July 26, 2021

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Commerce Department, Division of Energy Resources**
Docket No. E015/M-21-349

Dear Mr. Seuffert:

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

> In the Matter of Minnesota Power's Petition for Approval of Deferred Accounting Treatment for Approved Program Costs.

The Petition was filed on May 21, 2021 by:

> Jess McCullough
> Public Policy Advisor
> Minnesota Power
> 30 West Superior Street
> Duluth, MN 55802

The Department recommends that the Minnesota Public Utilities Commission (Commission) **limit Minnesota Power's deferred accounting request to only incremental costs as recommended by the Department in its comments.** The Department is available to answer any questions that the Commission may have in this matter.

Sincerely,

/s/ WILL NISSEN
Public Utilities Rates Analyst

WN/ar

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce
Division of Energy Resources

Docket No. E015/M-21-349

I. INTRODUCTION

On July 31, 2020, Minnesota Power (Company) filed a petition for approval of a proposed portfolio of residential EV programs, including a residential EV Charging Rewards Pilot Program, a Residential EV Charging Rebate Program, and a dedicated education, outreach, and development budget (Portfolio) in Docket No. E015/M-20-638.

On April 21, 2021, the Minnesota Public Utilities Commission (Commission) issued its Order approving the Company's Portfolio in Docket No. E015/M-20-638.

On May 21, 2021, the Company filed a petition for approval of deferred accounting treatment for approved program costs (Petition) in the instant docket, requesting the use of deferred accounting for costs associated with Minnesota Power's approved Portfolio.

On June 7, 2021, the Commission issued a notice of comment period (Notice), which included the following topics open for comment:

1. Should the Commission grant deferred accounting for the costs of Minnesota Power's EV Charging Rewards and EV Charging Rebate Program?
2. Should the Commission grant deferred accounting for Minnesota Power's annual dedicated education, outreach, and development budget?
3. Are there other issues or concerns related to this matter?

The Department presents its analysis below.

II. SUMMARY OF PETITION

Minnesota Power requested Commission approval to use deferred accounting to track costs and expenses related to budgets across four projects approved by the Commission in its April 21, 2021 Order in Docket No. E015/M-20-638. The approved budgets for those projects, which comprise the Company's Portfolio, are shown in Table 1 below.

Table 1. Minnesota Power EV Portfolio Program Costs

Proposed Projects	2021	2022	2023	Total
EV Charging Rewards Pilot Program *(1)*	$82,300	$54,200	$54,200	$190,700
Second Service and Residential EV Charger Rebate Programs *(2)*	$33,000	$33,000	$33,000	$99,000
Education and Outreach *(3)*	$60,000	$125,000	$125,000	$310,000
Program Development & Delivery *(4)*	$237,000	$207,000	$207,000	$651,000
TOTAL	$412,300	$419,200	$419,200	**$1,250,700**

(1) Includes costs associated with program implementation and customer rewards.
(2) Includes the costs associated with incentives for level two smart chargers and second service installation.
(3) Costs associated with the promotion of EV programs and general EV awareness, trade ally engagement and online tools.
(4) Includes internal labor to deliver EV programs, consulting to continue EV program development and training costs.

Minnesota Power stated that the Company's Portfolio supports the policy and direction of the State of Minnesota and the Commission, and that the deferred accounting request is consistent with the Commission's Orders regarding Xcel Energy's and Otter Tail Power's EV pilot programs.[1] In addition, the Company cited the Minnesota Court of Appeals ruling affirming the Commission's decision to allow Xcel Energy to use deferred accounting for its EV pilot program in Docket No. E002/M-18-643 and quoted the applicable section of the ruling in full.

Given these precedents, Minnesota Power requested similar regulatory treatment for its investments that advance transportation electrification. The Company stated that it believes deferred accounting is consistent with overall Commission public policy directives and actions to facilitate EV implementation requirements.

[1] Commission Order issued July 17, 2019 in Docket No. E002/M-18-643, and Commission Order issued October 27, 2020 in Docket No. E017/M-20-181, respectively.

III. DEPARTMENT ANALYSIS

A. OVERVIEW OF DEPARTMENT POSITION ON DEFERRED ACCOUNTING

The Commission has broad authority under Minn. Stat. § 216B.10 to address the necessary accounting, reporting, and auditing of public utilities under the Commission's jurisdiction. Additionally, Minn. Rule 7825.0300, Subparts 1 and 2 confirm the adoption of the Federal Energy Regulatory Commission (FERC)[2] Uniform System of Accounts (US of A), with some clarifications. The US of A FERC Account 182.3 – *Other Regulatory Assets* allows for deferred accounting to create regulatory assets that result from the ratemaking actions of regulatory agencies.

Utilities have occasionally framed deferred accounting as an exception to the US of A under Minn. Rule 7825.0300, Subpart 4. Because the US of A – specifically, FERC Account 182.3 – does provide a mechanism for deferred accounting, the Department does not believe an exception to the US of A is needed. Nevertheless, the Code of Federal Regulations necessitates that utilities justify requests to use deferred accounting and obtain approval from the appropriate regulatory agency (in this instance, the Commission) in order to defer expenses and investments for possible future rate recovery under FERC Account 182.3.

1. Deferred Accounting is an Exception to Balanced and Fair Ratemaking

The Commission has exercised its authority to approve or deny deferred accounting in cases where utilities have met a substantial burden to justify potentially imposing a higher financial burden on consumers, beyond recovery of the costs that the Commission has determined to be just and reasonable. In previous cases, the Commission has evaluated deferred accounting proposals using various criteria, as discussed later in the instant comments.

Deferred accounting is special accounting treatment that is an exception to balanced and fair ratemaking. The Commission authorizes rates to allow a utility a reasonable opportunity to recover from consumers representative costs of providing utility service. Those rates remain in effect until the utility files a new rate case. Until then, utilities are not entitled to dollar-for-dollar recovery of all actual costs between rate cases; similarly, ratepayers receive no benefit when a utility reduces costs between rate cases. Instead, utilities are expected to make reasonable decisions to ensure that the funds they receive from consumers are spent prudently. Thus, normal ratemaking and allowing utilities to recover representative costs set in rate cases is the Commission's primary tool to ensure that utilities act in a prudent manner and that rates are just and reasonable, as required by Minn. Stat. § 216B.03.

Deferred accounting, by contrast, allows a utility to postpone, or defer, the standard accounting treatment that would otherwise be required for the financial item or transaction in question. For example, for financial accounting purposes, a utility normally recognizes expenses as they are incurred, even if the expenses are incurred outside of a rate case test year and are not expressly included in established base rates. This approach is consistent with the ratemaking principles described above.

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[2] The Federal Power Commission is the predecessor of the Federal Energy Regulatory Commission.

Under deferred accounting, however, a utility would suspend the recognition of the relevant expense, record the expense in a separate deferral account (FERC Account 182.3 – Other Regulatory Assets), and subsequently seek recovery from ratepayers of the expense, typically over some amortization period, in a future rate case.

2. *Historical Summary of Deferred Accounting Criteria Used by the Commission*

While an explicit statutory or rule-based test does not exist to evaluate public utility deferred accounting requests,[3] the Commission has previously described certain criteria and circumstances under which deferred accounting may be appropriately applied.[4] A prior Commission order addressing deferred accounting summarized some of these criteria and circumstances with the following statement:

> Deferred accounting is a regulatory tool used primarily to hold utilities harmless when they incur out-of-test-year expenses that, because of their nature or size, should be eligible for possible rate recovery as a matter of public policy. Traditionally, deferred accounting has been reserved for costs that are unusual, unforeseeable, and large enough to have significant impact on the utility's financial condition. Deferred accounting has also sometimes been permitted when utilities have incurred sizeable expenses to meet important public policy mandates.[5]

The Department agrees with the Commission that deferred accounting treatment can be a valuable regulatory tool when applied using strict standards, and we believe that it can be useful in addressing extraordinary circumstances that call for a departure from standard accounting principles. The Department supports granting deferred accounting when a utility meets its burden of demonstrating that it has met the criteria applied by the Commission in various prior proceedings to determine whether the costs for which deferred accounting is requested are (1) unusual, unforeseeable, and/or extraordinary, (2) financially significant in amount, (3) related to utility operations, and (4) likely to

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[3] The Commission has previously addressed its process for reviewing deferred accounting requests by stating that "While the Commission has allowed deferred accounting of manufactured-gas-plant cleanup costs in the past, these prior decisions do not bind the Commission. Rather, in each case the Commission must decide whether the specific facts and circumstances support a finding of good cause to allow cost fluctuations occurring outside of a rate-case test year to be accounted for in a future rate proceeding." Commission's October 17, 2018 *Order*, at 4, Docket No. G002/M-17-894, *In the Matter of the Petition of Northern States Power Company for Approval of Deferred Accounting for Manufactured-Gas-Plant Cleanup Costs.* In reference to deferred accounting decisions, the Commission has also stated that "Each decision is unique, and must be based on the particular set of facts present before the Commission." Commission's January 10, 2017 *Order*, Docket No. E015/M-16-648, at 5, *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*.
[4] Regarding its evaluation criteria for deferred accounting requests, the Commission has previously noted that "In the 1990s, the Commission permitted deferral of manufactured-gas-plant cleanup cost accounting in cases involving Minnegasco, Interstate Power Company, and Xcel. The Commission's rationale varied from case to case, but the most important factors were that the costs involved were (1) unusual and unforeseen, (2) substantial, (3) related to utility operations, and (4) likely to provide a ratepayer benefit." Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894, at 2, footnote 1.
[5] Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894*,* at 2.

provide or did provide ratepayer benefit.[6] Using a specific set of criteria to evaluate utility requests for deferred accounting is likely to result in more consistent analyses and outcomes across time and among proceedings than evaluations that are made without considering a set of criteria. The Department is also aware of circumstances in which the Commission has approved deferred accounting for significant expenses incurred pursuant to public policy mandates;[7] as the Commission has previously stated, these approvals have "…generally been in cases where the Commission itself mandated the expenditure."[8]

In addition, because deferred accounting has the potential to increase the financial burden on consumers, beyond the levels that the Commission previously determined to be just and reasonable, any request to defer costs should be offset by any and all sources of higher revenues, tax rebates, credits or other relevant sources of funds.

The Department notes that the wording and description of the criteria used in evaluating deferred accounting requests sometimes varies among the records in previous dockets. Thus, the Department emphasizes that its analysis of the applicable criteria in the instant docket is not intended to either capture every prior iteration or one specific instance of evaluating deferred accounting requests. Instead, our objective is to present the Commission with an analysis that captures the core ideas and considerations previously used and potentially relevant to the deferred accounting decision before the Commission in the current Petition.

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[6] For example, while the Commission's evaluation criteria differed among the following listed dockets, the factors of primary importance were that the relevant costs were a combination of (1) unusual, unforeseen, and/or extraordinary (2) significant or substantial in amount, (3) related to utility operations, and (4) likely to provide or did provide ratepayer benefit:

- Commission's July 16, 2012 *Order* in Docket No. E002/M-11-1263, *In the Matter of Xcel Energy's Petition for Deferred Accounting for Property Tax Costs*;
- Commission's January 10, 2017 *Order* in Docket No. E015/M-16-648 *In the Matter of a Petition for Approval of Deferred Accounting Treatment of Costs Related to the 2016 Storm Response and Recovery*; and,
- Commission's November 30, 2017 *Order* in Docket No. G011/M-17-409, *In the Matter of a Petition by the Minnesota Energy Resources Corporation for Approval of Farm Tap Customer-Owned Fuel Line Replacement Plan, Tariff Amendments, and Deferred Accounting.* At pages 9 – 10 of this Order, the Commission explained that in addition to meeting the other criteria, the relevant costs were intended to serve public policy goals and would be subject to review for reasonableness and prudence in a future rate case. The Department notes however, that the process of creating a regulatory asset through deferred accounting automatically provides for a future opportunity for regulators to review the relevant costs for reasonableness and prudence, as recovery of these deferred costs are approved through a separate proceeding, such as a general rate case.

[7] For example, the Commission approved deferred accounting in the following dockets for utility costs incurred pursuant to a Commission mandate:

- Commission's February 25, 2005 *Order* in Docket No. E002/M-03-1462, *In the Matter of Northern States Power Company's Petition for Approval of Deferred Accounting for Costs Incurred for the Web Tool and Time-of-Use Pilot Project*. At page 5 of this *Order* the Commission not only considered the fact that Xcel incurred costs to meet a Commission mandate, but the Commission also found that the "costs incurred were reasonable" and this was "not a case where the Company…should have foreseen [incurring these costs] in its last rate case."
- Commission's January 20, 1994 *Order* in Docket No. G011/M-91-989, *In the Matter of Peoples Natural Gas Company's Request to Establish a Tariff for Repairing and Replacing Farm-Tap Lines*. In this Order, deferred accounting was granted in lieu of the current cost recovery requested by the utility for costs incurred in implementing a Commission-required safety inspection program.

[8] Commission's October 17, 2018 *Order*, Docket No. G002/M-17-894, at 5.

B. *RECENT COMMISSION ORDERS REGARDING DEFERRED ACCOUNTING FOR EV PROGRAMS*

The Commission has approved deferred accounting requests related to EV programs and portfolios for Xcel Energy and Otter Tail Power in the above-mentioned dockets. The Department provides the Commission's rationale for each decision below.

1. *Commission Rationale for Approving Deferred Accounting for Xcel Energy's EV Pilot Programs*

The Commission previously granted Xcel Energy permission to use deferred accounting for the utility's EV pilot programs in its July 17, 2019 Order in Docket No. E002/M-18-643. In that Order, the Commission provided the following rationale to support its decision:

- Xcel Energy's proposed EV pilot investments were intended to serve important public policy objectives.
- Xcel Energy's deferred accounting proposal was limited in scope and duration.
- Approval of deferred accounting treatment does not guarantee rate recovery of costs, because the relevant costs would be evaluated for reasonableness and prudence in a future proceeding.[9]

2. *Commission Rationale for Approving Deferred Accounting for Otter Tail Power's EV Pilot Programs*

The Commission also previously granted Otter Tail Power permission to use deferred accounting for the utility's EV pilot programs in its October 27, 2020 Order in Docket No. E017/M-20-181. In that Order, the Commission provided the following rationale to support its decision:

- Otter Tail Power's pilot advanced important legislative policy goals and direction by the Commission.
- Otter Tail Power's proposal was modest in size, limited in budget and duration, and aimed at increasing transportation electrification in rural areas.
- Otter Tail Power's deferred accounting request applied only to costs incurred between the Order date and the beginning of the test year in the utility's next general rate case after 2020.[10]

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[9] Commission's July 17, 2019 Order in Docket No. E002/M-18-643. Pages 19-20.
[10] Commission's October 27, 2020 Order in Docket No. E017/M-20-181. Page 9.

C. *SHOULD THE COMMISSION GRANT DEFERRED ACCOUNTING FOR THE COSTS OF MINNESOTA POWER'S EV CHARGING REWARDS AND EV CHARGING REBATE PROGRAM?*

The Department has reviewed Minnesota Power's deferred accounting request. Minnesota Power requested deferred accounting treatment for program costs related to the Company's approved Portfolio for eventual consideration and recovery in a future rate case or rider mechanism.

As highlighted in Table 1 above, the costs associated with Minnesota Power's Portfolio consist of incentives and customer rewards, as well as activities related to EV promotion and general awareness, trade ally engagement and use of online tools, internal labor, program development, and training. These costs amount to $1,250,700 over the three years of the portfolio timeline.[11]

As noted earlier in the instant comments, the Department typically supports the used of deferred accounting when spending is 1) unusual, unforeseeable, and/or extraordinary, 2) financially significant in amount, 3) related to utility operations, and 4) likely to provide or did provide ratepayer benefit. Whether the spending is pursuant to a public policy mandate is also a relevant factor to contemplate when evaluating a deferred accounting request. The Department considered how each of these criteria apply to Minnesota Power's Portfolio as follows:

- **Unusual/unforeseeable/extraordinary:** The services included in Minnesota Power's approved Portfolio include activities focused on incentivizing, promoting, and educating around the use of EVs in the Company's service territory. While incentivizing electricity use may be a new endeavor for Minnesota Power in recent years, exploring new means of providing electric services to customers that have the potential to generate revenue and better serve ratepayers is an ongoing component of business operations for Minnesota's public utilities. In addition, both the Minnesota Legislature and the Commission have for years contemplated and pursued different aspects of transportation electrification in our state. The Department concludes that Minnesota Power's Portfolio costs are not unusual, unforeseeable, or extraordinary.

- **Financially significant in amount:** The costs included in Minnesota Power's approved Portfolio are minor in the context of the Company's broader financial activities. The total three-year budget of the Company's entire Portfolio ($1,250,700) represents just 0.15 percent of the total gross revenue requirement ($825,384,029) approved in Minnesota Power's last general rate case proceeding.[12,13] The Department concludes that Minnesota Power's Portfolio costs are not substantial enough to have a significant impact on the Company's financial condition.

[11] Petition, page 5.
[12] *Findings of Fact, Conclusions, and Order* in Docket No. E015/GR-16-664. Issued March 12, 2018. Order Point 1, Page 109.
[13] In Docket Nos. E015/GR-19-442 and E015/M-20-492, the Commission's August 7, 2020 Order approved MP's petition and resolved the rate case with conditions, which allowed MP to keep rates from GR-16-664 but allow MP to remove its asset-based wholesale sales credits from base rates and moved to the Fuel Clause Adjustment.

- **Related to utility operations:** In its approved Portfolio, Minnesota Power will provide EV incentives and rebates to customers, manage, develop, and promote the Company's EV programs, and conduct education and engagement activities. These are standard activities associated with developing and implementing utility programs. The Department concludes that Minnesota Power's Portfolio activities would, if approved by the Commission, relate to the utility's operations.

- **Likely to provide ratepayer benefit:** To the extent that Minnesota Power customers use the approved incentive and rebate programs, and to the extent that the Company's promotion and education efforts result in greater penetration of EVs in the Company's service territory, the approved Portfolio could provide some ratepayer benefit. However, because there are no revenues associated with the Portfolio, ratepayers will pay the costs of the services provided. The Department concludes that it is possible for Minnesota Power's Portfolio to provide ratepayer benefit, but ratepayers will pay the costs of the Portfolio services and the likelihood and extent of the possible benefits are unknown at this point.

- **Pursuant to public policy mandate:** As noted in the Company's Petition, the Commission has stated goals for greenhouse gas reduction and transportation electrification in Minnesota. Education, promotion, and incentive programs like those approved in the Company's Portfolio are directly linked to furthering transportation electrification in the state. The Department concludes that, while Minnesota Power's Portfolio is not the result of a specific public policy mandate, it does generally align with broad public policy interest pertaining to transportation electrification.

The Department concludes that Minnesota Power's entire Portfolio meets some of the criteria typically used to evaluate deferred accounting requests.

Regarding the EV Charging Rewards Pilot Program and EV Charger Rebate Program specifically, the Department recognizes that most of the costs associated with these programs are fixed costs related to licensing and system setup, as well as rewards and incentive costs totaling $289,700.[14] These are costs that appear to be incremental outside the Company's last general rate case proceeding, and do not have associated operation and maintenance costs, property taxes, or return on capital expenditures.[15] Therefore, if the Commission grants the Company's deferred accounting requests for costs related to the approved Portfolio, the Department recommends that the Commission approve deferred accounting for the EV Charging Rewards Pilot Program and EV Charger Rebate Program.

[14] Petition, page 5. For a breakdown of these budgets see Minnesota Power's Petition for Approval of Portfolio of Electric Vehicle Programs filed July 31, 2020 in Docket No. E015/M-20-638. Page 20.
[15] See the Department's Comments filed July 15, 2021 in Docket No. E015/M-21-257 on pages 26-27 for a discussion of deferred accounting related to these types of costs.

D. SHOULD THE COMMISSION GRANT DEFERRED ACCOUNTING FOR MINNESOTA POWER'S ANNUAL DEDICATED EDUCATION, OUTREACH, AND DEVELOPMENT BUDGET?

As discussed above, the Department concludes that Minnesota Power's Portfolio meets some of the criteria typically used to evaluate deferred accounting requests. Regarding the Company's proposed education, outreach, and development budget, these costs are associated with promotion of EV programs and general EV awareness, trade ally engagement, and EV program development, training, and delivery, totaling $961,000 over the three years of the Portfolio.[16] Notably, these are labor-intensive activities that appear to comprise a significant amount of labor costs. The Department notes that the Company's base rates already include a representative level of labor costs, and the Department believes that increases or decreases in these expenses that occur outside a rate case should, in general, not be deferred. However, if the Company can clearly show that labor costs associated with Portfolio activities are incremental costs not already included in base rates, and if Minnesota Power can show total actual labor costs are higher than the total amounts included in base rates, then it may be reasonable to allow these very limited incremental costs directly related to the Portfolio to be deferred in this case.

The Department is very concerned with the overuse of deferred accounting in several dockets in recent years. Deferred accounting is problematic because it allows for the tracking of costs that increase outside of a rate case test year but does not capture costs that decrease, resulting in rates that are overstated and unreasonable. Additionally, deferred accounting should be limited to costs that are incremental, which the Department has included in its recommendation above.

E. ARE THERE OTHER ISSUES OR CONCERNS RELATED TO THIS MATTER?

The Department notes that in its Petition Minnesota Power stated, "if the Commission approves this request for deferred accounting the Company will not request to recover costs associated with this docket in its upcoming rate case."[17] Minnesota Power has opened a general rate case proceeding in Docket No. E015/GR-21-335, though no rate case has been filed at the time of the instant comments. The Department recognizes that as the Company prepares for this upcoming general rate case proceeding, test year revenue requirements may be established prior to a ruling on the Company's Petition in the instant docket. In reply comments, the Department requests that Minnesota Power clarify the reasoning behind the Company's statement that it will not request recovery of costs associated with Minnesota Power's Portfolio in the Company's upcoming rate case. Minnesota Power should also explain in reply comments where and when it plans to recover the deferred costs in this instant Petition.

[16] Petition, page 5.
[17] Petition, page 2.

IV. CONCLUSION AND RECOMMENDATIONS

The Department has reviewed Minnesota Power's Petition and makes the following recommendations.

In the Company's reply comments, the Department requests that Minnesota Power clarify the reasoning behind the Company's statement that it will not request recovery of costs associated with the deferred accounting request in the Company's upcoming rate case. Minnesota Power should also explain in reply comments where and when it plans to recover the deferred costs in this instant Petition.

If the Commission grants the Company's deferred accounting request, the Department recommends that the Commission take the following actions:

- Approve deferred accounting for the EV Charging Rewards Pilot Program and EV Charger Rebate Program totaling $289,700.

- For the Company's education, outreach, and development budget, only costs that are clearly incremental (and not labor expenses already built into base rates) to those approved in the Company's rate case proceeding in Docket Nos. E015/GR-19-442 and E015/M-20-492 will be considered eligible to be reviewed for eventual recovery.

/ar

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. E015/M-21-349

Dated this 26th day of July 2021

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-349_M-21-349
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-349_M-21-349
Jess	McCullough	jmccullough@mnpower.com	Minnesota Power	30 W Superior St Duluth, MN 55802	Electronic Service	No	OFF_SL_21-349_M-21-349
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	Yes	OFF_SL_21-349_M-21-349
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_21-349_M-21-349
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-349_M-21-349