COMMERCE DEPARTMENT

February 4, 2019

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E,G-999/CI-17-895

Dear Mr. Wolf:

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

Compliance Filings submitted by the following utilities regarding the Minnesota Public Utility Commission's (the Commission) December 5, 2018 *Order Responding to Changes in Federal Tax Law*:

- Xcel Energy (Electric and Gas);
- Minnesota Power Company;
- Minnesota Energy Resources Corporation;
- Great Plains Natural Gas;
- Otter Tail Power Company; and
- Greater Minnesota Gas Company.

The compliance filings were submitted by the utilities between December 21, 2018 and January 4, 2019. The Department recommends **approval** of the Compliance Filings with a few exceptions as explained herein. The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ MARK A. JOHNSON
Financial Analyst

/s/ NANCY A. CAMPBELL
Financial Analyst

MAJ/NAC/jl
Attachment

85 7th Place East - Suite 280 - Saint Paul, MN 55101 | P: 651-539-1500 | F: 651-539-1547
mn.gov/commerce

COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce
Division of Energy Resources

Docket No. E,G999/CI-17-895

I. BACKGROUND

This background is provided again for ease of reference. On December 22, 2017, the President of the United States signed into law Pub L. 115-97 (*H.R. 1—115th Congress: An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018*), which is referred to as the 2017 Federal Tax Act, or the Act. It is also commonly referred to as the Tax Cut and Jobs Act of 2017 or TCJA. Among other things, the Act lowered the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. This enactment constituted a known and measurable change for Minnesota rate-regulated utility rates going forward.

Between December 29, 2017 and May 10, 2018, the Minnesota Public Utilities Commission (Commission) issued four Notices seeking additional information and comments.

By July 23, 2018, the Commission had variously received comments, reply comments, and/or additional comments from the utilities—

- CenterPoint Energy (CenterPoint),
- Dakota Electric Association (Dakota Electric),
- Great Plains Natural Gas Company (Great Plains or GP),
- Greater Minnesota Gas, Inc. (GMG),
- Minnesota Energy Resources Corporation (MERC),
- Minnesota Power,
- Otter Tail Power Company (Otter Tail), and
- Xcel Energy, on behalf of its electric (Xcel Electric) and gas (Xcel Gas) divisions—

as well as from other commenters—

- The Center for Energy and Environment and the Energy CENTS Coalition (collectively, CEE),
- Fresh Energy, Minnesota Center for Environmental Advocacy, Sierra Club, and Wind on the Wires (collectively, Clean Energy Organizations or CEOs),
- Fresh Energy, the National Housing Trust, and the Natural Resources Defense Council (collectively, the Public Interest Interveners),
- the Minnesota Chamber of Commerce (Chamber),

- the Minnesota Department of Commerce (Department),
- a group of Xcel's industrial, commercial, and institutional customers (ICI Group),
- the Minnesota Large Industrial Group (MLIG),
- the Minnesota Office of the Attorney General (OAG), and
- the Suburban Rate Authority (SRA).

On August 9, 2018, the matter came before the Commission.

On December 5, 2018, the Commission issued its *Order Responding to Changes in Federal Tax Law* (Order) in the instant proceeding. Ordering Paragraph Nos. 1-11 listed specific requirements for each utility which the Department will not repeat here. Instead, the Department addresses Ordering Paragraph Nos. 1-11 by utility in the following section of these comments.

Ordering Paragraph No. 12 applied to all utilities while Ordering Paragraph Nos. 13-15 set the procedural schedule, delegated authority to the Executive Secretary, and established the effective date of the Order. Ordering Paragraph Nos. 12-15 stated that:

> 12. The utilities addressed in this order shall do the following:
>
> A. Reflect the TCJA's changes back to January 1, 2018, in all relevant compliance filings, including compliance filings for –
> 1) Net operating losses,
> 2) For utilities with revenue decoupling, the periodic revenue decoupling adjustments, and
> 3) For Xcel, sales true-up calculations.
>
> B. Exclude carrying costs from TCJA-related refund calculations.
>
> 13. The Commission adopts the following procedural schedule:
>
> A. Within 30 days, all rate-regulated energy utilities shall make a compliance filing including—
> - a proposed implementation date,
> - all supporting calculations for the Commission-required refund and adjustment to base rates (as applicable), and
> - a proposed customer notice.
>
> B. Within 30 days of each compliance filing, interested parties may file comments on the filing.

14. The Commission hereby delegates authority to the Executive Secretary to vary the deadlines and procedures specified herein as appropriate.

15. This order shall become effective immediately.

On December 21, 2019, Great Plains petitioned the Commission for clarification of its December 5, 2018 Order. GP requested that the Commission clarify that GP may continue its practice of accounting for excess ADIT by categorizing it as either plant-related or non-plant-related as opposed to protected and unprotected. On January 25, 2019, the Commission granted GP's request and issued its *Order Clarifying Prior Order*.

Pursuant to Ordering Point No. 13B of the Order, the Department submits these comments that address each compliance item by utility and ordering point.

II. DEPARTMENT'S ANALYSIS BY THE COMPLIANCE FILINGS BY UTILITY AND ORDERING POINT NO.

A. XCEL ELECTRIC

Ordering Point No. 1 stated that:

1. Xcel Electric shall return to ratepayers the savings resulting from the federal Tax Cut and Jobs Act.

   A. The utility shall allocate $2 million of the savings to its PowerOn program.

   B. The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:

      1) $80,246,667, less the $2 million allocated to its PowerOn program, plus
      2) Protected excess accumulated deferred income tax liability, amortized using the Average Rate Assumption Method as early as the federal Internal Revenue Service provisions allow, plus
      3) Unprotected excess ADIT liability, amortized over ten years.

C. The utility shall also provide a one-time refund, consistent with its current rate design, capturing the TCJA's impacts that have already accrued.

Xcel stated on page 2 of its Compliance Filing that it allocated $2 million of its annual tax savings to its PowerOn program. As a result, the Department concludes that Xcel complied with Ordering Point 1A of the Commission's Order.

As explained on page 3 of Xcel's Compliance Filing, the current period (2018) annual tax refund amount of $80,246,667 cited in Ordering Point No. 1B(1) was based on 5-year or 15-year amortization periods for unprotected assets and liabilities. In accordance with the Ordering point 1B(3), Xcel Electric recalculated its current period annual tax refund amount based on a 10-year amortization period for unprotected assets and liabilities. This calculation resulted in a current period annual tax refund amount of $80,506,903. After accounting for the $2 million allocated to its PowerOn program, and the amortization of protected excess ADIT balances (using the average rate assumption method, or ARAM) and unprotected (using the 10-year method) in accordance with Ordering Point 1B, Xcel Electric's 2018 total tax refund totals $132,964,558 as follows:

Xcel Electric then performed similar calculations to determine its total tax refund amount for 2019 and going forward until its next rate case as follows:

The Department notes that that after allocating $2 million of its 2018 tax refund to its PowerOn program, Xcel Electric allocated another $2 million of its 2019 tax refund to its PowerOn program. To track the movement of the funds from the tax reduction, the Department recommends that the Commission require Xcel Electric to provide annual documentation that the funds are being sent to PowerOn.

The Department notes that while Ordering Point No. 1B required Xcel Electric to reduce base rates, Xcel Electric proposed to implement its 2019 rate reduction/ tax refund through a rate reduction rider beginning March 1, 2019.[1] Given the shortened time frame, Xcel Electric revised its rider rate factors to ensure that the entire 2019 rate reduction is returned to ratepayers over the remaining 10-month period (March – December).

The Department notes that Xcel Electric's proposal to use a rate reduction rider may not be technically in compliance with the Commission's Order. However, at the time the Commission made its decisions in this proceeding, it was not known that Xcel Electric would file a rate case in 2019 for 2020 rates.

[1] See pages 6-9 of Xcel's Compliance Filing.

Given this new information, Xcel Electric's approach of using a rider (which should be an existing rate mechanism, as discussed below) has several advantages. Reducing base rates without a rider mechanism would require Xcel Electric to redo all of its tariffed rates and rate book. Given the number of rates and riders in Xcel's tariff book, such an effort can be highly time consuming and delay in providing refunds to ratepayers. By contrast, since Xcel Electric has already stated that it intends to file a rate case at the end of 2019, and since a rate adjustment mechanism already exists, an expeditious means of returning the tax refund to ratepayers would be through the rate mechanism discussed below. In effect, a rate reduction rider for 2019 would adjust base rates. Further, this approach would allow for an easier tracking of the tax savings being returned to ratepayers. Finally, the Department notes that the Commission allowed another utility (Minnesota Power) to implement its tax refunds through a rider mechanism.

However, the Department does not recommend establishing a new rider. The Commission's Order in the Company's most recent rate case (Docket No. E002/GR-15-826) approved the August 16, 2016 Settlement "in its entirety." The settlement stated the following regarding riders: "The Company agrees that for its retail electric rates it will not use any rider not listed on the MYRP Revenue Rider Schedule during the Term." There is no tax rider listed in the settlement and thus Xcel's proposal to establish a new tax rider is not allowed.

Xcel is allowed to use existing rate mechanisms. Specifically, as discussed further below, in addition to the one-time refund for 2018, the Commission's Order in this proceeding requires Xcel to flow part of the tax refund for 2018 to ratepayers by adjusting the "sales true-up formula to reflect the TCJA's impacts on Xcel's rates." Similarly, the sales true-up could be used to adjust rates for 2019 to reflect the lower tax rates.[2] While the sales true-up adjusts rates over 12 months (April to March) to reflect the difference between forecasted and actual sales for the preceding year, the true-up to go into effect in April 2019 could also include the reduction in rates for 2019 due to the tax refund over the period April to December.

In other words, rather than establish a new tax rider, Xcel could use the sales true-up to adjust base rates.

---

[2] The settlement stated the following regarding the sales true-up:

> (2) the Company will true-up weather normalized actual sales for non-decoupled classes, subject to a three percent cap, in 2017, 2018 and 2019; and (3) for all decoupled classes, in 2017, 2018 and 2019, the decoupling mechanism approved by the Commission in the Company's last rate case will be extended to match the term of this agreement, which will address any differences between forecasted and actual sales. … For the avoidance of doubt, the Settling Parties agree the sales forecast true-up will be implemented as set forth in the Sales Forecast True-Up Mechanics Schedule provided as Attachment 2 to this Settlement. … The Annual True-Up Amount shall be collected or refunded, as the case may be, over the 12 month period beginning April 1 of the year following the True-Up Compliance Filing (the "Amortization Year").

Based on the above, the Department recommends that the Commission modify its Order in this proceeding if needed to allow Xcel to reduce 2019 base rates through a rate reduction rider for 2019 via the sales true-up in the 15-826 rate case.

Ordering Point 1C required Xcel Electric to address its one-time refund for TCJA tax benefits that have already accrued to date. Xcel Electric addressed its one-time TCJA tax refund schedule on page 12 of its Compliance Filing. As explained therein, Xcel proposes to issue a one-time TCJA tax refund beginning March 9, 2019[3] for TCJA tax benefits accrued from January 1, 2018 through December 31, 2018. The Department notes that under Xcel Electric's proposal, the accrued tax benefits for January and February 2019 will not be included in the one-time TCJA tax refund. Instead, as explained above, Xcel proposes to include the accrued tax benefits for these two months in the 10-month rate reduction rider beginning March 1, 2019.

Xcel Electric's proposal may not technically comply with Ordering Point 1C, which requires Xcel to "provide a one-time refund, consistent with its current rate design, capturing the TCJA's impacts that have already accrued." Xcel interprets the phrase "impacts that have already accrued" to mean the impacts in 2018. Another interpretation of the phrase could be the impacts as of the date of the one-time refund. The Department concludes that Xcel's calendar year approach to separate the one-time refund (2018) from its the base rate adjustment (rate reduction rider) for 2019 is reasonable, in part because such an approach makes the refunds easier to implement and track. In addition, given that the Order was issue in December, it is reasonable to interpret the phrase "have already accrued" as being consistent with a calendar year. Moreover, requiring Xcel to include its accrued tax benefits from January 1, 2019 through February 2019 in its one-time tax refund would only reduce the amount of tax benefits included in Xcel's rate reduction rider. Finally, either refund approach would result in the same overall refund to customers.

As a result, the Department concludes that Xcel's approach of including the 2018 accrued tax in its one-time TCJA tax refund is reasonable since it results in the same overall refund to customers and is easier to implement and track.

On page 11 of its Compliance Filing, Xcel Electric proposed to include two non-tax related refunds (related to Annual Incentive Plan) in its one-time TCJA tax refund. Xcel Electric stated that:

> We note that as part of this refund process, we intend to include two required customer refunds related to incentive compensation. The 2016 refund is required by the Commission's Order dated August 13, 2018 in

[3] See page 12 of Xcel's Compliance Filing which shows that electric refunds will be posted to customer accounts from May 7, 2019 to May 21, 2019.

> Docket No. E,G002/M-17-429. The 2017 refund is required as a result of the Commission's decision at the December 20, 2018 hearing in Docket No. E,G002/M-18-121. Theses [sic] refunds are applicable to electric customers. To streamline the process and avoid additional costs associated with separate refunds, we propose to combine the AIP [annual incentive plan] refund amounts for electric customers with the TCJA refund for 2018. The refund will be shown as one line item on customer bills, and the bill message described below will provide information about what is included in the refund amount. We provide a concurrence compliance filing in the dockets referenced above.

The Department reviewed the two AIP refund amounts shown in Attachment H of Xcel Electric's Compliance Filing and confirmed the accuracy of the two AIP refund amounts of $1,278,656 and $1,957,622. Although Xcel Electric's proposal to include the two AIP refunds may not be technically compliant with Ordering Point 1C, which requires that only accrued tax benefits to date be included in the one-time TCJA tax refund, the Department supports Xcel Electric's proposal and recommends Commission approval for the reasons cited above.

2. *Xcel Electric shall adjust its sales true-up formula to reflect the TCJA's impact on Xcel's rates.*

Beginning on page 14 of its Compliance Filing, Xcel stated that it will ensure that all relevant compliance filings will appropriately reflect the TCJA impacts, including their net operating loss (NOL), decoupling and sales true-up filings. Thus, the Department concludes that Xcel complied with Ordering Point No. 2.

3. *Within 30 days, Xcel Electric shall report the forecasted consequences of the TCJA for 2019, disaggregated by segment.*

Xcel Electric addressed Ordering Point No. 3 on page 4 of its Compliance Filing. Xcel Electric stated that:

> Attachment B pages 2 thru 4 provides the detailed calculation of the 2019 TCJA impact. We note that the 2019 impact is less than the 2018 impact primarily due to the TCJA's elimination of Section 199 Production Deduction Tax Credit in 2019, as well as higher required operating income associated with changes in rate base relative to the 2018 level. Attachment B, pages 2 thru 4 shows these changes, both the increases and decreases, which net to an overall reduction in the 2019 TCJA impact compared to 2018.

Based on our review, the Department concludes that Xcel complied with Ordering Point No. 3.

B. XCEL GAS

4. Xcel Gas shall return to ratepayers its TCJA-related savings.

   A. The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:
      1) $2,412,004, plus
      2) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus
      3) Unprotected excess ADIT liability, amortized over ten years.

   B. The utility shall also provide a one-time refund capturing the TCJA's impacts that have already accrued, consistent with its existing rate design, and shall track the refunds separately.

Xcel stated on page 5 of its Compliance Filing that the current period annual tax refund amount of $2,412,004 cited in Ordering Point No. 4A(1) was based on 5-year or 15-year amortization periods for unprotected assets and liabilities. In accordance with the Ordering point 4A(3), Xcel Gas recalculated its current period annual tax refund amount based on a 10-year amortization period for unprotected assets and liabilities, which resulted in a revised current period annual tax refund amount of $2,359,203. After accounting for the amortization of its protected and unprotected excess ADIT balances in accordance with Ordering Point 4A, Xcel Gas' 2018 total tax refund totals $5,626,525 as follows:

TCJA Impact – Natural Gas	
Current Period Tax Reduction	$2,359,203
Protected Excess ADIT	$3,509,326
Unprotected Excess ADIT	($242,004)
Total TCJA Impact	**$5,626,525**

On page 7 of its Compliance Filing, and similar to Xcel Electric, Xcel Gas proposed to implement its 2019 rate reduction/tax refund through a rate reduction rider beginning March 1, 2019 instead of reducing base rates as required under Ordering Point 4.[4] Given the shortened time frame, Xcel Gas revised its rider rate factors to ensure that the entire 2019 rate reduction is returned to ratepayers over the remaining 10-month period (March 2019 – December 2019). While not technically in compliance with the Commission's Order, use of a rate reduction rider may be reasonable to return refunds to ratepayers as soon as possible. However, given that

[4] See pages 6-9 of Xcel's Compliance Filing.

Xcel Gas has not proposed to file a rate case in 2019, the Company should still file adjusted base rates within 30 days.

Based on our review, the Department concludes that, except for Xcel Gas' proposal to reduce base rates through a rate reduction rider, Xcel Gas complied with Ordering Point 4A.

Ordering Point 4B required Xcel Gas to include TCJA tax benefits accrued to date in a one-time refund. Xcel Gas addressed its one-time tax refund schedule on page 12 of its Compliance Filing. Xcel Gas proposed to issue a one-time tax refund approximately 60 days after its electric refunds or May 8, 2019 for the 2018 TCJA tax benefits accrued from January 1, 2018 through December 31, 2018. The Department notes that under Xcel Gas' proposal, the accrued tax benefits from January 1, 2019 through April 2019 will not be included in the one-time tax refund. Instead, as explained above, the accrued tax benefits for these months would be included in the 10-month rate reduction rider beginning March 1, 2019.[5]

Similar to Xcel Electric, the Department concludes that Xcel Gas' proposal does not technically comply with Ordering Point 4B, which requires that all accrued tax benefits to date be included in the one-time refund. However, Xcel's calendar year approach to separate the one-time refund for 2018 from the base rate adjustment (rate reduction rider) for 2019 is easier to implement and track. Moreover, requiring Xcel to include its accrued tax benefits from January 1, 2019 through April 2019 in its one-time tax refund would only reduce the amount of tax benefits included in Xcel's rate reduction rider. In addition, both refund approaches would result in the same overall refund to customers. As a result, the Department concludes that Xcel's approach of including the 2018 accrued tax in its one-time TCJA tax refund is reasonable since it results in the same overall refund to customers and is easier to implement and track.

C. MINNESOTA POWER

5. Minnesota Power shall return to ratepayers its TCJA-related savings as follows:

    A. The utility shall use a rider to return the following annual savings, to be implemented in conjunction with the implementation of final rates in Docket No. E-015/GR-16-664, *In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota*:

        1) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus

[5] See page 12 of Xcel's Compliance Filing which shows that gas refunds will be posted to customer accounts July 2, 2019 to July 16, 2019.

2) Unprotected excess ADIT liability, amortized over ten years.

B. The utility shall also return to ratepayers the benefits of the excess ADIT impacts that have already accrued by—
   1) a one-time refund, consistent with its current rate design, or
   2) incorporating the benefits into the rate case interim refund calculation.

6. Minnesota Power shall make compliance filings by March 1 of each year.

Beginning on page 1 of its Compliance Filing, MP stated that it had already modified its base rates to incorporate its current period tax saving under the TCJA in its 2016 Rate Case (Docket No. E015/GR-16-664). The Department reviewed MP's compliance filing for 2016 Rate Case and confirms that MP's base rates included the current period tax saving under the TCJA.

Ordering Point 5A required MP to begin returning its excess ADIT balances (protected and unprotected) through an annual rate reduction rider to be implemented in conjunction with the implementation of final rates in Docket No. E015/GR-16-664. Beginning on page 2 of its Compliance Filing, MP stated that:

> At the August 9, 2018 Commission hearing on this matter, Minnesota Power agreed to implement the new tax rider in conjunction with the implementation of final rates in the Company's rate case in Docket E-15/GR-16-664. However, the Tax Docket Order was issued on December 5, 2018, four days after final rates were implemented in the rate case on December 1. Because the Tax Docket Order was issued after final rates were implemented, the Company was unable to implement the tax rider in conjunction with final rates. Instead, Minnesota Power will implement the tax rider on January 1, 2019, which is the first of the month following the Commission Order and the soonest the tax rider could be implemented.
> ….
> The tax rider returns to customers the protected Excess ADIT, amortized using ARAM as early as IRS provisions allow, plus unprotected Excess ADIT, amortized over ten years. The calculation for annual amortization of Excess ADIT was provided in Table 1 of Minnesota Power's June 18, 2018 Additional Reply Comments in this docket and is restated in Table 1 below. The tariff sheet for the new tax rider is attached to this Compliance Filing, as well as an updated Table of Contents for the Company's Rate Book.

Table 1. Minnesota Power calculation of Excess ADIT

	Total Excess ADIT	Amortization Period	Amortization of Excess ADIT
Excess deferred taxes for plant items	(219,741,783)	ARAM*	(9,173,288)
Excess deferred taxes for NOLs	36,498,107	ARAM	1,520,754
Excess deferred taxes for non-plant items	(6,499,648)	10 yrs	(649,965)
Total	(189,743,324)		(8,302,499)
Jurisdictional percentage			85.80%
Annual amortization of Excess ADIT			(7,123,544)
Annual amortization after gross-up (1.40335)			(9,996,825)
**Average Rate Assumption Method*			

Beginning on page 3 of its Compliance Filing, MP stated that its calculation of the new tax rider was included in a letter submitted in this docket on August 3, 2018 and is restated in Table 2 below, using the grossed-up amortization of excess ADIT shown in Table 1 and revenue requirements from Minnesota Power's June 28, 2018 Compliance Filing in Docket No. E015/GR-16-664.

Table 2. Calculation of New Tax Rider

Calculation of Uniform Discount Rate for 2017 Federal Tax Cut Refund of Excess ADIT	
	2017 Test Year Revenue /1
Residential, including Dual Fuel	113,278,810
General Service, including Dual Fuel	69,482,120
Large Light & Power	117,008,560
Large Power, excluding Other	350,070,253
Municipal Pumping	1,755,516
Lighting	3,544,891
Total	655,140,150
Annual Refund Amount	(9,996,825)
Uniform Discount to Apply to Bills	-1.5259%
1/ MP Compliance Filing, 6/28/2018, Schedule 10, page 2. Docket E015/GR-16-664.	

The Department reviewed and agrees with MP's calculation of its annual amortization of excess ADIT balances as shown above. In addition, the Department agrees with MP that the

Commission's Order in this proceeding was issued on December 4, 2018, or four days after the implementation of final rates on December 1, 2018. Given these facts, the Department does not oppose MP's proposal to implement its rate reduction rider on January 1, 2019. As a result, the Department concludes that, except for MP's one-month delay in implementing its rate reduction rider, MP has complied with Ordering Point No. 5A.

Regarding Ordering Point 5B, MP stated the following on page 4 of its Compliance Filing:

> For the amounts of Excess ADIT which have already accrued, the Commission directed Minnesota Power to either return to customers by a one-time refund or by incorporating the benefits into the interim refund calculation in the Company's rate case. Because of the complexity and timing uncertainty involved with interim rate refunds, Minnesota Power proposes to issue a one-time refund to customers in the March 2019 billing cycle. If the timing of interim rates should happen to fall within the March 2019 billing cycle, then the Company proposes to issue the one-time Excess ADIT refund on the month following interim rate refunds.

Based on our review, the Department notes that MP's 2018 one-time refund and MP's 2019 rate reduction rider both result in an annual refund of $9,996,825 or a reduction of 1.5259% applied to customers' bills. As a result, the Department concludes that MP complied with Ordering Point No. 5B.

The Department notes that MP's Compliance Filing did not address Ordering Point No. 6, which requires MP to make compliance filings by March 1 of each year. The Department recommends that MP confirm that it will make compliance filings by March 1 of each year, in accordance Ordering Point No. 6.

D.   MINNESOTA ENERGY RESOURCES CORPORATION

> 7. Minnesota Energy Resources Corporation shall address the TCJA's savings in its rate case, Docket No. G-011/GR-17-563, *In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota*.

Beginning on page 1 of its Compliance Filing, MERC stated that:

> Consistent with Order Point 7 of the Commission's Order, MERC has addressed the impacts of the Tax Cuts and Jobs Act ("TCJA") in its rate case, Docket No. G011/GR-17-563. In accordance with the Commission's December 26, 2018, Findings of Fact, Conclusions, and Order in that proceeding, the Company will submit a 30-day compliance filing in that

docket that includes supporting calculations of final approved rates reflecting the impacts of the TCJA, as well as proposed customer notices explaining final approved rates.

Based on the above, the Department concludes that MERC will address the impacts of the TCJA in its current rate case compliance filing in Docket No. G011/GR-17-563, consistent with Ordering Point No. 7. The Department will review MERC's compliance filing in Docket No. G011/GR-17-563 to ensure that it complies with the Commission's Order.

E. GREAT PLAINS NATURAL GAS

8. Great Plains Natural Gas shall refund TCJA-related savings to ratepayers as follows:

   A. The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:
      1) $235,708, plus
      2) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus
      3) Unprotected excess ADIT liability, amortized over ten years.

   B. The utility shall also provide a one-time refund capturing the TCJA's impacts that have already accrued, consistent with its existing rate design, and shall track the refunds separately.

As shown in Exhibit B of GP's Compliance Filing, GP's annual savings due to the TCJA totals $395,206 ($235,708 + $159,458). As explained on page 3 and in Exhibit C of GP's Compliance Filing, GP proposes to pass these saving back to all customers (excluding flexible rate contract customers) by applying it equally to its currently authorized distribution revenues to establish and implement new base rates, beginning January 1, 2019. GP stated that this allocation results in essentially the same non-gas revenues apportionment that was authorized in GP's last rate case (Docket No. G004/GR-15-879). The Department reviewed and agrees with GP's calculation and refunding proposal. As a result, the Department concludes that GP complied with Ordering Point No. 8A.

GP addressed its one-time refund plan in Exhibit E of its Compliance Filing. GP stated that:

> Great Plains is proposing to determine the amount to be refunded by applying the annual percentage change in revenues of 4.513 percent (percentage change based on the annual reduction of $395,206 as a

> percent of total authorized distribution revenue excluding flexed contracts of $8,757,014) **to the actual revenues collected from the period January 1, 2018 up to the effective date of new rates in this docket (Refund Period).** Exhibit D, page 3 reflects the allocation of the 2018 refund amount to the respective classes as of December 31, 2018 as an estimate. Consistent with the allocation of the TCJA-related savings to the respective rate classes, the proposed allocation of the refund excludes flexible rate contract customers.
>
> The Company is proposing that a bill credit be applied to active customer accounts no later than ninety days after implementation of new rates. Individual customer refunds will be calculated based on each customer's actual consumption for the Refund Period and shown as a separate line item on customers' bill, titled "Tax Act Refund". In the event a customer account is no longer active, checks will be issued if the refund is $5.00 or greater. Any un-refunded monies will be handled in accordance with Minnesota Statute 345.34
>
> Upon completion of the application of the refund to customer accounts, the Company will submit a compliance filing summarizing the breakdown of the refund by rate class. (emphasis added).

The Department reviewed Exhibit E of GP's Compliance Filing and agrees with GP's proposal to implement its one-time refund plan 90 days after the implementation of GP's new base rates. As a result, the Department concludes that GP complied with Ordering Point 8B.

F. OTTER TAIL POWER COMPANY

> 9. Otter Tail Power Company shall refund TCJA-related savings to ratepayers as follows:
>
>   A. The utility shall reduce its base rates, consistent with its current rate design, to reflect the following annual savings:
>   1) $4,894,671, plus
>   2) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus
>   3) Unprotected excess ADIT liability, amortized over ten years.

B. The utility shall also provide a one-time refund, consistent with its existing rate design, capturing the TCJA's impacts that have already accrued, and shall track the refunds separately.

10. The utility shall use its 2017 year-end ADIT balance to calculate its excess ADIT balance.

As explained on page 1 of OTP's Compliance Filing, OTP's annual savings due to the TCJA totals $7,999,790. This figure includes the ordered $4,894,671 plus $2,976,413 for amortized protected excess ADIT (ARAM) and $129,458 for amortized unprotected Excess ADIT (10 years). As explained on page 4 of OTP's Compliance Filing, OTP proposes to pass these saving back to customers by implementing new base rates April 1, 2019. On page 2 of its Compliance Filing, OTP stated that its new base rates were calculated by reducing demand and energy charges consistent with its current rate design. OTP's calculations are shown in Attachments 1 through 3 of its Compliance Filing. In addition, OTP stated the following on page 3 of its Compliance Filing:

> Attachment 5A includes a table of the new rates (similar to Otter Tail's E-schedule in Docket No. E017/GR-15-1033) and Attachment 5B is the proposed rate schedules revised with the new rates. For the majority of rates, Otter Tail first reduced the energy charge and in cases where the energy charge alone couldn't accomplish the reduction, the demand charge was also reduced. In the case of the LGS class, adjustments were first made to demand, then to energy charges. In classes where there are only one or two rates the reduction to the rate(s) matches the 3.8718 percent reduction. And finally, in classes where there are multiple rates, some rates are adjusted to retain the proportionality of rate design from Docket No. E017/GR-15-1033. (Footnotes omitted).

The Department reviewed and agrees with OTP's calculations and new base rates to reflect the savings under the TCJA. As a result, the Department concludes that OTP complied with Ordering Point No. 9A, with the possible exception of OTP's proposal to include other rate design changes to its LGS class stemming from its 2015 Rate Case (Docket No. E017/GR-15-1033). This issue is discussed in more detail below.

Regarding its one-time refund plan, OTP stated on page 4 of its Compliance Filing that its estimated one-time refund totaled $10,222,307 for the period from January 1, 2018 through March 2019. OTP's one-time refund calculations were determined using a percentage-of-bill methodology. OTP's one-time refund calculations are shown in Attachment 4 of its Compliance Filing. OTP proposed to implement its one-time refund two months after its new base rates go into effect.

The Department reviewed and agrees with OTP's calculations and proposal for its one-time refund. Based on our review, the Department concludes that OTP complied with Ordering Point No. 9B.

On page 2 of its Compliance Filing, OTP confirmed that it used its 2017 year-end ADIT balances to calculate its excess ADIT. As a result, the Department concludes that OTP complied with Ordering Point No. 10.

On page 3 of its Compliance Filing, OTP addressed rate design issues for its Large General Service Class stemming from its 2015 Rate Case. OTP stated that:

> Otter Tail and the Minnesota Chamber of Commerce (Chamber) currently have a joint request before the Commission in Docket No. E017/GR-15-1033 (originally filed March 30, 2018 with a subsequent Otter Tail only update filing made January 3, 2019) to correct certain Large General Service (LGS) rate elements so they: (1) conform to the intent and principles of the October 31, 2016 Large General Service Class Rate Design Agreement between Otter Tail and the Chamber; and (2) avoid unintended and unreasonable rate increases that incorrectly incentivize certain members of the LGS class to migrate away from Time of Day (TOD) service to non-TOD service and to change voltage levels.
>
> The rate design for Large General Service Rates (LGS) in this compliance filing required specific changes due to the magnitude of the reduction for LGS (almost $4,000,000, half of the total Minnesota reduction) and the impacts of the reduction on each of the rates in LGS. The rate design also corrects for the issues raised in the request to correct certain LGS rate elements in Docket No. E017/GR-15-1033. Based on the impacts of the TCJA reduction, Otter Tail has filed (January 3, 2019) an update to the request in Docket No. E017/GR-15-1033 to implement the rates determined for the TCJA reduction as soon as practical.
>
> If Otter Tail's request to implement the rates resulting from the TCJA calculation for the LGS class is approved in Docket No. E017/GR-15-1033 earlier than the implementation of new rates in this Docket, No. E,G999/CI-17-895, the refund for the impacts of the TCJA will be adjusted for the LGS class to include only the period for which prior rates were in effect.

On page 4 of its Compliance Filing, OTP provided a table comparing its proposed rates based on the currently approved LGS rates with its proposed LGS rates based on the rates proposed in Otter Tail's January 3, 2019 filing in Docket No. E017/GR-15-1033 which corrects the LGS rates.

Based on the above, the Department understands that OTP included its proposed rate design changes to its LGS class stemming from its 2015 Rate Case with its TCJA tax savings to determine new base rates for its LGS class. The Department requested further information from OTP to support its request; the Company asked for a time extension to February 11. The Department intends to provide its recommendations on this issue as soon as possible after reviewing the Company's responses. This issue affects tax refunds only to the Large General Service class.

G. GREATER MINNESOTA GAS COMPANY

11. Greater Minnesota Gas shall refund TCJA-related savings to ratepayers as follows:

    A. The utility shall reduce its base rates, consistent with its current rate design, to reflect net annual savings of $48,258.

    B. The utility shall also provide a one-time refund, consistent with its existing rate design, capturing the TCJA's impacts that have already accrued, and shall track the refunds separately.

GMG stated on page 2 of its Compliance Filing that its one-time refund and base rate adjustment will be implemented at the earliest reasonable and practicable opportunity following receipt of the Commission approval of its proposed methodology. GMG stated that it anticipates implementation will occur in either the first or second billing cycle following the Commission's approval.

On page 2 of its Compliance Filing, GMG proposed to issue a one-time refund of $45,258 to customers no later than the second billing cycle following receipt of the Commission's approval of its refund methodology. GMG calculated its one-time refund factors as follows:

Total Annual Refund	$48,258.00	divided by
2018 Total CCFs Billed	17,979,173	equals
Refund Factor Per CCF	$0.002684	

In addition, GMG stated that:

> For each customer, the refund factor will be multiplied by the customer's total billed usage from January 1, 2018 through the end of the first full billing cycle following receipt of Commission approval of GMG's methodology. The total one-time refund will be reflected as a credit on each customer's subsequent bill. Since GMG did not ask for, nor obtain,

> full cost recovery in its most recent rate case, GMG believes that its proposed refund methodology of applying the same refund factor across all classes is the most consistent with its existing rate design as a means to pass its Tax Act savings along to its customers.

Regarding its adjustment to base rates, GMG stated that it intends to employ the same unit factor on which the one-time refund is based to adjust its distribution rates beginning with the month immediately following the last refunded month. GMG also stated that in an effort to be consistent with its current rate design, as discussed above, the same per unit factor would be applied to reduce each class rate. GMG's adjustment by rate class is provided on page 3 of its Compliance Filing.

The Department reviewed and agrees with GMG's calculations and proposals for its one-time refund and adjustments to reduce base rates. Based on our review, the Department concludes that GMG complied with Ordering Point Nos. 11A and 11B.

H. ALL ENERGY UTILITIES

12. The utilities addressed in this order shall do the following:

    A. Reflect the TCJA's changes back to January 1, 2018, in all relevant compliance filings, including compliance filings for –
        1) Net operating losses,
        2) For utilities with revenue decoupling, the periodic revenue decoupling adjustments, and
        3) For Xcel, sales true-up calculations.

    B. Exclude carrying costs from TCJA-related refund calculations.

13. The Commission adopts the following procedural schedule:

    A. Within 30 days, all rate-regulated energy utilities shall make a compliance filing including—
        - a proposed implementation date,
        - all supporting calculations for the Commission-required refund and adjustment to base rates (as applicable), and
        - a proposed customer notice.

    B. Within 30 days of each compliance filing, interested parties may file comments on the filing.

14. The Commission hereby delegates authority to the Executive Secretary to vary the deadlines and procedures specified herein as appropriate.

15. This order shall become effective immediately.

I. XCEL (ELECTRIC AND GAS)

As noted above, Xcel proposed to issue one-time TCJA tax refunds for tax benefits accrued from January 1, 2018 through December 31, 2018. In addition, Xcel stated the following on 14 of its Compliance Filing:

> Xcel Energy will ensure that all relevant compliance filings will appropriately reflect TCJA impacts, including our NOL, decoupling, and sales true-up filings. Our separate compliance filings on those topics will clearly reflect any necessary calculations related to TCJA impacts. In compliance with Order point 12(B), we are not including carrying costs in any TCJA-related calculations.

Based on the above, the Department concludes that Xcel complied with Ordering Point Nos. 12A and 12B.

Regarding Ordering Point No. 13A, Xcel filed its Compliance Filing on January 4, 2019 with a proposed implementation date beginning in March 2019. Xcel's detailed refund calculations are shown in Attachments A through C of its Compliance Filing. Xcel's proposed customer notices are provided on page 13 of its Compliance Filing. As a result, the Department concludes that Xcel complied with Ordering Point No. 13A. However, as noted above, the Department recommends that Xcel Electric use the existing sales true-up to reduce base rates for 2019, in addition to providing the remaining reduction for 2018 and that Xcel Gas file reduced base rates in 30 days.

J. MINNESOTA POWER

As explained above, for the amount of amortized excess ADIT which has already accrued (since January 1, 2018), Minnesota Power proposed to issue a one-time refund to customers in its March 2019 billing cycle. The Department notes that since MP's NOL was reflected in its rate case and MP was not required to do any decoupling, no further reviews are required. In addition, the Department notes that MP's refund calculations did not include carrying costs. As a result, the Department concludes that MP complied with Ordering Point Nos. 12A and 12B.

Regarding Ordering Point No. 13A, MP filed its Compliance Filing on December 21, 2019 with a proposed implementation date of January 1, 2019 for its excess ADIT rate reduction rider and March 2019 for its excess ADIT one-time tax refund. MP's detailed refund calculations are shown on page 3 of its Compliance Filing. MP's proposed customer notice is shown on page 4 of its Compliance Filing. Based on the above, the Department concludes that MP complied with Ordering Point No. 13A.

K. MINNESOTA ENERGY RESOURCES CORPORATION

As noted above and consistent with Ordering Point No. 7, MERC stated that it will address the impacts of the TCJA in its current rate case compliance filing. In addition, MERC stated the following regarding Ordering Point No. 12:

> [T]he Commission's December 7, 2018, Order requires that the utilities reflect the TCJA's changes back to January 1, 2018, in all relevant compliance filings including periodic revenue decoupling adjustments. MERC will be filing its revenue decoupling adjustment calculation by March 1, 2019, based on rates inclusive of the 2018 impacts of the TCJA.

Based on the above, the Department concludes that MERC will address the impacts of the TCJA in its current rate case compliance filing, consistent with Ordering Point 7. The Department will review MERC's compliance filing and revenue decoupling adjustments related to its current rate case to ensure that it complies with the Ordering Point Nos. 12A, 12B, and 13A.

L GREAT PLAINS NATURAL GAS

GP proposed to implement its new base rates on January 1, 2019 to reflect its tax saving under the TCJA. In addition, GP proposed to issue its one-time tax refund 90 days thereafter. In addition, regarding Ordering Point No. 12, GP stated that:

> Great Plains will submit a separate compliance filing to revise the Company's Revenue Decoupling Mechanism (ROM) rates in Docket No. G004/GR-15-879. This compliance filing will incorporate the decisions outlined in the December 5 Order as well as the decisions reached at the Commission's December 20, 2018 meeting regarding the Company's first annual RDM report and rates. As January 1, 2018 marked the start date of the Company's Phase 2 rates in Docket No. G004/GR-15-879 as well as the effective date of the TCJA rates, Great Plains will need to re-calculate its Phase 2 rates incorporating the December 5 Order in order to appropriately determine the TCJA impact on the Company's RDM rates.

In addition to the above statements, the Department notes that GP's refund calculations did not include carrying costs. Based on the above, the Department concludes that GP complied with Ordering Point Nos. 12A and 12B.

GP filed its Compliance Filing on December 21, 2018. GP's detailed refund calculations are shown in Attachments B and C of its Compliance Filing. GP's proposed customer notice is shown in Attachment D of its Compliance Filing. As a result, the Department concludes that GP complied with Ordering Point No. 13A.

M. OTTER TAIL POWER

OTP proposed to implement its new based rates on April 1, 2019 to reflect its tax saving under the TCJA. In addition, OTP proposed to issue its one-time refund, for the period from January 1, 2018 through March 2019, two months after its new base rates go into effect. OTP confirmed on page 4 of its Compliance Filing that its calculation of riders and adjustments will reflect the impacts of the TCJA since the beginning of 2018. The Department notes that OTP's calculations did not appear to include carrying costs. Based on the above, the Department concludes that OTP complied with Ordering Point Nos. 12A and 12B.

OTP filed its Compliance Filing on January 3, 2019. OTP's refund calculations are shown in Attachments 1 through 5 of its Compliance Filing. OTP's proposed customer notice is shown in Attachment 6 of its Compliance Filing. As a result, the Department concludes that OTP complied with Ordering Point No. 13A.

N. GREATER MINNESOTA GAS

As explained above, GMG's refund factors will be multiplied by the customer's total billed usage from January 1, 2018 through the end of the first full billing cycle following receipt of the Commission's approval of GMG's proposed methodology. In addition, GMG stated the following on page 4 of its Compliance Filing:

> The Order herein requires all energy utilities to reflect the Tax Act changes back to January 1, 2018 in all relevant compliance filings, including compliance filings for net operating losses, periodic revenue decoupling adjustments, and exclusion of carrying costs from related refund calculations. Given that the Commission specifically identified GMG's refund amount in its Order, GMG believes that the general requirement to provide calculations regarding the net operating losses does not apply to it in this instance. GMG does not use revenue decoupling, ergo, GMG does not have any revised information to submit in relation to that. Additionally, pursuant to Ordering Paragraph 12.B. GMG has not reflected carrying costs related to the requisite refund in any of its financial information.

The Department notes that GMG's proposed one-time refund and adjustments to base rates already takes into account the amortization of GMG's deferred tax asset due to net operating losses. As a result, the Department agrees with GMG's proposal not to provide additional calculations regarding its net operating losses. In addition, the Department agrees that GMG does not use revenue decoupling. Based on the above, the Department concludes that GMG complied with Ordering Point Nos. 12A and 12B.

GMG filed its Compliance Filing on January 3, 2019. GMG's refund calculations are shown on pages 2 and 3 of its Compliance Filing. GMG's proposed customer notice is shown on page 3 of its Compliance Filing. As a result, the Department concludes that GMG complied with Ordering Point No. 13A.

III. SUMMARY OF DEPARTMENT'S CONCLUSIONS AND RECOMMENDATIONS

Xcel Electric

- The Department concludes that Xcel complied with Ordering Point 1A of the Commission's Order.
- The Department recommends that the Commission require Xcel to provide annual documentation that the $2 million of its annual tax refund is provided to its PowerOn program.
- The Department concludes that Xcel Electric largely complied with Ordering Point 1B, with the exception of its proposal to reduce base rates through a rate reduction rider as opposed to recalculating its base rates. Further, Xcel Electric is not allowed to establish a new rate rider. However, given that the Company has announced its intent to file a rate case in 2019, and given the complexity of its rates and riders, the Department recommends that the Commission allow Xcel Electric to use the sales true-up mechanism from the 15-826 rate case to adjust 2019 rates, using the period April through December to return the overcharges in base rates.
- The Department concludes that Xcel's proposal to return 2018 taxes to ratepayers in the one-time refund is acceptable and would result in the same overall refund to customers and be easier to implement and track.
- Although Xcel Electric's proposal to include two AIP refunds may not be technically compliant with Ordering Point 1C, which requires that only accrued tax benefits to date be included in the one-time TCJA tax refund, the Department supports Xcel Electric's proposal and recommends Commission approval.
- The Department concludes that Xcel complied with Ordering Point No. 2.
- The Department concludes that Xcel complied with Ordering Point No. 3.
- The Department concludes that Xcel complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that Xcel complied with Ordering Point No. 13A.

Xcel Gas

- The Department concludes that Xcel Gas largely complied with Ordering Point 4A, with the exception of its proposal to reduce base rates through a rate reduction rider as opposed to recalculating its base rates. While the Department does not oppose the rider in the short term if needed to reduce rates for 2019, given that Xcel Gas does not intend to file a rate case, the Department recommends that Xcel Gas submit revised base rates in 30 days.
- The Department concludes that Xcel Gas' proposal to return 2018 taxes in the one-time refund is acceptable, and would result in the same overall refund to customers and be easier to implement and track.
- The Department concludes that Xcel complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that Xcel complied with Ordering Point No. 13A.

Minnesota Power

- The Department concludes that, except for MP's one-month delay in implementing its rate reduction rider, MP has complied with Ordering Point 5A.
- The Department concludes that MP complied with Ordering Point 5B.
- The Department recommends that MP confirm that it will make compliance filings by March 1 of each year, in accordance Ordering Point No. 6.
- The Department concludes that MP complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that MP complied with Ordering Point No. 13A.

Minnesota Energy Resources Corporation

- The Department concludes that MERC will address the impacts of the TCJA in its current rate case compliance filing in Docket No. G011/GR-17-563, consistent with Ordering Point No. 7. The Department will review MERC's compliance filing in its current rate case to ensure that it complies with the Commission's Order.
- The Department will review MERC's compliance filing and revenue decoupling adjustments related to its current rate case to ensure that it complies with the Ordering Point Nos. 12A, 12B, and 13A.

Great Plains Natural Gas

- The Department concludes that GP complied with Ordering Point No. 8A.
- The Department concludes that GP complied with Ordering Point 8B.

- The Department concludes that GP complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that GP complied with Ordering Point No. 13A.

Otter Tail Power Company

- The Department concludes that OTP complied with Ordering Point No. 9A, with the possible exception of OTP's proposal to include other rate design changes to its LGS class stemming from its 2015 Rate Case (Docket No. E017/GR-15-1033). The Department will review OTP's responses to information requests and provide final recommendations on that matter as soon as possible. This issue affects only tax refunds to the Large General Service class.
- The Department concludes that OTP complied with Ordering Point No. 9B.
- The Department concludes that OTP complied with Ordering Point No. 10.
- The Department concludes that OTP complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that OTP complied with Ordering Point No. 13A.

Greater Minnesota Gas Company

- The Department concludes that GMG complied with Ordering Point Nos. 11A and 11B.
- The Department concludes that GMG complied with Ordering Point Nos. 12A and 12B.
- The Department concludes that GMG complied with Ordering Point No. 13A.

/jl

CERTIFICATE OF SERVICE

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

Minnesota Department of Commerce
Comments

Docket No. E,G999/CI-17-895

Dated this 4th day of February 2019

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-895_Official
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_17-895_Official
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_17-895_Official
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.	202 S. Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_17-895_Official
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_17-895_Official
Michael	Auger	N/A	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Paper Service	No	OFF_SL_17-895_Official
Gail	Baranko	gail.baranko@xcelenergy.com	Xcel Energy	414 Nicollet Mall7th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_17-895_Official
Peter	Beithon	pbeithon@otpco.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade Street Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_17-895_Official
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Elizabeth	Brama	ebrama@briggs.com	Briggs and Morgan	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Jon	Brekke	jbrekke@grenergy.com	Great River Energy	12300 Elm Creek Boulevard Maple Grove, MN 553694718	Electronic Service	No	OFF_SL_17-895_Official
Christina	Brusven	cbrusven@fredlaw.com	Fredrikson Byron	200 S 6th St Ste 4000 Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_17-895_Official
Michael J.	Bull	mbull@mncee.org	Center for Energy and Environment	212 Third Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
David	Cartella	David.Cartella@cliffsnr.com	Cliffs Natural Resources Inc.	200 Public Square Ste 3300 Cleveland, OH 44114-2315	Electronic Service	No	OFF_SL_17-895_Official
Greg	Chandler	greg.chandler@upm.com	UPM Blandin Paper	115 SW First St Grand Rapids, MN 55744	Paper Service	No	OFF_SL_17-895_Official
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_17-895_Official
Steve W.	Chriss	Stephen.chriss@walmart.com	Wal-Mart	2001 SE 10th St. Bentonville, AR 72716-5530	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St, Louis, MO 63119-2044	Electronic Service	No	OFF_SL_17-895_Official
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-895_Official
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Corey	Conover	corey.conover@minneapolismn.gov	Minneapolis City Attorney	350 S. Fifth Street City Hall, Room 210 Minneapolis, MN 554022453	Electronic Service	No	OFF_SL_17-895_Official
Joseph	Dammel	joseph.dammel@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	No	OFF_SL_17-895_Official
Lisa	Daniels	lisadaniels@windustry.org	Windustry	201 Ridgewood Ave Minneapolis, MN 55403	Electronic Service	No	OFF_SL_17-895_Official
Seth	DeMerritt	Seth.DeMerritt@wecenergygroup.com	MERC (Holding)	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_17-895_Official
James	Denniston	james.r.denniston@xcelenergy.com	Xcel Energy Services, Inc.	414 Nicollet Mall, Fifth Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
Ian	Dobson	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Ron	Elwood	relwood@mnlsap.org	Mid-Minnesota Legal Aid	2324 University Ave Ste 101 Saint Paul, MN 55114	Electronic Service	No	OFF_SL_17-895_Official
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_17-895_Official
Darcy	Fabrizius	Darcy.fabrizius@constellation.com	Constellation Energy	N21 W23340 Ridgeview Pkwy Waukesha, WI 53188	Electronic Service	No	OFF_SL_17-895_Official
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	1313 5th St SE #303 Minneapolis, MN 55414	Electronic Service	No	OFF_SL_17-895_Official
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_17-895_Official
Daryll	Fuentes	dfuentes@usg.com	USG Corporation	550 W Adams St Chicago, IL 60661	Electronic Service	No	OFF_SL_17-895_Official
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_17-895_Official
John R.	Gasele	jgasele@fryberger.com	Fryberger Buchanan Smith & Frederick PA	700 Lonsdale Building 302 W Superior St Ste 700 Duluth, MN 55802	Electronic Service	No	OFF_SL_17-895_Official
Bruce	Gerhardson	bgerhardson@otpco.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Allen	Gleckner	gleckner@fresh-energy.org	Fresh Energy	408 St. Peter Street Ste 220 Saint Paul, Minnesota 55102	Electronic Service	No	OFF_SL_17-895_Official
J Drake	Hamilton	hamilton@fresh-energy.org	Fresh Energy	408 St Peter St Saint Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Annete	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Shane	Henriksen	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2 Superior, WI 54880	Electronic Service	No	OFF_SL_17-895_Official
Katherine	Hinderlie	katherine.hinderlie@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota St Suite 1800 St. Paul, MN 55101-2134	Electronic Service	Yes	OFF_SL_17-895_Official
Corey	Hintz	chintz@dakotaelectric.com	Dakota Electric Association	4300 220th Street Farmington, MN 550249583	Electronic Service	No	OFF_SL_17-895_Official
Bruce L.	Hoffarber	bhoffarber@usenergyservices.com	U.S. Energy Services, Inc.	605 Highway 169 N Ste 1200 Plymouth, MN 55441	Electronic Service	No	OFF_SL_17-895_Official
Geoffrey	Inge	gbinge@KTMInc.com	U.S. Energy Services, Inc.	777 29th St Ste 200 Boulder, CO 80303	Electronic Service	No	OFF_SL_17-895_Official
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_17-895_Official
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Kelsey	Johnson	Kjohnson@taconite.org	Iron Mining Association	324 West Superior Street Suite 502 Duluth, MN 55802	Electronic Service	No	OFF_SL_17-895_Official
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Travis	Kolari	N/A	Keetac	PO Box 217 Keewatin, MN 55753	Paper Service	No	OFF_SL_17-895_Official
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Allen	Krug	allen.krug@xcelenergy.com	Xcel Energy	414 Nicollet Mall-7th fl Minneapolis, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
David	Langmo	david.langmo@sappi.com	Sappi North America	P O Box 511 2201 Avenue B Cloquet, MN 55720	Electronic Service	No	OFF_SL_17-895_Official
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_17-895_Official
Roger	Leider	roger@mnpropane.org	Minnesota Propane Association	PO Box 220 209 N Run River Dr Princeton, MN 55371	Electronic Service	No	OFF_SL_17-895_Official
Annie	Levenson Falk	annielf@cubminnesota.org	Citizens Utility Board of Minnesota	332 Minnesota Street, Suite W1360 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	OFF_SL_17-895_Official
Susan	Ludwig	sludwig@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_17-895_Official
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_17-895_Official
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_17-895_Official
Sarah	Manchester	sarah.manchester@sappi.com	Sappi North American	255 State Street Floor 4 Boston, MA 02109-2617	Electronic Service	No	OFF_SL_17-895_Official
Tony	Mancuso	mancusot@stlouiscountymn.gov	Saint Louis County Property Mgmt Dept	Duluth Courthouse 100 N 5th Ave W Rm 515 Duluth, MN 55802-1209	Electronic Service	No	OFF_SL_17-895_Official
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Natalie	McIntire	natalie.mcintire@gmail.com	Wind on the Wires	570 Asbury St Ste 201 Saint Paul, MN 55104-1850	Electronic Service	No	OFF_SL_17-895_Official
Brian	Meloy	brian.meloy@stinson.com	Stinson,Leonard, Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_17-895_Official
Herbert	Minke	hminke@allete.com	Minnesota Power	30 W Superior St Duluth, MN 55802	Electronic Service	No	OFF_SL_17-895_Official
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	Yes	OFF_SL_17-895_Official
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_17-895_Official
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_17-895_Official
Michael	Noble	noble@fresh-energy.org	Fresh Energy	Hamm Bldg., Suite 220 408 St. Peter Street St. Paul, MN 55102	Electronic Service	No	OFF_SL_17-895_Official
Rolf	Nordstrom	rnordstrom@gpisd.net	Great Plains Institute	2801 21ST AVE S STE 220 Minneapolis, MN 55407-1229	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kate	O'Connell	kate.oconnell@state.mn.us	Department of Commerce	Suite 50085 Seventh Place East St. Paul, MN 551012198	Electronic Service	No	OFF_SL_17-895_Official
Christopher J.	Oppitz	N/A	-	110 1/2 1ST ST E Park Rapids, MN 56470-1695	Paper Service	No	OFF_SL_17-895_Official
Carol A.	Overland	overland@legalectric.org	Legalectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_17-895_Official
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_17-895_Official
Ben	Passer	Passer@fresh-energy.org	Fresh Energy	408 St. Peter Street Ste 220 Saint Paul, MN 55102	Electronic Service	Yes	OFF_SL_17-895_Official
William	Phillips	wphillips@aarp.org	AARP	30 E. 7th St Suite 1200 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Catherine	Phillips	catherine.phillips@we-energies.com	We Energies	231 West Michigan St Milwaukee, WI 53203	Electronic Service	No	OFF_SL_17-895_Official
Marcia	Podratz	mpodratz@mnpower.com	Minnesota Power	30 W Superior S Duluth, MN 55802	Electronic Service	Yes	OFF_SL_17-895_Official
Rate Case Inbox	Rate Case Inbox	mnratecase@otpco.com	Otter Tail	N/A	Electronic Service	No	OFF_SL_17-895_Official
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Buddy	Robinson	buddy@citizensfed.org	Minnesota Citizens Federation NE	2110 W. 1st Street Duluth, MN 55806	Electronic Service	No	OFF_SL_17-895_Official
Amanda	Rome	amanda.rome@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 5 Minneapoli, MN 55401	Electronic Service	No	OFF_SL_17-895_Official
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Thomas	Scharff	thomas.scharff@versoco.com	Verso Corp	600 High Street Wisconsin Rapids, WI 54495	Electronic Service	No	OFF_SL_17-895_Official
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-895_Official
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190 Richfield, MN 55423	Electronic Service	Yes	OFF_SL_17-895_Official
Peggy	Sorum	peggy.sorum@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Richard	Staffon	rcstaffon@msn.com	W. J. McCabe Chapter, Izaak Walton League of America	1405 Lawrence Road Cloquet, Minnesota 55720	Electronic Service	No	OFF_SL_17-895_Official
Byron E.	Starns	byron.starns@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kristin	Stastny	kstastny@briggs.com	Briggs and Morgan, P.A.	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-895_Official
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_17-895_Official
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_17-895_Official
Pat	Treseler	pat.jcplaw@comcast.net	Paulson Law Office LTD	4445 W 77th Street Suite 224 Edina, MN 55435	Electronic Service	No	OFF_SL_17-895_Official
Jessica	Tritsch	jessica.tritsch@sierraclub.org	Sierra Club	2327 E Franklin Ave Minneapolis, MN 55406	Electronic Service	No	OFF_SL_17-895_Official
Scott M.	Wilensky	scott.wilensky@xcelenergy.com	Xcel Energy	7th Floor 414 Nicollet Mall Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_17-895_Official
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_17-895_Official
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_17-895_Official
Mary	Wolter	mary.wolter@wecenergygroup.com	Minnesota Energy Resources Corporation (HOLDING)	231 West Michigan St Milwaukee, WI 53203	Electronic Service	No	OFF_SL_17-895_Official
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-895_Official