

**STATE OF MINNESOTA  
BEFORE THE PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner
Betsy Wergin	Commissioner

DOCKET NO. E,G-002/D-15-46

In the Matter of the Petition of Northern States  
Power Company for Approval of the 2015 Annual  
Review of Remaining Lives

**COMMENTS OF THE OFFICE  
OF THE ATTORNEY GENERAL**

**I. INTRODUCTION**

The Office of the Attorney General – Residential Utilities and Antitrust Division (“OAG”) submits the following Comments in response to Northern State Power Company’s (“Xcel” or “the Company”) Petition for Approval of the 2015 Annual Review of Remaining Lives filing on May 18, 2015.

The OAG is concerned with two proposals that have been presented by Xcel. First, the OAG disagrees with Xcel’s depreciation reserve reallocation proposed for the Minnesota Valley, Black Dog Units 3 and 4, and Key City facilities. Additionally, the OAG recommends that the Commission deny Xcel’s request to make the approval of the depreciation changes in this proceeding effective on January 1, 2016, rather than January 1, 2015, as would be the standard procedure.

**II. XCEL’S PROPOSAL TO REALLOCATE DEPRECIATION RESERVE SHOULD BE REJECTED.**

The OAG is not persuaded that Xcel’s proposed reallocation of depreciation reserve is appropriate. This accounting maneuver hides the real problem of inaccurately estimating dismantling costs resulting in intergenerational inequity. Xcel should expense the increase of the

removal costs for the Minnesota Valley and Key City steam production facilities in 2015, and that it not reallocate depreciation reserve from Black Dog Units 3 and 4.

The Commission is responsible for certifying the depreciation rates and methods for regulated electric and gas utilities.<sup>1</sup> These depreciation rates incorporate the asset service lives, depreciation reserve balances, and the net salvage rates. Net salvage rates are a function of, among other factors, removal costs. The OAG is concerned that Xcel's proposal to reallocate depreciation reserve balances between assets, even if the assets are within the same asset function, will have adverse and unintended consequences in the long-run and that the proposed reallocation has not been justified.

If the reallocation of depreciation reserve becomes the default treatment for removal costs that are in excess of previously-estimated removal costs for assets with no remaining useful life, then the exercise of estimating removal costs becomes irrelevant. The utility then has little incentive to accurately estimate the net salvage rates in order to ensure that the appropriate level of depreciation expense is being recorded during an asset's useful life. Failing to accurately estimate removal costs results in intergenerational subsidization when ratepayers are asked to pay the depreciation expense of facilities which are no longer in service and those facilities are not providing those ratepayers with any discernible benefits.

An asset's depreciation rate incorporates many factors, but does not directly consider the probability of future depreciation reserve reallocations in the event that another asset may not have sufficient reserves. As more assets become tangled in the web of depreciation reserve transfers, the net salvage rates formerly approved by the Commission and collected from ratepayers no longer reflect the appropriate depreciation expense that recognizes the estimated

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<sup>1</sup> Minn. Rules part 7825.0600, subp. 1.

removal costs for each asset. Future depreciation expense results in uneven and volatile cost recovery<sup>2</sup> and perpetuates a self-sustaining cycle possibly spawning additional depreciation reserve imbalances and the need for additional future reallocations. This cycle does more than complicate a utility's bookkeeping. It creates a mismatch between the consumers who reap the benefits of a depreciable asset and those who are asked to pay for the removal of that asset.

The issue of depreciation reserve reallocation should be used sparingly and only in the context of a comprehensive review of depreciation rates and reserves under a thorough five-year depreciation study for assets that still have remaining useful life. The five-year depreciation study allows all parties to fully contemplate the implications of the reallocation of depreciation reserve to determine whether reallocation is appropriate and if there is a threat of harm to current or future ratepayers. Also, such reallocations are only appropriate for assets which are still in service. Limited application to in-service assets would be consistent with the Federal Energy Regulatory Commission's rule requiring utilities to use "methods of depreciation that allocate the cost of utility property *over its useful life* in a systematic and rational manner."<sup>3</sup> With respect to depreciation reserve imbalances for assets that have no remaining useful service life, removal costs that are in excess of the depreciation reserve should be expensed.

**A. XCEL SHOULD EXPENSE THE INCREASED REMOVAL COSTS FOR THE MINNESOTA VALLEY FACILITY AND NOT REALLOCATE DEPRECIATION RESERVE FROM BLACK DOG UNITS 3 AND 4.**

Xcel has explained that the Minnesota Valley facility no longer has a remaining life, and that the only two options are to either (a) reallocate depreciation reserve from the "excess"

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<sup>2</sup> Comments of the Minnesota Department of Commerce, Division of Energy Resources, *In the Matter of a Commission Inquiry Into Decommissioning Policies Related to Depreciation*, Docket No. E,G900/CI-13-626, (May 7, 2014), at 11-15.

<sup>3</sup> Order No. 618, FERC Stats. & Regs. ¶ 31,104 at 31,694-95 (emphasis added). FERC applied this rule in a 2011 case, emphasizing that "changes in asset depreciation estimates, *including cost of removal*, should be made prospectively over the asset's remaining life." Order on Retail Adjustments to Depreciation Reserves, *Florida Power Corporation*, Docket No. ER11-3584-000, 136 FERC P 61033 (July 15, 2011) at \*3 (emphasis added).

balance of other assets, or (b) expense the entire increase of removal costs in 2016.<sup>4</sup> Xcel proposes to reallocate depreciation reserve from other assets within the “Steam Production” function to cover the \$3.2 million increase in estimated removal costs.

Xcel proposes that \$2.9 million in “excess” depreciation reserve in accounts E311 – E316 for the Black Dog facility be transferred directly to six other facilities including Minnesota Valley.<sup>5</sup> Xcel further proposes to transfer depreciation reserve to the Allen S. King facility because a net amount of \$374,324 remains in this facility after a total of \$690,417 is transferred to it from Black Dog and \$316,093 is transferred out of it to the Minnesota Valley plant.<sup>6</sup> Altering the depreciation reserves of all seven facilities in the “Steam Production” function will only serve to obfuscate the issue of inaccurate dismantling estimates by Xcel and mask the associated consequences to various generations of ratepayers. Additionally, the question of whether Xcel is adequately planning and properly including sufficient removal costs in depreciation rates has been asked in previous depreciation filings,<sup>7</sup> and is an issue that Xcel has not fully addressed in this current filing.<sup>8</sup>

The removal costs for the Minnesota Valley plant have been fluctuating for several years.

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<sup>4</sup> The OAG believes that expensing the removal costs in 2016 is inappropriate and that they should be recorded in 2015 consistent with the other depreciation changes. For further discussion of this issue, see Section III of these Comments.

<sup>5</sup> Petition, *In the Matter of the Petition of Northern States Power Company d/b/a Xcel Energy (Xcel) for Approval of the 2015 Review of Remaining Lives*, Docket No. E,G-002/D-15-46 (May 18, 2015), Attachment B at 8-9.

<sup>6</sup> *Id.*

<sup>7</sup> Order, *In the Matter of Northern States Power Company's Request for Approval of the Annual Review of Remaining Lives Depreciation for Electric and Gas Production and Gas Storage Facilities and Net Salvage Rates for 2012*, Docket No. E,G-002/D-12-151 (May 6, 2014).

<sup>8</sup> Xcel's Response to OAG Information Request 2 (attached as Exhibit A).

As recently as 2009, the estimated removal costs of the Minnesota Valley facility were \$13.9 million.<sup>9</sup> This estimate had increased to \$21.0 million by 2012.<sup>10</sup> Xcel decreased this estimate in 2013 to \$19.3 million.<sup>11</sup> This year, the estimate has once again increased to \$22.1 million, as reflected in the current filing. These frequent multi-million dollar changes to removal cost estimates during the final years of plant removal illustrate Xcel's ongoing difficulty with developing accurate estimates of removal costs. If Xcel is allowed to continue reallocating depreciation reserve to cover the increase of Xcel's removal cost estimates, then the net salvage rates and depreciation rates that are approved by the Commission will be inaccurate and the collection of depreciation expense will arbitrarily burden different subsets of ratepayers who did not all share in the benefits of the assets they will be required to pay for. Therefore, the Commission should require Xcel to expense the estimated \$3.2 million increase in removal costs.

There are additional problems with Xcel's proposal to reallocate reserve from Black Dog. There is considerable uncertainty with the removal plans for Black Dog Units 3 and 4, including the possibility that these assets will remain in place until they are removed along with the rest of the structure at the cessation of operations at the Black Dog facility.<sup>12</sup> Xcel's proposal does not address these concerns.

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<sup>9</sup> Petition, *In the Matter of Northern States Power Company's Request for Approval of the Annual Review of Remaining Lives Depreciation for Electric and Gas Production and Gas Storage Facilities and Net Salvage Rates for 2012*, Docket No. E,G-002/D-12-151 (Feb. 17, 2012).

<sup>10</sup> Reply Comments, *In the Matter of Northern States Power Company's Request for Approval of the Annual Review of Remaining Lives Depreciation for Electric and Gas Production and Gas Storage Facilities and Net Salvage Rates for 2012*, Docket No. E,G-002/D-12-151 (Aug. 6, 2012).

<sup>11</sup> Petition, *In the Matter of Northern States Power Company's Request for Approval of the Annual Review of Remaining Lives Depreciation for Electric and Gas Production and Gas Storage Facilities and Net Salvage Rates for 2013*, Docket No. E,G-002/D-13-1158 (Oct. 1, 2013).

<sup>12</sup> Petition, *In the Matter of the Petition of Northern States Power Company for Approval of the 2015 Review of Remaining Lives*, Docket No. E,G-002/D-15-46 (May 18, 2015).

As Xcel has stated previously,<sup>13</sup> the removal cost estimates tend to increase from year to year. Since the removal activity is deferred to future time periods, this cost will likely continue to increase. Xcel has indicated that Black Dog Units 3 and 4 were taken out of service in April, 2015, and no longer have any remaining life, therefore there is no further opportunity to correct depreciation reserve imbalances during its remaining useful service life. In order to prevent a depreciation reserve imbalance in the future, the Commission should require that Xcel not transfer the “excess” depreciation reserve from the Black Dog facility.

**B. XCEL SHOULD EXPENSE THE INCREASED REMOVAL COSTS FOR THE KEY CITY FACILITY AND NOT REALLOCATE DEPRECIATION RESERVE FROM OTHER FACILITIES.**

For the Key City facility, Xcel proposes reallocating depreciation reserve from nine facilities within the “Other Production” function to cover the \$776,000 increase in estimated removal costs. This would be improper for the same reasons noted above for the Minnesota Valley and Black Dog Unit 3 and 4 facilities. The large number of facilities involved with the proposed transfers for Key City suggest that Xcel is not accurately estimating the net salvage rates and is not charging ratepayers for the appropriate level of depreciation expense over the life of these assets. The Commission should require that Xcel not transfer depreciation reserve from other facilities to the Key City facility and require Xcel to expense the \$776,000 estimated increase in removal costs.

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<sup>13</sup> Xcel Comments, *In the Matter of a Commission Inquiry into Decommissioning Policies Related to Depreciation*, Docket No. E,G-999/CI-13-626 (July 31, 2014).

**C. THE METHOD AND AMOUNT OF RECOVERY OF DEPRECIATION EXPENSE RECORDED TO INCREASE THE DEPRECIATION RESERVE ACCOUNT SHOULD BE DECIDED IN A GENERAL RATE CASE.**

Xcel stated in its response to OAG Information Request Number 2<sup>14</sup> that if it expensed the increased removal costs totaling \$3.9 million for both the Minnesota Valley and Key City facilities rather than perform its proposed depreciation reserve reallocation, then that expense would be charged to ratepayers in 2016. The issue of the recoverability of this expense is within the ambit of a general rate case. Because this docket is not the proper forum for resolving all associated issues, and consequently the issues have not been explored through the rigorous discovery, testimony, cross-examination of witnesses, and briefing procedures of a general rate case, the OAG has not taken a position at this time on the method or amount of recovery that would be most appropriate for depreciation expense that is recorded to increase the depreciation reserve account.<sup>15</sup>

**III. THE EFFECTIVE DATE FOR APPROVED 2015 DEPRECIATION RATES SHOULD BE JANUARY 1, 2015.**

Xcel's proposed 2016 effective date for its 2015 depreciation rates is improper. The timing of the implementation of these rates should be consistent with how these rates have been applied in the past. Because 2016 will have its own depreciation study, it would be inappropriate to delay the implementation of the approved 2015 depreciation rates until 2016. Xcel argues that an effective date in January, 2016, would align changes in depreciation rates with the effective date of its next Minnesota electric rate case. The rules, however, clearly state that if a utility uses

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<sup>14</sup> Exhibit A.

<sup>15</sup> The OAG recognizes that any depreciation expense is subject to possible inclusion in a rate case test year, and that a one-time depreciation expense charge to increase the depreciation reserve account is not representative of a normalized cost. The Commission has used normalization in the past to smooth volatile expenses in cases where a single year may not be representative of historical averages. *See, e.g. Findings of Fact, Conclusions, and Order, In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota*, Docket No. G-007, 011/GR-10-977 (July. 13, 2012), at 40 (using a historical average to estimate bad debt expense).

remaining life technique for depreciating assets, there must be an annual filing.<sup>16</sup> By delaying the effectiveness of these rates until 2016, Xcel will have circumvented these rules by completing an annual review while not applying the results of that review to its accounting. Therefore, the depreciation rates finalized in 2015 should be effective as of January 1, 2015.

#### **IV. CONCLUSION**

It is improper to reallocate depreciation reserves for facilities with no remaining service life to reconcile disparities between estimated removal costs and depreciation reserve balances. This methodology serves only to “kick the can down the road” when the company fails to charge the appropriate level of depreciation expense during the useful service life of an asset. The OAG’s recommendation to deny the reallocation marginally impacts Xcel’s income statement in favor of a process that would be better aligned with the intent of the Commission’s rules. Expensing the estimated increase in removal costs of retired facilities will result in less intergenerational inequity for those assets still in service than would be seen if Xcel continues shuffling depreciation reserve from assets in service to assets that no longer benefit current ratepayers.

Furthermore, the 2015 depreciation rates approved by the Commission should go into effect on January 1, 2015, just as the Commission’s rules and practice have dictated in the past. Xcel has not provided sufficient justification to deviate from the normal practice of

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<sup>16</sup> Minn. Rules part 7825.0600, subp. 2, 3.



implementing depreciation rates in the year that the petition and the most recent studies have been filed for Commission consideration.

Dated: July 17, 2015

Respectfully submitted,

LORI SWANSON  
Attorney General  
State of Minnesota

*s/ Joseph C. Meyer*

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ATTORNEY GENERAL-RESIDENTIAL  
UTILITIES AND ANTITRUST DIVISION

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 Public Document

Xcel Energy

Docket No.: E,G-002/D-15-46

Response To: Office of Attorney General Information Request No. 2

Requestor: Joseph Meyer

Date Received: June 23, 2015

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Question:

**Reference: 15-46 Petition 2015 Annual Review of Remaining Lives and 13-868 – In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota.**

1) Explain how the May 8, 2015 rate case order regarding the amortization of the difference between the theoretical depreciation reserve and actual reserve is reflected in the 2015 remaining lives petition. Identify the asset account(s) that are impacted and the related dollar amount(s).

2) Explain the impact of the proposed reallocation of depreciation reserve for Minnesota Valley and Key City on the Steam Production function.

a. Explain how the net salvage rates for the function have been analyzed to ensure that the reallocation will not cause a depreciation reserve imbalance in the future to other facilities in the function.

b. Explain all options Xcel has considered, besides reallocation, to correct for any depreciation reserve imbalance.

c. Explain and provide calculations of any revenue requirement impact from the reallocation dollar amounts.

3) Explain the impact of the 2015 step projects on the calculation of the remaining lives and net salvage rates. Identify the accounts and functions that are impacted and the related dollar amounts.

Response:

- 1) The Commission's May 8, 2015 rate case Order regarding the amortization of theoretical reserve differences has no effect on this filing. The amortization of theoretical reserve differences is limited to the reserves for transmission, distribution, and general assets. This filing focuses exclusively on electric production, gas production, and gas storage assets.
  
- 2) a. The net salvage rates for each facility were analyzed independently of one another. The net salvage rates are calculated to collect the total estimated cost of removal that a plant will need over the life of the plant. Reallocating reserves to a plant does not affect this.  
  
b. The only other option the Company considered besides reallocation of reserve was to collect the increase in cost of removal for the Minnesota Valley and Key City plants through normal depreciation by increasing the negative net salvage rates for the plants. Since both plants have a remaining life of zero, the entire increase in cost of removal would have been expensed in 2016. The 2016 depreciation expense would be approximately \$3.2 million for Minnesota Valley and \$776,000 for Key City. This is an expense that would be charged to customers all in 2016.  
  
c. When coupled with the allocation of reserve from Black Dog Units 3&4 to other steam production facilities, the allocation of reserve in steam production results in an increase in depreciation on all other plants, exclusive of Black Dog Units 3&4 and Minnesota Valley, of \$42,000. That increase, combined with the decrease of \$3.2 million resulting from the allocation to Minnesota Valley and the increase of \$2.8 million resulting from the allocation of reserve from Black Dog, results in a total decrease of \$416,000 in 2016 steam production depreciation resulting from reserve reallocations. The Total Company revenue requirement impact from this change is a decrease of \$423,942.  
  
The reallocation of reserve to Key City avoids depreciation of \$776,000 for Key City, while causing annual depreciation on the other facilities to go up \$44,000. The result is an overall decrease of \$733,000 in 2016 other production depreciation due to reserve reallocation. The Total Company revenue requirement impact from this change is a decrease of \$731,955.
  
- 3) The 2015 Step projects did not have any impact on the calculation of net salvage rates in this filing. Net salvage rates were calculated by comparing the estimated cost of final removal for each plant to the plant balance as of January 1, 2015, before the addition of any step projects. Further, remaining lives in this filing are not calculated. The remaining lives proposed in the filing are an estimate of how long the Company believes the plants will continue to operate.

The Company takes into account system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements which all influence the decision about retiring electric and natural gas facilities.

While the factors described above are the primary consideration for determining remaining lives, the Company did consider whether any of the 2015 step projects were being undertaken with the purpose of extending the life of the plant. None of the 2015 step projects were determined to result in a change in the remaining life of the overall facilities.

The Pleasant Valley and Border Winds projects are 2015 step projects. These projects are also included in this filing with the same in-service date, capitalized value, and depreciation for 2015 as was included in the rate case. These amounts can be seen in Attachment B to the original filing. Also, see our response to DOC-005 in this docket.

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Date: July 6, 2015



# STATE OF MINNESOTA

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**LORI SWANSON**  
ATTORNEY GENERAL

July 17, 2015

Daniel Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101

**RE: In the Matter of the Petition of Northern States Power Company for  
Approval of the 2015 Annual Review of Remaining Lives  
Docket No. E,G-002/D-15-46**

Dear Mr. Wolf:

Enclosed and e-filed in the above-referenced matter please find Comments of the Office of the Attorney General.

By copy of this letter all parties have been served. An affidavit of service is enclosed

Sincerely,

*s/ Joseph C. Meyer*

JOSEPH C. MEYER  
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Enclosures

**AFFIDAVIT OF SERVICE**

**RE: In the Matter of the Petition of Northern States Power Company for  
Approval of the 2015 Annual Review of Remaining Lives  
Docket No. E,G-002/D-15-46**

STATE OF MINNESOTA    )  
  ) ss.  
COUNTY OF RAMSEY    )

I, Deanna Donnelly, hereby state that on the 17th day of July, 2015, I efiled with eDockets **Comments of the Office of the Attorney General** and served the same upon all parties listed on the attached service list via electronic submission and/or United States Mail with postage prepaid, and deposited the same in a U.S. Post Office mail receptacle in the City of St. Paul, Minnesota.

See Attached Service List

s/ Deanna Donnelly  
Deanna Donnelly

Subscribed and sworn to before me  
this 17th day of July, 2015.

s/ Ruth M. Busch  
Notary Public  
My Commission expires: January 31, 2020.

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