

October 11, 2013

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**  
Docket No. E015/D-13-275

Dear Dr. Haar:

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

Minnesota Power's 2013 Remaining Life Depreciation Petition.

The petition was filed on April 12, 2013 by:

Debra A. Davey  
Supervisor, Accounting  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802

The Department recommends **approval, with modifications**. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ CRAIG ADDONIZIO  
Financial Analyst

CA/ja  
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE  
DIVISION OF ENERGY RESOURCES

DOCKET No. E015/D-13-275

**I. SUMMARY OF MINNESOTA POWER'S PROPOSAL**

On April 12, 2013, Minnesota Power (MP or the Company) submitted its 2013 Remaining Life Depreciation Petition (2013 Depreciation Petition). The Company has reviewed its remaining lives and salvage value estimates for thermal, hydroelectric and wind production facilities and proposes to adjust the remaining lives of all facilities for one year's passage of time and proposes new salvage rates calculated using the method recommended by the Department in the Company's most recent remaining life depreciation docket, Docket No. E015/D-12-378 (2012 Depreciation Docket).

In Schedule A of its 2013 Depreciation Petition, MP estimates that the effect of its proposed depreciation rates is an increase in annual depreciation expense of \$0.9 million, or approximately 1.5 percent, relative to what depreciation expense would be if the Company were to retain its current depreciation rates.

**II. DEPARTMENT ANALYSIS**

The Department examined MP's 2013 Depreciation Petition for compliance with filing requirements and previous Orders from the Minnesota Public Utilities Commission (Commission), consistency with the Company's Integrated Resource Plan and reasonableness of the proposed depreciation parameters and the resulting accruals.

A. *DEPRECIATION RULES*

Minnesota Statutes Section 216B.11 and Minnesota Rules, parts 7825.0500-7825.0900 require public utilities to seek Commission certification of their depreciation rates and methods. Utilities must use straight-line depreciation unless the utility can justify a different method. Additionally, utilities must review their depreciation parameters and rates annually to determine if they are generally appropriate, and must file depreciation studies at least once every five years. Once certified by order, depreciation parameters remain in effect until the next certification. As required, MP employs a straight-line depreciation method, and files annual depreciation studies for its generation assets. Additionally, the Company's 2013 Depreciation Petition indicates that MP used the parameters most recently approved the Commission to calculate depreciation expense.

B. *PRIOR COMMISSION ORDERS*

i. *Comparison of Depreciation Remaining Lives and Resource Planning Remaining Lives*

In its July 31, 2013 Order in the 2012 Depreciation Docket, the Commission required MP to include in its 2013 Depreciation Study "a comparison of the remaining lives used in its depreciation filing and in the utility's then-current resource plan, and an explanation of any differences." On pages eight through twelve of the 2013 Depreciation Petition, the Company provides this information. At the time MP filed its 2013 Depreciation Petition, the Company's then-current resource plan was the plan approved by the Commission in Docket No. E015/RP-09-1088 (the 2010 Resource Plan). The Department concludes that the remaining lives assumed in the 2013 Depreciation Petition are generally consistent with the remaining lives assumed in the 2010 Resource Plan and that the Company has adequately explained any differences.

The Department notes that on March 1, 2013, MP filed a new resource plan (the 2013 Resource Plan) in Docket No. E015/RP-13-53, and that the Commission approved the plan by motion on September 25, 2013. However, MP states in its 2013 Depreciation Petition that because the Commission had not yet acted on the 2013 Resource Plan at the time the 2013 Depreciation Petition was filed, the 2013 Depreciation Petition reflects the assumptions made in the 2010 Resource Plan. As discussed further below, the Department concludes that MP's use of the lives from the 2010 Resource Plan is reasonable. The Department also notes that it is likely that the Commission's Order on the 2013 Resource Plan will have material impacts on the Company's depreciation accounting. The Department will review those impacts in MP's next remaining life depreciation docket, and the Department will review any related cost-recovery issues in future dockets as well.

The Department recommends that the Commission require MP to continue to provide in future remaining life depreciation studies a comparison of the remaining lives used in its depreciation filing and in the utility's then-current resource plan, and an explanation of any differences.

*ii. Depreciation Expense Calculated Without Decommissioning Uncertainties*

In the 2012 Depreciation Docket, the Department questioned whether MP's use of decommissioning probabilities is consistent with the requirement of straight-line depreciation. In short, decommissioning probabilities are used to adjust the amount of decommissioning expense included in overall depreciation expense to reflect the uncertainty surrounding the retirement dates of the depreciating assets.<sup>1</sup> As a unit ages and its retirement date becomes more certain, its decommissioning probability will be adjusted upwards, and its decommissioning expense will increase as a result. Depending on its timing and size, a change in a decommissioning probability could cause a significant increase in depreciation expense towards the end of an asset's life. The Commission has initiated a generic docket (Docket No. E,G-999/CI-13-626) to investigate decommissioning policies related to depreciation expense, including the use of decommissioning probabilities.

In order to understand the possible effects of decommissioning probabilities on depreciation expense, the Commission's Order in the 2012 Depreciation Docket required MP to include in its 2013 Depreciation Study "an analysis comparing its depreciation expense calculated using its current method to its depreciation expense calculated without decommissioning uncertainties." On July 30, 2013, the Company made a supplemental filing in which it provided an estimate of what annual depreciation expense would be if all of its decommissioning probabilities were set to 100 percent (i.e. calculated without decommissioning uncertainties). MP's analysis indicated that its 2013 depreciation expense would increase by 2.1 percent, or \$1.3 million dollars, if all decommissioning probabilities were set to 100 percent. The Department concludes that MP has complied with the Commission's Order and notes that this calculation was intended for informational purposes only and does not have any impact on MP's proposed depreciation parameters.

The Department recommends that the Commission require MP to include in its next remaining life depreciation study an analysis comparing its depreciation expense calculated using its current decommissioning probabilities and its depreciation expense calculated without decommissioning uncertainties.

*iii. Changes to Decommissioning Expense Calculations*

Ordering Point 2 of the Commission's Order in the 2012 Depreciation Docket contains several requirements regarding the manner in which the Company calculates its decommissioning costs. Order Point 2(A) requires the Company to prospectively correct the way it calculates decommissioning expense in the manner described by the Department in the 2012 Depreciation Docket. As noted above, MP has proposed new salvage rates which satisfy this requirement. The Department discusses an additional, unrelated concern with MP's proposed salvage rates below.

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<sup>1</sup> See the Department's July 27, 2012 Comments in the 2012 Depreciation Docket for a more detailed explanation.

Ordering Points 2(B) and 2(C) require the Company to adjust its accumulated depreciation reserves to the level they would be currently had the Company begun using the Department's recommended salvage rate calculation in 2008, and to record this adjustment in equal monthly installments of supplemental depreciation expense over a 36-month period beginning within 60 days of the Commission's Order. Ordering Point 2(D) requires MP to file an amendment to its 2013 Depreciation Petition to include this supplemental depreciation.

MP made the required filing on September 4, 2013 in the instant Docket. In that filing, MP first estimated what its annual depreciation expense would have been over the period 2008-2012 had the Company used the new decommissioning method in each of those years. MP then calculated the difference between these new estimates of depreciation expense and actual depreciation expense. The cumulative five-year difference is approximately \$4.5 million. MP indicated that it will make this \$4.5 million adjustment to its reserves by booking \$124,200 of supplemental depreciation expense each month for 36 months. Because the Commission's Order was issued on July 31, 2013, MP was required to begin recording this supplemental depreciation expense by September 29, 2013.

After review, the Department considers the Company's calculations to be reasonable. The Department recommends that the Commission require MP to include in its next remaining life depreciation petition a summary of supplemental depreciation expense recorded during 2013 pursuant to the Commission's Order in the 2012 Depreciation Docket, as well as a summary of supplemental depreciation expense to be recorded in the future.

### *C. REASONABLENESS OF PROPOSED DEPRECIATION PARAMETERS*

#### *i. Remaining Lives*

As noted above, MP has proposed to adjust the remaining lives of all facilities to reflect one year's passage of time. The Department concludes that MP's proposed remaining lives are reasonable.

#### *ii. Salvage Rates*

As noted above, MP has proposed new salvage rates which are calculated using the method recommended by the Department in the 2012 Depreciation Docket. The Department concludes that this new method is reasonable, but has an additional concern with the proposed salvage rates.

The Commission's June 29, 2010 Order in Docket No. E015/D-10-223 (the Company's 2010 Depreciation Docket) required MP to conduct an external study for decommissioning to be submitted within 90 days of the Company's next resource plan filing. MP conducted the required decommissioning study in August 2011 (the 2011 Decommissioning Study) and

submitted it to the Commission on March 29, 2013 in its 2013 Resource Plan Docket.<sup>2</sup> As noted above, however, the recommendations included in 2013 Resource Plan (and the 2011 Decommissioning Study) are not reflected in the 2013 Depreciation Petition.<sup>3</sup> The Department concludes that MP's use of the life assumptions from the 2010 Resource plan is reasonable, but disagrees with the Company's decision to not use the decommissioning estimates from the 2011 Decommissioning Study.

While a generating asset's estimated remaining life is a function of many factors, a utility's resource planning process plays a large and important role in the determination of the remaining lives of its plants for both resource planning purposes and depreciation purposes. Therefore the Department agrees with MP's decision to use the life assumptions from its prior resource plan, rather than the life assumptions from the then-unapproved 2013 Resource Plan. The resource planning process does not, however, play the same role in the determination of decommissioning costs and salvage rates, and the Department disagrees with MP's decision to use its old estimates of decommissioning costs as the basis for its salvage rates in its 2013 Depreciation Petition.

The 2011 Decommissioning Study contains estimates of the costs to decommission the Boswell Energy Center, the Laskin Energy Center, the Taconite Harbor Energy Center, and the Hibbard Renewable Energy Center as those plants exist today. The assumed retirement dates of the plants do not affect the decommissioning estimates, and the estimates do not reflect costs MP expects to incur pursuant to future regulations which are not currently in effect. Thus, the decommissioning estimates derived in the 2011 Decommissioning Study are in no way dependent on the Commission's approval of MP's 2013 Resource Plan. The decommissioning estimates produced in the 2011 Decommissioning Study represent the most current and best estimates of MP's anticipated decommissioning costs, and therefore the Department concludes that they should be used as the basis for determining the Company's salvage rates. Table 1 summarizes MP's proposed salvage rates and the salvage rates calculated using the 2013 Decommissioning Study.

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<sup>2</sup> The Department notes that the 2013 Decommissioning Study is marked trade secret in its entirety in Docket No. E015/RP-13-53, and the Department does not include it as an attachment here. As noted below, MP provided certain aggregated estimates from the 2011 Decommissioning Study in its response to Department Information Request No. 1, which was not marked trade secret and is included with these Comments as Attachment 1.

<sup>3</sup> See page four of the 2013 Depreciation Petition.

**Table 1**  
**Summary of Salvage Rates**

	Salvage Rates Proposed in 2013 Depreciation Petition	Salvage Rates Calculated with Estimates from 2011 Decommissioning Study
Boswell Energy Center	[a]	[b]
Unit 1	-1.82%	-6.92%
Unit 2	-2.27%	-9.13%
Unit 3	-4.19%	-4.93%
Unit 4	-3.84%	-4.88%
Common	-1.77%	-2.89%
Laskin Energy Center	-10.87%	-33.95%
Taconite Harbor	-3.60%	-5.91%

Sources:

[a] 2013 Depreciation Petition, page 5

[b] Response to Department Information Request No. 1, included with these Comments as Attachment 1.

The Department estimates that the use of these newer salvage rates, instead of MP's proposed salvage rates, would result in an increase in annual depreciation expense of approximately \$2.6 million, or 4.2 percent.<sup>4</sup> The Department notes that the majority of the \$2.6 million increase is attributable to the decrease in the salvage rate of the Laskin Energy Center, from negative 10.87 percent to negative 33.95 percent. The Department recommends that the Commission require MP to use the salvage rates based on the 2011 Decommissioning Study in its depreciation calculations.

### III. RECOMMENDATIONS

The Department recommends that the Commission:

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<sup>4</sup> See Attachment 2.

1. Require MP to continue to provide in future remaining life depreciation studies a comparison of the remaining lives used in its depreciation filing and in the utility's then-current resource plan, and an explanation of any differences;
2. Require MP to include in its next remaining life depreciation study an analysis comparing its depreciation expense calculated using its current decommissioning probabilities and its depreciation expense calculated without decommissioning uncertainties;
3. Require MP to include in its next remaining life depreciation petition a summary of supplemental depreciation expense recorded during 2013 pursuant to the Commission's Order in the 2012 Depreciation Docket, as well as a summary of supplemental depreciation expense to be recorded in the future;
4. Approve MP's proposed remaining lives;
5. Approve the salvage rates calculated with the estimates of decommissioning costs derived in the 2011 Decommissioning Study, as shown in Table 1 above.

/ja



**State of Minnesota**  
**DEPARTMENT OF COMMERCE**

**Utility Information Request**

Docket Number: E015/D-13-275

Date of Request: May 3, 2013

Requested From: Debra A. Davey

Response Due: May 15, 2013

Analyst Requesting Information: Craig Addonizio

Type of Inquiry:    ... Financial                    ... Rate of Return            ... Rate Design  
                          ... Engineering                ... Forecasting                ... Conservation  
                          ... Cost of Service               ... CIP                            ... Other:

*If you feel your responses are trade secret or privileged, please indicate this on your response.*

Request No.	
1	<p>Reference: Salvage Rates</p> <p>a. Please provide an Excel spreadsheet, with links and formulas intact, containing the derivation of the salvage rates proposed in the 2013 Remaining Life Depreciation Petition.</p> <p>b. Please provide an Excel spreadsheet, with links and formulas intact, containing the derivation of the salvage rates that would result if the Company had used the estimates of decommissioning costs contained in Appendix H or the Company's 2013 Integrated Resource Plan (Docket No. E015/RP-13-53).</p> <p>c. The outcome in the Company's current resource planning Docket will play a large role in determining the remaining lives of the Company's generation units. Is it the Company's opinion that the outcome in that Docket will play an equally large role in determining the estimates of decommissioning costs of the Company's generating units? If yes, please explain why. If no, please explain the Company's rationale for not using the estimates of decommissioning costs in Appendix H of the IRP in determining the salvage rates for the 2013 Remaining Life Petition.</p>

Response by: Debra Davey

List sources of information:

Title: Supervisor, Accounting

Department: Accounting – Property & Construction

Telephone: 218-355-3714

**Response:**

1.a. Please see the attached file Question 1 Attachment 1 DecommissionCosts-2013-EST.xlsx for the requested information.

1.b. Please see the attached file Question 1 Attachment 2 DecommissionCosts-2013-EST from IRP.xlsx for the requested information. See below for why these costs were not used in the 2013 Remaining Life Petition filing.

1.c. While all dockets are subject to final determinations by the Commission, it is the Company's opinion that the outcome in that Docket will play an equally large role in determining the estimates of decommissioning costs of the Company's generating units. The 2013 Remaining Life Depreciation Petition was filed based upon the latest approved Integrated Resource Plan (2010 IRP) as has been the historical regulatory precedent. Because of the historical precedent of filing based on the latest approved IRP, and the 2013 IRP still being reviewed by parties, we believe the Commission's decision on the 2013 IRP should be incorporated into the 2014 Remaining Life Depreciation Petition.

The estimates of decommissioning costs in Appendix H of the 2013 IRP were not used in determining the salvage rates for the 2013 Remaining Life Petition. As this 2011 Decommissioning Study included all *potential* EPA regulations as required to comply with the Baseload Diversification Study Order, Minnesota Power intentionally did not incorporate that study into the 2013 Remaining Life Petition filing. Upon Commission approval of the 2013 IRP, Minnesota Power will complete an updated decommissioning study utilizing the final approved Plan and a range of probable EPA regulations, and file that decommissioning study by April 15, 2014, as required by the Commission's order in Docket No. E015/D-09-407.

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Response by: Debbra Davey

List sources of information:

Title: Supervisor, Accounting

Department: Accounting – Property & Construction

Telephone: 218-355-3714

**MINNESOTA POWER  
 ANNUALIZED DECOMMISSIONING COSTS  
 2013**

**BOSWELL ENERGY CENTER**

	<u>Unit 1</u>	<u>Unit 2</u>	<u>Unit 3</u>	<u>Unit 4</u>	<u>Common</u>	<u>Total</u>
Decommissioning Costs	1,659,770	1,599,590	25,144,338	33,838,875	6,945,883	69,188,456
MP ownership %	100.0%	100.0%	100.0%	80.0%	89.54%	
MP Share	1,659,770	1,599,590	25,144,338	27,071,100	6,219,344	61,694,142
Decom. Probability	50.0%	50.0%	75.0%	50.0%	50.0%	
Amt. to be Recovered	829,885	799,795	18,858,254	13,535,550	3,109,672	37,133,155
Plant in Service 12/31/2012	45,632,633	35,288,124	449,977,387	352,488,077	175,565,958	1,058,952,179
Gross Salvage	1.82%	2.27%	4.19%	3.84%	1.77%	
Remaining Life-current year	12.0	12.0	22.0	23.0	17.0	
Additional Annual Depreciation	69,157	66,650	857,193	588,502	182,922	1,764,424
Monthly Amount	5,763	5,554	71,433	49,042	15,243	

**LASKIN ENERGY CENTER**

	<u>Unit 1</u>	<u>Unit 2</u>	<u>Total</u>
Decommissioning Cost	4,287,132	4,287,132	8,574,264
MP ownership %	100.0%	100.0%	100.0%
MP Share	4,287,132	4,287,132	8,574,264
Decom. Probability	100.0%	100.0%	
Amt. to be Recovered	4,287,132	4,287,132	8,574,264
Plant in Service 12/31/2012			78,897,626
Gross Salvage			10.87%
Remaining Life			12.0
Additional Annual Depreciation			714,522
Monthly Amount			59,544

**TACONITE HARBOR**

Decommissioning Cost	6,634,859
MP ownership %	100.0%
MP Share	6,634,859
Decom. Probability	80%
Amt. to be Recovered	5,307,887
Plant in Service 12/31/2012	147,580,116
Gross Salvage	3.60%
Remaining Life	14.0
Additional Annual Depreciation	379,135
Monthly Amount	31,595

**MINNESOTA POWER  
 ANNUALIZED DECOMMISSIONING COSTS  
 2013**

**USING ESTIMATES OF DECOMMISSIONING COSTS CONTAINED IN APPENDIX H OF THE COMPANY'S 2013  
 INTEGRATED RESOURCE PLAN - SEE RESPONSE TO 1.c. FOR WHY THESE WERE NOT USED IN THE 2013  
 REMAINING LIFE PETITION**

**BOSWELL ENERGY CENTER**

	<u>Unit 1</u>	<u>Unit 2</u>	<u>Unit 3</u>	<u>Unit 4</u>	<u>Common</u>	<u>Total</u>
Decommissioning Costs	6,314,600	6,443,000	29,575,200	42,993,100	11,315,000	96,640,900
MP ownership %	100.0%	100.0%	100.0%	80.0%	89.54%	
MP Share	6,314,600	6,443,000	29,575,200	34,394,480	10,131,451	86,858,731
Decom. Probability	50.0%	50.0%	75.0%	50.0%	50.0%	
Amt. to be Recovered	3,157,300	3,221,500	22,181,400	17,197,240	5,065,726	50,823,166
Plant in Service 12/31/2012	45,632,633	35,288,124	449,977,387	352,488,077	175,565,958	1,058,952,179
Gross Salvage	6.92%	9.13%	4.93%	4.88%	2.89%	
Remaining Life-current year	12.0	12.0	22.0	23.0	17.0	
Additional Annual Depreciation	263,108	268,458	1,008,245	747,706	297,984	2,585,502
Monthly Amount	21,926	22,372	84,020	62,309	24,832	

**LASKIN ENERGY CENTER**

	<u>Unit 1</u>	<u>Unit 2</u>	<u>Total</u>	
Decommissioning Cost	13,394,000	13,394,000	26,788,000	10,896,000
MP ownership %	100.0%	100.0%	100.0%	100.0%
MP Share	13,394,000	13,394,000	26,788,000	10,896,000
Decom. Probability	100.0%	100.0%		80%
Amt. to be Recovered	13,394,000	13,394,000	26,788,000	8,716,800
Plant in Service 12/31/2012			78,897,626	147,580,116
Gross Salvage			33.95%	5.91%
Remaining Life			12.0	14.0
Additional Annual Depreciation			2,232,333	622,629
Monthly Amount			186,028	51,886

**TACONITE HARBOR**



## **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/D-13-275**

Dated this 11<sup>th</sup> day of **October, 2013**

**/s/Sharon Ferguson**

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