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September 19, 2014

VIA ELECTRONIC MAIL AND E-FILING

Burl W. Haar
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

Re: Preferred Decision Alternatives of Minnesota Energy Resources Corporation

In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota
MPUC Docket No. G-011/GR-13-617
OAH Docket No. 8-2500-31126

Dear Dr. Haar:

Minnesota Energy Resources Corporation (“MERC” or the “Company”) submits this filing in response to the request of the Minnesota Public Utilities Commission (“Commission”) during September 18, 2014, Oral Arguments in this matter, that the parties submit their preferred decision alternatives and any clarifications to the decision alternatives by the end of the day on Friday September 19, 2014.

Attached to this letter are clean and redline versions of MERC’s preferred decision alternatives, as well as proposed language to amend or further clarify some of those decision options. MERC provided copies of its preferred decision alternatives at the Commission meeting on September 18, 2014, but has since revised a limited number of its positions based on discussions during that hearing. The attached redline version outlines changes from what was provided by MERC on September 18th.

While the Company continues to prefer option 90a(3) regarding the treatment of MERC’s test-year conservation improvement program (“CIP”) expense, during the hearing the Company agreed to what it thought the Department of Commerce, Division of Energy Resource’s position was (90a(2)). Ultimately, MERC would not object to any of the additional proposed decision alternatives 90a(1)-(3). Under any of these options,

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MERC is made whole for its approved test-year CIP expense and the mechanics of the implementation can be worked out between the parties in the preparation of MERC's compliance filing.

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

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

cc: Service List

Minnesota Energy Resources Corporation Preferred Decision Alternatives
Docket No. G-011/GR-13-617
From September 11, 2014 Deliberation Outline

Issue	MERC Preferred Decision Alternative(s)
ALJ Report	2
Property Tax Expense	3, 5 a-d
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Employee Benefit Costs	36, 37, 38_a or b, 42 a-b , 45_a
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Sewer Lateral Legacy Pilot Program	57
Test Year Depreciation Expense	58
Customer Service (Line) Extensions	59 or 60 a-b
New Area Surcharge	61
Winter Construction Charges	62 a-b
Farm Tap Safety Inspection Program	63 or 64 a-c
Cost Allocations	65-66

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Cash Working Capital	68-70
Other Gas Revenue – Miscellaneous Service Receipts	71-72
Incentive Pay	73-76 (MERC confirms that total test year incentive compensation is \$1,231,630 as reflected in Decision Option 76).
Conservation Improvement Program ⁴	77 (as clarified in Attachment A), 79a (Revised Decision Option see Attachment A)81, 82 (as corrected in Attachment A), 84, 85, 86 (as clarified in Attachment A), 87-89, 90a(23) (MERC Proposed Decision Alternative in Attachment A), 91, 95-96
Cost of Gas ⁵	102 (as modified in Attachment 2)4, 1043
Cost of Capital/Rate of Return	106, 108, 110, 113, 115, 117, 120, 124, 127, 133, 134, 139, 142
Sales Forecast	147, 149 a-e
Class Cost of Service Study	152, 154, 157, 159, 163, 168, 171, 174, 178
Class Revenue Apportionment ⁵	184 (as clarified in Attachment A, in the event the Commission adopts either Decision Option 90a(1) or (3)).
Basic Monthly Service Charges	187, 189
Joint Rate Service ⁵	192 (as modified in Attachment A)4
Curtailement Rules and Practices	194
General Housekeeping & Compliance Issues	195, 196 a-e, 197

Minnesota Energy Resources Corporation Preferred Decision Alternatives
Attachment A
Additional and Clarified Decision Alternatives

Attachment A

¹ **Regulatory Assets and Liabilities and Related Deferred Taxes** – MERC’s proposed modifications to ALJ Findings 489-501:

489. In the view of the Administrative Law Judge, ~~the Department~~ MERC has the better of the two arguments. ~~First, notwithstanding the practice agreed to in MERC’s prior rate case, the multi-year averaging of cumulative amounts that occurred in that case is both different from what is proposed for MERC’s proposed inclusion of the difference between cumulative funding and cumulative expense in this test year is appropriate and not ideal~~ is consistent with the practice agreed to in MERC’s prior rate case.

490. ~~It bears mentioning that the averaging of cumulative amounts, in the prior rate case, resulted in a reduction to the size of the rate base. Inclusion of the difference between cumulative funding and cumulative expense in rate base is consistent with the treatment approved in MERC’s prior rate case, Docket No. G007,011/GR-10-977.~~

491. ~~Second, MERC has demonstrated that its regulatory assets and liabilities are not generally, a utility’s rate base does not include accounts receivable or accounts payable. Nor are these costs are reflected in the company’s cash working capital.~~

492. ~~To the extent that~~ Because MERC’s employee benefit expenses are not reflected in cash working capital, MERC’s regulatory assets and liabilities must be included in rate base or MERC will not earn a reasonable rate of return on these amounts.

493. ~~Because MERC does not include~~ Including employee benefit accruals in both cash working capital and a separate asset in rate base, there is no risks of conferring a double recovery on those amounts.

494. ~~Third, MERC has demonstrated that segregation of employee benefit amounts as a regulatory asset in rate base is not an the accounting practice of any at least one other Minnesota utility and is consistent with the agreement reached in MERC’s last rate case.~~

495. ~~Fourth, the employee pension amounts are “externally funded.” MERC pays pension expenses to a separate entity, a benefit trust, in favor of an account maintained outside the Company. Although, once the contributions are made, the Company no longer has use of the trust funds, nor of earnings on the trust funds, for its ordinary business purposes, the earnings on the asset are considered income to the utility and reduce the overall revenue requirement, thereby benefitting ratepayers.~~

496. ~~Under such circumstances, it is not reasonable to regard the pension funds (FAS 158 Account 182312) as part of the Company’s business assets – as to for which ratepayers should pay a return.~~

Minnesota Energy Resources Corporation Preferred Decision Alternatives
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497. Lastly, ~~while it does not appear that~~ accepted accounting standards may not oblige the recovery of pension costs in the way urged by the Company, nor do they forbid such recovery. Inclusion of the proposed regulatory assets and liabilities in rate base will not result in any double recovery, is reasonable, and is consistent with prior Commission treatment.

498. The Administrative Law Judge recommends that the Commission ~~require~~ approve MERC's proposal to reduce rate base by include \$11,281,942 \$18,794,224 of for the Regulatory Assets and Liabilities in rate base adjustment.

499. If the Commission adopts the Department's position and requires MERC to removes the assets and liabilities associated with the benefits plans, then the corresponding deferred taxes should be removed from rate base.

500. If the Commission adopts the Department's position, the deferred tax adjustment amount is \$4,294,542.

501. If the Commission adopts the Department's position, the net adjustment ~~that~~ reduces the rate base by \$6,987,400.

² **System Mapping Project**

19a. Approve MERC's proposal to include \$330,000 for the Mapping Project in O&M expense and revise the ALJ's finding as follows:

320. The Administrative Law Judge finds that including ~~\$165,000~~ \$330,000 of Mapping Project Costs is appropriate and proper for calculating MERC's test year 2014 revenue deficiency in this case.

³ **Integrus Business Services (IBS) Customer Relations**

27a. Adopt the OAG's suggested modification to ALJ finding 276 and require the expenses in the amount of \$322,226 for ICE costs plus \$29,070 for depreciation and return cross charges be removed from test year O&M expenses. Instead, MERC will be permitted to defer its actual IBS customer relations expense plus actual depreciation and return on cross charges as a regulatory asset with deferred accounting treatment, with the following conditions: [OAG]

- a. The ICE 2016 project expenses shall not be included in rate base as the project is not used and useful at this time; MERC did not include the expenses as construction work in progress.
- b. Any discussion of amortization period shall be resolved during MERC's next rate case.
- c. The deferred expenses shall be subject to a reasonableness review in MERC's next rate case.

⁴ **Conservation Improvement Program (CIP)**

Minnesota Energy Resources Corporation Preferred Decision Alternatives
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77. Adopt the Administrative Law Judge and the Department recommendations on the treatment of uncollected CIP revenues associated with Northshore Mining with the clarification to ALJ Finding 610 below and require the following: . . .

ALJ Finding #610: As noted above, MERC agreed to credit the CIP tracker inclusive of carrying charges for the under-recovery of CIP charges from Northshore. The credit would be allocated between ~~to~~ MERC's Consolidated CIP Tracker ~~because~~ and MERC-PNG's CIP tracker based on the period Northshore should have been charged. ~~is projected to be reduced to a zero balance by the end of November 2014.~~

79a. ~~Adopt MERC's pledge to perform a series of tests~~ Require ~~Adopt MERC's pledge to perform a series of test~~ to review its CIP billing process and require MERC to submit a compliance filing in this docket reporting its findings from this review process. Also require MERC to file annual compliance filings with MERC's annual tracker filing, to document on an annual basis that MERC's CIP exempt customers are properly identified and billed.

82. Accept MERC's response as satisfying the Commission's November ~~March-27th~~ Order requirements.

86. Adopt the ALJ recommendation (ALJ Finding 612) that MERC's CCRC calculation methodology is reasonable and the final rates compliance filing include the calculation of the CCRC rate based upon terms of the Commission's Order.

90a. Choose not to adopt the ALJ Findings 580-582 and instead approve one of the three alternatives below:

- 1) MERC shall collect \$5,638,332 of its test-year CIP expenses through the CCRC and \$3,758,090 of its test-year CIP expenses via the CCRA with the CCRC being set at \$0.01469 and \$0.00979 being added to the CCRA at the time of final rate implementation; MERC shall continue to include the CCRC factor in its base distribution rate and maintain its CCRA factor in its current format; or
- 2) MERC shall collect all of its test-year CIP expenses through the CCRC with the CCRC being set at \$0.02448 and \$0.00000 being added to the CCRA at the time of final rate implementation; MERC shall continue its current CCRC calculation methodology by including the CCRC factor in its base distribution rate and maintain its CCRA factor in its current format; or
- 3) MERC shall collect all of its test-year CIP expenses through the CCRA with the CCRC being set at \$0.00000 and \$0.02448 being added to the CCRA at the time of final rate implementation; instead of including the CCRC charge in its base distribution rate, MERC shall recover all CIP expenses via the CCRA factor, which appears as a separate line item on its customer's bills.

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⁵ Cost of Gas

102. Require MERC to provide in a compliance petition in this docket and the base cost of gas docket, an update to the base gas cost of gas reflecting a more current NYMEX pricing estimate for February and March 2014~~5~~ at a price closer to future projections. The compliance filing would be due within 7 days after the September 24, 2014 Commission meeting and be based on September 15, 2014 NYMEX prices. 30 days from the date of the Commission Order in this docket.

Revenue Apportionment

184. Adopt the proposed revenue allocation agreed upon between MERC and the Department and recommended by the ALJ, as updated to incorporate the removal of CCRC revenues from base rates.

⁶ Joint Rate Service

192. Adopt PUC staff subsidy concerns regarding MERC's joint service and require MERC and the Department to work together to resolve and address the subsidy concerns and make a compliance filing within ~~60~~ 90 days from the date of the Commission Order in this docket.

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AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 19th day of September, 2014, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the enclosed Letter on www.edockets.state.mn.us. Said documents were 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 19th day of September, 2014.

/s/ Alice Jaworski _____
Notary Public, State of Minnesota

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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