

December 23, 2020

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/PA-20-839

Dear Mr. Seuffert:

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

In the Matter of Minnesota Power's Approval of a Purchase Agreement with Spalj Real Estate, LLC.

The Petition was filed on November 23, 2020 by:

Lori Hoyum, Regulatory Compliance Administrator
Minnesota Power
30 West Superior Street
Duluth, MN 55802
(218) 355-3601
lhoyum@mnpower.com

The Department recommends that the Minnesota Public Utilities Commission (Commission) **approve Minnesota Power's Petition**. 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/PA-20-839

I. INTRODUCTION

On November 23, 2020, Minnesota Power (the Company) filed a petition (Petition) requesting that, pursuant to Minnesota Statutes § 216B.50 and Minnesota Rules, Parts 7825.1600 – 1800, the Minnesota Public Utilities Commission (Commission) approve the Company’s proposed purchase agreement for the sale of its service center located in Crosby, Minnesota (the Crosby Service Center). Minnesota Power also requests that the Commission grant it a variance to Minnesota Rule 7825.1400 and portions of Minnesota Rule 7825.1800 to exempt the Company from providing the capital structure and security issuance information required by these rules.

II. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed Minnesota Power’s Petition to determine whether the Petition complies with applicable statutes and rules and evaluate the reasonableness of the Company’s proposed purchase agreement for the sale of its Crosby Service Center. The following is a discussion of the Department’s review.

A. SUMMARY OF CROSBY SERVICE CENTER SALE PROPOSAL

In its Petition, Minnesota Power explained that for many years the Company used the Crosby Service Center, which was constructed in the early 1980s, “...to support customers in the western section of the Company’s service territory, respond to trouble calls when necessary, and maintain assets and facilities.”¹ Minnesota Power reported that it closed the Crosby Service Center approximately one year ago, on December 31, 2019.² After considering different options for the use or disposal of the Crosby Service Center property,³ the Company concluded that selling the service center would be the best and most cost effective course of action.

¹ Petition, page 3.

² *Id.*

³ In Department Attachment 3, Minnesota Power explained that it “...considered alternatives to selling the Crosby service center, including continued ownership with either self-occupancy or a rental scenario ... The required maintenance investments associated with continued ownership are greater than the value the Company and our customers receive from ownership of the facility. The sale of the property, in turn, reduces facility-related costs for the Company and our customers.”

In 2019, prior to closing the Crosby Service Center, Minnesota Power contracted with Ramsland & Vigen, Inc. for an independent, professional market price analysis of the property.⁴ Ramsland & Vigen, Inc. estimated the market value of this Crosby real estate, a 15,410 square foot commercial building situated on approximately six acres of land, at \$385,000 as of August 28, 2019.⁵

On May 26, 2020, the Company listed the Crosby Service Center for sale on the open real estate market at \$399,900 (MLS #5572345). Two parties submitted purchase offers for the Crosby Service Center prior to Minnesota Power accepting the highest of the offers (\$400,000) from the buyer, Spalj Real Estate, LLC.⁶ On October 23, 2020, Minnesota Power executed a purchase agreement for the property with Spalj Real Estate, LLC, as shown in Petition Exhibit A. According to Minnesota Power's estimates, the proposed purchase agreement would result in a gain on sale of approximately \$84,264.⁷

B. PURCHASE AGREEMENT PROPOSAL COMPLIANCE WITH MINNESOTA STATUTES & RULES

Minnesota Power filed its Petition pursuant to Minnesota Rules, Parts 7825.1600 – 1800, and Minnesota Statutes § 216B.50, which govern different aspects of utility purchase agreements, like the one proposed in the instant filing. The following discussion addresses Minnesota Power's compliance with the legal requirements applicable the Company's purchase agreement proposal as well as the Company's request for a variance to Minnesota Rule 7825.1400 and portions of 7825.1800.

1. Compliance with and Variance to Minnesota Rules 7825.1800 and 7825.1400

Minnesota Rule 7825.1800 requires that utilities provide specific supporting information when proposing certain types of transactions, including property sales. Specifically, Minnesota Rule 7825.1800 states that utility petitions for approval of property acquisitions must include the following:

- A. Petitions for approval of a merger or of a consolidation shall be accompanied by the following: the petition signed by all parties; all information, for each public utility, as required in parts 7825.1400 and 7825.1500; the detailed reasons of the petitions and each party for entering into the proposed transaction, and all facts warranting the same; the full terms and conditions of the proposed merger or consolidation.
- B. Petitions for approval of a transfer of property shall be accompanied by the following: all information as required in part 7825.1400, items A to J; the agreed upon purchase price and the terms for payment and other considerations.

⁴ Petition, page 4.

⁵ Petition Exhibit B, page 1.

⁶ Department Attachment 1.

⁷ Petition Exhibit C, journal entry #5.

- C. A description of the property involved in the transaction including any franchises, permits, or operative rights, and the original cost of such property, individually or by class, the depreciation and amortization reserves applicable to such property, individually or by class. If the original cost is unknown, an estimate shall be made of such cost. A detailed description of the method and all supporting documents used in such estimate shall be submitted.
- D. Other pertinent facts or additional information that the commission may require.

Minnesota Rule 7825.1800, Subpart A, applies specifically to mergers and consolidations, and thus is not applicable to the Minnesota Power's proposed sale of its Crosby Service Center. With respect to Minnesota Rule 7825.1800, Subpart B, Minnesota Power did not provide all of the information required in Minnesota Rule 7825.1400, Subparts A-J. However, the Department concludes that the Company complied with the other requirements of Subpart B, as well as all of Subparts C and D, by providing the following in its Petition:

- Petition Exhibit A shows the proposed Crosby Service Center purchase agreement, including the terms of sale and the purchase price.
- Petition Exhibit B contains a detailed description of the Crosby Service Center property.
- Petition Exhibit C provides the journal entries that would result if the Commission approves the proposed purchase agreement; these journal entries include the original cost and depreciation reserve associated with the property.

In its Petition, Minnesota Power stated that the informational requirements of Minnesota Rules 7825.1400 and 7825.1800 are not relevant to this docket, and therefore requested a variance to those rules.⁸ The Commission has authority to grant rule variances under Minnesota Rule 7829.3200 when the following criteria are met:

- Enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule;
- Granting the variance would not adversely affect the public interest; and
- Granting the variance would not conflict with standards imposed by law.

As described above, the Department concludes that the Company's Petition reasonably satisfies all requirements set forth in those rules, except for the requirements in Minnesota Rule 7825.1400, items A-J. The Department agrees that requiring Minnesota Power to provide the information required by

⁸ Petition, pages 5 – 6.

Minnesota Rule 7825.1400 would constitute an excessive burden on the Company, because this information relates to specific types of transactions that are inapplicable to the property purchase agreement proposed in the current docket. Further, the Department sees no reason why granting a variance to these filing requirements would adversely affect the public interest, and we are not aware of any laws that would be violated as a result of granting the variance.

Thus, the Department recommends that the Commission grant Minnesota Power a variance to Minnesota Rule 7825.1400 and concludes that the Company has complied with all other applicable portions of Minnesota Rule 7825.1800.

2. Compliance with Minnesota Statutes § 216B.50

Minnesota Statutes § 216B.50, subdivision 1, states in part:

No public utility shall sell, acquire, lease, or rent any plant as an operating unit or system in this state for a total consideration in excess of \$100,000 ... without first being authorized so to do by the commission ... **If the commission finds that the proposed action is consistent with the public interest, it shall give its consent and approval by order in writing. In reaching its determination, the commission shall take into consideration the reasonable value of the property,** plant, or securities to be acquired or disposed of, or merged and consolidated [emphasis added].

In evaluating whether the Company's proposed purchase agreement is consistent with the public interest, the Department considered the reasonableness of the proposed purchase price as well as the financial and service impact that the proposed sale would have on customers. Based on our review, the Department concludes that Minnesota Power's proposed purchase agreement for the sale of its Crosby Service Center is consistent with the public interest for the following reasons:

- The Department found no significant issues with Ramsland & Vigen, Inc.'s independent appraisal of the Crosby Service Center, as shown in Petition Exhibit B. The proposed purchase price of \$400,000 is slightly higher than, but still close to, the \$385,000 market value estimated by Ramsland & Vigen, Inc. for the property. The alignment between the Crosby Service Center's proposed purchase price and independently appraised market value demonstrates that the proposed purchase agreement attributes reasonable value to the property in question.
- Minnesota Power listed the Crosby Service Center for sale on the open real estate market and received multiple purchase offers prior to accepting the highest offer from Spalj Real Estate, LLC.⁹ By making this property available on the open real estate market, the Company provided an opportunity for competitive bidding among prospective buyers. The reasonableness of the

⁹ Department Attachment 1.

\$400,000 proposed purchase price is supported by the fact that it was the highest purchase offer received through a competitive sale process.

- The Company proposes to credit its customers for the gain (estimated at \$84,264¹⁰) on the Crosby Service Center sale. Since Minnesota Power's customers have paid for the expenses and capital costs associated with this property throughout its many years in service, the Department agrees that it is reasonable and consistent with the public interest for the Company to return the gain on sale to customers.
- Minnesota Power proposes to credit its customers for the amount they will pay for the revenue requirements associated with the Crosby Service Center during the period following the sale of the property and up until the Company files its next rate case.¹¹ Since the Crosby Service Center is no longer used and useful in providing utility service to customers, but the property's revenue requirements will continue to be charged through base rates¹² until the Company's next rate case, the Department concludes that the Minnesota Power's proposal to credit customers for these charges is reasonable and consistent with the public interest.
- Minnesota Power explained that the quality of service it provides to customers will not be negatively impacted by the sale of the Crosby Service Center. According to the Company, other area service centers provide support for the planned work and respond to trouble calls applicable to the territory previously served by the Crosby Service Center. Minnesota Power further noted that changes in the technology used to provide customer service as well as certain changes to the types of services provided have eliminated the need for a physical business location in Crosby, MN.¹³

The Department recommends that the Commission approve Minnesota Power's proposed purchase agreement for the Crosby Service Center. The Department also recommends that the Commission approve the Company's proposal to credit to customers the gain on sale of the property and the amount customers will pay for the revenue requirements associated with the Crosby Service Center during the period following the sale of the property and up until the Company files its next rate case.

C. ACCOUNTING FOR THE PROPOSED CROSBY SERVICE CENTER SALE

In Petition Exhibit C, Minnesota Power provided the accounting journal entries that would result if the Commission approves the proposed purchase agreement for the Crosby Service Center. Based on our review, the Department concludes that the Company's accounting journal entries appear reasonable. The Department recognizes that, depending on the timing and other factors associated with the

¹⁰ Petition Exhibit C, journal entry #5.

¹¹ Department Attachment 2.

¹² The Commission most recently approved base rates for Minnesota Power in the Company's rate case in Docket No. E015/GR-16-664.

¹³ Department Attachment 4.

proposed sale, the actual amounts corresponding to the relevant journal entries could change between now and when the Company finalizes the sale. Therefore, the Department recommends that the Commission require Minnesota Power to submit within 60 days of finalizing the Crosby Service Center sale a compliance filing showing the actual accounting journal entries recorded as a result of this sale.

As previously discussed, the Company proposes to credit its customers for the estimated \$84,264¹⁴ gain on the Crosby Service Center sale as well as the amount customers will pay for the revenue requirements associated with this service center during the period following the sale and up until the Company files its next rate case. In its response to a Department information request, Minnesota Power explained that it would plan to record a regulatory liability for these credits, and, in its next rate case, the Company would return the amount of this regulatory liability to customers.¹⁵ The Department has no objection to Minnesota Power recording a regulatory liability for the customer credits associated with the Crosby Service Center, as this is a straightforward accounting mechanism through which to track and ultimately return credits to customers. Therefore, the Department recommends that the Commission require Minnesota Power to create a regulatory liability to account for the proposed Crosby Service Center credits and to return these credits to customers in the Company's next rate case.

III. CONCLUSION AND RECOMMENDATIONS

Based on our review, the Department concludes that Minnesota Power's Petition complies with the applicable statutes and rules and that the Company's proposed purchase agreement for the sale of its Crosby Service Center is reasonable. We recommend that the Commission take the following action:

- Grant Minnesota Power a one-time variance, applicable in the instant docket, to Minnesota Rule 7825.1400.
- Approve Minnesota Power's proposed purchase agreement for the Crosby Service Center.
- Approve Minnesota Power's proposal to credit to customers for the gain on sale of the Crosby Service Center.
- Approve Minnesota Power's proposal to credit to customers for the amount customers will pay for the revenue requirements associated with the Crosby Service Center during the period following the sale of the property and up until the Company files its next rate case.
- Require Minnesota Power to submit within 60 days of finalizing the Crosby Service Center sale a compliance filing showing the actual accounting journal entries recorded as a result of this sale.

¹⁴ Petition Exhibit C, journal entry #5.

¹⁵ Department Attachment 2.

- Require Minnesota Power to record as a regulatory liability and return as a credit to customers in the Company's next rate case (1) the gain on sale of the Crosby Service Center and (2) the amount customers will pay for the revenue requirements associated with the Crosby Service Center during the period following the sale of the property and up until the Company files its next rate case.

/ja



Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: E015/PA-20-839
Requested From: Minnesota Power
Type of Inquiry: Financial

Nonpublic Public
Date of Request: 12/8/20
Response Due: 12/18/20

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).

Assigned Analyst(s): Gemma Miltich
Email Address(es): gemma.miltich@state.mn.us
Phone Number(s): 651-539-1819

ADDITIONAL INSTRUCTIONS:

Each response must be submitted as a text searchable PDF, unless otherwise directed. Please include the docket number, request number, and respondent name and title on the answers. If your response contains Trade Secret data, please include a public copy.

Request Number: 1
Topic: Real estate listing for the Crosby service center.
Reference(s): No specific reference.

Request:

- a) Please confirm whether Minnesota Power’s Crosby service center was listed for sale at \$399,900 under MLS listing #5572345 with Edina Realty. If not, please provide the list price, MLS number, and realty company associated with the Crosby service center’s sale listing.
b) For how many days was the Crosby service center listed for sale on the open market prior to Minnesota Power receiving an offer (formal or informal) from Spalj Real Estate, LLC to purchase the service center?
c) While the Crosby service center was listed for sale on the open market, did Minnesota Power receive any other formal offers to purchase this service center that were more than the \$400,000 offered by Spalj Real Estate, LLC? If so, please provide the dollar amount of each of those larger offers and explain why those offers were ultimately rejected.

Response:

- a) The property is listed with the Close Converse Commercial Real Estate Company at \$399,900 under Multiple Listing Service (“MLS”) #5572345.
b) The property was actively listed on the MLS on May 26, 2020. Close Converse received the initial Letter of Intent (“LOI”) from the buyer on June 12, 2020 with an offering price of \$345,000. The buyer improved their offer on June 16, 2020 after another party submitted an offer. On June 18, 2020, a non-binding LOI

To be completed by responder

Response Date: December 15, 2020
Response by: Matt Hagelin, Supervisor - Real Estate Properties
Email Address: mhagelin@mnpower.com
Phone Number: (218) 355-3319



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85 7th Place East | Suite 280 | St. Paul, MN 55101
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Assigned Analyst(s): Gemma Miltich
Email Address(es): gemma.miltich@state.mn.us
Phone Number(s): 651-539-1819

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was agreed to by both parties. The Purchase Agreement ("PA") was executed on October 23, 2020. During the time period from June 18, 2020 until the PA was executed on October 23rd the property was actively marketed and no new offers were received.

- c) There were no offers above the listing price received. The other party referenced under "b" made a full price offer; however, they were asking for a seller contribution towards closing costs of 4% along with personal property/equipment located at the facility. Close Converse¹ also had multiple conversations with prospects that all felt the price was too high.

¹ <https://www.closeconverse.com>.

To be completed by responder

Response Date: December 15, 2020
Response by: Matt Hagelin, Supervisor - Real Estate Properties
Email Address: mhagelin@mnpower.com
Phone Number: (218) 355-3319



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Request Number: 2
Topic: Impact of Crosby service center sale on revenue requirement and rate base.
Reference(s): No specific reference.

Request:

- a) Please provide the annual revenue requirement (in dollars) associated with the Crosby service center and currently included in Minnesota Power's approved base rates. Please breakdown this annual revenue requirement by major category, including, but not necessarily limited to, property tax expense, Operating & Maintenance expense, depreciation expense, and return on rate base (please show the return calculation).
- b) Please provide the dollar amount included in rate base for the Crosby service center, as approved in Docket No. E015/GR-16-664.

Response: a & b

Please refer to DOC IR 02.01 Attach for the requested information. Upon sale of the Service Center, the Company will record a monthly regulatory liability in the amount shown to be returned rate payers in the Company's next rate case.

To be completed by responder

Response Date: December 15, 2020
Response by: Stewart Shimmin, Revenues Requirement Lead
Email Address: sshimmin@mnpower.com
Phone Number: (218) 355-3562

Request: DOC IR 02.1 Attach
 November 15, 2020

Estimated Revenue Requirements in Rate Case 2017 Test Year for Crosby Service Centers (Docket E015/GR-16-664)

Upon closing of the sale, the amount will be entered as a regulatory liability to be returned to Minnesota retail rate payers in next rate case.

Sale of Crosby Service Center (Docket No. E015/PA-20-839)

Average plant balance 12/31/16 and estimated 12/31/17	=	\$ 1,483,719	
Average accumulated depreciation balance 12/31/16 and estimated 12/31/17	+	\$ (892,347)	
Average net plant balance 12/31/16 and estimated 12/31/17	=	\$ 591,372	
Average accumulated deferred income tax balance 12/31/16 and estimated 12/31/17	+	\$ (101,982)	
Average amount include in Rate Base	=	\$ 489,390	
Authorized rate of return	x	7.0639%	
Grossup for revenue requirement	x	1.40340	
Return on Investment	=	48,516	
Depreciation expense	+	\$ 28,850	
O&M expense	+	\$ 42,000	
Property tax expense	+	\$ 23,500	
Total revenue requirements	=	\$ 142,866	
Minnesota jurisdictional allocator (general plant)	x	87.0129%	Monthly
Annual Minnesota jurisdictional revenue requirements	=	\$ 124,311.47	\$ 10,359.29



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Request Number: 5
Topic: Alternative uses for the Crosby service center.
Reference(s): Minnesota Power's initial petition, page 3.

Request:

- a) Minnesota Power stated that "A sale of the Crosby Service Center building would be the best option long-term..." Please explain what other options Minnesota considered for the Crosby service center and why the Company ultimately decided that selling the service center would be the best option.

Response:

Minnesota Power considered alternatives to selling the Crosby service center, including continued ownership with either self-occupancy or a rental scenario. The Company's operational use of the facility has changed over time. The required maintenance investments associated with continued ownership are greater than the value the Company and our customers receive from ownership of the facility. The sale of the property, in turn, reduces facility-related costs for the Company and our customers. Through the implementation of workforce efficiency programs including mobile dispatching via iPads and an enhanced planning and scheduling processes, the employees were able to relocate to nearby service centers with no additional expense to the Company or our customers. Of note, while the closure of the Crosby Service Center is the best option at this time, changes to our customer base and operations in the future may require a physical presence in the area.

To be completed by responder

Response Date: December 15, 2020
Response by: Daniel Gunderson, VP - Transmission & Distribution
Email Address: dwgunderson@mnpower.com
Phone Number: (218) 355-2014



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Request Number: 6
Topic: Service to the Crosby area.
Reference(s): Minnesota Power's initial petition, page 3.

Request:

- a) Minnesota Power stated that "For many years, this location [the Crosby service center] was used to support customers in the western section of the Company's service territory, respond to trouble calls when necessary, and maintain assets and facilities." From what other service center and/or through what other means is Minnesota Power continuing to provide for the service needs of customers in this western section of the Company's service territory?

Response:

The sale of the Crosby Service Center will have no impact on Minnesota Power's ability to provide for the service needs of customers in this western section of the Company's service territory. Within this region, four additional service centers support the completion of planned work and response to trouble calls. These service centers are Little Falls (servicing 13,937 customers), Park Rapids (servicing 6,919 customers), Long Prairie (servicing 9,346 customers), and Pine River (servicing 17,914 customers). See the map below for a location visual of these surrounding service centers.

Minnesota Power built this facility in the 1980's to support a larger contingency of employees while engaging customers on site through various "in person" customer facing initiatives including appliance sales. Over time, operations have changed. The discontinuation of appliance sales paired with the evolution of technology has changed the nature of customer service. Physical space is no longer required to provide superior customer service.

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In the Crosby area, over 90% of employee time supports pre-planned activities which are bundled by geographical areas to gain efficiencies for the customers while serving them from the next closest service center. The Company has optimized outage responses by using an automated callout platform to reach a large pool of available labor resulting in quicker responses to restoration efforts.

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Response by: Daniel Gunderson, VP – Transmission & Distribution
Email Address: dwgunderson@mnpower.com
Phone Number: (218) 355-2014



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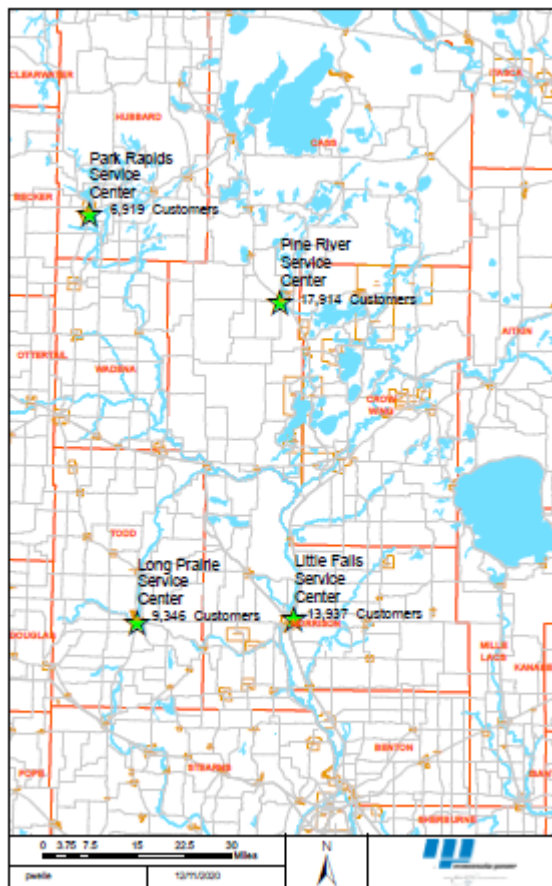
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