

June 12, 2014

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

RE: **Supplemental Reply Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

Attached are the *Supplemental Reply Comments* of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

A Request for Approval of the Assets Purchase and Sale Agreement Between Interstate Power and Light Company and Minnesota Energy Resources Corporation.

The petition was filed on February 4, 2014 by:

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Director, Regulatory Affairs
Interstate Power and Light Company
PO Box 351
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Gregory J. Walters
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Sincerely,

/s/ EILON AMIT
Statistical Analyst

EA/lt
Attachment



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. G001,G011/PA-14-107

I. BACKGROUND

On February 4, 2014, Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (the Companies or Applicants) filed a petition with the Minnesota Public Utilities Commission (MPUC or Commission) for approval of the sale of IPL's Minnesota natural gas distribution system and assets, and transfer of IPL's service rights and obligations in Minnesota to MERC (Petition).

On April 7, 2014, the Department filed Comments on the Applicants' Petition requesting the Applicants to provide additional information. In particular, the Department requested the following information:

- a. The reasons for the differences between IPL's Conservation Cost Recovery Adjustment (CCRA) and MERC's CCRA.
- b. The reasons for the differences between IPL's Gas Affordability Program (GAP) and MERC's GAP.
- c. The reasons for the significant differences between IPL's gas costs and MERC's gas costs.
- d. The dates when IPL expects to (1) file the provision under 18 CFR 284.224 with FERC (2) the expected timeline for FERC authorization and (3) MERC's plans for serving IPL customers prior to FERC authorization.

Also on April 7, 2014, the Office of the Attorney General – Antitrust and Utilities Division (OAG) filed Comments recommending the imposition of several conditions prior to Commission approval of the Petition.

On May 9, 2014, the Applicants filed Reply Comments continuing to request Commission approval of their Petition.

Also on May 9, 2014, the OAG filed Reply Comments recommending certain conditions prior to an approval of the Applicant's Petition.

II. DEPARTMENT ANALYSIS

A. THE APPLICANTS' REPLY COMMENTS

1. Non-distribution rate components

In their Reply Comments, the Applicants provided detailed explanation clarifying the reasons for the differences between IPL and MERC with regard to the following rate components:

- CCRA;
- GAP; and
- cost of gas.

The Department discusses these issues below.

a. CCRA

In their Reply Comments, the Applicants provided reasonable explanation for IPL's and MERC's different CCRA rates (Applicants at Pages 33-34). Generally, the CCRA rate reflects the annual true-up adjustments for Conservation Improvement Programs (CIP). The CCRA varies across utilities, depending on customer class composition, actual versus budgeted CIP expenses and the nature of the CIP program. The Department notes that the CCRA component of the rates is not very significant. For example, based on the Department's information request, no. 5, the CCRA cost for IPL residential customers is only about 1.72 percent of their total bill for the 2014 projected test-year.

b. GAP

The Applicants provided reasonable explanation for the difference between IPL's and MERC's Gas Affordability Program (GAP) rates (Applicants' Reply Comments at 35-37). The Applicants explained that the final GAP rate depends on three main factors:

- The calculation of the volumetric surcharge;
- The participation levels; and
- The retention levels of customers receiving service under GAP.

The Department concludes that the Applicants' explanation is reasonable. The Department also notes that the GAP component of the rate is very small. For example, for the residential customer class, the GAP component is only about 0.4 percent of the customer total annual bill.

c. Gas costs

The Applicants explained the difference in IPL's versus MERC's gas cost at pages 37 and 38 of their Reply Comments. The Department finds the Applicants' explanation to be reasonable.

There are two main factors for the discrepancy in gas costs. First, MERC's contract with Bison Pipeline/Northern Pipeline Company for Firm Transportation service includes a significantly higher demand rate than IPL's demand rate. Second, each company recovers Firm Deferred Delivery (FDD) storage contract costs in a different manner. Recently, the Department recommended that MERC recover FDD costs in the same way as IPL. MERC agreed with the Department recommendation.¹

d. Summary

In their Reply Comments, the Applicants provided reasonable explanation for the difference in the non-distribution rate components between IPL and MERC.

2. *FERC Filing*

In its Comments, the Department requested IPL to provide additional information regarding its filing for provision under 18 CFR 284.224 with FERC. In their Reply Comments, the Applicants explained that IPL made the required filing on April 24, 2014 and requested FERC to act on its application by June 30, 2014.

3. *FMGP Mitigation Costs*

In their Reply Comments, the Applicants provided additional information about their proposal to recover Former Manufactured Gas Plant (FMGP) mitigation costs. The Department will discuss this issue later in these Comments.

B. *THE OAG REPLY COMMENTS*

The OAG filed detailed Reply Comments, with voluminous exhibits. The Department will not discuss each argument and each exhibit provided by the OAG. Instead, the Department will discuss the main conclusions of the OAG. These conclusions are:

¹ Currently, as recommended by the Department, both MERC and IPL allocate their FDD costs based on the commodity allocation factor.

- The proposal of asset sale from IPL to MERC is not in the public interest because it would significantly increase the rates to be paid by current IPL ratepayers.
- If the proposed asset sale is approved, IPL's ratepayers should continue to pay their current rates until MERC files a new rate case.

Below is the Department's discussion of the OAG's conclusions.

1. Rate Comparison

Based on its review of the OAG's Reply Comments, the Department concludes that the OAG used inappropriate methodology to compare IPL's and MERC's rates. The Department identified two issues with the OAG's analysis. First, the OAG used actual 2013 sales for IPL to compare the rates. For ratemaking purposes, the data should be based on weather normalized data, not actual sales data. Second, as discussed by the Department in its initial Comments, for comparison purposes, the rates for IPL should not be the current rates, since IPL's current rates do not reflect IPL's true cost of service.² As indicated in the Department's initial Comments, IPL's current rates are not sustainable, since over the period 2004-2012, these rates resulted in an average return on equity of -1.13 percent. Therefore, MERC's proposed rates should be compared to IPL's estimated rates based on IPL's 2014 projected cost of service. Finally, IPL's 2014 projected rates should not be compared to either MERC's interim rates or MERC's proposed rates since, based on the previous Commission Order in MERC's most recent rate case, and based on the Department's analysis in MERC's current rate case (Docket No. G001/GR-13-617), the final rates for MERC in its current rate case are likely to be significantly lower than MERC's interim or proposed final rates.

Based on the above discussion, the Department disagrees with the OAG's conclusion that the proposed asset sale is counter to the public interest because of the potential increased rates for IPL's current ratepayers. The Department provides its own rate comparison later in these comments.

2. The Appropriate Rates for Current IPL Ratepayers

The OAG proposes that if the asset sale is approved, then current IPL ratepayers should continue to pay their current rates until MERC's next rate case.

The Department disagrees. First, Minn. Stat. §216B.03 states:

Rates should not be unreasonably preferential, unreasonably prejudicial or discriminatory, but shall be sufficient, equitable and consistent in application to a class of customers.

² IPL's last rate case ended in 1996.

Under the OAG’s proposal, MERC would charge two different rates to its residential class, which may be inconsistent with the requirements of Minn. Stat. §216B.03.

Second, as the Department demonstrated in its initial Comments, IPL’s 2014 projected revenue requirements are significantly higher than IPL can recover from its ratepayers under IPL’s current rates. Therefore, if the asset sale is approved and IPL’s ratepayers continue to pay the current rates, they would likely face a rate shock in MERC’s next rate case. This is the case because in the next MERC rate case, IPL ratepayers would not only have to provide for the already significant revenue deficiency, but would also have to pay for the increased revenue deficiency between now and MERC’s next rate case.

For these reasons, the Department recommends that if the asset sale is approved, then IPL’s current ratepayers should pay MERC’s rates as determined in MERC’s current rate case.

C. DEPARTMENT RATE COMPARISON

1. Analysis

In supplemental response to the Department’s information request no. 5, the Applicants provided IPL’s revenue requirements using 2014 as a test year. Table No. 1 below compares the average annual customer bills under MERC’s interim rate and IPL’s projected 2014 revenue requirements. The average annual bills shown below include volumetric distribution charges and customer charges and excludes CCRA, GAP rates and fuel costs.

Table 1: Bill Comparison Under MERC’s Interim Rates

<u>Class</u>	<u>Annual Bill MERC</u>	<u>Annual Bill IPL</u>	<u>MERC Rate as % of IPL Rate</u>
Residential	\$315	\$298	105.7%
Small Commercial & Industrial	\$967	\$1,038	93.16%
Large Commercial& Industrial	\$4,033	\$5,021	80.32%
Small Volume Interruptible	\$11,483	\$5,045	227.61%
Large Volume Transportation	\$40,131	\$59,232	67.75%

This comparison is somewhat misleading because the comparison across customer classes assumes MERC’s proposed rate design versus IPL’s existing rate design which assigns all the incremental revenue requirement for IPL to the volumetric distribution charges. Moreover, this comparison is based on MERC’s interim rates, which are likely significantly

higher than the final rates to be approved by the Commission in Docket No. G011/GR-13-617.

Based on the Department’s position in its Surrebuttal Testimony in Docket No. G011/GR-13-617, the Department recommends only 48.08 percent of the incremental revenue requirements requested by MERC.³ However, MERC’s proposed incremental revenue requirements are 1.372 percent higher than its incremental revenue requirements under its interim rates. Thus, the 48.08 percent must be increased by 1.372 percent when applied to the interim rate.⁴

Therefore, should the Department Surrebuttal position on revenue requirements be approved, the MERC final rates would reflect only 65.96 percent (48.08% x 1.372) of MERC’s interim rates. Table No. 2 below compares IPL’s rates based on IPL’s 2014 projected revenue requirements with MERC’s interim rates as adjusted by the Department’s recommended revenue requirements.

Table 2: Bill Comparison Under DOC’s Proposed Revenue

Class	Annual Bill MERC	Annual Bill IPL	MERC Rate as % of IPL Rate
Residential	\$303	\$298	102%
Small Commercial & Industrial	\$926	\$1,038	89%
Large Commercial& Industrial	\$3,877	\$5,021	77%
Small Volume Interruptible	\$11,038	\$5,045	219%
Large Volume Transportation	\$42,567	\$59,232	72%

The Department notes that the above rate comparison by class is somewhat misleading, because it depends on the particular rate designs for IPL and MERC. To avoid the impact of different rate designs for IPL and MERC, the Department compared the overall revenue requirements for IPL’s ratepayers under IPL’s 2014 projected revenue requirements and under MERC’s proposed interim rates. Under MERC’s proposed interim rates, IPL’s incremental revenue requirements would be \$4,462,844. Based on the Department’s Surrebuttal position, the Department-proposed incremental revenue requirements for MERC would be only 63.42 percent of MERC’s proposed incremental revenue requirements under

³ Pierre Surrebuttal, DOC Ex. ___ MAS-S-2, excluding CIP revenue adjustment.

⁴ \$14,187,597 versus \$10,755,973.

its interim rate.⁵ Therefore, based on the Department's position, IPL's incremental revenue requirements under MERC's rates would be $\$4,792,913 \times 0.6342 = \$3,039,802$. Thus, under the Department's current position in MERC's pending rate case, IPL's ratepayers would have to pay less under MERC's rates than under IPL's rates, assuming IPL's 2014 projected revenue requirements.

Moreover, the incremental revenue requirements for IPL's ratepayers under MERC's rates would exceed the IPL incremental revenue requirements only if MERC's approved rates are greater than 93 percent of MERC's proposed interim rates, or 82.26 percent of MERC's revised incremental revenue requirements of $\$12,159,454$.⁶

2. *Conclusions Regarding Rates*

As stated in the Department's initial comments at page 8, it is appropriate to compare the rates that would be paid by IPL's ratepayers under MERC's proposed rates in Docket No. G011/GR-13-617 with the rates that would be paid by IPL's ratepayers under IPL's 2014 projected revenue requirements. Using this methodology to compare rates by customer class may not be appropriate because the results are influenced by the different rate designs used by MERC and IPL. Therefore, it is more appropriate to compare IPL's incremental revenue requirements for 2014 with IPL's incremental revenue requirements under MERC's proposed rates. The results of these comparisons are provided below:

- a. Using MERC's proposed interim rate, the incremental revenue requirements under MERC are $\$330,069$ greater than the incremental revenue requirements assuming IPL's 2014 projected incremental revenue requirements.
- b. Based on the Department's position in its Surrebuttal Testimony, IPL's incremental revenue requirements for MERC would be $\$1,423,042$ greater than the incremental revenue requirements under IPL's 2014 projected incremental revenue requirements.⁷
- c. The incremental revenue requirements for IPL, under MERC's rates, would exceed the incremental revenue requirements for IPL under IPL's 2014 incremental revenue requirements, only if the Commission approves an incremental revenue requirement for MERC which is at least 82 percent of the incremental revenue requirements proposed by MERC in its Rebuttal Testimony.

D. *DEFERRED TAXES*

The Department agrees with the Applicants' position that no adjustments should be made to the proposed sale of assets on account of deferred taxes.

⁵ $\$6,821,744$ (DOC's Surrebuttal Position) versus $\$10,755,973$ (MERC's interim rates).

⁶ Pierre Surrebuttal, DOC Ex. ___ MAS-S-5.

⁷ $\$4,462,844$ (IPL's incremental revenue requirements) - $\$3,039,802$ (IPL's incremental revenue requirements under MERC's rates as proposed by the Department).

Under regulatory treatment, depreciation expenses are calculated under the straight-line method; thus at each year, rates appropriately reflect the income taxes associated with straight-line depreciation expenses. Since IPL is allowed to use an accelerated depreciation rate, its actual taxes may be lower than what is currently reflected in its electric rates. The difference between the actual and regulatory income taxes is recorded as deferred taxes. However, if IPL sells its assets to MERC, IPL would have to pay back its balance of deferred taxes to the appropriate taxing authority. Therefore, counter to the proposal by the OAG, the proposed sale transaction requires no additional adjustment regarding the outstanding deferred balances.

E. FMGP TREATMENT

The Department proposes the following treatment for FMGP cost recovery. First, IPL already paid \$2.6 million for clean-up costs associated with the Austin site. At this point, IPL has not recovered any of these costs from its ratepayers. The Department proposes that the \$2.6 million would become MERC's regulatory asset upon closing of the proposed asset sales. Then in its next rate case for MERC, MERC would include this regulatory asset in its rate base for cost recovery. Second, regarding any future FMGP expenses associated with the Austin site, MERC would record them as regulatory assets and would include them in its rate base for cost recovery in MERC's next rate case.

III. DEPARTMENT CONCLUSIONS AND RECOMMENDATION

A. CONCLUSIONS

Based on its review and analysis of the Applicants' Petition and Reply Comments, the Department concludes that:

1. The petition met all the necessary filing requirements, including the requirements under Minn. State. §216B.50 and Minnesota Rules 7825.1600-1800.
2. The proposed Agreement would have no significant impact on MERC's operation of its distribution system and on its gas supply.
3. IPL's current rates are significantly lower than IPL's current cost of service. Therefore, IPL could not remain financially viable under its existing rates.
4. Since IPL's current rates are significantly lower than IPL's current cost of service, to ascertain that the proposed asset sale is consistent with the public interest, it is appropriate to compare IPL's current revenue requirements for its Minnesota ratepayers with MERC's revenue requirements for IPL's Minnesota ratepayers.
5. Under MERC's pending rate case, for MERC's revenue requirements to exceed IPL's current revenue requirements to serve IPL's Minnesota ratepayers, MERC's approved rates in its pending rate case would have to be greater than 82.26 percent of MERC's requested incremental revenue requirements. This is very

- unlikely, given that the Department, in its Surrebuttal Testimony, recommends an incremental revenue requirement for MERC of only 56.10 percent of MERC's proposed incremental revenue requirements.
6. The Applicants' proposed treatment of the environmental costs associated with the Austin FMGP site is inappropriate.
 7. Based on its conclusion number 5 and the Department's proposed treatment of the environmental costs related to the Austin FMGP site, the Department concludes that the proposed asset sale as modified by the Department is consistent with the Public interest.

B. RECOMMENDATION

Based on its analysis and conclusions, the Department recommends that the Commission approve the proposed asset sale with the following provision:

The \$2.6 million expense paid, but not yet recovered by IPL, to account for the environmental costs of the Austin FMGP site, and the future expenses associated with the environmental costs of the Austin FMGP site, should be recorded as regulatory assets. In its next rate case, MERC would include these regulatory assets in its rate base and request recovery of these costs via return on and of these assets. Such a recovery would be allowed if these expenses are found to be prudent.

/lt

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
Supplemental Reply Comments**

Docket No. G001,011/PA-14-107

Dated this 12th day of **June 2014**

/s/Sharon Ferguson

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City	Clerk	N/A	City of Wykoff	City Hall 217 Gold St N Wykoff, MN 55990	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Glenville	City Hall 221 W Main Street Glenville, MN 56036	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Conger	City Hall 51 School St, Alden, MN 56009	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Clarks Grove	City Hall 101 Independence Ave N Clarks Grove, MN 56016	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Rose Creek	City Hall 105 Maple Street Rose Creek, MN 55970	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
City	Clerk	N/A	City of Geneva	City Hall 403 4th Street Geneva, MN 56035	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	sschulte@ci.albertlea.mn.us	City of Albert Lea	221 E Clark St Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Adams	303 West Main St. Adams, MN 55909	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Lyle	City Hall 109 Grove Street Lyle, MN 55953	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Le Roy	City Hall 122 W Main St. Le Roy, MN 55951	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Seth	DeMerritt	ssdemerritt@integrysgroup.com	Integrays Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service 1400	No	SPL_SL_14- 107_Potentially Interested Parties
Steve	Downer	sdowner@mmua.org	MMUA	3025 Harbor Ln N Ste 400 Plymouth, MN 554475142	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Chris	Duffrin	chrisd@thenec.org	Neighborhood Energy Connection	624 Selby Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Richard	Eichstadt	richard.eichstadt@poet.com	Poet Biorefining - Preston	701 Industrial Dr N PO Box 440 Preston, MN 55965	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Greg	Ernst	gaernst@q.com	G. A. Ernst & Associates, Inc.	2377 Union Lake Trl Northfield, MN 55057	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Melissa S	Feine	melissa.feine@semcac.org	SEMCAC	PO Box 549 204 S Elm St Rushford, MN 55971	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Daryll	Fuentes	N/A	USG	550 W. Adams Street Chicago, IL 60661	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
David P.	Geschwind	dp.geschwind@smmpa.org	Southern Minnesota Municipal Power Agency	500 First Avenue SW Rochester, MN 55902	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Mark	Glaess		Minnesota Rural Electric Association	11640 73rd Ave N Maple Grove, MN 55369	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Elizabeth	Goodpaster	bgoodpaster@mncenter.org	MN Center for Environmental Advocacy	Suite 206 26 East Exchange Street St. Paul, MN 551011667	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	SPL_SL_14-107_Potentially Interested Parties
Jeffrey	Haase	jhaase@grenergy.com	Great River Energy	12300 Elm Creek Blvd Maple Grove, MN 55369	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Patty	Hanson	phanson@rpu.org	Rochester Public Utilities	4000 E River Rd NE Rochester, MN 55906	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Norm	Harold	N/A	NKS Consulting	5591 E 180th St Prior Lake, MN 55372	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Haubensak	RICHARD.HAUBENSAK@CONSTELLATION.COM	Constellation New Energy Gas	Suite 200 12120 Port Grace Boulevard La Vista, NE 68128	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jessy	Hennesy	jessy.hennesy@avantenergy.com	Avant Energy	220 S. Sixth St. Ste 1300 Minneapolis, Minnesota 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Karolanne	Hoffman	kmh@dairy.net	Dairyland Power Cooperative	PO Box 817 La Crosse, WI 54602-0817	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Hoy	mhoy@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024-9583	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
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	No	SPL_SL_14-107_Potentially Interested Parties
Eric	Jensen	ejensen@iwla.org	Izaak Walton League of America	Suite 202 1619 Dayton Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Paula	Johnson	paulajohnson@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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Larry	Johnston	lw.johnston@smmpa.org	SMMPA	500 1st Ave SW Rochester, MN 55902-3303	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
John	Kingstad	N/A	MN Public Utilities Reports	15336 Afton Blvd S Afton, MN 55001	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611 Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW Rosemount, MN 55068	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David	Kyto	djkyto@integrysgroup.com	Integrys Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kelly	Lady	kellyl@austinutilities.com	Austin Utilities	400 4th St NE Austin, MN 55912	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Amber	Lee	alee@briggs.com	Briggs and Morgan	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	SPL_SL_14- 107_Potentially Interested Parties
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

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Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE Cedar Rapid, IA 52401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kavita	Maini	kmainsi@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Thomas R.	Maus		Energy Associates, Inc.	254 Highway 33 North Cloquet, MN 557209403	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Mike	McGlone	N/A	Heat Share - Salvation Army	2445 Prior Avenue Roseville, MN 55113	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
John	McWilliams	jmm@dairynet.com	Dairyland Power Cooperative	3200 East Ave SPO Box 817 La Crosse, WI 54601-7227	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Steven	Nyhus	swnyhus@flaherty-hood.com	Flaherty & Hood PA	525 Park St Ste 470 Saint Paul, MN 55103	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James	Phillippo	jophillippo@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jeff	Sande		Bemidji State University	Box 1 Deputy Hall 1500 Birchmont Drive Bemidji, MN 566012699	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129 St. Paul, MN 55116	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Steve	Sorenson	N/A	Constellation Energy	12120 Port Grace Blvd, Suite 200 La Vista, NE 68128	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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Byron E.	Starns	byron.starns@leonard.com	Leonard Street and Deinard	150 South 5th Street Suite 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Robert	Walsh	bwalsh@mnvalleyrec.com	Minnesota Valley Coop Light and Power	PO Box 248 501 S 1st St Montevideo, MN 56265	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW Rochester, MN 55901	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Casey	Whelan		U.S. Energy Services, Inc.	Suite 1200 605 Highway 169 North Minneapolis, MN 554416531	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties