

39. Without the ability to meet the New Mercury Limitation, the Final Rule provides no other option but to force Minnkota to ultimately shut down MRY Unit 1 and Unit 2. Shutting down MRY substantially harms Minnkota by entirely eliminating its ability to generate dispatchable electricity for its cooperative members and end users.

40. EPA failed to take into consideration the actual costs of compliance and had a significantly flawed calculation. *See Attachment A*, at Section 3 EPA Cost Validity.

41. Further, EPA underestimates the cost of the Final Rule to Minnkota by using incorrect fuel additive costs for MRY 1 and for MRY 2. EPA's underestimate results in \$487,747 and \$1,347,383 that should have been included in the cost analysis for MRY Units 1 and 2, respectively.

42. The magnitude of EPA's underestimation of cost is apparent when actual compliance costs are used to calculate cost effectiveness. Compared to EPA's hypothetical 800 MW unit, the cost for just one 250 MW lignite unit is nearly 80% EPA's estimate—and this fails to include equipment upgrades necessary to achieve an injection rate unproven to