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March 16, 2022

Mr. Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7th Place East, Suite 350  
St. Paul, MN 55101

**Re: *In the Matter of the Petition of Northern States Power Company d/b/a Xcel Energy for Approval of 2021 True-Up Mechanisms***  
**MPUC Docket No. E-002/M-20-743**

Dear Mr. Seuffert:

The Office of the Attorney General—Residential Utilities Division (“OAG”) respectfully submits this reply comment letter recommending that the Minnesota Public Utilities Commission (“Commission”) reject Xcel Large Industrials’ (“XLIs”) latest attempt to commandeer residential ratepayer benefits for their own gain. XLIs seek to eliminate the Northern States Power Company d/b/a Xcel Energy (“Xcel” or the “Company”) 2021 Sales True-Up by recycling arguments previously rejected by the Commission that warrant rejection again here. They also propose modifications to the 2021 Sales True-Up that constitute retroactive ratemaking, and are unjust and unreasonable because they eradicate the true-up refund earned by residential ratepayers based on increased 2021 energy usage. Even if the Commission finds XLIs’ equity arguments persuasive, comparing the 2021 Sales True-Up to Xcel’s pending rate case is inappropriate. The OAG is not categorically opposed to eliminating or mitigating XLIs’ 2021 Sales True-Up surcharge; however, the Commission should reject any proposed remedy that seeks to relitigate the 2021 Stay Out or divests the Residential class of its rightful 2021 Sales True-Up refund.

## **ANALYSIS**

### **I. XLIS ATTEMPT TO UNDERCUT THE RESULTS OF THE 2021 SALES TRUE-UP USING RECYCLED ARGUMENTS THAT HAVE ALREADY BEEN REJECTED BY THE COMMISSION.**

XLIs rehash old arguments to try to persuade the Commission that it should modify or abolish the 2021 Sales True-Up. In particular, they argue that the Commission lacked the legal authority to approve the true-up, that the Demand class surcharge is being used to “fund” the Residential class refund, and that the Commission should approve modifications that would eliminate the Residential class rate decrease that results from the true-up refund. All of these arguments lack merit and have been previously rejected by the Commission.

**A. XLIs' Argument that the Commission Lacks the Legal Authority to Approve the 2021 Sales True-Up Disregards Prior Commission Decisions.**

In their 2021 Sales True-Up comments, XLIs resurrect the same defective argument they used to challenge the Commission's authority to adopt Xcel's 2019 and 2020 Stay Out proposals, as well as the 2020 Sales True-Up. Namely, they argue that the true-up violates the multiyear rate plan ("MYRP") statute by exceeding the five-year MYRP rate limit.<sup>1</sup>

The Commission previously rejected XLIs' MYRP rate limit argument and should do so again here. In its *2021 Stay Out Order*, the Commission explained that the MYRP statute did not constrain its authority to approve the 2021 Stay Out and the associated 2021 Sales True-Up, finding that

the Commission is not persuaded that approval of the Stay Out Proposal violates the multiyear rate plan statute, as some parties have claimed. In approving Xcel's 2020 true-ups, the Commission explained that while the statute does not specify what happens to a utility's rates after the conclusion of a multiyear rate plan, Xcel's 2015 multiyear rate plan authorizes rates in effect during the final year of the plan to remain in effect, unless the Company files another multiyear rate plan 60 days prior to the conclusion of the term and proposes new interim rates. This result, the Commission found, was consistent with applicable law and Commission orders determining how utilities subject to a multiyear rate plan should proceed at the conclusion of such a plan.<sup>2</sup>

XLIs' most recent attempt to resuscitate the already-settled MYRP rate limit issue remains unconvincing. As it has in the past, the Commission should reject XLIs' unfounded challenge to its true-up authority.

**B. XLIs' Claim that Their Surcharge "Funds" the Refund to the Residential Class Mischaracterizes 2021 Sales True-Up.**

There is no merit to the argument that the 2021 Sales True-Up results in the Demand class subsidizing the Residential class. The impact of the true-up on each class is directly related to the sales growth or decline of that class. Demand class sales decreased in 2021, while Residential class sales increased; hence, the Demand class surcharge.

According to the Department, the Demand class has had the largest MWh decline over the 2015 MYRP and reductions in sales to the Demand class accounted for 95.2 percent and 94.3

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<sup>1</sup> *In the Matter of the Petition of Northern States Power Company, d/b/a Xcel Energy, for Approval of True-Up Mechanisms*, Docket No. E-002/M-20-743, XLI Comments at 11-12 (Mar. 1, 2022) ("XLI Comments").

<sup>2</sup> Docket No. E-002/M-20-743, ORDER APPROVING TRUE-UPS WITH MODIFICATIONS AND REQUIRING XCEL TO WITHDRAW ITS NOTICE OF CHANGE IN RATES AND INTERIM RATE PETITION at 12 (Apr. 2, 2021) ("*2021 Stay Out Order*").

percent of Xcel's overall sales declines in 2020 and 2021, respectively.<sup>3</sup> Specifically, sales to the Demand class decreased by 2,069,481 MWh in 2021<sup>4</sup> because of, among other things, customers adding combined heat and power ("CHP") generation, customers either moving out of the service territory or reducing/shutting down operations, distributed solar generation, and weakened economic conditions due to the COVID-19 pandemic.<sup>5</sup>

Meanwhile, the Residential class experienced an increase in both actual and weather-normalized sales in 2021.<sup>6</sup> Specifically, the Residential class experienced a 652,664 MWh increase in 2021 sales<sup>7</sup> from warmer-than-normal weather, customer growth, and "a general increase in usage as [residential] customers spent more time at home, and in some cases worked from home, as a result of the COVID-19 pandemic shutdowns and social distancing protocols."

XLIs' claim that their surcharge "funds" the refund to the Residential class mischaracterizes 2021 Sales True-Up. The true-up was always intended to refund or surcharge each class for its change in sales. Demand class sales have fallen, while Residential class sales have risen. The drop in Demand class sales and the corresponding surcharge should not dissuade the Commission from approving the 2021 Sales True-Up.

**C. XLIs' Proposed Modifications to the 2021 Sales True-Up Constitute Retroactive Ratemaking, and Unjustly and Unreasonably Deprive Residential Ratepayers of their 2021 Sales True-Up Refund.**

XLIs' proposed modifications to the 2021 True-Up would constitute retroactive ratemaking, and would unjustly and unreasonably strip the Residential class of its 2021 Sales True-Up refund, resulting in increased residential rates. Moreover, the proposed modifications are not in the public interest and seek to relitigate the 2021 Stay Out. Just and reasonable rate considerations formed the core of the Commission's 2021 Stay Out decision, and arguments that the just and reasonable rate standard was "ignored" are unfounded.

XLIs assert that their proposals to modify Xcel's 2021 Sales True-Up are not retroactive ratemaking. XLIs are wrong. A key aspect of ratemaking is that it operates *prospectively*.<sup>8</sup> XLIs' proposed modifications, however, seek to *retroactively* eliminate the 2021 Sales True-Up or make after-the-fact adjustments to the true-up methodology. This *ex post facto* elimination of a core component of the 2021 Stay Out would increase residential rates by stripping the Residential class of

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<sup>3</sup> Docket No. E-002/M-20-743, Comments of the Minnesota Department of Commerce, Division of Energy Resources at 5 (Mar. 1, 2022).

<sup>4</sup> As compared to 2016 Test Year weather-normalized sales. Docket No. E-002/M-20-743, Xcel Energy Compliance Filing – 2021 Sales and Related Revenue Calculations at 3 (Feb. 1, 2022) ("Xcel Energy Compliance Filing").

<sup>5</sup> *Id.* at 3-6.

<sup>6</sup> As compared to 2016 Test Year weather-normalized sales. *Id.* at 3.

<sup>7</sup> As compared to 2016 Test Year weather-normalized sales. *Id.*

<sup>8</sup> See Minn. Stat. § 216B.16, subd. 5 (explaining that after the Commission fixes rates by order, the rates shall "*thereafter*" be observed and rate design changes shall be "*prospective*") (emphasis added); Minn. Stat. § 216B.23, subd. 1 ("[T]he commission shall . . . by order fix reasonable rates . . . to be imposed, observed, and followed *in the future* . . .") (emphasis added); see also *Peoples Natural Gas Co. v. Minnesota Pub. Utils. Comm'n*, 369 N.W.2d 530, 533 (Minn. 1985) (noting ratemaking is quasi-legislative function and legislation operates *prospectively*).

its true-up refund and is the epitome of retroactive ratemaking.<sup>9</sup> XLIs' proposed modifications are unjust, unreasonable, prohibited by statute,<sup>10</sup> and must be denied.

As XLIs concede, the *TCRR Order* they rely on in their comments does not actually address retroactive ratemaking,<sup>11</sup> relying instead on public interest considerations and perceived ratepayer benefits to grant a Minnesota Power rider recovery request.<sup>12</sup> Even under public interest and ratepayer benefit tests, however, XLIs' proposed sales true-up modifications fail. The Commission's purposeful weighing of public interest considerations and perceived ratepayer benefits in the *2021 Stay Out Order* led to the approval of the very sales true-up that XLIs now seek to eliminate:

After careful consideration of the issues raised in this case, the Commission is persuaded that, on balance, granting [Xcel's] petition with [the Commission's approved] modifications offers the broadest protection to ratepayers as a whole and will ensure just and reasonable rates. Avoiding an immediate interim rate increase for any customer class reduces the risk of additional economic hardship and service disconnections to individuals, families, and businesses already experiencing financial strain as a result of the pandemic. This level of certainty is the most reasonable and equitable course of action under these uniquely compelling and unforeseen circumstances. . . . [T]he Commission is persuaded that Xcel's Stay Out Proposal is reasonable, equitable, and consistent with the public interest and will therefore approve the proposal, as modified and as set forth in the ordering paragraphs below, on the condition that the Company comply with the commitments described herein and withdraw its general rate case filing.<sup>13</sup>

XLIs' request to retroactively cap the 2021 Sales True-Up is an unreasonable attempt to relitigate the 2021 Stay Out and would result in increased residential rates. Proposing to cap the 2021 Sales True-Up at Xcel's stated revenue deficiency discards the Commission's carefully considered, previously approved sales true-up methodology and supplants it with a methodology solely designed to further the interests of the Demand class. Furthermore, although capping the 2021 Sales True-Up at Xcel's stated revenue deficiency would reduce the Demand class surcharge, *it would also eliminate the Residential class true-up refund*, resulting in a *de facto* residential rate increase.<sup>14</sup> XLIs made a similar request to impose a cap in the 2020 Sales True-Up and were

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<sup>9</sup> XLI Comments at 13 (acknowledging that rejecting the implementation of the 2021 Sales True-Up "will erase potential refunds owed to other classes and deny Xcel recovery of the 2021 True-Up").

<sup>10</sup> See Minn. Stat. § 216B.23, subd. 1 (prohibiting retroactive ratemaking in the context of the Commission's rate refund authority); *Peoples Natural Gas Co.*, 369 N.W.2d at 533 ("[T]he Public Utility Act expressly prohibits retroactive ratemaking.").

<sup>11</sup> XLI Comments at 8 ("The MP Order does not directly address parties' retroactive ratemaking concerns.")

<sup>12</sup> *In the Matter of Minnesota Power's Request for Approval of its 2019 Transmission Factors Under its Transmission Cost Recovery Rider*, Docket No. E-015/M-19-440, ORDER APPROVING TRANSMISSION COST RECOVERY, CLARIFYING PRIOR ORDER, AND REQUIRING FILINGS at 4 (Dec. 3, 2020) ("*TCRR Order*").

<sup>13</sup> *2021 Stay Out Order* at 13-14.

<sup>14</sup> XLI Comments at 14 (admitting that the proposed cap "will eliminate refunds for certain customer classes").

denied.<sup>15</sup> Addressing the possibility that sales could decrease beyond Xcel's forecast, the Commission reasoned that the benefits of the 2020 Stay Out offset the potential risks of a Demand class true-up surcharge:

The Commission acknowledges that some of these factors also have shortcomings and risks; for example, the ratepayer benefits of deferring Xcel's rate proceeding to no sooner than 2021 may not be universal. However, *it is impossible to predict with certainty the outcome of a full rate proceeding or the 2020 sales true-ups*; arguments that certain classes of ratepayers would be better off with a full rate proceeding are speculative and, even if realized, benefits to some ratepayers are likely to be overwhelmed by detriments to others. . . . Overall the ratepayer and public interest benefits of granting this True-Up Petition are more certain and broadly realized, and the risks less significant, than to deny this petition and to proceed with the rate case.<sup>16</sup>

XLIs' proposed true-up modifications are nothing more than repackaged attempts to relitigate the Commission's *2021 Stay Out Order*. XLIs seek to retroactively modify the 2021 Sales True-Up and offset declining Demand class sales by commandeering the residential refund. XLIs seek to compromise the Residential class's 2021 Sales True-Up refund either by eliminating it entirely or using it to unreasonably subsidize the decrease in Demand class sales. Because both proposed modifications *unjustly increase rates for residential customers*, the Commission should reject them outright.

#### **D. The 2021 Sales True-Up Is Consistent with Minnesota Energy Law.**

XLIs argue that demand-billed customer rates and bills do not comply with Minnesota energy policy under Minn. Stat. § 216C.05, subd. 2(4).<sup>17</sup> This is the same argument XLIs made when they originally objected to the 2021 Stay Out.<sup>18</sup> As Xcel aptly points out, "[t]he Commission carefully considered this argument and the impact of both the [2021] Stay Out Proposal and interim rates on all parties"<sup>19</sup> and concluded that adoption of the stay-out was the most reasonable and equitable course of action:

[The Commission's 2021 Stay Out] finding . . . is consistent with the Commission's obligation to ensure that every rate is "just and

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<sup>15</sup> *In the Matter of the Petition of Northern States Power Company, dba Xcel Energy, for Approval of True-Up Mechanisms*, Docket No. E-002/M-19-688, XLI Comments at 4-6, 8-9 (Mar. 1, 2021) (asking the Commission to cap demand-billed customers' surcharge at the amount originally projected in the 2020 Stay Out petition and 2020 Stay Out order).

<sup>16</sup> Docket No. E-002/M-19-688, ORDER APPROVING TRUE-UPS AND REQUIRING XCEL TO WITHDRAW ITS NOTICE OF CHANGE IN RATES AND INTERIM RATE PETITION at 9 (Mar. 13, 2020) (emphasis added).

<sup>17</sup> XLI Comments at 8-11.

<sup>18</sup> See Docket No. E-002/M-20-743 et al., XLI Reply Comments at 2-3 (Nov. 17, 2020); Docket No. E-002/M-20-743 et al., XLI Petition for Reconsideration and Initial Comment at 12-14 (Apr. 22, 2021).

<sup>19</sup> Docket No. E-002/M-20-743 et al., Xcel Energy Reply Comments and Answer to Petition for Reconsideration at 5 (May 3, 2021).

reasonable.” XLI’s invocation of Section 216C.05 does not change this conclusion. That statute lays out the state’s “vital interest” in providing for “increased efficiency in energy consumption, the development and use of renewable energy resources wherever possible, and the creation of an effective energy forecasting, planning, and education program.” To that end, the statute includes a handful of specific “energy policy goals” related to annual energy savings, fossil fuel reductions, and renewable resource development. As noted by XLI, in addition to these specific goals, the statute includes an affordability goal that was added in 2017. But this is not a requirement for the Commission to apply when setting rates. Instead, it is a goal to be considered alongside other goals when the state is engaged in energy planning and does not justify the Commission’s reconsideration of its Order in this docket.

In fact, on March 9, 2021, the Commission held a special planning meeting to assist it in monitoring retail electric prices consistent with Section 216C.05, subd. 2. In that meeting, the Commission reviewed the average monthly bills of [Xcel], Minnesota Power, and Ottertail Power, comparing them on a residential, commercial, and industrial class basis to the rates of other utilities in Minnesota and across the nation. Among other things, this review showed that . . . [Xcel]’s rates across all classes have been very stable for the last 15 years, with residential rates growing at 0.5%, commercial rates growing at 0.3%, and industrial rates growing at 0.2% in real dollars from 2005 through 2019. This analysis further demonstrates that Large C&I customers in Minnesota have not unfairly shouldered a disproportionate amount of costs or rate increases. In fact, as the Commission’s review showed, industrial customers have experienced the lowest amount of rate growth compared to any other customer class from 2005 through 2019.<sup>20</sup>

That neither the Commission’s *2021 Stay Out Order*, nor its *2021 Stay Out Reconsideration Order* discuss XLIs’ energy policy goals argument is telling. Using a state energy affordability *goal* to undercut the broader ratepayer benefits of the 2021 Stay Out—which includes the 2021 Sales True-Up—is unreasonable and inappropriate.

## **II. THE 2021 SALES TRUE-UP COMPLIES WITH THE 2021 STAY OUT ORDER AND COMPARISON TO XCEL’S PENDING RATE CASE IS IMPROPER**

The 2021 Sales True-Up complies with the *2021 Stay Out Order* and comparison to Xcel’s pending rate case is improper. The impacts of the true-up on the Demand class are lower than originally forecasted by the 2021 Stay Out. Also, XLIs benefit from deliberately constructed rate mitigation measures that were incorporated into the *2021 Stay Out Order* to soften the negative

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<sup>20</sup> *Id.* at 5-6.

impacts of a Demand class sales decrease. Finally, while the *2021 Stay Out Order* was based on a full rate case record, the outcome of Xcel's pending rate case remains uncertain.

The 2021 Sales True-Up results are based on comparing 2021 actual sales and 2016 weather-normalized actual sales by class, in accordance with the Commission's *2021 Stay Out Order*.<sup>21</sup> XLIs admit that the overall amount of the 2021 Stay Out is less than initially projected, with demand-billed customers receiving a true-up value of approximately \$118.4 million, or \$53 million less than the originally anticipated true-up value.<sup>22</sup> Nonetheless, XLIs use a series of equity arguments to try to persuade the Commission to retroactively eliminate or modify the 2021 Sales True-Up. These arguments ignore Commission consideration of Demand-class equity concerns in the *2021 Stay Out Order*:

While there are important advantages to approving the Stay Out Proposal, the Commission also recognizes the potential risks that the proposal carries for some customers. The Commission will therefore direct Xcel to modify its initial proposal to address those concerns . . . . In response to claims that the Demand class would fare better under a rate case proceeding, the Commission cautions that those assertions do not fully account for the fact that the outcome of either an interim rates decision or a final rates decision is speculative. Any potential reduction to either interim or final rates is unknown. And, while the Company's interim rates proposal could be reduced if the Commission found exigent circumstances, it is unclear to what extent and in what manner interim rates would be reduced in such a scenario.<sup>23</sup>

XLIs also admit that the 2021 Stay Out included built-in rate mitigation measures specific to the Demand class to soften the negative impact of the class's own sales decrease.<sup>24</sup> Among them were the immediate suspension of interim rates,<sup>25</sup> an extension of the recovery period for the Demand class surcharge from 12 to 21 months,<sup>26</sup> and a cap on Xcel's 2021 Minnesota jurisdictional earnings at a 9.06 return on equity with a requirement that any excess earnings be returned via the 2021 Sales True-Up.<sup>27</sup> Arguments that these measures provided insufficient protection to the Demand class were explicitly addressed by the Commission, who still determined that the 2021 Stay Out offered greater protections to ratepayers than a general rate case:

Although some parties claimed that these commitments provide insufficient protection to the Demand class in particular, the Commission is not persuaded that proceeding with a general rate

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<sup>21</sup> See *2021 Stay Out Order* at 5-6, 15; Xcel Energy Compliance Filing at 1.

<sup>22</sup> Compare XLI Comments at 3 (projected \$171.4 million) with XLI Comments at 5 (actual true-up value of approximately \$118.4 million) (\$171.4 - \$118.4 = 53 million).

<sup>23</sup> *2021 Stay Out Order* at 13.

<sup>24</sup> XLI Comments at 3.

<sup>25</sup> *2021 Stay Out Order* at 4.

<sup>26</sup> *Id.* at 15.

<sup>27</sup> *Id.*

case is more likely to provide greater benefits to the Demand class or to ratepayers as a whole. And while the Department's cost-sharing approach is inviting, it does not appear to be a viable alternative that the Company could accept, thereby leading the Company to proceed with a general rate case that does not, on balance, offer greater protections to ratepayers than the benefits of the Stay Out Proposal.<sup>28</sup>

XLIs invite the Commission to filter the results of the 2021 Sales True-Up through the lens of Xcel's recently filed rate case.<sup>29</sup> Comparing the true-up to Xcel's pending rate case is inappropriate for a few reasons. To start, the 2021 Stay Out appropriately used assumptions from the 2015 MYRP to formulate the sales true-up. In contrast, the assumptions and forecasts that drive the 2022 test year in Xcel's recently filed rate case are untested and will remain so until the rate case proceeding is completed. In addition, the 2015 MYRP offered an extensive rate case record that had been scrutinized by the Commission and the parties. In contrast, the current Xcel rate case proceeding is in a nascent stage, with direct testimony not due until October 3, 2022.<sup>30</sup> Finally, the Commission previously found the base rates established in Xcel's 2015 MYRP to be just and reasonable, even after the conclusion of the MYRP.<sup>31</sup> In contrast, it will be over a year before the Commission issues its order setting just and reasonable rates in Xcel's pending rate case.<sup>32</sup> For all of these reasons, the Commission should decline XLIs' invitation to compare the results of the 2021 Sales True-Up to Xcel's pending rate case.

If the Commission finds the Demand class equity arguments persuasive, it may wish to eliminate or delay all or a portion of the true-up surcharge to that class. The OAG is not opposed to the mitigation of the Demand class true-up surcharge, as long as such mitigation does not eliminate or decrease the Residential class true-up refund, or otherwise retroactively increase residential rates.

## CONCLUSION

A decrease in Demand class sales should not dissuade the Commission from approving the 2021 Sales True-Up. The 2021 Sales True-Up has functioned as approved in the Commission's *2021 Stay Out Order*. The true-up was designed to refund or surcharge each of Xcel's customer classes for their changes in sales. While the impacts of a true-up can never be known in advance, this was the trade-off that the parties and the Commission accepted to avoid a rate case. Whereas Demand class sales have systematically declined in the past year, Residential class sales have remained relatively consistent throughout the COVID-19 pandemic, bringing Xcel revenue stability. The OAG is agnostic about how the Commission addresses the reduction in Demand class sales, and the corresponding 2021 Sales True-Up surcharge, as long as the burden of the

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<sup>28</sup> *Id.* at 14.

<sup>29</sup> XLI Comments at 3-4, 6-7, 12, 14.

<sup>30</sup> *In The Matter of the Application of Northern States Power Company, d/b/a Xcel Energy, for Authority to Increase Rates for Electric Service in the State of Minnesota*, Docket No. E-002/GR-21-630, FIRST PREHEARING ORDER at 3 (Jan. 19, 2022) ("*First Prehearing Order*").

<sup>31</sup> *2021 Stay Out Order* at 12; Minn. Stat. § 216B.16, subd. 19.

<sup>32</sup> *First Prehearing Order* at 3 (setting a June 30, 2023 date for a Commission order).



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Executive Secretary  
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revenue loss is not shifted to the Residential class by eliminating or decreasing the class's true-up refund, which would result in a *de facto* increase to residential rates.

Sincerely,

/s/ **Kristin Berkland**

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## CERTIFICATE OF SERVICE

**Re:   *In the Matter of the Petition of Northern States Power Company d/b/a Xcel  
Energy for Approval of 2021 True-Up Mechanisms***  
**MPUC Docket No. E-002/M-20-743**

I, JUDY SIGAL, hereby certify that on the 16th day of March, 2022, I e-filed in eDockets *a Reply Comment Letter of the Office of The Attorney General—Residential Utilities Division* and served a true and correct copy of the same upon all parties listed on the attached service list by e-mail, electronic submission, and/or United States Mail with postage prepaid, and deposited the same in a U.S. Post Office mail receptacle in the City of St. Paul, Minnesota.

*/s/ Judy Sigal*  
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