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June 13, 2014

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
Metro Square – Suite 350
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Re: Initial Supplemental Comments of Interstate Power and Light Company and
Minnesota Energy Resources Corporation

In the Matter of a Request for Approval of the Asset Purchase & Sale Agreement
Between Interstate Power and Light Company and Minnesota Energy Resources
Corporation, Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

Enclosed for filing with the Minnesota Public Utilities Commission (“Commission”),
please find Interstate Power and Light Company and Minnesota Energy Resources
Corporation’s Initial Supplemental Comments in the above-referenced docket.

Copies of this filing have been served on the Minnesota Department of Commerce,
Division of Energy Resources, the Office of the Attorney General-Antitrust & Utilities Division,
and the attached service list.

Please contact me at (612) 340-2881 if there are any questions regarding this filing.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

Enclosures

cc: Service List

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**Beverly Jones Heydinger
David C. Boyd
Nancy Lange
Dan Lipschultz
Betsy Wergin**

**Chair
Commissioner
Commissioner
Commissioner
Commissioner**

**IN THE MATTER OF A REQUEST FOR
APPROVAL OF THE ASSET
PURCHASE AND SALE AGREEMENT
BETWEEN INTERSTATE POWER
AND LIGHT COMPANY AND
MINNESOTA ENERGY RESOURCES
CORPORATION**

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

**INITIAL SUPPLEMENTAL COMMENTS OF INTERSTATE POWER AND LIGHT
COMPANY AND MINNESOTA ENERGY RESOURCES CORPORATION**

On February 4, 2014, Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (collectively Joint Petitioners or Petitioners), filed a Petition with the Minnesota Public Utilities Commission (the Commission) for approval of the sale of IPL's Minnesota gas distribution system and assets and transfer of Minnesota service rights and obligations to MERC (the Transaction). The Transaction will take place pursuant to the terms set forth in the Asset Purchase and Sale Agreement dated September 3, 2013 (the Agreement). On April 7, 2014, the Minnesota Department of Commerce, Division of Energy Resources (Department) and the Office of the Attorney General, Antitrust and Utilities Division (OAG) filed comments in response to the Petition. On May 9, 2014, the Joint Petitioners and OAG filed Reply Comments.

On May 16, 2014, the Commission issued a Notice of Additional Comment Period and requested additional information regarding the recovery of present and future non-Austin remediation costs and the annual compliance reporting requirements under Docket No. G-001/M-06-1166. On June 12, 2014 the Department filed Supplemental Reply Comments in response to the Commission's Notice recommending: (1) if the asset sale is approved, then IPL's current ratepayers should pay MERC's rates as determined in MERC's current rate case; (2) no adjustment should be made to the proposed sale of assets on account of deferred taxes; and (3) the \$2.6 million already paid by IPL for clean-up costs associated with former manufactured gas plant (FMGP) sites should be transferred to MERC as a regulatory asset upon closing of the proposed asset sale. In its next rate case, MERC would include this regulatory asset in its rate base for cost recovery. Additionally, regarding future FMGP expenses associated with the Austin site, MERC would record those costs as regulatory assets and include them in its rate base for cost recovery in MERC's next rate case. The Department further recommends that recovery of these costs be allowed in a MERC future rate case if these expenses are found to be prudent.

These Initial Supplemental Comments are submitted in response to the Commission's Notice, and additionally respond to the Department's recommendations in its June 12, 2014 Supplemental Reply Comments.

INTRODUCTION AND SUMMARY

Joint Petitioners agree with the Department's recommendations, as outlined in the Department's June 12, 2014 Supplemental Reply Comments regarding the terms for approval of the Transaction, including the treatment of recovery of previously incurred

and future costs relating to FMGP sites in Minnesota and the transition of current IPL customers to MERC's rates. Joint Petitioners believe the Department's recommendation for approval of the Transaction is consistent with the public interest and respectfully request that the Commission approve the Transaction as recommended by the Department and explained in greater detail in these Initial Supplemental Comments.

The Notice of Additional Comment Period requested information pertaining to the compliance reporting requirements under Docket No. G-001/M-06-1166. As further explained in these Initial Supplemental Comments, the Petitioners agree to continue the annual reporting requirements until the Commission issues an order for a different treatment. Additional costs incurred will be added to the initial balance (\$2.6 million) to be recovered. As described in greater detail below, the Joint Petitioners agree with the Department's recommendation that recovery of FMGP costs from ratepayers not occur until the FMGP costs are approved in MERC's next rate case.

I. Joint Petitioners Agree with the Department's Recommendations Regarding FMGP Costs and Rate Transition.

MERC agrees with the Department's recommendation that immediate transition of IPL customers to MERC's rates, as determined in MERC's pending rate case, upon approval of the acquisition is consistent with the public interest and within the Commission's authority.¹ Specifically, the Department recommends that "if the asset

¹ MERC also requests that IPL customers be integrated into the MERC NNG PGA upon approval of the Transaction. Not allowing MERC to integrate IPL customers into the MERC NNG PGA and MERC tariff distribution rates would create the need for a third PGA system and a second set of distribution service rates. Integrating IPL into the MERC NNG PGA is logical and efficient and would avoid the need to file three versions of the AAA Report, monthly PGA filings and demand entitlement filings. MERC also requests approval to revise MERC's NNG PGA to account for IPL commodity costs, demand costs, sales volumes and the over/under collected PGA costs present at the time of the approval of the Transaction.

sale is approved, then IPL's current ratepayers should pay MERC's rates as determined in MERC's current rate case."² IPL's current rates are unsustainable and immediate transition is in the public interest. Any delay in transition of IPL customers to sustainable rates would only increase the likelihood of rate shock for those customers and would be contrary to the public interest.

Additionally, Petitioners agree with the Department's recommendation regarding treatment of FMGP cost recovery, but seek to clarify one point related to the Department's recommendation. In its June 12, 2014 Comments, the Department recommended that the Commission approve the proposed asset sale with the following provision regarding FMGP costs:

The \$2.6 million expense paid, but not yet recovered by IPL, to account for the environmental costs of the Austin FMGP site, and the future expenses associated with the environmental costs of the Austin FMGP site, should be recorded as regulatory assets. In its next rate case, MERC would include these regulatory assets in its rate base and request recovery of these costs via return on and of these assets. Such a recovery would be allowed if these expenses are found to be prudent.

The Petitioners agree with this recommendation, but note that the existing FMGP net regulatory asset to be acquired by MERC is associated with deferred costs and expenses for cleanup at *all* of IPL's Minnesota FMGP sites, not just the Austin FMGP site.³ The IPL Regulatory Asset net of environmental and regulatory liabilities is

² Department Supplemental Reply Comments at 6. In the event that the Transaction is approved prior to implementation of MERC's final rates, MERC requests that IPL customers be transitioned to MERC's current rates, exclusive of interim rate charges, to avoid administrative difficulty in applying interim rates to a subset of customers for a limited period of time. The IPL customers (along with all of MERC's customers) would be moved to MERC's final rates when those rates are implemented at the conclusion of the pending rate case in Docket G011/GR-13-617.

³ These sites include Albert Lea, Austin, Fairmont, Owatonna, New Ulm, and Rochester.

currently valued at approximately \$2.6 million but the purchase price would be determined at the time of closing.

As summarized in the Department's comments, following approval of the proposed asset sale, MERC would seek approval to include the existing amount of the Regulatory Asset, along with any additional expenditures for cleanup costs which will be incurred by MERC for the Austin FMGP site, in rate base in MERC's next rate case filing. Upon the Commission's review and approval, those costs would be included in an amortization expense and recovered from all MERC ratepayers, including but not limited to current IPL customers.⁴ MERC would thereafter continue to defer all additional costs for cleanup at the Austin FMGP site and would include those amounts in rate base in future rate case filings. There would be no recovery from MERC ratepayers or current IPL customers for any future cleanup costs at any of the FMGP sites except the Austin site. As noted in the Department's Supplemental Reply Comments, the prudence of the level of future expenditures for the Austin FMGP site would remain subject to review by the Commission.

Petitioners propose to memorialize this modification to their original Agreement in the form of an Amendment to the Agreement and will file a copy of that Amendment in

⁴ Based on estimated expenditures for clean-up costs at the Austin site, MERC would propose to amortize this expense over 5 years. Based on a five-year amortization period, the current value of the regulatory asset, and the best information currently available regarding timing and amount of cleanup costs at the Austin site, MERC estimates annual customer bill impact as follows:

Years 1-2	\$2.60
Years 3-5	\$5.60
Years 6-7	\$3.00
Years 8 and beyond	\$0.25

The timing and amount of bill impacts will depend on the timing of initial approval for inclusion of the regulatory asset in MERC's rate base and subsequent adjustments to the amount included in rate base.

this docket as soon as it has been finalized and signed. The Amendment will reflect MERC's agreement to acquire IPL's existing FMGP Regulatory Asset for a purchase price equal to the value of that Regulatory Asset at the time of closing. The purchase of IPL's FMGP Regulatory Asset will be financed through a promissory note for the amount of the Regulatory Asset to be held in favor of IPL. MERC will then be obligated to pay IPL back the value of that note (i.e., the value of the Regulatory Asset) from ratepayer supplied funds authorized in MERC's next rate case,⁵ with such payments to be made only after MERC's directly incurred cleanup costs at the Austin site are first recovered. The proposed Amendment to the Agreement is intended to align the commercial terms of the transaction with the original expectations of the parties.

Upon filing of MERC's next rate case and approval by the Commission for MERC to include the existing FMGP Regulatory Asset and any additional cleanup cost expenditures incurred through the filing of that rate case into rate base, MERC would complete an annual calculation of the amount collected through rates and the amount spent on cleanup at the Austin site as of the date of the calculation to determine payback to IPL for the promissory note. However, because MERC will acquire the FMGP Regulatory Asset for all regulatory purposes, this Amendment will significantly simplify the rate recovery associated with past and future cleanup costs for the IPL FMGP sites.

⁵ As adjusted in any subsequent rate case filing.

II. Response to Commission Questions

A. Response to Commission question: “How will the companies handle recovery of present and future non-Austin remediation costs?”

As set forth in the Joint Petitioners’ Reply Comments, IPL’s FMGP Regulatory Asset for previously incurred but unrecovered remediation expenditures at its Minnesota FMGP sites (Albert Lea, Austin, Fairmont, Owatonna, New Ulm, and Rochester) is approximately \$2.6 million. The value of IPL’s FMGP Regulatory Asset is net of environmental and regulatory liabilities at closing and will reflect IPL’s net regulatory asset related to the unrecovered amount of remediation spending at its Minnesota FMGP sites, including Austin, as of the closing date.

Post-closing, IPL is retaining the responsibility to remediate the Albert Lea, Fairmont, and Owatonna sites (no further remediation expense is anticipated for the Fairmont and Rochester sites); however, those future expenses will not be recovered from MERC’s or IPL’s ratepayers after the Transaction closes. As part of the Transaction, MERC will assume the responsibility for all future remediation of the Austin site and MERC will seek recovery of remediation expenses with respect to that site from its ratepayers (including IPL’s former customers) in its next rate case. Thus, no recovery will be sought from MERC ratepayers (including the former IPL customers) of any future remediation costs for FMGP sites other than Austin.

B. Response to Commission question: “How will the companies handle the annual compliance reporting requirements under Docket No. G-001/M-06-1166?”

IPL will continue to meet its reporting requirements under Docket No. G-001/M-06-1166 until the Transaction is approved and closes or until ordered otherwise by the Commission. IPL anticipates that if the Transaction closes in 2014, its last report

under Docket No. G-001/M-06-1166 would be filed in 2015, as it will not have any recovered amounts or expenditures after the Transaction closes.

As stated above, MERC would not request any FMGP remediation recovery from ratepayers until MERC's next rate case. Consistent with the Commission's prior orders with respect to FMGP remediation recovery, the Joint Petitioners anticipate that the Commission would require MERC to account for its Austin remediation expenditures and recovery of those expenditures from ratepayers in a manner similar to that established in Docket No. G-001/M-06-1166.

MERC would intend to submit annual filings upon approval of the Transaction to account for its spending at the Austin site, assuming such filings would be helpful to the Commission. Upon implementation of MERC's next rate case, MERC would agree to continue to submit annual compliance filings to account for annual expenditures and recovery from ratepayers. MERC is not currently aware of any additional third party recovery with respect to cleanup costs at the Austin site. In the event MERC recovers from any third party, it agrees to submit the amount of that recovery in future compliance filings and to book those recoveries on the regulatory asset to ensure the avoidance of any double recovery.

III. Additional Issues

MERC also provides the following update regarding the status of Federal Energy Regulatory Commission (FERC) filings. On June 2, 2014, FERC completed its environmental review of IPL's and MERC's FERC filings, with no findings of environmental impact. This determination is a necessary step toward final orders on the pending FERC applications. As stated in Joint Petitioners' Reply Comments in this

docket, IPL requested that FERC act on the Application for limited jurisdiction blanket Certificate of Public Convenience by June 30, 2014.

CONCLUSION

WHEREFORE, the Joint Petitioners respectfully request the Commission give these Initial Supplemental Comments due consideration. The modified terms for approval of the Transaction, as described herein, are in the public interest and should be approved by the Commission.

Dated this 13th day of June, 2014.

Respectfully submitted,

Interstate Power and Light Company

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AFFIDAVIT OF SERVICE

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) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny, being first duly sworn on oath, deposes and states that on the 13th day of June, 2014, she filed the attached Initial Supplemental Comments on behalf of Interstate Power and Light Company and Minnesota Energy Resources Corporation with the E-Docket system and provided service as specified on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn to before me
This 13th Day of June, 2014.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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	SEMCAC	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
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

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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@avantener gy.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
Linda	Jensen	linda.s.jensen@ag.state.m n.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
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
Paula	Johnson	paulajohnson@alliantenerg y.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

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Larry	Johnston	lw.johnston@smmpa.org	SMMPA	500 1st Ave SW Rochester, MN 55902-3303	Electronic 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	jkruieger@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	Integrys 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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Kavita	Maini	kmainsi@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@dairynet.com	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
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

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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
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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
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
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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
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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

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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