

September 28, 2015

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

RE: Northern States Power Company D/B/A Xcel Energy Annual Report on the Operation and Performance of Its 2014 Incentive Compensation Plan Pursuant to MPUC Orders After Reconsideration

Docket Nos. E002/GR-92-1185 and G002/GR-92-1186
E002/M-15-522

Dear Mr. Wolf:

On May 29, 2015, Northern States Power Company D/B/A Xcel Energy (Xcel Energy or the Company) filed its annual incentive compensation compliance report for the year 2014 pursuant to the Minnesota Public Utilities Commission's (Commission) January 14, 1994 *Order After Reconsideration* in the above electric (E) docket number. The Commission's Ordering paragraphs 2 and 3 relate to Xcel Energy's electric and gas utilities' incentive compensation. Ordering paragraph 3 requires that:

The Company shall file a report on or before April 1, 1995 and annually thereafter¹ evaluating the operation and performance of its incentive compensation plan. The report shall include, but shall not necessarily be limited to, an accounting of all amounts paid under the plan, an accounting of all amounts recorded as earned but not paid, and an evaluation of the plan's success in meeting its stated goals, including controlling overall compensation costs.

Ordering paragraph 2 requires that "The Company shall record for future refund all incentive compensation payments earned under the terms of the plan and recoverable in rates under this Order but not paid." The Commission noted that if the Company included such costs in rates but later did not make incentive payments, such circumstances would be seen as an inappropriate transfer of risk from shareholders to ratepayers and as inconsistent with the test year concept on which rates are based."

In its filing, Xcel Energy explained that, based on performance for the year 2014, the amount of incentive compensation earned and paid in 2014 and eligible for recovery, was more than

¹ The Commission approved a later filing date in its March 27, 2002 Order in the current docket. The Order required "that the incentive compensation report will be due on May 31, 2002, and annually thereafter." Xcel Energy requested a later filing date since it changed the date that incentive compensation payments are made from February 1 to March 15.

the amount included in base rates as identified on Attachment C to Xcel Energy's Compliance Report. The Minnesota Department of Commerce (Department) reviewed documents from the appropriate rate cases, and verified that the incentive compensation included in current rates for the electric utility is \$17,584,311 and for the gas utility is \$927,885. Thus, the Department agrees that Xcel Energy does not have unpaid earned incentive compensation that exceeds the amount recoverable in base rates.

In its review of Xcel Energy's report, the Department followed up on a topic that it first brought to the attention of the Commission in the February 28, 2013 Direct Testimony of Dale V. Lusti, in Docket No. E002/GR-12-961 (the 12-961 docket). On Page 28 of his Direct Testimony in the 12-961 docket, Mr. Lusti stated:

In my review of various special incentives that were available only to certain nuclear employees, I became concerned about the target and maximum level of [Annual Incentive Plan] AIP compensation that the nuclear employees could earn in addition to their nuclear specific incentive compensation levels.

The nuclear specific compensation mentioned above refers to the following three forms of compensation that were first proposed by Xcel Energy in the 12-961 docket:

- Nuclear restricted stock units;
- Nuclear retention program expense; and
- Nuclear retention program long-term expense.

Xcel Energy agreed to accept the Department's recommended adjustments to Xcel's proposed recovery of compensation for nuclear restricted stock units and the nuclear retention program long-term expense. The Commission adopted the Administrative Law Judge's conclusion:

....that the Company has failed to demonstrate that the \$1.032 million requested for its new Nuclear Employee Retention Program in 2013 is reasonable.

In Docket No. E002/GR-13-868 (the 13-868 docket), the Company included a proposal to recover its Nuclear Retention Program Expense. Mr. Lusti on Pages 32 and 33 of his June 5, 2014 Direct Testimony in the 13-868 docket stated:

- Q. What do you believe is the reason the Company created a 27-month nuclear retention program in the fall of 2012, for which it requested recovery in both the previous rate case and the current rate case?**
- A. My review of the Company's May 31, 2013 Incentive Compensation Plan Annual Report In Docket Nos. E002/GR-92-1185 and G002/GR-92-1186, and follow-up information requests indicate that the Company knew the

Nuclear Business Unit would not meet its 2012 Key Performance Indicator (KPI), and probably not its 2013 KPI either. DOC Ex. 438 at DVL-35 (Lusti Direct). Thus, the employees would not be able to achieve as high of a level of incentive compensation as if they met or exceeded their KPI. DOC Ex. 438 at DVL-35 (Lusti Direct).

Q. What was the result of the nuclear business unit's KPI for 2012?

- A. Based on the results of nine KPI requirements for the nuclear business unit as listed in DOC Ex. 438 at DVL-35 (Lusti Direct), the nuclear business unit met or exceeded only 4 of its target level KPI requirements and did not meet 5 of its target level KPI requirements. In total, the nuclear business unit only reached 77.48 percent of its target level KPI requirements.

The five KPI categories where the business unit did not meet its target are as follows:

- Collective Radiation Exposure – REM;
- Equipment Reliability Index;
- Safety Systems Performance Index;
- Nuclear Regulatory Commission (NRC) Findings and Violations Self-Identification Ratio; and
- Project and Outage Performance.

Q. What leads you to believe that the Company knew in advance that the nuclear business unit would not achieve target level KPI in the above five categories?

- A. In Xcel's June 6, 2013 response to DOC Information Request Nos. 101 through 105 in Docket Nos. E002/GR-92-1185 and G002/GR-92-1186, the Company indicated it knew the nuclear unit would not achieve target level KPI in the five above mentioned categories on the following dates:

- Collective Radiation Exposure – REM – November 2012;
- Equipment Reliability Index – August 2012;
- Safety Systems Performance Index- July 2012 ;
- Nuclear Regulatory Commission (NRC) Findings and Violations Self-Identification Ratio – November 2012; and
- Project and Outage Performance – July 2012.

- Q. What is the significance of what Xcel knew or didn't know as to whether or not the nuclear business unit would meet its target level KPI?**
- A. The significance of Xcel's knowledge as to whether the nuclear business unit would or would not receive its full target level or greater incentive compensation for the year 2012 (paid in March 2013) is about the integrity of the Company's incentive compensation program. The Company's proposal appears to be an end-run around the whole purpose of a performance incentive – to encourage better performance.

Mr. Lusti at Page 35 of his June 5, 2014 Direct Testimony in the 13-868 docket stated:

It appears that Xcel is proposing that ratepayers pay for a program that circumvents the structure of the current incentive compensation program to reward the nuclear business unit when it was unable to achieve a KPI rating that would allow its employees to receive a higher amount of incentive compensation.

The Department reviewed both Xcel's May 30, 2014 Annual Incentive Compensation Plan Report for the Year 2013, and the May 29, 2015 Annual Incentive Compensation Plan Report for the Year 2014. Overall, it appears that Xcel has continued the practice of revising the KPIs for the nuclear business unit to eliminate metrics that this group was unable to achieve. DOC Attachment 1 is a schedule that identifies the Nuclear Business Area's KPI results for the years 2012, 2013 and 2014.

The information in Columns (a) and (b) show that in 2012, Xcel's Nuclear Area did not achieve its KPI targets in five of nine categories. Columns (c) and (d) show that in 2013 Xcel eliminated from the 2013 Nuclear KPI four of the five categories that the nuclear unit did not meet in 2012, replacing those four plus two other categories with five new KPI categories in 2013.

In 2013, Xcel achieved its target level Nuclear KPI in five of eight categories, and in total, nearly achieved its target level KPI. Columns (e) and (f) show that Xcel eliminated from the 2014 Nuclear KPI seven of the eight categories of the 2013 Nuclear KPI, and replaced them with eight new categories. In 2014, Xcel's Nuclear Business Area achieved its target level KPI in six of nine categories, and finally for the year met its target level with a score of 115.40 percent.

It is troubling that, in two consecutive years where performance was less than expected, Xcel made wholesale changes to its Nuclear Business Area's KPI categories in order for this group to finally have KPI categories that allowed it to meet its target level KPI. This concern is particularly troubling given the areas where performance was below expectations. The

four KPI categories whereby Xcel did not achieve target levels in 2012 and were eliminated from the 2013 Nuclear Business Area's KPI were as follows:

- Equipment Reliability Index;
- Safety System Performance Index;
- NRC Findings and Violations Self-Identification Ratio; and
- Project and Outage Performance.

DOC Attachments 2 through 11 are schedules that identify the KPI results for the other ten Xcel business areas for the years 2012, 2013 and 2014. The Department notes that no other business area appears to be making the significant changes to their target KPI categories similar to the Nuclear business area. Below is an identification of the ten other business area KPI results attached to this letter:

- 2) Energy Supply Business Area
- 3) Corporate Business Area
- 4) Distribution Business Area
- 5) Transmission Business Area
- 6) Supply Chain Business Area
- 7) Financial Operations Business Area
- 8) Corporate Services Business Area
- 9) Gas Engineering and Operations Business Area
- 10) General Counsel Business Area
- 11) Revenue Group Business Area

These observations are particularly concerning given that Xcel stated on Page 3 of the May 29, 2015 Incentive Compensation Annual Report for the year 2014, that:

...this is the last year we will provide the scorecard results attachment in this detailed format, because this document is no longer compiled for internal reporting purposes. Going forward we will provide a higher level summary of scorecard results showing which KPIs were met and which were not.

The Department recommends that the Commission require Xcel to continue to provide the scorecard results in the same detailed format on an annual basis in May of each year. So long as ratepayers are required to pay for a portion of incentive compensation, it is important to assess whether the Company is holding the business units accountable for performance. For example, the KPI categories should not be manipulated to circumvent the goal of accountability for performance. Such information may also be helpful in assessing the effectiveness of performance-based ratemaking.

Daniel P. Wolf
September 28, 2015
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The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ DALE V. LUSTI
Financial Analyst

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		Northern States Power Company						Attachment 1
		Annual Incentive Compensation						
		Nuclear KPI Results per Reports						
		For the Years 2012, 2013 and 2014						
Line		2012	2012	2013	2013	2014	2014	
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %	
		(a)	(b)	(c)	(d)	(e)	(f)	
1	OSHA Recordable Incident Rate	15%	21.56%	15%	13.13%	5%	7.50%	
2	Collection Radiation Exposure - REM	10%	8.42%	10%	12.21%			
3	Equipment Reliability Index	15%	0.00%					
4	Safety System Performance Index	15%	0.00%					
5	Unplanned Outage Rate (UOR)	10%	12.50%					
6	Maintenance and Technical Training Program Accreditation Renewal	10%	15.00%					
7	Nuclear Supply Chain Savings (\$M)	5%	7.50%	5%	7.50%			
8	NRC Findings and Violations Self-Identification Ratio	10%	7.00%					
9	Project and Outage Performance	10%	5.50%					
10	3:2:1 Performance Tiles - Quartile Avg			20%	30.00%			
11	Closing Industry Performance Gaps (INPO AFIs) - % closed or on-track			10%	14.00%			
12	Outage Preparation and Execution			15%	0.00%			
13	Capital Project Performance (Points)			15%	22.50%			
14	NRC Performance (ROP)			10%	0.00%			
15	Safety Systems					10%	12.00%	
16	Machine Performance					10%	0.00%	
17	Independent Assessments					10%	15.00%	
18	Regulatory Margins					10%	9.70%	
19	Leadership Effectiveness					10%	8.30%	
20	Sustainability Pipelines					15%	22.50%	
21	Cost per MWh Initiatives					20%	30.00%	
22	Rate Case Alignment Capital Project Spend & In-Service Dates (points)					10%	10.40%	
23	Totals	100%	77.48%	100%	99.34%	100%	115.40%	

Northern States Power Company							
Annual Incentive Compensation							
Energy Supply KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line No.	KPI	2012 Weight	2012 Result %	2013 Weight	2013 Result %	2014 Weight	2014 Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	25%	37.02%	25%	37.50%	20%	30.00%
2	Unplanned Outage rate (UOR)	20%	30.00%	20%	27.19%	15%	9.00%
3	Coal Inventory	10%	15.00%	10%	15.00%		
4	Nox Emissions Intensity (Lbs. / MWh)	10%	11.39%	10%	12.11%		
5	SO2 Emissions Intensity (Lbs. / MWh)	10%	15.00%	5%	7.50%		
6	Maintenance Work Productivity	10%	6.25%	15%	22.50%	15%	22.50%
7	Supply Chain Costs Savings (\$M)	15%	22.50%	15%	22.50%		
8	Equivalent Availability Factor					10%	11.67%
9	Earnings Contributions					10%	0.00%
10	Regulatory Pwerformance Index					15%	16.29%
11	Energy Supply Source Savings					15%	12.86%
12	Totals	100%	137.16%	100%	144.30%	100%	102.32%

Northern States Power Company							
Annual Incentive Compensation							
Corporate KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	Demand Side management (GWh)	20%	30.00%				
2	Employee Engagement (Survey Rating)	5%	5.00%	5%	4.75%	10%	10.00%
3	OSHA Recordable Incident Rate	15%	22.50%	15%	7.50%	15%	22.50%
4	Customer Value (Survey Rating)	15%	15.00%	15%	20.00%	15%	18.75%
5	Public Safety Index	15%	20.00%	15%	20.25%	15%	18.00%
6	Unplanned Outage Rate (UOR)	15%	22.50%	15%	20.00%	15%	0.00%
7	System Average Interruption Duration Index (SAIDI) (minutes)	15%	22.50%	15%	14.25%	15%	22.50%
8	Energy Efficiency (GWh)			20%	23.63%		
9	O&M Growth Management (Annual O&M Growth Rate)					15%	17.81%
10	Totals	30%	137.50%	100%	110.38%	100%	109.56%

Northern States Power Company							
Annual Incentive Compensation							
Distribution KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	20%	22.53%	20%	26.00%	20%	30.00%
2	Public Safety Index	15%	20.25%	15%	20.25%	15%	16.05%
3	System Reliability (SAIDI) (D-Line & 1/2 D-Sub) (minutes)	20%	30.00%	20%	20.00%	20%	30.00%
4	Gas Compliance Plan	20%	20.00%	15%	22.50%	15%	22.50%
5	Productivity (O&M / Line Mile)	10%	15.00%	15%	15.00%	15%	15.64%
6	Supply Chain Savings (\$M)	15%	22.04%	15%	22.50%	10%	10.56%
7	Employee Engagement Score					5%	5.50%
8	Totals	100%	129.82%	100%	126.25%	100%	130.25%

Northern States Power Company							
Annual Incentive Compensation							
Transmission KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	20%	18.68%	20%	30.00%	20%	24.50%
2	Transmission & Substation Reliability Average Customer Minutes Out	20%	30.00%	20%	11.50%	20%	24.38%
3	Major Capital On-Schedule Performance	20%	27.14%	20%	28.00%	20%	30.00%
4	Compliance Plan Milestones Met (Count)	20%	27.50%	20%	19.71%	20%	20.00%
5	Supply Chain Savings	20%	23.96%	15%	22.50%	15%	18.09%
6	Distribution Substation Maintenance			5%	5.15%	5%	6.18%
7	Totals	100%	127.28%	100%	116.86%	100%	123.15%

Northern States Power Company							
Annual Incentive Compensation							
Supply Chain KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line No.	KPI	2012	2012	2013	2013	2014	2014
		Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	20%	18.24%	20%	30.00%	20%	15.58%
2	Diversity Spend	20%	27.50%	20%	30.00%	10%	15.00%
3	Material requirements (OTIF - # of months meeting target)	20%	30.00%				
4	XE Materials % Supplies Inventory (\$M)	20%	19.17%	20%	20.00%	10%	11.71%
5	Supply Chain Savings (\$M)	20%	30.00%	20%	30.00%	25%	26.56%
6	Material requirements (OTIF - XE average)			20%	21.00%	20%	23.33%
7	On-Time Contract Delivery					15%	18.75%
8	Totals	100%	124.91%	100%	131.00%	100%	110.93%

Northern States Power Company							
Annual Incentive Compensation							
Financial Operations KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line No.	KPI	2012 Weight	2012 Result %	2013 Weight	2013 Result %	2014 Weight	2014 Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	P/E Ratio	5%	3.67%	5%	0.00%	5%	2.50%
2	Tax Contribution to EPS	20%	30.00%	20%	30.00%		
3	Reduce the ROE Gap (basis points)	20%	30.00%	20%	30.00%		
4	Process Enhancement Index	45%	63.00%				
5	Employee Engagement - % favorable	10%	15.00%				
6	Employee Engagement Index	10%	15.00%	10%	12.50%	10%	7.50%
7	Employee Engagement Index			30%	45.00%	30%	19.50%
8	Process Enhancement Index Activity Driven			15%	12.45%	15%	9.38%
9	Earn Authorized Return					25%	30.36%
10	O&M Growth Management					15%	17.81%
11	Totals	110%	156.67%	100%	129.95%	100%	87.05%

Northern States Power Company							
Annual Incentive Compensation							
Corporate Services KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	20%	30.00%	20%	30.00%	20%	30.00%
2	Employee Engagement (Survey Rating)	15%	22.50%	15%	17.50%	15%	13.33%
3	Voice of the Customer Transaction Survey - Target is top 3 box	15%	18.75%	15%	15.00%	15%	18.00%
4	Energy Management Program Initiatives (kWh reduction across the portfolio)	20%	25.80%				
5	Days Sales Outstanding	15%	13.75%	10%	6.67%	10%	9.62%
6	IT Reliability (SAIDI) - Outage Minutes	15%	14.83%	15%	15.00%	15%	15.00%
7	Energy Efficiency (GWh)			15%	17.72%	15%	17.41%
8	Energy Conservation (kWh reduction across the portfolio)			5%	5.00%		
9	Value Creation Matrix (Productivity & Efficiency)			5%	7.50%		
10	O&M Growth Management					10%	12.57%
11	Totals	100%	125.63%	100%	114.39%	100%	115.93%

Northern States Power Company							
Annual Incentive Compensation							
Gas Engineering and Operations KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	OSHA Recordable Incident Rate	20%	30.00%	20%	0.00%	20%	30.00%
2	Damages per 1,000 Locates	15%	15.50%	15%	16.00%	15%	9.00%
3	Gas E-1 Response Time (≤ 30 minutes)	15%	19.29%	15%	21.00%	15%	17.50%
4	H.P. Gas Assessments	20%	30.00%	20%	30.00%	15%	22.50%
5	Gas Reliability	10%	0.00%	10%	10.00%	10%	0.00%
6	Gas Compliance	20%	20.00%	20%	30.00%	15%	22.50%
7	Project Financial Performance					5%	6.70%
8	Schedule Performance Index					5%	7.50%
9	Totals	100%	114.79%	100%	107.00%	100%	115.70%

Northern States Power Company Annual Incentive Compensation General Counsel KPI Results per Reports For the Years 2012, 2013 and 2014							
Line No.	KPI	2012 Weight (a)	2012 Result % (b)	2013 Weight (d)	2013 Result % (d)	2014 Weight (e)	2014 Result % (f)
1	Successful resolution of significant litigation objectives completed in current year	30%	40.50%	20%	29.20%	35%	35.00%
2	Operating Company alignment - Earned return equivalent (combined OpCo level)	50%	55.36%	40%	58.00%		
3	Successful resolution of Value Creation priorities identified on Litigation Matrix	10%	10.00%	15%	15.00%		
4	Legal Services Business Alignment Survey - Overall Effectiveness Score	10%	0.00%	5%	5.50%		
5	Achieve Zero Growth in O&M (% over Last year's O&M			10%	0.00%		
6	Employee Engagement Survey			10%	10.00%	5%	2.50%
7	Earned return equivalent (combined with OpCo level					35%	42.50%
8	O&M Growth Management					10%	15.00%
9	Community Involvement (employee participation					5%	5.00%
10	Legal Services Business Alignment Survey (of 2014 General Counsel Roundtable Benchmark Mean for "Overall Effectiveness")					10%	15.00%
11	Totals	100%	105.86%	100%	117.70%	100%	115.00%

Northern States Power Company							
Annual Incentive Compensation							
Revenue Group KPI Results per Reports							
For the Years 2012, 2013 and 2014							
Line		2012	2012	2013	2013	2014	2014
No.	KPI	Weight	Result %	Weight	Result %	Weight	Result %
		(a)	(b)	(c)	(d)	(e)	(f)
1	Earn Authorized Return	40%	44.29%	40%	58.00%	40%	48.57%
2	Customer Value (Survey Rating)	25%	25.00%	25%	33.33%	25%	31.25%
3	Demand-Side Management (GWh)	25%	37.50%				
4	Automate Primary Process	10%	15.00%	10%	10.00%	10%	10.00%
5	Energy Efficiency (GWh)			25%	29.54%	25%	29.02%
6	Totals	100%	121.79%	100%	130.87%	100%	118.84%

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. E002/GR-92-1185; G002/GR-92-1186 and E002/M-15-522

Dated this 28th day of September 2015

/s/Sharon Ferguson

[illegible]

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