



Debbra A. Davey Supervisor, Accounting

August 21, 2018

VIA ELECTRONIC FILING

Mr. Daniel P. Wolf, Executive Secretary
MN Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

**RE: In the Matter of Minnesota Power's 2018 Remaining Life
Depreciation Petition
Docket No. E015/D-18-_____**

Dear Mr. Wolf:

Minnesota Power hereby electronically submits its 2018 Remaining Life Depreciation Petition.

Please contact me at 218-355-3714 if you have any questions regarding this filing.

Sincerely,

/s/ Debbra A. Davey

Debbra A. Davey

jmn
Attachments
c: Service List

**STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION**

In the Matter of Minnesota Power's
2018 Remaining Life Depreciation
Petition

Docket No. E015/D-18-____
Initial Filing

SUMMARY

Pursuant to Minn. Stat. §§ 216B.08 and 216B.11, and Minn. Rules 7825.0600 and 7825.0700, Minnesota Power hereby petitions the Minnesota Public Utilities Commission ("Commission") for approval of its 2018 Remaining Life Depreciation Petition ("Petition"). This Petition establishes the 2018 remaining lives and salvage rates for all of Minnesota Power's production plant assets, along with a certain general plant account. The remaining lives and salvage rates will be used to determine depreciation expense for these assets effective January 1, 2018.

**STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION**

In the Matter of Minnesota Power's
2018 Remaining Life Depreciation
Petition

Docket No. E015/D-18-____
Initial Filing

I. INTRODUCTION

Minnesota Power (or “the Company”) hereby petitions the Minnesota Public Utilities Commission (“Commission”) for approval of its 2018 Remaining Life Depreciation Petition (“Petition”). Minnesota Power is requesting that the remaining lives of all facilities be adjusted for one year’s passage of time, except for Boswell Energy Center (“BEC”) Units 3, 4, and Common, and proposes salvage rate changes due to updating plant in-service balances.

In the Commission’s May 29, 2018 Order granting reconsideration in part, revising the March 12, 2018 Order, and otherwise denying reconsideration petitions (“Final Rate Order”) (Docket No. E-015/GR-16-664), the Company was ordered to set the lives of BEC Units 3, 4, and Common to end in 2035, effective January 1, 2018. Therefore, Minnesota Power proposes the lives of BEC Units 3, 4, and Common end in 2035.

The proposed changes result in an estimated increase to 2018 annual depreciation expense of \$22,406,000 when compared to 2017 rates and lives, which reflected the lives of BEC Units 3, 4, and Common ending in 2050, adjusted for one year’s passage of time. The proposed changes result in an estimated increase to 2018 annual depreciation expense of \$216,000 when compared to 2017 rates and lives adjusted for one year’s passage of time and adjusted to reflect the lives of BEC Units 3, 4, and Common ending in 2035.

II. PROCEDURAL REQUIREMENTS

Pursuant to Minn. Rules 7825.3200, 7825.3500 and 7829.1300, subp. 3, Minnesota Power provides the following required information.

A. Name, Address and Telephone Number of Utility (Minn. Rules 7825.3500(A) and 7829.1300, subp. 3(A))

Minnesota Power
30 West Superior Street
Duluth, MN 55802
(218) 722-2641

B. Name, Address and Telephone Number of Utility Attorney (Minn. Rules 7825.3500(A) and 7829.1300, subp. 3(B))

David R. Moeller
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30 West Superior Street
Duluth, MN 55802
(218) 723-3963
dmoeller@allete.com

C. Date of Filing and Date Proposed Rates Take Effect (Minn. Rules 7825.3500(B) and 7829.1300, subp. 3(C))

This Petition is being filed on August 21, 2018. Minnesota Power respectfully requests that the Commission approve the Petition, with depreciation rates to become effective as of January 1, 2018.

D. Statute Controlling Schedule for Processing the Filing (Minn. Rules 7829.1300, subp. 3(D))

This Petition is made in accordance with Minn. Stat. § 216B.11 and prior Commission orders. No statutorily imposed time frame for a Commission decision applies to this filing.

E. Utility Employee Responsible for Filing (Minn. Rules 7825.3500(E) and 7829.1300, subp. 3(E))

Debbra A. Davey
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F. Service List

Pursuant to Minn. Rules 7829.0700, Minnesota Power requests that the following persons be placed on the Commission's official service list for this matter:

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G. Service on Other Parties

Pursuant to Minn. Stat. § 216.17, subd. 3 and Minn. Rules 7829.1300, subp. 2, Minnesota Power has eFiled this Petition with the Department of Commerce, Division of Energy Resources and served a copy on the Antitrust and Utilities Division of the Office of Attorney General. A summary of the filing prepared in accordance with Minn. Rules 7829.1300, subp. 1 is being served on all parties on Minnesota Power's general service list.

H. Summary of Filing

A one-paragraph summary accompanies this Petition pursuant to Minn. Rules 7829.1300, subp. 1.

III. REMAINING LIFE ADJUSTMENTS

Minnesota Power has reviewed its remaining lives and salvage value estimates for thermal, hydroelectric, wind, and solar production facilities. The Company has determined that the remaining lives of all facilities should be adjusted for one year's passage of time, except for BEC Units 3, 4, and Common, and proposes salvage rate changes due to updating plant in-service balances.

In the Commission's Final Rate Order Minnesota Power was ordered to set the lives of BEC Units 3, 4, and Common to end in 2035, effective January 1, 2018. Therefore, the Company proposes the lives of BEC Units 3, 4, and Common end in 2035.

The proposed changes result in an estimated increase to 2018 annual depreciation expense of \$22,406,000 when compared to 2017 rates and lives, which reflected the lives of BEC Units 3, 4, and Common ending in 2050, adjusted for one year's passage of time. The proposed changes result in an estimated increase to 2018 annual depreciation expense of \$216,000 when compared to 2017 rates and lives adjusted for one year's passage of time and adjusted to reflect the lives of BEC Units 3, 4, and Common ending in 2035.

On September 1, 2015, Minnesota Power filed its 2015 Integrated Resource Plan ("2015 Plan") for the years 2015 to 2029 in Docket No. E015/RP-15-690. The Commission approved Minnesota Power's 2015 Plan on June 9, 2016. For purposes of this Petition, Minnesota Power is utilizing the information and forecast periods provided in the approved 2015 Plan. Appendix C of the 2015 Plan specifically addresses Minnesota Power's fossil generation resources. Minnesota Power will file its next integrated resource plan by October 1, 2019.

The following schedule indicates proposed remaining lives in number of years, proposed salvage rates, proposed end of lives, and 2015 Plan end of lives of the facilities.

	Proposed Remaining Lives (Years)	Proposed Salvage Rates	Proposed End of Lives	2015 IRP End of Lives
<u>Thermal Production Plants</u>				
Hibbard Renewable Energy Center	12.0	(2.11%)	12/2029	2029
Laskin Energy Center	13.0	(27.82%)	12/2030	2030
Boswell Energy Center				
Unit 1	5.0	(16.00%)	12/2022	2024
Unit 2	5.0	(17.97%)	12/2022	2024
Unit 3	18.0	(7.94%)	12/2035	2034
Unit 4	18.0	(7.46%)	12/2035	2035
Common	18.0	(3.94%)	12/2035	2030
Taconite Harbor Energy Center	9.0	(7.23%)	12/2026	2026
<u>Hydroelectric Production Plants</u>				
Prairie River HE Station	46.0	0	12/2063	2063
Thomson HE Station	46.0	0	12/2063	2063
Fond du Lac HE Station	46.0	0	12/2063	2063
Winton HE Station	46.0	0	12/2063	2063
Knife Falls HE Station	46.0	0	12/2063	2063
Scanlon HE Station	46.0	0	12/2063	2063
Little Falls HE Station	46.0	0	12/2063	2063
Blanchard HE Station	46.0	0	12/2063	2063
Sylvan HE Station	46.0	0	12/2063	2063
Pillager HE Station	46.0	0	12/2063	2063
Birch Lake Reservoir	46.0	0	12/2063	2063
Boulder Lake Reservoir	46.0	0	12/2063	2063
Fish Lake Reservoir	46.0	0	12/2063	2063
Island Lake Reservoir	46.0	0	12/2063	2063
Rice Lake Reservoir	46.0	0	12/2063	2063
Whiteface Reservoir	46.0	0	12/2063	2063
Gauging Stations and White Iron Lake Reservoir	46.0	0	12/2063	2063

	Proposed Remaining Lives (Years)	Proposed Salvage Rates	Proposed End of Lives	2015 IRP End of Lives
<u>Other Production Plants</u>				
Taconite Ridge I Wind*	25.4	(0.31%)	5/2043	2043
Bison 1 Wind – Phase 1*	27.9	(0.95%)	11/2045	2045
Bison 1 Wind – Phase 2**	29.0	(0.93%)	12/2046	2046
Bison 2 Wind**	30.0	(0.35%)	12/2047	2047
Bison 3 Wind**	30.0	(0.42%)	12/2047	2047
Bison 4 Wind**	32.0	0.03%	12/2049	2049
Community Solar Garden	23.9	0	11/2041	2041

* Adjusted to be reflective of the projects going into service in May and November, respectively so the first year only had a partial year of depreciation expense. The proposed end of lives reflected above are the lives that have been used to calculate depreciation since the plants went into service. The proposed remaining lives (years) have been off due to counting the year the plants went into service as a full year in this depreciation filing. This has been corrected in the proposed remaining lives (years) above. This has no impact on past or future depreciation expense due to the proposed end of lives having been and continuing to be used to calculate depreciation expense.

**Same adjustment discussed above except reflective of the projects going into service in December.

Minnesota Power will continue to address the reconciliation between remaining lives and the latest approved integrated resource plan (currently the 2015 Plan) in a reasonable and timely manner. The Company received approval of its 2015 Plan on July 18, 2016. As reconciliation issues are addressed, Minnesota Power will review its remaining lives, making any adjustment based on the factors known at that time.

Within the 2015 Plan, Minnesota Power recognized that a key factor in the latter portion of the long-term plan period will be the aging of its generation fleet and uncertainty of carbon and other environmental compliance policies. The following is a discussion of the Company's production facilities and the proposed remaining lives of these facilities.

Regulated Thermal Production Facilities

Hibbard Renewable Energy Center (“HREC”)

HREC Units 3 and 4, located at the M. L. Hibbard Facility, operate as peaking resources and have been providing a portion of Minnesota Power’s spinning reserves since 2004. The estimated remaining life of these units is through 2029 which agrees with the estimated operational life in the 2015 Plan.¹

Laskin Energy Center (“LEC”)

LEC Units 1 and 2 are sister units – similar in design and intended operation. LEC is treated as one unit and has one remaining life for purposes of computing annual depreciation accruals. Ongoing reinvestment has maintained the units in good overall condition. Minnesota Power completed the conversion of LEC Units 1 and 2 to gas peaking generation facilities in June 2015. On June 20, 2016, the Minnesota Pollution Control Agency approved Minnesota Power’s modified LEC ash cell closure plan. The estimated remaining life of LEC is through 2030 which agrees with the estimated operational life in the 2015 Plan.

Taconite Harbor Energy Center (“THEC”)

At THEC, Units 1 and 2 have been fitted with Mobotec multi-emission control technology designed to reduce oxides of nitrogen (“NO_x”), sulfur dioxide (“SO₂”) and mercury emissions and electrostatic precipitator upgrades to reduce particulate emissions. Minnesota Power treats THEC as one unit with one remaining life for purposes of computing annual depreciation accruals and proposes continuing to treat THEC in this manner. The Company identified that the investment in retrofit technology for THEC Unit 3 is not in the best interest of its customers. To protect affordability for customers in the near term and further reduce emissions in the region, Minnesota Power ceased coal operation for THEC Unit 3 in May 2015. Minnesota Power announced on July 9, 2015, the Company’s plan to cease coal operations at THEC Units 1 and 2 in 2020 and

¹ Order Point 6 of the Commission’s March 12, 2018 Order in Docket No. E015/GR-16-664 approved extending the depreciation life of HREC to 2029 to match the economic life in the Company’s current integrated resource plan.

economically idle THEC Units 1 and 2 in the fall of 2016.² Minnesota Power requests that the remaining net plant balances of all THEC units be recovered over the current remaining life of the plant, which is 2026. The estimated remaining life of 2026 agrees with the estimated operational life in the 2015 Plan.

Boswell Energy Center (BEC)

BEC Units 1 and 2 (“BEC1&2”) are sister boilers – similar in design and intended operation. Both units provide base load energy and ancillary services. The units operate with emission control equipment including low NOx burners and bag houses to control particulates and mercury emissions. Minnesota Power has installed additional NOx emission reduction control systems including Rotating Opposed Fired Air and selective non-catalytic reduction at BEC1&2. In September 2014 Minnesota Power reached a settlement with the Environmental Protection Agency (“EPA”) regarding Notice of Violations the company received in 2008 and 2011, and entered into a Consent Decree which was approved by the U.S. District Court for the District of Minnesota. Provisions of the Consent Decree require that, by no later than December 31, 2018, BEC1&2 must be retired, refueled, repowered, or emissions rerouted through existing emission control technology at BEC. The company was required to notify the EPA no later than December 31, 2016, whether it will retire, refuel, repower, or reroute BEC1&2. Minnesota Power’s 2015 Plan filed with the MPUC on September 1, 2015, outlined Minnesota Power’s preferred option to reroute emissions from BEC1&2 through existing emission control technology at BEC3. In the Commission Order for the 2015 Plan, the Commission stated that Minnesota Power has not demonstrated at this time that its proposed investment in SO₂ reduction at BEC1&2 is reasonable. In addition, the Commission ordered Minnesota Power to retire BEC1&2 when sufficient energy and capacity are available, but no later than 2022. As a result of the Provision of the Consent Decree and the Commission not supporting Minnesota Power’s preferred option to reroute emissions from BEC1&2 filed in the 2015 Plan, the current plan is to retire BEC1&2 in December 2018.

² Order Point 3 of the Commission’s July 18, 2016 Order in Docket No. E015/RP-15-690 approved idling of Taconite Harbor Energy Center Units 1 and 2 in 2016 while retaining the ability to restart them to address reliability or emergency needs on the transmission system.

BEC3 provides base load energy operating at a high load factor. BEC3 operates with the most mature, commercially available technology to significantly reduce emissions of mercury and well-established control technologies that have the ability to meet Best Available Control Technology performance standards to significantly reduce NO_x, SO₂ and particulate matter.

BEC4 provides base load energy operating at a high load factor and is jointly-owned by Minnesota Power (80 percent) and WPPI Energy (20 percent). The unit operates with NO_x emission reduction control systems including low NO_x burners and selective non-catalytic reduction, along with a high efficiency turbine rotor. Minnesota Power completed the environmental retrofit project on BEC4 in December 2015 as a multi-pollutant solution for reducing mercury, particulate matter, sulfur dioxide, and other hazardous air pollutants being addressed by EPA regulations while also reducing plant wastewater contemplated for regulation under EPA's Effluent Limit Guidelines. Minnesota Power installed a semi-dry flue gas desulfurization system, fabric filter and powder activated carbon injection system to achieve compliance with the Minnesota Mercury Emission Reduction Act ("MERA"), the EPA Mercury and Air Toxics Rule, and other enacted or pending federal and state environmental rulemakings regulating air and water emissions and solid byproducts from coal-fired power plants. Through multi-pollutant control technology, Minnesota Power is cost-effectively achieving the mercury emission reduction required by MERA while positioning the facility for compliance with other regulatory programs over the long term.

The estimated remaining life of BEC1&2 is 2022 which is two years less than the estimated operational life of 2024 in the 2015 Plan. The estimated remaining lives of BEC3, BEC4, and BEC Common are all 2035. These 2035 lives are equal to or beyond the estimated operational lives of these BEC facilities in the 2015 Plan.

Hydroelectric Production Facilities

All of Minnesota Power's hydroelectric facilities hold FERC (Federal Energy Regulatory Commission) licenses and the facilities are being maintained in accordance with the terms of these licenses. The reservoirs, dams and gauging stations are expected to have a useful economic and operating life matching that of the hydro stations they support.

All of the Company's hydroelectric production plant facilities have estimated remaining lives through 2063 which agree with the estimated operational lives in the 2015 Plan.

Wind Production Facilities

Taconite Ridge I Wind Energy Center, a 25 MW wind production facility with ten turbines, was placed in-service in June 2008 and has an estimating remaining life through May 2043. Bison Phase 1, a 36.8 MW wind production facility with sixteen wind turbines, was placed in-service in November 2010 and has an estimated remaining life through November 2045. Bison Phase 2, a 45.0 MW wind production facility with fifteen wind turbines, was placed in-service in December 2011 and has an estimated remaining life through 2046. Bison 2 and 3, which are each a 105 MW wind production facility with thirty-five wind turbines, were placed in-service on December 2012 and have estimated remaining lives through 2047. Bison 4, a 204.8 MW wind production facility with sixty-four wind turbines, was placed in-service in December 2014 and has an estimated remaining life through 2049. These wind facilities are an integral part of the company's renewable plan for obtaining 25 percent of its electricity for its retail customers from renewable energy sources by the year 2025. Minn. Stat. § 216B.1691. The estimated remaining lives noted above of all production assets at these wind facilities agree with the estimated operational lives in the 2015 Plan.

Solar Production Facility

In September 2015, Minnesota Power filed a petition for approval of its Community Solar Garden Pilot Program (Docket No. E015/M-15-825). Minnesota Power received Commission approval with modifications on July 27, 2016. Minnesota Power is developing this 40 kW solar generation system as part of the company's plan for meeting Minnesota's Solar Energy Standard ("SES") by the year 2020. As reported in the 2017 SES Progress Report (Docket No. E015/M-18-205), Minnesota Power needs approximately 32 MW of solar energy to meet the SES by 2020, with 4 MW of the total needed to meet the Small Scale Carve Out. This Community Solar Garden Pilot Program project consists of a 40 kW solar generation system on company-owned property in Duluth, Minnesota and was placed in-service at the end of 2016. All production assets of

the solar production facility have estimated remaining lives through November 2041 which agrees with the estimated operational life in the 2015 Plan.

General Plant Account 3900

Minnesota Power has also reviewed its remaining life and salvage value estimate for general plant account 3900-Structures and Improvements. Minnesota Power recommends no changes except for the passage of one year's time for Account 3900.

<u>Acct. No.</u>	<u>Class of Utility Plant</u>	<u>Proposed Remaining Life (Years)</u>	<u>Proposed Salvage Rates</u>	<u>Proposed End of Life</u>
3900	Structures & Improvements	19.0	0%	12/2036

Appendix

Enclosed in Appendix A, please find depreciation schedules as required by Commission filing requirements, Minn. Rules 7825.0700, subp. 1: Plant in Service, Analysis of Depreciation Reserve, and Summary of Annual Depreciation Accruals.

IV. FUTURE ADDITIONS OR RETIREMENTS AFFECTING CURRENT CERTIFICATION

Minnesota Power does not have any major future additions or retirements to plant accounts that would materially impact the 2018 depreciation accruals. Minnesota Power announced on July 9, 2015, the Company's plan to cease coal operations at THEC Units 1 and 2 in 2020 and economically idle THEC Units 1 and 2 in the fall of 2016. Also, in the Commission Order for the 2015 Plan, Minnesota Power was ordered to retire BEC Units 1 and 2 when sufficient energy and capacity are available, but no later than 2022. However, as discussed above, as a result of the Provision of the Consent Decree and the Commission not supporting Minnesota Power's preferred option to reroute emissions from BEC1&2 filed in the 2015 Plan, the current plan is to retire BEC1&2 in 2018.

V. AIRCRAFT

In the Commission order for Docket No. E-015/D-17-118, Minnesota Power was ordered to make a compliance filing to report either (a) the journal entries associated with the sale of its aircraft and the Company's proposed treatment of any associate gain or loss, or (b) Minnesota Power's plans if it decided not to sell its aircraft. ALLETE retired and donated the corporate jet, which was fully depreciated as of December 31, 2017, to Lake Superior College Aviation Maintenance Technology Program. The jet is no longer flyable because of upcoming federal aviation standards: its engines, air frame and other equipment are intact and well-suited for training and workforce development purposes, and therefore the jet, which had a nominal value, was donated. See Appendix B for the entry to retire the jet which was debit account 10810 accumulated depreciation reserve for \$3,034,142.63 and credit account 10110 plant in-service for \$3,034,142.63.

VI. CONCLUSION

Minnesota Power is requesting that the remaining lives of all facilities be adjusted for one year's passage of time, except for BEC Units 3, 4, and Common, and proposes salvage rate changes due to updating plant in-service balances.

In the Commission's Final Rate Order Minnesota Power was ordered to set the lives of BEC Units 3, 4, and Common to end in 2035, effective January 1, 2018. Therefore, Minnesota Power proposes the lives of BEC Units 3, 4, and Common end in 2035.

The proposed changes result in an estimated increase to 2018 annual depreciation expense of \$22,406,000 when compared to 2017 rates and lives, which reflected the lives of BEC Units 3, 4, and Common ending in 2050, adjusted for one year's passage of time. The proposed changes result in an estimated increase to 2018 annual depreciation expense

of \$216,000 when compared to 2017 rates and lives adjusted for one year's passage of time and adjusted to reflect the lives of BEC Units 3, 4, and Common ending in 2035.

Date: August 21, 2018

Respectfully submitted,

/s/ Debbra A. Davey

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STATE OF MINNESOTA)
) ss
COUNTY OF ST. LOUIS)

AFFIDAVIT OF SERVICE VIA
ELECTRONIC FILING

JODI NASH of the City of Duluth, County of St. Louis, State of Minnesota, says that on the 21st day of August, 2018, she served Minnesota Power's 2018 Remaining Life Depreciation Petition on the Minnesota Public Utilities Commission and the Energy Resources Division of the Minnesota Department of Commerce via electronic filing. The persons on MP's General Service list were served as requested.



Jodi Nash

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	Yes	GEN_SL_Minnesota Power_MPs General Service List
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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