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Minneapolis, Minnesota 55401

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May 14, 2018

**—VIA ELECTRONIC FILING—**

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

RE: REPLY COMMENTS  
RENEWABLE ENERGY STANDARD RIDER  
DOCKET NO. E002/M-17-818

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Reply to the March 26, 2018 Comments of the Minnesota Department of Commerce, Division of Energy Resources on our Petition requesting approval of our Renewable Energy Standard (RES) Rider revenue requirements for 2017 and 2018 and our proposed RES Adjustment Factors.

Please note that portions of our Reply Comments are marked as “Not Public.” Certain data is considered to be “not public data” pursuant to Minn. Stat. §13.02, Subd.9, and is “Trade Secret” information pursuant to Minn. Stat. §13.37, subd. 1(b) as this data derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies of the summary on the parties on the attached service lists.

If you have any questions regarding this filing please contact Rebecca Eilers at 612-330-5570 or [rebecca.d.eilers@xcelenergy.com](mailto:rebecca.d.eilers@xcelenergy.com) , or me at 612-330-5941 or [holly.hinman@xcelenergy.com](mailto:holly.hinman@xcelenergy.com).

Sincerely,

/s/

HOLLY HINMAN  
REGULATORY MANAGER

Enclosures  
c: Service List

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STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange  
Dan Lipschultz  
Matthew Schuerger  
Katie Sieben  
John Tuma

Chair  
Commissioner  
Commissioner  
Commissioner  
Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF THE RENEWABLE  
ENERGY STANDARD RIDER REVENUE  
REQUIREMENTS FOR 2017 AND 2018 AND  
REVISED RES ADJUSTMENT FACTORS

DOCKET No. E002/M-17-818

**REPLY COMMENTS**

**INTRODUCTION**

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Reply to the March 26, 2018 Comments of the Minnesota Department of Commerce – Division of Energy Resources regarding our Petition for approval of our Renewable Energy Standard (RES) Rider revenue requirements for 2017 and 2018 and our proposed RES Adjustment Factors. In this Reply, we respond to the issues raised in the Department’s Comments, including their recommendation related to the treatment of Accumulated Deferred Income Taxes (ADIT), and provide additional information as requested.

**REPLY**

We appreciate the Department’s conclusions that the Wind Portfolio projects and the Courtenay Wind project are eligible for recovery, the revenue requirement calculation methodology is reasonable, and our proposal to implement a 2017 one-month refund rate prior to implementing the new 2018 rate is appropriate. Our Reply provides the following additional information in support of our Petition as requested by the Department:

- an explanation of the various line-item components of the CWIP expenditures for the four self-build wind projects (Department Recommendation 1);
- supporting documentation showing the return on CWIP components of the total Courtenay project costs;

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- an explanation of the discrepancy between Attachments F and G related to 2018 CWIP Expenditures for the Wind Portfolio and the Courtenay Wind projects (Department Recommendation 2);
- further support and justification for the four REC sales transactions for which 100% of the proceeds were not provided to the Minnesota jurisdiction and why this is appropriate, including who bore the cost of the original RECs (Department Recommendation 3); and
- an explanation of the minor discrepancy in the RES PTC Tracker Balance for 2018 used in the calculation of the Company's 2018 RES Rider Revenue requirement (Department Recommendation 4).

In addition, we respond to several additional recommendations made by the Department related to the following topics:

- *ADIT* – we continue to explore alternative treatments to minimize customer impacts (Department Recommendation 6);
- *North Dakota Investment Tax Credit (NDITC)* – we acknowledge the Department's recommendation regarding the sharing of the NDITC with Minnesota customers (Department Recommendation 5);
- *Return on Equity* – we agree that the ROE approved in the Company's Transmission Cost Recovery (TCR) Rider docket is appropriate to use to set the RES Rider rate, but we seek clarity on the Department's proposed implementation timing (Department Recommendation 7); and
- *RES Rider Adjustment Factors* – we seek clarity on the Department's recommendation regarding our proposal to update the adjustment factors based on timing of the Commission's Order (Department Recommendation 8).

**A. Additional Information Requested by the Department**

*1. Capital Cost Components*

The Department's Recommendation 1 requested the Company provide an explanation of the various line-item components of the CWIP expenditures for the four self-build wind projects. For each of the four self-build wind projects, five separate work order numbers delineate the various project cost components as follows:

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- 001 – This work order includes the costs related to the design, materials and labor needed to build the turbines, access roads, and the collector system, which are the underground cables that run from the turbines into the substation.
- 002 – This work order includes the land purchased for holding the substation and the project operations building. The land on which the turbines will be built is leased land and is not a cost under this work order.
- 003 – This work order includes the costs related to design, materials and labor for building the transmission line.
- 004 – This work order includes the costs related to the design, materials and labor needed to build the collector substation.
- 005 – This work order includes the costs of the network upgrades associated with the project.

The Department also requested that the Company provide supporting documentation showing the return on CWIP components of the total Courtenay project costs. In Docket No. E002/M-15-401, the Commission authorized cost recovery for the Courtenay Project not to exceed \$300 million, including Allowance for Funds Used During Construction (AFUDC). However, the RES Rider includes a current return on CWIP in lieu of AFUDC. To compare the two different methodologies, we calculated the debt and equity returns on CWIP during the construction time period (2015 through November 2016). Table 1 below shows Courtenay Wind plant-in-service plus AFUDC compared to plant-in-service plus a current return on CWIP. Under both methodologies, the final Courtenay Wind construction costs are below the authorized cost recovery of \$300 million.

**Table 1**

<b>Plant-in-Service Plus AFUDC</b>		<b>Plant-in-Service Plus Current Return on CWIP</b>	
Courtenay Plant-in Service	\$284.3M	Courtenay Plant-in Service	\$284.3M
AFUDC Debt	\$3.5M	2015 & 2016 Debt Return on CWIP	\$4.0M
AFUDC Equity	\$7.7M	2015 & 2016 Equity Return on CWIP	\$9.0M
Total Courtenay	\$295.4M	Total Courtenay	\$297.2

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2. *Data Discrepancies*

The Department identified a few data discrepancies between attachments included with the second supplemental response to Information Request No. DOC-3.<sup>1</sup> The first is a discrepancy between the 2018 CWIP Expenditures for the Wind Portfolio and the Courtenay Wind projects in Attachments F and G (Department Recommendation 2). The difference in CWIP Expenditures in Attachment F and Attachment G is that Attachment F shows *annual* expenditures and Attachment G shows *cumulative* expenditures as the CWIP balance builds. The 2017 expenditures agree between the two attachments because that is the first year of spend on the new wind projects. For 2018, summing both 2017 and 2018 annual expenditures on Attachment F provides the cumulative total for 2018 on Attachment G.

The second discrepancy was in the RES PTC Tracker Balance for 2018 used in the calculation of the Company's 2018 RES Rider Revenue requirement (Department Recommendation 4). There was a small discrepancy between the PTC calculation on Attachment H and the amount included in the revenue requirements on Attachment B and D caused by rounding the tax gross-up value to the fourth digit on Attachments B and D, and rounding to the fifth digit on Attachment H. We believe the more accurate application of the tax gross-up should include the fifth digit (as shown on Attachment H); therefore, we propose to update the 2018 revenue requirement by the amount presented in Table 2 below. This same discrepancy occurred for 2019, also shown in Table 2.

While investigating this discrepancy, we also noticed the 2017 PTC amount on Attachment H differed from the PTC tracker amount included in Attachment B and C. Upon further investigation, we identified that this discrepancy was due to updating 2017 actual allocators on Attachment H, but not on the PTC tracker amount that is included in Attachments B and D. This difference is primarily attributable to the Interchange Energy allocator changing from 84.01 percent to 83.55 percent. We believe all 2017 revenue requirements should utilize the 2017 actual allocators, including the PTC tracker amount; therefore, we propose to update the 2017 revenue requirements by the amount presented in Table 2.

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<sup>1</sup> Attachment 6 to the Department's March 26, 2018 Comments

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**Table 2**

	2017	2018	2019
Revenue Requirements (IR DOC-3)	(\$13,406,974)	\$22,726,877	\$55,024,960
Update to PTC Tracker Amount	\$512,880	(\$1,655)	(\$1,481)
Revised Revenue Requirements	(\$12,894,094)	\$22,725,222	\$55,023,479

We have provided updated Attachments B, C, D, and H showing the correct PTC true-up amounts.

3. *REC Sales Transactions*

The Department also requested further support and justification for the four REC sales transactions for which 100% of the proceeds were not provided to the Minnesota jurisdiction and why this is appropriate, including who bore the cost of the original RECs (Department Recommendation 3). We provide additional information about the REC sales and allocation process below.

The costs for the resources on the NSP System that generate RECs are paid for by all of the NSP jurisdictions—with only a few exceptions where an individual state's Commission has not approved particular resources for cost recovery. Therefore, all NSP system jurisdictions share the cost of most RECs generated.

To respond to the Department's request for further information, certain of the REC sale transactions presented in Attachment I in our initial Petition utilized both Minnesota jurisdiction RECs and RECs from the inventories of other jurisdictions. Therefore a portion of proceeds for those transactions belong to other jurisdictions. For REC transactions that involved only sales of Minnesota jurisdiction RECs, all proceeds belong to the Minnesota jurisdiction. As discussed in IR DOC-2, Xcel Energy has a longstanding process of assigning NSP-system RECs to each jurisdiction as they are generated, based on load share ratios. Subsequent sales transaction proceeds, however, are based on which jurisdiction's RECs were sold, not an allocator.

Specifically, Xcel Energy's response to IR DOC-2 stated:

*The allocations presented in Attachment I are sales allocations based on which jurisdictions' RECs were included in each transaction. Upon generation, RECs are allocated to the NSP-system jurisdictions based on load share ratios and assigned to jurisdictional "pools." When Xcel Energy sells excess RECs, they can be from one jurisdiction's pool, or multiple,*

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*depending on when RECs are retiring and the need to meet specific state's compliance requirements. If the sale involves RECs from multiple states' pools, they can be split based on load share ratios to keep pool balances equal; however, they can also be split on some other percentage not related to jurisdictional allocators. Ultimately the state of Minnesota pool is receiving its jurisdictional share of RECs generated and that pool will either be retired to meet Minnesota compliance requirements or be sold on the open market and proceeds are returned to customers through the RES Rider.*

Referencing the transactions from Attachment I, which are all sales of RECs generated by the Benson biomass facility, Table 3 shows the number of Minnesota RECs and non-Minnesota RECs that were utilized for each of the REC sale transactions. Xcel Energy has historically been able to sell Benson poultry RECs at a premium, given a market that has developed as a result of renewable portfolio standards in North Carolina.

**[PROTECTED DATA BEGINS**

**PROTECTED DATA ENDS]**

In determining which jurisdiction's inventory of RECs to sell in these transactions, Xcel Energy has generally sold RECs to benefit all jurisdictions. As can be seen in Table 3, approximately 90 percent of the RECs sold were RECs from the Minnesota jurisdiction. That said, the Company has also operated under directives from certain jurisdictions to aggressively seek out opportunities to sell the biomass RECs, resulting in certain transactions utilizing only Minnesota RECs and other transactions utilizing RECs from other jurisdictions.

Based on the Commission May 17, 2013 Order in Docket No. E002/M-12-1132, Xcel Energy is required to return proceeds from REC transactions to its ratepayers through the Company's RES Rider unless the Commission makes a specific



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determination to allow a sharing of the proceeds with Xcel Energy shareholders. As the Department discussed in their Comments, Xcel Energy has not received Commission approval for its shareholders to profit from sales of RECs assigned to the Minnesota jurisdiction. As such, Xcel Energy has proposed that the \$10.6 million of proceeds from the sale of Minnesota RECs be credited back to customers through the RES Rider.

**B. Accumulated Deferred Income Taxes (ADIT) Proration**

We acknowledge that the ADIT Proration requirements from the IRS are cumbersome. We took steps to evaluate this topic in significant depth and explore what alternative treatments could be applied across all of the Company's open rider proceedings so as to minimize the customer impact while still maintaining the significant deferred tax benefits provided to our customers. Below we provide a discussion of the Department's proposed resolution of the issue and discuss the additional work we have done as well to bring constructive closure to this issue.

*1. Response to the Department*

In the Department's Comments, the Department compares the Company's position to the resolution in the Otter Tail Power TCRR proceeding, Docket No. E017/M-16-374, noting:

*As the tracker is updated with actual results, the effect of proration is eliminated and the actual, non-prorated ADIT amounts are reflected in the TCRR.*

We note that the Otter Tail docket is now two years old, and did not have the benefit of the clarifying guidance from the IRS. Otter Tail has not filed subsequent riders in Minnesota, but it has filed subsequent riders in other jurisdictions. For example, in their January 29, 2018 supplement to a rider in South Dakota, Docket No. EL17-048, Otter Tail writes:

*Proration of Federal Accumulated Deferred Income Taxes (ADIT): Based on further research and analysis of United States Internal Revenue Service (IRS) rules related to proration, including recently issued IRS private letter rulings, Otter Tail identified revisions needed to its Accumulated Deferred Income Tax (ADIT) balances to preserve the effect of the application of the proration methodology for the true-up period. This calculation methodology is necessary in order to comply with Section 1.167(l)-1(b)(6)(ii) of the IRS regulations and to avoid a tax normalization violation.*

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The Department also notes that Private Letter Rulings (PLRs) are not the same as IRS Regulations and every PLR is only for the entity requesting the PLR. The Company notes that nonetheless, PLRs represent the IRS' view of the application of the law to a specific set of facts. Thus, the IRS makes their PLR findings public so that parties with similar fact patterns can learn from the circumstances addressed in the PLR.

The Department notes that by implementing the ADIT prorate, debits and credits would no longer be equal in the ratemaking calculation. It also notes that ADIT would be treated differently from the rest of rate base, which follows a BOY/EOY average without a proration effect. The Company notes that tax normalization is required in order to use accelerated depreciation, and Treasury Regulation §1.167(l)(h)(6) requires a proration of forecasted ADIT to comply. Without changing the law or the regulation, the Company sees no way to avoid this circumstance.

The Department notes that the Company is not incurring any additional costs to warrant such a change in long-standing ratemaking policy. While Treasury Regulation §1.167(l)(h)(6) has been in place since the 1970s, through a series of PLRs over the past few years, the IRS highlighted that many utilities and regulators had not been complying with this provision in their ratemaking practices. The Company has no particular interest in the provision other than it is required in order to preserve the significant deferred tax benefits for our customers and the IRS has communicated to the industry the ways in which it should be implemented.

*2. Additional Work and Interpretation*

The Company has reviewed recently-released IRS guidance and engaged Deloitte Tax Services to evaluate our rider calculations and propose further optimizations that could be applied to reduce or effectively eliminate the impact to customers. Through this process we identified a possible modification, which is to treat each forecast month as a test period since the revenue requirements in these riders are calculated monthly. This allows the monthly ADIT balance to be reset to its un-prorated beginning balance and only the monthly activity receives the proration. This treatment reduces the impact to the ratepayers in these rider mechanisms significantly. This treatment will require the ADIT prorate to be embedded in the rate base calculation rather than separated as a line item. However, we will provide a supporting schedule to identify the revenue requirement impact of that item individually. We are still finalizing these calculations and will provide a supplement to this Reply to provide the detailed schedules and impacts of this methodology.

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At this level we feel we have taken as many steps as possible to minimize the issue. We ask that the Commission allow current recovery using this treatment rather than waiting to set the rate after the test period as that is punitive to the Company and potentially volatile for customer rates.

Even without this potential optimization, we believe our position on true-up treatment is in fact quite close to the Department's. In their Comments, the Department restated their position from our last Transmission Cost Recovery (TCR) proceeding, Docket No. E002/M-15-891:

*Based on our review of IRS Section 1.167(l)(b)(6), the Department concludes that the ADIT issue is simply a timing issue. Once actual non-prorated ADIT balances are known in the following year, they should replace the forecasted prorated ADIT balances in the beginning-of-year and end-of-year average ADIT balance calculations for true-up purposes.*

We note that the proposal provided in our response to IR DOC-3 is a slight modification to the Department's position above, and is based on the most recent and relevant guidance from the IRS. Our proposed treatment also uses actuals to replace the forecasted prorated ADIT balances in the beginning-of-[period] and end-of-[period] average ADIT balance calculations for true-up purposes. The only difference is the clarification that neither the original forecast nor the actual results are prorated for the purposes of the comparison used in the true-up.

The Department goes on to say, again quoting from the TCR docket:

*Alternatively, the Commission could require Xcel's riders to be based solely on historical costs, as Xcel acknowledges that the issue applies only in cases with forward-looking rates.*

We continue to believe this purely historical method, while definitive, provides significant drawbacks to our customers. The revenue requirements value of the prorate is quite small. However postponing the rate implementation past the test year, in this case 2018, would create a large carryover balance to be recovered in the next rate. This creates unnecessarily large volatility in the rider rates year-to-year.

We appreciate the input and discussion the Department has provided thus far in what we acknowledge to be a complex topic. Given the minimal difference that now exists between the parties' interpretations, the Company would be interested in follow-up discussions to determine if any additional adjustments can result in a satisfactory outcome for all parties. Additionally, we believe that, given the additional guidance received from recent IRS rulings and work with Deloitte Tax Services, it is no longer

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necessary for the Company to submit its own PLR. We look forward to resolving remaining differences with parties.

**C. Support for Department Recommendations Upon Clarification**

We agree with the Department that Order Point 1 of the Commission's April 11, 2017 Order in Docket No. E002/M-15-805 would apply if there were any North Dakota Investment Tax Credits (NDITCs) available to be used in the current period (Department Recommendation 5).<sup>2</sup> We also support Department Recommendation 7 which recommends using the ROE to be approved by the Commission in the TCR docket for calculating the 2017-2018 RES Rider revenue requirements. However, we seek clarification of the Department Recommendation 7 as well as Department Recommendation 8 regarding the RES Rider Adjustment Factors in relation to the timing of implementation.

Department Recommendation 7 recommends that the Company include the ROE and its impact on this proceeding in a compliance filing once the Commission approves the ROE in our TCR Rider proceeding (Docket No. E002/M-17-797). Department Recommendation 8 recommends that the Company implement the 2017 RES Rider Adjustment Factor in the beginning of the month following the Commission's Order in the instant proceeding, and to subsequently implement the 2018 RES Rider Adjustment Factor in the beginning of the month following the implementation of the 2017 RES Rider Adjustment Factor.

The timing for the two rider proceedings is not known; it is possible the RES Rider Order will be issued before the TCR Rider Order. We believe it would be less confusing to customers to implement the 2017 RES Rider refund and the 2018 RES Rider rate one time each, whether before or after the final ROE is set. We do not have a strong preference for either option since, as noted by the Department, the tracker mechanism will be updated accordingly in the next RES Rider filing. But we request that the Department clarify whether the RES Rider rates should be implemented, as supplemented in this Reply, upon issuance of the RES Rider Order – possibly without having the final ROE established – or upon issuance of both the RES Rider and the TCR Rider Orders so that the rates can be updated for the approved ROE.

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<sup>2</sup> Department Recommendation 5 recommends that Minnesota customers' share of NDITCs created by the Courtenay Wind project be credited to Minnesota customers.

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If the Department prefers that the implemented RES Rider adjustment factors be updated to incorporate the final ROE, we request to also update the adjustment factor calculations using the 12-month sales forecast that corresponds to the collection period. The RES Rider tracker is designed to calculate the rate by taking the revenue requirement collected over the corresponding sales period. The goal in setting the rate is to collect as close to the approved revenue requirement as possible without over- or under-collecting significantly. The best way to achieve this goal is to use the appropriate sales forecast for the period over which that revenue requirement will be collected. Using the corresponding forecast will allow for a more consistent match in costs and recovery timeframes and should result in less of a true-up amount.

**D. Updated Rate Calculations**

Incorporating the updates to the PTCs and to ADIT proration as discussed in this Reply will change the proposed rates, regardless of any additional updates made for the final ROE and sales forecast period. When we supplement this Reply to support our updated ADIT proration methodology, we will provide updated rate calculations to reflect both the ADIT proration changes and the PTC corrections discussed above. If the Commission prefers that we implement the RES Rider adjustment factors without updating for the final ROE approved in the TCR Rider docket and the appropriate sales forecast, we request to implement the updated RES Rider adjustment factors we will provide in our supplemental Reply.

**CONCLUSION**

We appreciate the Department's review and the opportunity to provide additional information in these Reply Comments. We respectfully request that the Commission approve the proposed 2017 and 2018 RES Rider revenue requirements and associated Adjustment Factors as updated in the Company's second supplemental response to Information Request No. DOC-3 and as supplemented by these Reply Comments.

Dated: May 14, 2018

Northern States Power Company

Northern States Power Company  
State of Minnesota  
Renewable Energy Standard Rider (RES)

Docket No. E002/M-17-818  
Reply Comments  
Revised Attachment B  
1 of 1

<b>Annual Tracker Summary</b>			
<i>Amounts in \$ Dollars</i>	<b>2017</b>	<b>2018</b>	<b>2019</b>
	<i>Att. C</i>	<i>Att. D</i>	<i>Att. E</i>
Wind Projects:			
Courtenay Wind	8,711,704	8,839,807	7,567,785
Blazing Star I (Self-build)	13,638	2,743,778	14,050,067
Blazing Star II (Self-build)	10,242	764,714	5,258,023
Foxtail (Self-build)	51,315	3,531,385	9,746,154
Freeborn (Self-build)	17,229	842,286	3,063,122
Crowned Ridge (BOT)	40,476	2,296,414	9,479,126
Lake Benton (BOT)	858	871,095	3,597,170
Wind Projects Total	8,845,463	19,889,480	52,761,447
RES PTC Tracker	(10,950,138)	2,791,559	1,607,074
REC Sales Credit	(10,552,000)	-	-
ADIT Prorate	-	44,183	654,959
<b>Revenue Requirement Subtotal</b>	<b>(12,656,675)</b>	<b>22,725,222</b>	<b>55,023,479</b>
Carryover Balance	7,190,263	-	0
<b>Revenue Requirement Total</b>	<b>(5,466,412)</b>	<b>22,725,222</b>	<b>55,023,479</b>
Revenue Collections	7,427,683	22,725,222	55,023,479
Balance	(12,894,094)	-	-

Reference

*Att. G, pg. 7-9*

*Att. G, pg. 1-3*

*Att. G, pg. 4-6*

*Att. G, pg. 16-18*

*Att. G, pg. 19-21*

*Att. G, pg. 10-12*

*Att. G, pg. 22-24*

*Att. H*

*Att. I*

*Att. J*

2017 Tracker																
Line No.	Amounts in \$ Dollars	Carryover	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Total	Reference
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
1	Wind Projects:															
2	Courtenay Wind		466,356	696,594	437,404	1,472,660	(19,054)	945,975	1,467,843	1,443,175	711,397	342,349	447,484	299,521	8,711,704	Att. G, pg. 7-9
3	Blazing Star I (Self-build)		(317)	(316)	(314)	(312)	(310)	(309)	(307)	(305)	(303)	(18,061)	(187)	34,678	13,638	Att. G, pg. 1-3
4	Blazing Star II (Self-build)		(223)	(222)	(221)	(219)	(218)	(217)	(216)	(214)	(213)	(13,546)	1,829	23,923	10,242	Att. G, pg. 4-6
5	Foxtail (Self-build)		(1,023)	(1,018)	(1,012)	(1,006)	(1,001)	(995)	(989)	(984)	(978)	(66,864)	16,251	110,934	51,315	Att. G, pg. 16-18
6	Freeborn (Self-build)		(368)	(366)	(364)	(362)	(360)	(358)	(356)	(354)	(352)	(22,852)	3,625	39,694	17,229	Att. G, pg. 19-21
7	Crowned Ridge (BOT)		(772)	(768)	(764)	(760)	(755)	(751)	(747)	(743)	(738)	(53,758)	18,323	82,709	40,476	Att. G, pg. 10-12
8	Lake Benton (BOT)		(19)	(19)	(19)	(19)	(19)	(18)	(18)	(18)	(18)	(1,089)	82	2,032	858	Att. G, pg. 22-24
9	Wind Projects Total		463,633	693,887	434,712	1,469,983	(21,716)	943,327	1,465,210	1,440,557	708,794	166,179	487,407	593,491	8,845,463	
10																
11	RES PTC Tracker		604,626	(2,320,609)	(1,983,689)	(525,945)	72,121	(780,350)	62,061	(422,580)	(1,451,709)	(1,268,545)	(943,663)	(1,991,855)	(10,950,138)	Att. H
12	REC Sales Credit		(4,912,560)	-	-	-	-	-	(5,639,440)	-	-	-	-	-	(10,552,000)	Att. I
13	ADIT Prorate		-	-	-	-	-	-	-	-	-	-	-	-	-	Att. J
14																
15	Revenue Requirement Subtotal		(3,844,301)	(1,626,722)	(1,548,978)	944,038	50,404	162,977	(4,112,169)	1,017,977	(742,915)	(1,102,366)	(456,256)	(1,398,364)	(12,656,675)	
16																
17	Carryover Balance	7,190,263	599,189	599,189	599,189	599,189	599,189	599,189	599,189	599,189	599,189	599,189	599,189	599,189	7,190,263	
18																
19	Revenue Requirement Total		(3,245,113)	(1,027,533)	(949,789)	1,543,226	649,593	762,165	(3,512,980)	1,617,166	(143,726)	(503,178)	142,933	(799,176)	(5,466,412)	
20	Revenue Collections		1	141	1	1	779,779	973,561	1,090,352	986,550	986,602	861,800	855,468	893,427	7,427,683	
21	Balance		(3,245,113)	(4,272,788)	(5,222,578)	(3,679,352)	(3,809,539)	(4,020,934)	(8,624,266)	(7,993,650)	(9,123,979)	(10,488,957)	(11,201,492)	(12,894,094)		

2018 Tracker																
Line No.	Amounts in \$ Dollars	Carryover	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Annual Total	Reference
		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		
1	Wind Projects:															
2	Courtenay Wind		539,779	926,324	489,717	398,385	738,263	928,510	1,267,684	1,206,843	743,981	448,004	573,679	578,639	8,839,807	Att. G, pg. 7-9
3	Blazing Star I (Self-build)		(25,861)	58,055	142,741	147,070	151,181	188,224	225,213	243,875	263,943	369,030	483,304	497,002	2,743,778	Att. G, pg. 1-3
4	Blazing Star II (Self-build)		(4,672)	(4,529)	(3,999)	(3,422)	(1,621)	1,442	5,131	74,821	144,824	169,877	192,960	193,903	764,714	Att. G, pg. 4-6
5	Foxtail (Self-build)		(14,626)	(4,542)	107,830	220,267	233,952	263,411	311,721	355,829	385,401	490,210	586,900	595,032	3,531,385	Att. G, pg. 16-18
6	Freeborn (Self-build)		(2,648)	(2,293)	(1,864)	(1,516)	(1,194)	63,341	128,147	129,086	130,284	131,852	133,628	135,463	842,286	Att. G, pg. 19-21
7	Crowned Ridge (BOT)		(9,899)	(9,142)	(8,913)	(8,681)	80,824	251,248	332,472	332,860	333,253	333,657	334,076	334,661	2,296,414	Att. G, pg. 10-12
8	Lake Benton (BOT)		(9,614)	(9,286)	(9,182)	(9,076)	28,666	97,993	129,716	129,893	130,085	130,303	130,543	131,056	871,095	Att. G, pg. 22-24
9	Wind Projects Total		472,460	954,585	716,331	743,027	1,230,071	1,794,169	2,400,083	2,473,207	2,131,770	2,072,932	2,435,090	2,465,755	19,889,480	
10																
11	RES PTC Tracker		959,906	(24,039)	(614,951)	(436,720)	975,438	281,880	683,141	(69,898)	(423,102)	888,557	352,971	218,375	2,791,559	Att. H
12	REC Sales Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	Att. I
13	ADIT Prorate		7,295	6,685	6,010	5,357	4,682	4,028	3,353	2,678	2,025	1,350	697	22	44,183	Att. J
14																
15	Revenue Requirement Subtotal		1,439,662	937,231	107,391	311,663	2,210,191	2,080,078	3,086,577	2,405,988	1,710,694	2,962,839	2,788,758	2,684,152	22,725,222	
16																
17	Carryover Balance		-	-	-	-	-	-	-	-	-	-	-	-	-	
18																
19	Revenue Requirement Total		1,439,662	937,231	107,391	311,663	2,210,191	2,080,078	3,086,577	2,405,988	1,710,694	2,962,839	2,788,758	2,684,152	22,725,222	Att. A
20	Revenue Collections		921,709	-	2,108,486	1,851,163	2,045,597	2,261,560	2,604,216	2,524,756	2,173,328	2,068,145	1,982,807	2,183,456	22,725,222	
21	Balance		517,952	1,455,183	(545,912)	(2,085,412)	(1,920,818)	(2,102,300)	(1,619,939)	(1,738,707)	(2,201,341)	(1,306,647)	(500,696)	0		



Shaded Wind Farms are recovered through Base Rates and are included in the PTC True-up Calculation below.

Line No.				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total 2017
				Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17			
1	Wind Production (kWh) <b>A</b>	Grand Meadows	Nov-08	Oct-18	24,354,752	34,461,149	34,843,947	27,370,239	26,833,007	21,365,221	11,532,783	14,501,222	22,334,083	33,723,636	32,139,133	29,506,469	312,965,640	
2		Nobles	Dec-10	Nov-20	58,312,107	70,411,456	78,488,528	70,331,665	61,190,343	46,032,892	32,040,574	25,501,131	48,660,017	72,403,397	69,692,508	66,962,171	700,026,790	
3		Pleasant Valley	Nov-15	Oct-25	67,463,343	84,175,308	83,346,808	71,919,289	71,176,718	58,458,023	37,140,738	44,118,505	67,225,514	85,974,973	83,892,093	78,055,509	832,946,820	
4		Border Winds	Dec-15	Nov-25	57,445,832	52,793,483	57,161,713	52,530,978	43,570,079	50,334,971	46,440,839	29,715,528	59,287,967	62,675,924	64,844,332	67,230,050	644,031,696	
5		Courtney	Dec-16	Nov-26	81,303,284	68,576,910	66,527,207	61,621,432	69,473,742	59,963,782	43,770,898	34,745,337	61,504,892	77,564,862	73,570,444	78,425,828	777,048,617	
6		Blazing Star I	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
7		Foxtail	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
8		Crowned Ridge	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
9		Lake Benton	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
10		Blazing Star II	Dec-20	Nov-30	-	-	-	-	-	-	-	-	-	-	-	-	-	
11		Freeborn	Dec-20	Nov-30	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total kWh Wind Production				288,879,318	310,418,305	320,368,203	283,773,603	272,243,887	236,154,888	170,925,833	148,581,723	259,012,473	332,342,792	324,138,510	320,180,029	3,267,019,564	
13	<b>B</b> PTC Factor per kWh				\$0.024													
17	PTC Value (\$0.024 per kWh) <b>C = A x B</b>	Grand Meadows			584,514	827,068	836,255	656,886	643,992	512,765	276,787	348,029	536,018	809,367	771,339	708,155	7,511,175	
18		Nobles			1,399,491	1,689,875	1,883,725	1,687,960	1,468,568	1,104,789	768,974	612,027	1,167,840	1,737,682	1,672,620	1,607,092	16,800,643	
19		Pleasant Valley			1,619,120	2,020,207	2,000,323	1,726,063	1,708,241	1,402,993	891,378	1,058,844	1,613,412	2,063,399	2,013,410	1,873,332	19,990,722	
20		Border Winds			1,378,700	1,267,044	1,371,881	1,260,743	1,045,682	1,208,039	1,114,580	713,173	1,422,911	1,504,222	1,556,264	1,613,521	15,456,760	
21		Courtney			1,951,279	1,645,846	1,596,653	1,478,914	1,667,370	1,439,131	1,050,502	833,888	1,476,117	1,861,557	1,765,691	1,882,220	18,649,168	
22		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	-	
23		Foxtail			-	-	-	-	-	-	-	-	-	-	-	-	-	
24		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	-	
25		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	-	
26		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
27		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Total PTC Value				6,933,104	7,450,040	7,688,837	6,810,566	6,533,853	5,667,717	4,102,221	3,565,961	6,216,298	7,976,227	7,779,324	7,684,320	78,408,468	
31	<b>D</b> 2017 RR Tax Gross-up				1.705611462													
32	2018/2019 RR Tax Gross-up				1.403351203													
33	PTC Revenue Requirements <b>E = C x D</b>	Grand Meadows			996,954	1,410,657	1,426,326	1,120,392	1,098,400	874,578	472,091	593,602	914,238	1,380,466	1,315,605	1,207,837	12,811,146	
35		Nobles			2,386,988	2,882,270	3,212,903	2,879,004	2,504,806	1,884,341	1,311,571	1,043,880	1,991,881	2,963,810	2,852,840	2,741,075	28,655,369	
36		Pleasant Valley			2,761,590	3,445,688	3,411,774	2,943,993	2,913,595	2,392,961	1,520,345	1,805,976	2,751,854	3,519,357	3,434,095	3,195,177	34,096,405	
37		Border Winds			2,351,527	2,161,085	2,339,896	2,150,338	1,783,527	2,060,445	1,901,040	1,216,396	2,426,933	2,565,618	2,654,382	2,752,040	26,363,227	
38		Courtney	Att. G, pg. 7-9		3,328,124	2,807,174	2,723,270	2,522,453	2,843,885	2,454,598	1,791,748	1,422,289	2,517,682	3,175,093	3,011,583	3,210,336	31,808,235	
39		Blazing Star I	Att. G, pg. 1-3		-	-	-	-	-	-	-	-	-	-	-	-	-	
40		Foxtail	Att. G, pg. 16-18		-	-	-	-	-	-	-	-	-	-	-	-	-	
41		Crowned Ridge	Att. G, pg. 10-12		-	-	-	-	-	-	-	-	-	-	-	-	-	
42		Lake Benton	Att. G, pg. 22-24		-	-	-	-	-	-	-	-	-	-	-	-	-	
43		Blazing Star II	Att. G, pg. 4-6		-	-	-	-	-	-	-	-	-	-	-	-	-	
44		Freeborn	Att. G, pg. 19-21		-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total PTC Value				11,825,182	12,706,874	13,114,169	11,616,179	11,144,215	9,666,923	6,996,795	6,082,144	10,602,589	13,604,344	13,268,504	13,106,464	133,734,382	
47	<b>F</b> '17 Energy Allocator				72.9100%													
48	<b>F</b> '18 Energy Allocator				73.1627%													
49	<b>F</b> '19 Energy Allocator				73.1290%													
51	MN Jur PTC Value <b>G = E x F</b>	Grand Meadows			726,879	1,028,509	1,039,934	816,878	800,843	637,654	344,201	432,795	666,571	1,006,497	959,207	880,634	9,340,603	
52		Nobles			1,740,352	2,101,462	2,342,527	2,099,081	1,826,254	1,373,872	595,266	761,093	1,452,280	2,160,913	2,080,005	1,998,517	20,892,622	
53		Pleasant Valley			2,013,474	2,512,250	2,487,523	2,146,464	2,124,302	1,744,707	1,108,483	1,316,737	2,006,376	2,565,962	2,503,798	2,329,602	24,859,679	
54		Border Winds			1,714,497	1,575,646	1,706,017	1,567,811	1,300,369	1,502,270	1,386,048	886,874	1,769,476	1,870,592	1,935,309	2,006,512	19,221,422	
56		Sub Total Base Rate Wind Farms			6,195,203	7,217,868	7,576,001	6,630,234	6,051,768	5,258,504	3,794,998	3,397,499	5,894,704	7,603,964	7,478,319	7,215,264	74,314,326	
57		Courtney			2,426,534	2,046,710	1,985,535	1,839,120	2,073,476	1,789,647	1,306,363	1,036,990	1,835,641	2,314,959	2,195,744	2,340,655	23,191,375	
58		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	-	
59		Foxtail			-	-	-	-	-	-	-	-	-	-	-	-	-	
60		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	-	
61		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	-	
62		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
64	Total MN Jur PTC Value				8,621,737	9,264,578	9,561,537	8,469,353	8,125,244	7,048,151	5,101,361	4,434,489	7,730,345	9,918,924	9,674,063	9,555,919	97,505,701	
66	<b>H</b>  Base Rate Test Year PTC Forecast from 15-826  <b>K = H x I x J</b>	Grand Meadows			890,491	530,104	664,240	679,351	675,119	496,938	440,565	313,168	487,370	731,032	736,966	608,879	7,254,223	
67		Nobles			1,490,055	1,168,124	1,378,712	1,425,770	1,556,410	1,122,653	925,520	765,325	1,099,354	1,561,286	1,628,515	1,315,738	15,437,462	
68		Pleasant Valley			1,943,017	1,256,973	1,450,104	1,507,926	1,507,006	1,108,577	1,003,122	713,828	1,145,606	1,615,657	1,622,305	1,329,262	16,199,383	
69		Border Winds			1,134,360	975,514	995,647	1,286,597	1,176,841	866,249	726,685	595,516	835,866	1,179,187	1,257,295	938,722	11,968,579	
70		Total Base Rate Test Year PTC Forecast				5,457,923	3,930,815	4,488,703	4,899,644	4,915,376	3,594,417	3,095,892	2,387,837	3,566,196	5,085,162	5,245,081	4,192,601	50,859,647
71		Grand Meadows			1,109,430	660,437	827,553	846,379	841,106	619,117	548,884	390,165	607,197	910,766	918,159	758,580	9,037,773	
72		Nobles			1,856,405	1,455,323	1,717,687	1,776,315	1,939,075	1,398,673	1,153,072	953,491	1,369,645	1,945,150	2,028,908	1,639,230	19,232,974	
73		Pleasant Valley			2,420,734	1,566,017	1,806,632	1,878,670	1,877,524	1,381,136	1,249,753	889,332	1,424,777	2,010,397	2,021,171	1,656,079	20,182,223	
74		Border Winds			1,413,258	1,215,482	1,240,440	1,602,925	1,466,183	1,079,228	905,350	741,932	1,041,375	1,469,106	1,566,418	1,169,520	14,911,218	
75		Total MN Jur RR Base Rate Test Year PTC Forecast				6,799,828	4,897,260	5,592,312	6,104,289	6,123,889	4,478,154	3,857,059	2,974,919	4,442,994	6,335,419	6,534,656	5,223,409	63,364,188
83	PTC True-up (Actual PTCs vs Base Rate Fcst) <b>L = K - G</b>	Grand Meadows			382,552	(368,072)	(212,381)	29,501	40,263	(18,537)	204,682	(42,631)	(59,374)	(95,731)	(41,048)	(122,054)	(302,830)	
84		Nobles			116,053	(646,139)	(624,839)	(322,766)	112,821	24,800	196,806	192,398	(82,635)	(215,764)	(51,097)	(359,286)	(1,659,648)	
85		Pleasant Valley			407,260	(946,233)	(860,891)	(267,794)	(246,778)	(363,571)	141,271	(427,405)	(581,599)	(555,566)	(482,627)	(673,523)	(4,677,456)	
86		Border Winds			(301,239)	(360,164)	(465,577)	35,114	165,814	(423,042)	(480,698)	(144,942)	(728,101)	(401,485)	(368,891)	(836,992)	(4,310,203)	
87	Total PTC True-up				604,626	(2,320,609)	(1,983,689)	(525,945)	72,121	(780,350)	62,061	(422,580)	(1,451,709)	(1,268,545)	(943,663)	(1,991,855)	(10,950,131)	

Shaded Wind Farms are recovered through Base Rates and are included in the PTC True-up Calculation below.

Line No.				Fcst												Total 2018		
				Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18			
1	Wind Production (kWh) <b>A</b>	Grand Meadows	Nov-08	Oct-18	30,037,770	27,865,140	32,996,080	35,166,050	25,170,170	20,134,360	14,889,190	11,104,770	23,626,220	29,535,340	-	-	250,525,090	
2		Nobles	Dec-10	Nov-20	70,080,620	60,262,410	71,101,130	82,901,880	61,442,040	48,073,130	38,158,450	28,931,670	53,511,110	64,635,210	78,249,490	62,804,160	720,151,300	
3		Pleasant Valley	Dec-15	Oct-25	75,462,340	68,245,710	81,300,310	85,096,930	68,850,670	54,518,550	43,373,790	34,018,840	67,140,880	76,156,850	80,261,680	67,989,480	802,416,030	
4		Border Winds	Dec-15	Nov-25	61,414,450	43,342,460	66,505,060	62,281,780	54,402,540	47,566,750	32,382,240	49,509,220	54,511,300	50,868,990	55,091,610	41,535,580	619,411,980	
5		Courtenay	Dec-16	Nov-26	78,983,310	62,952,260	80,317,070	83,669,990	69,523,550	61,449,480	47,331,630	49,447,150	67,877,450	79,535,250	74,081,580	73,526,790	828,695,510	
6		Blazing Star I	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
7		Foxtail	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
8		Crowned Ridge	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
9		Lake Benton	Dec-19	Nov-29	-	-	-	-	-	-	-	-	-	-	-	-	-	
10		Blazing Star II	Dec-20	Nov-30	-	-	-	-	-	-	-	-	-	-	-	-	-	
11		Freeborn	Dec-20	Nov-30	-	-	-	-	-	-	-	-	-	-	-	-	-	
12		Total kWh Wind Production				315,978,490	262,667,980	332,219,650	349,116,630	279,388,970	231,742,270	176,135,300	173,011,650	266,666,960	300,731,640	287,684,360	245,856,010	3,221,199,910
13																		
14	<b>B</b> PTC Factor per kWh				50.024													
15																		
16	PTC Value (\$0.024 per kWh) <b>C = A x B</b>	Grand Meadows			720,906	668,763	791,906	843,985	604,084	483,225	357,341	266,514	567,029	708,848	-	-	6,012,602	
17		Nobles			1,681,935	1,446,298	1,706,427	1,989,645	1,474,609	1,153,755	915,803	694,360	1,284,267	1,551,245	1,877,988	1,507,300	17,283,631	
18		Pleasant Valley			1,811,096	1,637,897	1,951,207	2,042,326	1,652,416	1,308,445	1,040,971	816,452	1,611,381	1,827,764	1,926,280	1,631,748	19,257,985	
19		Border Winds			1,473,947	1,040,219	1,596,121	1,494,763	1,305,661	1,141,602	777,174	1,188,221	1,308,271	1,220,856	1,322,199	996,854	14,865,888	
20		Courtenay			1,895,599	1,510,854	1,927,610	2,008,080	1,668,565	1,474,788	1,135,959	1,186,732	1,629,059	1,908,846	1,777,958	1,764,643	19,888,692	
21		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	-	
22		Foxtail			-	-	-	-	-	-	-	-	-	-	-	-	-	
23		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	-	
24		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	-	
25		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
26		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
27		Total PTC Value				7,583,484	6,304,032	7,973,272	8,378,799	6,705,335	5,561,814	4,227,247	4,152,280	6,400,007	7,217,559	6,904,425	5,900,544	77,308,798
28																		
29	<b>D</b> 2017 RR Tax Gross-up				1.705611462													
30	2018/2019 RR Tax Gross-up				1.403351203													
31																		
32	PTC Revenue Requirements <b>E = C x D</b>	Grand Meadows			1,011,685	938,510	1,111,322	1,184,408	847,742	678,134	501,474	374,013	795,741	994,763	-	-	8,437,792	
33		Nobles			2,360,345	2,029,664	2,394,717	2,792,171	2,069,394	1,619,124	1,285,193	974,431	1,802,277	2,176,942	2,635,476	2,115,271	24,255,005	
34		Pleasant Valley			2,541,604	2,298,545	2,738,229	2,866,101	2,318,920	1,836,208	1,460,848	1,145,769	2,261,334	2,564,995	2,703,248	2,289,915	27,025,716	
35		Border Winds			2,068,465	1,459,793	2,239,919	2,097,677	1,832,301	1,602,069	1,090,648	1,667,492	1,835,964	1,713,289	1,855,509	1,398,936	20,862,061	
36		Courtenay		Att. G, pg. 9	2,660,192	2,120,259	2,705,113	2,818,041	2,341,583	2,069,645	1,594,150	1,665,401	2,286,142	2,678,781	2,495,099	2,476,414	27,910,820	
37		Blazing Star I		Att. G, pg. 1-3	-	-	-	-	-	-	-	-	-	-	-	-	-	
38		Foxtail		Att. G, pg. 16-18	-	-	-	-	-	-	-	-	-	-	-	-	-	
39		Crowned Ridge		Att. G, pg. 10-12	-	-	-	-	-	-	-	-	-	-	-	-	-	
40		Lake Benton		Att. G, pg. 22-24	-	-	-	-	-	-	-	-	-	-	-	-	-	
41		Blazing Star II		Att. G, pg. 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	
42		Freeborn		Att. G, pg. 19-21	-	-	-	-	-	-	-	-	-	-	-	-	-	
43		Total PTC Value				10,642,291	8,846,770	11,189,300	11,758,398	9,409,940	7,805,179	5,932,312	5,827,107	8,981,458	10,128,771	9,689,333	8,280,536	108,491,394
44																		
45	<b>F</b> '17 Energy Allocator				72.9100%													
46	<b>F</b> '18 Energy Allocator				73.1627%													
47	<b>F</b> '19 Energy Allocator				73.1290%													
48																		
49	MN Jur PTC Value <b>G = E x F</b>	Grand Meadows			740,176	686,639	813,074	866,545	620,231	496,141	366,892	273,638	582,186	727,796	-	-	6,173,319	
50		Nobles			1,726,893	1,484,957	1,752,400	2,042,828	1,514,025	1,184,595	940,282	712,920	1,318,595	1,592,710	1,928,186	1,547,590	17,745,623	
51		Pleasant Valley			1,859,507	1,681,678	2,003,363	2,096,918	1,696,585	1,343,420	1,068,796	838,276	1,654,453	1,876,621	1,977,770	1,675,364	19,772,751	
52		Border Winds			1,513,345	1,068,024	1,638,786	1,534,718	1,340,561	1,172,117	797,948	1,219,982	1,343,241	1,253,489	1,357,541	1,023,500	15,269,253	
53		Sub Total Base Rate Wind Farms			5,839,922	4,921,299	6,207,263	6,541,009	5,171,403	4,196,273	3,173,918	3,044,817	4,898,476	5,450,615	5,263,497	4,246,454	58,954,947	
54		Courtenay			1,946,269	1,551,239	1,979,135	2,061,756	1,713,166	1,514,209	1,166,323	1,218,453	1,672,604	1,959,870	1,825,483	1,811,812	20,420,318	
55		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	-	
56		Foxtail			-	-	-	-	-	-	-	-	-	-	-	-	-	
57		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	-	
58		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	-	
59		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
60		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
61	Total MN Jur PTC Value				7,786,191	6,472,539	8,186,397	8,602,765	6,884,569	5,710,482	4,340,242	4,263,270	6,571,079	7,410,485	7,088,980	6,058,266	79,375,265	
62																		
63	<b>H</b>	Grand Meadows			890,491	530,104	664,240	679,351	682,249	496,938	440,565	313,168	493,902	733,447	-	-	5,924,455	
64		Nobles			1,490,055	1,168,124	1,378,712	1,425,770	1,561,539	1,122,653	925,520	765,325	1,107,933	1,561,884	1,628,492	1,315,738	15,451,745	
65		Pleasant Valley			1,943,017	1,256,973	1,450,104	1,507,926	1,510,778	1,108,577	903,122	713,828	1,145,009	1,613,657	1,622,305	1,329,262	16,204,558	
66		Border Winds			1,134,360	975,614	995,647	1,286,597	1,179,233	866,249	726,685	595,516	845,342	1,179,187	1,257,295	938,722	11,980,447	
67		Total Base Rate Test Year PTC Forecast			5,457,923	3,930,815	4,488,703	4,899,644	4,933,799	3,594,417	3,095,892	2,387,837	3,592,186	5,088,175	4,508,092	3,583,722	49,561,205	
68																		
69		Base Rate Test Year PTC Forecast from 15-826	Grand Meadows			1,109,430	660,437	827,553	846,379	849,989	619,117	548,884	390,165	615,335	913,775	-	-	7,381,063
70			Nobles			1,856,405	1,455,323	1,717,687	1,776,315	1,945,465	1,398,673	1,153,072	953,491	1,380,334	1,945,895	2,028,879	1,639,230	19,250,768
71	Pleasant Valley				2,420,734	1,566,017	1,806,632	1,878,670	1,882,223	1,381,136	1,249,753	889,332	1,426,525	2,010,397	2,021,171	1,656,079	20,188,671	
72	Border Winds				1,413,258	1,215,482	1,240,440	1,602,925	1,469,164	1,079,238	905,530	741,932	1,053,181	1,465,106	1,566,418	1,169,520	16,726,004	
73	Total MN Jur RR Base Rate Test Year PTC Forecast				6,799,828	4,897,260	5,592,312	6,104,289	6,146,841	4,478,154	3,857,059	2,974,919	4,475,374	6,339,173	5,616,468	4,464,829	61,746,506	
74																		
75	PTC True-up (Actual PTCs vs Base Rate Fcst) <b>L = K - G</b>	Grand Meadows			369,254	(26,202)	14,479	(20,166)	229,758	122,978	181,992	116,526	33,149	185,979	-	-	1,207,744	
76		Nobles			129,512	(29,634)	(34,353)	(266,513)	431,439	214,078	212,790	240,570	61,738	353,185	100,693	91,640	1,505,145	
77		Pleasant Valley			561,228	(115,661)	(196,731)	(218,248)	185,638	37,716	180,957	51,056	(227,928)	133,776	43,401	(19,285)	415,919	
78		Border Winds			(100,088)	147,458	(398,345)	68,207	128,602	(92,889)	107,403	(478,051)	(290,060)	215,617	208,877	146,020	(337,249)	
79	Total PTC True-up				959,906	(24,039)	(614,951)	(436,720)	975,438	281,880	683,141	(69,898)	(423,102)	888,557	352,971	218,375	2,791,559	
80																		
81	<b>K = H x I x J</b>	Grand Meadows			369,254	(26,202)	14,479	(20,166)	229,758	122,978	181,992	116,526	33,149	185,979	-	-	1,207,744	
82		Nobles			129,512	(29,634)	(34,353)	(266,513)	431,439	214,078	212,790	240,570	61,738	353,185	100,693	91,640	1,505,145	
83		Pleasant Valley			561,228	(115,661)	(196,731)	(218,248)	185,638	37,716	180,957	51,056	(227,928)	133,776	43,401	(19,285)	415,919	
84		Border Winds			(100,088)	147,458	(398,345)	68,207	128,602	(92,889)	107,403	(478,051)	(290,060)	215,617	208,877	146,020	(337,249)	
85	Total PTC True-up				959,906	(24,039)	(614,951)	(436,720)	975,438	281,880	683,141	(69,898)	(423,102)	888,557	352,971	218,375	2,791,559	
86																		

Shaded Wind Farms are recovered through Base Rates and are included in the PTC True-up Calculation below.

Line No.		First Month of Credit	Final Month of Credit	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total 2019		
1	Wind Production (kWh) <b>A</b>	Grand Meadows	Nov-08	Oct-18														
2		Nobles	Dec-10	Nov-20	70,080,620	60,262,410	71,101,130	82,901,880	61,442,040	48,073,130	38,158,450	28,931,670	53,511,110	64,635,210	78,249,490	62,804,160	720,151,300	
3		Pleasant Valley	Nov-15	Oct-25	75,462,340	68,245,710	81,300,310	85,096,930	68,850,670	54,518,550	43,373,790	34,018,840	67,140,880	76,156,850	80,226,716	67,989,480	802,381,066	
4		Border Winds	Dec-15	Nov-25	61,414,450	43,342,460	66,505,060	62,281,780	54,402,540	47,566,750	32,382,240	49,509,220	54,511,300	50,868,990	55,091,610	41,535,580	619,411,980	
5		Courtneyay	Dec-16	Nov-26	78,983,310	62,952,260	80,317,070	83,669,990	69,523,550	61,449,480	47,331,630	49,447,150	67,877,450	79,535,250	74,081,580	73,526,790	828,695,510	
6		Blazing Star I	Dec-19	Nov-29													50,065,166	
7		Foxtail	Dec-19	Nov-29									61,087,000	60,144,000	63,199,000		239,637,866	
8		Crowned Ridge	Dec-19	Nov-29													87,932,473	
9		Lake Benton	Dec-19	Nov-29													29,431,755	
10		Blazing Star II	Dec-20	Nov-30														
11		Freeborn	Dec-20	Nov-30														
12	Total kWh Wind Production				285,940,720	234,802,840	299,223,570	313,950,580	254,218,800	211,607,910	161,246,110	161,906,880	304,127,740	331,340,300	350,848,396	468,493,269	3,377,707,115	
13																		
14																		
15	<b>B</b> PTC Factor per kWh				50.024													
16																		
17	PTC Value (\$0.024 per kWh) <b>C = A x B</b>	Grand Meadows																
18		Nobles			1,681,935	1,446,298	1,706,427	1,989,645	1,474,609	1,153,755	915,803	694,360	1,284,267	1,551,245	1,877,988	1,507,300	17,283,632	
19		Pleasant Valley			1,811,096	1,637,897	1,951,207	2,042,326	1,652,416	1,308,445	1,040,971	816,452	1,611,381	1,827,764	1,925,441	1,631,748	19,257,144	
20		Border Winds			1,473,947	1,040,219	1,596,121	1,494,763	1,305,661	1,141,602	777,174	1,188,221	1,308,271	1,220,856	1,322,199	996,854	14,865,888	
21		Courtneyay			1,895,599	1,510,854	1,927,610	2,008,080	1,668,565	1,474,788	1,135,959	1,186,732	1,629,059	1,908,846	1,777,958	1,764,643	19,888,693	
22		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	1,201,564	
23		Foxtail			-	-	-	-	-	-	-	-	1,466,088	1,443,456	1,516,776	-	5,751,309	
24		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	2,110,379	
25		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	706,362	
26		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
27		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Total PTC Value				6,862,577	5,635,268	7,181,365	7,534,814	6,101,251	5,078,590	3,869,907	3,885,765	7,299,066	7,952,167	8,420,362	11,243,839	81,064,971	
29																		
30																		
31	<b>D</b> 2017 RR Tax Gross-up				1.705611462													
32	2018/2019 RR Tax Gross-up				1.403351203													
33																		
34	PTC Revenue Requirements <b>E = C x D</b>	Grand Meadows			2,360,346	2,029,664	2,394,716	2,792,171	2,069,394	1,619,123	1,285,193	974,431	1,802,278	2,176,942	2,635,477	2,115,271	24,255,006	
35		Nobles			2,541,604	2,298,545	2,738,229	2,866,101	2,318,920	1,836,208	1,460,848	1,145,769	2,261,333	2,564,995	2,702,070	2,289,916	27,024,536	
36		Pleasant Valley			2,068,465	1,459,793	2,239,918	2,097,677	1,832,301	1,602,069	1,090,648	1,667,491	1,835,964	1,713,290	1,855,510	1,398,936	20,862,062	
37		Border Winds			2,660,191	2,120,259	2,705,114	2,818,041	2,341,583	2,069,646	1,594,149	1,665,402	2,286,142	2,678,781	2,495,099	2,476,414	27,910,821	
38		Courtneyay		Att. G, pg. 7-9	-	-	-	-	-	-	-	-	-	-	-	-	1,686,216	
39		Blazing Star I		Att. G, pg. 1-3	-	-	-	-	-	-	-	-	-	-	-	-	8,071,106	
40		Foxtail		Att. G, pg. 16-18	-	-	-	-	-	-	-	-	2,057,436	2,025,676	2,128,569	-	2,961,603	
41		Crowned Ridge		Att. G, pg. 10-12	-	-	-	-	-	-	-	-	-	-	-	-	991,274	
42		Lake Benton		Att. G, pg. 22-24	-	-	-	-	-	-	-	-	-	-	-	-	-	
43		Blazing Star II		Att. G, pg. 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	
44		Freeborn		Att. G, pg. 19-21	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total PTC Value				9,630,606	7,908,260	10,077,977	10,573,990	8,562,198	7,127,045	5,430,839	5,453,093	10,243,153	11,159,683	11,816,725	15,779,055	113,762,625	
46																		
47																		
48	<b>F</b> '17 Energy Allocator				72.9100%													
49	<b>F</b> '18 Energy Allocator				73.1627%													
50	<b>F</b> '19 Energy Allocator				73.1290%													
51																		
52	MN Jur PTC Value <b>G = E x F</b>	Grand Meadows			1,726,098	1,484,273	1,751,233	2,041,887	1,513,328	1,184,049	939,849	712,592	1,317,988	1,591,976	1,927,298	1,546,877	17,737,448	
53		Nobles			1,858,650	1,680,903	2,002,440	2,095,951	1,695,804	1,342,801	1,068,304	837,890	1,653,691	1,875,756	1,975,997	1,674,593	19,762,779	
54		Pleasant Valley			1,512,648	1,067,532	1,638,030	1,534,011	1,339,944	1,171,577	797,580	1,219,420	1,342,622	1,252,912	1,356,916	1,023,028	15,256,222	
55		Border Winds			5,097,396	4,232,709	5,391,703	5,671,850	4,549,075	3,698,427	2,805,733	2,769,902	4,314,301	4,720,644	5,260,212	4,244,498	52,756,449	
56		Sub Total Base Rate Wind Farms			1,945,372	1,550,525	1,978,223	2,060,806	1,712,377	1,513,512	1,165,786	1,217,892	1,671,833	1,958,967	1,824,642	1,810,977	20,410,911	
57		Courtneyay			-	-	-	-	-	-	-	-	-	-	-	-	1,233,113	
58		Blazing Star I			-	-	-	-	-	-	-	-	-	-	-	-	5,902,321	
59		Foxtail			-	-	-	-	-	-	-	-	1,504,583	1,481,357	1,556,602	-	2,165,791	
60		Crowned Ridge			-	-	-	-	-	-	-	-	-	-	-	-	724,909	
61		Lake Benton			-	-	-	-	-	-	-	-	-	-	-	-	-	
62		Blazing Star II			-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Freeborn			-	-	-	-	-	-	-	-	-	-	-	-	-	
64	Total MN Jur PTC Value				7,042,768	5,783,233	7,369,926	7,732,656	6,261,452	5,211,939	3,971,519	3,987,794	7,490,718	8,160,967	8,641,456	11,539,069	83,193,495	
65																		
66																		
67	<b>H</b>	Grand Meadows																
68		Nobles			1,490,055	1,168,124	1,378,712	1,425,770	1,559,676	1,122,653	925,520	765,325	1,107,933	1,561,884	1,628,469	1,315,738	15,449,859	
69		Pleasant Valley			1,943,017	1,256,973	1,450,104	1,507,926	1,510,847	1,108,577	1,003,122	713,828	1,145,009	1,613,657	1,622,305	1,329,262	16,204,627	
70		Border Winds			1,134,360	975,614	995,647	1,286,597	1,179,509	866,249	726,685	595,516	845,342	1,179,187	1,257,295	938,722	11,980,723	
71		Total Base Rate Test Year PTC Forecast			4,567,432	3,400,711	3,824,463	4,220,293	4,250,032	3,097,479	2,655,327	2,074,669	3,098,284	4,354,728	4,508,069	3,583,722	43,635,209	
72	Base Rate Test Year PTC Forecast 15-826																	
73																		
74																		
75		<b>I</b> 15-826 Energy Allocator				73.0450%												
76		<b>J</b> RR Tax Gross-up				1.705611462												
77																		
78	<b>K = H x I x J</b>	Grand Meadows			1,856,405	1,455,323	1,717,687	1,776,315	1,943,144	1,398,673	1,153,072	953,491	1,380,334	1,945,895	2,028,850	1,639,230	19,248,419	
79		Nobles			2,420,734	1,566,017	1,806,632	1,878,670	1,882,309	1,381,136	1,249,753	889,332	1,426,525	2,010,397	2,021,171	1,656,079	20,188,757	
80		Pleasant Valley			1,413,258	1,215,482	1,240,440	1,602,925	1,469,507	1,079,228	905,350	741,932	1,053,181	1,469,106	1,566,418	1,169,520	14,926,348	
81		Border Winds			5,690,398	4,236,822	4,764,760	5,257,910	5,294,961	3,859,037	3,308,176	2,384,755	3,860,040	5,425,398	5,616,440	4,464,829	54,363,523	
82		Total MN Jur RR Base Rate Test Year PTC Forecast																
83																		
84	PTC True-up (Actual PTCs vs Base Rate Fcst) <b>L = K - G</b>	Grand Meadows			130,308	(28,950)	(33,545)	(265,572)	429,816	214,623	213,223	240,899	62,346	353,919	101,552	92,353	1,510,970	
85		Nobles			562,084	(114,886)	(195,808)	(217,281)	166,506	38,335	181,450	51,443	(227,166)	134,641	45,174	(18,514)	425,978	
86		Pleasant Valley			(99,390)	147,950	(397,590)	68,913	129,564	(92,349)	107,770	(477,488)	(289,441)	216,394	209,502	146,491	(329,874)	
87		Border Winds			593,002	4,314	(626,943)	(413,940)	745,886	160,610	502,442	(185,147)	(454,262)	784,754	356,228	220,331	1,607,014	
88		Total PTC True-up																
Att. E																		

## **CERTIFICATE OF SERVICE**

I, Carl Cronin, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

xx electronic filing

**DOCKET No. E002/M-17-818**

Dated this 14<sup>th</sup> day of May 2018

/s/

---

Carl Cronin  
Regulatory Administrator

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