

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE
APPLICATION BY DEUEL HARVEST
WIND ENERGY SOUTH LLC FOR
ENERGY FACILITY PERMITS OF A
WIND ENERGY FACILITY AND A 345
KV TRANSMISSION FACILITY IN
DEUEL COUNTY, SOUTH DAKOTA,
FOR THE SOUTH DEUEL WIND
PROJECT**

*
*
*
*
*
*
*
*
*
*
*

**DEUEL HARVEST WIND
ENERGY SOUTH LLC'S
RESPONSE TO ARLA HAMANN
POINDEXTER'S OBJECTION TO
REQUEST FOR PARTIAL
EXEMPTION FROM ORDER
GRANTING PERMITS TO
CONSTRUCT FACILITIES**

Deuel Harvest Wind Energy South LLC (“South Deuel Wind”) submits this response to Ms. Arla Hamann Poindexter’s objection to South Deuel Wind’s request for partial exemptions dated April 14, 2026. South Deuel Wind appreciates Ms. Hamann Poindexter’s participation in these proceedings. In her filing, Ms. Hamann Poindexter requests that the Commission make the same decisions as it did for South Deuel Wind’s prior request for exemptions for Condition Nos. 7, 14, 29 and 44 and raises a concern about one condition, Condition No. 4. This response addresses Condition 4, her concern about construction impacts on her property, and tax credit eligibility.

Condition No. 4 – Landowner Notice

Condition No. 4 relates to the scope of landowner notice for the proposed mud mat construction. South Deuel Wind seeks a partial exemption to tailor notice to landowners within .5 mile of the proposed construction locations. Ms. Hamann Poindexter states concerns regarding the nearest non-participating landowners to each site being more than .5 miles away. South Deuel Wind will include these two landowners in the notice.

Mud Mat Construction Impacts

South Deuel Wind seeks the same partial exemptions for Condition Nos. 7 and 14 as the Commission previously granted, which Ms. Hamann Poindexter acknowledges and she does not identify a specific objection. Ms. Hamann Poindexter states that she has personal concerns regarding potential mud mat construction impacts on land owned by Hamann Family Farms LLC, the closest parcel of which is .10-miles away from the mud mat construction area for Turbine No. 28. South Deuel Wind will comply with the road use agreements executed with Deuel County and the affected townships and will comply with applicable road use agreement terms and the final Stormwater Pollution Prevention Plan to minimize construction impacts. Ms. Hamann Poindexter has been provided with Mr. Michael Iacopetti's direct dial office number in case she encounters any issues during this construction.

Tax Credits

South Deuel Wind disagrees with Ms. Hamann Poindexter's characterizations of South Deuel Wind's request relative to tax credits. The Internal Revenue Service ("IRS") has published specific guidance regarding eligibility for tax credits,¹ and South Deuel Wind will comply with the established guidance. Specifically, the guidance provides that a project begins construction for the purposes of the One Big Beautiful Bill §§ 70512(1)(4) and 70513(g)(5) when physical work of a significant nature begins. On-site physical work of a significant nature for a wind farm includes "the beginning of the excavation for the foundation, the setting of anchor bolts into the ground, or the pouring of the concrete pads of the foundation."² South Deuel Wind is proposing to construct mud mats which will involve the excavation and pouring of a concrete surface to support turbine

¹ The guidance is available at: <https://www.irs.gov/pub/irs-drop/n-25-42.pdf>.

² See *id* at 7.

construction. Thus, South Deuel Wind's proposed construction complies with the guidance provided by the IRS for tax credit eligibility. South Deuel Wind notes that no tax credits are actually granted until after the eligible project is completed and begins operation.

South Deuel Wind respectfully requests that the Commission grant its motion for partial Exemptions dated April 13, 2026.

Dated this 17th day of April 2026.

By /s/ Lisa Agrimonti
Lisa M. Agrimonti
Haley L. Waller Pitts
Patrick D.J. Mahlberg
FREDRIKSON & BYRON, P.A.
Attorneys for Applicant
60 South Sixth Street, Suite 1500
Minneapolis, MN 55402
Phone: (612) 492-7000
Fax: (612) 492-7077