



October 2, 2014

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

RE: Comments of the Minnesota Department of Commerce, Division of Energy Resources
Docket No. E017/M-14-649

Dear Dr. Haar:

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

Otter Tail Power Company's Request for Approval to Revise its Energy Adjustment Rider to Include Emission Controls Costs.

The petition was filed on July 31, 2014 by:

Stuart Tommerdahl Manager Regulatory Administration Otter Tail Power Company 215 South Cascade Street PO Box 496 Fergus Falls, Minnesota 56538-0496

The Department recommends **denial of the petition** as discussed herein. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ ZAC RUZYCKI
Public Utilities Rates Analyst

ZR/It Attachment



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE MINNESOTA DEPARTMENT OF COMMERCE DIVISION OF ENERGY RESOURCES

DOCKET NO. E017/M-14-649

I. BACKGROUND AND SUMMARY OF PROPOSAL

The Cross-State Air Pollution Rule (CSAPR) has a long history,¹ which the Minnesota Department of Commerce (Department) will not attempt to recite, other than noting the most recent actions by entities including the Minnesota Legislature. In 2011, 28 states were required to reduce annual sulfur dioxide (SO₂) emissions, annual nitrogen oxides emissions (NO₂), and to help downwind states meet the fine particle National Ambient Air Quality Standards (NAAQS).² Multiple states challenged the rule, and it was subsequently vacated by the D.C Circuit Court in August 2012. In June 2013, the U.S Supreme Court granted the petition from the United States requesting review of the D.C Circuit Court's decision regarding CSAPR, and in April of 2014 the Supreme Court reversed the decision of the lower court to vacate CSAPR.

On February 29, 2012 Otter Tail Power Company (OTP or the Company) submitted a request to the Minnesota Public Utilities Commission (Commission) to revise its Energy Adjustment Rider to include recovery of emissions costs.³ In that filing, the Company proposed to revise its rider to include certain specified costs for purchased emission allowances that may be necessary to comply with CSAPR. The Company stated that additional emission allowances would be necessary to operate the Hoot Lake Plant (HLP) at historical levels necessary to serve OTP's customers, and that recovery of these allowance costs through the Energy Adjustment Rider – commonly called the fuel clause adjustment (FCA) – would provide OTP the chance to purchase allowances and operate HLP instead of reducing operations and

¹ In 2005 the Clean Air Interstate Rule (CAIR) was promulgated, which shared a similar scope as CSAPR with differences in geography and compliance. CAIR was vacated in a 2008 court decision; however, the Environmental Protection Agency (EPA) appealed the suspension of the rule and the court concurred, stipulating that beginning in 2009 CAIR would go into effect as planned until such time that the EPA created a viable replacement rule. The EPA proposed CSAPR in July, 2010 and the rule was finalized one year later in July, 2011. The final version of the rule required states to significantly improve air quality by reducing power plant emissions that contribute to ozone or fine particulate matter pollution in downwind states.

² U.S EPA "Cross-State Air Pollution Rule (CSAPR)" http://www.epa.gov/airtransport/CSAPR/index.html

³ Docket No. E017/M-12-179, In the Matter of Otter Tail Power Company's Request for Approval to Revise Its Energy Adjustment Rider to Include Emission Costs.

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purchasing replacement power. OTP subsequently withdrew that filing, citing uncertainty in 2012 regarding how the EPA would respond to the Circuit Court vacating CSAPR.

In 2013, the Minnesota Legislature amended Minnesota Statutes, section 216B.16, subd. 7 by adding provision (4), as follows:

Notwithstanding any other provision of this chapter, the commission may permit a public utility to file rate schedules containing provisions for the automatic adjustment of charges for public utility service in direct relation to changes in:

. . .

(4) prudent costs incurred by a public utility for sorbents, reagents, or chemicals used to control emissions from an electric generation facility, provided that these costs are not recovered elsewhere in rates. The utility must track and report annually the volumes and costs of sorbents, reagents, or chemicals using separate accounts by generating plant.

The Mercury and Air Toxics Standards (MATS) rule, upheld in April, 2014 after challenge from various industry groups, promulgates new emission standards for a number of listed hazardous air pollutants (HAPs) emitted by electric generating units (EGUs). These standards regulate the emission of HAPs, such as mercury, arsenic and cyanide, to the level of the top 12 percent of best controlled sources for EGUs with a capacity of 25 megawatts or greater.

On July 31, 2014, the Company filed a petition with the Commission to include in its FCA the expenses associated with the purchase of allowances that may be necessary to comply with CSAPR. The Company additionally requested the inclusion of reagent costs to comply with MATS.

II. THE DEPARTMENT'S ANALYSIS

The Department addresses both components of the Company's request for approval to revise its FCA rider: recovery of reagent expenses and recovery of emission allowances.

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A. REAGENT EXPENSES

The Company proposed to recover the costs of three reagents used to control emissions and meet EPA's MATS compliance obligations: powdered activated carbon, anhydrous ammonia, and pebble lime. Minnesota Statute §216B.16 subd. 7 provides that:

Subd. 7. Energy and emission control products cost adjustment.

Notwithstanding any other provision of this chapter, the commission may permit a public utility to file rate schedules containing provisions for the automatic adjustment of charges for public utility service in direct relation to changes in:

- (1) federally regulated wholesale rates for energy delivered through interstate facilities;
 - (2) direct costs for natural gas delivered;
- (3) costs for fuel used in generation of electricity or the manufacture of gas; or
- (4) prudent costs incurred by a public utility for sorbents, reagents, or chemicals used to control emissions from an electric generation facility, provided that these costs are not recovered elsewhere in rates. The utility must track and report annually the volumes and costs of sorbents, reagents, or chemicals using separate accounts by generating plant.

The Department notes that cost recovery under Minnesota Statute §216B.16 subd. 7 is at the discretion of the Commission.

As noted above, OTP seeks Commission approval to recover through its FCA cost of reagents needed for three of its power plants to comply with the EPA's MATS rule. OTP indicated that, unless granted a compliance extension, power plants have until April 16, 2015 to comply with the MATS rule. OTP noted that it expects to begin incurring reagent expenses for its Big Stone Plant in October 2015 when the plant's Air Quality Control System (AQCS) is completed. Further, OTP indicated that new equipment needed to meet MATS requirements will soon go into service at Coyote Station, which will also result in reagent expenses. Finally, OTP noted that the Commission authorized OTP to install additional emissions control equipment to enable the Hoot Lake Plant to remain in operation until its retirement in 2020 (Docket No. E017/RP-10-623).

OTP indicated that annual costs of the reagents during a year when the equipment installed for compliance with MATS regulations are operating in all three plants would total \$1,674,999 for Minnesota customers, broken down by cost per reagent as denoted in Table 1 below.⁴

 $^{^4}$ Docket No. E017/M-14-649 July 31, 2014 Petition on Behalf of Otter Tail Power Company: Attachment 3, Page 1 – Fuel Clause Adjustment Forecast

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Table 1: Projected Annual Reagent Expenses and Minnesota Share (Dollars)

		Otter Tail System									
			Hoot Lake								
Reagent Expenses	Big Stone Plant		Coyote Station			<u>Plant</u>		<u>Total</u>		Minnesota Share	
Anhydrous Ammonia	\$	808,500	\$	-	\$	-	\$	808,500	\$	398,672	
Pebble Lime	\$	1,347,500	\$	-	\$	-	\$	1,347,500	\$	664,453	
Powdered Activated Carbon	\$	253,869	\$	357,000	\$	630,000	\$	1,240,869	\$	611,873	
Total of Reagent Costs	\$	2,409,869	\$	357,000	\$	630,000	\$	3,396,869	\$	1,674,998	

Generally, a public utility may not change its rates without undergoing a rate case proceeding in which the Commission comprehensively reviews the utility's costs and revenues for prudency and reasonableness. As a result, between rate cases, a utility has an incentive to minimize costs.

As noted above, the Minnesota Legislature now allows reagent costs to be recovered through the FCA, but Minnesota Statute §216B.03 continues to require that all rates, including FCA, "shall" be just and reasonable and that "[a]ny doubt as to reasonableness should be resolved in favor of the consumer." Allowing utilities to recover all costs of reagents through the FCA without any review of the costs would not be reasonable and may lessen utility incentives for efficiency and cost minimization. Therefore, the Department assesses 1) whether reagent costs are currently included in OTP's rates, 2) whether it is appropriate to allow OTP to recover reagent costs through the Company's FCA.

1. Double Recovery

To ensure that including reagent costs in OTP's FCA would not result in double recovery, the Department requested OTP to provide the amount of reagent included in the Company's base rates in the most recent rate case (Docket No. E017/GR-10-239).⁵ The Company responded that the test year for that rate case was 2009, in which reagent expenses were \$504,447.92 for the total system. The Company stated that these costs were associated with the cost of pebble lime at the Coyote generating station.

The Department also asked for the actual amount of reagent expenses for each year since OTP's last rate case.⁶ The information submitted by the Company indicates that decreasing costs annually that reached as low as \$341,288.67 in 2012 before climbing back to \$418,788.28 in 2013.

The Department notes that, while it is not unusual for costs (and revenues) to fluctuate between rate cases, the actual reagent costs have been consistently lower than the level that has been recovered by OTP since its 2010 rate case. Moreover, allowing OTP to recover pebble lime costs incrementally above those included in rate base would not be consistent with sound ratemaking principles that allow a utility to recover a representative amount of

⁵ See Attachment 1 for DOC Information Request No. 3

⁶ See Attachment 2 for DOC Information Request No. 4

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costs, based on forecasted revenues. While OTP indicated that the reagent costs currently recovered through base rates are associated only with pebble lime expense at Coyote Station, it is not clear whether any separate contracts for pebble lime, or any other reagent, are needed or would be used for each generating plant. In other words, the current pebble lime expenses can reasonably be considered to be representative of OTP's pebble lime costs, just as any expense amount included in current rates are considered representative and should not be adjusted between rate cases, at least without making a showing that the costs are reasonable.

OTP's response to DOC Information Request No. 3 appears to indicate that powdered activated carbon and anhydrous ammonia costs are not currently being recovered in base rates. OTP's general argument for including reagent costs in its FCA is that consumption of reagents "fluctuate directly in relation to the operation of those facilities, just like fuel costs." The Department does not dispute OTP's assertion about the amount of reagents that may be used; however, the important question about the costs of each reagent must also be addressed. Proposed recovery of costs of reagents has been contested in rate cases, such as Xcel's most recent rate case (Docket No. E002/GR-12-961). At a minimum, OTP must meet the burden of proof of showing that the costs it recovers from ratepayers in rates, including rider rates, are reasonable. OTP offers no mechanism for making such a showing.

In addition, automatic recovery would result in utilities failing to treat those costs as part of their total cost of doing business (*i.e.*, costs automatically recovered are not given as much weight as other costs, such as maintenance costs).⁷ Therefore, the Department concludes that adding reagent costs to the fuel costs currently recovered through OTP's FCA, without at least an ongoing showing that the costs are reasonable, would exacerbate the current issues resulting from automatic cost recovery. OTP has not offered such a mechanism to ensure that the reagent costs are reasonable.

Further, while OTP did not address the potential for revenues associated with reduced emissions to offset the reagent costs, it is possible that OTP's emission reductions may result in emission allowances. Allowing OTP to include reagent costs in its FCA, without also including associated revenues, would result in ratepayer responsibility for only the costs, without benefit of the revenues.

The Department understands the preference of OTP to recover reagent costs through an automatic recovery mechanism rather than through a general rate case. The benefits are quicker recovery, delayed rate case expense, and an arguably lesser review of the reasonableness of the costs.⁸ However, allowing reagent costs to be recovered through the FCA or another rider, while allowed by statute, would reduce utility incentives for efficiency and cost minimization unless, at a minimum, OTP had an ongoing responsibility to show,

⁷ For examples of instances in which utilities failed to treat fuel costs as internalized costs, see pages 18 – 19 of the Department's June 5, 2013 comments in Docket No. E999/AA-12-757.

⁸ Utilities submit annual automatic adjustment reports each September 1, which are subject to Commission review. However, a post-recovery prudency review has been somewhat hampered by utility claims of retroactive ratemaking.

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prior to recovering the reagent costs, that the proposed costs recovery was reasonable. As noted above, the regulatory structure incentivizes utilities to achieve cost efficiencies between rate cases. Allowing direct recovery of certain costs between rate cases can result in utilities failing to consider those costs critically as part of their cost of doing business. Further, OTP has not proposed that potential revenues associated with reduced emissions be credited to their FCA. For these reasons, the Department opposes OTP's request to include reagent costs in its FCA.

B. EMISSION ALLOWANCES

In its petition, the Company requested a variance from Minn. Rule 7825.2400 to include in its FCA the cost of emission allowances necessary for operation of its Hoot Lake Plant at historical levels in compliance with CSAPR. Minnesota Rules, part 7825.2500 states, in part:

Provisions for automatic adjustment of charges must encompass:

A. Changes in cost resulting from changes in the federally regulated wholesale rate for energy purchased and changes in the cost of fuel consumed in the generation of electricity. This provision is entitled electric energy adjustment.

Minnesota Rules, part 7825.2400 includes the following definitions, among others:

- **Subp. 7. Cost of energy purchased.** "Cost of energy purchased" is the cost of purchased power and net interchange defined by the Minnesota Uniform system of accounts, class A and B electric utilities, account 555 and purchased under federally regulated wholesale rates for energy delivered through interstate facilities. All electric public utilities shall use this definition regardless of class.
- **Subp. 8. Cost of fossil fuel.** "Cost of fossil fuel" is the current period withdrawals from account 151 as defined by the Minnesota uniform system of accounts, class A and B utility. All electric public utilities shall use this definition regardless of class.
- **Subp. 9. Cost of fuel consumed in the generation of electricity.** "cost of fuel consumed in the generation of electricity" is the cost of fossil and nuclear fuel.
- **Subp. 11. Cost of nuclear fuel.** "Cost of nuclear fuel" is the current period charges and credits to account 518, of the Minnesota uniform system of accounts, class A and B electric utilities excluding any expenses for the cost of fossil fuel. All electric public utilities shall use this definition regardless of class.

Since the rules defining "energy purchased" and "cost of fuel consumed in the generation of electricity" are very clear and specific, and do not include emission allowances, the

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Department agrees with OTP that its request is not consistent with the rules, and therefore, would require a rule variance.

Minn. Rule 7829.3200, subpart 1 gives the Commission the ability to grant a variance to its rules if the following conditions are met:

Subpart 1. When granted. The commission shall grant a variance to its rules when it determines that the following requirements are met:

- A. enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule:
- B. granting the variance would not adversely affect the public interest; and
- C. granting the variance would not conflict with standards imposed by law.

The Department addresses each point below.

I. Excessive Burden

The first requirement for a variance to Commission rules is a determination of whether enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule. In this case, the impact of CSAPR for OTP is only applicable at Hoot Lake Plant and at Solway natural gas peaking plant. As Coyote Generating Station and Big Stone Plant are located in North and South Dakota respectively, these stations are not affected by CSAPR and do not have an impact on the total system cost of compliance for acquiring emissions allowances. The Company stated that currently, the cost impact of purchasing emission allowances is yet unknown, as CSAPR is a market based program, and until establishment of a market, prices cannot be determined.⁹

The Company projects costs for compliance with both MATS (reagents) and CSAPR (emission allowances) in this petition. The Department notes that it is unclear whether the Company factored compliance with MATS into the cost projections for compliance with CSAPR. The current timeline for MATS would place that regulation into effect before CSAPR goes into effect, and the stringent acid gas regulation contained in MATS is likely to reduce the amount of SO₂ emissions substantially, particularly compared to the emissions reductions required by CSAPR, thereby diluting a large amount of the financial effects of CSAPR.¹⁰

MATS requirements (and aging generation plants) may force actions in states where CSAPR is also in effect, which may result in early unit retirements and modifications thus allowing a larger amount of SO₂ allowances in the CSAPR market, and depressing the price of purchasing those allowances for participants. OTP's petition did not specifically discuss whether the cost projections for both reagents and allowances were based on the same

⁹ Id. Page 8

¹⁰ Andy Gelbaugh and Jesse Gilbert "SNL Energy study expects little impact from CSAPR, but some states may be tight." SNL Energy Research and Advisory Services (May 2014)

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amount of SO_2 emissions, or if MATS compliance was assumed to have reduced SO_2 emissions prior to the calculation of emission allowances necessary for CSAPR compliance. Additionally, the Company did not address whether it anticipates any revenue from allowance trading, and if so, whether the Company intends to credit those revenues back to customers through the same mechanism that the Company proposes to flow costs to customers.

The Company stated in its petition that if costs are not able to be recovered through the FCA, then the Company would face a disincentive to purchase allowances, even if allowances are less costly than curtailing plant operations and purchasing replacement energy. The Department notes again that Minnesota Statutes, section 216B.03 requires utilities to provide service at rates that are just and reasonable. Choosing options to serve its customers that are not least cost could result in unreasonable rates. The Department is concerned that OTP seems to imply that there are factors outweighing the Company's responsibility to comply with Minnesota Statutes, section 216B.03. Further, the Department notes that OTP could choose to file a general rate case at any time if it is excessively burdened by the costs of emissions allowances. OTP would also need to estimate additional revenues at that time.

Due to uncertainty about future allowance prices, the nature of the future CSAPR markets, the methodology used by the Company in projecting CSAPR compliance costs, and the yet unknown effects of MATS compliance on SO_2 emissions for CSAPR compliance at this time, the Department cannot conclude that the enforcement of this rule would result in an excessive financial burden for the Company, and therefore cannot conclude at this time that the criterion under Minn. Rule 7829.3200, subpart 1(A) is met.

II. Adverse Effects on the Public Interest

The Company projects cost increases of \$0.24 per 1,000 kWh as a result of including emission allowances in the FCA. While the Company is allowed to recover its costs, whether through an automatic adjustment mechanism or through base rates, as discussed above, granting the variance would remove OTP's incentive to minimize costs of emission allowances. Therefore, the Department cannot conclude that granting the variance would not adversely affect the public interest.

III. Conflict with Standards Imposed by Law

To grant the variance, the Commission must ensure that granting the variance will not conflict with standards currently imposed by law. In the petition, the Company stated that the number of allowances that OTP may need to purchase is directly related to the number of tons burned at the plant, and thus the cost of emission allowances is also a fuel cost.

As indicated above, the Department notes that OTP must still comply with Minnesota Statute section 216B.03. OTP has not provided a mechanism to show that the costs that OTP proposes to recover through the FCA area reasonable. Moreover, OTP has not shown it to be reasonable not to include revenues from emission allowances as an offset to the costs. As a

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result, the Department cannot conclude that OTP's proposal is consistent with Minnesota Statutes.

III. RECOMMENDATION

The Department recommends that the Commission **deny** Otter Tail Power Company's request for a variance to Minn. Rules 7825.2500 to permit recovery of purchased emission allowances costs in the Energy Adjustment rider, and to **deny** the FCA recovery of costs for reagent expenses associated with the EPA's MATS rules.

ZR/It

OTTER TAIL POWER COMPANY Docket No: E017-M-14-649

Response to: MN Department of Commerce

Analyst: Zac Ruzycki Date Received: 08/18/2014 Date Due: 08/28/2014

Date of Response: 08/27/2014

Responding Witness: Stuart Tommerdahl, Manager Regulatory Administration, 218 739-8279

Information Request:

Please provide the amount of reagent expense included in OTP's last rate case in Docket No. E017/GR-10-239.

Attachments: 0

Response:

OTP's test year for its last rate case was 2009. In 2009, OTP's reagent expenses were \$504,447.92 (Total System). These expenses were associated with the cost of pebble lime at OTP's Coyote generating station. OTP is not seeking fuel clause adjustment ("FCA") recovery of existing pebble lime costs at the Coyote Plant since these costs are currently included in base rates. OTP is only seeking FCA recovery of new incremental reagent costs associated with new equipment currently being installed at its generating facilities.

OTTER TAIL POWER COMPANY Docket No: E017-M-14-649

Response to: MN Department of Commerce

Analyst: Zac Ruzycki Date Received: 08/18/2014 Date Due: 08/28/2014

Date of Response: 08/27/2014

Responding Witness: Stuart Tommerdahl, Manager Regulatory Administration, 218 739-8279

Information Request:

Please provide OTP's actual amount of reagent expense for each year since OTP's last rate case.

Attachments: 0

Response:

OTP continues to incur reagent costs for Pebble Lime at Coyote Station Generating Plant since its last rate case. OTP's total system expenses are listed in the table below.

	OTP Total Reagent			
Year	Costs by Year			
2010	\$ 456,741.54			
2011	\$ 435,838.58			
2012	\$ 341,288.67			
2013	\$ 418,788.28			

As noted in the response to Information Request MN-DOC-03, OTP is not seeking fuel clause adjustment ("FCA") recovery of Coyote's pebble lime costs as these costs are currently included in base rates.

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. E017/M-14-649

Dated this 2nd day of October 2014

/s/Sharon Ferguson

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