

February 9, 2015

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Sue 350
St. Paul, Minnesota 55101-2147

RE: **CORRECTED Reply Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E001, E140, E105, E139, E124, E126, E145, E132, E114, E6521, E-142,
E-135/PA-14-322

Dear Mr. Wolf:

On December 22, 2014 the Minnesota Department of Commerce, Division of Energy Resources (Department) filed Reply Comments in the aforementioned docket. Since making that filing it has come to the Department's attention that the cost/benefit analysis it included in those comments contained an error regarding the calculation of Southern Minnesota Energy Cooperative's costs included in Table 1 of that document.

The Department is including an updated analysis in this filing that corrects that error.

The Department continues to recommend **approval of the petition with conditions**. The Department apologizes in advance for any confusion that this error may have caused and is available to answer any questions the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ JOHN KUNDERT
Financial Analyst

JK/ja
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

**CORRECTED REPLY COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES**

**DOCKET No. E001, E140, E105, E139, E124, E126, E145, E132, E114,
E6521, E-142, E-135/PA-14-322**

I. INTRODUCTION AND SUMMARY

In its comments filed on December 22, 2014, the Department reviewed the cost-benefit analyses that Interstate Power and Light (IPL) and Southern Minnesota Energy Cooperative (SMEC) (together, the Joint Petitioners) and the Office of the Attorney General – Antitrust and Utilities Division (OAG-AUD) provided in recently filed comments. The Department’s analysis suggested that the proposed transaction’s benefits are greater than its costs. Specifically, the Department estimated the present value of the benefits associated with the proposed transaction to be \$13.7 million in Table 4 of those comments. As a result, the Department continued to support approval of the proposed transaction with conditions.

Since that time the Department has been in discussions with IPL and SMEC regarding the proposed transaction and the Department’s analysis that was included in its December 22, 2014 comments. SMEC has provided information to the Department that the calculation of SMEC’s costs in Table 1 of those comments overstated SMEC costs significantly. This higher level of costs had the unintended consequence of lowering the estimated benefits associated with the proposed transaction.

II. ANALYSIS

In Table 1 of its analysis in its December 22nd comments, the Department included a times interest earned (TIER) factor of 1.5 that had the effect of increasing SMEC’s annual costs from \$5.8 million to \$8.7 million. That step should not have been included due to the fact that the 4.75 percent average weighted pre-tax cost of capital included in the previous step consisted of both debt and equity. As a result, the inclusion of the TIER calculation accounted for the impact of the return on and return of the Cooperative’s equity contribution twice. The Department includes the corrected Table 1 below.

CORRECTED Table 1 – Department Estimate of Annual Cost of Capital and Income Tax Benefits (with OAG adjustment to reflect the claimed effect of a FERC 10.97% ROE and IPL Retail ROE of 9.8%) (\$ million)

Long-Term Benefit Analysis	IPL Costs	Original SMEC Costs	Corrected SMEC Costs
Net Rate Base	\$82.5		
Acquisition Costs (Assets + Premium + SMEC Transaction Costs)		\$122.1	\$122.1
x Cost of Capital (@ 9.8% ROE for IPL, @ 4.75% for SMEC Member Cooperatives)	7.71%	4.75%	4.75%
= pretax cost	\$6.4	\$5.8	\$5.8
x Income Tax Effect (Federal + State)	1.71	1.0	1.0
x TIER	N/A	1.5	N/A
= After tax cost	\$10.9	\$8.7	\$5.8
Annual Financing Benefit including Full Acquisition Cost		\$2.2	\$5.1
Annual Effect of Adjustment to FERC ROE (10.97% to 9.8%)		(\$1.1)	(\$1.1)
Annual Net Benefit of the Transaction		\$1.1	\$4.0

This corrected higher amount of \$4.0 million in net benefit to the proposed transaction also serves as an input to the information included in Table 4 of the Department's December 22nd, 2014 comments.

The Department provided its update to the Joint Petitioners' ten-year cost-benefit analysis in Table 4. The Companies' cost-benefit analysis identified a present value benefit of \$24.6 million. The Department's original estimate of the present value of the long-term benefit was \$13.7 million. The corrected estimate is \$23.6 million, as shown below.

Table 4 – Department Estimate of Customer Benefits
(including OAG adjustments to IPL ROE and claimed power cost effects)
(\$ millions)

	Estimated Benefits (before power costs)	Differences in Power Costs	Estimated Benefits (including power costs)
Year 1	\$1.7	(\$0.7)	\$1.0
Year 2	\$4.6	(\$0.7)	\$3.9
Year 3	\$6.1	(\$0.9)	\$5.2
Year 4	\$4.0	(\$1.1)	\$2.9
Year 5	\$4.0	(\$1.1)	\$2.9
Year 6	\$4.0	(\$1.1)	\$2.9
Year 7	\$4.0	(\$1.1)	\$2.9
Year 8	\$4.0	(\$1.1)	\$2.9
Year 9	\$4.0	(\$1.1)	\$2.9
Year 10	\$4.0	(\$1.1)	\$2.9
Present Value	\$30.8	(\$7.2)	\$23.6

III. CONCLUSIONS AND RECOMMENDATIONS

After correcting this updated analysis, the Department continues to recommend that the Minnesota Public Utilities Commission approve the proposed transaction with the conditions outlined in its December 22nd, 2014 comments.

/ja

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
Corrected Reply Comments**

Docket No. E001,140,105,139,124,126,145,132,114,6521,142,135/PA-14-322

Dated this 9th day of February 2015

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