-01); Nin Paton (eDocket No. 20245-206350-01); EB (eDocket No. 20245-206350-01); Judith and Russell Isola (eDocket No. 20245-206350-01); Sharon Cairns (eDocket No. 20245-206350-01); Shelia Ballavance (eDocket No. 20245-206350-01); Sarah Maniekee (eDocket No. 20245-206350-01); Vern Thaley (eDocket No. 20245-206351-01); Chris Scheel (eDocket No. 20245-206351-01); Ken Hupalla (eDocket No. 20245-206351-01); John Stasney (eDocket No. 20245-206351-01); Daniel Jazdzewski (eDocket No. 20245-206351-01); Gloria Phillips (eDocket No. 20245-206351-01); John Koski (eDocket No. 20245-206351-01); Matt Scorich (eDocket No. 20245-206351-01); Anthony Kiliz (eDocket No. 20245-206351-01); John and Joan Deurr (eDocket No. 20245-206354-01); Susan Pannkuk (eDocket No. 20245-206354-01); Scott Scherer (eDocket No. 20245-206354-01); John Q. Public (eDocket No. 20245-206354-01); Marleen Miscevich (eDocket No. 20245-206354-01); Julie Ernst (eDocket No. 20245-206354-01); John and Kathy Benson (eDocket No. 20245-206354-01); Tom Abdo (eDocket No. 20245-206354-01); Retired Veteran (eDocket No. 20245-206354-01); K. E. Preston (eDocket No. 20245-206354-01); Robin Hollister (eDocket No. 20245-206355-01); John Thomas (eDocket No. 20245-206355-01); Valerie Ouellette (eDocket No. 20245-206355-01); Shirley Reich (eDocket No. 20245-206355-01); Roy Blackledge (eDocket No. 20245-206355-01); James Stewart (eDocket No. 20245-206355-01); Terry Cottingham (eDocket No. 20245-206355-01); Barbara Spychalla (eDocket No. 20245-206355-01); No Name Provided (eDocket No. 20245-206407-01); Christine Pomrenke (eDocket No. 20245-206407-01); Eric Lee (eDocket No. 20245-206407-02); Kent Ginter (eDocket No. 20245-206421-01); Robert Gerads (eDocket No. 20245-206421-01); Rita Walker (eDocket No. 20245-206421-01); Theodore Beise (eDocket No. 20245-206421-01); Joyanna Yorde (eDocket No. 20245-206421-01); Martha Larson (eDocket No. 20245-206421-01); Christine Pomrenke (eDocket No. 20245-206421-01); Robert Cuchna (eDocket No. 20245-206421-01); Tim Kaiser (eDocket No. 20245-206421-01); Michael Olson (eDocket No. 20245-206421-01); Richard Kiehn (eDocket No. 20245-206421-03); Scott Hoffmann (eDocket No. 20245-206421-03); Larry Birnbaum (eDocket No. 20245-206421-03); Beverlee and James Hallaway (eDocket No. 20245-206421-03); Laura Johnson (eDocket No. 20245-206421-03); Bev and Rich Anderson (eDocket No. 20245-206421-03); Reta Symalla (eDocket No. 20245-206421-03); Kyle Holmes (eDocket No. 20245-206421-03); James Kunze (eDocket No. 20245-206421-03); Alexis Livadaros (eDocket No. 20245-206421-03); Theodore Hellermann (eDocket No. 20245-206421-03); Marcie Carpenter (eDocket No. 20245-206421-03); No Name Provided (eDocket No. 20245-206421-03); Tommy's Bar (eDocket No. 20245-206433-01); Elaine Hall (eDocket No. 20245-206434-01); Dorothy Nettleton (eDocket No. 20245-206434-01); Constance MacRae (eDocket No. 20245-206434-01); Steve Kutasevich (eDocket No. 20245-206434-01); Ryan Denzel (eDocket No. 20245-206434-01); Chisholm resident (eDocket No. 20245-206434-01); Kevin Miskulin (eDocket No. 20245-206434-01);

Rosemary Witham (eDocket No. 20245-206434-01); Gerald Host (eDocket No. 20245-206434-01); Francy and Bob Chammings (eDocket No. 20245-206434-01); Steve and LuJean Larson (eDocket No. 20245-206434-01); Harry and Ruthie Birdsall (eDocket No. 20245-206434-01); Albert Nelson (eDocket No. 20245-206434-01); Pamela Toland (eDocket No. 20245-206434-02); Bruce Friebe (eDocket No. 20245-206434-02); John Thompson (eDocket No. 20245-206434-02); Blane Nesgoda (eDocket No. 20245-206434-02); Mark and Beth Petrowske (eDocket No. 20245-206434-02); Dale Gimbel (eDocket No. 20245-206434-02); Dan Robeck (eDocket No. 20245-206434-02); Jan Laine (eDocket No. 20245-206434-02); Silver Bay Resident (eDocket No. 20245-206434-02); Karen Keil (eDocket No. 20245-206434-02); Carol Vik (eDocket No. 20245-206434-02); Edith Siltman (eDocket No. 20245-206434-02); Karry White (eDocket No. 20245-206434-03); Bruce Carlson (eDocket No. 20245-206434-03); Arnold Hughley (eDocket No. 20245-206434-03); Jerry Casey (eDocket No. 20245-206434-03); G. Kulyk (eDocket No. 20245-206434-03); Klemond (eDocket No. 20245-206434-03); Koste (eDocket No. 20245-206434-03); Aaron Thun (eDocket No. 20245-206434-03); Shirley Kaczmark (eDocket No. 20245-206434-03); Leander Girtz (eDocket No. 20245-206434-04); Garry Rocheleau (eDocket No. 20245-206434-04); Tom Briscoe (eDocket No. 20245-206434-04); Barbara Long (eDocket No. 20245-206434-04); Charles Leibfried (eDocket No. 20245-206434-04); Janet Vukelich (eDocket No. 20245-206434-04); James Ylitalo (eDocket No. 20245-206434-04); Bob Matarelli (eDocket No. 20245-206467-01); LaDonna Swenson (eDocket No. 20245-206487-01); Robert and Cheryl Husby (eDocket No. 20245-206487-01); Sheila VanDyke (eDocket No. 20245-206487-01); Anthony Kunst (eDocket No. 20245-206487-01); Lauri Mandich Camilli (eDocket No. 20245-206487-01); Jeffrey Jomzyk (eDocket No. 20245-206487-01); Alan Kirkpatrick (eDocket No. 20245-206487-01); David Sorensen (eDocket No. 20245-206487-01); Daniel Glick (eDocket No. 20245-206487-01); Jeremiah and Heather Johnston (eDocket No. 20245-206487-01); Mark and Kathryn Almen (eDocket No. 20245-206487-02); Jane Marconett (eDocket No. 20245-206487-02); Deborah Winchell (eDocket No. 20245-206487-02); Lori Barnstorf (eDocket No. 20245-206487-02); Theresa Ann Tompson (eDocket No. 20245-206487-02); Robert and Deborah Bloom (eDocket No. 20245-206487-02); Magnolia Texas Resident (eDocket No. 20245-206487-02); John Palcich (eDocket No. 20245-206487-02); Thomas Lafleur (eDocket No. 20245-206487-02); Govze (eDocket No. 20245-206487-03); Michael and Nicole Karnowski (eDocket No. 20245-206487-03); Arthur Maki (eDocket No. 20245-206487-03); Carmen Wilson (eDocket No. 20245-206487-03); Rebecca Wiczek (eDocket No. 20245-206487-03); Betty Ann Pesta (eDocket No. 20245-206487-03); Steven Yates (eDocket No. 20245-206487-03); Brenda Lerk (eDocket No. 20245-206487-03); Lee R. Johnson (eDocket No. 20245-206487-03); Peggy M. Swanson (eDocket No. 20245-206487-03); Ardis Williams (eDocket No. 20245-206487-04); Jason Saloum (eDocket No. 20245-206487-04); Mark Secora (eDocket No. 20245-206487-04); Edmund Roskoski (eDocket No. 20245-206487-04); Cronberg (eDocket No. 20245-206487-04); Josh Brichacek (eDocket No. 20245-206487-04); M. Mesojbdel (eDocket No. 20245-206487-04); David O'Connor (eDocket No. 20245-206487-04); Emily Onello (eDocket No. 20245-206487-05); Mark Norlander (eDocket No. 20245-206487-05); Thomas Plemel (eDocket No. 20245-206487-05); Richard Kienzle (eDocket No. 20245-206487-05); Rhonda Zacher (eDocket No. 20245-206487-05); Karl and Brenda Budahn (eDocket No. 20245-206487-05); Erik Johnson (eDocket No. 20245-206487-05); Steven Gregorich (eDocket No. 20245-206487-05); Ted Lewis (eDocket No. 20245-206487-05); Michelle Mertes and Susan Carlson (eDocket No. 20245-206487-05); George J. Hart, Jr. (eDocket No. 20245-206487-06); Sharon Olson (eDocket No. 20245-206487-06); Fiona McKee (eDocket No. 20245-206487-06); Mary Ostman (eDocket No. 20245-206487-06); Glenn Strid (eDocket No. 20245-206487-06); Nick and Lovey Whelihan (eDocket No. 20245-206487-06); Mary Phillipe (eDocket No. 20245-206487-06); Thomas Leuranlowski (eDocket No. 20245-206487-06); Larry Novakoske (eDocket No. 20245-206487-06); Gordon J. Britton (eDocket No. 20245-206487-06); Yasuko Halt (eDocket No. 20245-206487-06); Donna Kern (eDocket No. 20245-206487-06); Allan Kroll (eDocket No. 20245-206539-01); Carrie Johnson (eDocket No. 20245-206539-01); Daniel Suchy (eDocket No. 20245-206539-01); Tommy Woog (eDocket No. 20245-206539-01); Tammy Goodale (eDocket No. 20245-206674-01); Julie Cullen (eDocket No. 20245-206675-01); Larry Gilbert (eDocket No. 20245-206679-01); Carla McCauley (eDocket No. 20245-206679-01); Kathy Arens (eDocket No. 20245-206679-01); Rose Kapsner (eDocket No. 20245-206679-01); Emily Ortiz (eDocket No. 20245-206679-01); Robert Willis (eDocket No. 20245-206679-01); James Gerdes (eDocket No. 20245-206679-01); Doris Kerzie (eDocket No. 20245-206679-01); Daniel Barnick (eDocket No. 20245-206679-01); Steve Fairbrother (eDocket No. 20245-206679-01); Garya Howek (eDocket No. 20245-206679-02); Judith Duncan (eDocket No. 20245-206679-02); Jack Setterlund (eDocket No. 20245-206679-02); Barbara Rovinsky (eDocket No. 20245-206679-02); Jamie Akerstrom

(eDocket No. 20245-206679-02); Lawrence Burda (eDocket No. 20245-206679-02); Rod Cichov (eDocket No. 20245-206679-02); Roger Tabatt (eDocket No. 20245-206679-02); Diane and Larry Tureson (eDocket No. 20245-206679-02); Barbara Benjaminson (eDocket No. 20245-206679-02); Glen Kush (eDocket No. 20245-206679-02); Tanes Barclay (eDocket No. 20245-206679-03); Theron Nudutor (eDocket No. 20245-206679-03); Mark Patnode (eDocket No. 20245-206679-03); Ken and Luanne Borowicz (eDocket No. 20245-206679-03); John Karkinen (eDocket No. 20245-206679-03); Cheyrl Cuchna (eDocket No. 20245-206679-03); Rae Gagnon (eDocket No. 20245-206679-03); Duane and Louise Pearson (eDocket No. 20245-206679-03); Mark Hintzen (eDocket No. 20245-206679-03); Larry and Donna Spielman (eDocket No. 20245-206679-03); Dawn Taylor (eDocket No. 20245-206679-03); Randy Anderson (eDocket No. 20245-206679-03); J.R. Seinoeca (eDocket No. 20245-206679-03); Evelyn Fernaro (eDocket No. 20245-206679-03); Cynthia Ruce (eDocket No. 20245-206679-03); Brent Olson (eDocket No. 20245-206679-03); Kevin Miska (eDocket No. 20245-206679-03); Jackie Perius (eDocket No. 20245-206679-04); Alice Groth (eDocket No. 20245-206679-04); Waaraniemi (eDocket No. 20245-206679-04); Roy Murray (eDocket No. 20245-206679-04); Richard and Mary Evanson (eDocket No. 20245-206679-04); Marne Flicker (eDocket No. 20245-206679-04); Kathy Messenger (eDocket No. 20245-206679-04); Marie Hadraua (eDocket No. 20245-206679-04); Joanne Nihols (eDocket No. 20245-206679-04); Debra Griffin (eDocket No. 20245-206679-04); Rochelle Pearson (eDocket No. 20245-206679-04); Dennis Brennan (eDocket No. 20245-206679-04); Len Belobaba (eDocket No. 20245-206679-05); Mike Rhodes (eDocket No. 20245-206679-05); Henry Loew (eDocket No. 20245-206679-05); Rachel Edman (eDocket No. 20245-206679-05); Todd Kuusisto (eDocket No. 20245-206679-05); Angela Yeazle (eDocket No. 20245-206679-05); Dean Nelson (eDocket No. 20245-206679-05); Jodi Broadwell (eDocket No. 20245-206679-05); Nancy Andler (eDocket No. 20245-206679-05); Francis and Sandra Huotari (eDocket No. 20245-206679-05); Charlie Gallet (eDocket No. 20245-206709-01); ME Elecmetal (eDocket No. 20245-206710-01); Allan Kroll (eDocket No. 20245-206742-01); Bernard A. Rolfes (eDocket No. 20245-206742-01); Bill Kangas (eDocket No. 20245-206742-01); Misty Hendrickson (eDocket No. 20245-206742-01); John and Virginia Vernon Carlton (eDocket No. 20245-206742-01); Marlys Karki (eDocket No. 20245-206742-01); S. Hoover (eDocket No. 20245-206742-01); Mary Bovitz (eDocket No. 20245-206742-01); Daniel A Landgren (eDocket No. 20245-206742-01); Joseph Hanegmon (eDocket No. 20245-206742-01); Mark Tomasetti (eDocket No. 20245-206742-01); Bob and Pat Koenig (eDocket No. 20245-206742-02); Elma Berganini (eDocket No. 20245-206742-02); Lynn Shimota (eDocket No. 20245-206742-02); Joan E. Storlie (eDocket No. 20245-206742-02); Wm. D Kangas (eDocket No. 20245-206742-02); Joel Baker (eDocket No. 20245-206742-02); Marcia Anderson (eDocket No. 20245-206742-02); Allan Skoglund (eDocket No. 20245-206742-02); MC Kyllaonen (eDocket No. 20245-206742-02); James Flanagan (eDocket No. 20245-206742-02); Irma Martinez (eDocket No. 20245-206742-02); Petron (eDocket No. 20245-206742-02); Dustie Wosmek (eDocket No. 20245-206810-01); Patti Komulainen (eDocket No. 20245-206811-01); Donna Torgeson (eDocket No. 20245-206814-01); Cathryn Ufema (eDocket No. 20245-206814-02); Wendy DeLest (eDocket No. 20245-206814-02); Claudia Leider (eDocket No. 20245-206814-02); Blaine Shelton (eDocket No. 20245-206814-02); Tessa Lasky (eDocket No. 20245-206814-02); Diane Gould (eDocket No. 20245-206814-02); Jim Heald (eDocket No. 20245-206814-02); Donna Goodlaxson (eDocket No. 20245-206814-02); Verna Cyrette (eDocket No. 20245-206814-02); Caroline Johnson (eDocket No. 20245-206814-02); Steve Weibye (eDocket No. 20245-206814-03); Brent Beimert (eDocket No. 20245-206814-03); Helen Kliniski (eDocket No. 20245-206814-03); Kerry Swenson (eDocket No. 20245-206814-03); Ken George (eDocket No. 20245-206814-03); Rose Stomberg (eDocket No. 20245-206814-03); Michelle Lemire (eDocket No. 20245-206814-03); Steve and Debra Skarman (eDocket No. 20245-206814-03); Nita Wentz (eDocket No. 20245-206814-03); Emma Richter (eDocket No. 20245-206814-03); DeeAnn Maxwell (eDocket No. 20245-206814-04); William Majewski (eDocket No. 20245-206814-04); Larry Volkenant (eDocket No. 20245-206814-04); Richard Paulson (eDocket No. 20245-206814-04); Richard Olson (eDocket No. 20245-206814-04); Bernice Norregaard (eDocket No. 20245-206814-04); Karen Hakala (eDocket No. 20245-206814-04); Michael Bergh (eDocket No. 20245-206814-04); Jackson (eDocket No. 20245-206814-04); Cindy Jacobs (eDocket No. 20245-206814-05); Tom Pascuzzi (eDocket No. 20245-206814-05); Roger Schoenrock (eDocket No. 20245-206814-05); Renita Tesch (eDocket No. 45-206814-05); Renee Pearson (eDocket No. 20245-206814-05); Steve Hillbrand (eDocket No. 20245-206814-05); Doug Larson (eDocket No. 20245-206814-05); Tina Falk-Smith (eDocket No. 20245-206814-05); Neil Ladsten (eDocket No. 20245-206814-05); Dean Liimatainen (eDocket No. 20245-206814-05); Colleen Koski (eDocket No. 20245-206814-06); Ronald Bergh (eDocket No. 20245-206814-06); Ellen Bergh

(eDocket No. 20245-206814-06); No Name Provided (eDocket No. 20245-206814-06); Joan Whiteford (eDocket No. 20245-206814-06); Dennis Herzog (eDocket No. 20245-206814-06); Jay Paul (eDocket No. 20245-206814-06); Sheryl Conley (eDocket No. 20245-206814-06); Faye Martin (eDocket No. 20245-206814-06); Julie Engen (eDocket No. 20245-206814-06); Teresa Burgoon (eDocket No. 20245-206814-07); Michael Koski (eDocket No. 20245-206814-07); Patti Zakrzewski (eDocket No. 20245-206814-07); Elizabeth Peterson (eDocket No. 20245-206814-07); Sharon Knase (eDocket No. 20245-206814-07); Gary Knaffla (eDocket No. 20245-206814-07); Dale Granoff (eDocket No. 20245-206814-07); Tina Krieger (eDocket No. 20245-206814-07); Marc Smith (eDocket No. 20245-206814-07); No Name Provided (eDocket No. 20245-206814-07); Mark Thielen (eDocket No. 20245-206856-01); Mike & Jen Schultz (eDocket No. 20245-206856-01); Matthew Laveau (eDocket No. 20245-206856-01); Gretchen Matuszak (eDocket No. 20245-206856-01); John Novelan (eDocket No. 20245-206856-01); Andrew Hedlund (eDocket No. 20245-206856-01); Robert Scheets (eDocket No. 20245-206856-01); T.J. Romanek (eDocket No. 20245-206856-01); David Hamalainen (eDocket No. 20245-206856-01); Chris Ketchmark (eDocket No. 20245-206856-01); Josephine Milosevic (eDocket No. 20245-206856-01); Steven Tobolaski (eDocket No. 20245-206856-01); Scott Riosner (eDocket No. 20245-206856-01); Lori Wenner (eDocket No. 20245-206856-01); Victor Carlson (eDocket No. 20245-206856-01); Allen Boben (eDocket No. 20245-206857-01); Daniel and Darcy Motschenbacher (eDocket No. 20245-206857-01); Jane Hasse (eDocket No. 20245-206857-01); Bill Goldsworthy (eDocket No. 20245-206857-01); Richard Dowling (eDocket No. 20245-206857-01); Joel Mattson (eDocket No. 20245-206857-01); Judi Anderson (eDocket No. 20245-206857-01); Jacob McMiller (eDocket No. 20245-206857-01); Ashley Ricker (eDocket No. 20245-206857-01); Yelena Klosner (eDocket No. 20245-206857-01); Melanie Erickson (eDocket No. 20245-206857-01); Mark Roalson (eDocket No. 20245-206940-01); Leonard Schultz (eDocket No. 20245-207014-01); David Torgersen (eDocket No. 20245-207014-01); Ricky Riemann (eDocket No. 20245-207014-01); Irene Moore (eDocket No. 20245-207014-01); Lyndia Anikin (eDocket No. 20245-207014-01); Mary Kendzora (eDocket No. 20245-207014-01); Jeffrey S. Neveau (eDocket No. 20245-207014-01); Tina Shaff (eDocket No. 20245-207014-01); Laverne Capan (eDocket No. 20245-207014-01); Kathleen Shamp (eDocket No. 20245-207014-01); Paul Johnson (eDocket No. 20245-207014-01); Bill and Debbie Lewis (eDocket No. 20245-207014-01); Fed-up Homeowner (eDocket No. 20245-207014-02); Mark Anderson (eDocket No. 20245-207014-02); Stephen Barnum (eDocket No. 20245-207014-02); Scott Gustafson (eDocket No. 20245-207014-02); Jamie Hoefs (eDocket No. 20245-207014-02); Robin Ciuffetti (eDocket No. 20245-207014-02); Gregory Eaton (eDocket No. 20245-207014-02); Travis Mangan (eDocket No. 20245-207014-02); R and J Kresky (eDocket No. 20245-207014-02); Ruth Mayer (eDocket No. 20245-207014-02); Lisa Ciorlieri (eDocket No. 20245-207014-02); Tony Pogorels (eDocket No. 20245-207014-02); Dennis LaGrow (eDocket No. 20245-207014-03); Robert DeArmond (eDocket No. 20245-207014-03); Mary Jane Sorenson (eDocket No. 20245-207014-03); JoAnne Skolund (eDocket No. 20245-207014-03); Rilla Opelt (eDocket No. 20245-207014-03); William Simpson (eDocket No. 20245-207014-03); Emily Rademacher (eDocket No. 20245-207014-03); Kevin Korzenowski (eDocket No. 20245-207014-03); Lee Longer (eDocket No. 20245-207014-03); Marilynn Larson (eDocket No. 20245-207014-03); Ann Ogg (eDocket No. 20245-207014-03); Jane Swanson (eDocket No. 20245-207014-03); Cheryl Lampi (eDocket No. 20245-207014-03); Kelly Abu Azzam (eDocket No. 20245-207014-03); Kent Anderson (eDocket No. 20245-207040-01); Lisa and Ronald Stotts (eDocket No. 20245-207045-01); James Wentworth (eDocket No. 20245-207045-01); Buddy Robinson (eDocket No. 20245-207158-01); Beth Tamminen and Henry Moore (eDocket No. 20245-207168-01); Janet Magree (eDocket No. 20245-207216-01); Katherine "Kat" Markovich (eDocket No. 20245-207216-01); Patricia Panyan (eDocket No. 20245-207216-01); Gary Milbrandt (eDocket No. 20245-207225-01); Hafften (eDocket No. 20245-207225-01); Donna Scheer (eDocket No. 20245-207225-01); Jody Gibbs and Shawn Wentz (eDocket No. 20245-207225-01); Gale Claesson (eDocket No. 20245-207225-01); Craig Amundson (eDocket No. 20245-207225-01); Calvary Lutheran Church (eDocket No. 20245-207225-01); Marvin Thompson (eDocket No. 20245-207225-01); Carolyn Bixby (eDocket No. 20245-207225-01); Jeanne Mchzoo (eDocket No. 20245-207225-01); Dave and Sharon Fisher (eDocket No. 20245-207225-01); Carol Waldriff (eDocket No. 20245-207227-01); Anthony Hhecimovich (eDocket No. 20245-207227-01); Jessica Cannon (eDocket No. 20245-207227-01); Christine Good (eDocket No. 20245-207227-01); S.J Rathe (eDocket No. 20245-207227-01); Angela Fisher (eDocket No. 20245-207227-01); Dan Wakelman (eDocket No. 20245-207227-01); Gayle M. Cooney (eDocket No. 20245-207227-01); Gary Schmidt (eDocket No. 20245-207227-01); Kim Kaz (eDocket No. 20245-207227-01); Shirley Holman (eDocket No. 20245-207227-01); Char (eDocket No. 20245-207227-01); No name

32. While almost all commenters disapproved of the Company's rate increase application, a few commenters expressed appreciation for the Company's service.⁴² Furthermore, some commenters found the rate increase to be reasonable and urged the Commission to approve the Company's rate increase because they consider an increase to be crucial for optimal operations, employee retention, and customer service improvements.⁴³

V. Legal Standards

33. The legal standard for utility rate changes is that the new rates must be just and reasonable.⁴⁴ The Minnesota Supreme Court has described the Commission's statutory mandate for determining whether proposed rates are just and reasonable as "broadly defined in terms of balancing the interests of the utility companies, their shareholders, and their customers," citing Minn. Stat. § 216B.16, subd. 6.⁴⁵

34. Minn. Stat. § 216B.16, subd. 6, provides:

The commission, in the exercise of its powers under this chapter to determine just and reasonable rates for public utilities, must give due consideration to the public need for adequate, efficient, and reasonable service and to the need of the public utility for revenue sufficient to enable it to meet the cost of furnishing the service, including adequate provision for depreciation of its utility property used and useful in rendering service to the public, and to earn a fair and reasonable return upon the investment in such property.⁴⁶

Provided (eDocket No. 20245-207227-01); George Rola (eDocket No. 20245-207227-02); Ethan Powers (eDocket No. 20245-207227-02); Mike Lyons (eDocket No. 20245-207227-02); Margaret, Thomas Toohey (eDocket No. 20245-207227-02); Lana Anderson (eDocket No. 20245-207227-02); Paula M. Juracek, Philip J. Juracek (eDocket No. 20245-207227-02); Bryan Noble (eDocket No. 20245-207227-02); Karen B. Gross (eDocket No. 20245-207227-02); William R. Storck (eDocket No. 20245-207227-02); Richard Bell (eDocket No. 20245-207227-02); Gerianne Klug (eDocket No. 20246-207339-01); Matt Dahl (eDocket No. 20246-207342-01); Bonnie Stepanek (eDocket No. 20246-207342-01); Donna M Benson (eDocket No. 20246-207342-01); Brittany Tucker (eDocket No. 20246-207417-01); David Muskulin (eDocket No. 20246-207417-01); Julie Thorstensen (eDocket No. 20246-207417-01); John Hatland (eDocket No. 20246-207417-01); Concerned Electric Consumer (eDocket No. 20246-207425-01); Jhana Hand (eDocket No. 20246-207425-01); Mike and Nicci Trierwieler (eDocket No. 20246-207425-01); Bruce Lotti (eDocket No. 20246-207425-02); Carolyn Lofald (eDocket No. 20246-207425-02); Karen Finseth (eDocket No. 20246-207425-02); Gary Lofald (eDocket No. 20246-207425-02); Anna Roberts (eDocket No. 20246-207425-02); Gerald Maly (eDocket No. 20246-207425-02); Kenneth Hoeschen (eDocket No. 20246-207425-02); Kevin Janey (eDocket No. 20246-207425-02); Kelly Holte (eDocket No. 20246-207676-01).

⁴² Rod Dibble (eDocket No. 20244-205648-01); George Boder (eDocket No. 20244-206033-01); Anthony Kiliz (eDocket No. 20245-206351-01); Dorothy Palquist (eDocket No. 20245-206487-04); Paula Woodward (eDocket No. 20245-206742-02).

⁴³ Joel Anderson (eDocket No. 20244-205479-01); David Herman (eDocket No. 20244-205853-01); Pamela Johnson (eDocket No. 20244-206033-03); Carmen Berarducci (eDocket No. 20245-206487-02); Jarad Purkat (eDocket No. 20245-206487-04); Beverly Maki (eDocket No. 20245-206814-04).

⁴⁴ Minn. Stat. § 216B.16, subds. 4, 5, and 6 (2022); Minn. Stat. § 216B.03 (2022).

⁴⁵ *In re Interstate Power Co.*, 574 N.W.2d 408, 411 (Minn. 1998).

⁴⁶ Minn. Stat. § 216B.16, subd. 6.

35. Under the Public Utilities Act, utilities seeking a rate increase have the burden of proof to show that the proposed rate change is just and reasonable.⁴⁷ Any doubt as to reasonableness is to be resolved in favor of the consumer.⁴⁸ As set forth in Minn. Stat. § 216B.03:

Rates shall not be unreasonably preferential, unreasonably prejudicial, or discriminatory, but shall be sufficient, equitable, and consistent in application to a class of consumers. To the maximum reasonable extent, the commission shall set rates to encourage energy conservation and renewable energy use Any doubt as to reasonableness should be resolved in favor of the consumer.

36. The Commission has explained its traditional ratemaking process as being a comprehensive process that allows a full and complete review of all issues, and not an overly narrow consideration of singular changes in individual costs:

Ratemaking involves a host of complex and interrelated issues: necessary operating, maintenance, and capital expenses, reasonable cost of capital, appropriate capital structure, reasonable revenue projections, proper attribution of the costs of providing service, fair return on investment. Rates are set in general rate cases because they provide the comprehensive review of a utility's financial situation necessary for understanding these issues and how they affect one another.⁴⁹

37. In setting rates, the Commission acts in both a quasi-judicial and legislative capacity. In its quasi-judicial function, the Commission makes detailed findings of fact. In its legislative function, the Commission uses its expertise and judgment to resolve issues.⁵⁰ The Minnesota Supreme Court described the Commission's role in determining just and reasonable rates in a rate proceeding by stating:

[I]n the exercise of the statutorily imposed duty to determine whether the inclusion of the item generating the claimed cost is appropriate, or whether the ratepayers or the shareholders should sustain the burden generated by the claimed cost, the MPUC acts in both a quasi-judicial and a partially legislative capacity. To state it differently, in evaluating the ... case the accent is more on the inferences and conclusions to be drawn from the basic facts (i.e., amount of claimed costs) rather than on the reliability of the facts themselves. Thus, by merely showing that it has incurred, or may hypothetically incur, expenses, the utility does not necessarily meet its

⁴⁷ Minn. Stat. § 216B.16, subd. 4.

⁴⁸ Minn. Stat. § 216B.03.

⁴⁹ *In re Application of N. States Power Co. for Auth. to Increase Rates for Elec. Serv. in the State of Minn.*, Docket No. E-002/GR-89-865, ORDER DENYING PETITIONS FOR RECONSIDERATION AND DENYING TRANSITIONAL RATE INCREASE at 6 (Nov. 26, 1990).

⁵⁰ Minn. Stat. § 216A.05, subd. 1; *Hibbing Taconite Co. v. Minn. Pub. Serv. Comm'n*, 302 N.W.2d 5, 9 (Minn. 1980) (stating "the [commission] has both legislative and quasi-judicial powers"); see also *St. Paul Area Chamber of Comm. v. Minn. Pub. Serv. Comm'n*, 251 N.W.2d 350, 358 (Minn. 1977).

burden of demonstrating that it is just and reasonable that the ratepayers bear the costs of those expenses.⁵¹

38. The traditional approach for utilities proposing rate increases has been for the utility to select a test year that it believes establishes its representative rate base, revenues, expenses, and a reasonable rate of return on rate base that supports its allegations that its revenue is insufficient to meet its test year expenses and afford the Company's shareholders a reasonable return on their investments.⁵² From the test year costs, including a reasonable rate of return on rate base, the utility develops its proposed revenue requirement. The utility will conduct a study of the costs of serving each class of customers. The utility proposes how to allocate its revenue requirement among the customer classes, factoring each class's cost of service, but also considering other goals, such as conservation. The last step is the utility's proposal to design rates in a manner that collects the appropriate revenues from each class.⁵³ In this process, the Company must comply with Minnesota law as well as prior orders of the Commission.

39. The Company's revenue requirement consists of costs, net of revenue, it believes are prudently incurred to provide electric service to customers. In considering just and reasonable rates, the Commission is required to "give due consideration to the public need for adequate, efficient, and reasonable service and to the need of the public utility for revenue sufficient to enable it to meet the cost of furnishing service, including adequate provision for depreciation of its utility property used and useful in rendering service to the public, and to earn a fair and reasonable return upon the investment in such property."⁵⁴ The Company chose a calendar year as its test year: January 1, 2024, through December 31, 2024. The other Parties opposed, and proposed modifications to, the Company's proposed revenue requirement.

40. When a public utility files a rate case with the Commission, the Commission may suspend the proposed rates for a period of ten months (or up to 90 additional days) and refer the matter to the Office of Administrative hearings for contested case treatment.⁵⁵

41. Minnesota law encourages parties to settle issues among themselves.⁵⁶ An alternative to contested case proceedings is for the parties to propose a resolution of all disputed issues based upon substantial evidence and which results in just and reasonable rates. The Settlement filed by the Parties in this proceeding is a global accord, reaching and resolving every issue in the case.

42. Minn. Stat. § 216B.16, subd. 1a(b), provides that:

⁵¹ *In re Petition of N. States Power Co.*, 416 N.W.2d 719, 722–23 (Minn. 1987).

⁵² Minn. R. 7525.3100, .3500–.4400 (2023).

⁵³ Ex. DOC-6 at 9 (Campbell Direct) (eDocket No. 20243-204440-03).

⁵⁴ Minn. Stat. § 216B.16, subd. 6.

⁵⁵ Minn. Stat. § 216B.16, subd. 2(a), (b).

⁵⁶ Minn. Stat. § 216B.16, subd. 1a(a).

If the applicant and all intervening parties agree to a stipulated settlement of the case or parts of the case, the settlement must be submitted to the commission. The commission shall accept or reject the settlement in its entirety and, at any time until its final order is issued in the case, may require the Office of Administrative Hearings to conduct a contested case hearing. The Commission may accept the settlement on finding that to do so is in the public interest and is supported by substantial evidence. If the commission does not accept the settlement, it may issue an order modifying the settlement subject to the approval of the parties. Each party shall have ten days in which to reject the proposed modification. If no party rejects the proposed modification, the commission's order becomes final. If the commission rejects the settlement, or a party rejects the commission's proposed modification, a contested case hearing must be completed.

43. In summary, if the Commission approves the Settlement, the case is concluded. If the Commission proposes modifications to the Settlement, the Parties have 10 days to either accept or reject the modifications. If any party rejects the Commission's modification to the Settlement, the contested case hearing must be completed.

VI. The Settlement

44. As detailed in the Settlement, the Parties were able to resolve all issues in the case. The Settlement succinctly states the Parties' positions on each of their applicable issues and explains the issue's resolution. The Settlement needs little explanation, as reviewing the Parties' positions and comparing party positions to the terms of the Settlement indicates the compromises that all the Parties made to achieve a global settlement.

45. The Judge has reviewed the Settlement and recommends that the Commission find it to be in the public interest and supported by substantial evidence in the record. The rates that will result from implementing the Settlement will be just and reasonable.

46. The Judge finds the Settlement to be comprehensive and each disputed issue is reasonably resolved based on substantial record evidence. The Judge recommends that the Commission approve the Settlement and highlights the following factors for the Commission's consideration.

47. First, instead of the Company's initially proposed revenue deficiency, net of rider roll-ins, of \$89.1 million, or 12.0 percent (which equates to an increase in revenues of \$127.9 million, or 17.2 percent including rider roll-ins),⁵⁷ the Settlement provides for a net incremental revenue deficiency of \$33.97 million, net of rider roll-ins (or a gross revenue deficiency of \$89.2 million including rider roll-ins).⁵⁸

⁵⁷ Settlement at 1.

⁵⁸ Settlement at 3-4.

48. Second, the Settlement proposes to recover the revenue deficiency by apportioning an equal 4.86 percent share of the increase to the Residential, General Service, Lighting, Dual Fuel – Residential, and Dual Fuel – Commercial/Industrial customer classes, and a 4.36 percent increase for the Large Light & Power and Large Power classes.⁵⁹ The Parties also agreed in the Settlement that Minnesota Power would propose in its next rate case a revenue apportionment that moves each customer class closer to cost of service as shown in the Company’s proposed Class Cost of Service Study (CCOSS), while leaving parties free to take any position they may feel appropriate with respect to that future proposal.⁶⁰

49. Third, the Settlement proposes to adopt the fixed monthly charges as proposed by the Applicant in its initial filing, which results in maintaining the customer charges for several customer classes, including the residential and general service classes.⁶¹

50. Fourth, the Settlement proposes to not endorse any single CCOSS.⁶² In a number of recent general rate case proceedings, the Commission has considered multiple CCOSSs when setting rates.⁶³

51. Fifth, the Settlement’s proposed return on equity (ROE) of 9.78 percent and overall cost of capital of 7.2530 percent is reasonable and supported by the record. In Direct Testimony, the Company proposed a capital structure and recommended a long-term and short-term debt, and supported an ROE of 10.30 percent, resulting in a weighted cost of capital of 7.5286 percent. The Department supported the Company’s proposed capital structure and cost of debt and recommended an ROE of 9.65 percent, resulting in an overall rate of return of 7.18 percent. LPI recommended a common equity ratio of 52.50 percent and an ROE in the range of 9.22 to 9.72 percent. Overall, the Settlement’s proposed ROE, and resulting cost of capital, falls within the range of the Parties’ recommendations.⁶⁴

52. Sixth, other disputed financial issues are resolved in a transparent, just, and reasonable manner. These include use of actual plant balances at the beginning of the test year rather than the Company’s projected balance, increasing the test year sales

⁵⁹ Settlement at 13.

⁶⁰ Settlement at 13.

⁶¹ Settlement at 14.

⁶² Settlement at 12.

⁶³ See *In re Application of N. States Power Co., dba Xcel Energy, for Auth. to Increase Rates for Elec. Serv. in the State of Minn.*, Docket No. E002/GR-21-630, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at 95 (July 17, 2023); *In re Application of Minn. Power for Authority to Increase Rates for Elec. Serv. in Minn.*, Docket No. E015/GR-21-335, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at 52 (Feb. 28, 2023); *In re Application of Otter Tail Power Co. for Authority to Increase Rates for Elec. Util. Serv. in Minn.*, Docket No. E017/GR-20-719, FINDINGS OF FACT, CONCLUSIONS, AND ORDER at 43 (Feb. 1, 2022); *In re Application of Minn. Energy Res. Corp. for Auth. to Increase Rates for Natural Gas Serv. in Minn.*, Docket No. G011/GR-17-563, FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER at 33–34 (Dec. 26, 2018).

⁶⁴ Settlement at 3.

forecast which reduces the test year revenue deficiency, and adopting multiple expense and rate base adjustments proposed by the Department, the OAG, and LPI.⁶⁵

53. Seventh, the Settlement reflects that the Company agrees to withdraw its Customer Rate Stabilization Mechanism (CRSM). The Company had initially proposed the CRSM as a way to align risks and benefits of Large Power customer load volatility that occurs between cases, but the Department, the OAG, and LPI raised concerns that the structure of the proposed CRSM inappropriately shifted risks and opposed its implementation.⁶⁶

54. Eighth, the Settlement proposes that the Company's proposed Rider for Voluntary Renewable Energy – Large Customers (VRE Rider) be approved with modifications recommended by LPI. LPI's recommended modifications to the VRE Rider included the addition of provisions to protect non-participating customers and modifications to include an assignment provision and define the terms and conditions under which the Company may terminate the program.⁶⁷

55. Ninth, the Settlement reflects certain commitments that the Company will make regarding rate design for Large Power and Large Light & Power customers. Specifically, Minnesota Power commits to discuss and work to address any concerns of interested customers related to the off-peak demand charge in the Large Light & Power time of use rider. In addition, Minnesota Power commits to initiate conversations with interested stakeholders about opportunities to mitigate rate concerns for Large Power and Large Light & Power customers and to encourage those customers to maintain operations in Minnesota.⁶⁸

56. Tenth, the Settlement reflects the Parties' agreement to move \$9.45 million in Nitrogen Oxide (or NOx) allowances and \$6.90 million in Reagent costs from the Company's final rate base revenue requirement to the existing Rider for Fuel and Purchased Energy Charge (FPE Rider), beginning with the implementation of final base rates in this case. The Settlement further reflects that these costs will be subject to the true-up process of the FPE Rider.⁶⁹

57. Finally, the Settlement resolves the miscellaneous tariff modifications as proposed by the Company, which were not disputed.⁷⁰

VII. Specific Issues

58. The Notice of and Order for Hearing set forth five specific issues to be discussed in this proceeding, each of which is addressed in the Settlement:

⁶⁵ Settlement at 4–12.

⁶⁶ Settlement at 12.

⁶⁷ Settlement at 14.

⁶⁸ Settlement at 15.

⁶⁹ Settlement at 11.

⁷⁰ Settlement at 15.

- A. The Settlement reduces the test year net revenue increase from \$89.1 million per year (as initially requested by the Company) to \$33.97 million per year.⁷¹
- B. The Settlement recommends apportioning the revenue deficiency for customer classes as shown in the following table and maintaining the monthly fixed charges for several customer classes.⁷²

Customer Class	Total Proposed General Rate Increase
Residential	4.86%
General Service	4.86%
Lighting	4.86%
Dual Fuel – Residential	4.86%
Dual Fuel – Commercial/Industrial	4.86%
Large Light & Power	4.36%
Large Power	4.36%

- C. The Settlement adopts the Company’s proposed capital structure and cost of debt, which was supported by the Department. LPI had recommended a lower common equity ratio but agreed to the Company’s proposed capital structure for purposes of settlement. The Settlement reflects a lowering of the Company’s proposed ROE from 10.30 percent to 9.78 percent.⁷³
- D. The Parties’ pre-filed testimony and the Settlement developed a complete and detailed record that includes discussion of significant changes in the Company’s revenues and costs since the last rate case in 2021, including business area testimony and revenue requirement detail. Through testimony, the Company discussed how it has seen increased costs since its last rate case in order to meet the needs of the Company and its customers in providing safe and reliable electric utility service while at the same time meeting state policy goals, asserting that they were driven primarily by salaries and employee benefits, employee head count, contract professional services, commodity prices for reagents, costs related to environmental requirements, and insurance.⁷⁴ The Company also provided testimony that discussed various cost containment efforts.⁷⁵ Further, the Settlement reflects a number of specific financial

⁷¹ Settlement at 3–4.

⁷² Settlement at 13–14.

⁷³ Settlement at 3.

⁷⁴ Ex. MNP-15 at 9–16, Schedule 2 (Anderson Direct) (eDocket No. 202311-200094-10).

⁷⁵ Ex. MNP-15 at 16–18 (Anderson Direct) (eDocket No. 202311-200094-10).

reductions of the Company's requested net revenue increase across a variety of areas.⁷⁶

- E. The Parties' pre-filed testimony contains discussion of the Company's executive compensation costs and proposals for recovery. The Settlement reflects a negotiated adjustment to the Company's recovery of Top 10 compensation costs based on the recommendations of the Department, OAG, and LPI.⁷⁷

VIII. General Provisions of the Settlement

59. The Settlement provides for the confidentiality of settlement offers and discussions. Should the Commission reject the Settlement, the agreement provides that it shall not be part of the record and that no party may use it for any purpose in any proceeding.⁷⁸

60. The Settlement obligates the Parties to support and defend it in its entirety without modification.⁷⁹

61. The Settlement implements the provisions of Minn. Stat. § 216B.16, subd. 1a(b). If the Commission rejects the Settlement, it must remand the case to the OAH to complete the contested case proceedings. If the Commission modifies the Settlement, the Parties have 10 days in which to reject the modification. If any party objects, the Commission must remand the case to the OAH to complete the contested case proceedings.⁸⁰

62. If the Commission orders the contested case hearing to be completed, the Parties may argue their positions as set forth in their pre-filed testimony.⁸¹

63. Based on these Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS OF LAW

1. The Commission and the Administrative Law Judge have jurisdiction to consider this matter pursuant to Minn. Stat. §§ 14.50, 14.57, and 216B.16.

⁷⁶ Settlement, Section II.B.

⁷⁷ Ex. MNP-4, Initial Filing, Vol. 3, Schedule H-5A (eDocket Nos. 202311-200093-02, 202311-200093-01); Ex. MNP-21, 22 at 2–17 (Krollman Direct) (eDocket Nos. 202311-200094-03, 202311-200094-04); Ex. DER-1 at 33–41 (Kehrwald Direct) (eDocket Nos. 20243-204451-03, 20243-204451-04); Ex. OAG-3 at 2–16 (Lebens Direct) (eDocket Nos. 20243-204443-01, 20243-204443-03, 20243-204443-02, 20243-204442-02); Ex. LPI-1 at 49–50 (LaConte Direct) (eDocket Nos. 20243-204452-03, 20243-204452-04); Settlement at 5.

⁷⁸ Settlement at 15.

⁷⁹ Settlement at 16.

⁸⁰ Settlement at 16.

⁸¹ Settlement at 16.

2. The public and the Parties received timely and proper notice of the public hearings and the Company complied with all procedural requirements under applicable statutes and rules.

3. As Minn. Stat. § 216B.03 requires every rate set by the Commission shall be just and reasonable. Rates shall not be unreasonably preferential, prejudicial, or discriminatory, but shall be sufficient, equitable, and consistent in application to a class of consumers. The Commission shall set rates that, to the maximum reasonable extent, encourage energy conservation and renewable energy use and further the goals of Minn. Stat. §§ 216B.164, 216B.241, 216C.05.

4. Minn. Stat. § 216B.16, subd. 4, places the burden of proof to show that a rate change is just and reasonable on the Company. Any doubt as to reasonableness should be resolved in favor of the consumer pursuant to Minn. Stat. § 216B.03.

5. The record supports the resolution of disputed issues as set out in the Settlement. The Settlement's disposition of disputed issues resolves them in a manner consistent with the public interest and supported by substantial evidence.

6. Rates set in accordance with the Settlement would be just and reasonable.

7. Any Findings of Fact more properly designated as Conclusions of Law are hereby adopted as such.

Based upon these Conclusions of Law, the Judge makes the following:

RECOMMENDATION

The Administrative Law Judge respectfully recommends that the Commission approve the Settlement and incorporate it into its Order.

Dated: August 15, 2024



KIMBERLY MIDDENDORF
Administrative Law Judge

NOTICE

Notice is hereby given that exceptions to this Report, if any, by any party adversely affected must be filed under the timeframes established in the Commission's rules of practice and procedure, Minn. R. 7829.2700, .3100 (2023), unless otherwise directed by the Commission. Exceptions should be specific and stated and numbered separately. Oral argument before a majority of the Commission will be permitted pursuant to Minn. R. 7829.2700, subp. 3. The Commission will make the final determination of the matter after the expiration of the period for filing exceptions, or after oral argument, if an oral argument is held.

The Commission may, at its own discretion, accept, modify, or reject the Administrative Law Judge's recommendations. The recommendations of the Administrative Law Judge have no legal effect unless expressly adopted by the Commission as its final order.

Appendix A

MINNESOTA PUBLIC UTILITIES COMMISSION
SUITE 350
121 SEVENTH PLACE EAST
ST. PAUL, MINNESOTA 55101-2147

Katie J. Sieben	Chair
Joseph K. Sullivan	Vice Chair
Valerie Means	Commissioner
Hwikwon Ham	Commissioner
John Tuma	Commissioner

In the Matter of the Application of Minnesota
Power for Authority to Increase Electric Service
Rates in Minnesota

MPUC Docket No. E-015/GR-23-155
OAH Docket No. 21-2500-39686

SETTLEMENT AGREEMENT

Pursuant to Minn. Stat. § 216B.16, subd. 1a(b), this Settlement Agreement (“Settlement”) is entered into between ALLETE, Inc. d/b/a Minnesota Power (“Minnesota Power” or the “Company”), the Minnesota Department of Commerce (“Department”), the Minnesota Office of the Attorney General, Residential Utilities Division (“OAG”), and the Large Power Intervenors (“LPI”) (collectively, the “Settling Parties”), and resolves all issues in the above-referenced matter.¹

I. BACKGROUND

On November 1, 2023, Minnesota Power filed a petition, together with supporting testimony, schedules, and workpapers, requesting authority to increase rates for electric service. Minnesota Power requested a \$127.9 million (17.2 percent) increase to base rates, or a net increase of \$89.1 million (approximately 12.0 percent) when considering corresponding rider reductions.²

On December 19, 2023, the Minnesota Public Utilities Commission (the “Commission”) issued a series of orders including an Order Accepting Filing, Suspending Rates, and Extending Timeline; an Order Setting Interim Rates; and a Notice of and Order for Hearing, which referred the case to the Office of Administrative Hearings (“OAH”) for contested case proceedings (the “Proceeding”).

The Administrative Law Judge (“ALJ”) assigned to this Proceeding is the Honorable Kimberly Middendorf. A Prehearing Conference was held on January 17, 2024 and the ALJ issued her First Prehearing Order on January 25, 2024, setting forth the timeline and process for this Proceeding and granting the petition for intervention of LPI. Thus, the parties to this proceeding are Minnesota

¹ The Settling Parties comprise all of the parties to this proceeding.

² Numbers are rounded throughout this Settlement document for simplicity of presentation. The cited testimony provides the detailed initial proposals of the parties, and the Attachments to this Settlement present the final settled numbers.

Power, the Department, the OAG, and LPI. Over multiple days in March and April 2024, the parties met for settlement discussions.

On April 16 and 17, 2024, the Settling Parties engaged in mediation conducted by ALJ Jessica Palmer-Denig. Through that mediation, the Settling Parties resolved all issues in this Proceeding and have set forth the terms of their agreement in this Settlement.

II. OVERALL DESCRIPTION OF SETTLEMENT

The Settling Parties, through this Settlement, intend to resolve all issues in this Proceeding, subject to approval of this Settlement Agreement by the Commission. To that end, the Settling Parties have agreed that the amount of Minnesota Power’s proposed increase to its Minnesota jurisdictional electric retail revenues will be reduced substantially. In addition, the Settling Parties have agreed to a resolution of the revenue apportionment and rate design issues raised by the Settling Parties through testimony in this Proceeding. The Settling Parties believe this Settlement produces just and reasonable rates and is in the public interest.

A. Standard of Review

Minnesota law expressly encourages the settlement of “any or all issues” in rate cases.³ The Commission reviews a settlement in a rate case proceeding to determine if it is in the public interest and supported by substantial evidence.⁴

B. Application of the Standard of Review

The Settlement is supported by the Settling Parties’ evaluation of the issues referred by the Commission through its Notice of and Order for Hearing and by substantial evidence in the record, as set forth below, and is in the public interest. The Settlement provides for a net incremental general revenue increase of \$33.97 million exclusive of cost transfers between base rates and riders, a substantially smaller general revenue increase than the \$89.1 million increase in net incremental revenue requested in the Company’s Application.

Regarding revenue apportionment, the Settlement provides for a revenue apportionment with class specific increases instead of the flat revenue apportionment initially proposed by the Company.

III. SETTLEMENT TERMS

The Settling Parties agree to the following terms for the purposes of this Settlement, resolving all contested issues between the Settling Parties in this Proceeding. The Settling Parties further agree that these terms are intended to work in concert with each other as an integrated whole for the purposes of achieving an outcome in this proceeding that is in the public interest and that will result in just and reasonable rates.

³ Minn. Stat. § 216B.16, subd. 1a.

⁴ Minn. Stat. § 216B.16, subd. 1a(b).

A. Cost of Capital

In this Proceeding, the Company proposed a return on equity (“ROE”) of 10.30 percent and an overall cost of capital, or rate of return (“ROR”), of 7.53 percent, based on the following capital structure and the associated costs of the sources of capital:

	Percentage	Cost	Weighted Cost
Long-Term Debt	47.00%	4.4035%	2.0696%
Common Equity	53.00%	10.3000%	5.4590%
Overall Rate of Return			7.5286%

The Department and LPI also provided Direct Testimony on cost of capital issues. The Department recommended approval of the Company’s proposed capital structure and cost of debt. The Department also recommended an ROE of 9.65 percent, resulting in a recommended overall rate of return of 7.18 percent. LPI recommended a common equity ratio of 52.50 percent and an ROE in the range of 9.22 to 9.72 percent, depending on the resolution of the Company’s proposed rate stabilization and cost recovery mechanisms.

For purposes of this Settlement, the Settling Parties agree to the following overall cost of capital for Minnesota Power:

	Percentage	Cost	Weighted Cost
Long-Term Debt	47.00%	4.4035%	2.0696%
Common Equity	53.00%	9.7800%	5.1834%
Overall Rate of Return			7.2530%

Relevant record evidence:

- MP Exhibit 12, entire (Bulkley Direct)
- MP Exhibits 10, 11, entire (Taran Direct)
- DOC Exhibit 2, entire (Addonizio Direct)
- LPI Exhibit 1 at 5–41 (LaConte Direct)

B. Revenue Deficiency

All revenue deficiency adjustments from the Company’s Application and agreed to by the Settling Parties are reflected in the financial schedules included as Attachment 1 to the Settlement. Those adjustments are discussed below, along with citations to the record evidence supporting the Settling Parties’ resolution of these matters. The financial schedules include all adjustments necessary to achieve the individual agreed upon revenue deficiency impacts, which in sum reflect the overall net revenue deficiency of \$33.97 million as agreed to by the Settling Parties. The Settling Parties agree that the attachments included herein accurately reflect the Settling Parties’ agreement. The attachments reflect the impacts of any internal jurisdictional allocation changes created by adjustments to the Company’s as-filed revenue deficiency as part of this Settlement.

For the purposes of this Settlement, the Settling Parties agree to a net revenue deficiency of \$33.97 million, which equates to a gross revenue deficiency of \$89.2 million inclusive of (1)

moving approximately \$16.4 million associated with the Great Northern Transmission Line (“GNTL”) from the Transmission Cost Recovery (“TCR”) Rider to base rates; (2) resetting the Production Tax Credit (“PTC”) baseline of approximately \$22.4 million with an accompanying change in the Renewable Resources Rider (“RRR”); and (3) moving approximately \$16.4 million of Nitrogen Oxide allowances and reagent costs to the Rider for Fuel and Purchased Energy Charge (“FPE Rider”). This revenue deficiency is based on the resolution of individual contested financial issues as set forth below and in Attachment 1 to this Settlement. The table below summarizes the final revenue deficiency of the Settlement compared to the Company’s proposed initial filing.⁵

Revenue Deficiency (\$ millions)		
	Initial Filing Proposed	Final Revenue Deficiency
Gross revenue deficiency	\$127.9	\$89.2
TCR offset: GNTL to base rates	(16.4)	(16.4)
RRR offset: PTCs to base rates	(22.4)	(22.4)
Items moving to FPE Rider		(16.4)
Net deficiency	\$89.1	\$33.97

1. Sales Forecast

In this Proceeding, Minnesota Power presented its sales forecast for the 2024 test year, including sales to Large Power (“LP”) and Large Light & Power (“LLP”) customers. The Department presented testimony suggesting that the Company would receive approximately \$8.62 million more in revenue during the test year from its LP and LLP customers, thereby reducing the revenue requirement deficiency by an identical amount.

For purposes of this Settlement, the Settling Parties agree to increase the 2024 test year sales forecast in order to reduce the test year revenue deficiency by \$4.31 million.

Relevant record evidence:

- MP Exhibits 13, 14, entire (Frederickson Direct)
- MP Exhibit 9 at 2–6, 10–12, 30–31 (Cady Direct)
- DOC Exhibit 10, entire (Shah Direct)

2. Other Operating Revenues

Minnesota Power forecasted \$58.90 million in Other Operating Revenues for the 2024 test year. The Department presented testimony suggesting that the Company had under-forecasted between \$9.375 million and \$13.843 million in Other Operating Revenues in the test year, and, using the midpoint of these values, recommended a corresponding \$11.61 million increase to the test year revenue forecast.

⁵ Note that Minnesota Power’s proposed initial filing included a net revenue deficiency of \$89.1 million, which is very similar to the gross revenue deficiency of \$89.2 million in the final revenue deficiency. This similarity is purely by coincidence.

For purposes of this Settlement, the Settling Parties agree to increase test year Other Operating Revenues in order to reduce the test year revenue deficiency by \$5.18 million, for a total test year Other Operating Revenues forecast of \$64.14 million.

Relevant record evidence:

- MP Exhibits 28, 29 (Turner Direct), Schedule 2
- DOC Exhibit 6 at 20–31 (Campbell Direct)
- DOC Exhibit 6 (Campbell Direct), Schedule 1

3. Executive Compensation

In this Proceeding, Minnesota Power forecasted incurring \$2.55 million in executive compensation in the test year, which included executive salaries and compensation under the Annual Incentive Plan (“AIP”). The Department, the OAG, and LPI recommended capping rate recovery for each of Minnesota Power’s top ten executives at \$150,000 per employee. The Department’s adjustment to effectuate this recommendation was \$1.1 million, the OAG’s adjustment was \$1.05 million, and LPI’s adjustment was \$1.4 million.

For purposes of this Settlement, the Settling Parties agree to reduce the test year revenue deficiency associated with executive compensation by \$1.0 million, for a total test year compensation amount of \$1.5 million.

Relevant record evidence:

- MP Exhibits 21, 22 at 17–33 (Krollman Direct)
- DOC Exhibit 1 at 33–41 (Kehrwald Direct)
- OAG Exhibit 3 at 2–16 (Lebens Direct)
- LPI Exhibit 1 at 49–50 (LaConte Direct)

4. Employee Compensation Budget

Minnesota Power’s employee compensation budget for the 2024 test year was based on a year-end employee count of 1,178 employees. Based on the actual 2023 year-end employee count, the Department recommended a test year cost reduction of \$6.0 million to reflect slower hiring for the test year than forecasted (excluding impacts of Pension Expense, as it is a separate adjustment later in this Settlement).

For purposes of this Settlement, the Settling Parties agree to reduce the revenue deficiency associated with the Company’s 2024 test year employee compensation by \$3.0 million, reflecting half of the Department’s recommended adjustment.

Relevant record evidence:

- MP Exhibits 21, 22 at 2–17 (Krollman Direct)
- DOC Exhibit 1 at 3–19 (Kehrwald Direct)

5. Short-Term Incentive Plan (“STIP”)

Minnesota Power proposed \$1.97 million in 2024 test year costs related to its implementation of the STIP. In formulating this value, the Company used an eligible employee count of 559 (498 of which were filled and immediately eligible for STIP in 2024) and assumed a 5 percent cap on individual base salaries, as well as a 100 percent target level payout for the incentive.

The Department recommended that STIP costs be removed in their entirety from the test year, but alternatively argued that if they were included, STIP costs should be calculated based on an eligible employee count of 502, cost of \$3,516.29 per STIP-eligible employee, and an 80 percent target level payout. This alternative method results in a reduction in test year costs of approximately \$0.165 million.

For purposes of this Settlement, the Settling Parties agree to permit the Company to recover certain STIP costs but to reduce the Company’s revenue deficiency by \$0.170 million for STIP costs, reflecting the Department’s alternate proposal.

Relevant record evidence:

- MP Exhibits 21, 22 at 28–30 (Krollman Direct)
- DOC Exhibit 1 at 20–27 (Kehrwald Direct)

6. Property Tax Expense

Minnesota Power proposed 2024 test year property tax expense of \$46.78 million. Minnesota Power also renewed its request for a property tax true-up mechanism, which it previously requested in its last rate case (Docket No. E015/GR-21-335) (“2021 Rate Case”).

The Department recommended a reduction of \$6.53 million to Minnesota Power’s proposed property tax expense. The Department also recommended denial of the Company’s request for a property tax true-up mechanism.

For purposes of this Settlement, the Settling Parties agree to reduce the Company’s revenue deficiency by \$3.26 million for property tax expense, reflecting approximately half of the Department’s recommended adjustment, for a total test year property tax expense of \$43.51 million. The Settling Parties further agree that no property tax true-up mechanism shall be created as part of this settlement.

Relevant record evidence:

- MP Exhibit 26, entire (Verdoljak Direct)
- DOC Exhibit 9, entire (Jones Direct)

7. Years of Service Awards

Minnesota Power proposed including \$30,028 associated with Service Awards and Retirement Awards in the 2024 test year. The OAG recommended that these costs be removed, resulting in a test year reduction of \$30,028.

For purposes of this Settlement, the Settling Parties agree to remove Service Awards and Retirement Awards costs from the test year, reducing the Company’s revenue deficiency by \$0.03 million.

Relevant record evidence:

- MP Exhibits 21, 22 at 49–50 (Krollman Direct)
- OAG Exhibit 2 at 36–38 (Lee Direct)

8. Board of Directors’ Expenses

Minnesota Power proposed 2024 test year Board of Directors’ expenses of \$1.33 million. The OAG recommended reducing this amount by 50 percent, or \$0.66 million.

For purposes of this Settlement, the Settling Parties agree to reduce the test year revenue deficiency associated with Board of Directors’ expenses by \$0.66 million.

Relevant record evidence:

- MP Exhibit 15 at 24–29 (Anderson Direct)
- OAG Exhibit 3 at 16–25 (Lebens Direct)

9. Employee Expenses

In this Proceeding, Minnesota Power proposed inclusion of \$4.58 million in employee expenses in the 2024 test year, which it calculated by adjusting out of the proposed test year employee expense amount any expenses likely to be deemed inappropriate for rate recovery based on a detailed review of actual employee expenses in the most recently completed year (in this case, 2022). The OAG recommended a downward adjustment of \$0.17 million for additional expenses as potentially inappropriate for rate recovery.

For purposes of this Settlement, the Settling Parties agree to reduce test year revenue deficiency associated with employee expenses by \$0.17 million, which is in addition to the Board of Directors’ Expenses adjustment already made by the Company described above.

Relevant record evidence:

- MP Exhibit 15 at 33–49 (Anderson Direct)
- OAG Exhibit 2 at 39–43 (Lee Direct)

10. Rate Case Expenses

In this Proceeding, Minnesota Power estimated that it would incur rate case expenses of \$3,309,157, for an annual amount of \$1,654,578 when amortized over two years. Since current rates reflect annual rate case expenses of \$1,344,069, Minnesota Power proposed an upward adjustment of \$310,509 to the unadjusted 2024 test year to reflect annual rate case expenses of \$1,654,578.

The OAG recommended that rate case expenses included in rates be limited to 50 percent of the Company's estimate. Accordingly, in place of Minnesota Power's \$310,509 upward adjustment, the OAG proposed a \$516,780 downward adjustment to the unadjusted 2024 test year to yield test year rate case expenses of \$827,289.

For purposes of this Settlement, the Settling Parties agree to reduce test year revenue deficiency associated with rate case expense by \$0.52 million, reflecting the OAG's full recommended adjustment and yielding total test year rate case expenses of \$0.83 million.

Relevant record evidence:

- MP Exhibits 28, 29 at 31–32 (Turner Direct)
- OAG Exhibit 2 at 2–8 (Lee Direct)

11. Pension Expense

In this Proceeding, Minnesota Power proposed a test year amount of \$4.23 million in Defined Benefit Pension Plan expense. Based on the average of actual pension expense on a per-employee basis from 2020 through 2023, and applying a four percent increase to that average, the Department recommended a \$0.27 million reduction in test year pension expense.

For purposes of this Settlement, the Settling Parties agree to reduce test year revenue deficiency associated with pension expense by \$0.27 million, reflecting the Department's full recommended adjustment, for a total test year pension expense of \$3.96 million.

Relevant record evidence:

- MP Exhibits 23, 24 at 8–23 (Cutshall Direct)
- DOC Exhibit 1 at 27–28 (Kehrwald Direct)

12. Organizational Dues

In this Proceeding, Minnesota Power proposed including certain allowable organizational membership dues in the 2024 test year, totaling \$0.45 million. The OAG recommended that membership dues be disallowed in relation to Edison Electric Institute, the Class of '85 Regulatory Response Group, Western Coal Traffic League, Chamber of Commerce, and the Minnesota Utility Investors, for a recommended total adjustment of \$0.28 million.

For purposes of this Settlement, the Settling Parties agree to reduce test year organizational dues by \$0.10 million.

Relevant record evidence:

- MP Exhibit 15 at 43–45 (Anderson Direct)
- MP Exhibits 28, 29 at 21 (Turner Direct)
- OAG Exhibit 2 at 8–30 (Lee Direct)

13. Rider for Capacity Revenue and Expense (“CRE Rider”)

In this Proceeding, Minnesota Power proposed a new CRE Rider to align its capacity revenue and expense to the impacted Midcontinent Independent System Operator (“MISO”) planning year. The Department recommended that the CRE Rider be approved on a provisional basis for two years, with the option to combine the process with the established FPE Rider process after the two-year trial period. The OAG and LPI recommended that the CRE Rider be denied and that capacity expenses remain in base rates, which would increase the 2024 test year revenue requirement by approximately \$0.62 million.

For purposes of this Settlement, the Settling Parties agree that the CRE Rider process should be authorized as proposed by the Company in its Initial Filing and implemented at the time of final rate implementation in this case.

Relevant record evidence:

- MP Exhibits 16, 17 at 40–47 (Pierce Direct)
- MP Exhibit 9 at 39 (Cady Direct)
- DOC Exhibit 3 at 20–23 (Golden Direct)
- OAG Exhibit 1 at 65–67 (Stevenson Direct)
- LPI Exhibit 1 at 10–12, 27–29 (LaConte Direct)

14. Prepaid Pension Asset

In this Proceeding, Minnesota Power proposed inclusion of prepaid pension (or accumulated pension contributions in excess of net periodic benefit cost) in the amount of \$80.69 million, or \$56.94 million net of accumulated deferred income taxes (“ADIT”), in test year rate base. At the time of this Settlement, Minnesota Power is in the process of appealing the Commission’s denial of inclusion of the prepaid pension asset in rate base in the Company’s 2021 Rate Case to the Minnesota Court of Appeals.⁶ In this case, the Department and LPI again recommended that prepaid pension be removed from the 2024 test year rate base.

For purposes of this Settlement, the Settling Parties agree that the prepaid pension be removed from the test year, resulting in a \$56.94 million net reduction to test year rate base and a \$6.02 million reduction to the revenue deficiency; subject to the outcome of Minnesota Power’s above-referenced appeal of the 2021 Rate Case prepaid pension asset denial, which is pending at the time of this filing. The Settling Parties agree that should that appeal result in a reversal or modification of the Commission’s 2021 Rate Case order with regard to the prepaid pension asset, Minnesota Power shall be permitted to include the prepaid pension asset consistent with the court’s order, net of ADIT, in the final revenue requirement and recover the amount through rates accordingly.

Relevant record evidence:

- MP Exhibits 23, 24 at 23–56 (Cutshall Direct)
- MP Exhibit 25, entire (Farrell Direct)

⁶ Minnesota Court of Appeals Case Nos. A23-0867, A23-0871, and A23-1957 have been consolidated in the appellate docket.

- DOC Exhibit 1 at 27–34 (Kehrwald Direct)
- LPI Exhibit 1 at 51–54 (LaConte Direct)

15. Taconite Harbor Energy Center (“THEC”)

In this Proceeding, Minnesota Power proposed inclusion of \$9.03 million related to the balance of the THEC asset in the Company’s average rate base calculation for the 2024 test year. At the time of this Settlement, Minnesota Power is in the process of appealing the Commission’s denial of inclusion of THEC in rate base in the 2021 Rate Case to the Minnesota Court of Appeals. Consistent with the Commission’s denial of this request in the Company’s last rate case, the Department recommended removing average rate base amounts of \$6.43 million for THEC. The OAG likewise recommended that THEC be removed from test year rate base in accordance with the Commission’s order in the 2021 Rate Case.

For purposes of this Settlement, the Settling Parties agree that THEC be removed from rate base without regard to the outcome of the above-referenced appeal, resulting in a \$6.43 million reduction to test year rate base and a \$0.68 million reduction to the revenue requirement.

Relevant record evidence:

- MP Exhibits 18, 19 at 24–26 (Simmons Direct)
- DOC Exhibit 5 at 3–10 (Skayer Direct)
- OAG Exhibit 2 at 47–49 (Lee Direct)

16. Plant-in-Service Balances

In this Proceeding, Minnesota Power utilized a forecasted amount for its total plant-in-service balance as of December 31, 2023. In Direct Testimony, the Department argued that the actual plant-in-service balance on December 31, 2023, which also serves as the beginning of year balance for the 2024 test year, was lower than projected and the test year plant-in-service should be adjusted by \$34.9 million in addition to estimated changes in Construction Work In Progress, Accumulated Depreciation and Amortization, Accumulated Deferred Income Taxes, and Depreciation and Amortization Expense, resulting in a reduction in the revenue deficiency of approximately \$4.28 million.

For the purposes of this Settlement, the Settling Parties agree to reduce Minnesota Power’s test year revenue deficiency by \$3.50 million, resulting from a \$22.35 million reduction to rate base and associated depreciation and amortization expenses.

Relevant record evidence:

- MP Exhibit 20 at 16–60 (Gunderson Direct)
- MP Exhibits 18, 19 at 7–14 (Simmons Direct)
- DOC Exhibit 5 at 11–15 (Skayer Direct)

17. Nitrogen Oxide (“NOx”) Allowances and Reagents in FPE Rider

In this Proceeding, Minnesota Power included \$9,451,511 in NOx Allowances and \$6,903,404 in Reagent costs in its proposed final rates for the 2024 test year. While Reagent costs were included in the interim test year, no amount was included in interim rates for NOx allowances due to uncertainty regarding the status and scope of U.S. Environmental Protection Agency (“EPA”) regulations currently stayed by federal courts pending appeal. Minnesota Power requested that these costs ultimately be moved out of base rates and instead be recovered through the FPE Rider, subject to true-up in the FPE Rider.

The Department recommended a reduction of NOx Allowances to approximately \$2.89 million but supported the Company’s request to recover these costs through the FPE Rider. The Department also supported the Company’s request to recover Reagent costs through the FPE Rider, but on a two year trial basis.

LPI recommended denial of the Company’s request to recover NOx Allowances and Reagent costs through the FPE Rider.

For purposes of this Settlement, the Settling Parties agree to move \$9.45 million in NOx Allowances and \$6.90 million in Reagent costs from the Company’s final base rate revenue requirement to the existing FPE Rider, beginning with the implementation of final base rates in this case. These costs will then be subject to the true-up process of the FPE Rider.

Relevant record evidence:

- MP Exhibits 16, 17 at 28–40 (Pierce Direct)
- MP Exhibits 18, 19 at 29–38 (Simmons Direct)
- MP Exhibit 9 at 37–38 (Cady Direct)
- DOC Exhibit 3 at 3–20 (Golden Direct)
- LPI Exhibit 1 at 44–46 (LaConte Direct)

18. Annual Incentive Plan (“AIP”) Compensation

Minnesota Power proposed inclusion of \$2.66 million in AIP compensation in the 2024 test year. LPI recommended removal of all incentive compensation related to achievement of financial and strategic goals, resulting in a downward adjustment of \$2.34 million.

For purposes of this Settlement, the Settling Parties agree to reduce the test year revenue deficiency associated with AIP compensation by \$1.10 million, reflecting approximately half of LPI’s recommended adjustment, resulting in a reduction to the test year revenue requirement of the same amount for a total test year AIP amount of \$1.56 million.

Relevant record evidence:

- MP Exhibits 21, 22 at 15–27 (Krollman Direct)
- LPI Exhibit 1 at 47–49 (LaConte Direct)

19. Customer Rate Stabilization Mechanism (“CRSM”)

In this Proceeding, Minnesota Power proposed the CRSM in an effort to align risks and benefits of LP customer load volatility that occurs between rate cases. The DOC, LPI, and OAG recommended that the CRSM be denied for various reasons.

For purposes of this Settlement, the Settling Parties agree that Minnesota Power will withdraw its request for authorization of the CRSM.

Relevant record evidence:

- MP Exhibits 16, 17 at 23–27 (Pierce Direct)
- MP Exhibits 13, 14 at 106–111 (Frederickson Direct)
- MP Exhibit 12 at 55–57 (Bulkley Direct)
- MP Exhibit 9 at 30–31 (Cady Direct)
- DOC Exhibit 4 at 11–17 (Bahn Direct)
- OAG Exhibit 1 at 67–77 (Stevenson Direct)
- LPI Exhibit 1 at 9–12, 27–29 (LaConte Direct)

20. Secondary Calculations

To incorporate the above adjustments into the Company’s revenue requirement calculation, certain secondary calculations must be made, such as calculating cash working capital, interest synchronization, and changes to internal allocators. The Company allowed these secondary calculations to change, while limiting the overall agreed upon net revenue deficiency to \$33.97 million.

For purposes of settlement, the Settling Parties agree to incorporate these secondary calculations while limiting the overall net revenue deficiency to \$33.97 million.

Relevant record evidence:

- MP Exhibits 28, 29 at 18–19, 34 (Turner Direct)
- DOC Exhibit 6 at 32–34 (Campbell Direct)

C. Class Cost of Service Study

In its Application, the Company provided a Class Cost of Service Study (“CCOSS”) using the minimum system method. The Department recommended that the Commission use both the Company’s Minimum System CCOSS and a Basic Customer CCOSS prepared by the Department. The OAG recommended that the Commission should instead consider a Peak & Average CCOSS and Basic Customer CCOSS, with several additional recommended changes for classifying and allocations costs, in setting rates. LPI generally found that the Company’s CCOSS generally comported with acceptable industry practice.

For purposes of this Settlement, the Settling Parties agree that the Commission does not need to make any specific finding regarding the Company, Department, or OAG CCOSS recommendations given the Settling Parties’ agreements on revenue apportionment and fixed monthly charges.

Relevant record evidence:

- MP Exhibit 27 at 5–21 (Shimmin Direct)
- DOC Exhibit 8, entire (Zajicek Direct)
- OAG Exhibit 1 at 6–50 (Stevenson Direct)
- LPI Exhibit 2 at 5–11 (Ly Direct)

D. Revenue Apportionment

In this Proceeding, Minnesota Power proposed a revenue apportionment resulting in an equal net percentage increase of 12.0 percent across all customer classes, and a gross percentage increase of 17.17 percent across all customer classes inclusive of revenues associated with cost transfers between riders and base rates.

The Department and OAG concluded that Minnesota Power’s proposed equal percentage increase across all rate classes is reasonable.

LPI recommended rejecting an equal percentage increase in favor of moving all customer classes closer to their cost of service. LPI’s proposed allocation also limited the maximum increase percent to any one customer class to 200 percent of the system average and limited the minimum increase to 50 percent.

For purposes of this Settlement, the Settling Parties agree that the revenue increase should be applied to each customer class as summarized below and set forth in more detail in Attachment 2 to this Settlement for all customer classes:

Customer Class	Total Proposed General Rate Increase
Residential	4.86%
General Service	4.86%
Lighting	4.86%
Dual Fuel – Residential	4.86%
Dual Fuel – Commercial/Industrial	4.86%
Large Light & Power	4.36%
Large Power	4.36%

The Settling Parties further agree that Minnesota Power, as part of its next general rate case, shall propose a revenue apportionment that moves each customer class closer to its cost of service as shown on a CCOSS developed by Minnesota Power in that case. Minnesota Power’s proposal of such a revenue apportionment is not binding on any party, and the proposal shall not carry any presumption of reasonableness. All parties reserve the right to respond to or oppose that proposal in any manner they choose based on the record and their analyses in that future proceeding.

Relevant record evidence:

- MP Exhibit 30 at 5–6 (Peterson Direct)
- DOC Exhibit 7 at 8 (Collins Direct)
- OAG Exhibit 1 at 50–60 (Stevenson Direct)
- LPI Exhibit 2 at 12–27 (Ly Direct)

E. Fixed Monthly Service Charges

In this Proceeding, the Company proposed to maintain the monthly fixed charges for several customer classes. The OAG agreed that the fixed monthly charges for the residential and general service customer classes should be held flat. For the residential, dual fuel interruptible, and fixed off-peak services classes, the Department proposed to increase the monthly service charges proportionally to the energy charges.

For purposes of this Settlement, the Settling Parties agree that the monthly fixed charges proposed by the Company in its initial filing be adopted.

Relevant record evidence:

- MP Exhibit 5, Sched. J.
- DOC Exhibit 7 at 11-14, 29-30 (Collins Direct)
- OAG Exhibit 1 at 60-63 (Stevenson Direct)

F. Rider for Voluntary Renewable Energy – Large Customers (“VRE Rider”)

In this Proceeding, the Company proposed a new VRE Rider, which would be available to qualifying customers taking service under the LP or LL&P Service Schedules and allow those customers to choose to offset a portion of their firm energy requirements through a long-term electric service agreement (“ESA”) with dedicated renewable energy.

The Department concluded that the proposed VRE Rider was reasonable, while the OAG recommended that it be denied. LPI recommended that the VRE Rider be approved with several modifications, including the addition of provisions to protect non-participating customers and modifications to include an assignment provision and define the terms and conditions under which the Company may terminate the program.

For purposes of this Settlement, the Settling Parties agree that the VRE Rider be approved with the modifications recommended by LPI.

Relevant record evidence:

- MP Exhibit 30 at 29–31 (Peterson Direct)
- MP Exhibit 9 at 39 (Cady Direct)
- DOC Exhibit 7 at 27–28 (Collins Direct)
- OAG Exhibit 1 at 77–78 (Stevenson Direct)
- LPI Exhibit 2 at 28–30 (Ly Direct)

G. Tariff Revisions

In its Application, the Company proposed a number of miscellaneous tariff revisions and changes, which were uncontested.

For purposes of this Settlement, the Settling Parties agree that, unless discussed separately in this Settlement, Minnesota Power's proposed tariff modifications as contained in the Company's Initial Filing at Volume 3, Direct Schedules J-2 and J-3, should be approved, consistent with the other terms of this Settlement Agreement.

Relevant record evidence:

- MP Exhibit 30 at 11–13, 16–19, 20–23, 25–27, 32–35 (Peterson Direct)
- MP Exhibits 28, 29 at 35–36 (Turner Direct)
- MP Exhibits 4, 5 at Volume 3, Direct Schedule J-3 (Final Rate Tariff Sheets – Redlined)
- MP Exhibits 4, 5 at Volume 3, Direct Schedule J-2 (Final Rate Tariff Sheets – Clean)
- DOC Exhibit 7 at 8–29 (Collins Direct)

H. Other Commitments

LPI requested the Company make two additional commitments not previously discussed in this Settlement related to rate design for LP and LL&P customers. These additional commitments are as follows.

1. Off-Peak Demand Charge for LL&P Time-of-Use (“TOU”) Rider

Minnesota Power will discuss and work to address any concerns of interested customers related to the off-peak demand charge in the LL&P TOU Rider.

2. Rate Mitigation for LP and LL&P

Minnesota Power will initiate conversations with interested stakeholders about opportunities to mitigate rate concerns for LP and LL&P customers and to encourage those customers to maintain operations in the State of Minnesota.

IV. CONFIDENTIALITY

It is understood and agreed that all offers of settlement and discussions related to this Settlement are confidential and privileged and may not be used in connection with any proceeding other than this rate case, except as otherwise provided by law. In the event that the Commission does not approve this Settlement, this Settlement shall not constitute part of the record in this proceeding and no part of it may be used by any party for any purpose in this case or in any other proceeding.

V. COMPLETE AGREEMENT

This Settlement, along with any exhibits, appendices, schedules, and amendments hereto, encompasses the entire agreement of the Settling Parties, and supersedes all previous understandings and agreements between the Settling Parties, whether oral or written.

VI. ACCEPTANCE OF SETTLEMENT

The Settling Parties agree that this Settlement has been entered into as a resolution of the particular issues between them in order to minimize litigation, regulatory costs, and controversy. The Settling Parties further agree that, unless expressly stated herein or in pre-filed testimony or other exhibits in the record, this Settlement may not represent the position, in total or on any individual issue, that the Settling Parties would have taken had the issues been fully litigated, nor does the Settlement represent the position of a party on any issue for which it did not take a position in written testimony. Whether or not adopted by the Commission, this Settlement Agreement shall not be cited or otherwise used to imply what the Settling Parties' positions were, shall have no precedential effect in this or any other proceeding, and shall in no way prejudice the Settling Parties' rights to take different positions in the future.

This Settlement is expressly conditioned on its acceptance by the Commission in its entirety. As provided for in Minn. Stat. § 216B.16, subd. 1a(b), if the Commission does not accept the Settlement, but issues an Order modifying the Settlement, each Settling Party shall have ten (10) days in which to reject the proposed modification. If no Settling Party rejects the proposed modification, the Commission's Order will become final. If the Commission rejects the Settlement, or if a Settling Party rejects a Commission proposed modification of the Settlement, the matter will be referred back to OAH for contested case proceedings. Should this matter be referred back to the OAH, the Settling Parties agree that all Settling Parties are free to argue their positions as set forth in their prefiled testimony.

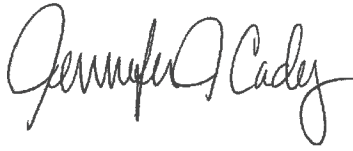
VII. SUPPORT AND DEFENSE OF SETTLEMENT IN ITS ENTIRETY

The Settling Parties agree to support and defend this Settlement in its entirety and without modification, in whatever additional form (if any) may be required by the Administrative Law Judge and/or Commission.

VIII. COUNTERPARTS

This Settlement may be executed in counterparts, all of which, when taken together with its Attachments, shall constitute the entire Settlement.

AGREED TO BY:



JENNIFER J. CADY
Vice President of Regulatory and Legislative Affairs
On behalf of Minnesota Power

May 2, 2024
Date

MICHELLE GRANSEE
Deputy Commissioner of Energy Resources
On behalf of Minnesota Department of Commerce

Date

s/ Peter G. Scholtz
PETER G. SCHOLTZ
On behalf of Office of the Attorney General,
Residential Utilities Division

May 2, 2024
Date



ANDREW P. MORATZKA
Stoel Rives LLP
On behalf of the Large Power Intervenors

May 2, 2024
Date

AGREED TO BY:

Jennifer J. Cady
Vice President of Regulatory and Legislative Affairs
On behalf of Minnesota Power

Date

Michelle
Gransee



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Michelle Gransee
Date: 2024.05.03
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MICHELLE GRANSEE
Deputy Commissioner of Energy Resources
On behalf of Minnesota Department of Commerce

Date

On behalf of Office of the Attorney General,
Residential Utilities Division

Date

On behalf of the Large Power Intervenors

Date

Line No.	Description	Calculation Note	Proposed Test Year	Settlement Test Year
			2024	2024
		(1)	(2)	(3)
1	Average Rate Base		\$2,452,089,356	\$2,366,288,018
2	Operating Income Before AFUDC		\$90,264,182	\$104,847,523
3	AFUDC		\$3,238,550	\$3,239,954
4	Operating Income	Line 2 + Line 3	\$93,502,732	\$108,087,477
5	Rate of Return	Line 4 / Line 1	3.8132%	4.5678%
6	Required Rate of Return		7.5286%	7.2530%
7	Required Operating Income	Line 1 * Line 6	\$184,607,999	\$171,626,870
8	Operating Income Deficiency	Line 7 - Line 4	\$91,105,267	\$63,539,393
9	Gross Revenue Conversion Factor		1.40335	1.40335
10	Revenue Deficiency	Line 8 * Line 9	\$127,852,686	\$89,168,083
11	Cost Recovery Rider Roll-In		\$38,843,022	\$38,843,022
12	NOx and Reagents through FAC			\$16,354,915
13	Net Revenue Deficiency	Line 10 - (Line 11 + Line 12)	\$89,009,664	\$33,970,146
14	Present Rates Revenue From Sales by Rate Class and Dual Fuel		\$744,753,050	\$751,730,187
15	Required Percent Increase	Line 13 / Line 14	12.0%	4.5%

Line No.	Description	Proposed Test Year 2024	Settlement Test Year 2024
		(1)	(2)
1	Plant In Service		
2	Steam	\$1,321,884,652	\$1,323,854,513
3	Hydro	\$202,574,048	\$200,626,862
4	Wind	\$705,164,820	\$703,711,001
5	Solar	\$0	\$0
6	Transmission	\$1,002,876,611	\$1,002,129,799
7	Distribution	\$742,530,696	\$730,048,444
8	General Plant	\$243,969,438	\$235,080,907
9	Intangible Plant	\$73,701,383	\$69,348,840
10	Total Plant In Service	\$4,292,701,648	\$4,264,800,366
11			
12	Accumulated Depreciation and Amortization		
13	Steam	(\$727,610,089)	(\$727,820,864)
14	Hydro	(\$48,573,219)	(\$48,524,141)
15	Wind	(\$209,840,004)	(\$209,781,851)
16	Solar	\$0	\$0
17	Transmission	(\$289,359,999)	(\$289,344,192)
18	Distribution	(\$344,861,314)	(\$344,700,746)
19	General Plant	(\$103,887,004)	(\$103,448,051)
20	Intangible Plant	(\$49,720,712)	(\$49,196,099)
21	Total Accumulated Depreciation and Amortization	(\$1,773,852,340)	(\$1,772,815,945)
22			
23	Net Plant Before CWIP		
24	Steam	\$594,274,563	\$596,033,649
25	Hyrdo	\$154,000,830	\$152,102,720
26	Wind	\$495,324,816	\$493,929,150
27	Solar	\$0	\$0
28	Transmission	\$713,516,612	\$712,785,607
29	Distribution	\$397,669,382	\$385,347,698
30	General Plant	\$140,082,434	\$131,632,855
31	Intangible Plant	\$23,980,671	\$20,152,741
32	Total Net Plant Before CWIP	\$2,518,849,307	\$2,491,984,421
33	Construction Work in Progress	\$86,087,022	\$87,604,048
34	Utility Plant	\$2,604,936,330	\$2,579,588,469
35			
36	Working Capital		
37	Fuel Inventory	\$19,346,103	\$19,346,103
38	Materials and Supplies	\$33,635,955	\$33,639,458
39	Prepayments	\$112,199,324	\$25,509,562
40	Cash Working Capital	(\$43,164,158)	(\$42,867,486)
41	Total Working Capital	\$122,017,225	\$35,627,638
42			
43	Additions and Deductions		
44	Asset Retirement Obligation	\$0	\$0
45	Electric Vehicle Program	\$0	\$0
46	Workers Compensation Deposit	\$69,499	\$69,510
47	Unamortized WPPI Transmission Amortization	\$0	\$0
48	Unamortized UMWI Transaction Cost	\$824,266	\$824,269
49	Customer Advances	(\$2,208,000)	(\$2,208,000)
50	Other Deferred Credits - Hibbard	(\$300,727)	(\$300,727)
51	Wind Performance Deposit	(\$132,978)	(\$132,978)
52	Taconite Harbor Energy Center	\$9,030,132	\$0
53	Accumulated Deferred Income Taxes	(\$282,146,390)	(\$247,180,162)
54	Total Additions and Deductions	(\$274,864,199)	(\$248,928,088)
55			
56	Total Average Rate Base	\$2,452,089,356	\$2,366,288,018

Line No.	Description	Settlement							Settlement Test Year 2024
		Proposed Test Year 2024	Disallow Prepaid Pension	Remove THEC (Rate Base)	Update Balances	CWC O&M	Changes in Allocations due to Adjustments	Total Adjustments	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Plant In Service								
2	Steam	\$1,321,884,652	\$0	\$0	\$1,969,861	\$0	\$0	\$1,969,861	\$1,323,854,513
3	Hydro	\$202,574,048	\$0	\$0	(\$1,936,302)	\$0	(\$10,885)	(\$1,947,187)	\$200,626,862
4	Wind	\$705,164,820	\$0	\$0	(\$1,453,819)	\$0	\$0	(\$1,453,819)	\$703,711,001
5	Solar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Transmission	\$1,002,876,611	\$0	\$0	(\$746,811)	\$0	(\$1)	(\$746,812)	\$1,002,129,799
7	Distribution	\$742,530,696	\$0	\$0	(\$12,482,252)	\$0	(\$0)	(\$12,482,252)	\$730,048,444
8	General Plant	\$243,969,438	\$0	\$0	(\$8,926,850)	\$0	\$38,318	(\$8,888,531)	\$235,080,907
9	Intangible Plant	\$73,701,383	\$0	\$0	(\$4,364,118)	\$0	\$11,576	(\$4,352,543)	\$69,348,840
10	Total Plant In Service	\$4,282,701,648	\$0	\$0	(\$27,940,290)	\$0	\$39,008	(\$27,901,282)	\$4,284,800,366
11									
12	Accumulated Depreciation and Amortization								
13	Steam	(\$727,610,089)	\$0	\$0	(\$210,775)	\$0	\$0	(\$210,775)	(\$727,820,864)
14	Hydro	(\$48,573,219)	\$0	\$0	\$49,471	\$0	\$2,696	\$49,077	(\$48,524,141)
15	Wind	(\$209,840,004)	\$0	\$0	\$58,153	\$0	\$0	\$58,153	(\$209,781,851)
16	Solar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Transmission	(\$289,359,999)	\$0	\$0	\$16,483	\$0	(\$676)	\$15,807	(\$289,344,192)
18	Distribution	(\$344,861,314)	\$0	\$0	\$445,236	\$0	(\$284,688)	\$160,568	(\$344,700,746)
19	General Plant	(\$103,887,004)	\$0	\$0	\$455,269	\$0	(\$16,317)	\$438,953	(\$103,448,051)
20	Intangible Plant	(\$49,720,712)	\$0	\$0	\$532,422	\$0	(\$7,809)	\$524,613	(\$49,196,099)
21	Total Accumulated Depreciation and Amortization	(\$1,773,852,340)	\$0	\$0	\$1,343,259	\$0	(\$306,863)	\$1,036,996	(\$1,772,815,945)
22									
23	Net Plant Before CWIP								
24	Steam	\$594,274,563	\$0	\$0	\$1,759,086	\$0	\$0	\$1,759,086	\$596,033,649
25	Hydro	\$154,000,830	\$0	\$0	(\$1,889,830)	\$0	(\$8,279)	(\$1,898,109)	\$152,102,720
26	Wind	\$495,324,816	\$0	\$0	(\$1,395,666)	\$0	\$0	(\$1,395,666)	\$493,929,150
27	Solar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Transmission	\$713,516,612	\$0	\$0	(\$730,328)	\$0	(\$677)	(\$731,005)	\$712,785,607
29	Distribution	\$397,669,382	\$0	\$0	(\$12,037,016)	\$0	(\$284,688)	(\$12,321,684)	\$385,347,698
30	General Plant	\$140,082,434	\$0	\$0	(\$8,471,580)	\$0	\$22,002	(\$8,449,579)	\$131,632,855
31	Intangible Plant	\$23,960,671	\$0	\$0	(\$3,831,696)	\$0	\$3,766	(\$3,827,930)	\$20,152,741
32	Total Net Plant Before CWIP	\$2,518,849,307	\$0	\$0	(\$26,597,031)	\$0	(\$267,855)	(\$26,864,886)	\$2,491,984,421
33	Construction Work in Progress	\$86,067,022	\$0	\$0	\$1,509,334	\$0	\$7,691	\$1,517,025	\$87,604,048
34	Utility Plant	\$2,604,936,330	\$0	\$0	(\$25,087,697)	\$0	(\$260,164)	(\$25,347,861)	\$2,579,588,469
35									
36	Working Capital								
37	Fuel Inventory	\$19,346,103	\$0	\$0	\$0	\$0	\$0	\$0	\$19,346,103
38	Materials and Supplies	\$33,635,955	\$0	\$0	\$0	\$0	\$3,503	\$3,503	\$33,639,458
39	Prepayments	\$112,199,324	(\$86,702,395)	\$0	\$0	\$0	\$12,633	(\$86,689,762)	\$25,509,562
40	Cash Working Capital	(\$43,164,158)	\$0	\$0	\$0	\$303,327	(\$6,655)	\$296,672	(\$42,867,486)
41	Total Working Capital	\$122,017,225	(\$86,702,395)	\$0	\$0	\$303,327	\$9,481	(\$86,389,587)	\$35,627,638
42									
43	Additions and Deductions								
44	Asset Retirement Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Electric Vehicle Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Workers Compensation Deposit	\$69,499	\$0	\$0	\$0	\$0	\$11	\$11	\$69,510
47	Unamortized UM/WI Transaction Costs	\$824,266	\$0	\$0	\$0	\$0	\$3	\$3	\$824,269
48	Customer Advances	(\$2,208,000)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,208,000)
49	Other Deferred Credits - Hibbard	(\$300,727)	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,727)
50	Wind Performance Deposit	(\$132,978)	\$0	\$0	\$0	\$0	\$0	\$0	(\$132,978)
51	Taconite Harbor Energy Center	\$9,030,132	\$0	(\$9,030,131)	\$0	\$0	\$0	(\$9,030,131)	\$0
52	Accumulated Deferred Income Taxes	(\$282,146,390)	\$29,707,469	\$2,595,441	\$2,732,968	\$0	(\$69,649)	\$34,966,229	(\$247,180,162)
53	Total Additions and Deductions	(\$274,864,199)	\$29,707,469	(\$6,434,691)	\$2,732,968	\$0	(\$69,635)	\$25,936,111	(\$248,928,088)
54									
55	Total Average Rate Base	\$2,452,089,356	(\$56,994,926)	(\$6,434,691)	(\$22,354,730)	\$303,327	(\$320,319)	(\$85,801,337)	\$2,366,288,018

Line No.	Description	Proposed Test Year 2024 (1)	Settlement Test Year 2024 (2)
1	Operating Revenue		
2	Sales by Rate Class	\$734,312,413	\$741,289,550
3	Dual Fuel	\$10,440,637	\$10,440,637
4	Intersystem Sales	\$37,829,282	\$37,829,282
5	LP Demand Response	(\$864,000)	(\$864,000)
6	Sales for Resale	\$118,880,356	\$118,880,356
7	Total Revenue from Sales	\$900,598,688	\$907,575,825
8	Other Operating Revenue	\$58,897,138	\$64,141,078
9	Total Operating Revenue	\$959,495,826	\$971,716,903
10			
11	Operating Expenses Before AFUDC		
12	Operation And Maintenance Expenses		
13	Steam Production	(\$47,166,222)	(\$47,166,222)
14	Hydro Production	(\$5,015,418)	(\$5,015,418)
15	Wind Production	(\$18,171,175)	(\$18,171,175)
16	Solar Production	\$0	\$0
17	Other Power Supply	(\$1,507,917)	(\$1,507,917)
18	Purchased Power	(\$307,798,516)	(\$310,090,053)
19	Fuel	(\$118,376,133)	(\$118,376,133)
20	Total Production	(\$498,035,381)	(\$500,326,918)
21	Transmission	(\$53,200,711)	(\$53,200,878)
22	Distribution	(\$27,735,048)	(\$27,754,513)
23	Customer Accounting	(\$6,877,280)	(\$6,877,280)
24	Customer Service and Information	(\$1,793,529)	(\$1,793,529)
25	Conservation Improvement Program	(\$12,531,684)	(\$12,531,684)
26	Sales	(\$24,373)	(\$24,373)
27	Administrative and General	(\$71,414,506)	(\$64,728,354)
28	Charitable Contributions	(\$229,394)	(\$229,430)
29	Interest on Customer Deposits	(\$2,520,000)	(\$2,520,000)
30	Total Operation & Maintenance Expenses	(\$674,361,906)	(\$669,986,959)
31	Depreciation Expense	(\$140,847,638)	(\$140,058,387)
32	Amortization Expense	(\$18,953,656)	(\$18,422,564)
33	Taxes Other Than Income Taxes	(\$53,028,788)	(\$49,772,163)
34	Income Taxes	(\$12,162,029)	(\$18,756,518)
35	Deferred Income Taxes	\$29,314,780	\$29,319,643
36	Investment Tax Credit	\$807,593	\$807,568
37	Total Operating Expenses Before AFUDC	(\$869,231,645)	(\$866,869,380)
38			
39	Operating Income Before AFUDC	\$90,264,182	\$104,847,523
40	Allowance for Funds Used During Construction	\$3,238,550	\$3,239,954
41	Total Operating Income	\$93,502,732	\$108,087,477

Line No.	Description	Proposed Test Year	Settlement Test Year
		2024	2024
		Minnesota Jurisdiction	Minnesota Jurisdiction
		(1)	(2)
1	Operating Income Before Income Taxes	\$72,303,838	\$93,476,830
2			
3	Additions and Deductions to Income		
4	Accrued Post Employment Benefits - FAS 112 Operating	\$0	\$0
5	Accrued Vacation	\$0	\$0
6	ARO Accretion	\$1,053,643	\$1,053,643
7	ALLETE Regulated Land Sales	\$0	\$0
8	Audit Interest Expense	\$0	\$0
9	Bond Issue Costs (NCL)	\$282,324	\$282,324
10	Boswell Transmission Agreement	(\$344,036)	(\$344,036)
11	Capitalized Overheads	\$533,918	\$534,001
12	Conservation Improvement Project	\$1,406,484	\$1,406,484
13	Contribution in Aid of Construction	\$319,896	\$319,896
14	Cost to Retire	(\$8,205,590)	(\$8,204,963)
15	Def. Comp - RSU's - Perm	\$0	\$0
16	Def Non-Qualified Plans (NCA)	\$0	\$0
17	Deferred Non-Qualified Plans - Operating	\$0	\$0
18	Director Fees - Deferred	\$0	\$0
19	Donation of Land	\$0	\$0
20	Dues	\$200,219	\$200,251
21	EIP Death Benefit	\$0	\$0
22	ESPP Disqualifying Disposition	\$0	\$0
23	FAS 158 - Monthly	\$5,784,108	\$5,785,016
24	FAS 158 - OCI Adjustment	\$978,849	\$979,003
25	FIN48 Interests	\$50,861	\$50,869
26	Fuel Clause Adjustment	(\$10,566,930)	(\$10,566,930)
27	Meals and Entertainment	\$472,517	\$472,591
28	Land Sales	\$27,873,946	\$27,871,819
29	Medicare Subsidy	\$185,077	\$185,106
30	MISO Reserve	\$0	\$0
31	ND ITC Regulatory Liability	(\$145,095)	(\$145,095)
32	Nondeductible Parking	\$94,871	\$94,817
33	OPEB - FAS 106 Operating	(\$7,505,825)	(\$7,507,003)
34	Pension Expense - Operating (NCA)	(\$11,243,750)	(\$11,245,516)
35	Performance Shares - FAW 123R	\$1,464,874	\$1,465,104
36	Penalties	\$0	\$0
37	Political Activities	\$448,491	\$448,561
38	Prepaid Bison Easements	\$0	\$0
39	Prepaid Insurance	\$0	\$0
40	Property Taxes	\$174,075	\$174,102
41	Rate Case Reserve	\$0	\$0
42	Restricted Stock	\$126,784	\$126,804
43	Retail Rate Case Expense	\$0	\$0
44	Retirements	(\$889,859)	(\$889,999)
45	RSOP	(\$3,155,037)	(\$3,155,532)
46	Section 162(m) Limitation	\$556,630	\$556,718
47	Tax/Book Depreciation Difference	\$49,139,120	\$49,135,369
48	Tax Capitalized Interest	\$4,638,642	\$4,638,288
49	Interest on Long Term Debt (Interest Synchronization)	(\$50,748,440)	(\$48,972,695)
50	Total Additions and Deductions to Income	\$2,980,769	\$4,748,996
51			
52	State Income Taxes		
53	Adjusted Net Income Before Taxes	\$75,284,607	\$98,225,826
54	State Meals Modification	\$0	\$0
55	State NOL Utilized	\$0	\$0
56	State Depreciation Modification	\$0	\$0
57	State Taxable Income	\$75,284,607	\$98,225,826
58	Minnesota State Income Tax Rate	9.80%	9.80%
59	State Taxes	(\$7,377,891)	(\$9,626,131)
60	State Correction to Prior Years	\$0	\$0
61	State Minimum Tax	(\$10,206)	(\$10,205)
62	Total State Income Taxes	(\$7,388,097)	(\$9,636,336)
63			
64	Federal Income Taxes		
65	Adjusted Net Income Before Taxes	\$75,284,607	\$98,225,826
66	State Tax Deduction	(\$7,388,097)	(\$9,636,336)
67	Federal Taxable Income	\$67,896,510	\$88,589,490
68	Federal Income Tax Rate	21.00%	21.00%
69	Federal Taxes	(\$14,258,267)	(\$18,603,793)
70	Federal Correction to Prior Years	\$0	\$0
71	Federal Tax Credits	\$9,484,335	\$9,483,611
72	Total Federal Income Taxes	(\$4,773,932)	(\$9,120,182)
73			
74	Total Income Taxes	(\$12,162,030)	(\$18,756,518)

Line No.	Description	Proposed Test Year 2024	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement
			Increase Sales Forecast	Increase Other Operating Revenue	Reduce Executive Compensation	Reduce Employee Compensation Budget	Reduce STIP	Reduce Property Taxes
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue							
2	Sales by Rate Class	\$734,312,413	\$6,977,137	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$10,440,637	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$37,829,282	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	(\$864,000)	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$118,880,356	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$900,598,688	\$6,977,137	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$58,897,138	\$0	\$5,238,818	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$959,495,826	\$6,977,137	\$5,238,818	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	(\$47,166,222)	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	(\$5,015,418)	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	(\$18,171,175)	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	(\$1,507,917)	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	(\$307,798,516)	(\$2,667,369)	\$0	\$0	\$0	\$0	\$0
19	Fuel	(\$118,376,133)	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	(\$498,035,381)	(\$2,667,369)	\$0	\$0	\$0	\$0	\$0
21	Transmission	(\$53,200,711)	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	(\$27,735,048)	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	(\$6,877,280)	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Service and Information	(\$1,793,529)	\$0	\$0	\$0	\$0	\$0	\$0
25	Conservation Improvement Program	(\$12,531,684)	\$0	\$0	\$0	\$0	\$0	\$0
26	Sales	(\$24,373)	\$0	\$0	\$0	\$0	\$0	\$0
27	Administrative and General	(\$71,414,506)	\$0	\$0	\$1,000,157	\$3,000,471	\$165,026	\$0
28	Charitable Contributions	(\$229,394)	\$0	\$0	\$0	\$0	\$0	\$0
29	Interest on Customer Deposits	(\$2,520,000)	\$0	\$0	\$0	\$0	\$0	\$0
30	Total Operation and Maintenance Expenses	(\$674,361,906)	(\$2,667,369)	\$0	\$1,000,157	\$3,000,471	\$165,026	\$0
31	Depreciation Expense	(\$140,847,638)	\$0	\$0	\$0	\$0	\$0	\$0
32	Amortization Expense	(\$18,953,656)	\$0	\$0	\$0	\$0	\$0	\$0
33	Taxes Other Than Income Taxes	(\$53,028,788)	\$0	\$0	\$0	\$0	\$0	\$3,264,681
34	Income Taxes	(\$12,162,029)	(\$1,238,713)	(\$1,505,741)	(\$287,465)	(\$862,395)	(\$47,432)	(\$938,335)
35	Deferred Income Taxes	\$29,314,780	\$0	\$0	\$0	\$0	\$0	\$0
36	Investment Tax Credit	\$807,593	\$0	\$0	\$0	\$0	\$0	\$0
37	Total Operating Expenses Before AFUDC	(\$869,231,645)	(\$3,906,083)	(\$1,505,741)	\$712,692	\$2,138,076	\$117,594	\$2,326,346
38								
39	Operating Income Before AFUDC	\$90,264,182	\$3,071,054	\$3,733,077	\$712,692	\$2,138,076	\$117,594	\$2,326,346
40	Allowance for Funds Used During Construction	\$3,238,550	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Operating Income	\$93,502,732	\$3,071,054	\$3,733,077	\$712,692	\$2,138,076	\$117,594	\$2,326,346

Line No.	Description	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement
		Disallow Years of Service Awards	Reduce Board Expenses	Reduce Employee Expenses	Reduce Rate Case Expenses	Reduce Pension Expense	Remove Class of '85 Dues	Remove Other Dues
		(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Operating Revenue							
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10								
11	Operating Expenses Before AFUDC							
12	Operation and Maintenance Expenses							
13	Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Wind Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Administrative and General	\$30,032	\$656,517	\$165,283	\$516,780	\$272,113	\$53,001	\$48,723
28	Charitable Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Total Operation and Maintenance Expenses	\$30,032	\$656,517	\$165,283	\$516,780	\$272,113	\$53,001	\$48,723
31	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Income Taxes	(\$8,632)	(\$188,696)	(\$47,506)	(\$148,533)	(\$78,211)	(\$15,234)	(\$14,004)
35	Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Investment Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Total Operating Expenses Before AFUDC	\$21,400	\$467,821	\$117,778	\$368,247	\$193,902	\$37,768	\$34,719
38								
39	Operating Income Before AFUDC	\$21,400	\$467,821	\$117,778	\$368,247	\$193,902	\$37,768	\$34,719
40	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Total Operating Income	\$21,400	\$467,821	\$117,778	\$368,247	\$193,902	\$37,768	\$34,719

Line No.	Description	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement
		Reduce Incentive Compensation (15)	Update Balances (16)	Interest Synchronization (17)	Changes in Allocations due to Adjustments (18)	Total Adjustments (19)	Proposed Test Year 2024 (20)
1	Operating Revenue						
2	Sales by Rate Class	\$0	\$0	\$0	\$0	\$6,977,137	\$741,289,550
3	Dual Fuel	\$0	\$0	\$0	\$0	\$0	\$10,440,637
4	Intersystem Sales	\$0	\$0	\$0	\$0	\$0	\$37,829,282
5	LP Demand Response	\$0	\$0	\$0	\$0	\$0	(\$864,000)
6	Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$118,880,356
7	Total Revenue from Sales	\$0	\$0	\$0	\$0	\$6,977,137	\$907,575,825
8	Other Operating Revenue	\$0	\$0	\$0	\$5,122	\$5,243,940	\$64,141,078
9	Total Operating Revenue	\$0	\$0	\$0	\$5,122	\$12,221,077	\$971,716,903
10							
11	Operating Expenses Before AFUDC						
12	Operation and Maintenance Expenses						
13	Steam Production	\$0	\$0	\$0	\$0	\$0	(\$47,166,222)
14	Hydro Production	\$0	\$0	\$0	\$0	\$0	(\$5,015,418)
15	Wind Production	\$0	\$0	\$0	\$0	\$0	(\$18,171,175)
16	Solar Production	\$0	\$0	\$0	\$0	\$0	\$0
17	Other Power Supply	\$0	\$0	\$0	\$0	\$0	(\$1,507,917)
18	Purchased Power	\$0	\$0	\$0	\$375,832	(\$2,291,537)	(\$310,090,053)
19	Fuel	\$0	\$0	\$0	\$0	\$0	(\$118,376,133)
20	Total Production	\$0	\$0	\$0	\$375,832	(\$2,291,537)	(\$500,326,918)
21	Transmission	\$0	\$0	\$0	(\$167)	(\$167)	(\$53,200,878)
22	Distribution	\$0	\$0	\$0	(\$19,464)	(\$19,464)	(\$27,754,513)
23	Customer Accounting	\$0	\$0	\$0	\$0	\$0	(\$6,877,280)
24	Customer Service and Information	\$0	\$0	\$0	\$0	\$0	(\$1,793,529)
25	Conservation Improvement Program	\$0	\$0	\$0	\$0	\$0	(\$12,531,684)
26	Sales	\$0	\$0	\$0	\$0	\$0	(\$24,373)
27	Administrative and General	\$1,100,176	\$0	\$0	(\$322,128)	\$6,686,151	(\$64,728,354)
28	Charitable Contributions	\$0	\$0	\$0	(\$36)	(\$36)	(\$229,430)
29	Interest on Customer Deposits	\$0	\$0	\$0	\$0	\$0	(\$2,520,000)
30	Total Operation and Maintenance Expenses	\$1,100,176	\$0	\$0	\$34,038	\$4,374,947	(\$669,986,959)
31	Depreciation Expense	\$0	\$810,836	\$0	(\$21,585)	\$789,252	(\$140,058,387)
32	Amortization Expense	\$0	\$532,422	\$0	(\$1,331)	\$531,092	(\$18,422,564)
33	Taxes Other Than Income Taxes	\$0	\$0	\$0	(\$8,057)	\$3,256,624	(\$49,772,163)
34	Income Taxes	(\$316,213)	(\$386,079)	(\$510,384)	(\$917)	(\$6,594,490)	(\$18,756,518)
35	Deferred Income Taxes	\$0	\$0	\$0	\$4,864	\$4,864	\$29,319,643
36	Investment Tax Credit	\$0	\$0	\$0	(\$25)	(\$25)	\$807,568
37	Total Operating Expenses Before AFUDC	\$783,963	\$957,179	(\$510,384)	\$6,987	\$2,362,264	(\$866,869,380)
38						\$0	
39	Operating Income Before AFUDC	\$783,963	\$957,179	(\$510,384)	\$12,109	\$14,583,341	\$104,847,523
40	Allowance for Funds Used During Construction	\$0	\$0	\$0	\$1,404	\$1,404	\$3,239,954
41	Total Operating Income	\$783,963	\$957,179	(\$510,384)	\$13,513	\$14,584,745	\$108,087,477

Line No.	Description	Calculation Note	Settlement Test Year 2024
			Minnesota Jurisdiction
		(1)	(2)
1	Average Rate Base		\$2,366,288,018
2	Requested Weighted Cost of Debt		2.0696%
3	Interest	Line 1 * Line 2	\$48,972,697
4	Interest in Proposed Test Year		\$50,748,441
5	Interest Deduction Adjustment	Line 4 - Line 3	\$1,775,744
6			
7	Minnesota State Income Tax Rate		9.80%
8	State Tax Interest Adjustment	Line 5 * Line 7 * - 1	(\$174,023)
9			
10	Effective Federal Income Tax Rate		18.94%
11	Federal Tax Interest Adjustment	Line 5 * Line 10 * - 1	(\$336,361)
12			
13	Total Interest Synchronization Adjustment	Line 8 + Line 11	(\$510,384)

Overview of Proposed and Final Revenue Deficiency

	Initial Filing Proposed	Final Revenue Deficiency
Gross Revenue Deficiency	17.17%	11.86%
TCR offset: GNTL to base rates	-2.2%	-2.2%
RRR offset: PTCs to base rates	-3.0%	-3.0%
Items moving to FPE Rider		-2.2%
Net bill impact	12.0%	4.5%

Revenue Deficiency (\$ millions)

	Initial Filing Proposed	Final Revenue Deficiency
Gross Revenue Deficiency	\$127.9	\$89.2
TCR offset: GNTL to base rates	(16.4)	(16.4)
RRR offset: PTCs to base rates	(22.4)	(22.4)
Items moving to FPE Rider		(16.4)
Net deficiency	89.1	33.97

Customer Classes	Customers	MWh	Operating Revenues		Increase		
			Present	General	\$	%	
1 Residential	116,310	960,195	\$ 130,707,221	\$ 145,813,947	\$ 15,106,726	11.56%	
2 General Service	21,768	701,909	\$ 94,347,125	\$ 105,403,783	\$ 11,056,658	11.72%	
3 Large Light & Power	410	1,180,525	\$ 121,303,879	\$ 135,313,777	\$ 14,009,898	11.55%	
4 Large Power	8	4,808,170	\$ 390,905,279	\$ 438,293,159	\$ 47,387,880	12.12%	
5 Lighting	5,259	9,823	\$ 4,026,076	\$ 4,443,898	\$ 417,822	10.38%	
6 Subtotal by Customer Class	143,755	7,660,622	\$ 741,289,579	\$ 829,268,564	\$ 87,978,985	11.87%	
Dual Fuel (Interruptible)							
7 Dual Fuel - Residential	7,263	84,577	\$ 8,406,658	\$ 9,350,075	\$ 943,417	11.22%	
8 Dual Fuel - Commercial/Industrial	493	21,277	\$ 2,033,981	\$ 2,277,233	\$ 243,252	11.96%	
9 Subtotal Dual Fuel	7,756	105,854	\$ 10,440,639	\$ 11,627,308	\$ 1,186,669	11.37%	
10 Total Sales of Electricity	151,511	7,766,476	\$ 751,730,218	\$ 840,895,872	\$ 89,165,654	11.86%	
11 FPE Rider Revenue			\$ 245,232,144	\$ 261,584,668	\$ 16,352,524		
12 Base Rate Revenue			\$ 506,498,074	\$ 579,311,204	\$ 72,813,130	9.69%	
13 Demand Response & Contract Revenue			\$ 31,658,904	\$ 31,658,904	\$ -	0.00%	
14 Total Sales of Electricity (incl. DR & Contract Revenue)			783,389,122	872,554,776	89,165,654	11.38%	

1/ \$2,429 difference from revenue deficiency found on Attachment 1, Schedule 1 is due to FPE Rider rates being rounded to five decimal places

Customer Classes	Operating Revenues Present	Base Rate Increase (Net of Riders)		Riders Moving to Base Rates		Total Base Rate Increase		FPE Rider Revenue Increase		Total Increase		Operating Revenues Final
		\$	%	\$	%	\$	%	\$	%	\$	%	
1 Residential	\$ 130,707,221	\$ 6,351,861	4.86%	\$ 6,753,837	5.17%	\$ 13,105,698	10.03%	\$ 2,001,028	1.53%	\$ 15,106,726	11.56%	\$ 145,813,947
2 General Service	\$ 94,347,125	\$ 4,584,902	4.86%	\$ 4,875,057	5.17%	\$ 9,459,959	10.03%	\$ 1,596,699	1.69%	\$ 11,056,658	11.72%	\$ 105,403,783
3 Large Light & Power	\$ 121,303,879	\$ 5,288,376	4.36%	\$ 6,267,952	5.17%	\$ 11,556,328	9.53%	\$ 2,453,570	2.02%	\$ 14,009,898	11.55%	\$ 135,313,777
4 Large Power	\$ 390,905,279	\$ 17,041,945	4.36%	\$ 20,198,659	5.17%	\$ 37,240,604	9.53%	\$ 10,147,277	2.60%	\$ 47,387,881	12.12%	\$ 438,293,159
5 Lighting	\$ 4,026,076	\$ 195,652	4.86%	\$ 208,033	5.17%	\$ 403,685	10.03%	\$ 14,137	0.35%	\$ 417,822	10.38%	\$ 4,443,898
6 Subtotal by Customer Class	\$ 741,289,579	\$ 33,462,735		\$ 38,303,539	5.17%	\$ 71,766,273	9.68%	\$ 16,212,711		\$ 87,978,984	11.87%	\$ 829,268,563
Dual Fuel (Interruptible)												
7 Dual Fuel - Residential	\$ 8,406,658	\$ 408,531	4.86%	\$ 434,385	5.17%	\$ 842,915	10.03%	\$ 100,502	1.20%	\$ 943,417	11.22%	\$ 9,350,075
8 Dual Fuel - Commercial/Industrial	\$ 2,033,981	\$ 98,844	4.86%	\$ 105,099	5.17%	\$ 203,942	10.03%	\$ 39,310	1.93%	\$ 243,252	11.96%	\$ 2,277,234
9 Subtotal Dual Fuel	\$ 10,440,639	\$ 507,374		\$ 539,483	5.17%	\$ 1,046,858	10.03%	\$ 139,812	1.34%	\$ 1,186,670	11.37%	\$ 11,627,309
10 Total Sales of Electricity	\$ 751,730,218	\$ 33,970,109	4.52%	\$ 38,843,022	5.17%	\$ 72,813,131	9.69%	\$ 16,352,523 ¹	2.18%	\$ 89,165,654 ²	11.86%	\$ 840,895,872

1/ This is an estimate of FPE Rider revenues based on information at the time of Company filing.

2/ \$2,429 difference from revenue deficiency found on Attachment 1, Schedule 1 is due to FAC rates being rounded to five decimal places

IN THE MATTER OF THE APPLICATION OF
MINNESOTA POWER FOR AUTHORITY TO
INCREASE RATES FOR ELECTRIC UTILITY
SERVICE IN MINNESOTA

MPUC DOCKET NO. E015/GR-23-155
OAH DOCKET NO. 21-1500-39686

CERTIFICATE OF SERVICE

Roshelle L. Herstein hereby certifies that on the 3rd day of May, 2024, on behalf of Minnesota Power, she efiled a true and correct copy of a SETTLEMENT AGREEMENT on www.edockets.state.mn.us. Said document is also served via U.S. Mail or email as designated on the attached Service List on file with the Minnesota Public Utilities Commission in the above-referenced docket.

/s/ Roshelle L. Herstein

Roshelle L. Herstein

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kevin	Adams	kadams@caprw.org	Community Action Partnership of Ramsey & Washington Counties	450 Syndicate St N Ste 35 Saint Paul, MN 55104	Electronic Service	No	OFF_SL_23-155_Official CC Service List
Jorge	Alonso	jorge.alonso@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 55101	Electronic Service	No	OFF_SL_23-155_Official CC Service List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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August 15, 2024

See Attached Service List

Re: *In the Matter of the Application of Minnesota Power Petition for Authority to Increase Electric Service Rates in the State of Minnesota*

**OAH 21-2500-39686
MPUC E-015/GRE-23-155**

To All Persons on the Attached Service List:

Enclosed and served upon you is the Administrative Law Judge's **FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION** in the above-entitled matter.

If you have any questions, please contact me at (651) 361-7874, michelle.gedicke@state.mn.us, or via facsimile at (651) 539-0310.

Sincerely,



MICHELLE GEDICKE
(F/K/A MICHELLE SEVERSON)
Legal Assistant

Enclosure

cc: Docket Coordinator

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
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CERTIFICATE OF SERVICE

In the Matter of the Application of Minnesota Power Petition for Authority to Increase Electric Service Rates in the State of Minnesota	OAH Docket No.: 21-2500-39686
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On August 15, 2024, a true and correct copy of the **FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION** was served by eService, and United States mail, (in the manner indicated below) to the following individuals:

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