



85 7th Place East, Suite 500
St. Paul, Minnesota 55101-2198
mn.gov/commerce/
651.539.1500 FAX 651.539.1547
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April 7, 2014

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Sue 350
St. Paul, Minnesota 55101-2147

RE: Comments of the Minnesota Department of Commerce, Division of Energy Resources
Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

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

A Request for Approval of the Assets Purchase and Sale Agreement Between Interstate Power and Light Company and Minnesota Energy Resources Corporation.

The petition was filed on February 4, 2014 by:

Erik C. Madsen
Director, Regulatory Affairs
Interstate Power and Light Company
PO Box 351
Cedar Rapids, IA 52406

Gregory J. Walters
Regulatory and Legislative Affairs, Manger
Minnesota Energy Resources Corporation
2665 145th Street West, Box 455
Rosemount, MN 55063-0455

The Department requests the Applicant to provide additional information in their reply comments. The Department will make its final recommendations in its reply comments. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ EILON AMIT
Statistical Analyst

EA/ja
Attachment

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BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE**

DOCKET No. G001, G011/PA-14-107

**I. SUMMARY OF INTERSTATE POWER AND LIGHT COMPANY'S AND
MINNESOTA ENERGY RESOURCE CORPORATION'S PETITION**

A. FILED DOCUMENTS

On February 4, 2014 Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (the Companies or Applicants) filed a petition with the Minnesota Public Utilities Commission (MPUC or Commission) for approval of the sale of IPL's Minnesota natural gas distribution system and assets, and transfer of IPL's service rights and obligations in Minnesota to MERC. The Companies also filed Attachments A through M in support of their petition. In particular, Attachment D of the petition is the Asset Purchase and Sale Agreement (Agreement) and Schedules, and Attachment M provides a list of outstanding Commission dockets and upcoming Commission regulatory filings involving IPL.

The Companies indicate that they are not required to make any filing with the Iowa Utilities Board (IUB). At present, IPL serves a small number of Minnesota retail customers (about 10,600) off of its facilities located in Iowa. The Companies propose that these customers be served by MERC by means of MERC taking interstate gas transportation service from IPL. Therefore, IPL will request a blanket certificate from the Federal Energy Regulatory Commission (FERC), pursuant to 18 Code of Federal Regulatory (CFR) 284.224 to provide this service.

The Minnesota Department of Commerce, the Division of Energy Resources (DOC) files its Comments on the Petition herein.

B. SUMMARY OF THE PETITION AND REQUESTED APPROVAL

Under the proposed Agreement, IPL proposes to sell all of its natural gas distribution assets located in Minnesota to MERC. IPL would also transfer to MERC the pipeline capacity rights used to provide natural gas distribution service in Minnesota. If the Commission approves the proposed Agreement, IPL would not own any natural gas distribution assets in Minnesota. The proposed transaction is a cash only transaction: i.e., IPL would receive no securities from MERC in return for selling its natural gas distribution assets. Moreover, MERC would not have to issue any securities to finance the proposed transaction.

Under the Agreement IPL would transfer its assets at book value. At present, the Applicants estimate the book value of the assets to be transferred at \$9,335,000.

As noted above, the proposed transaction does not require any filing with the IUB, but does require a filing pursuant to 18 FR 284.224 with FERC to allow MERC to take interstate gas transportation services from IPL to serve the 10,600 retail natural gas customers in Minnesota who are currently served by IPL. The Companies seek to close the proposed transaction in the third quarter of 2014.

C. STATED JUSTIFICATION FOR THE PROPOSED PURCHASE AND SALE AGREEMENT

The Companies state that the standard of review under which the proposed Agreement must be reviewed is Minn. Stat. §216B.50 – Restrictions On Property Transfer and Merger. In particular, Minn. Stat. §216B.50 states, among other things,

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.

The Companies argue that to justify the proposed Agreement they do not have to show that it would provide public benefits. Instead, they argue that it is sufficient to show that the proposed Agreement is compatible with the public interest. To support this position, the Companies cite earlier Commission Orders in Docket Nos. G008/PA-90-604, G002/PA-99-1268, and G007,011/M-05-1676. The Companies argue that the proposed Agreement is consistent with the public interest due to the following factors:

- Transferring the IPL customers into MERC's utility operations is expected to produce a continuation of good service at reasonable prices to current IPL customers as well as incremental long-term benefits for all MERC customers.
- The acquisition of IPL's gas business adds over 10,000 customers to MERC's Minnesota gas business, achieving modest economies of scale to the benefit of all of MERC's current and future customers.

- The ability of MERC to integrate and expand service to the IPL gas customers (a less than 5 percent addition) should enable a seamless transition with no degradation of service quality or safety.
- The modest total acquisition cost would enable financing from Integrys' internally generated funds. This approach ensures that the acquisition financing costs will be as low as possible to the benefit of the customers.
- The integration of IPL into MERC would also provide a greater variety of tariffed services to former IPL customers.
- The Agreement would limit the liabilities associated with remediation costs of IPL's Former Manufactured Gas Plant (FMGP).

II. DEPARTMENT ANALYSIS

A. INTRODUCTION

1. Required Approval For Acquiring Properties

The Companies request Commission approval of the Gas Asset Purchase and Sale Agreement between IPL and MERC under Minn. §216B.50 and Minnesota Rules 7825.1600–1800.

2. Criteria for Assessing the Agreement

Minnesota Stat. §216B.50 governs acquisition of utility properties for total value exceeding \$100,000. To approve an acquisition under that statute, the Commission must find that the acquisition “is consistent with the public interest.” The statute further requires that:

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.

The Commission has historically used a balancing test to determine if an acquisition is “consistent with the public interest,” weighing detriments against benefits. Among the factors considered have been: effects on rates, effects on service quality, effects on reliability, effects on the Commission's authority to regulate the company, effects on corporation financing, possible cross-subsidization and economies of scale.

The Commission may condition its approval if it finds that conditions are necessary to preserve the public interest. Such conditions can include periodic filings of information, rate freezes, rate reductions or service-quality requirements.

In determining whether the acquisition is consistent with the public interest, the Department focuses on the following three issues:

- Would the Agreement increase costs to either IPL's or MERC's gas ratepayers?
- Would the resulting operational changes affect reliability and quality of service for IPL's or MERC's gas ratepayers?
- Would the Agreement reduce the regulatory authority of Minnesota agencies, thereby impeding the State's ability to best balance ratepayer interest with MERC's and IPL's interests?

Below is the Department's discussion of each of the above issues.

B. ORGANIZATION OF COMMENTS

The Department's comments consist of the following sections:

- Legal and Procedural Issues;
- Gas Operational Issues;
- Effects of the Agreement on IPL's and MERC's Gas Ratepayers and Consistency with the Public Interest;
- Summary and Conclusions; and
- Recommendation.

C. LEGAL AND PROCEDURAL ISSUES

- i. Have the Companies Requested the Appropriate Approvals and Provided the Required Information?*

The Applicants appear to have requested approval of the Agreement under the appropriate Minnesota Statutes and Rules.

A transfer of property from one public utility to another public utility is subject to Commission approval under Minn. Stat. §216B.50. The Applicants appropriately filed their petition pursuant to this Minnesota Statute.

Additionally, a transfer of property as proposed by the Applicants must satisfy the requirements of Minn. Rules 7825.1700 and 7825.1800. Minn. Rule 7825.1700 requires two things:

- The petition must be approved by formal written order from the Commission; and
- If consideration for such a transaction (transfer of property) is a security or securities, then the Applicants must file for approval of capital structure concurrently with their petition for transfer of property.

The Applicants filed for approval of their petition under Minn. Stat. §216B.50 and the proposed transaction involves no securities in consideration of the proposed transfer of property.

Therefore, the Department concludes that the Petition satisfies all the requirements of Minn. Rule 7825.1700.

Minn. Rule 7825.1800 lists the filing requirements for a petition to acquire property. It consists of four parts A through D, of which only parts B-D are applicable to a transfer of property.

The Department reviewed the petition and concludes that the information provided in the petition includes all the required information in parts B through D of Minn. Rule 7825.1800.

The Applicants identified one additional filing requirement. This additional filing is required by FERC. IPL will need to request a blanket certificate from FERC, pursuant to 18 CFR 284.244 to allow IPL to provide interstate transportation service to MERC for Minnesota customers currently served by IPL from its Iowa's facilities. IPL indicated that it will make this request.

While it is expected that this approval would be granted, the Department recommends that applicants indicate in reply comments: (1) when IPL plans to file the petition with FERC, (2) when FERC is expected to authorize the request and (3) what MERC's plans are if authorization does not occur in a timely manner.

Based on its review of the Applicants' petition and its discussion above, the Department concludes that the Applicants' petition satisfies all the legal and procedural requirements.

D. GAS OPERATIONAL ISSUES

The proposed Agreement would require MERC to integrate IPL's natural gas services in Minnesota into its own natural gas services system in Minnesota. To be consistent with the public interest, Such integration must be seamless and may not result in operational issues for MERC's post-transaction integrated natural gas system. The operational issues consist of two parts:

- operation of the distribution system and;
- gas supply.

Regarding operation of the distribution system the Applicants state:

MERC foresees no problems in successfully transitioning the IPL gas facilities and operations into the MERC gas distribution system. The operating pressures are consistent between the systems. The IPL Gas Inspection Maintenance and Management System (GIMMS) will facilitate a ready integration with MERC's recordkeeping system. IPL uses the same materials as MERC,

avoiding the need for MERC to acquire additional inventory. IPL regulator stations use the same configurations and regulators as MERC. The IPL town flow model information will be very helpful in assuring a seamless system integration into MERC's distribution system.

Gas distribution safety issues have been addressed in the IPL Distribution Integrity Management Plan (DIMP). IPL has successfully implemented its DIMP. MERC will incorporate the IPL DIMP into MERC's DIMP to assure compliance with the requirements of the Minnesota Office of Pipeline Safety (MNOPS).

Regarding gas supply the Applicants state:

MERC and IPL gas customers are currently served from the same Northern Natural Gas (NNG) interstate pipeline system. The common pipeline facilities and operations will result in seamless integration of gas supply for the IPL gas customers. All of the IPL NNG transportation and storage capacity used to serve the Minnesota customers will be permanently released, through a pre-arranged release, on NNG's Electronic Bulletin Board (EBB) system. MERC merely has to confirm the IPL pipeline capacity releases. The volumes of gas transportation and storage capacity to be released will not be known until the sale is closed.

Based on the Applicants' explanation, the Department does not anticipate any operational issues associated with the proposed sale of assets from IPL to MERC.

E. EFFECTS OF THE ASSETS' SALE AND PURCHASE ON IPL'S AND MERC'S RATEPAYERS AND CONSISTANCY WITH THE PUBLIC INTEREST

1. Introduction

Minn. Stat. §216B.50 states:

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.

To be consistent with the public interest, the proposed transaction may not result in a significant rate increase for either IPL's or MERC's ratepayers.

As noted above, the Applicants indicate the following benefits:

- Combining the IPL customers into MERC's utility operations is expected to produce a continuation of good service at reasonable prices to current IPL customers as well as incremental long-term benefits for all MERC customers.
- The acquisition of IPL's gas business adds over 10,000 customers to MERC's Minnesota gas business, achieving modest economies of scale to the benefit of all of MERC's current and future customers.
- The nexus, familiarity and ready ability of MERC to integrate and expand service to the IPL gas customers (a less than 5 percent addition) should enable a seamless transition with no degradation of service quality or safety.
- The modest total acquisition cost would enable financing from Integrys' internally generated funds. This approach ensures that the acquisition financing costs will be as low as possible to the benefit of the customers.
- The integration of IPL into MERC would provide a greater variety of tariffed services to current IPL customers.

2. *Department's Discussion of Non-Price Factors*

Below is the Department's discussion of the public interest issue.

The Department agrees with the Applicants' arguments that MERC's acquisition of IPL's natural gas assets in Minnesota would not result in significant operational issues, would not impose unreasonable financial burden on MERC and may result in very small economies to scale for MERC.

3. *Department's Discussion of the Rate Impacts*

For the transaction to be consistent with the public interest, IPL's ratepayers must not be worse off as a result of paying MERC's rates instead of paying IPL's rates. Therefore, the Department compares the rates that would have been charged to IPL's ratepayers, absent the proposed transaction, with the rate that would be charged to IPL's ratepayers under the proposed transaction. Based on Attachment A of the filing, the Department compares IPL's 2014 rates to MERC's rates in Table No. 1 below.

Table 1: Rates Comparison for 2014, Assuming Current IPL Rates

<u>Customer Class</u>	<u>Percentage Change if Agreement is Approved</u>
Residential	17.46%
Small Commercial/Industrial	9.57%
Small Volume Interruptible	16.13%
Large Volume Transportation	0.00%

The comparison is based on average annual bills for each customer class. Positive numbers indicate the percentage by which MERC's rates exceed IPL's rates. Based on this comparison alone, it would appear that IPL's ratepayers would be worse off under the proposed transaction. However, IPL's current rates do not reasonably represent IPL's current cost of providing natural gas service to its Minnesota customers. IPL's last gas rate case in Minnesota was in 1996. Since that year, IPL has not changed its customer charges and distribution charges for its Minnesota customers. Therefore it is very likely that IPL's current cost of service is much higher than is reflected in IPL's rates.

For example, based on IPL's response to Department Information Request No. 2, for the period 2004 through 2012, the average return on equity for IPL-Minnesota was -1.13 percent, using weather normalized data. This result indicates that over the period 2004 through 2012, IPL's rates were significantly lower than IPL's cost of service. To make the appropriate comparison, the Department asked IPL to calculate its revenue requirements using 2014 as the projected test-year.

The Applicants provided 2014 revenue requirements in their supplement response to the Department Information Request No. 5. The response is based on the following assumptions:

- The rates for MERC are based on MERC's interim rates in Docket No. G011/GR-13-617;
- IPL's projected revenue requirements for 2014 are based on 2013 data adjusted for known and measurable changes and weather normalized; and
- IPL's proposed 2014 rates are based on MERC's proposed rate design for its currently pending rate case. Table No. 2 below summarizes the rate comparisons.

**Table 2: Comparison of MERC's Rates with
IPL's Projected Rates**

<u>Residential</u>	MERC	IPL	MERC Rates as % of IPL Rate
Annual Distribution Costs	\$315	\$298	105.70%
Total Costs	\$895	\$802	111.60%
 <u>Small Commercial & Industrial</u>			
Annual Distribution Costs	\$967	\$1,038	93.16%
Total Costs	\$3,341	\$3,145	106.23%
 <u>Large Commercial & Industrial</u>			
Annual Distribution Costs	\$4,033	\$5,021	80.32%
Total Costs	\$16,080	\$15,486	103.84%
 <u>Small Volume Interruptible Commercial & Industrial</u>			
Annual Distribution Costs	\$11,483	\$5,045	227.61%
Total Costs	\$47,474	\$40,461	117.33%
 <u>Large Volume Transportation</u>			
Annual Distribution Costs	\$40,131	\$59,232	67.75%
Total Costs	\$55,055	48,961	112.45%

(For large volume transportation, the total cost for IPL is less than its distribution cost due to a conservation credit of \$12,379.97.)

Based on the comparison in Table No. 2, for each customer class, IPL ratepayers would pay more under MERC's rates even when IPL's current rates are updated to reflect IPL's current cost of service. The Department notes the following regarding the above comparison:

a. Estimated Rates Reflecting Updated Revenue Requirements

The total cost includes Conservation Cost Recovery Adjustment (CCRA), Gas Affordability Program (GAP), and energy costs for both utilities. The CCRA reflects the annual true-up cost of the Conservation Improvement Program (CIP), which may vary annually. GAP cost levels may reflect the number of low income customers of each utility. Finally, energy costs may vary from year to year, and in any given year may be higher or lower for MERC in comparison to IPL.

Better total cost comparisons can be made if the differences between IPL's and MERC's costs are better understood. Therefore, the Department recommends that, in reply comments, the Applicants provide an explanation of the differences between IPL's and MERC's CCRA, GAP, and natural gas costs.

Further, to more accurately compare IPL's and MERC's cost of service, it is necessary to compare IPL ratepayers' current revenue requirements versus IPL ratepayers' revenue requirements if served by MERC. The Applicants provided this information in response to the Department Information Request No. 5. The revenue requirements under IPL are \$4,462,844. The revenue requirements under MERC's interim rates, for IPL's ratepayers would be \$4,792,913. Therefore, under MERC's interim rates IPL's ratepayers would have to pay \$330,009 more annually than under IPL's updated cost of service.

However, MERC's interim rates may not be the appropriate rates for comparison with IPL's rates. In MERC's most recent rate case (Docket No. G011/GR-10-997), MERC requested a rate increase of \$15,165,309, but the Commission only approved a rate increase of \$11,047,296 which represents 72.8 percent of MERC's original rate increase request. In its current rate case (Docket No. G011/GR-13-617), MERC requested a revenue increase of \$14,187,599, and the Department recommended a rate increase of only \$2,858,021. Therefore, allowing MERC to recover the same percent of its original request as in its last rate case (which may be extremely generous), IPL's ratepayer revenue requirements under MERC's rates would be $\$4,792,913 \times 0.728 = \$3,489,241$. Therefore, conservatively adjusting MERC's interim rates to better reflect their final rates, would result in lower rates for IPL's ratepayers under MERC's rates than under IPL's currently updated rates.

b. Impact of Former Manufactured Gas Plant (FMGP) Mitigation Costs on Rates

IPL has FMGPs at various sites. These FMGPs resulted in land-related environmental damages which required IPL to incur remediation costs. As part of the proposed Agreement, responsibility for some of the current and future remediation costs would be transferred from IPL to MERC. Specifically, IPL would retain responsibility for the costs related to the Albert Lea, Fairmont, New Ulm, Owatonna and Rochester FMGP sites while certain costs related to the Austin FMGP site would be transferred to MERC. IPL indicated in response to Department Information Request No. 6 that no further expenditures are anticipated for the Rochester and Fairmont sites.

The Applicants propose that MERC be allowed to collect IPL's current level of rate recovery for FMGP costs at the Austin site of \$494,017¹ per year until the time that the clean-up obligations have been met. IPL estimates that total costs for the Austin FMGP site may be up to \$4 million. Section 2.3 of the Agreement requires MERC to assume responsibility for all mitigation costs (not just post-closing) up to \$3 million, plus 50 percent of any costs exceeding \$3 million. IPL would be responsible for the other 50 percent of remediation costs exceeding \$3 million. Section 2.8 of the Agreement requires MERC to calculate its annual costs for the Austin FMGP after 4 years. If the annual costs exceed \$494,017, MERC would pay the difference to IPL. IPL further clarified the following in response to Department Information Request No. 6:

Beginning 4 years from closing, and annually therefore, a comparison of cumulative collections by MERC (at the rate of \$494,017 annually) and MERC's mitigation cost for the Austin site will be made. When MERC's cumulative collections exceed its **post-closing** obligations for the Austin site, MERC will begin to pay IPL. The FMGP Annual Adjustment payments from MERC to IPL would continue until IPL's 50% share of the **post-closing** August remediation costs in excess of \$3 million [(currently estimated at \$550k (\$4.1 million - \$3 million)*50%)], plus \$2.6 million of IPL's **previously spent**, but yet unrecovered, remediation expenses (net of insurance proceeds) have been recovered.

The Department is concerned about the Agreement's provisions regarding FMGP liabilities. First, the record lacks support for the \$494,017 used in the calculation of the FMGP Adjustment Annual Payment, since the \$494,017 that is currently included in IPL's rates represents costs associated with several FMGP sites, not just the Austin site. Second, MERC's pending rate case does not include the Austin FMGP mitigation costs; therefore, MERC will not be recovering \$494,017 per year for these costs.

The Department disagrees with this proposed treatment, because it would require MERC's ratepayers to pay IPL for costs that were already fully paid for by IPL. Moreover, as previously noted, MERC recently filed a rate increase petition (Docket No. G011/GR-13-617). MERC's rate petition does not include the transfer of IPL's FMGP mitigation costs and also does not include IPL's additional annual revenues of \$494,017 collected to recover the annual mitigation costs. Therefore, the Department concludes that the Agreement requires MERC to pay the annual mitigation costs associated with the Austin site, however, MERC will only be able to

¹ Pursuant to the Commission's Order in Docket No. G001/M-95-687, the Commission granted IPL the authority to defer FMGP investigation and remediation costs related to the New Ulm, Owatonna, and Austin sites. On March 9, 2007, the Commission issued an *Order Allowing Recovery of Deferred Former Manufactured Gas Plant Clean-up Costs* in Docket No. G001/M-06-1166 allowing IPL to continue to recover \$494,017 annually to account for the Company's environmental costs associated with FMGP sites where clean-up has not yet been completed.

adjust its revenue requirements to account for those mitigation costs in its next rate case on a going forward basis. The Department further concludes that Section 2.8 of the Agreement should be modified as follows:

The language should state that the Purchaser, commencing with the first anniversary of the Closing Date, make annual cumulative calculation of the FMGP Adjustment Annual payments. No additional provisions should be included in Section 2.8. The Department notices that if the petition is approved, the above mentioned mitigation cost would not impact MERC's ratepayers at least until MERC files a new rate case.

III. CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS

Based on its review and analysis of the petition, the Department concludes that:

- The petition met all the necessary filing requirements, including the requirements under Minn. Stat. §216B.50 and Minnesota Rules 7825.1600-1800.
- The proposed Agreement would have no significant impact on MERC's operation of its distribution system and on its gas supply.
- IPL's rates are generally lower than MERC's proposed rates; however this conclusion applies to MERC's interim rates which are likely significantly higher than the final rates to be approved by the Commission.
- IPL's current rates are significantly lower than IPL's current cost of service. Therefore, IPL could not remain financially viable under its existing rates.
- IPL's rates, based on IPL's current revenue requirements, may be higher or lower than MERC's final rates depending on the Commission's final decision in MERC's current rate case. However, based on the Commission's decision in MERC's most recently completed rate case and based on the Department's recommendations in MERC's current rate case, IPL's updated rates are likely to be higher than MERC's final approved rates.
- The Agreement includes inappropriate provisions for treatment of the environmental costs associated with the Austin FMGP site.

B. RECOMMENDATION

The Department will make its final recommendations in its reply comments. However, at this time, the Department recommends that:

1. In its reply comments, the Applicants provide the following explanation:
 - a. The reasons for the differences between IPL's CCRA and MERC's CCRA.
 - b. The reasons for the differences between IPL's GAP and MERC's GAP.
 - c. The reasons for the significant differences between IPL's gas costs and MERC's gas costs.
 - d. The dates when IPL expects to (1) file the provision under 18 CFR 284.224 with FREC (2) the expected timeline for FREC authorization and (3) MERC's plans for serving IPL customers prior to FERC authorization.
2. Section 2.8 of the Agreement be amended as proposed by the Department comments.

/ja

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. G001,011/PA-14-107

Dated this 7th day of **April 2014**

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafoods.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Electronic Service	No	OFF_SL_14-107_PA-14-107
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_14-107_PA-14-107
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_14-107_PA-14-107
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_14-107_PA-14-107
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
Michael	Bradley	mike.bradley@lawmoss.com	Moss & Barnett	Suite 4800 90 S 7th St Minneapolis, MN 55402-4129	Electronic Service	No	OFF_SL_14-107_PA-14-107
City	Clerk	sschulte@ci.albertlea.org	City of Albert Lea	221 E Clark St Albert Lea, MN 56007	Paper Service	No	OFF_SL_14-107_PA-14-107
Lisa	Crum	lisa.crum@ag.state.mn.us	Office of the Attorney General-PUC	445 Minnesota Street, 1100 BRM Saint Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
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 1400	No	OFF_SL_14-107_PA-14-107
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daryll	Fuentes	N/A	USG	550 W. Adams Street Chicago, IL 60661	Paper Service	No	OFF_SL_14-107_PA-14-107
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
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_14-107_PA-14-107
Richard	Haubensak	RICHARD.HAUBENSAK@CONSTELLATION.COM	Constellation New Energy Gas	Suite 200 12120 Port Grace Boulevard La Vista, NE 68128	Electronic Service	No	OFF_SL_14-107_PA-14-107
Annete	Henkel	mui@mnuutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
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_14-107_PA-14-107
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	90 South 7th Street Suite #4800 Minneapolis, MN 554024129	Electronic Service	No	OFF_SL_14-107_PA-14-107
Jim	Krueger	jkruieger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611 Albert Lea, MN 56007	Electronic Service	No	OFF_SL_14-107_PA-14-107
Amber	Lee	alee@briggs.com	Briggs and Morgan	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
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_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE Cedar Rapid, IA 52401	Electronic Service	No	OFF_SL_14-107_PA-14-107
Kavita	Maini	kmainsi@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_14-107_PA-14-107
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_14-107_PA-14-107
Valerie	Means	valerie.means@lawmoss.com	Moss & Barnett	Suite 4800 90 South Seventh Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_14-107_PA-14-107
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_14-107_PA-14-107
Steven	Nyhus	swnyhus@flahertyhood.com	Flaherty & Hood PA	525 Park St Ste 470 Saint Paul, MN 55103	Electronic Service	No	OFF_SL_14-107_PA-14-107
Kent	Ragsdale	kentragdsdale@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_14-107_PA-14-107
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129 St. Paul, MN 55116	Electronic Service	No	OFF_SL_14-107_PA-14-107
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_14-107_PA-14-107
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_14-107_PA-14-107
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_14-107_PA-14-107
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW Rochester, MN 55901	Electronic Service	No	OFF_SL_14-107_PA-14-107
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	No	OFF_SL_14-107_PA-14-107

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Bobby	Adam	bobby.adam@conagrafoods.com	ConAgra	Suite 5022 11 ConAgra Drive Omaha, NE 68102	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
ASD	Advocacy	N/A	AARP	Suite 1200 30 E. Seventh Street St. Paul, MN 55101	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
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	SPL_SL_14-107_Potentially Interested Parties
Michael	Auger	mauger@usenergyservices.com	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
John	Bailey	bailey@ilsr.org	Institute For Local Self-Reliance	1313 5th St SE Ste 303 Minneapolis, MN 55414	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Tom	Balster	tombalster@alliantenergy.com	Interstate Power & Light Company	PO Box 351 200 1st St SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James J.	Bertrand	james.bertrand@leonard.com	Leonard Street & Deinard	150 South Fifth Street, Suite 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
William	Black	bblack@mmua.org	MMUA	Suite 400 3025 Harbor Lane North Plymouth, MN 554475142	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Bradley	mike.bradley@lawmoss.com	Moss & Barnett	Suite 4800 90 S 7th St Minneapolis, MN 55402-4129	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kathleen M.	Brennan	kmb@mcgrannshea.com	McGrann Shea Carnival	Straughn & Lamb, Chartered 800 Nicollet Mall, Suite 2600 Minneapolis, MN 554027035	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Christina	Brusven	cbrusven@fredlaw.com	Fredrikson & Byron, P.A.	200 S 6th St Ste 4000 Minneapolis, MN 554021425	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Gary	Chesnut	gchesnut@agp.com	AG Processing Inc. a cooperative	12700 West Dodge Road PO Box 2047 Omaha, NE 681032047	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
City	Clerk	N/A	City of Geneva	City Hall 403 4th Street Geneva, MN 56035	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
City	Clerk	N/A	City of Lyle	City Hall 109 Grove Street Lyle, MN 55953	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
City	Clerk	N/A	City of Conger	City Hall 51 School St, Alden, MN 56009	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
City	Clerk	N/A	City of Le Roy	City Hall 122 W Main St. Le Roy, MN 55951	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
City	Clerk	sschulte@ci.albertlea.org	City of Albert Lea	221 E Clark St Albert Lea, MN 56007	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties

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City	Clerk	N/A	City of Wykoff	City Hall 217 Gold St N Wykoff, MN 55990	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Clarks Grove	City Hall 101 Independence Ave N Clarks Grove, MN 56016	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Hollandale	Village Hall 102 Park Ave W Hollandale, MN 56045	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Adams	303 West Main St. Adams, MN 55909	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Glenville	City Hall 221 W Main Street Glenville, MN 56036	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
City	Clerk	N/A	City of Rose Creek	City Hall 105 Maple Street Rose Creek, MN 55970	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Seth	DeMerritt	ssdemerritt@integrysgroup.com	Integrays Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
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 1400	No	SPL_SL_14- 107_Potentially Interested Parties
Steve	Downer	sdowner@mmua.org	MMUA	3025 Harbor Ln N Ste 400 Plymouth, MN 554475142	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Chris	Duffrin	chrisd@thenec.org	Neighborhood Energy Connection	624 Selby Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Richard	Eichstadt	richard.eichstadt@poet.com	Poet Biorefining - Preston	701 Industrial Dr N PO Box 440 Preston, MN 55965	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Greg	Ernst	gaernst@q.com	G. A. Ernst & Associates, Inc.	2377 Union Lake Trl Northfield, MN 55057	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Melissa S	Feine	melissa.feine@semcac.org	SEMCAAC	PO Box 549 204 S Elm St Rushford, MN 55971	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Daryll	Fuentes	N/A	USG	550 W. Adams Street Chicago, IL 60661	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
David P.	Geschwind	dp.geschwind@smmpa.org	Southern Minnesota Municipal Power Agency	500 First Avenue SW Rochester, MN 55902	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Mark	Glaess		Minnesota Rural Electric Association	11640 73rd Ave N Maple Grove, MN 55369	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Elizabeth	Goodpaster	bgoodpaster@mncenter.org	MN Center for Environmental Advocacy	Suite 206 26 East Exchange Street St. Paul, MN 551011667	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David	Grover	dgrover@itctransco.com	ITC Midwest	901 Marquette Avenue Suite 1950 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	SPL_SL_14- 107_Potentially Interested Parties

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Jeffrey	Haase	jhaase@grenergy.com	Great River Energy	12300 Elm Creek Blvd Maple Grove, MN 55369	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Patty	Hanson	phanson@rpu.org	Rochester Public Utilities	4000 E River Rd NE Rochester, MN 55906	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Norm	Harold	N/A	NKS Consulting	5591 E 180th St Prior Lake, MN 55372	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Haubensak	RICHARD.HAUBENSAK@CONSTELLATION.COM	Constellation New Energy Gas	Suite 200 12120 Port Grace Boulevard La Vista, NE 68128	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jessy	Hennesy	jessy.hennesy@avantenergy.com	Avant Energy	220 S. Sixth St. Ste 1300 Minneapolis, Minnesota 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Karolanne	Hoffman	kmh@dairy.net	Dairyland Power Cooperative	PO Box 817 La Crosse, WI 54602-0817	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Michael	Hoy	mhoy@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024-9583	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Eric	Jensen	ejensen@iwla.org	Izaak Walton League of America	Suite 202 1619 Dayton Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
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	SPL_SL_14-107_Potentially Interested Parties

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Paula N.	Johnson	PaulaJohnson@alliantenergy.com	Interstate Power and Light Company	200 First Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Larry	Johnston	lw.johnston@smmpa.org	SMMPA	500 1st Ave SW Rochester, MN 55902-3303	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
John	Kingstad	N/A	MN Public Utilities Reports	15336 Afton Blvd S Afton, MN 55001	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611 Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW Rosemount, MN 55068	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Kyto	djkyto@integrysgroup.com	Integrays Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kelly	Lady	kellyl@austinutilities.com	Austin Utilities	400 4th St NE Austin, MN 55912	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Amber	Lee	alee@briggs.com	Briggs and Morgan	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
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	SPL_SL_14-107_Potentially Interested Parties

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Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE Cedar Rapid, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kavita	Maini	kmains@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Thomas R.	Maus		Energy Associates, Inc.	254 Highway 33 North Cloquet, MN 557209403	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Mike	McGlone	N/A	Heat Share - Salvation Army	2445 Prior Avenue Roseville, MN 55113	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
John	McWilliams	jmm@dairy.net	Dairyland Power Cooperative	3200 East Ave SPO Box 817 La Crosse, WI 54601-7227	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

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Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560 Minneapolis, MN 55401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Steven	Nyhus	swnyhus@flaherty-hood.com	Flaherty & Hood PA	525 Park St Ste 470 Saint Paul, MN 55103	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
James	Phillippo	jophillippo@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kent	Ragsdale	kentagsdale@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jeff	Sande		Bemidji State University	Box 1 Deputy Hall 1500 Birchmont Drive Bemidji, MN 566012699	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129 St. Paul, MN 55116	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties

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Steve	Sorenson	N/A	Constellation Energy	12120 Port Grace Blvd, Suite 200 La Vista, NE 68128	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Byron E.	Starns	byron.starns@leonard.com	Leonard Street and Deinard	150 South 5th Street Suite 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robert	Walsh	bwalsh@mnvalleyrec.com	Minnesota Valley Coop Light and Power	PO Box 248 501 S 1st St Montevideo, MN 56265	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW Rochester, MN 55901	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Casey	Whelan		U.S. Energy Services, Inc.	Suite 1200 605 Highway 169 North Minneapolis, MN 554416531	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE Cedar Rapids, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties