

September 19, 2019

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E017/M-19-411

Dear Mr. Wolf:

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

Otter Tail Power Company's Petition for Approval of the Annual Update to its Renewable Resource Cost Recovery Rider Rate, Rate Schedule 13.04.

The Petition was filed on June 21, 2019 by:

Darlene C. Mandelke, Rates Analyst
(218) 739-8819
dmandelke@otpc.com
Otter Tail Power Company
15 South Cascade Street, P.O. Box 496
Fergus Falls, MN 56538

The Department recommends that the Commission **approve Otter Tail Power Company's Petition in part, with the modifications discussed herein**. The Department is available to answer any questions that the Minnesota Public Utilities Commission may have.

Sincerely,

/s/GEMMA MILTICH
Financial Analyst

GM/ja
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. E017/M-19-411

I. INTRODUCTION

On June 21, 2019, Otter Tail Power Company (Otter Tail or the Company) filed an update to its Renewable Resource Cost Recovery Rider (RRCRR) with the Minnesota Public Utilities Commission (Commission). Through the RRCRR, using Commission-approved rate factors, Otter Tail bills customers to recover certain costs associated with renewable generation resources. In the instant filing (Petition), Otter Tail proposes to recover costs under the RRCRR for the Company's Langdon, Ashtabula, and Merricourt wind facilities. The Company requests that the Commission approve the following pertaining to the RRCRR:

- Updated rate factors of (1) \$0.19 per kW and \$0.00403 per kWh for Large General Service customers and (2) \$0.00522 for all other customers.
- Continued use of a rate design methodology that incorporates demand and energy components.
- A cost recovery period effective from November 1, 2019 through October 31, 2020, with noted contingencies.
- The language of a proposed notice to customers, which would be included with customer bills in the month that new rate factors are implemented.
- Future application of a flow-through methodology for Production Tax Credits anticipated to be earned through future operation of the Merricourt wind facility.

II. DEPARTMENT ANALYSIS

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed Otter Tail's Petition to (1) determine whether the Petition complies with applicable statutes, rules, and Commission orders and (2) evaluate the reasonableness of the Company's proposals by examining the supporting financial data and other relevant information. The following discusses Otter Tail's RRCRR, the Company's proposals in the instant Petition, and the Department's analysis.

A. PURPOSE OF PETITION

Rate riders adjust rates set in the utility's most recent general rate case to recover certain qualifying costs from and provide all associated credits to customers over a specific period of time. A rider cost recovery mechanism allows a utility to charge ratepayers for costs of qualifying facilities before the facilities are providing service (i.e. "used and useful"), and must be offset by all associated revenues. The instant Petition is a *renewable resource* cost recovery rider, meaning that the Company requests approval to bill its customers at specific rate factors, in addition to its established base rates, for select incremental costs associated with renewable energy generation.

B. OTTER TAIL'S RENEWABLE RESOURCE COST RECOVERY RIDER ORIGIN AND HISTORY

Otter Tail's RRCRR was initially established in 2008 and, at that time, the rider allowed Otter Tail to recover renewable resource costs associated with the Company's Langdon wind facility.¹ The Company has since requested approval for modifications to and continuation of this rider through a combination of miscellaneous filings and general rate case proceedings in 2009, 2010, 2012, 2017, and 2018. Table 1 summarizes Otter Tail's RRCRR docket history:

Table 1: Otter Tail's Renewable Resource Cost Recovery Rider Docket History²

<i>Year</i>	<i>Docket Description</i>	<i>Docket Number</i>
2008	Initial rider and rate factors approved	E017/M-08-119 & E017/M-08-131
2009	Annual update	E017/M-08-1529
2010	Annual update	E017/M-09-1484
	General rate case	E017/GR-10-239
2012	Annual update	E017/M-12-708
2017	General rate case	E017/GR-15-1033
2018	Annual update	E017/M-18-390

The annual update and general rate case filings documented in Table 1 above typically included requests for approval to modify or update a combination of the rider rate factors, particular costs to be recovered, recovery periods, and facilities associated with the renewable costs to be recovered through the rider. The following bulleted items highlight key points relevant to Otter Tail's RRCRR history subsequent to approval of the original rider:

¹ Docket Nos. E017/M-08-119 and E017/M-08-131.

² Table 1 data retrieved from the Petition Table 1 at page 5.

- In its August 10, 2009 *Order* in Docket E017/M-08-1529, the Commission approved a settlement between the Company and the Minnesota Chamber of Commerce in which the Company agreed to (1) remove unrecovered 2008 costs from its 2009 rider adjustment and (2) amortize those unrecovered costs over a 48-month period, beginning with its 2010 rider adjustment.
- In Otter Tail's 2010 rate case under Docket No. E017/GR-10-239, the Commission ordered Otter Tail to roll the rider revenue requirements into the Company's base rates, with the exception of the unamortized balance of 2008 deferred costs. As part of its rate case compliance filing review, the Commission approved updated rate factors for 2011, reflecting recovery of the remaining 48-month amortization of 2008 deferred costs.
- Through its April 17, 2013 *Order* in Docket No. E017/M-12-708, the Commission approved the Company's request to (1) change the applicable rate factors through April 30, 2013 and (2) subsequently zero out the rate factors until the Company's next rate case.
- In its 2015 rate case in Docket No. E017/GR-15-1033, Otter Tail proposed to recover amounts related to Production Tax Credits (PTCs)³ for the Company's Langdon and Ashtabula wind facilities. The Commission's May 1, 2017 *Findings of Fact, Conclusions, and Order* instructed Otter Tail to set its renewable rider rate factors to allow the Company to recover the difference between the PTCs included in base rates and the actual PTCs earned.⁴
- The Commission approved updated rate factors for in its August 29, 2018 *Order* in Docket No. E017/M-18-390.

C. SUMMARY OF OTTER TAIL'S PROPOSED ANNUAL REVENUE REQUIREMENTS AND RATE FACTORS IN THE CURRENT PETITION

Otter Tail's proposed Minnesota-jurisdictional revenue requirements and the corresponding renewable cost recovery components are summarized below for the proposed recovery period of November 2019 through October 2020:⁵

³ PTCs are tax credits authorized in Section 45 of the Internal Revenue Code (IRC) for electricity generated using qualified energy resources. Owners of PTC-eligible wind facilities, like Otter Tail, can apply these credits against their federal tax liability and reduce the amount of taxes owed by the entity to the federal government. Generally, PTCs can be claimed for up to 10 years after renewable energy production begins, although certain restrictions and sunset provisions apply.

⁴ *Findings of Fact, Conclusions, and Order* at page 81, point 18.

⁵ Revenue requirement data retrieved from Petition Attachment 1.

Table 2: Otter Tail's Requested Revenue Requirement Adjustments

<i>Category</i>	<i>Revenue Requirement (\$)</i>
Production Tax Credits – Langdon & Ashtabula Wind Facilities	\$5,265,493
Return on Construction Work in Progress – Merricourt Wind Project	\$7,402,690
Carrying Costs	\$0
True Up for Projected Over-Recovery of Production Tax Credits ⁶	<u>\$ (97,428)</u>
<i>Total Requested Revenue Requirement</i>	<u><u>\$12,570,755</u></u>

The Company's RRCRR rate factors apply to electric service under all of Otter Tail's' retail rate schedules, as defined by the Company's Rate Schedule 13.04.⁷ The approved rate factors are included as a charge under the "Resource Adjustment" line on customer bills. Table 3 outlines Otter Tail's current and proposed rate factors:

Table 3: Otter Tail's Current and Proposed Rate Factors⁸

<i>Customer Class</i>	<i>Current Rate⁹</i>	<i>Proposed Rate</i>	<i>Proposed Percentage Increase/(Decrease) in Rate</i>
Large General Service	\$0.21738 / kW	\$0.190 / kW	(13%)
	\$0.00164 / kWh	\$0.00403 / kWh	146%
All Other Service	\$0.00244 / kWh	\$0.00522 / kWh	114%

As shown in Table 3, Otter Tail proposes a slight decrease in the demand charge for Large General Service customers and significant increases to its rate factors charged per kWh for both Large General Service and All Other Service customer classes. Otter Tail's proposed kWh rate factors are more than double those previously approved. The proposed kWh rate factors can be attributed to the addition of the Merricourt wind project to the RRCRR (\$7,402,690) and to the Company's continued recovery of

⁶ Petition Attachment 2. The true-up amount is the cumulative monthly revenue difference (line 7 in the Petition's Attachment 2) between the proposed revenue requirement adjustments (line 3) and projected customer billings (line 5) for the proposed recovery period of November 2019 through October 2020. (The Department notes that Petition Attachment 2 has column labels that inadvertently date January through October of 2020 with the year 2019 inadvertently shown above the table).

⁷ Petition Attachment 7.

⁸ Data in Table 2 retrieved from Petition Attachment 6.

⁹ The Commission most recently approved rate factors in its August 29, 2018 *Order* in Docket No. E017/M-18-390.

the difference between the PTCs included in base rates and the actual PTCs earned for the Langdon and Ashtabula wind facilities (\$5,265,493).¹⁰

Given the Company's proposed material increase in kWh rate factors, it follows that the *average* rate factor proposed by Otter Tail has risen from \$0.00219 to \$0.00469.¹¹ For an average residential customer using 1,000 kWh per month, the bill impact of Otter Tail's proposed rates would be an increase of \$2.78 per month.¹² By comparison, Otter Tail's most recently approved rider rate factors resulted in a \$2.44 increase to the monthly bill of the Company's average residential customer.¹³ As another point of reference, Otter Tail's average residential customer was subject to a billing increase of \$1.05¹⁴ per month as a result of all changes in Otter Tail's most recent rate case, including rolling into base rates the rider recovery for the RRCRR and Transmission Cost Recovery Rider.¹⁵

D. OVERLAP WITH POTENTIAL RATE CASE

Otter Tail may file a rate case in the near future, with a test year and interim rates that overlap, at least in part, with the recovery period proposed in this rider. If so, to avoid costs being recovered more than once through the rider and interim rates, certain complexities may need to be addressed to avoid inadvertently charging rates that are too high overall. For example, in Otter Tail's last rate case (Docket No. E017/GR-15-1033), the Company excluded Langdon and Ashtabula costs and the related PTC offsets from interim rates and proposed to roll them into final rates. Meanwhile, in that rate case, Otter Tail continued to collect Langdon and Ashtabula costs and related PTCs through the Company's rider up until they were rolled into final rates, with subsequent PTC true-ups in future riders. This approach triggered complex interim rate refund calculations to ensure that Otter Tail was not recovering Langdon and Ashtabula costs twice; once through the ongoing rider, until the costs were rolled in to final rates, and again during the interim rate period via the interim rate refund process (final rates minus interim rates).

¹⁰ PTCs for the Langdon and Ashtabula wind facilities are built in to Otter Tail's current base rates, however, the Company no longer earns PTCs for either of these two facilities, as both Langdon's and Ashtabula's PTC eligibility previously expired.

¹¹ Petition Attachment 2. The average rate factor of \$0.00219 corresponds to the currently approved rider recovery period running from November 2018 through October 2019, while the average rate factor of \$0.00469 was calculated according to Otter Tail's rate factor proposals in the current Petition. The average rate factor for a given recovery period is calculated as: (Total revenue requirement for recovery period / Total forecasted sales for recovery period).

¹² Petition at page 2. The calculation for this bill impact is: (\$0.00522 proposed residential rate - \$0.00244 currently approved residential rate) = \$0.0028 difference → (\$0.0028 x 1,000 kWh) = \$2.78.

¹³ Attachment 6 of Otter Tail's June 14, 2018 initial filing in Docket No. E017/M-18-390.

¹⁴ Otter Tail's August 21, 2017 and September 18, 2017 compliance filings in Docket No. E017/GR-15-1033. See specifically the rider rate factors documented in Otter Tail's tariff sheets 13.04 (Renewable Resource Cost Recovery Rider) and 13.05 (Transmission Cost Recovery Rider).

[(-\$0.00419 decrease per kWh in residential charge in tariff sheet 13.05) + (\$0.00054 increase per kWh in residential charge in tariff sheet 13.04)] x (1,000 kWh average use per month) = -\$3.65.

¹⁵ Docket No. E017/GR-15-1033, Otter Tail's August 21, 2017 compliance filing, Attachment 3A, Schedule E2, page 1, calculated as [\$7,081,187/(46,692 * 12)]/12 = \$1.05 per month.

Otter Tail proposes in this RRCRR docket to charge ratepayers \$5,265,493 to reflect the expiration of PTCs for Langdon and Ashtabula, while the PTC offset continues to be included in base rates. The Department was concerned that, if Otter Tail files a new rate case, the Company might charge ratepayers twice for the expired PTCs for these facilities – once in the RRCRR and again in interim rates.

The Department asked Otter Tail whether the Company would plan to include the expired Langdon and Ashtabula PTCs in hypothetical, future interim rates. Otter Tail indicated that the Company would not plan to include these expired PTCs, and instead would file a supplemental renewable rider filing to remove the revenue requirement associated with the Langdon and Ashtabula PTC adjustment.¹⁶ The Department appreciates Otter Tail's proposal and agrees that this proposal would resolve interim rate refund issues around the expired PTCs.

However, the Department continues to have concerns around rider roll-ins and the complexities associated with excluding rider costs from interim rates and rolling them into final rates at the end of the rate case. Therefore, the Department recommends that the Commission require Otter Tail to discontinue all rider collections and roll all rider costs and related PTCs (if any)¹⁷ into base rates once interim rates become effective, with subsequent PTC true-ups in future riders. Any remaining tracker balance that exists at the time rider costs are rolled into interim rates can be dealt with in subsequent rider filings.

The most straightforward way to fold rider recovery into a rate case is at the beginning of the test year, rather than at the time when final rates are approved. The Department prefers this straight-forward approach, which makes the interim rate refund simpler and less likely to result in inadvertent over-recovery, and is accomplished as follows:

- The rider is suspended at the beginning of the utility's test year in the rate case (such as January 1, 2020).
- Unrecovered rider costs, such as undepreciated rate base and operation and maintenance expenses, as of the end of the day before the test year (e.g. December 31, 2019), are folded into interim rates.
- The subsequent true-up for the rider would resolve any under- or over-recovery (tracked through the rider tracker account) as of the day before the test year in the rate case (e.g. December 31, 2019).

¹⁶ Department Attachment 5.

¹⁷ Of the revenue requirements proposed by Otter Tail in the instant Petition, \$5,265,493 is attributed to the expired PTCs for the Langdon and Ashtabula wind facilities. Because these PTCs expired some time ago, it would be logical for Otter Tail to exclude the PTCs from any interim rates in a future rate case. If Otter Tail files a rate case with a test year and interim rates that exclude Langdon and Ashtabula PTC offsets (thus removing PTCs from base rates), it would no longer be necessary to reflect a PTC true-up adjustment in the rider for any overlapping months associated with the proposed November 1, 2019 through October 31, 2020 rider recovery period and the Company's proposed test year and interim rates. In fact, doing so would result in unreasonable rates.

E. PROPOSED RATE DESIGN

In developing its RRCRR rate factors, Otter Tail proposes to continue to use a rate design that includes both demand and energy components for Large General Service customers. This rate design was previously approved by the Commission in the Company's prior RRCRR filings and is consistent with the rate design used in Otter Tail's most recent RRCRR update, Docket No. E017/M-18-390. The Company's proposed rate design uses (1) an energy allocator (E2) to assign total revenue requirements to the Minnesota jurisdiction and (2) an energy allocator (E2) *and* demand allocator (D1) to distribute the Minnesota jurisdictional costs among the Company's Large General Service customer class and Retail customer classes. Otter Tail proposes to apply demand and energy rates to its Large General Service class and an energy-only rate for all other customers, which recovers both demand and energy costs.

Given the consistency of Otter Tail's proposed rate design with the design previously approved by the Commission in the Company's prior RRCRR filings, the Department concludes that Otter Tail's proposal is reasonable and recommends that the Commission approve the Company's proposed rate design.

F. PROPOSED COST RECOVERY PERIOD

Otter Tail requests that the proposed rate factors, shown in the previous Table 3, be effective for the period of November 1, 2019 to October 31, 2020. However, if the Commission issues an order in this matter after November 1, 2019, the Company requests that the proposed rate factors become effective on the first of the month following Commission approval. In addition, if the approved implementation date of the proposed rate factors is more than 45 days later than November 1, 2019, Otter Tail requests the option to recalculate the rate factors. The purpose of such a recalculation would be to establish rates that result in a forecasted RRCRR tracker account balance that is as close to zero as possible.

The Department concludes that Otter Tail's requests regarding the timing of rate factor implementation are logical and reasonable, so long as any calculations are reasonable. Therefore, the Department recommends that:

- (1) Authorized rate factors become effective on November 1, 2019 and remain in effect through October 31, 2020, if the Commission issues an order in this matter before November 1, 2019.
- (2) Authorized rate factors become effective on the first of the month following Commission approval and remain in effect through October 31, 2020, if the Commission issues an order in this matter after November 1, 2019.
- (3) The Commission grant Otter Tail the option to file a compliance to recalculate the rate factors, if the proposed rate factors are approved more than 45 days later than November 1, 2019.

G. STATUTORY REQUIREMENTS

Minnesota Statutes §216B.1645, subdivision 2a provides the Commission with the authority to approve “a rate schedule that provides for the automatic adjustment of charges to recover prudently incurred investments, expenses, or costs” associated with renewable energy projects or facilities that meet the Renewable Energy Standard (RES) established in Minnesota Statutes §216B.1691. The Department reviewed the relevant statutes and, as discussed in the following sections, concludes that the Company’s proposals in the instant Petition are consistent with statutorily permitted renewable cost recovery and rider rate schedules.

1. Construction Work in Progress and Rate of Return on Investment

Minnesota Statutes §216B.1645, subdivision 2a permits a utility to earn a current return on construction work in progress (CWIP), provided that recovery of these costs from Minnesota ratepayers is not sought through any other mechanism. Accordingly, Otter Tail proposes to earn a return on the average monthly CWIP balance for the Merricourt project throughout the proposed recovery period.¹⁸ In the instant Petition, the Company uses a 7.51 percent (rounded) rate of return in calculating its return on the relevant Merricourt project costs.¹⁹ This rate of return is consistent with the rate approved in Otter Tail’s most recent rate case.²⁰ The Department concludes that it is appropriate for Otter Tail to calculate a return on the Merricourt project CWIP and that the Company uses the rate of return approved by the Commission in Otter Tail’s prior rate case for its calculations in the current docket.

2. Allocations

Minnesota Statutes §216B.1645, subdivision 2a requires utilities to allocate project costs appropriately between wholesale and retail customers. As shown Petition Attachments 3 and 4 of its filing, Otter Tail uses two different allocation percentages to propose to assign costs to its Minnesota ratepayers for the Company’s current RRCRR proposals. In allocating the Langdon and Ashtabula wind farm revenue requirements, Otter Tail uses a 50.35701 percent Minnesota-jurisdictional Electric-Plant-in-Service (EPIS) allocator.²¹ However, the Company proposes to allocate 52.99973 percent of the Merricourt wind facility revenue requirements to Minnesota customers, using a different energy allocator (E2).²²

¹⁸ Petition Attachment 4.

¹⁹ Petition Attachment 4 shows Otter Tail’s rate of return as the rounded percentage of 7.51%.

²⁰ Commission’s May 1, 2017 *Findings of Fact, Conclusions, and Order* in Docket No. E017/GR-15-1033 at page 80, point 1. The authorized rate of return is 7.5056%, or 7.51% when rounded.

²¹ Petition Attachment 3.

²² Petition Attachment 4.

These allocators account for the split between the Company's wholesale (FERC) and retail (Minnesota, North Dakota, and South Dakota) operations. The Department verified that, for the Langdon and Ashtabula facilities, Otter Tail used the same EPIS allocator in the current Petition as in its latest RRCRR filing;²³ the Department agrees with this approach.²⁴

The Department requests that Otter Tail provide an explanation in its Reply Comments as to why the Company proposes to use a different allocator to assign the revenue requirements of the Merricourt wind facility in the current docket.

H. ELIGIBILITY FOR RECOVERY THROUGH THE RENEWABLE RESOURCE COST RECOVERY RIDER

In previous proceedings, the Commission authorized Otter Tail to recover costs through the Company's RRCRR for the Langdon, Ashtabula, and Merricourt wind facilities. The following sections 1 and 2 describe the renewable cost recovery eligibility established by the Commission for the three wind farms relevant to Otter Tail's current RRCRR proposals.

1. Landon and Ashtabula Wind Facilities

Otter Tail placed the Langdon and Ashtabula wind facilities into service in December 2007 and November 2008, respectively. The Company's eligibility to earn PTCs on these facilities expired in November 2017 for Langdon and October 2018 for Ashtabula. However, following the expiration of PTC-eligibility of these two wind farms, PTCs have continued to be included in Otter Tail's base rates at the 2016 test-year amounts established in Otter Tail's last rate case proceeding.²⁵ In its May 1, 2017 *Findings of Fact, Conclusions, and Order* in Docket No. E017/GR-15-1033,²⁶ the Commission authorized Otter Tail to true up and recover the difference between the Langdon and Ashtabula PTCs in base rates and the corresponding actual PTCs earned.

2. Merricourt Wind Facility

The proposed cost recovery for the Merricourt wind project is a new addition to Otter Tail's RRCRR. In its January 10, 2018 *Order* in Docket No. E017/M-17-279, the Commission approved Otter Tail's Merricourt wind project under Minnesota Statutes §216B.1645, Subdivision 1 and authorized corresponding rider cost recovery under Minnesota Statutes §216B.1645, Subdivision 2a. The Commission also determined in its *Order* that the Merricourt project qualifies for the renewable energy requirements outlined in Minnesota Statutes §216B.1691. As a result, the Department concludes that the Merricourt wind project is eligible for cost recovery through OTP's RRCRR.

²³ Attachment 2 of Otter Tail's initial June 14, 2018 filing in Docket No. E017/M-18-390.

²⁴ The 50.35701% jurisdictional allocator is also used in the 2016 test year amounts found in Mark Johnson's Direct Testimony in Docket No. E017/GR-15-1033, filed August 16, 2016, at Attachment MAJ-15.

²⁵ Mark Johnson's Direct Testimony in Docket No. E017/GR-15-1033, filed August 16, 2016, at Attachment MAJ-15.

²⁶ *Order* at page 81, point 18.

I. PROPOSED COST RECOVERY AND COST CAPS

As discussed below, the Department reviewed whether Otter Tail's proposals in the current Petition align with the cost recovery caps and restrictions applicable to the relevant wind facilities.

1. Langdon and Ashtabula Wind Facilities

As noted above, for Langdon and Ashtabula, the Company proposes to continue to recover through its RRCRR the difference between the PTCs included in base rates and the actual PTCs earned for these two facilities. The actual PTCs earned for Langdon and Ashtabula are zero throughout the proposed recovery period; the result of this proposed recovery is a zeroing out (i.e. true up) of the PTCs included in base rates. The Department verified that the proposed PTC recovery details for Langdon and Ashtabula in the current Petition²⁷ reconciled or tied to the cost recovery parameters approved for the 2016 test year in Otter Tail's most recent rate case.²⁸

Based on its review, the Department did not identify any areas of concern regarding Otter Tail's proposed cost recovery for the PTCs associated with the Langdon and Ashtabula wind facilities, other than the need to synchronize treatment of the expired PTCs between the rider and any rate case that Otter Tail might file, as discussed previously.

2. Merricourt Wind Facility

Consistent with the Department's recommendation, the Commission restricted the Company's Merricourt cost recovery to a cost cap,²⁹ plus Allowance for Funds Used during Construction (AFUDC),³⁰ and less capitalized internal costs.³¹ In its estimates through October 2020, the Company forecasts a total project cost of approximately \$254 million (\$135 million for Minnesota); Otter Tail predicts that overall project expenditures will be at or under the original budgeted or cost cap amount of \$270 million (\$143 million for Minnesota).³²

Otter Tail included an AFUDC accrual in its CWIP balance up until the CWIP balance begins to earn a return in the Company's revenue requirement calculations. Once the Company begins to calculate a return on the Merricourt CWIP balance, Otter Tail no longer accrues AFDUC. In other words, once the CWIP balance is included revenue requirement calculations, the Company's ratepayers are charged for

²⁷ Petition Attachments 3.

²⁸ Mark Johnson's Direct Testimony in Docket No. E017/GR-15-1033, filed August 16, 2016, at Attachment MAJ-15.

²⁹ The project cost cap approved is the total cost amount (computed by Otter Tail) that resulted in the lowest levelized cost of energy alternative.

³⁰ AFUDC represents the cost of financing construction projects, using borrowed and/or equity funds; the AFUDC costs are generally capitalized as part of the constructed asset. Financial Accounting Standards Board, Accounting Standards Codification (ASC), Master Glossary definition for AFUDC.

³¹ The cost recovery restrictions approved for Otter Tail's Merricourt wind project were originally outlined in the Department's August 16, 2018 Trade Secret Response Comments at page 10 in Docket No. E017/M-17-279.

³² Dollar figures in this sentence are found in the Petition at page 7.

a return on CWIP in lieu of additional AFUDC.³³ The Department agrees with this approach. Once the constructed asset (i.e. the Merricourt wind farm) is placed into service, the Company will transfer the associated CWIP balance to plant-in-service and start to recover the full revenue requirements associated with the in-service asset.

Otter Tail also included capitalized internal costs in the Merricourt project CWIP balance. Specifically, in its response to the Department's Information Request number 4, Otter Tail explained that the Company included \$866,981 of capitalized internal costs in its CWIP balance through May 31, 2019.³⁴ The Department's understanding is that these capitalized internal costs have been cumulatively incorporated into the Merricourt CWIP balance and included in the Company's revenue requirement calculations for the Merricourt project.³⁵ However, including capitalized internal costs in the Merricourt CWIP balance does not comply with the prior Commission *Order* in Docket No. E017/M-17-279. Minnesota regulation typically denies recovery of internal costs outside of a rate case proceeding, to avoid double-recovery of internal costs in base rates and the rider.³⁶ Moreover, the Commission has previously required Otter Tail to exclude capitalized internal costs from the Company's transmission cost recovery rider.³⁷

The Department requests that Otter Tail (1) remove all capitalized internal costs from the Merricourt CWIP balance on which the Company proposes to earn a return and (2) recalculate the proposed revenue requirements and rate factors accordingly. The Department further requests that Otter Tail submit in its Reply Comments (1) the total dollar amount of capitalized internal costs removed from the Merricourt CWIP balance and (2) any revised proposals and supporting schedules associated with removing these costs. Finally, the Department recommends that the Commission delay taking action on the Company's proposed revenue requirements and rate factors until after the Department has reviewed any revised proposals and supporting schedules submitted by Otter Tail in the Company's Reply Comments.

³³ Petition Attachment 4.

³⁴ Department Attachment 3.

³⁵ Petition Attachment 4.

³⁶ For example:

→ Docket No. E002/M-03-1462. *In the Matter of Northern States Power Company d/b/a Xcel Energy for Approval of Deferred Accounting for Costs Incurred for the Web Tool and Time-of-Use Pilot Project.*

→ Docket No. E015/PA-09-526. *In the Matter of Minnesota Power's Petition to Purchase Square Butte Cooperative's Transmission Assets and Restructure Power Purchase Agreements from Milton R. Young Unit 2 Generating Station.*

→ Docket No. E017/M-09-1484. *In the Matter of Otter Tail Power Company's Request for Approval of its 2010 Renewable Resource Cost Recovery Adjustment Factor.*

³⁷ March 10, 2014 Commission *Order* in Docket No. E017/M-13-103.

J. RENEWABLE RESOURCE COST RECOVERY RIDER TRACKER ACCOUNT

Otter Tail maintains an RRCRR rider tracker account to track by month the projected and actual revenue requirements, customer billings, renewable energy sales, and carrying charges associated with the Company's renewable energy cost recovery through the rider. The current Petition includes a summary of that RRCRR tracker account.³⁸

The Department notes that, compared to the forecasted sales for the same period in the Company's prior rider Docket No. E017/M-18-390, Otter Tail forecasts slightly lower renewable energy sales for June through October 2019 in the current Petition. The Company explained in its response to Department Information Request number 2 that the difference in forecasted sales can be attributed in large part to pipeline forecast updates that occurred between 2018 and 2019. Specifically, Otter Tail stated in part:

There is a 19,734 mWh [sic] difference between the May 2018 forecast and May 2019 forecast for the June through October 2019 forecast period. This is a difference of approximately 1.63 percent. Forty three percent of that difference is accounted for in the pipeline forecasts. The pipeline forecasts are provided directly to the Company by pipeline customers. These forecasts are typically provided in an annual format. The annual forecast for the pipelines decreased between the forecast provided in 2018 and the forecast provided in 2019 for the last half of 2019.³⁹

The Department further reviewed the tracker account summary to determine whether the tracker data reconciled or tied to:

- The proposed revenue requirement in Petition Attachment 1.
- The financial data, detailed by wind facility, in Petition Attachments 3 and 4.
- The proposed rate factors, as applied to the projected energy sales in the first schedule of Petition Attachment 5.
- Prior renewable cost recovery restrictions or specifications established by the Commission.

The Department concludes that Otter Tail's RRCRR tracker summary data reconcile or tie to the other relevant Petition attachments listed above. However, as discussed in the previous section H, the Department believes that the capitalized internal costs should be removed from the CWIP balance on which Otter Tail calculates the Merricourt project's revenue requirements. Therefore, the Department

³⁸ Petition Attachment 2.

³⁹ Department Attachment 1.

intends to review any revisions to the tracker summary that Otter Tail may submit in its Reply Comments to account for the Company's removal the capitalized internal costs.

K. PROPOSED LANGUAGE FOR NOTICE TO CUSTOMERS

Otter Tail proposes to use the following language to notify its customers of approved rate factor updates:

The Minnesota Public Utilities Commission has approved an adjustment to the Renewable Resource Cost Recovery Rider that is part of the Resource Adjustment on your monthly electric service statement. This rider recovers costs associated with owning and operating renewable generation resources. The table below shows the prior and new rates, beginning November 1, 2019, for all classes of customers ... For more information contact Customer Service at 800-257-4044 or place an inquiry from our website at www.otpc.com.⁴⁰

The language and format of the proposed customer notification is consistent with that approved in the Company's most recent renewable rider update in Docket No. E017/M-18-390. Otter Tail indicated that it would notify customers of approved rate factor updates through customer bills in the month that the new RRAR rates are implemented.

Based on its review, the Department concludes that the customer notification language proposed by Otter Tail is reasonable and recommends that the Commission approve the Company's proposal.

L. FUTURE TREATMENT OF MERRICOURT PRODUCTION TAX CREDITS

Otter Tail anticipates earning PTCs for Merricourt's renewable energy production for the first 10 years after the facility is placed into service. The PTC amount earned will be based on the number of kilowatt hours of energy produced by Merricourt for each of those eligible 10 years.⁴¹

Otter Tail proposes to use a flow-through as opposed to levelized methodology to account for future Merricourt PTCs. The flow-through methodology would allow the Company to apply PTCs to the Company's revenue requirement calculation as the credits are earned, thereby reducing the revenue requirement amount and incorporating this tax credit benefit into rates each year in which Otter Tail earns PTCs. Under a levelized approach, the Company would allocate estimated Merricourt PTC benefits evenly over the depreciable life of the facility, resulting in a tax credit benefit distributed over a 25-year period (i.e. the currently estimated depreciable life, rather than the 10-year period over which Merricourt would be eligible to earn PTCs).⁴²

⁴⁰ Petition Attachment 6.

⁴¹ Petition at page 7.

⁴² Petition at pages 7 and 8.

The Department's primary concern regarding the Company's application of PTCs is around whether Minnesota ratepayers will have the full Minnesota-jurisdictional amount of Merricourt's PTC benefits (approximately \$84.7 million)⁴³ reflected in their rates through a reduction to Otter Tail's revenue requirement. The Department's concern was addressed by the Company's confirmation in its Petition that "even though unused PTCs will not [actually] reduce income taxes for Otter Tail, Otter Tail will reflect the tax reduction value in rates."⁴⁴ This approach is reasonable, since Otter Tail's retail rates include imputed recovery of income taxes even when the utility owes no income taxes.

In response to the Department's Information Request number 3, the Company explained that when deferred tax assets are created by unused PTCs,⁴⁵ the Company uses the stand-alone, as opposed to consolidated, federal tax basis to account for those deferred tax assets.⁴⁶ Otter Tail's proposal to use a flow-through method to account for its Merricourt PTCs delivers the PTC benefits sooner to ratepayers, which mitigates time value of money concerns that can be associated with cost allocation that occurs over an extended period of time.

The Department concludes that Otter Tail's proposal to use a flow-through methodology to account for future Merricourt PTCs is reasonable and recommends that the Commission approve the Company's proposal.

M. FUTURE PRORATION OF MERRICOURT ACCUMULATED DEFERRED INCOME TAXES

In its review of the Petition's Attachment 4, which documents details around the Merricourt project cost recovery, the Department was unable to determine from the available data whether or not Otter Tail intends to apply proration to its future federal *and* state Accumulated Deferred Income Taxes (ADIT) or its federal ADIT alone. To clarify this point, the Department issued its Information Request number 5 to Otter Tail; in response, the Company explained that it prorates federal ADIT as required by the U.S. Treasury Regulation Section 1.167(1)-1(h)(6)(ii), but that this Regulation does not apply to the Company's state ADIT portion.⁴⁷ The Department verified through further review of Petition Attachment 4 that indeed, the Company's projected state ADIT was not prorated in the projected Merricourt figures under November and December 2020.

In addition, the Department noted that in reference to the Company's future proration of the federal ADIT projected for the Merricourt facility, Otter Tail stated that it intends to preserve "the effect of the application of the proration methodology for the true-up period."⁴⁸ This statement is in contrast to

⁴³ Petition at page 7.

⁴⁴ Petition at page 7.

⁴⁵ If Otter Tail earns PTCs in excess of the Company's federal tax liability in given tax year, the Company would not be able to use all of the PTCs earned (i.e. an entity cannot reduce its federal tax liability below zero). Therefore, Otter Tail may have to defer a portion of the PTC benefits earned to be used in a later tax year (i.e. a deferred tax asset is created).

⁴⁶ Department Attachment 2.

⁴⁷ Department Attachment 4.

⁴⁸ Petition at page 10.

Otter Tail's previous indications that it will unwind its ADIT proration through a true up process.⁴⁹ Otter Tail's federal ADIT amounts, prorated or otherwise, are not included in the proposed cost recovery period (November 1, 2019 – October 31, 2020) in the current docket, because the plant is not in service yet.⁵⁰ As a result, the Department concludes that prorated ADIT does not need to be addressed in the instant Petition. The Department intends to carefully review Otter Tail's federal ADIT proration and subsequent true-up process in future recovery periods when ADIT amounts are included in the costs proposed to be recovered.

III. DEPARTMENT CONCLUSIONS AND RECOMMENDATIONS

The Department requests that Otter Tail:

- Remove all capitalized internal costs from the Merricourt CWIP balance on which the Company proposes to earn a return.
- Recalculate the proposed revenue requirements and rate factors as needed, based on the removal of the capitalized internal costs.
- Submit in the Company's Reply Comments:
 - The total dollar amount of capitalized internal costs removed from the Merricourt CWIP balance.

Any revised proposals and supporting schedules associated with removing the capitalized internal costs.
 - An explanation as to why Otter Tail uses two different allocators to assign the revenue requirements proposed in the current docket.

The Department also recommends that the Commission:

- Delay taking action on Otter Tail's proposed revenue requirements and rate factors until after the Department has reviewed any revised proposals and supporting schedules submitted by Otter Tail in the Company's Reply Comments.

⁴⁹ For example:

- (1) The Department's February 1, 2016 Comments in Docket No. E017/M-16-373 at Attachment 3, which documents Otter Tail's statement that the Company "intends to continue the practice of replacing its prorated forecasted ADIT balances with actual (non-prorated) ADIT balances for true-up purposes in future filings."
- (2) Otter Tail's August 28, 2017 Reply Comments at page 7, item 9, in Docket No. E017/M-16-374, in which Otter Tail responded "Yes" to the question "Does OTP intend to replace its forecasted ADIT balances in the Petition with actual (non-prorated) ADIT balances for true-up purposes in future TCRR filings?"

⁵⁰ The ADIT associated with the Merricourt wind facility will result from differences between the facility's depreciation expense accrued for book and tax purposes. Because Otter Tail will not depreciate Merricourt's capital costs until after the facility is placed into service, no differences between book and tax depreciation will arise before Merricourt is in service.

- Approve Otter Tail's proposed rate design.
- If and when the Commission approves new Renewable Resource Cost Recovery rate factors:

Authorize the new rate factors to become effective on November 1, 2019 and remain in effect through October 31, 2020, if the Commission issues an order in this matter before November 1, 2019.

- Authorize the new rate factors to become effective on the first of the month following Commission approval and remain in effect through October 31, 2020, if the Commission issues an order in this matter after November 1, 2019.
- Grant Otter Tail the option to recalculate its rate factors, if the new rate factors are approved more than 45 days later than November 1, 2019.
- Approve Otter Tail's proposed customer notification language to be included with customer bills in the month that new rate factors are implemented.
- Approve Otter Tail's proposal to use a flow-through methodology to account for future Merricourt Production Tax Credits.

Finally, if Otter Tail files a rate case with a test year that overlaps with any part of the recovery period proposed for this rider, the Department recommends that the Commission do the following:

- Require Otter Tail to discontinue all rider collections and roll all rider costs and related PTCs (if any) into base rates once interim rates become effective, with subsequent PTC true-ups in future riders. Rolling in all rider costs at the beginning of the rate case could be accomplished as follows:
 - The rider is suspended at the beginning of the utility's test year in the rate case (such as January 1, 2020).
 - Unrecovered rider costs, such as undepreciated rate base and operation and maintenance expenses, as of the end of the day before the test year (e.g. December 31, 2019), are folded into interim rates.
 - The subsequent true-up for the rider would resolve any under- or over-recovery (tracked through the rider tracker account) as of the day before the test year in the rate case (e.g. December 31, 2019).

OTTER TAIL POWER COMPANY
Docket No: E017-M-19-411

Response to: Minnesota Department of Commerce
Analyst: Gemma Miltich
Date Received: 07/17/2019
Date Due: 07/29/2019
Date of Response: 07/29/2019
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

Information Request:

Please describe the factors that contributed to the changes in forecasted sales for June 2019 – October 2019 in the current docket as compared to the forecasted sales for the same period in the prior Otter Tail filing under docket E017/M-18-390. For specific reference, please see line 16, “Forecasted Sales (kWh)”, of Attachment 2 in the current docket and Attachment 3 of the Company’s previous initial filing under docket E017/M-18-390.

Attachments: 0

Response:

There is a 19,734 mWh difference between the May 2018 forecast and May 2019 forecast for the June through October 2019 forecast period. This is a difference of approximately 1.63 percent. Forty three percent of that difference is accounted for in the pipeline forecasts. The pipeline forecasts are provided directly to the Company by pipeline customers. These forecasts are typically provided in an annual format. The annual forecast for the pipelines decreased between the forecast provided in 2018 and the forecast provided in 2019 for the last half of 2019.

The rest of the change between the forecasts provided in 2018 and in 2019 is not due to any factor in particular. There is less than 1 percent difference between the forecasts if you exclude the pipelines. This difference is to be expected in forecasting.

OTTER TAIL POWER COMPANY
Docket No: E017-M-19-411

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Analyst: Gemma Miltich
Date Received: 07/17/2019
Date Due: 07/29/2019
Date of Response: 07/29/2019
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

Information Request:

For developing the revenue requirement in this rider, please explain whether Otter Tail accrues/adjusts the deferred tax assets created by unused PTCs on a consolidated or stand-alone federal tax basis.

Attachments: 0

Response:

Otter Tail Power Company (Otter Tail) uses the “stand-alone” federal tax basis to determine income taxes as if Otter Tail was filing a separate tax return versus part of a consolidated tax return. This approach is based on the last approved Tax Allocation Agreement (TAA) between Otter Tail Corporation and Otter Tail dated July 1, 2009 which is filed with the Commission.

Otter Tail’s TAA is administered on a “separate return” basis. The TAA aligns with the long-standing principle of maintaining financial separation between regulated and non-regulated entities of the consolidated group. The TAA keeps Otter Tail’s results isolated as if it had filed its own tax return. This ensures only Otter Tail’s expenses are included in the relevant cost of service, and all deductions and credits are taken into account.

OTTER TAIL POWER COMPANY
Docket No: E017-M-19-411

Response to: Minnesota Department of Commerce
Analyst: Gemma Miltich
Date Received: 07/17/2019
Date Due: 07/29/2019
Date of Response: 07/29/2019
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

Information Request:

1. Please provide a categorical breakdown of the CWIP costs actually incurred for the Merricourt wind project through May 31, 2019. Categories might include, but would not necessarily be limited to, labor, materials, and engineering/technical costs.
2. Please provide the amount and nature of Otter Tail's internal costs that were capitalized for the Merricourt project to date and included in the CWIP sum.

Attachments: 0

Response:

1. Otter Tail provides Table 1 to this response detailing the categorical breakdown of CWIP costs actually incurred through May 31, 2019.

Table 1	
	CWIP Costs
Task Description	by Task
Adjustments - Refunds	(\$325,420)
Allow for Funds Used During Construction	\$748,461
Dues, Subscrip, Books, Software	\$99
Capitalizd A&G Loading	\$103,469
Contract Services	\$2,652,865
Filing Fees, Assess Chrgs	\$351,020
Payroll	\$730,351
Legal Fees	\$985,635
Lodging	\$7,234
Materials and Operating Supplies	\$3,000
Meals and Entertainment	\$3,128
Miscellaneous Expenses	\$134
Professional Services	\$193,903
Travel	\$22,664
Total	\$5,476,544

2. Otter Tail provides the amount and nature of the internal costs charged to the Merricourt Project CWIP through May 31, 2019 in Table 2 to this response.

Table 2	
	CWIP Costs
Task Description	by Task
Capitalizd A&G Loading	\$103,469
Payroll	\$730,351
Lodging	\$7,234
Meals and Entertainment	\$3,128
Miscellaneous Expenses	\$134
Travel	\$22,664
Total	\$866,981

OTTER TAIL POWER COMPANY
Docket No: E017-M-19-411

Response to: Minnesota Department of Commerce
Analyst: Gemma Miltich
Date Received: 07/17/2019
Date Due: 07/29/2019
Date of Response: 07/29/2019
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

Information Request:

1. Please confirm whether Otter Tail intends to prorate both the federal *and* state portions of its ADIT for the Merricourt project.
2. If Otter Tail intends to prorate the **state** portion of its ADIT for the Merricourt project, please provide (1) the authority under which the Company has determined it is necessary or appropriate to prorate state ADIT and (2) supporting information demonstrating that proration of state ADIT is indeed required or appropriate.

Attachments: 0

Response:

1. Otter Tail prorates the federal portion of its ADIT for the Merricourt Wind Project in order to comply with Section 1.167(l)-1(h)(6)(ii) of the IRS regulations and to avoid a tax normalization violation¹. The state portion of its ADIT for the Merricourt Wind Project is not required to be prorated under the IRS rule.
2. See part 1 to this data request response.

¹ See Treas. Reg. SS 1.167(l)-1(h)(6)(ii).

From: [Mandelke, Darlene](#)
To: [Miltich, Gemma \(COMM\)](#)
Cc: [Haugen, Bryce](#); [Tommerdahl, Stuart](#)
Subject: RE: Renewable Rider 19-411
Date: Thursday, September 19, 2019 9:36:08 AM
Attachments: [image016.png](#)
[image017.png](#)
[image002.png](#)

Good Morning Gemma,

We would NOT include the expired PTCs in the test year. Whenever a case would be filed, we would propose making a supplemental filing in the RRA to reset (reduce) the RRA rate at the time Interim rates go into effect. Since the expired credits would not be in the interim rates, we wouldn't want to continue charging customers the offset in the RRA. A supplemental filing would accommodate the removal of the PTC charge from the RRA.

Please let me know if you have any additional questions.

Thank you,



Darlene Mandelke
Rates Analyst
Regulatory Administration

218-739-8819

otpc.com



This email may include confidential or privileged information. If this is not intended for your use, please destroy immediately and contact the sender of this message.

From: Miltich, Gemma (COMM) <gemma.miltich@state.mn.us>

Sent: Wednesday, September 18, 2019 1:50 PM

To: Mandelke, Darlene <DMandelke@otpc.com>

Cc: Haugen, Bryce <bhaugen@otpc.com>

Subject: RE: Renewable Rider 19-411

This is an **EXTERNAL** email. DO NOT open attachments or click links in suspicious email.

Darlene,

Thank you very much. I'll look forward to hearing back from you.

Gemma Miltich

Public Utilities Financial Analyst | Division of Energy Resources

651-539-1819

mn.gov/commerce

Minnesota Department of Commerce
85 7th Place East, Suite 280 | Saint Paul, MN 55101



From: Mandelke, Darlene <DMandelke@otpc.com>
Sent: Wednesday, September 18, 2019 12:46 PM
To: Miltich, Gemma (COMM) <gemma.miltich@state.mn.us>
Cc: Haugen, Bryce <bhaugen@otpc.com>
Subject: RE: Renewable Rider 19-411

Good Afternoon Gemma,

We are discussing this matter and exploring a few ideas and will get back to you by noon tomorrow.

Thank you,



Darlene Mandelke
Rates Analyst
Regulatory Administration

218-739-8819

otpc.com



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From: Miltich, Gemma (COMM) <gemma.miltich@state.mn.us>
Sent: Wednesday, September 18, 2019 11:21 AM
To: Mandelke, Darlene <DMandelke@otpc.com>; Haugen, Bryce <bhaugen@otpc.com>
Subject: Renewable Rider 19-411

This is an **EXTERNAL** email. DO NOT open attachments or click links in suspicious email.

Hello Darlene and Bryce,

I apologize for not updating you sooner, but as you may have surmised, the Department will be filing its comments for the renewable rider, docket 19-411, close to the due date (September 20th). At the Department, we have been discussing the possibility that Otter Tail will file a rate case in the near

future that may have a test period/interim rates that overlap with proposed rider cost recovery period. I am wondering if either of you would know and be able to tell me whether Otter Tail would plan to include or exclude the expired Langdon and Ashtabula PTCs in the interim rates for a hypothetical future rate case. Any insight would be much appreciated. Feel free to call or email me.

Thank you,

Gemma Miltich

Public Utilities Financial Analyst | Division of Energy Resources

651-539-1819

mn.gov/commerce

Minnesota Department of Commerce

85 7th Place East, Suite 280 | Saint Paul, MN 55101



Docket No. E017/M-19-411
Department Attachment 5
Page 3 of 3

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Comments

Docket No. E017/M-19-411

Dated this 19th day of **September 2019**

/s/Sharon Ferguson

[illegible]

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_19-411_M-19-411
Darlene C	Mandelke	dmandelke@otpc.com	Otter Tail Power Company	15 S Cascade St PO Box 496 Fergus Falls, MN 56538-0496	Electronic Service	No	OFF_SL_19-411_M-19-411
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-411_M-19-411
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_19-411_M-19-411
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-411_M-19-411
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_19-411_M-19-411
Randy	Synsteliën	rsynsteliën@otpc.com	Otter Tail Power Company	215 S Cascade St Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_19-411_M-19-411
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_19-411_M-19-411
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_19-411_M-19-411