

MICHAEL J. AHERN
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August 26, 2014

VIA ELECTRONIC MAIL

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

COMPLIANCE FILING

Re: In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota
MPUC Docket No. G-011/GR-13-617
OAH Docket No. 8-2500-31126

Dear Dr. Haar:

On August 25, 2014, Minnesota Energy Resources Corporation ("MERC") filed revised schedules including revised rate base, income statement, and revenue requirement summary, a schedule of the class revenue allocations and all billing determinants, and bridge schedules, that reflect the test year revenue requirement and rate design recommended by the Administrative Law Judge in his August 12, 2014 Findings of Fact, Summary of Public Testimony, Conclusions of Law and Recommendation in the above matter. It was brought to MERC's attention that a number on Page 3 of Schedule A, Revised Financial Schedules, was unreadable. MERC is therefore refileing a new version of Attachment A that is fully readable. Additionally, the Department of Commerce, Division of Energy Resources requested that MERC file its updated bad debt expense calculation based on the recommendations of the ALJ. This calculation is attached as Attachment D.

Please contact me at 612-340-2881 if you have any questions regarding this matter.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

cc: Service List

ATTACHMENT A

MERC
Revenue Requirements Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC's Filing	ALJ 8/12/2014
		(a)	(b)
1	Average Rate Base	\$198,314,568	\$191,993,874
2	Rate of Return After Adjustments	8.0092%	7.5262%
3	Required Operating Income	\$15,883,387	\$14,449,843
4	Operating Income	\$7,557,332	\$14,585,561
5	Income Deficiency	\$8,326,055	(\$135,718)
6	Gross Revenue Conversion Factor	1.7040	1.7040
7	Gross Revenue Deficiency	\$14,187,597	(\$231,264)
8	Change from Petitioner's Filing		(\$14,418,861)

MERC
Rate Base Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing (a)	ALJ Adjustments (b)	ALJ Position (c)
PLANT IN SERVICE				
1	Energy	\$999,429	\$0	\$999,429
2	Transmission	\$6,833,452	\$0	\$6,833,452
3	Distribution	\$368,477,466	\$0	\$368,477,466
4	Customer	\$5,206,114	\$0	\$5,206,114
5	Total Plant In Service	<u>\$381,516,461</u>	<u>\$0</u>	<u>\$381,516,461</u>
RESERVE FOR DEPRECIATION				
6	Energy	\$326,488	\$0	\$326,488
7	Transmission	\$3,072,997	\$0	\$3,072,997
8	Distribution	\$164,797,536	\$0	\$164,797,536
9	Customer	\$1,700,703	\$0	\$1,700,703
10	Total Reserve For Depreciation	<u>\$169,897,724</u>	<u>\$0</u>	<u>\$169,897,724</u>
NET PLANT IN SERVICE				
11	Energy	\$672,941	\$0	\$672,941
12	Transmission	\$3,760,455	\$0	\$3,760,455
13	Distribution	\$203,679,930	\$0	\$203,679,930
14	Customer	\$3,505,411	\$0	\$3,505,411
15	Total Net Plant In Service	<u>\$211,618,737</u>	<u>\$0</u>	<u>\$211,618,737</u>
16	Construction Work in Progress	\$0	\$0	\$0
17	LESS: Customer Advances	\$0	\$0	\$0
18	LESS: Accumulated Deferred Income Taxes	\$36,631,519	\$0	\$36,631,519
Working Capital:				
19	Cash Working Capital	(\$3,908,368)	\$592,238	(\$3,316,130)
20	Deferred Taxes Other than Plant, M&S	(\$3,140,462)	\$4,834,648	\$1,694,186
21	Non-Utility Adjustment	(\$1,530,328)	\$0	(\$1,530,328)
22	Plant Adjustment	(\$29,112)	(\$6,633)	(\$35,745)
23	Total Working Capital	<u>(\$8,608,270)</u>	<u>\$5,420,253</u>	<u>(\$3,188,017)</u>
24	Materials and Supplies	\$279,572	\$0	\$279,572
25	Gas Storage	\$12,013,242	\$853,699	\$12,866,941
26	Regulatory Assets/Liabilities	\$19,642,806	(\$12,594,646)	\$7,048,160
27	Subtotal	<u>\$31,935,620</u>	<u>(\$11,740,947)</u>	<u>\$20,194,673</u>
28	TOTAL AVERAGE RATE BASE	<u>\$198,314,568</u>	<u>(\$6,320,694)</u>	<u>\$191,993,874</u>

MERC
Rate Base Adjustments
Test Year Ending December 31, 2014

Line No.	Description	Service Extensions (a)	Reg Assets and Liab (b)	Unamortized Rate Case Expense (c)	Gas Storage (d)	CWC (e)	ALJ Total Adjustments (f)
PLANT IN SERVICE							
1	Energy						\$0
2	Transmission						\$0
3	Distribution						\$0
4	Customer						\$0
5	Total Plant In Service	\$0	\$0	\$0	\$0	\$0	\$0
RESERVE FOR DEPRECIATION							
6	Energy						\$0
7	Transmission						\$0
8	Distribution						\$0
9	Customer						\$0
10	Total Reserve For Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
NET PLANT IN SERVICE							
11	Energy	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer	\$0	\$0	\$0	\$0	\$0	\$0
15	Total Net Plant In Service	\$0	\$0	\$0	\$0	\$0	\$0
16	Construction Work in Progress						\$0
17	LESS: Customer Advances						\$0
18	LESS: Accumulated Deferred Income Taxes						\$0
Working Capital:							
19	Cash Working Capital					\$592,238	\$592,238
20	Deferred Taxes Other than Plant, M&S		\$4,294,542	\$540,106			\$4,834,648
21	Non-Utility Adjustment						\$0
22	Plant Adjustment	(\$6,633)					(\$6,633)
23	Total Working Capital	(\$6,633)	\$4,294,542	\$540,106	\$0	\$592,238	\$5,420,253
24	Materials and Supplies						\$0
25	Gas Storage				\$853,699		\$853,699
26	Regulatory Assets/Liabilities		(\$11,281,942)	(\$1,312,704)			(\$12,594,646)
27	Subtotal	\$0	(\$11,281,942)	(\$1,312,704)	\$853,699	\$0	(\$11,740,947)
28	TOTAL AVERAGE RATE BASE	(\$6,633)	(\$6,987,400)	(\$772,598)	\$853,699	\$592,238	(\$6,320,694)

() = Reduction

MERC
Operating Income Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing (a)	ALJ Adjustments (b)	ALJ Position (c)
UTILITY OPERATING REVENUES				
1	Natural Gas Revenue	\$257,186,462	\$50,235,577	\$307,422,039
2	Late Payment Revenue	\$525,000	\$0	\$525,000
3	Other Revenue	\$234,470	\$51,493	\$285,963
4	Total Operating Revenues	<u>\$257,945,932</u>	<u>\$50,287,070</u>	<u>\$308,233,002</u>
UTILITY EXPENSES				
5	Cost of Gas	\$173,412,058	\$38,873,289	\$212,285,347
6	Production	\$10,636	\$0	\$10,636
7	Gas Supply	\$704,365	\$0	\$704,365
8	Transmission	\$94,181	\$0	\$94,181
9	Distribution	\$17,894,619	(\$165,000)	\$17,729,619
10	Customer Accounts	\$11,801,783	(\$45,702)	\$11,756,081
11	Customer Services	\$927,914	\$0	\$927,914
12	Sales	\$0	\$0	\$0
13	Administrative & General	\$15,998,503	(\$861,800)	\$15,136,703
14	Subtotal Operating Expenses	<u>\$220,844,059</u>	<u>\$37,800,787</u>	<u>\$258,644,846</u>
15	Depreciation	\$9,347,278	\$0	\$9,347,278
16	Amortization	\$9,656,957	\$464,978	\$10,121,935
17	Taxes Other Than Income	\$8,896,360	(\$118,260)	\$8,778,100
18	Other Interest Expense	\$935	\$0	\$935
19	Subtotal	<u>\$27,901,530</u>	<u>\$346,718</u>	<u>\$28,248,248</u>
20	Federal Income Taxes 31.602%	\$1,839,225	\$3,836,345	\$5,675,570
21	State Income Taxes 9.708%	(\$296,377)	\$1,178,509	\$882,132
22	Michigan State Tax	\$1,384	\$0	\$1,384
23	Subtotal Income Taxes	<u>\$1,544,232</u>	<u>\$5,014,854</u>	<u>\$6,559,086</u>
24	Tax Effect of Interest Synchronization	\$98,779	\$96,482	\$195,261
25	Total Income Taxes	<u>\$1,643,011</u>	<u>\$5,111,336</u>	<u>\$6,754,347</u>
26	Total Operating Expenses	<u>\$250,388,600</u>	<u>\$43,258,841</u>	<u>\$293,647,441</u>
27	Adjusted Net Operating Income	<u><u>\$7,557,332</u></u>	<u><u>\$7,028,229</u></u>	<u><u>\$14,585,561</u></u>

MERC
Operating Income Adjustments
Test Year Ending December 31, 2014

Line No.	Description	Post Retirement Expense	Pension Expense	Sales Forecast	Property Taxes	CIP Amortization	CIP Revenues	Uncollectible Expense	Executive Incentive	Miscellaneous Revenues	Rate Case Amortization	Charitable Contributions	Travel and Entertainment	Corporate Aircraft	Mapping Project	ICE Deferral	Interest Sync	ALJ Adjustments
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	UTILITY OPERATING REVENUES																	
1	Natural Gas Revenue			\$40,839,155			\$9,396,422											\$50,235,577
2	Late Payment Revenue																	\$0
3	Other Revenue									\$51,493								\$51,493
4	Total Operating Revenues	\$0	\$0	\$40,839,155	\$0	\$0	\$9,396,422	\$0	\$0	\$51,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,287,070
	UTILITY EXPENSES																	
5	Cost of Gas			\$38,873,289														\$38,873,289
6	Production																	\$0
7	Gas Supply																	\$0
8	Transmission																	\$0
9	Distribution																	\$0
10	Customer Accounts							\$276,524								(\$165,000)		(\$165,000)
11	Customer Services																(\$322,226)	(\$45,702)
12	Sales																	\$0
13	Administrative & General	(\$140,720)	(\$668,392)															(\$861,800)
14	Subtotal Operating Expenses	(\$140,720)	(\$668,392)	\$38,873,289	\$0	\$0	\$0	\$276,524	(\$27,857)	\$0	\$0	(\$16,105)	(\$7,770)	(\$956)	(\$165,000)	(\$322,226)	\$0	\$37,800,787
15	Depreciation																	\$0
16	Amortization					\$475,941					(\$10,963)							\$464,978
17	Taxes Other Than Income				(\$118,260)													(\$118,260)
18	Subtotal	\$0	\$0	\$0	(\$118,260)	\$475,941	\$0	\$0	\$0	\$0	(\$10,963)	\$0	\$0	\$0	\$0	\$0	\$0	\$346,718
19	Federal Income Taxes 31.602%	\$44,470	\$211,225	\$621,253	\$37,373	(\$150,407)	\$2,969,457	(\$87,387)	\$8,803	\$16,273	\$3,465	\$5,090	\$2,455	\$302	\$52,143	\$101,830	\$0	\$3,836,345
20	State Income Taxes 9.708%	\$13,661	\$64,887	\$190,846	\$11,481	(\$46,204)	\$912,205	(\$26,845)	\$2,704	\$4,999	\$1,064	\$1,563	\$754	\$93	\$16,018	\$31,282	\$0	\$1,178,509
21	Michigan State Tax																	\$0
22	Subtotal Income Taxes	\$58,131	\$276,113	\$812,099	\$48,853	(\$196,611)	\$3,881,662	(\$114,232)	\$11,508	\$21,272	\$4,529	\$6,653	\$3,210	\$395	\$68,162	\$133,112	\$0	\$5,014,854
23	Tax Effect of Interest Synchronization																\$96,482	\$96,482
24	Total Income Taxes	\$58,131	\$276,113	\$812,099	\$48,853	(\$196,611)	\$3,881,662	(\$114,232)	\$11,508	\$21,272	\$4,529	\$6,653	\$3,210	\$395	\$68,162	\$133,112	\$96,482	\$5,111,336
25	Total Operating Expenses	(\$82,589)	(\$392,279)	\$39,685,388	(\$69,407)	\$279,330	\$3,881,662	\$162,292	(\$16,349)	\$21,272	(\$6,434)	(\$9,452)	(\$4,560)	(\$561)	(\$96,839)	(\$189,114)	\$96,482	\$43,258,841
26	Adjusted Net Operating Income	\$82,589	\$392,279	\$1,153,767	\$69,407	(\$279,330)	\$5,514,760	(\$162,292)	\$16,349	\$30,221	\$6,434	\$9,452	\$4,560	\$561	\$96,839	\$189,114	(\$96,482)	\$7,028,229

() = Reduction.

MERC
Interest Synchronization Adjustment
Test Year Ending December 31, 2014

<u>Line No.</u>	<u>MERC's Filing</u> (a)	<u>ALJ Position</u> (b)	<u>ALJ Adjustment</u> (c)
1 Rate Base	\$198,314,568	\$191,993,874	(\$6,320,694)
2 Weighted Cost of Short- & Long-term Debt	<u>2.6008%</u>	<u>2.6008%</u>	
3 MERC-MN Interest	\$5,157,779	\$4,993,390	
4 Interest included in income tax accruals	<u>\$5,326,082</u>	<u>\$5,326,082</u>	
5 Additional interest allowed (denied)	(\$168,303)	(\$332,692)	
6 Tax effect of interest allowed (denied)	\$98,779	\$195,261	\$96,482

MERC
Cash Working Capital (CWC) Adjustment
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing Test Year Expense	ALJ Expense Adjustments	ALJ Adjusted Expenses	ALJ Expense per day using 365 days per Year	ALJ # of Lead Days	ALJ # of Lag Days	ALJ Net Lag Days	ALJ Net lag dollars	MERC Direct Net lag dollars	CWC Adj. MERC	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Operating Expense:											
1	Purchase Gas Expense	\$173,412,058	\$38,873,289	\$212,285,347	\$581,604	44.3	40.2	4.1	\$2,384,575	\$1,928,190	\$456,385	
2	Internal Payroll Excluding Incentive	\$13,056,431	(\$320,265)	\$12,736,166	\$34,894	44.3	13.0	31.3	\$1,092,170	\$1,117,461	(\$25,291)	
3	Payroll Taxes	\$1,589,788		\$1,589,788	\$4,356	44.3	14.0	30.3	\$131,974	\$131,710		
4	MERC Internal Incentive Plan	\$688,744	(\$15,061)	\$673,683	\$1,846	44.3	248.5	-204.2	(\$376,894)	(\$385,398)	\$8,504	
5	O&M Expense Paid to Affiliates except Interest e	\$24,902,143		\$24,902,143	\$68,225	44.3	35.2	9.1	\$620,848	\$617,446	\$3,402	
6	Other O&M Expense	\$8,810,073	(\$737,176)	\$8,072,897	\$22,118	44.3	30.0	14.3	\$316,281	\$344,160	(\$27,879)	
7	Total CWC Deficit (Available)	\$222,459,237	\$37,800,787	\$260,260,024	\$713,041				\$4,168,954	\$3,753,569	\$415,121	
8	Operating Expense in MERC's income statement	\$222,433,847										
9	Difference amount allocated to MI in rate case	\$25,390										
10	Property Tax	\$7,314,733	(\$118,260)	\$7,196,473	\$19,716	44.3	409.3	-365.0	(\$7,196,473)	(\$7,314,733)	\$118,260	
11	State Income Tax	\$1,186,701	(\$327,056)	\$859,645	\$2,355	44.3	54.3	-10.0	(\$23,552)	(\$32,678)	\$9,126	
12	Federal Income Tax	\$6,663,789	(\$1,061,291)	\$5,602,498	\$15,349	44.3	62.0	-17.7	(\$271,683)	(\$322,332)	\$50,649	
13	Total Income Taxes	\$7,850,490		\$6,462,144								
									Total Income & Property Taxes	(\$7,491,708)	(\$7,669,743)	\$178,035
14	Net CWC (Available) Deficit								(\$3,322,754)	(\$3,916,174)	\$593,420	
15	MN Allocator								99.8007%	99.8007%	99.8007%	
16	MERC MN								(\$3,316,131)	(\$3,908,368)	\$592,238	

MERC
Cash Working Capital Workpaper
Test Year Ending December 31, 2014
Rebuttal

Line No. Description	DOC Direct O&M Expenses	% of Total
	(a)	(b)
1 Internal Payroll Excluding Incentive	\$14,646,219	29.86%
2 MERC Internal Incentive Plan	\$688,744	1.40%
3 All Other O&M Expense	\$33,712,216	68.73%
4 Total	\$49,047,179	100.00%
	MERC Rebuttal Expense Adjustments	
5 Production	\$0	
6 Gas Supply	\$0	
7 Transmission	\$0	
8 Distribution	(\$165,000)	
9 Customer Accounts	(\$45,702)	
10 Customer Services	\$0	
11 Sales	\$0	
12 Administrative & General	(\$861,800)	
13 Total	(\$1,072,502)	
14 Internal Payroll Excluding Incentive	(\$320,265)	
15 MERC Internal Incentive Plan	(\$15,061)	
16 All Other O&M Expense	(\$737,176)	
17 Total	(\$1,072,502)	

ATTACHMENT D

**Minnesota Energy Resources Corporation
2014 Uncollectible Expense**

Line No.		2011 Actual	2012 Actual	2013 Actual	2011-2013 Average
1	Uncollectible Expense	\$ 1,984,374	\$ 1,313,501	\$ 1,481,318	\$ 1,593,064
2	Tariffed Revenues	<u>\$ 255,269,107</u>	<u>\$ 200,736,162</u>	<u>\$ 269,448,208</u>	<u>\$ 241,817,826</u>
3	% of Tariffed Revenues	0.777365%	0.654342%	0.549760%	0.658787%
4					
5	Initial Filing				\$ 257,186,462
6	Updated Sales (Margin)				\$ 1,965,866
7	Updated Base Cost of Gas				\$ 38,873,289
8	Proposed Increase				<u>\$ 12,000,000</u>
9	Total Revenues				\$ 310,025,617
10					
11	Test Year Uncollectible Expense (Line 3 * Line 9)				\$ 2,042,408

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 26th day of August, 2014, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of MERC's Compliance Filing – Revised Schedules on www.edockets.state.mn.us. Said document was also served via U.S. mail and electronic service as designated on the attached service list.

/s/ Kristin M. Stastny _____
Kristin M. Stastny

Subscribed and sworn to before me
this 26th Day of August, 2014.

/s/ Alice Jaworski _____
Notary Public, State of Minnesota

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_13-617_Official cc service list
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
Seth	DeMerritt	ssdemerritt@integrysgroup.com	Integrys Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_13-617_Official cc service list
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	Yes	OFF_SL_13-617_Official cc service list
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
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	OFF_SL_13-617_Official cc service list
Harry W	John	HWJohn@integrysgroup.com	MERC, Integrys	700 North Adams PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	OFF_SL_13-617_Official cc service list
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW Rosemount, MN 55068	Electronic Service	No	OFF_SL_13-617_Official cc service list
David	Kyto	djkyto@integrysgroup.com	Integrys Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_13-617_Official cc service list

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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	OFF_SL_13-617_Official cc service list
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
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	No	OFF_SL_13-617_Official cc service list
Chad T	Marriott	ctmarriott@stoel.com	Stoel Rives LLP	900 SW 5th Ave Ste 2600 Portland, OR 97204	Electronic Service	No	OFF_SL_13-617_Official cc service list
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_Official cc service list
Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	OFF_SL_13-617_Official cc service list
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_13-617_Official cc service list
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_Official cc service list
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW Rochester, MN 55901	Electronic Service	No	OFF_SL_13-617_Official cc service list

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Electronic Service	No	OFF_SL_13-617_Official cc service list