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November 3, 2014

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Sue 350  
St. Paul, Minnesota 55101-2147

RE: **Updated Supplemental Reply Comments of the Minnesota Department of Commerce,  
Division of Energy Resources**  
Docket No. G001,G011/PA-14-107

Dear Dr. Haar:

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

A Request for Approval of the Asset Purchase and Sale Agreement Between Interstate Power and Light Company and Minnesota Energy Resources Corporation.

The petition was filed on February 4, 2014 by:

Erik C. Madsen  
Director, Regulatory Affairs  
Interstate Power and Light Company  
PO Box 351  
Cedar Rapids, IA 52406

Gregory J. Walters  
Regulatory and Legislative Affairs, Manger  
Minnesota Energy Resources Corporation  
2665 145<sup>th</sup> Street West, Box 455  
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The Department recommends Approval with Conditions and is available to answer any questions that the Commission may have.

Sincerely,

/s/ EILON AMIT  
Statistical Analyst

EA/ja  
Attachment



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

UPDATED SUPPLEMENTAL REPLY COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE  
DIVISION OF ENERGY RESOURCES

DOCKET No. G001,G011/PA-14-107

**I. BACKGROUND**

On February 4, 2014, Interstate Power and Light Company (IPL) and Minnesota Energy Resources Corporation (MERC) (the Companies or Applicants) filed a petition with the Minnesota Public Utilities Commission (MPUC or Commission) for approval of the sale of IPL's Minnesota natural gas distribution system and assets, and transfer of IPL's service rights and obligations in Minnesota to MERC (Petition).

On April 7, 2014, the Minnesota Department of Commerce (Department) filed Comments on the Applicants' Petition requesting the Applicants to provide additional information. In particular, the Department requested the following information:

- a. The reasons for the differences between IPL's Conservation Cost Recovery Adjustment (CCRA) and MERC's CCRA.
- b. The reasons for the differences between IPL's Gas Affordability Program (GAP) and MERC's GAP.
- c. The reasons for the significant differences between IPL's gas costs and MERC's gas costs.
- d. The dates when IPL expects to (1) file the provision under 18 CFR 284.224 with Federal Regulatory Commission (FERC) (2) the expected timeline for FERC authorization and (3) MERC's plans for serving IPL customers prior to FERC authorization.

Also on April 7, 2014, the Office of the Attorney General – Antitrust and Utilities Division (OAG) filed Comments recommending the imposition of several conditions prior to Commission approval of the Petition.

On May 9, 2014, the Applicants filed Reply Comments continuing to request Commission approval of their Petition.

Also on May 9, 2014, the OAG filed Reply Comments recommending certain conditions prior to an approval of the Applicant's Petition.

On September 2, 2014, the Department filed Second Supplemental Reply Comments recommending approval of the Applicant's Petition.

On September 3, 2014, the OAG filed additional Reply Comments.

Finally, on October 27, 2014, the Applicants filed Updated Comparison Charts.

## **II. ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS**

### **A. ANALYSIS**

On October 27, 2014, the Applicants filed charts comparing IPL ratepayers' rates under IPL's 2014 projected revenue requirements with IPL ratepayers' rates under the recently approved rates in Docket No. G011/GR-13-617. The Department used these updated charts to compare IPL ratepayers' rates under two scenarios:

1. IPL ratepayers are served under MERC's recently approved rates, and
2. IPL ratepayers would pay new rates reflecting IPL's 2014 projected revenue requirements.

For scenario no. 1 (IPL ratepayers are charged the newly approved MERC rates), the Department made the following two additional assumptions:

- i. IPL ratepayers will continue to pay fuel costs as they would have paid under IPL.
- ii. MERC's CCRA factor is the CCRA factor as currently requested by MERC in Docket No. G011/M-14-369.

These assumptions result in IPL ratepayers paying the same fuel cost under MERC as they would pay under IPL and a CCRA factor of 0.00554 per therm instead of the current CCRA factor of 0.01719.

The tables below summarize the Department's updated analysis.

Table 1 below reflects MERC's final rates as approved by the Commission in Docket No. G011/GR-13-617. The information in Table 1 below was filed by the Applicants in the instant docket on October 27, 2014:

**Updated Table 1: Bill Comparison Under Commission's Final Order**

<b>Class</b>	<b>Annual Bill MERC</b>	<b>Annual Bill IPL</b>	<b>MERC Rate as % of IPL Rate</b>
Residential	\$310	\$298	104%
Small Commercial & Industrial	\$884	\$1,038	85%
Large Commerce & Industrial	\$3,641	\$5,021	73%
Small Volume Interruptible	\$8,659	\$5,045	172%
Large Volume Transportation	\$22,844	\$59,232	39%

The rates in Table 1 above include only distribution and customer charges. Also, based on the information provided by the Applicants, IPL's projected 2014 incremental revenue requirements are \$4,462,844, and IPL's 2014 incremental revenue requirements under MERC's rates are \$4,543,963. Therefore, under MERC's final rates, IPL ratepayers would pay a 1.8 percent higher distribution rate than under IPL's 2014 projected revenue requirements.

Table 2 below compares the sum of fuel costs and distribution costs for IPL's ratepayers under IPL and under MERC. This comparison is based on the information provided by the applicants in their October 27, 2014 filing. This comparison assumes that under MERC, IPL's ratepayers will continue to pay the projected IPL fuel costs.

**Table 2: Comparison of 2014 Fuel and Distribution Costs for IPL Ratepayers (annual costs per customer)**

Customer Class	Fuel Costs(\$)		Distribution Cost(\$)		Total Costs(\$)		% Change
	MERC	IPL	MERC	IPL	MERC	IP	
Residential	523	523	301	298	833	821	1.46
Small C&I	2,146	2,146	884	1,038	3,030	3,184	(4.84)
Large C&I	10,886	10,886	3,641	5,021	14,257	15,907	(10.37)
Small Int.	39,148	39,148	8,659	5,045	47,807	44,193	8.17
Transportation	-	-	22,844	59,282	22,844	59,282	(61.46)

**Table 3: Comparison of 2014 Fuel and Distribution Costs for Each Customer Class (total costs per customer class)**

Customer Class	Fuel Costs(\$)		Distribution Cost(\$)		Total Costs(\$)	
	MERC	IPL	MERC	IPL	MERC	IPL
Residential	4,932,413	4,932,413	2,180,438	2,810,438	7,856,023	7,742,851
Small C&I	2,568,762	2,568,762	1,058,148	1,242,486	3,626,910	3,811,248
Large C&I	108,860	108,860	36,410	50,210	145,270	159,070
Small Int.	1,839,956	1,839,956	400,973	237,115	2,246,919	2,077,071
Transportation	-	-	45,688	118,464	45,688	118,464
Total	9,449,991	9,449,991	4,470,829	4,458,713	13,920,820	13,908,704

(Attachment 1)

From Table 3 we conclude that the revenue requirements (costs) associated with fuel costs and distribution costs are only 0.087 percent higher for IPL ratepayers if they are served under MERC rather than by IPL.

To complete the comparison, it is necessary to include the annual revenue requirements associated with each utility's CCRA and GAP. The annual revenue requirements associated with each utility's CCRA and GAP are \$125,163 for MERC and \$104,212 for IPL. These additional revenue requirements result in a total 2014 revenue requirements of \$14,105,983 and \$14,012,916 for MERC and IPL, respectively. This represents a 0.66 percent rate increase for IPL ratepayers if served by MERC. The Department notes that both CCRA and GAP may vary significantly from year to year.

## B. CONCLUSIONS

Based on its review and analysis of the Applicants' Petition and Reply Comments and October 27, 2014 update, the Department concludes that:

1. The petition met all the necessary filing requirements, including the requirements under Minn. State. §216B.50 and Minnesota Rules 7825.1600-1800.
2. The proposed Agreement would have no significant impact on MERC's operation of its distribution system and on its gas supply.
3. IPL's current rates are significantly lower than IPL's current cost of service. Therefore, IPL could not remain financially viable under its existing rates.
4. Since IPL's current rates are significantly lower than IPL's current cost of service, to ascertain that the proposed asset sale is consistent with the public interest, it is appropriate to compare IPL's current revenue requirements for its Minnesota ratepayers with MERC's revenue requirements for IPL's Minnesota ratepayers. Using IPL's 2014 projected fuel cost, MERC's revenue requirements excluding CCRA and GAP would exceed IPL's 2014 projected revenue requirements by

- 0.087 percent. Including CCRA and GAP, MERC's revenue requirements would exceed IPL's revenue requirements by 0.66 percent.
5. The Applicants' proposed treatment of the environmental costs associated with the former manufactured Gas Plant sites, as proposed in the Applicant's First Amendment, is appropriate.
  6. Based on its conclusions 4 and 5, the Department concludes that the proposed asset sales as modified by the Department is consistent with the public interest.

A. *RECOMMENDATION*

Based on its analysis and conclusions, the Department concludes that the proposed Asset Purchase and Sale Agreement as amended, is consistent with the public interest only if under MERC, IPL's ratepayers continue to pay IPL's, rather than MERC's fuel cost. Therefore, the Department recommends that the Commission approve the proposed Asset and Purchase Sale Agreement as amended with the condition that MERC maintain a separate purchased gas adjustment (PGA) for IPL's ratepayers, to ensure that IPL's ratepayers would continue to pay the fuel costs associated with serving IPL customers.

The Department recommends that the Commission require MERC to continue to maintain a separate PGA for IPL's ratepayers until MERC's next rate case, at which time MERC would be required to reconcile the two fuel supply systems into one.

/ja

Updated Distribution & Fuel Costs for IPL and MERC  
 Distribuion Fuel & Distribution

CCRA + GAP

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 Attachment 1  
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Customer Class	Fuel Costs		Costs		Costs		Costs		Total Costs	
	Merc 1	IPL 2	Merc 3	IPL 4	Merc 5	IPL 6	Merc 7	IPL 8	Merc 9	IPL 10
Residetal	4,932,413	4,932,413	2,923,610	2,810,438	7,856,023	7,742,851	84,361	47,479	7,940,384	7,790,330
Small GS C&I	2,568,762	2,568,762	1,058,148	1,242,486	3,626,910	3,811,248	43,901	24,708	3,670,811	3,835,956
Large GS C&I	108,860	108,860	36,410	50,210	145,270	159,070	1,861	1,047	147,131	160,117
SVI Interruptible	1,839,956	1,839,956	406,973	237,115	2,246,929	2,077,071	36,791	20,707	2,283,720	2,097,778
Transportation	0	0	45,688	118,464	45,688	118,464	18,249	10,271	63,937	128,735
Total	9,449,991	9,449,991	4,470,829	4,458,713	13,920,820	13,908,704	185,163	104,212	14,105,983	14,012,916
MERC % increase over IPL							0.087			0.66
		\$/ Therm	\$/ Therm							
	CCRA	0.0033	0.00554							
	GAP	0.0023	0.00441							
	Total	0.0056	0.00995							

Source: Applicants October 27, 2014 filing , Attachment A

Column 1 assumes that IPL ratepayers would continue to pay IPL's fuel costs rather than MERC's fuel costs  
 CCRA for MERC is MERC's newly proposed CCRA factor. IPL's CCRA factor is the newly approved CCRA factor

## **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  
Updated Supplemental Reply Comments**

**Docket No. G001,011/PA-14-107**

**Dated this 3<sup>rd</sup> day of November 2014**

**/s/Sharon Ferguson**



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Patty	Hanson	phanson@rpu.org	Rochester Public Utilities	4000 E River Rd NE  Rochester, MN 55906	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Norm	Harold	N/A	NKS Consulting	5591 E 180th St  Prior Lake, MN 55372	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Jessy	Hennesy	jessy.hennesy@avantenergy.com	Avant Energy	220 S. Sixth St. Ste 1300  Minneapolis, Minnesota 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Karolanne	Hoffman	kmh@dairy.net.com	Dairyland Power Cooperative	PO Box 817  La Crosse, WI 54602-0817	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Michael	Hoy	mhoy@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024-9583	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street  St. Paul, MN 551012134	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Eric	Jensen	ejensen@iwla.org	Izaak Walton League of America	Suite 202 1619 Dayton Avenue St. Paul, MN 55104	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Joel	Johnson	joel@mrea.org	Minnesota Rural Electric Association	11640 73rd Ave N  Maple Grove, MN 55369	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Paula	Johnson	paulajohnson@alliantenergy.com	Alliant Energy-Interstate Power and Light Company	P.O. Box 351 200 First Street, SE Cedar Rapids, IA 524060351	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Larry	Johnston	lw.johnston@smmpa.org	SMMPA	500 1st Ave SW  Rochester, MN 55902-3303	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

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Jon Erik	Kingstad	N/A	-	2725 Saddle Ct Unit E  Stillwater, MN 55082-4583	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Jim	Krueger	jkrueger@fmcs.coop	Freeborn-Mower Cooperative Services	Box 611  Albert Lea, MN 56007	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW  Rosemount, MN 55068	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
David	Kyto	djkyto@integrysgroup.com	Integrays Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kelly	Lady	kellyl@austinutilities.com	Austin Utilities	400 4th St NE  Austin, MN 55912	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	SPL_SL_14- 107_Potentially Interested Parties
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Erik	Madsen	ErikMadsen@alliantenergy.com	Alliant Energy	200 First St SE  Cedar Rapid, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Kavita	Maini	kmains@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd  Oconomowoc, WI 53066	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties

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Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Thomas R.	Maus		Energy Associates, Inc.	254 Highway 33 North  Cloquet, MN 557209403	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Mike	McGlone	N/A	Heat Share - Salvation Army	2445 Prior Avenue  Roseville, MN 55113	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
John	McWilliams	jmm@dairy.net.com	Dairyland Power Cooperative	3200 East Ave SPO Box 817  La Crosse, WI 54601-7227	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Brian	Meloy	brian.meloy@stinsonleonard.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Carl	Nelson	cnelson@mncee.org	Center for Energy and Environment	212 3rd Ave N Ste 560  Minneapolis, MN 55401	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Steven	Nyhus	swnyhus@flaherty-hood.com	Flaherty & Hood PA	525 Park St Ste 470  Saint Paul, MN 55103	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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James	Phillippo	jophillippo@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Jeff	Sande		Bemidji State University	Box 1 Deputy Hall 1500 Birchmont Drive Bemidji, MN 566012699	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750  St. Paul, MN 55101	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137  Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Matthew J.	Schuerger P.E.	mjsreg@earthlink.net	Energy Systems Consulting Services, LLC	PO Box 16129  St. Paul, MN 55116	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Steve	Sorenson	N/A	Constellation Energy	12120 Port Grace Blvd, Suite 200  La Vista, NE 68128	Paper Service	No	SPL_SL_14-107_Potentially Interested Parties
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Byron E.	Starns	byron.starns@leonard.com	Leonard Street and Deinard	150 South 5th Street Suite 2300 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	SPL_SL_14-107_Potentially Interested Parties

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Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robert	Walsh	bwalsh@mnvalleyrec.com	Minnesota Valley Coop Light and Power	PO Box 248 501 S 1st St Montevideo, MN 56265	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW  Rochester, MN 55901	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
Casey	Whelan		U.S. Energy Services, Inc.	Suite 1200 605 Highway 169 North Minneapolis, MN 554416531	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties
Robyn	Woeste	robynwoeste@alliantenergy.com	Interstate Power and Light Company	200 First St SE  Cedar Rapids, IA 52401	Electronic Service	No	SPL_SL_14- 107_Potentially Interested Parties
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Paper Service	No	SPL_SL_14- 107_Potentially Interested Parties