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July 11, 2014

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
Metro Square – Suite 350
212 7th Place East
St. Paul, MN 55101-2147

**Re: In the Matter of the Petition of Minnesota Energy Resources Corporation
for Approval of a Tariff Revision and a New Area Surcharge for the Ely Lake
Project**

Docket No. G-011/M-14-524

Dear Dr. Haar:

Enclosed for filing, please find revised Public and Nonpublic versions of Exhibit C to Minnesota Energy Resources Corporation's (MERC) Petition for Approval of Tariff Revision and New Area Surcharge for the Ely Lake Project (Proposed Surcharge Workpapers and Assumptions).

The feasibility portion of Exhibit C as initially filed has not been revised but is being submitted as an MS Excel document in Public and Nonpublic versions. The new area surcharge workpapers have been revised to include all years until all the plant is fully depreciated for book purposes. This revised portion of Exhibit C is being provided as an MS Excel file. Some of the material in the original filing was incorrectly submitted as trade secret. The new area surcharge workpaper document is being submitted as a public document.

Please contact me at 612-340-2881 if you have any questions regarding this matter.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

Enclosures

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 11th day of July, 2014, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of MERC's Post-Hearing Reply Brief on www.edockets.state.mn.us. Said document was also served via U.S. mail and electronic service as designated on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn to before me
this 11th Day of July, 2014.

/s/ Sara Garcia
Notary Public, State of Minnesota

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