

*In the Matter of the Application of Minnesota Power for  
Authority to Increase Electric Service Rates in Minnesota*  
Docket No. E015/GR-23-155

**Table of Contents-Overview**

**Volume**

**Filing Letter**

**1 Notice of Change in Rates – Interim Petition**

Volume 1 Index  
Statement Regarding Trade Secret Information  
Statement on Rounding  
Summary of Filing  
Notice of Change in Rates  
Notice and Petition for Interim Rates  
Index of Interim Rate Schedules  
Interim Rate Schedules  
    A. Interim Jurisdictional Financial Summary Schedules  
    B. Proposed Interim Rates Schedules  
    C. Comparison of Proposed Interim Rates to Most Recent General Rate Case  
    D. Comparison of Proposed Interim Rates to Most Recent Fiscal Year  
    E. Comparison of Proposed Test Year to Most Recent General Rate Case  
    F. Comparison of Proposed Interim Rates to Proposed Test Year  
Interim Rates Tariff Sheets – Redlined and Clean  
Proposed Notice to Counties and Municipalities  
Proposed Notice to Customers  
Proposed Newspaper Publication  
Agreement and Undertaking  
Certification  
List of Counties and Cities  
Completeness Checklist  
Certificate of Service  
Service List

**2 Direct Testimony and Supporting Schedules**

Volume 2 Index  
**Jennifer J. Cady**  
    Rate Case Overview  
**Joshua D. Taran**  
    Capital Structure and Cost of Capital  
**Ann E. Bulkley**  
    Return on Equity  
**Frank L. Frederickson**  
    Customer Overview and Sales Forecast  
**Colin B. Anderson**  
    Budgeting, Cost Allocations, and Expenses

*In the Matter of the Application of Minnesota Power for  
Authority to Increase Electric Service Rates in Minnesota*  
Docket No. E015/GR-23-155

**Table of Contents-Overview *Continued***

**Volume**

<b>2</b>	<b>Julie I. Pierce</b> Power Supply Strategy and Alignment
	<b>Todd Z. Simmons</b> Generation Operations
	<b>Daniel W. Gunderson</b> Transmission and Distribution
	<b>Laura E. Krollman</b> Employee Compensation and Benefits
	<b>Patrick L. Cutshall</b> Retirement Plan Accounting
	<b>Michael F. Farrell</b> Independent Confirmation of Prepaid Pension Asset
	<b>Rena E. Verdoljak</b> Tax
	<b>Stewart J. Shimmin</b> Jurisdictional Costs, Class Cost of Service Study, and Cost Recovery Riders
	<b>Amanda L. Turner</b> Revenue Requirements
	<b>Leah N. Peterson</b> Rate Design
<b>3</b>	<b>Required Filing Schedules</b>
	Volume 3 Index
	Index of Required Filing Schedules
	A. Jurisdictional Financial Summary Schedules..... A-1
	B. Rate Base Schedules
	Rate Base Summary .....B-1, B-2
	Detailed Rate Base Components .....B-3, B-4
	Rate Base Adjustments.....B-5, B-6
	Rate Base Approaches and Assumptions.....B-7
	Rate Base Components.....B-8 to B-15
	Jurisdiction Allocators.....B-16 to B-19
	C. Operating Income Schedules
	Operating Income Summary .....C-1, C-2
	Statement of Operating Income.....C-3, C-4
	Tax Schedules.....C-5 to C-8
	Operating Income Adjustments.....C-9 to C-11
	Operating Income Approaches and Assumptions.....C-12
	Jurisdiction Allocators.....C-13 to C-16

*In the Matter of the Application of Minnesota Power for  
Authority to Increase Electric Service Rates in Minnesota*  
Docket No. E015/GR-23-155

**Table of Contents-Overview *Continued***

**Volume**

<b>3</b>	D. Rate of Return/Cost of Capital Schedules.....	D-1 to D-3
	E. Test Year 2024 Rate Structure and Rate Design	
	Rate Design, Sales, and Revenue – Summary.....	E-1
	Rate Design, Sales and Revenue – Monthly.....	E-2
	Class Cost of Service Study.....	E-3
	F. Other Supplemental Information	
	Most Recent Fiscal Year Annual Report.....	F-1
	Development of Gross Revenue Conversion Factor.....	F-2
	G. Commission Policy Statement Information	
	Advertising.....	G-1
	Charitable Contributions.....	G-2
	Organizational Dues.....	G-3
	Research Expense.....	G-4
	Economic and Community Development.....	G-5
	H. Travel, Entertainment, and Related Employee Expenses.....	H-1 to H-11
	I. Conservation Cost Recovery Charge.....	I-1
	J. Final Rate Tariff Sheets.....	J-1 to J-3

**4      Workpapers and Studies**

    Volume 4 Index

    Workpapers

        Adjustments to Rate Base (ADJ-RB)

        Adjustments to Income Statement (ADJ-IS)

        Rate Base (RB)

        Income Statement (IS)

        Cost of Capital (COC)

        Cost of Service (COS)

        Reconciliation (RECON)

        Allocation Factors (AF)

        Rate Design (RD)

        Interim Rates (IR)

        Other Studies (OS)

            Distribution Plant Study

            Lead Lag Study

            Annual Electric Utility Forecast Reports