

***In the Matter of the Application of Minnesota Power for Authority to Increase Rates for
Electric Utility Service in Minnesota***

Docket No. E015/GR-23-155

Completeness Checklist

Source	Information Required	23-155 Location
	Minnesota Statutes and Rules	
7825.3200	Notice of Change in Rates	
	A utility filing for a change in rates shall serve notice to the commission at least 90 days prior to the proposed effective date of the modified rates. Such notice shall include the items prescribed below for:	Volume 1, Notice of Change in Rates
(A)	A. general rate changes: (1) proposal for change in rates as prescribed in part 7825.3500; (2) modified rates as prescribed in part 7825.3600; (3) expert opinions and supporting exhibits as prescribed in part 7825.3700; (4) informational requirements as prescribed in parts 7825.3800 to 7825.4400; and (5) statement indicating the method of insuring the payment of refunds as prescribed in part 7825.3300;	Volume 1, and see below for reference to parts 7825.3600, 7825.3700, 7825.3800-4400, and 7825.3300
7825.3300	Methods and Procedures for Refunding	
	An unqualified agreement, signed by an authorized official of the utility, to refund to the customers or credit to customers' accounts within 90 days from the effective date of the commission order any portion of the increase in rates determined to be unreasonable together with interest at the average prime interest rate computed from the effective date of the proposed rates through the date of refund or credit.	Volume 1, Agreement and Undertaking
7825.3500	Proposal for Change in Rates	
	The Utility's proposal for a change in rates shall summarize the notice of change in rates and shall include the following information:	Volume 1, Notice of Change in Rates
(A)	name, address, and telephone number of the utility without abbreviation and the name and address and telephone number of the attorney for the utility, if there be one;	Volume 1, Notice of Change in Rates, Section B.1 and B.2
(B)	date of filing and date modified rates are effective;	Volume 1, Notice of Change in Rates, Section B.3
(C)	description and purpose of the change in rates requested;	Volume 1, Notice of Change in Rates, Section B.4
(D)	effect of the change in rates expressed in gross revenue dollars and as a percentage of test year gross revenue; and	Volume 1, Notice of Change in Rates, Section B.5
(E)	signature and title of utility officer authorizing the proposal.	Volume 1, Notice of Change in Rates, Section B.6

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7825.3600	Modified Rates	
	Revised or new pages to the rate book previously filed with the commission and by identifying those pages which were not changed. In addition, each revised page shall contain the revision number and the page number of the revised page.	Volume 1, Interim Tariff Sheets – Redlined, Interim Tariff Sheets – Clean Volume 3, Direct Schedules J-1- Summary of Rate Sheets Not Changed or Cancelled, J-2- Clean General Tariff Sheets, J-3-Redlined General Tariff Sheets
7825.3700	Expert Opinions and Supporting Exhibits	
	Expert opinions and supporting exhibits shall include written statements, in question and answer format, together with supporting exhibits of utility personnel and other expert witnesses as deemed appropriate by the utility in support of the proposal.	Volume 2, Direct Testimony and Schedules of: Jennifer J. Cady, Frank L. Frederickson, Patrick L. Cutshall, Michael F. Farrell, Ann E. Bulkley, Joshua D. Taran Julie I. Pierce, Colin B. Anderson, Todd Z. Simmons, Daniel W. Gunderson, Laura E. Krollman, Rena E. Verdoljak, Amanda L. Turner, Stewart J. Shimmin, and Leah N. Peterson.
7825.3900	Jurisdictional Financial Summary Schedule	
	A jurisdictional financial summary schedule as required by part 7825.3800 shall be filed showing:	
(A)	the proposed rate base, operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the test year;	Volume 1, Direct Schedule A-2 (IR) Volume 3, Direct Schedule A-1
(B)	the actual unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the most recent fiscal year; and	Volume 1, Direct Schedule D-5 (IR) Volume 3, Direct Schedule A-1

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(C)	the projected unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income under present rates, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the projected fiscal year.	Volume 3, Direct Schedule A-1
7825.4000	Rate Base Schedules	
	The following rate base schedules as required by part 7825.3800 shall be filed:	
(A)	A rate base summary schedule by major rate base component (e.g. plant in service, construction work in progress, and plant held for future use) showing the proposed rate base, the unadjusted average rate base for the most recent fiscal year and unadjusted average rate base for the projected fiscal year. The totals for this schedule shall agree with the rate base amounts included in the financial summary.	Volume 1, Direct Schedules A-3 (IR) and D-1 (IR) Volume 3, Direct Schedules B-1 through B-4
(B)	A comparison of total utility and Minnesota jurisdictional rate base amounts by detailed rate base component showing:	
(1)	total utility and the proposed jurisdictional rate base amounts for the test year including the adjustments, if any, used in determining the proposed rate base;	Volume 1, Direct Schedule B-1 (IR) Volume 3, Direct Schedule B-3
(2)	the unadjusted average total utility and jurisdictional rate base amounts for the most recent fiscal year and the projected fiscal year.	Volume 3, Direct Schedule B-4
(C)	Adjustment schedules, if any, showing the title, purpose, and description and the summary calculations of each adjustment used in determining the proposed jurisdictional rate base.	Volume 1, Direct Schedules B-2 (IR) and B-3 (IR) Volume 3, Direct Schedules B-5 and B-6 Volume 2, Turner Direct at Section V.A Volume 4, Workpapers ADJ-RB-1 through ADJ-RB-14
(D)	A summary by rate base component of the assumptions made and the approaches used in determining average unadjusted rate base for the projected fiscal year. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.	Volume 1, Direct Schedules B-2 (IR) through B-4 (IR) Volume 3, Direct Schedules B-7 through B-15 Volume 4, Workpapers RB-1 through RB-14

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(E)	For multijurisdictional utilities only, a summary by rate base component of the jurisdictional allocation factors used in allocating the total utility rate base amounts to the Minnesota jurisdiction. This summary shall be supported by a schedule showing for each allocation factor the total utility and jurisdictional statistics used in determining the proposed rate base and the Minnesota jurisdictional rate base for the most recent fiscal year and the projected fiscal year.	Volume 3, Direct Schedule B-16 through B-19 Volume 2, Shimmin Direct at Schedule 1 and Schedule 2
7825.4100	Operating Income Schedules	
	The following operating income schedules as required by part 7825.3800 shall be filed:	
(A)	A summary schedule of jurisdictional operating income statements which reflect proposed test year operating income, and unadjusted jurisdictional operating income for the most recent fiscal year and the projected fiscal year calculated using present rates.	Volume 1, Direct Schedule A-4 (IR) and Direct Schedule D-3 (IR) Volume 3, Direct Schedules C-1 and C-2
(B)	For multijurisdictional utilities only, a schedule showing the comparison of total utility and unadjusted jurisdictional operating income statement for the test year, for the most recent fiscal year and the projected fiscal year. In addition, the schedule shall provide the proposed adjustments, if any, to jurisdictional operating income for the test year together with the proposed operating income statement.	Volume 1, Direct Schedule B-5 (IR) Volume 3, Direct Schedules C-3 and C-4
(C)	For investor-owned utilities only, a summary schedule showing the computation of total utility and allocated Minnesota jurisdictional federal and state income tax expense and deferred income taxes for the test year, the most recent fiscal year, and the project fiscal year. This summary schedule shall be supported by a detailed schedule, showing the development of the combined federal and state income tax rates.	Volume 3, Direct Schedules C-5 through C-8
(D)	A summary schedule of adjustments, if any, to jurisdictional test year operating income and detailed schedules for each adjustment providing an adjustment title, purpose and description of the adjustment, and summary calculations.	Volume 1, Direct Schedules B-6 (IR) and B-7 (IR) Volume 3, Direct Schedules C-9 through C-12 Volume 2, Turner Direct at Section V.B Volume 4, Workpapers, ADJ-IS-1 through ADJ-IS-31

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(E)	A schedule summarizing the assumptions made and the approaches used in projecting each major element of operating income. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.	Volume 1, Direct Schedule B-6 (IR) Volume 3, Direct Schedule C-12 Volume 4, Workpapers, IS-1 through IS-12
(F)	For multijurisdictional utilities only, a schedule providing by operating income element, the factor or factors used in allocating total utility operating income to Minnesota jurisdiction. This schedule shall be supported by a schedule which sets forth the statistics used in determining each jurisdictional allocation factor for the test year, the most recent fiscal year, and the projected fiscal year.	Volume 3, Direct Schedules C-13 through C-16 Volume 4, Workpapers, AF-1 through AF-6
7825.4200	Rate of Return Cost of Capital Schedules	
	The following rate of return cost of capital schedules as required by part 7825.3800 shall be filed:	
(A)	a rate of return cost of capital summary schedule showing the calculation of the weighted cost of capital using the proposed capital structure and the average capital structures for the most recent fiscal year and the projected fiscal year. This information shall be provided for the unconsolidated parent and subsidiary corporations, or for the consolidated parent corporation.	Volume 1, Direct Schedule D-6 (IR) Volume 3, Direct Schedule D-1 Volume 4, Workpapers, COC-1
(B)	supporting schedules showing the calculation of the embedded cost of long-term debt, if any, and the embedded cost of preferred stock, if any, at the end of the most recent fiscal year and the projected fiscal year.	Volume 3, Direct Schedule D-2
(C)	schedule showing average short-term securities for the proposed test year, most recent fiscal year, and the projected fiscal year.	Volume 2, Taran Direct at Section I Volume 3, Direct Schedule D-3
7825.4300	Rate Structure and Design Information	
	The following rate structure and design information as required by part 7825.3800 shall be filed:	
(A)	A summary comparison of test year operating revenue under present and proposed rates by customer class of service showing the difference in revenue and the percentage change.	Volume 3, Direct Schedules E-1 and E-2 Volume 4, Workpapers IR-1

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(B)	A detailed comparison of test year operating revenue under present and proposed rates by type of charge including minimum, demand, energy by block, gross receipts, automatic adjustments, and other charge categories within each rate schedule and within each customer class of service.	Volume 3, Direct Schedules E-1 and E-2 Volume 4, Workpapers, IR-2
(C)	A cost-of-service study by customer class of service, by geographic area, or other categorization as deemed appropriate for the change in rates requested, showing revenues, costs, and profitability for each class of service, geographic area, or other appropriate category, identifying the procedures and underlying rationale for cost and revenue allocations. Such study is appropriate whenever the utility proposed a change in rates which results in a material change in its rate structure.	Volume 3, Direct Schedule E-3 Volume 4, Workpapers, COS-1 through COS-4
7825.4400	Other Supplemental Information	
	The following supplemental information as required by part 7825.3800 shall be filed:	
(A)	Annual report to stockholders or members including financial statement and statistical supplements for the most recent fiscal year. If a utility is not audited by an independent public accountant, unaudited financial statements will satisfy this filing requirement.	Volume 3, Direct Schedule F-1
(B)	For investor-owned utilities only, a schedule showing the development of the gross revenue conversion factor.	Volume 3, Direct Schedule F-2
(C)	For cooperatives only, REA Form 7, Financial and Statistical Report for the last month of the most recent fiscal year.	N/A
(D)	For cooperatives only, REA Form 7A, Annual Supplement to Financial and Statistical Report.	N/A
(E)	For REA cooperatives only, REA Form 325, Financial Forecast.	N/A
7829.2400	Filing requiring determination of gross revenue.	
Subpart 1	Summary. A utility filing a general rate case or other filing that requires determination of its gross revenue requirement shall include, on a separate page, a brief summary of the filing, sufficient to apprise potentially interested parties of its nature and general content.	Volume 1, Summary of Filing
Subpart 2	Service. A utility filing a general rate change request shall serve copies of the filing on the department and the Office of the Attorney General. The utility shall serve the filing or the summary described in Subpart 1 on the persons on the applicable general service list and persons who were parties to its last general rate case or incentive plan proceeding.	Volume 1, Notice of Change in Rates and Service List

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Subpart 3	Notice to public and governing bodies. A utility seeking a general rate change shall give notice of the proposed change to the governing body of each municipality and county in its service area and to its ratepayers. The utility shall also publish notice of the proposed change in newspapers of general circulation in all county seats in its service area.	Volume 1, Proposed Notice to Counties and Municipalities
Minn. Stat. § 216B.16		
Subd. 1	Unless the commission otherwise orders, no public utility shall change a rate which has been duly established under this chapter, except upon 60 days' notice to the commission. The notice shall include statements of facts, expert opinions, substantiating documents, and exhibits, supporting the change requested, and state the change proposed to be made in the rates then in force and the time when the modified rates will go into effect.	Volume 1, Notice of Change in Rates
	If the filing utility does not have an approved energy conservation improvement plan on file with the department, it shall also include in its notice an energy conservation plan pursuant to section 216B.241. A filing utility subject to rateregulation under section 216B.026 shall reference in its notice the energy conservation improvement plans of the generation and transmission cooperative providing energy conservation improvement programs to members of the filing utility pursuant to section 216B.241.	<p><i>In the Matter of Minnesota Power's CIP Modification Request Filed February 18, 2022, Docket No. E015/CIP-20-476, DECISION (Apr. 15, 2022).</i></p> <p><i>In re Minnesota Power's 2024–2026 Triennial Energy Conservation and Optimization Program Filing, Docket No. E015/CIP-23-93, 2024–2026 Energy Conservation and Optimization Plan (Oct. 23, 2023).</i></p>
	The filing utility shall give written notice, as approved by the commission, of the proposed change to the governing body of each municipality and county in the area affected.	Volume 1, Proposed Notice to Counties and Municipalities
	All proposed changes shall be shown by filing new schedules or shall be plainly indicated upon schedules on file and in force at the time.	<p>Volume 1, Interim Tariff Sheets – Redlined and Interim Tariff Sheets – Clean</p> <p>Volume 3, Direct Schedules J-1 through J-3</p>

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Subd 3(b)	Interim rate. (b) Unless the commission finds that exigent circumstances exist, the interim rate schedule shall be calculated using the proposed test year cost of capital, rate base, and expenses, except that it shall include: (1) a rate of return on common equity for the utility equal to that authorized by the commission in the utility's most recent rate proceeding; (2) rate base or expense items the same in nature and kind as those allowed by a currently effective order of the commission in the utility's most recent rate proceeding; and (3) no change in the existing rate design. In the case of a utility which has not been subject to a prior commission determination, the commission shall base the interim rate schedule on its most recent determination concerning a similar utility.	Volume 1, Notice and Petition for Interim Rates
Subd. 8	Advertising expense. (a) The commission shall disapprove the portion of any rate which makes an allowance directly or indirectly for expenses incurred by a public utility to provide a public advertisement which: (1) is designed to influence or has the effect of influencing public attitudes toward legislation or proposed legislation, or toward a rule, proposed rule, authorization or proposed authorization of the Public Utilities Commission or other agency of government responsible for regulating a public utility; (2) is designed to justify or otherwise support or defend a rate, proposed rate, practice or proposed practice of a public utility; (3) is designed primarily to promote consumption of the services of the utility; (4) is designed primarily to promote good will for the public utility or improve the utility's public image; or (5) is designed to promote the use of nuclear power or to promote a nuclear waste storage facility. (b) The commission may approve a rate which makes an allowance for expenses incurred by a public utility to disseminate information which: (1) is designed to encourage conservation of energy supplies; (2) is designed to promote safety; or (3) is designed to inform and educate customers as to financial services made available to them by the public utility. (c) The commission shall not withhold approval of a rate because it makes an allowance for expenses incurred by the utility to disseminate information about corporate affairs to its owners.	Volume 2, Turner Direct at Section V.B.1 Volume 3, Direct Schedule G-1, Direct Schedule C-9, and Direct Schedule C-10 Volume 4, Workpapers, ADJ-IS-1

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Subd. 9	Charitable contribution. The commission shall allow as operating expenses only those charitable contributions that the commission deems prudent and that qualify under section 300.66, subdivision 3. Only 50 percent of the qualified contributions are allowed as operating expenses.	Volume 2, Turner Direct at Section V.B.2 Volume 3, Direct Schedule G-2, Direct Schedule C-9, and Direct Schedule C-10 Volume 4, Workpapers, ADJ-IS-2
Subd. 13	Economic and community development and employment of local workers. The commission may allow a public utility to recover from ratepayers the reasonable expenses incurred: (1) for economic and community development; and (2) to employ local workers, as defined in section 216B.2422, subdivision 1, to construct and maintain generation facilities that supply power to the public utility's customers.	Volume 2, Anderson Direct at Section IV.B; Turner Direct at Section V.B.3 Volume 3, Direct Schedule G-5 Volume 4, Workpapers, ADJ-IS-3
Subd. 17	(a) The commission may not allow as operating expenses a public utility's travel, entertainment, and related employee expenses that the commission deems unreasonable and unnecessary for the provision of utility service. In order to assist the commission in evaluating the travel, entertainment, and related employee expenses that may be allowed for ratemaking purposes, a public utility filing a general rate case petition shall include a schedule separately itemizing all travel, entertainment, and related employee expenses as specified by the commission, including but not limited to the following categories: (1) travel and lodging expenses; (2) food and beverage expenses; (3) recreational and entertainment expenses; (4) board of director-related expenses, including and separately itemizing all compensation and expense reimbursements; (5) expenses for the ten highest paid officers and employees, including and separately itemizing all compensation and expense reimbursements; (6) dues and expenses for memberships in organizations or clubs; (7) gift expenses; (8) expenses related to owned, leased, or chartered aircraft; and (9) lobbying expenses.	Volume 2, Turner Direct at Sections V.B.4 to V.B.8 Volume 2, Anderson Direct at Section IV.B, Section IV.C, and Direct Schedules 10 and 11 Volume 3, Direct Schedules H-1 to H-11

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	(b) To comply with the requirements of paragraph (a), each applicable expense incurred in the most recently completed fiscal year must be itemized, separately, and each itemization must include the date of the expense, the amount of the expense, the vendor name, and the business purpose of the expense. The separate itemization required by this paragraph may be provided using standard accounting reports already utilized by the utility involved in the rate case, in a written format or an electronic format that is acceptable to the commission. For expenses identified in response to paragraph (a), clauses (1) and (2), the utility shall disclose the total amounts for each expense category and provide separate itemization for those expenses incurred by or on behalf of any employee at the level of vice president or higher and for board members. The petitioning utility shall also provide a one-page summary of the total amounts for each expense category included in the petitioning utility's proposed test year.	Volume 2, Anderson Direct at Section IV.B, Section IV.C, and Direct Schedules 10 and 11 Volume 3, Direct Schedules H-1 to H-11
	(c) Except as otherwise provided in this paragraph, data submitted to the commission under paragraph (a) are public data. The commission or an administrative law judge assigned to the case may treat the salary of one or more of the ten highest paid officers and employees, other than the five highest paid, as private data on individuals as defined in section 13.02, subdivision 12, or issue a protective order governing release of the salary, if the utility establishes that the competitive disadvantage to the utility that would result from release of the salary outweighs the public interest in access to the data. Access to the data by a government entity that is a party to the rate case must not be restricted.	Volume 3, Direct Schedule H-5A.
Commission Policy Statements		
Policy Statement		
Advertising	Statement that recovery is requested only for permitted advertisements.	Volume 2, Turner Direct at Section V.B.1
	Description of advertisements for which recovery is requested.	Volume 2, Turner Direct at Section V.B.1 Volume 3, Direct Schedule G-1, Direct Schedule C-9, and Direct Schedule C-10 Volume 4, Workpapers, ADJ-IS-1

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	<p>Sample advertisements for which recovery is requested, including a schedule that:</p> <ol style="list-style-type: none"> 1. Identifies the sample ad. 2. Categorizes the advertisements by a allowable and disallowable type. 3. Defines the percentage by which the content fits into the allowable and disallowable statutory categories. 4. Provides the corresponding test year dollar amount for each ad. 5. Describes the period of time during which each ad will be used, the service area in which it will appear, and the media employed. 	<p>Volume 3, Direct Schedule G-1</p> <p>Volume 4, Workpapers, ADJ-IS-1</p>
Charitable Contributions	<p>Evidence as to whether the recipients of the contributions: serve the utility's Minnesota service area; are nondiscriminatory in selecting recipients; and do not promote political or special interest groups.</p> <p>Evidence as to what organizations are gifted, their activities, and that no part of the contribution goes to benefit any private stockholder or individual.</p> <p>Itemized schedule showing amount, recipient and time of donations.</p>	<p>Volume 2, Turner Direct at Section V.B.2</p> <p>Volume 3, Direct Schedule G-2, Direct Schedule C-9, and Direct Schedule C-10</p> <p>Volume 4, Workpapers, ADJ-IS-2</p> <p>Volume 3, Direct Schedule G-2, Direct Schedule C-9, and Direct Schedule C-10</p> <p>Volume 4, Workpapers, ADJ-IS-2</p> <p>Volume 3, Direct Schedule G-2</p> <p>Volume 4, Workpapers, ADJ-IS-2</p>
Organizational Dues	<p>Schedule showing each organization being paid, the number of employees belonging to each organization and the dollar amount of dues being paid to each organization.</p>	<p>Volume 2, Turner Direct at Section V.B.4</p> <p>Volume 2, Anderson Direct at Section IV.C</p> <p>Volume 3, Direct Schedule G-3 and Direct Schedule H-6</p> <p>Volume 4, Workpapers, ADJ-IS-4</p>

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	Testimony explaining whether the primary purpose of each organization is educating utility employees about providing improved utility service, training employees to become better qualified to provide improved utility service, or membership is a necessary qualification for employees to carry on their responsibilities or provides essential information to the utility.	Volume 2, Turner Direct at Section V.B.4 Volume 2, Anderson Direct at Section IV.C Volume 3, Direct Schedule G-3 and Direct Schedule H-6 Volume 4, Workpapers, ADJ-IS-4
Research Expenses	A schedule which describes each research activity for which an expense is claimed and itemizes and supports all expense for each activity.	Volume 2, Anderson Direct at Section IV.D Volume 3, Direct Schedule G-4
	Testimony that explains the nature of control of the research, identifies who will conduct the research, describes who will benefit from the research and the time needed for those benefits to accrue, and who will acquire property rights to the products that result from the research.	Volume 2, Anderson Direct at Section IV.D Volume 3, Direct Schedule G-4
Cash Working Capital	Lead/lag study with: 1) lead time divided into service to meter reading; meter reading to billing; and billing to collection; and 2) lag expenses divided into categories such as fuel, purchased power, labor, etc.	Volume 2, Turner Direct at Section III.B Volume 4, Workpapers, OS-2
	Other issues may include average minimum cash balances required, depreciation, dividends and interest on debt.	Volume 2, Turner Direct at Section III.B Volume 3, Direct Schedule B-15 Volume 4, Workpapers OS-2, ADJ-RB-3, ADJ-RB-13
Commission's Statement of Policy on Interim Rates Adopted April 14, 1982	http://mn.gov/puc-stat/documents/pdf_files/012031.pdf	
Page 2(1)	Name, address, and telephone number of utility without abbreviation and the name, address, and telephone number of the attorney for the utility, or other representative upon whom official service may be made.	Volume 1, Notice and Petition for Interim Rates, Section B.1

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Page 2(2)	Date of filing and date proposed interim rates are requested to become effective.	Volume 1, Notice and Petition for Interim Rates, Section B.2
Page 2(3)	Description and need for interim rates.	Volume 1, Notice and Petition for Interim Rates, Section B.3
Page 2(4)	Description and corresponding dollar amount changes included in interim rates as compared with most current approved general rate case and with the most recent actual year for which audited data is available. The data for the most recent actual year should be for the same time period in months as the test year, if the test year is a projected test year.	Volume 1, Notice and Petition for Interim Rates, Section B.4 and Direct Schedules C-1 (IR) through C-8 (IR) and D-1 (IR) through D-7 (IR)
Page 2(5)	Effect of the interim rates expressed in gross revenue dollars and as a percentage of test year gross revenues.	Volume 1, Notice and Petition for Interim Rates, Section B.5 and Direct Schedule C-5 (IR)
Page 2(6)	Certification by officer of the utility that affirms the proposed interim rate petition is in compliance with Minnesota Statutes.	Volume 1, Notice and Petition for Interim Rates, Section B.6 Volume 1, Certification
Page 2(7) ¹	Signature and title of the utility officer authorizing the proposed interim rates.	Volume 1, Notice and Petition for Interim Rates, Section B.8
Page 3(1)	A schedule showing the interim rate of return calculation. This schedule should show the capital structure and rate of return calculation approved by the Commission in the most recent general rate case; the capital structure and rate of return calculation proposed for interim rates; and a description and corresponding dollar amount of any changes between the two capital structures.	Volume 1, Notice and Petition for Interim Rates, Section B.9 and Direct Schedules C-6 (IR), C-7 (IR), D-6 (IR), and D-7 (IR)

¹ Item 7 actually appears on Page 3 of the Statement of Policy.

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Page 3(2)	<p>A schedule showing the interim operating income statement.</p> <p>This schedule should show the same operating income statement accounts as filed in the general rate case. Also, the schedule should include the operating income statement approved by the Commission in the most recent general rate case; the equivalent operating income statement corresponding with the most recent actual year for which audited data is available and corresponding with the same period in months as the test year, if the test year is a projected test year; and the operating income statement proposed for interim rates. A description of all changes and corresponding dollar amounts between each of the operating income statements should be provided. Work papers should be provided which show how revenues, AFUDC, taxes, expenses, and other income statement components have been determined.</p>	<p>Volume 1, Notice and Petition for Interim Rates, Section B.9 and Schedules</p> <p>Volume 4, Workpapers, RB-1 through RB-14 and IS-1 through IS-12</p>
Page 3(3)	<p>A schedule showing the interim proposed rate base. This schedule should include the average rate base approved by the Commission in the most recent general rate case; the equivalent average rate base corresponding with the most recent actual year for which audited data is available and corresponding with the same period in months as the test year, if the test year is a projected test year; and the average rate base proposed for interim rates. A description of all changes and corresponding dollar amounts between each of the rate bases should be provided. Workpapers should be provided which show how the rate base components have been determined.</p>	<p>Volume 1, Notice and Petition for Interim Rates, Section B.9 and Schedules</p> <p>Volume 4, Workpapers, IR-1 and IR-2</p>
Page 3(4) ²	<p>A schedule showing revenue deficiency calculations for each of the operating income statements and rate bases requested in (2) and (3) above. The revenue deficiency should be calculated for the actual data and the interim data using the rate of return calculated in (1) above.</p>	<p>Volume 1, Notice and Petition for Interim Rates, Section B.9 and Schedules</p>
	<p>Modified Tariffs</p>	<p>Volume 1, Notice and Petition for Interim Rates, Section B.10</p> <p>Volume 1, Interim Tariff Sheets – Redlined; Interim Tariff Sheets – Clean</p>

² Item 4 actually appears on Page 4 of the Statement of Policy.

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	Notices	Volume 1, Notice and Petition for Interim Rates, Section B.11 Volume 1, Proposed Notice to Counties and Municipalities; Proposed Notice to Customers; Proposed Newspaper Publication
All Utility Dockets		
E999/CI-03-869	In the Matter of Detailing Criteria and Standards for Measuring an Electric Utility’s Good Faith Efforts in Meeting the Renewable Energy Objectives Under Minn. Stat. § 216B.1691	
E999/CI-04-1616	In the Matter of a Commission Investigation into a Multi-State Tracking and Trading System for Renewable Energy Credits	
ORDER ESTABLISHING INITIAL PROTOCOLS FOR TRADING RENEWABLE ENERGY CREDITS (DEC. 18, 2007)	9. Utilities seeking recovery of prudent costs related to registration, annual fees and transaction costs related to renewable energy credit purchases shall file specific proposals for cost recovery, to be reviewed by the Department and other parties.	Volume 2, Turner Direct at Section VII.A (indicating that Minnesota Power has not proposed any recovery of costs related to REC purchases in this rate case)
E,G999/CI-08-132	In the Matter of a Commission Investigation into the Establishment of Criteria and Standards for the Decoupling of Energy Sales from Revenues	
ORDER ESTABLISHING CRITERIA AND STANDARDS TO BE UTILIZED IN PILOT PROPOSALS FOR REVENUE DECOUPLING (JUNE 19, 2009)	[If a utility seeks Commission approval for a pilot decoupling proposal,] decoupling pilot proposals should be filed and implemented within a rate case.	Minnesota Power has not included any proposal for decoupling in this rate case.
E999-AA-09-961	In the Matter of the Review of the 2008-2009 Annual Automatic Adjustment Reports for All Electric Utilities	
E999/AA-10-884	In the Matter of the Review of the 2009-2010 Annual Automatic Adjustment Reports for All Electric Utilities	
ORDER ACTING ON ELECTRIC UTILITIES’ ANNUAL REPORTS AND REQUIRING ADDITIONAL FILINGS (APR. 6, 2012)	11. The Commission will require the utilities to continue to show benefits of the MISO Day 1 in their rate cases before receiving cost recovery of MISO Schedule 10 costs.	Volume 2, Pierce Direct at Section II
E,G999/CI-20-492	In the Matter of an Inquiry into Utility Investments that May Assist in Minnesota’s Economic Recovery from the COVID-19 Pandemic	

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Source	Information Required	23-155 Location
ORDER ACCEPTING ECONOMIC RECOVERY INVESTMENT REPORTS, REQUIRING FILINGS, AND ENCOURAGING ADVANCEMENT OF DIVERSITY GOALS (MAR. 16, 2021)	2. Utilities shall track investments separately from base rates to ensure transparency of the recovery process.	Volume 2, Gunderson Direct at Section III.G Volume 2, Simmons Direct at Section II
E999/CI-22-268	In the Matter of Commission Consideration of Demand Response Under the Federal Infrastructure Investment and Jobs Act of 2021	
ORDER ON IMPLEMENTATION OF INFRASTRUCTURE INVESTMENT AND JOBS ACT RELATED TO DEMAND RESPONSE (AUG. 14, 2023)	Minnesota Power, MLI&G and AEMA encouraged the Commission to take additional actions to increase the availability of rate-recovery mechanisms to recover the costs of utility-managed demand response programs but did not take the position that separate actions are necessary to satisfy the requirements of the Act. Minnesota Power stated that it would continue to develop rate recovery mechanisms in other proceedings, namely in its next general rate case.	Volume 2, Taran Direct at Section IV.A Volume 2, Peterson Direct at Sections III.F.2 and III.G
E,G999/CI-22-624	In the Matter of a Joint Investigation into the Impacts of the Federal Inflation Reduction Act	
ORDER SETTING REQUIREMENTS RELATED TO INFLATION REDUCTION ACT (SEPT. 12, 2023)	1. The utilities shall maximize the benefits of the Inflation Reduction Act in future resource acquisitions and requests for proposals in the planning phase, petitions for cost recovery through riders and rate cases, resource plans, gas resource plans, integrated distribution plans, and Natural Gas Innovation Act innovation plans. In such filings, utilities shall discuss how they plan to capture and maximize the benefits from the Act, and how the Act has impacted planning assumptions including (but not limited to) the predicted cost of assets and projects and the adoption rates of electric vehicles, distributed energy resources, and other electrification measures. Reporting shall continue until 2032.	Volume 2, Cady Direct at Section V.A
	2. As utilities address how they have captured and maximized benefits from the Inflation Reduction Act to ensure customer rates remain reasonable in future filings until 2032, they shall also include an assessment of internal resources or costs needed to capture those benefits.	Volume 2, Cady Direct at Section V.A

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Source	Information Required	23-155 Location
	Minnesota Power Dockets	
E015/AI-08-339	In the Matter of Minnesota Power's Petition for Approval of an Administrative Services Agreement between ALLETE, Inc. and its Subsidiary, ALLETE Properties, LLC (f/k/a MP Real Estate Holdings, Inc.)	
E015/AI-08-340	In the Matter of Minnesota Power's Petition for Approval of an Administrative Services Agreement Between ALLETE, Inc. and its Subsidiary, Superior Water, Light and Power (SWL&P)	
E015/AI-08-341	In the Matter of Minnesota Power's Petition for Approval of an Administrative Services Agreement Between ALLETE, Inc. and its Subsidiary, Minnesota Power Enterprises, Inc. (MP Enterprises)	
ORDER (JAN. 13, 2009)	The Company must demonstrate in future rate cases that the First Amendment to the Services Agreement has not resulted in cross-subsidization by Minnesota Power's ratepayers of the activities of its affiliated companies.	Volume 2, Anderson Direct at Sections III.B and III.D
E015/PA-08-928	In the Matter of a Petition for Approval of a Redevelopment Agreement for the M.L. Hibbard Units 3 & 4 Boilers and Related Facilities from the City of Duluth and for Approval of Investments and Expenditures at the M.L. Hibbard Energy Center Through Minnesota Power's Renewable Energy Rider under Minn. Stat. § 216B.1645	
ORDER APPROVING PURCHASE AND MAKING FINDINGS RELEVANT TO RECOVERY OF UPGRADE EXPENDITURES THROUGH THE RENEWABLE ENERGY RIDER (SEPT. 22, 2009)	4.a. MP shall address, in the first rate case after Hibbard goes into service and in all subsequent rate cases until the Commission orders otherwise, whether the Hibbard facility is used and useful in providing retail utility service and whether the investments and related expenses and revenues are reasonable and prudently incurred.	Volume 2, Simmons Direct at Section IV.C
E015/GR-09-1151	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
FINDINGS OF FACT, CONCLUSIONS, AND ORDER (NOV. 2, 2010)	17. The Company shall account for future lobbying expenses by assigning both employee and contract lobbying expenses to FERC Account 426.4 and excluding this category from operating and maintenance expenses recovered from ratepayers.	Volume 2, Anderson Direct at Section IV.F Volume 2, Turner Direct at Sections V.B.4 and V.B.5 Volume 3, Direct Schedules H-1, H-8, and H-11

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Source	Information Required	23-155 Location
	19. In future rate case filings, the Company shall provide all data used in its test year sales forecasts at least 30 days before filing the rate case.	September 29, 2023 filing in Docket No. E015/GR-23-155 eDocket Document ID 20239-199285-02 (TS) 20239-199285-01 20239-199285-04 (TS) 20239-199285-03
	20. In future rate case filings, the Company shall conduct any Class Cost of Service Study (CCOSS) by calculating and assigning income taxes by class based on the adjusted net taxable income by class as determined by the CCOSS.	Volume 2, Shimmin Direct at Section II and Schedule I – Section IV.MM
E015/GR-16-664	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
FINDINGS OF FACT, CONCLUSIONS, AND ORDER (MAR. 12, 2018)	47. In future rate cases, cost recovery for facilities shall be rolled in at the beginning of the rate case, and then no longer be recovered in riders, or facilities and rider collections shall be rolled into the rate case at the end of the rate case if Minnesota Power wants to continue rider recovery.	Volume 2, Shimmin Direct at Section VI Volume 2, Turner Direct at Section VI.A
E015/M-16-776	In the Matter of Minnesota Power’s Renewable Resources Rider and 2017 Renewable Factor	
NOVEMBER 8, 2017 ORDER	3. Minnesota Power must return any amortized federal investment tax credits associated with Thomson Hydro to ratepayers through future RRR filings until they can be included in base rates in a subsequent rate case	Volume 2, Turner Direct at Section VII.B

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Source	Information Required	23-155 Location
E015-AI-17-568	In the Matter of Minnesota Power’s Petition for Approval of <i>EnergyForward</i> Resource Package	
ORDER APPROVING AFFILIATED-INTEREST AGREEMENTS WITH CONDITIONS (JAN. 24, 2019)	4. In any future rate case in which Minnesota Power seeks to recover costs associated with the NTEC purchase, the Company will be required to prove the propriety of the costs associated with this deal structure in contrast to other cost structures that the Company chose not to use, which would include a PPA-like leveled payment structure.	Not applicable; Minnesota Power is not seeking recovery of costs associated with the NTEC purchase in this rate case filing.
E999/M-17-377	In the Matter of the 2017 Biennial Transmission Projects Report	
JUNE 12, 2018 ORDER	The Department requested a summary of all mitigation measures added at any step in the permitting process for new energy facilities, the reason for the mitigation measure, the entity requesting mitigation, and the cost of the measure. Minnesota Power provided a statement of no objection to providing information on the cost of mitigation measures in future rate recovery requests for new energy facilities.	Not applicable.
E015/M-20-557	In the Matter of the Petition by Minnesota Power (MP) for Approval of its 2020 Solar Renewable Factor within its Renewable Resources Rider	
ORDER (APR. 20, 2021)	<p>Comments of the Department of Commerce (adopted by the Commission)</p> <p>Section III.H: In conversations with Minnesota Power, the Department learned that MP does not anticipate rolling its solar projects into proposed base rates in a future rate case. Instead, since certain large industrial customers are exempt from the SES, the Company plans to keep its solar costs in the RRR. Therefore, the Department concludes that determining how to coordinate the Solar Renewable Factor recovery with MP’s next future rate case is unnecessary at this time, but should be considered in the subsequent rate case, including the question as to whether the costs should be recovered in a rider or base rates.</p>	<p>Volume 2, Turner Direct at Sections V.A.10 and V.B.23</p> <p>Volume 4, Workpapers, ADJ-RB-10 and AJD-IS-23</p> <p>Dec. 6, 2022 filing in Docket No. E015/M-22-623 eDocket Document ID 202212-191147-01 202212-191147-02</p> <p>Aug. 23, 2023 filing in Docket No. E015/M-23-384 eDocket Document ID 20238-198477-01</p>

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Source	Information Required	23-155 Location
E-015/M-21-257	In the Matter of Minnesota Power's Electric Vehicle Charging Infrastructure Investment	
ORDER APPROVING PROPOSAL AS MODIFIED, AUTHORIZING DEFERRED ACCOUNTING, AND REQUIRING REPORTING (OCT. 22, 2021)	9. The Commission approves Minnesota Power's request for deferred accounting, but places the following limitations on the deferred accounting authorization:	
	a. Only capital costs and depreciation costs related to the actual EV capital investment may be accrued in the deferred account.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
	b. Only the project revenue requirements, including operation and maintenance costs, that are clearly incremental to those approved in the company's rate case proceeding in Docket Nos. E-015/GR-19-442 and E-015/M-20-429 (and not Minnesota Power labor expenses already built into base rates) will be considered eligible to be reviewed for eventual recovery.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
	c. Minnesota Power may not accrue in the deferred account a return on its capital expenditures associated with the proposal.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
	d. Minnesota Power may not accrue in the deferred account property taxes related to the proposal unless the Company can show that actual total property taxes are higher than total property taxes built into base rates.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
e. In its next general rate case filed after November 1, 2021, Minnesota Power must address how it intends to handle and budget for future EV programs.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13	

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	f. Deferred accounting is granted only for costs incurred between the issuance of the Commission’s order approving the pilots and the onset of the test year in Minnesota Power’s rate case filed after November 1, 2021.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
ORDER (SEPT. 12, 2023)	Approved MP's request to extend deferred accounting for its EV charging investments until the beginning of the test year in MP’s next rate case following the rate case expected in November 2023.	Volume 2, Turner Direct at Section V.A.6 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-6 and ADJ-IS-13
E015/M-21-349	In the Matter of Minnesota Power’s Petition for Approval of Deferred Accounting Treatment for Approved EV Program Costs	
ORDER PARTIALLY APPROVING DEFERRED ACCOUNTING (FEB. 2, 2022)	1. The Commission approves Minnesota Power’s request for deferred accounting and to establish a tracker account for the EV Charging Rewards Pilot Program and EV Charger Rebate Pilot Program, limited to \$289,700, including program development and delivery costs.	Volume 2, Turner Direct at Section V.A.5 and V.B.27 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-5 and ADJ-IS-27
	4. The Commission allows Minnesota Power to track its education and outreach budget, limited to only costs that are clearly incremental (and not labor expenses already built into base rates) to those approved in the Minnesota Power’s rate case proceedings in the following dockets: <ul style="list-style-type: none"> • <i>In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota</i>, Docket No. E-015/GR-16-664, and • <i>In the Matter of an Inquiry into Utility Investments that May Assist in Minnesota’s Economic Recovery from the COVID-19 Pandemic</i>, Docket No. E-015/M-20-492 	Volume 2, Turner Direct at Section V.A.5 and V.B.27 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-5 and ADJ-IS-27

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	5. For a future Minnesota Power rate case, the Commission caps recovery of the deferred accounting portion of Minnesota Power's EV Programs (i.e., the EV Charging Reward Pilot Program, the EV Charging Rebate Pilot Program, and outreach and program development budget) at \$1,250,700.	Volume 2, Turner Direct at Section V.A.5 and V.B.27 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-5 and ADJ-IS-27
	6. The Commission approves deferred accounting only for costs incurred between the issuance of the Commission's Order Approving Proposals with Modifications issued in this docket on April 21, 2021, and the onset of the test year in Minnesota Power's next rate case.	Volume 2, Turner Direct at Section V.A.5 and V.B.27 Volume 2, Frederickson Direct at Section III.D Volume 4, Workpapers, ADJ-RB-5 and ADJ-IS-27
E015/PA-20-675	In the Matter of the Petition by Minnesota Power for	Approval of Land Sales
ORDER ALLOWING LAND SALES AND ESTABLISHING CONDITIONS (NOV. 18, 2021)	Minnesota Power is authorized to defer all proceeds from the land sales into a regulatory liability that would be refunded (credited) to customers in either a future rate case or through the Renewable Resources Rider.	Volume 2, Cady Direct at Section V.A
E015/GR-21-335	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
FINDINGS OF FACT, CONCLUSIONS, AND ORDER (FEB. 28, 2023)	The Commission also concurs with the Administrative Law Judge, the Department, and LPI that after the Company fully deploys its advanced metering technology, Minnesota Power should develop future E8760 allocators using updated data.	Volume 2, Shimmin Direct at Section III, V
	Minnesota Power must establish a sunset provision ending December 31, 2026, for the Company's recovery of Taconite Harbor Energy Center's remaining depreciation expense.	Volume 2, Turner Direct at Section V.A.11 Volume 2, Anderson Direct at Section II.E Volume 4 Workpapers, ADJ-RB-11

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	Minnesota Power must establish a sunset provision for Taconite Harbor Energy Center Operations and Maintenance (O&M) expenses, such that the Company will cease collecting these O&M expenses once it begins decommissioning the facility.	Volume 2, Turner Direct at Section V.A.11 Volume 2, Anderson Direct at Section II.E Volume 4 Workpapers, ADJ-RB-11
	A sunset provision applies to the following items: BEC 1 & 2 Regulatory Asset, Rate Case Expense Regulatory Asset, Credit Card Fees Regulatory Liability, Service Center Sales Regulatory Liability.	Volume 2, Turner Direct at Section V.B.11, V.B.14, V.B.25, VII.C Volume 2, Anderson Direct at Section II.E Volume 4 Workpapers, ADJ-IS-11, ADJ-IS-14, and ADJ-IS-25
	Minnesota Power must allocate AMI metering costs as 1/3 energy related, 1/3 demand-related, and 1/3 customer related in its next general rate case or propose in its next general rate case filing another allocation method based on the study.	Volume 2, Shimmin Direct at Section II
ORDER DENYING PETITIONS FOR RECONSIDERATION AND GRANTING, IN PART, REQUESTS FOR CLARIFICATION (MAY 15, 2023)	Adopt Minnesota Power's alternative clarification requiring the Company to address the Large Light & Power time-of-use issue in its planned 2023 rate case filing or in its 2025 fuel and purchased energy forecast docket, whichever is earlier.	Volume 2, Peterson Direct at Section III.H
E015/M-22-501	In the Matter of Minnesota Power's Petition for Approval to Recover Impacts of the Bilateral Contract with Hibbing Public Utilities in the FPE Rider	
ORDER (MAY 16, 2023)	Allowed the Company to recover the \$4.4 million (Total Company) or \$3.2 (Minnesota Jurisdictional) annual deficiency through the FCA filing until Minnesota Power's next rate case	Volume 2, Frederickson Direct at Section V.D
	Approved Minnesota Power's modified compliance requirement to include in each FCA filing any bilateral sales agreements less than one year or 50 MW until Minnesota Power files its next rate case or until the expiration of the HPU agreements	Volume 2, Frederickson Direct at Section V.D
E015/AA-21-312	In the Matter of Minnesota Power's Petition for Approval of the Annual Automatic Adjustment Charges for the Period of January 2022 through December 2022	

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Source	Information Required	23-155 Location
ORDER AUTHORIZING RECOVERY OF UNDERCOLLECTIONS FOR 2022 FUEL AND PURCHASED ENERGY CHARGE RIDER (JULY 31, 2023)	Minnesota Power shall work with stakeholders to explore rate mitigation strategies and propose those strategies in the Company's upcoming rate case for the Commission's consideration.	Volume 2, Cady Direct at Section V.A

Additional Compliance Items from E015/GR-16-664

Source	Information Required	Compliance Filing
E015/GR-16-664	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
FINDINGS OF FACT, CONCLUSIONS, AND ORDER (MAR. 12, 2018)		
Order Point 22	The Company shall continue to provide customer refunds in the event that actual Annual Incentive Program (“AIP”) payouts are lower than the level approved in rates.	July 15, 2022 filing in Docket No. E015/GR-16-664 eDocket Document ID 20227-187494-01 Oct. 17, 2023 filing in Docket No. E015/GR-16-664 eDocket Document ID 202310-199653-02 202310-199691-02 Volume 2, Krollman Direct at Section III.B
Order Point 37	True-up annually in the renewable rider PTCs approved in the test year and associated ADIT.	Volume 2, Verdoljak Direct at Section IV.A Volume 2, Shimm in Direct at Section VI Mar. 29, 2023 filing in Docket No. E015/M-23-140 eDocket Document ID 20233-194296-01
Order Point 78(e)	The Company shall file by May 1 each year (in a new miscellaneous docket) an annual compliance filing to show the number of customers served on the Business Development Incentive Rider, together with each customer’s incremental revenue and costs; and energy audits should be required for all Rider customers.	Apr. 26, 2022 filing in Docket No. E015/M-22-200 eDocket Document ID 20224-185161-01 May 1, 2023 filing in Docket No. E015/M-23-179 eDocket Document ID 20235-195436-01

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Source	Information Required	Compliance Filing
E015/GR-16-664	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
Order Point 80(b)	Provide annual updates about the Green Pricing Program (including information on participation, administration costs, and certification costs) to monitor the price of the program.	Aug. 29, 2022 filing in Docket No. E015/GR-16-664 eDocket Document ID 20228-188626-01 Sept. 27, 2023 filing in Docket No. E015/GR-16-664 eDocket Document ID 20239-199188-01

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Additional Compliance Items from E015/GR-21-335

Source	Information Required	Compliance Filing
E015/GR-21-335	In the Matter of the Application of Minnesota Power for Authority to Increase Rates for Electric Service in Minnesota	
FINDINGS OF FACT, CONCLUSIONS, AND ORDER, Order Point 13 (FEB. 28, 2023)	Minnesota Power must report on an annual basis beginning February 28, 2023, the number of employees and the associated base compensation amount that addresses the Company's rate case filing.	Feb. 27, 2023 filing in Docket No. E015/GR-21-335 eDocket Document ID 20232-193441-01
Surrebuttal Testimony and Schedules of Jennifer Cady, Partial Settlement Agreement (June 6, 2022)	2.c. The CARE program changes will be submitted as a program modification request through Docket No. E015/M-11-409 and subject to Commission approval.	Aug. 2, 2022 filing in Docket No. E015/M-11-409 eDocket Document ID 20228-188073-01 Sept. 21, 2022 Order eDocket Document ID 20229-189211-01
Testimony Commitment of Minnesota Power (Gunderson Direct and Schedules, Section V.C.1) (Nov. 1, 2021)	The Company intends to report on the Remote Reconnect Pilot Program status in its upcoming and future SRSQ report.	Apr. 3, 2023 filing in Docket No. E015/M-23-75 eDocket Document ID 20234-194444-01 20234-194444-02 20234-194444-03 20234-194444-04 20234-194444-05