

February 19, 2021

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E015/M-19-440

Dear Mr. Seuffert:

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

The Commission's Notice for Comments on Minnesota Power's Transmission Cost Recovery Rider Compliance Filing and the Federal Energy Regulatory Commission's (FERC's) December 4, 2020 Audit Report and Order, in FERC Docket No. FA20-2-000.

The Department recommends that the Minnesota Public Utilities Commission (Commission) **accept Minnesota Power's December 10, 2020 compliance filing, pending Minnesota Power's provision of the additional information requested in the instant comments.** The Department is available to answer any questions that the Commission may have in this matter.

Sincerely,

/s/ GEMMA MILTICH
Financial Analyst, CPA

GM/ja
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. E015/M-19-440

I. INTRODUCTION

On December 21, 2020, the Minnesota Public Utilities Commission (Commission) issued a Notice of Comment Period (Notice) in Docket No. E015/M-19-440, regarding Minnesota Power's (the Company's) 2019 Transmission Cost Recovery Rider petition (Petition). The Notice solicited comments on the following questions and topics:

- Should the Commission accept Minnesota Power's (MP's) December 10, 2020 compliance filing, in this docket?
- Does Minnesota Power's December 10, 2020 compliance filing fully resolve ordering points 3, 4, and 6 of the Commission's December 3, 2020 *Order Approving Transmission Cost Recovery, Clarifying Prior Order, and Requiring Filings*? If not, what are the deficiencies in MP's compliance filing?
- Was the Federal Energy Regulatory Commission (FERC) audit report contained in the compliance filing submitted in a timely manner?
- Did any of the FERC audit findings have an impact on either the test year in Minnesota Power's 2016 rate case¹ or any of the calculations in the 2019 Transmission Cost Recovery (TCR) Rider? If so, what were those impacts and how do they affect rates? Should the Commission take any action with respect to the FERC audit report?
- Are there other issues or concerns related to this matter?

II. DEPARTMENT ANALYSIS

On December 3, 2020, the Commission issued its *Order Approving Transmission Cost Recovery, Clarifying Prior Order, and Requiring Filings* (the December 3, 2020 *Order*) on Minnesota Power's 2019 TCR Rider in Docket No. E015/M-19-440 (the instant docket). On December 10, 2020, the Company submitted a compliance filing pursuant to the Commission's December 3, 2020 *Order*. The Minnesota Department of Commerce, Division of Energy Resources (Department) has reviewed Minnesota Power's December 10, 2020 compliance filing, and, based on our review, we provide the following discussion to address each of the questions/comment topics raised by the Commission in its Notice.

¹ In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota, Docket No. E-015/GR-16-664.

(1) Does Minnesota Power’s December 10, 2020 compliance filing fully resolve ordering points 3, 4, and 6 of the Commission’s December 3, 2020 Order Approving Transmission Cost Recovery, Clarifying Prior Order, and Requiring Filings? If not, what are the deficiencies in MP’s compliance filing?

Pursuant to point 3 of the Commission’s December 3, 2020 Order in the instant docket, Attachment A to Minnesota Power’s December 10, 2020 compliance filing includes the Company’s proposed 2019 TCR Rider billing factors, updated for the net credits Minnesota Power received from the Midcontinent Independent System Operator (MISO) for other utilities’ use of the Dog Lake and Great Northern Transmission Line (GNTL) facilities in 2019. The Company’s compliance filing shows that the total Minnesota jurisdictional amount of these 2019 credits equals approximately \$650,197² and results in the following billing factors, which, as shown in Table 1, are slightly lower than those initially proposed by the Company:

Table 1: Minnesota Power’s Initially and Currently Proposed 2019 TCR Rider Billing Factors

<i>Rate Class</i>	<i>Initially Proposed Billing Factors (A)³</i>	<i>Currently Proposed Billing Factors Adjusted for Dog Lake and GNTL Revenue Credits (B)⁴</i>	<i>Difference (B - A)</i>
Large Power, kW-month	\$1.54	\$1.51	(\$0.03)
Large Power, kWh	\$0.00170	\$0.00167	(\$0.00003)
All Other Classes, kWh	\$0.00326	\$0.00318	(\$0.00008)

Page 2 of Revised Exhibit B-2 in Attachment A of Minnesota Power’s December 10, 2020 compliance filing shows that the credits associated with the GNTL and Dog Lake facilities fall entirely within December of 2019. The Department requests that Minnesota Power submit in a supplemental filing in the instant docket that includes:

- A clarification as to whether the GNTL and Dog Lake credits shown in Minnesota Power’s Revised Exhibit B-2 represent the total credit amount for the whole year of 2019 or solely for the month of December.
- Supporting calculations that demonstrate how the Company arrived at the GNTL and Dog Lake credit amounts shown in Minnesota Power’s Revised Exhibit B-2.

In compliance with point 4 of the Commission’s December 3, 2020 Order, Minnesota Power, on December 10, 2020, submitted a copy of the FERC’s December 4, 2020 audit report regarding the Company’s transmission formula rates (FERC Audit Report).

² Page 3 of Revised Exhibit B-1 in Attachment A of Minnesota Power’s December 10, 2020 compliance filing in Docket No. E015/M-19-440. (\$12,869 Dog Lake credit + \$637,328 GNTL credit) = \$650,197.

³ Page 1 of Exhibit B-1 of Minnesota Power’s initial filing in Docket No. E015/M-19-440.

⁴ Page 1 of Revised Exhibit B-1 in Attachment A of Minnesota Power’s December 10, 2020 compliance filing in Docket No. E015/M-19-440.

Minnesota Power addressed Order Point 6 of the Commission's December 3, 2020 *Order* by providing its updated TCR Rider tariff sheets in Attachment B of the Company's December 10, 2020 compliance filing. The Department verified that the TCR Rider tariff sheets reflected the billing factors adjusted to incorporate the Dog Lake and GNTL revenue credits.

The Department concludes that Minnesota Power's December 10, 2020 compliance filing fully resolves Order Point 4 of the Commission's December 3, 2020 *Order*. The Department will provide a final conclusion on whether the Company's compliance filing resolves Order Points 3 and 6 of the December 3, 2020 *Order* once we have reviewed the additional information on the GNTL and Dog Lake credits requested in the instant comments.

(2) Was the FERC audit report contained in the compliance filing submitted in a timely manner?

The Department concludes that, yes, because Minnesota Power submitted the FERC Audit Report on December 10, 2020, just six days after FERC issued the report (December 4, 2020), the Company submitted this component of its compliance filing in a reasonably timely manner.

(3) Should the Commission accept Minnesota Power's (MP's) December 10, 2020 compliance filing, in this docket?

The Department expects to recommend that the Commission accept Minnesota Power's December 10, 2020 compliance filing, and we will provide our final recommendation after reviewing the information requested from the Company in the instant comments.

(4) Did any of the FERC audit findings have an impact on either the test year in Minnesota Power's 2016 rate case or any of the calculations in the 2019 Transmission Cost Recovery Rider? If so, what were those impacts and how do they affect rates? Should the Commission take any action with respect to the FERC audit report?

The FERC Audit Report included seven findings. The following discussion addresses each of these findings and whether they may have had an impact on the Company's 2017 test year in the 2016 rate case or the 2019 TCR Rider calculations. Before coming to a final conclusion on the effects of FERC's findings, the Department requests that Minnesota Power provide certain additional information.

FERC Finding 1: "ALLETE's method for computing Pre-funded AFUDC⁵ for its transmission incentive projects was contrary to the [FERC's] orders. As a result, ALLETE overstated the transmission plant balances used to compute its annual transmission revenue requirements, which led to overbillings to wholesale transmission customers."⁶

⁵ Allowance for Funds Used During Construction.

⁶ FERC Audit Report, page 19.

The prefunded AFUDC referenced by Finding 1 of the FERC Audit Report is associated with Minnesota Power's FERC-approved participation in the Great Northern Project and CapX2020 Projects. According to FERC audit staff, the Company recorded less prefunded AFUDC in Account 254 – *Other Regulatory Liability* than it should have in order to comply with the corresponding FERC orders.⁷ It is the Department's understanding the Company did not request cost recovery of the Great Northern Project in its 2016 rate case, and, instead, the cost recovery for this project flows through Minnesota Power's TCR Rider. Without significant review, the Department cannot determine the impact of the CapX2020 projects on the Minnesota jurisdictional cost recovery for either the TCR Rider or 2016 rate case.

We conclude that the issues FERC identified in its Finding 1 might have impacted the TCR Rider calculations, with respect to the Great Northern Project and CapX2020 Projects, and might have impacted the 2016 rate case, if the 2017 test year included cost recovery for a portion of CapX2020 Projects. In order to arrive at a final conclusion on the effects of FERC Finding 1, the Department requests that Minnesota Power submit a supplemental filing in the instant docket that includes:

- An explanation and supporting information/calculations (including specific references to the TCR Rider and 2016 rate case) addressing whether and to what extent (in dollar terms) the FERC's Finding 1 impacted the Company's calculations of the TCR Rider and the Company's 2017 test year in its 2016 rate case.

FERC Finding 2: "ALLETE improperly recorded environmental mitigation project costs of \$4.2 million in Account 930.2, Miscellaneous General Expenses. As a result, ALLETE overstated its annual transmission revenue requirement and overbilled wholesale transmission customers."⁸

Pursuant to a consent decree (entered into on July 16, 2014) with the Environmental Protection Agency and the Minnesota Pollution Control Agency, ALLETE undertook certain environmental mitigation projects that it donated to other parties upon completion. Rather than recording the environmental mitigation expenditures in the appropriate FERC Account 426.1 - *Donations*, which is a "below-the-line" account not included in rate recovery, ALLETE recorded portions of these costs in Account 930.2 - *Miscellaneous General Expenses*, an "above-the-line" account that is included in rate recovery.⁹

The Department concludes that while the issue raised in Finding 2 of the FERC Audit Report would not have impacted Minnesota Power's TCR Rider, it is possible, depending on the timing of the expenditures in question, that the Company's 2016 rate case may have been affected. If the Account 930.2 - *Miscellaneous General Expenses* amount in Minnesota Power's 2017 test year inappropriately included a portion of the environmental mitigation costs, then it follows that the Company is billing its retail customers for these donation costs for which recovery would normally be disallowed. In order to

⁷ FERC Audit Report, pages 20 – 21.

⁸ FERC Audit Report, page 23.

⁹ FERC Audit Report, pages 23 – 24.

arrive at a final conclusion on the effects of FERC Finding 2, the Department requests that Minnesota Power submit a supplemental filing in the instant docket that includes:

- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the FERC's Finding 2 impacted the Company's 2017 test year in its 2016 rate case. Please provide the amount of Account 930.2 - *Miscellaneous General Expenses* approved in the 2016 rate case, including a breakout of these expenses and identifying any amount of donation costs that were incorrectly included.

FERC Finding 3: "ALLETE improperly recorded distribution assets in transmission plant accounts and transmission assets in distribution plant accounts. As a result of the transmission and distribution asset misclassification, ALLETE overstated its annual transmission revenue requirement which led to overbillings to wholesale transmission customers."¹⁰

According to the FERC Audit Report, ALLETE transferred approximately \$497,264 of distribution assets out of transmission accounts into distribution accounts, and approximately \$278,330 of transmission assets out of distribution accounts into transmission accounts between 2016 and 2019. While ALLETE made the appropriate accounting corrections and adjustments, it did not adjust its billing rates for the effect of these errors.¹¹ The Department's understanding is that the issues raised in Finding 3 would likely impact the Company's wholesale customers more than its retail (Minnesota jurisdictional) customers. Wholesale customers pay for transmission, but not distribution, costs, while retail customers pay for both transmission and distribution costs.

Based on the amounts associated with FERC Finding 3, the Department concludes that misclassification of and transfers between the Company's distribution and transmission asset accounts likely offset one another enough to make the potential impact of these errors de minimis in amount for the TCR Rider or the 2016 rate case.

FERC Finding 4: "ALLETE improperly recorded proceeds from long-term debt instruments in Account 186, Miscellaneous Deferred Debits. In addition, ALLETE improperly recorded interest expense associated with the debt instruments in Account 920, Administrative and General Salaries. As a result, ALLETE overstated its annual transmission revenue requirement and overbilled wholesale transmission customers."¹²

The long-term debt proceeds and interest payments referenced in FERC's Finding 4 correspond to life insurance policies associated with ALLETE's Executive Investment Plan. FERC accounting regulations require that the relevant loan proceeds be recorded in Account 224 - *Other Long-Term Debt*, not

¹⁰ FERC Audit Report, page 25.

¹¹ FERC Audit Report, pages 25 – 26.

¹² FERC Audit Report, page 27.

Account 186 - *Miscellaneous Deferred Debits*. FERC accounting regulations also require that interest expense be recorded in Account 427 - *Interest on Long-Term Debt*, rather than Account 920 - *Administrative and General Salaries*; therefore, ALLETE's accounting for these items was contrary to the applicable regulations.¹³

The Department concludes the issues raised in Finding 4 of the FERC Audit Report would not have impacted Minnesota Power's TCR Rider. It is possible, however, depending on how the misclassification of debt proceeds and interest payments impacted the cost recovery requested in the 2017 test year, that the Company's 2016 rate case may have been affected. In order to arrive at a final conclusion on the effects of FERC Finding 4, the Department requests that Minnesota Power submit a supplemental filing in the instant docket that includes:

- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the FERC's Finding 4 impacted the Company's 2017 test year in its 2016 rate case. Please provide specific references to the 2016 rate case that show where the long-term debt instruments associated with ALLETE's Executive Investment Plan were included and why these amounts, if included, were appropriate for rate recovery purposes.

FERC Finding 5: "ALLETE improperly recorded various Administrative & General (A&G) expenses in a manner contrary to the FERC's accounting regulations. As a result of the improper accounting for certain A&G expenses, ALLETE overstated its annual transmission revenue requirement and overbilled wholesale transmission customers."¹⁴

According to the FERC Audit Report, ALLETE:

- Recorded 2016 and 2017 lobbying costs of approximately \$26,000 in Account 921 - *Office Supplies and Expenses*, rather than in the correct account, Account 426.4 - *Expenditures for Certain Civic, Political, and Related Activities*.
- Recorded \$19 million of fuel adjustment clause amounts associated with its production activities in Account 930.2 - *Miscellaneous General Expenses*, rather than recording these amounts in the appropriate production-related O&M account.
- Recorded injury and damage claim expenses in Account 921 - *Office Supplies and Expenses*, injury and damage insurance premiums in Account 924 - *Property Insurance*, and office supplies/expenses in Account 923 - *Outside Services Employed*. The injury and damage claim expenses and the associated insurance premiums should have been recorded in Account 925 - *Injuries and Damages*, and the office supplies expenses should have been recorded in Account 921 - *Office Supplies and Expenses*.¹⁵

¹³ FERC Audit Report, pages 27 – 28.

¹⁴ FERC Audit Report, page 30.

¹⁵ FERC Audit Report, pages 31 - 32.

The Department concludes that the issues raised in FERC Finding 5 would not have impacted Minnesota Power's TCR Rider. It is possible, however, that the recovery requested in the Company's 2016 rate case may have been affected, albeit in a relatively de minimis amount, by the misclassified \$26,000 in lobbying expenses. Lobbying expenses incurred by Minnesota's regulated public utilities are typically not eligible for cost recovery. Since the other expense misclassifications described in FERC Finding 5 appear to not have resulted in the overbilling of customers, the Department concludes that the issues raised in Finding 5, other than the lobbying expenses, would likely not have impacted the overall amount of cost recovery approved in Minnesota Power's 2016 rate case. In order to arrive at a final conclusion on the effects of the misclassified lobbying expenses referenced in FERC Finding 5, the Department requests that Minnesota Power submit a supplemental filing in the instant docket that includes:

- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the lobbying expense misclassification described FERC's Finding 5 impacted the Company's 2017 test year in its 2016 rate case. Please provide specific references to the 2016 rate case that show where lobbying expenses were included for rate recovery.

FERC Finding 6: "ALLETE applied state-approved depreciation rates to assets included in its wholesale transmission formula rate determination but had not previously filed these depreciation rates with the [FERC] and obtained [FERC] approval. In addition, ALLETE improperly recorded depreciation expenses associated with plant held for future use in Account 403, Depreciation Expense, instead of Account 421, Miscellaneous Nonoperating Income. As a result of ALLETE's improper accounting for depreciation expenses associated with plant held for future use, ALLETE overstated its annual transmission revenue requirement which led to overbillings to wholesale transmission customers."¹⁶

The Department concludes that the Company's application of state-approved depreciation rates would not have any adverse impact on Minnesota Power's TCR Rider or 2016 rate case. However, the depreciation expense associated with plant held for future use that should have been recorded in Account 421 - *Miscellaneous Nonoperating Income* could have impacted Company's 2016 rate case. Therefore, we request that Minnesota Power submit a supplemental filing in the instant docket that includes:

- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the improperly recorded depreciation expense associated with plant held for future use, as described in FERC Finding 6, impacted the Company's 2017 test year in its 2016 rate case. Please included specific references to the 2016 rate case and an explanation as to why ratepayers should pay for depreciation expense related to plant held for future use.

¹⁶ FERC Audit Report, page 34.

Finding 7: “ALLETE did not properly follow the FERC Form No. 1 instructions and, therefore, did not report all required information in its FERC Form No. 1 filings.”¹⁷

The FERC Audit Report lists a variety of errors that the audit staff found on the Company’s 2018 FERC Form No. 1. Based on the issues described in FERC Finding 7,¹⁸ the Department concludes that neither the TCR Rider nor the 2016 rate case would have been impacted by these reporting errors.

The Department will make recommendations regarding what action the Commission should take after we review Minnesota Power’s response to the information requests in the instant comments.

(5) Are there other issues or concerns related to this matter?

The findings in the FERC Audit Report reinforce the need for the Department to perform a targeted review of Minnesota Power’s general/administrative expense accounts and below-the-line expense items in the Company’s next rate case. While the Department has already contemplated the need for such a review in Minnesota Power’s upcoming rate case, the FERC Audit Report provides information that will help the Department in selecting areas on which to focus our analyses. Based on the content of the FERC Audit Report, the Department would plan to include among its priorities for the Company’s future rate case a close evaluation of below-the-line items, such as lobbying expenses, as well as specific accounts, including Accounts 930.2 - *Miscellaneous General Expenses*, 920 - *Administrative and General Salaries*, 921 - *Office Supplies and Expenses*, 924 - *Property Insurance*, and 923 - *Outside Services Employed*. In the Company’s next rate case, we recommend that the Commission require Minnesota Power to provide testimony addressing how the Company ensured that the overall classification of expenses is appropriate and consistent with FERC requirements, which Minnesota has adopted.

III. CONCLUSION AND RECOMMENDATIONS

The Department expects to recommend that the Commission accept Minnesota Power’s December 10, 2020 compliance filing, and we will provide our final recommendation after reviewing the information requested from the Company in the instant comments. At this time, we recommend that the Commission require Minnesota Power to provide testimony in its next rate case addressing how the Company has ensured that the overall classification of expenses is appropriate and consistent with FERC requirements, which Minnesota has adopted.

The Department requests that Minnesota Power submit a supplemental filing in the instant docket that includes:

¹⁷ FERC Audit Report, page 38.

¹⁸ FERC Audit Report, pages 38 – 39.

- A clarification as to whether the GNTL and Dog Lake credits shown in Minnesota Power's Revised Exhibit B-2 represent the total credit amount for the whole year of 2019 or solely for the month of December.
- Supporting calculations that demonstrate how the Company arrived at the GNTL and Dog Lake credit amounts shown in Minnesota Power's Revised Exhibit B-2.
- An explanation and supporting information/calculations (including specific references to the TCR Rider and 2016 rate case) addressing whether and to what extent (in dollar terms) the FERC's Finding 1 impacted the Company's calculations of the TCR Rider and the Company's 2017 test year in its 2016 rate case.
- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the FERC's Finding 2 impacted the Company's 2017 test year in its 2016 rate case. Please provide the amount of Account 930.2 - *Miscellaneous General Expenses* approved in the 2016 rate case, including a breakout of these expenses and identifying any amount of donation costs that were incorrectly included.
- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the FERC's Finding 4 impacted the Company's 2017 test year in its 2016 rate case. Please provide specific references to the 2016 rate case that show where the long-term debt instruments associated with ALLETE's Executive Investment Plan were included and why these amounts, if included, were appropriate for rate recovery purposes.
- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the lobbying expense misclassification described FERC's Finding 5 impacted the Company's 2017 test year in its 2016 rate case. Please provide specific references to the 2016 rate case that show where lobbying expenses were included for rate recovery.
- An explanation and supporting information/calculations addressing whether and to what extent (in dollar terms) the improperly recorded depreciation expense associated with plant held for future use, as described in FERC Finding 6, impacted the Company's 2017 test year in its 2016 rate case. Please include specific references to the 2016 rate case and an explanation as to why ratepayers should pay for depreciation expense related to plant held for future use.

CERTIFICATE OF SERVICE

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

**Minnesota Department of Commerce
Comments**

Docket No. E015/M-19-440

Dated this 19th day of February 2021

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Elizabeth	Brama	ebrama@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-440_Official
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_19-440_Official
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-440_Official
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Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_19-440_Official

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Susan	Ludwig	sludwig@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_19-440_Official
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-440_Official
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Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-440_Official
Jennifer	Peterson	jppeterson@mnpower.com	Minnesota Power	30 West Superior Street Duluth, MN 55802	Electronic Service	No	OFF_SL_19-440_Official
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_19-440_Official
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duluth, MN 55802	Electronic Service	No	OFF_SL_19-440_Official
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-440_Official
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-440_Official