COMMERCE DEPARTMENT

February 28, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Additional Response Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E017/D-19-547

Dear Mr. Seuffert:

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

Otter Tail Power Company's (OTP's) 2019 Annual Review of Depreciation Certification.

The Petition was filed on August 30, 2019 by:

Loyal K. Demmer, CMA
Senior Depreciation Accountant
Otter Tail Power Company
215 South Cascade Street
PO Box 496
Fergus Falls, MN 56538-0496

The Department recommends that the Minnesota Public Utilities Commission (Commission) **approve OTP's request with modifications**. The Department is available to answer any questions that the Commission may have in this matter.

Sincerely,

/s/ DOROTHY MORRISSEY
Financial Analyst

DM/ja
Attachment

COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Additional Response Comments of the Minnesota Department of Commerce

Docket No. E017/M-19-547

I. BACKGROUND

On August 30, 2019, Otter Tail Power Company (OTP or the Company) filed its 2019 Annual Review of Depreciation Certification in Docket No. E017/D-19-547 (Petition). OTP is requesting approval of changes to the lives and salvage rates of a number of property accounts based on OTP's plant and reserve balances as of December 31, 2018.

On November 7, 2019, the Minnesota Department of Commerce, Division of Energy Resources (Department), filed Comments recommending that the Minnesota Public Utilities Commission (Commission) approve OTP's request with modifications.

On December 2, 2019, OTP filed its Reply Comments opposing the Department's recommended changes to remaining life values.

On December 26, 2019, the Department filed Response Comments which provided revised recommendations to the Commission.

On January 14, 2020, OTP filed its Reply to Response Comments.

The purpose of these Additional Response Comments is to provide clarity to the record, as it appears that OTP may not have accurately understood the Department's position, and to also respond to OTP's alternative proposal presented in the Company's January 14, 2020 Reply to Response Comments.

II. CLARIFICATION OF THE DEPARTMENT'S POSITION

OTP's Reply to Response Comments stated that "there is no clear basis for reducing remaining lives in this proceeding." The Department notes that the useful life of the Hoot Lake Plant Units 2 and 3 (HLP), as well as its Hydraulic Production Plant, ends in 2021 and the Department's recommendation does not change the useful life of OTP's plant. Instead, the Department's recommendation is to correct the depreciation life parameters for the Hoot Lake Plant Units 2 and 3, and OTP's Hydraulic Production Plant, to match the balance of each plants' useful life. This recommendation upholds the regulatory ratemaking principle to accrue depreciation over the useful operating life of the plant.

As of January 1, 2020, the Hoot Lake plant has 1½ operating years remaining. Correspondingly, the Company's depreciation schedule reported that it had used the Average Year of Final Retirement (AYFR) designation and had set the retirement year to 2021 commensurate with the planned end of its useful life (June 2021). However, OTP's proposed remaining life parameter value of 2.49 does not correspond to these expectations, and as such, is incorrect. Instead, a remaining-life parameter value of 1.49 years corresponds to the plant's remaining useful life span and an AYFR 2021 determinant, effective January 1, 2020. Thus, it is necessary to correct OTP's annual depreciation filing to reflect this reality.

III. CLARIFICATION OF THE DEPARTMENT'S STATEMENT

The Department stated on page 5 of its initial comments, "[i]t is plausible that depreciation may be recorded in the year following retirement year with use of the mid-year depreciation convention."[1] OTP's comments have referred to this statement as support for the Company's request to continue to depreciate this plant for a full year after it is taken out of service. The Department offers further explanation of the mid-year depreciation convention and this statement.

Depreciation is to be accrued over the useful life of the plant. OTP uses a mid-year depreciation convention, which assumes that all assets placed in service during a period occurred at the midpoint of their fiscal year. An outcome from the elected use of a mid-year depreciation convention is that the recording of the onset and the conclusion of an asset's depreciation accrual does not necessarily match up to the asset's actual placed-in-service and retirement-dates.

For example, if an asset is expected to have a five-year useful life, the depreciation for this asset would be accrued and recorded over the course of six fiscal periods when using a mid-year convention. This circumstance occurs only because one-half years (or six months) of the annual depreciable amount would be recorded in the first fiscal period, regardless of the month the asset was placed in service. Thus, dependent on the actual placed-in and retirement-dates of the asset, when using a mid-year depreciation convention, depreciation accrual of the asset could continue up to six months past its retirement date.

Because an entity's 12-month fiscal year may not be a calendar year, the technical observation behind the Department's statement would be better phrased as follows: "It is plausible that depreciation may be recorded following the retirement date of the plant with use of the mid-year depreciation convention." In the following paragraphs, the Department illustrates mid-year depreciation convention for both calendar and non-calendar fiscal periods.

For example, assuming a calendar-year fiscal period, if an asset with a five-year life and a depreciable amount of $600 is placed in service in January, 2001, and retired five years later (i.e., January, 2006), use of mid-year depreciation convention would result in the depreciation schedule shown in Figure 1 below (the midpoint of a calendar year would be July 1).

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[1] Department Comments, November 7, 2019, p. 5.

Figure 1: Hypothetical Depreciation Schedule of 5-Year Asset using Mid-Year Depreciation And a Calendar Year

Calendar Year Fiscal Period Mid-Year Depreciation Convention of Asset with 5-Year Life Mid-Year point is July 1													
Year	J	F	M	A	M	J	J	A	S	O	N	D	Depreciation
2001													$60
2002													$120
2003													$120
2004													$120
2005													$120
2006													$60
Total													$600

The mid-year convention treats all assets as being placed in service at the midpoint of the fiscal period (that is, July 1 for a calendar year fiscal period), and results in one-half years (or six-month) amount of depreciation being accrued in fiscal period 1. The other "half-year" complement would be accrued in fiscal period 6. As illustrated in the above example, depreciation would be accrued for several months beyond the asset's January 2006 retirement date.

Further, if a company used a fiscal period other than a calendar year, and used a mid-year depreciation convention, it is plausible that depreciation accrual could bridge into the next calendar year after the asset was retired. For example, an entity that uses a September through August fiscal period places an asset with 5-year life in service in November (period 1), and retires it five years later in November (period 6). In the fiscal period 6, the depreciation accrual continues beyond the asset retirement date and bridges into the next calendar year.

Figure 2: Hypothetical Depreciation Schedule of 5-Year Asset using Mid-Year Depreciation And a Fiscal Year

September – August Fiscal Period Mid-year Depreciation Convention of Asset with 5-Year Life Mid-year point is March 1													
Fiscal Yr	S	O	N	D	J	F	M	A	M	J	J	A	Depreciation
1													$60
2													$120
3													$120
4													$120
5													$120
6													$60
Total													$600

Therefore, to clarify the Department's initial comments assessment, the Department provides a more broadly accurate statement "It is plausible that depreciation may be recorded following the retirement date of the plant with the use of the mid-year depreciation convention." This statement is more accurate and indifferent to the fiscal period used.

However, as indicated above, this concept of mid-year depreciation does not justify OTP's proposed depreciation. The Company's planned retirement date for Hoot Lake Steam production plant Units 2 and 3 is in 2021 (May 2021). OTP has stated this fact not only in various filings to the Commission but also in its 10-K Annual Reports (2017 and 2018) to its investors.[2] Under the mid-year depreciation convention depreciation accrual should end as of June 30, using OTP's chosen depreciation method and a calendar year fiscal period.

IV. DEPARTMENT RESPONSE TO OTP'S ALTERNATIVE

In its January 14, 2020 Reply to Response Comments, the Company presented an alternative, namely that if the remaining life values recommended by the Department are approved, to establish a regulatory asset for the increase in depreciation expense that would result and to allow the Company to include the regulatory asset in future rates.

The Department does not support this alternative for the following reasons. First, this action would be single issue ratemaking, and does not consider other operating fluctuations, such as increased sales revenues, or reduced expenses. Second, when OTP's base rates were set, there was no established expectation for future true-up of its base rate revenues and expenses to actuals from one rate case proceeding to the next. Third, once established, base rates remain static for a period of time, until the next general rate case proceeding. As a result, the asset's actual accrued (or outstanding) depreciation balance reflected in the Company's financial statements, upon which OTP bases its recovery concerns, is not necessarily equivalent to what the Company has (or has not) recovered in rates.

Fourth, allowing OTP to establish and recover its proposed regulatory asset would conceivably be retroactive ratemaking. That is, OTP erroneously understated its depreciation expense and overstated rate base in prior years because it did not adjust the remaining life value in previously to align with the long-held planned retirement date of the plant. A persistent understatement of depreciation expense results in a higher rate base in subsequent general rate case filings, thus contributes to higher return on equity dollars going forward. Fifth, OTP's alternative is a request for deferred accounting, to deal with the understatement of depreciation in prior years, and OTP has not made its case for such treatment.

Adopting the Department's recommendation does not change the planned retirement date of the HLP or hydraulic production plant; rather it corrects a calculation error. The Company indicates that the Department's recommendation may result in OTP having to evaluate for and record in its financials an asset impairment; if that is OTP's approach, then when testing for an asset impairment, the

[2] For example, Docket No. E017/RP-16-386; Otter Tail Power Company's 2017 and 2018 10-K Annual Reports

prospective revenue (cash) inflows attributed to the asset should include both the return of and the return on the asset, which are built into its regulated rates.[3] Conversely, when correcting accounting errors, if OTP recognized that the recently discovered error had occurred in prior years, it may be handled by the restatement of those prior period reporting statements; thus the assets' annual depreciation expense corrections are not limited to the prospective periods alone.

V. SUMMARY OF RECOMMENDATIONS

The Department continues to recommend that the Commission:

- Require the remaining life values to be reduced by one year, from 2.49 to 1.49, for all plant accounts relevant to the Hoot Lake Steam Production Plant Units 2 and 3, with the exception of Account 312.1-102 (i.e., the Hoot Lake Units 2 & 3 Landfill);
- Require the remaining life values to be reduced by one year, from 2.49 to 1.49, for all plant accounts relevant to the Hydraulic Production Plant;
- Approve OTP's proposed remaining-life parameters for the plant not otherwise identified and modified elsewhere by the Commission;
- Approve all of OTP's proposed salvage rates for its plant;
- Require OTP to file in this Petition the Company's calculated depreciation rates that it will actually apply in 2020 by the latter of January 31, 2020, or within 30 days after receiving the Commission Order approving the 2020 depreciation parameters;
- Require OTP to file annually in future depreciation dockets the Company's calculated depreciation rates that it will apply in the subject calendar period, by the latter of January 31 of the subject year, or within 30 days after receiving the Commission Order approving depreciation parameters;
- Approve OTP's prospectively requested remaining life and net salvage parameters for the Merricourt Wind Energy Center;
- Require OTP to include in future depreciation filings a table comparing asset lives used for the purpose of the Company's resource planning with the remaining lives proposed in the depreciation filings, explaining any differences;
- Approve OTP's proposed effective date of January 1, 2020; and
- Require OTP to file its next annual depreciation study by September 1, 2020.

/ja

[3] OTP had demonstrated in its response to Information Request No. 6, included as DOC Attachment 1-ARC, that the Company considered only the "return of" portion of cash inflow built into rates when testing for impairment; the Company should also include the return on dollars imbedded in its base rates. The reasoning is the return on dollar revenues are directly linked to the asset, that is, "but for the inclusion of the net plant in rate base", those return on dollars would not have been included in the currently set rates (revenue received).

OTTER TAIL POWER COMPANY
Docket No: E017/D-19-547

Response to: Minnesota Department of Commerce
Analyst: Dorothy Morrissey
Date Received: 01/28/2020
Date Due: 02/07/2020
Date of Response: 02/06/2020
Responding Witness: Loyal Demmer, Senior Depreciation Accountant – 218-739-8659

Information Request:

Topic: Asset Impairment

Reference(s): OTP Reply to Response Comments, page 5 (issued January 14, 2020)

Request:

On page 5 of OTP's Reply to Response Comments, issued January 14, 2020, the Company stated, "Under GAAP, Otter Tail is required to deem Hoot Lake Plant an impaired asset if the Commission reduced the remaining life by one year."

A. Please provide the GAAP reference/citation relevant to the above OTP statement.

B. Please identify the specific GAAP asset impairment test which OTP believes would be met and provide the OTP's analysis and application of this test.

Attachments: 0

Response:

A. The Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC), ASC 360-10 provides U.S. Generally Accepted Accounting Principles (GAAP) for guidance related to Property, Plant, and Equipment, including the impairment treatment of tangible assets. Under ASC 360-10, an asset is considered impaired when its recoverable value is less than its value recorded on the balance sheet of the company. Per ASC 360-10-35-15, there are unique requirements of accounting for the impairment of long-lived assets. ASC 360-10-35-17 states that an impairment loss shall be recognized when the assets' carrying amount is not fully recoverable. Were OTP required to reduce the remaining life of Hoot Lake Plant by one year, the additional depreciation expense produced by this change would not be recoverable as explained in the Company's January 14, 2020 Reply Comments. Absent the Commission authorizing a recovery mechanism (such as treating the unrecovered depreciation as a regulatory asset for inclusion in OTP's next rate case) the asset's recoverable value will be less than its' carrying value on OTP's books. The same analysis applies to OTP's Hydroelectric Plant.

B. In ASC 360-10-35-21c it states that a long-lived asset shall be tested for recoverability whenever events or changes in circumstances indicate that an asset's carrying amount (or remaining undepreciated net book value) may not be recoverable. One such event is a significant adverse change in legal factors, including an adverse action or assessment by a regulator.

This referenced U.S. GAAP utilizes a two-step test to determine if an asset is impaired:

1. The first step is defined as the recoverability test in which the book value of the asset is tested. The book value of the asset is not recoverable when it exceeds the undiscounted cash flows expected from the asset. In this case, the cash flows come in the form of recoverability of depreciation expense as included in base rates.

2. The second step is defined as the measurement of impairment loss. If the asset's value proves to be unrecoverable in the first step, then the impairment loss is calculated. Impairment loss equals the assets' book value less the assets' fair value (or present value of the future cash flows expected). In this case, the impairment loss for HLP is the full amount of the depreciation expense from the one-year reduction of the plants remaining life as recommended by the Department, which results in over a $2 Million impairment charge to OTP for the Hoot Lake Plant facility and an additional $330k for the hydro units.

Please also note FASB ASC 980 for U.S. GAAP covering Regulated Operations including disallowance treatment. Here a disallowance is defined as a rate-making action that prevents the regulated entity from recovering some amount of its investment. ASC 980-340-35-1 states that rate actions of a regulator would reduce or eliminate the value of an asset that can trigger the impairment tests discussed in ASC 360-10. If impairment of the assets is deemed present, OTP would then establish regulatory asset treatment for the impaired plant amount per ASC 980.

The tables below updated with Hoot Lake Plant and the Hydro's in service balances through 12/31/2019 illustrates the impairment calculation and subsequent regulatory asset recognition Otter Tail would be required under US GAAP to recognize system wide and for the Minnesota Jurisdiction in 2020 should the Commission depart from its historic remaining life trajectory and adopt the Departments adjustment:

Otter Tail Power Company
Hoot Lake Plant
Analysis of Impairment Charge under Regulation
12/31/2019

A	B	C	D	E	F	G	H	I	J	K	L	M
System Wide												
FERC Account	Plant in Service (P.I.S.)	Accumulated Depreciation	Net Book Value	Salvage %	Target Reserve	Un-depreciated Plant in Service	Remaining Life - OTP	Remaining Life - Department	Annual HLP Depreciation Expense - OTP	Annual HLP Depreciation Expense - Department	Annual HLP Depreciation Expense - Test Year	**ASC 980 Impairment Test Charge for 2020**
311.00 - Structures and Improvements	$ 6,096,309	$ 6,567,630	$ (471,321)	-15.6%	$ 7,047,333	$ 479,703	2.49	1.49	$ 192,652	$ 321,949	$ 142,483	**$ 179,466**
312.00 - Boiler Plant Equipment	37,830,819	36,625,596	1,205,223	-15.6%	43,732,427	7,106,831	2.49	1.49	2,854,149	4,769,685	3,417,530	**1,352,155**
312.10 - Boiler Plant Equipment - Landfill	10,412,772	3,343,367	7,069,405	0.0%	10,412,772	7,069,405	31.16	31.16	226,874	226,874	-	
314.00 - Turbogenerator Units	11,558,367	12,052,384	(494,017)	-15.6%	13,361,472	1,309,088	2.49	1.49	525,738	878,583	433,405	**445,178**
315.00 - Accessory Electric Equipment	2,766,673	2,919,780	(153,107)	-15.6%	3,198,274	278,494	2.49	1.49	111,845	186,908	90,594	**96,314**
316.00 - Miscellaneous Power Plant Equipment	1,190,054	1,134,518	55,537	-15.6%	1,375,703	241,185	2.49	1.49	96,862	161,869	89,579	**72,290**
	$69,854,993	$62,643,273	$7,211,720	-13.3%	$79,127,980	$16,484,707			$ 4,008,120	$ 6,545,869	$ 4,173,591	**$2,145,403**
			(B-C)		(B-(B*E))	(F-C)			(G/H)	(G/I)		(K-L)
Minnesota Jurisdiction												
FERC Account	Plant in Service (P.I.S.)	Accumulated Depreciation	Net Book Value	Salvage %	Target Reserve	Un-depreciated Plant in Service	Remaining Life - OTP	Remaining Life - Department	Annual HLP Depreciation Expense - OTP	Annual HLP Depreciation Expense - Department	Annual HLP Depreciation Expense - Test Year	**ASC 980 Impairment Test Charge for 2020**
311.00 - Structures and Improvements	$ 3,328,993	$ 3,586,365	$ (257,373)	-15.6%	$ 3,848,316	$ 261,950	2.49	1.49	$ 105,201	$ 175,805	$ 76,202	**$ 99,603**
312.00 - Boiler Plant Equipment	20,658,160	20,000,027	658,132	-15.6%	23,880,833	3,880,805	2.49	1.49	1,558,556	2,604,567	1,827,734	**776,833**
312.10 - Boiler Plant Equipment - Landfill	5,686,070	1,825,702	3,860,368	0.0%	5,686,070	3,860,368	31.16	31.16	123,889	123,889	-	
314.00 - Turbogenerator Units	6,311,642	6,581,408	(269,766)	-15.6%	7,296,258	714,850	2.49	1.49	287,088	479,765	231,790	**247,975**
315.00 - Accessory Electric Equipment	1,510,789	1,594,395	(83,607)	-15.6%	1,746,472	152,076	2.49	1.49	61,075	102,065	48,451	**53,614**
316.00 - Miscellaneous Power Plant Equipment	649,849	619,523	30,327	-15.6%	751,226	131,703	2.49	1.49	52,893	88,392	47,908	**40,484**
	$38,145,503	$34,207,421	$3,938,082	-13.3%	$43,209,175	$ 9,001,753			$ 2,188,702	$ 3,574,483	$ 2,232,085	**$1,218,509**
Depreciation Filing MN Allocation Factor: 0.54606695			(B-C)		(B-(B*E))	(F-C)			(G/H)	(G/I)		(K-L)
Rate Case Test Year Allocation Factor: 0.53481146												

Otter Tail Power Company
Hydro Plants
Analysis of Impairment Charge under Regulation
12/31/2019

A	B	C	D	E	F	G	H	I	J	K	L	M
Summary - Total Hydro Units - Summary												
FERC Account	Plant in Service (P.I.S.)	Accumulated Depreciation	Net Book Value	Salvage %	Target Reserve	Un-depreciated Plant in Service	Remaining Life - OTP	Remaining Life - Department	Annual HLP Depreciation Expense - OTP	Annual HLP Depreciation Expense - Department	Annual HLP Depreciation Expense - Test Year	**ASC 980 Impairment Test Charge for 2020**
331.00 - Structures and Improvements	$ 351,712	$ 306,100	$ 45,612	0.0%	$ 351,712	$ 45,612	2.49	1.49	$ 18,318	$ 30,612	$ 18,755	**$ 11,857**
332.00 - Reservoirs, Dams & Waterways	4,277,054	3,389,055	887,999	0.0%	4,277,054	887,999	2.49	1.49	356,626	595,973	368,012	**227,961**
333.00 - Water Wheels, Turbines, Generators	1,373,867	1,211,933	161,934	0.0%	1,373,867	161,934	2.49	1.49	65,034	108,681	66,134	**42,547**
334.00 - Accessory Electric Equipment	597,103	524,606	72,497	0.0%	597,103	72,497	2.49	1.49	29,115	48,656	27,970	**20,686**
335.00 - Miscellaneous Power Plant Equipment	435,296	331,062	104,234	0.0%	435,296	104,234	2.49	1.49	41,861	69,956	43,119	**26,837**
	$7,035,032	$ 5,762,756	$1,272,276	0.0%	$ 7,035,032	$ 1,272,276			$ 510,954	$ 853,877	$ 523,990	**$ 329,887**
			(B-C)		(B-(B*E))	(F-C)			(G/H)	(G/I)		(K-L)
Minnesota Jurisdiction												
FERC Account	Plant in Service (P.I.S.)	Accumulated Depreciation	Net Book Value	Salvage %	Target Reserve	Un-depreciated Plant in Service	Remaining Life - OTP	Remaining Life - Department	Annual HLP Depreciation Expense - OTP	Annual HLP Depreciation Expense - Department	Annual HLP Depreciation Expense - Test Year	**ASC 980 Impairment Test Charge for 2020**
331.00 - Structures and Improvements	$ 192,058	$ 167,151	$ 24,907	0.0%	$ 192,058	$ 24,907	2.49	1.49	$ 10,003	$ 16,716	$ 10,030	**$ 6,686**
332.00 - Reservoirs, Dams & Waterways	2,335,558	1,850,651	484,907	0.0%	2,335,558	484,907	2.49	1.49	194,742	325,441	196,817	**128,624**
333.00 - Water Wheels, Turbines, Generators	750,223	661,796	88,427	0.0%	750,223	88,427	2.49	1.49	35,513	59,347	35,369	
334.00 - Accessory Electric Equipment	326,058	286,470	39,588	0.0%	326,058	39,588	2.49	1.49	15,899	26,569	14,959	**11,610**
335.00 - Miscellaneous Power Plant Equipment	237,701	180,782	56,919	0.0%	237,701	56,919	2.49	1.49	22,859	38,200	23,061	**15,139**
	$3,841,599	$ 3,146,851	$ 694,748	0.0%	$ 3,841,599	$ 694,748			$ 279,015	$ 466,274	$ 280,236	**$ 162,060**
Depreciation Filing MN Allocation Factor: 0.54606695			(B-C)		(B-(B*E))	(F-C)			(G/H)	(G/I)		(K-L)
Rate Case Test Year Allocation Factor: 0.53481146												

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
Additional Response Comments

Docket No. E017/D-19-547

Dated this **28th** day of **February 2020**

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_19-547_D-19-547
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_19-547_D-19-547
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-547_D-19-547
Loyal	Demmer	ldemmer@otpco.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_19-547_D-19-547
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	OFF_SL_19-547_D-19-547
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_19-547_D-19-547
Shane	Henriksen	shane.henriksen@enbridge.com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2 Superior, WI 54880	Electronic Service	No	OFF_SL_19-547_D-19-547
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-547_D-19-547
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_19-547_D-19-547
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_19-547_D-19-547

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-547_D-19-547
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_19-547_D-19-547
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-547_D-19-547
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-547_D-19-547
Cary	Stephenson	cStephenson@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_19-547_D-19-547
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_19-547_D-19-547