



**Minnesota Energy Resources**

(a subsidiary of Integrys Energy Group, Inc.)

2665 145<sup>th</sup> Street West

Box 455

Rosemount, MN 55068-0455

October 8, 2013

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

Re: In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota  
Docket No. G011/GR-13-617

Dear Dr. Haar:

It was brought to Minnesota Energy Resources Corporation ("MERC") attention that Item G of Page 16 of the Filing Requirement Compliance Table, "Retain the documentation needed to substantiate in the next rate case filing the reasonableness of any charges for materials assessed in situations where tampering has occurred and any new materials are needed for reconnection of gas service" was not included in the filing under Dave G. Kult's Testimony & Exhibits in Volume 2 of MERC's filing. MERC also noticed that Item F of Page 16 of the Filing Requirement Compliance Table, "Retain records pertaining to all abnormal construction charges, including frost charges out of the winter construction period, and provide a list summarizing each such charge in its next rate case filing" was not included in the filing under Dave G. Kult's Testimony & Exhibits in Volume 2 of MERC's filing.

Upon review of these two requirements it was determined that they originated from MERC's 2008 rate case G007,011/GR-08-835 and were only applicable to MERC's next general rate case filing which was MERC's 2011 rate case Docket No. G007,011/GR-10-977. Therefore MERC was correct that it did not have to provide this data in this rate case filing. However, MERC should have moved these items on the Filing Requirement Compliance Table to the section that begins on page 21 titled Minnesota Energy Resources Corporation Filing Requirements No Longer Applicable.

While MERC believes these filing requirements are no longer applicable MERC does note that it continues to retain this documentation and submits it along with this letter for review.

MERC apologizes for any confusion this may have caused.

Sincerely yours,

A handwritten signature in black ink that reads "Seth DeMerritt". The signature is written in a cursive style with a distinct loop at the end of the last name.

Seth DeMerritt  
Rate Case Consultant  
Minnesota Energy Resources Corporation

## Minnesota Energy Resources - Diversion/Fraud Information 2010

Date	Account #	Material	Tax	TOTAL	Labor Charges	Service Loading Rate	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Sales Tax	Billing Total
2/22/2010	4223657	\$46.40	\$7.39	<b>\$53.79</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.16</b>	\$266.88
5/18/2010	5038654	\$46.40	\$7.39	<b>\$53.79</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$3.70</b>	\$259.66
6/8/2010	5045068	\$46.40	\$7.39	<b>\$53.79</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$3.70</b>	\$259.66
6/23/2010	4185005	\$46.40	\$7.39	<b>\$53.79</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.16</b>	\$266.88
8/6/2010	5010961	\$46.40	\$7.39	<b>\$53.79</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.16</b>	\$215.79
8/16/2010	4838090	\$46.40	\$7.39	<b>\$53.79</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.16</b>	\$215.79
9/13/2010	4849921	\$46.40	\$7.39	<b>\$53.79</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.16</b>	\$215.79
1/19/2010	4981449-1	\$47.47	\$7.56	<b>\$55.03</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$13.52</b>	<b>\$100.00</b>	<b>\$4.71</b>	\$275.43
3/9/2010	4990805-6	\$53.57	\$8.53	<b>\$62.10</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.73</b>	\$224.67
7/28/2010	4154045-1	\$59.15	\$9.42	<b>\$68.57</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$5.18</b>	\$231.59
7/28/2010	5007881-5	\$59.15	\$9.42	<b>\$68.57</b>	\$95.83	\$82.96	<b>\$178.79</b>	<b>\$16.90</b>	<b>\$100.00</b>	<b>\$5.88</b>	\$370.14
10/22/2010	5069857	\$7.17	\$1.14	<b>\$8.31</b>	\$41.07	\$35.55	<b>\$76.62</b>	<b>\$10.14</b>	<b>\$100.00</b>	<b>\$1.27</b>	\$196.34
11/3/2010	4887407	\$7.17	\$1.14	<b>\$8.31</b>	\$13.69	\$11.85	<b>\$25.54</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$0.80</b>	\$138.03
4/28/2010	5060210	\$2.35	\$0.37	<b>\$2.72</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.19</b>	\$205.08
5/12/2010	5005899	\$0.00	\$2.35	<b>\$2.35</b>	\$68.45	\$59.26	<b>\$127.71</b>	<b>\$0.37</b>	<b>\$100.00</b>	<b>\$0.19</b>	\$230.62
5/14/2010	5042882	\$2.35	\$0.37	<b>\$2.72</b>	\$68.45	\$59.26	<b>\$127.71</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.19</b>	\$230.62
6/8/2010	4826850	\$0.00	\$13.52	<b>\$13.52</b>	\$82.14	\$71.11	<b>\$153.25</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.93</b>	\$267.70
7/1/2010	4949525	\$1.76	\$0.28	<b>\$2.04</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$204.35
7/1/2010	4162867	\$1.76	\$0.28	<b>\$2.04</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$204.35
7/1/2010	4316751	\$1.76	\$0.28	<b>\$2.04</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$204.35
7/12/2010	4956480	\$1.76	\$0.28	<b>\$2.04</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$204.35
7/15/2010	4085598-3	\$1.76	\$0.28	<b>\$2.04</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$204.35

Date	Account #	Material	Tax	TOTAL	Labor Charges	Service Loading Rate	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Sales Tax	Billing Total
7/15/2010	4983180	\$3.52	\$0.56	<b>\$4.08</b>	\$109.52	\$94.81	<b>\$204.33</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.28</b>	\$308.69
8/25/2010	4865537	\$1.76	\$0.28	<b>\$2.04</b>	\$82.14	\$71.11	<b>\$153.25</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.14</b>	\$255.43
4/29/2010	40503658	\$179.19	\$18.75	<b>\$197.94</b>	\$82.14	\$71.11	<b>\$153.25</b>	<b>\$16.90</b>	<b>\$100.00</b>	<b>\$14.77</b>	\$482.86
5/5/2010	5041434-1	\$58.97	\$9.39	<b>\$68.36</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$4.93</b>	\$227.75
5/6/2010	4198626	\$90.58	\$0.00	<b>\$90.58</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$6.46</b>	\$251.50
5/10/2010	4883279-4	\$58.97	\$9.39	<b>\$68.36</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$4.93</b>	\$227.75
5/14/2010	5040037-3	\$66.90	\$10.65	<b>\$77.55</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$5.56</b>	\$237.57
5/25/2010	49499726	\$54.15	\$8.62	<b>\$62.77</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$4.55</b>	\$221.78
6/11/2010	43012939	\$66.31	\$10.56	<b>\$76.87</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$5.52</b>	\$236.85
6/16/2010	5039476	\$68.72	\$10.94	<b>\$79.66</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$5.94</b>	\$294.53
6/17/2010	48410039	\$108.43	\$17.26	<b>\$125.69</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$19.40</b>	<b>\$100.00</b>	<b>\$9.98</b>	\$306.15
6/28/2010	4108435-1	\$53.56	\$8.53	<b>\$62.09</b>	\$54.76	\$47.41	<b>\$102.17</b>	<b>\$10.14</b>	<b>\$100.00</b>	<b>\$4.97</b>	\$279.37
7/2/2010	4993031-6	\$53.56	\$8.53	<b>\$62.09</b>	\$41.07	\$35.55	<b>\$76.62</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$4.73</b>	\$250.20
7/13/2010	41707688	\$53.56	\$8.53	<b>\$62.09</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$4.50</b>	\$221.05
10/7/2010	4911763	\$53.56	\$8.53	<b>\$62.09</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$0.00</b>	<b>\$4.50</b>	\$121.05
10/19/2010	5104301-6	\$15.15	\$2.41	<b>\$17.56</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$1.21</b>	\$169.85
11/1/2010	50451970	\$41.07	\$35.55	<b>\$76.62</b>	\$104.64	\$16.66	<b>\$121.30</b>	<b>\$6.76</b>	<b>\$100.00</b>	<b>\$8.80</b>	\$313.48
11/16/2010	5059716	\$88.06	\$14.02	<b>\$102.08</b>	\$27.38	\$23.70	<b>\$51.08</b>	<b>\$3.38</b>	<b>\$100.00</b>	<b>\$7.25</b>	\$263.79

***Diversion/Fraud Information Beginning 12/1/2010 - 11/28/2011***

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
12/1/2010	4226040	\$104.37	\$7.64	\$112.01	\$51.08	\$6.76	\$100.00	\$269.85
12/1/2010	4226040	\$104.37	\$7.64	\$112.01	\$51.08	\$6.76	\$100.00	\$269.85
11/17/2010	5126335-8	\$62.09	\$4.38	\$66.47	\$25.54	\$1.69	\$100.00	\$193.70
12/2/2010	5059716-0	\$121.30	\$8.80	\$130.10	\$76.62	\$6.76	\$100.00	\$313.48
11/19/2010	4845165-2	\$60.05	\$4.36	\$64.41	\$38.31	\$3.38	\$100.00	\$206.10
11/19/2010	4931216-8	\$60.05	\$4.36	\$64.41	\$38.31	\$3.38	\$100.00	\$206.10
12/1/2010	5056579-5	\$102.08	\$7.25	\$109.33	\$38.31	\$3.38	\$100.00	\$251.02
1/27/2011	5083179-1	\$0.00	\$0.23	\$0.23	\$38.31	\$3.38	\$100.00	\$141.92
2/15/2010	4242252	\$117.60	\$8.55	\$126.15	\$76.62	\$6.76	\$100.00	\$309.53
3/3/2011	4282285-8	\$8.31	\$0.80	\$9.11	\$51.08	\$3.38	\$100.00	\$163.57
3/22/2011	4325486	\$17.56	\$2.14	\$19.70	\$102.17	\$13.52	\$100.00	\$235.39
3/30/2011	4925271-1	\$62.10	\$5.66	\$67.76	\$153.25	\$20.28	\$100.00	\$341.29
5/11/2011	5122003	\$53.79	\$4.16	\$57.95	\$51.08	\$6.76	\$100.00	\$215.79
5/11/2011	5106911-0	\$62.10	\$5.20	\$67.30	\$102.17	\$13.52	\$100.00	\$282.99
5/19/2011	4965674	\$2.72	\$0.65	\$3.37	\$102.17	\$6.76	\$100.00	\$212.30
5/12/2011	4881220	\$14.78	\$1.48	\$16.26	\$76.62	\$6.76	\$100.00	\$199.64
5/24/2011	4877505	\$53.79	\$4.16	\$57.95	\$51.08	\$6.76	\$100.00	\$215.79
5/25/2011	4363318-9	\$102.08	\$7.48	\$109.56	\$63.85	\$6.76	\$100.00	\$280.17
6/2/2011	4239131	\$55.83	\$4.30	\$60.13	\$51.08	\$6.76	\$100.00	\$217.97
6/1/2011	4071586	\$102.08	\$7.25	\$109.33	\$51.08	\$3.38	\$100.00	\$263.79
6/14/2011	4193823	\$53.79	\$4.16	\$57.95	\$51.08	\$6.76	\$100.00	\$215.79
6/15/2011	4865639	\$2.04	\$0.14	\$2.18	\$102.17		\$100.00	\$204.35
6/22/2011	36401	\$53.79	\$4.16	\$57.95	\$51.08	\$6.76	\$100.00	\$215.79
7/14/2011	5003844	\$57.87	\$4.44	\$62.31	\$51.08	\$6.76	\$100.00	\$220.15

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
7/22/2011	5090260	\$100.04	\$3.38	\$103.42	\$51.08	\$7.11	\$100.00	\$261.61
8/8/2011	4939612	\$2.72	\$0.19	\$2.91	\$102.17		\$100.00	\$205.08
7/15 & 8/18/11	4338888	\$116.86	\$8.50	\$125.36	\$76.62	\$6.76	\$100.00	\$308.74
8/31/2011	5113170-4	\$102.08	\$7.25	\$109.33	\$51.08	\$3.38	\$100.00	\$263.79
9/7/2011	4025803	\$108.35	\$8.61	\$116.96	\$153.25	\$16.90	\$100.00	\$387.11
9/19/2011	5122003	\$53.79	\$4.16	\$57.95	\$51.08	\$6.73	\$100.00	\$215.76
10/10/2011	4960284	\$8.31	\$1.04	\$9.35	\$51.08	\$6.73	\$100.00	\$167.16
10/10/2011	5155764	\$8.31	\$1.04	\$9.35	\$51.08	\$6.76	\$100.00	\$167.19
10/24/2011	5074719	\$2.04	\$0.14	\$2.18	\$127.71		\$100.00	\$229.89
11/11/2011	41993321	\$102.08	\$7.48	\$109.56	\$76.62	\$6.76	\$100.00	\$292.94
11/1/2011	5150443	\$53.79	\$4.16	\$57.95	\$51.08	\$6.76	\$100.00	\$215.79
11/14/2011	4978280	\$73.01	\$5.48	\$78.49	\$76.62	\$6.76	\$100.00	\$261.87
11/10/2011	4862645	\$108.35	\$7.91	\$116.26	\$76.62	\$6.76	\$100.00	\$299.64
11/17/2011	5119497	\$53.79	\$4.16	\$57.95	\$76.62	\$6.76	\$100.00	\$241.33
11/28/2011	5119017	\$53.79	\$4.16	\$57.95	\$76.62	\$6.76	\$100.00	\$241.33
11/28/2011	5121053	\$55.83	\$3.84	\$59.67	\$127.71	\$0.00	\$100.00	\$287.38
		\$2,437.68	\$180.89	\$2,618.57	\$2,822.26	\$252.10	\$4,000.00	\$9,692.93

**Diversion/Fraud Information Beginning 1/1/12 - 12/31/2012**

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
3/12/2012	4998867-8	\$108.35	\$7.91	\$116.26	\$76.62	\$6.76	\$100.00	\$299.64
3/12/2012	4338888-3	\$108.35	\$7.91	\$116.26	\$76.62	\$6.76	\$100.00	\$299.64
4/9/2012	4338888-3	\$100.04	\$7.34	\$107.38	\$102.17	\$6.76	\$100.00	\$316.31
4/20/2012	5183923-1	\$108.35	\$7.91	\$116.26	\$102.17	\$6.76	\$100.00	\$325.19
5/16/2012	5193138	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
5/23/2012	4031712	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
6/5/2012	5135407-4	\$133.35	\$9.63	\$142.98	\$76.62	\$6.76	\$100.00	\$326.36
6/5/2012	5073405-2	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
4/9/2012	4338888-3	\$108.35	\$7.91	\$116.26	\$76.62	\$6.76	\$100.00	\$299.64
6/1/2012	4881220	\$62.10	\$6.13	\$68.23	\$204.33	\$27.04	\$100.00	\$399.60
6/25/2012	5170282-7	\$55.83	\$3.84	\$59.67	\$127.71	\$0.00	\$100.00	\$287.38
7/9/2012	5165605-6	\$55.83	\$3.84	\$59.67	\$102.17	\$0.00	\$100.00	\$261.84
7/10/2012	4071586-4	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
7/9/2010	?	\$68.57	\$4.95	\$73.52	\$51.08	\$3.38	\$100.00	\$227.98
7/16/2012	5090052-1	\$55.83	\$3.84	\$59.67	\$204.33	\$0.00	\$100.00	\$364.00
7/17/2012	4902726	\$108.35	\$7.91	\$116.26	\$102.17	\$6.76	\$100.00	\$325.19
7/27/2012	4879041-4	\$125.91	\$9.12	\$135.03	\$102.17	\$6.76	\$100.00	\$343.96
7/24/2012	4950556-3	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
7/20/2012	5119497	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
7/9/2012	4189243-1	\$19.60	\$1.81	\$21.41	\$102.17	\$6.76	\$100.00	\$230.34
7/26/2012	4910755-0	\$120.32	\$8.74	\$129.06	\$102.17	\$6.76	\$100.00	\$337.99
8/2/2012	5203679-5	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
8/2/2012	4143006-7	\$2.04	\$0.14	\$2.18	\$127.71	\$0.00	\$100.00	\$229.89
8/28/2012	5150829-9	\$55.83	\$4.30	\$60.13	\$102.17	\$6.76	\$100.00	\$269.06

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
9/24/2012	5153724	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
9/28/2012	4942135	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
10/4/2012	4030737-3	\$2.04	\$0.61	\$2.65	\$127.71	\$6.76	\$100.00	\$237.12
10/9/2012	5188712	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
10/10/2012	5171927	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
10/11/2012	5189041-6	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
10/31/2012	5125469-6	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
11/6/2012	4093533-0	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
11/21/2012	5182941-4	\$102.08	\$7.48	\$109.56	\$102.17	\$6.76	\$100.00	\$318.49
				\$0.00				\$0.00
				\$0.00				\$0.00
		\$2,640.50	\$196.12	\$2,836.62	\$3,499.26	\$212.94	\$3,300.00	\$9,848.82



**Diversion/Fraud Information Beginning 1/1/13 - 12/31/2013**

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
2/8/2013	4949443-8	\$55.83	\$3.84	\$59.67	\$102.17	\$0.00	\$100.00	\$261.84
2/13/2013	4227342-5	\$2.04	\$0.61	\$2.65	\$102.17	\$6.76	\$100.00	\$211.58
2/21/2013	4826249-7	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
3/8/2013	4078408	\$2.72	\$0.65	\$3.37	\$153.25	\$6.76	\$100.00	\$263.38
3/26/2013	5035157-6	\$68.57	\$7.50	\$76.07	\$306.50	\$40.56	\$100.00	\$523.13
4/25/2013	5262892	\$74.07	\$5.56	\$79.63	\$102.17	\$6.76	\$100.00	\$288.56
5/1/2013	5194867	\$62.10	\$4.27	\$66.37	\$102.17		\$100.00	\$268.54
5/7/2013	5005144	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
5/10/2013	4138628	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
5/17/2013	5214706	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
5/21/2013	5016155	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
5/30/2013	420296-6	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
5/29/2013	4822053-7	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
5/29/2013	5198112-4	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
6/10/2013	4231296	\$168.19	\$12.49	\$180.68	\$127.71	\$13.52	\$100.00	\$421.91
6/13/2013	5179728	\$62.10	\$4.73	\$66.83	\$76.62	\$6.76	\$100.00	\$250.21
6/24/2013	5213740		\$0.46	\$0.46	\$102.17	\$6.76	\$100.00	\$209.39
6/27/2013	4124160-5	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
7/2/2013	5020184-7	\$56.51	\$4.35	\$60.86	\$178.79	\$6.76	\$100.00	\$346.41
5/8/2013	5048264	\$56.51	\$3.89	\$60.40	\$102.17	\$3.89	\$100.00	\$266.46
7/11/2013	4198537-5	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
7/12/2013	4030062-6	\$62.10	\$4.73	\$66.83	\$76.62	\$6.76	\$100.00	\$250.21
7/18/2013	4821194-0	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
7/19/2013	5223992-1	\$56.51	\$4.35	\$60.86	\$102.17	\$6.76	\$100.00	\$269.79

Date	Account #	Material	Tax	TOTAL	Total Labor & Loading	Transportation & Equipment	Misc. Expenses	Billing Total
7/19/2013	5247813-8	\$56.51	\$4.35	\$60.86	\$102.17	\$6.76	\$100.00	\$269.79
7/31/2013	5127311	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
8/15/2013	5262869	\$70.61	\$4.85	\$75.46	\$102.17		\$100.00	\$277.63
8/14/2013	5234145	\$55.83	\$3.84	\$59.67	\$102.17		\$100.00	\$261.84
8/14/2013	5201154	\$2.04	\$0.61	\$2.65	\$102.17	\$6.76	\$100.00	\$211.58
8/20/2013	4338212	\$2.04	\$0.14	\$2.18	\$51.08		\$100.00	\$153.26
8/23/2013	5059508	\$8.31	\$1.04	\$9.35	\$76.62	\$6.76	\$100.00	\$192.73
9/9/2013	5073370-8	\$10.35	\$1.64	\$11.99	\$178.79	\$13.52	\$100.00	\$304.30
9/4/2013	4351386	\$2.04	\$0.37	\$2.41	\$51.08	\$3.38	\$100.00	\$156.87
9/11/2013	4979960	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
9/9/2013	7221149	\$2.04	\$1.07	\$3.11	\$127.71	\$13.52	\$100.00	\$244.34
9/16/2013	5117038	\$53.79	\$4.16	\$57.95	\$102.17	\$6.76	\$100.00	\$266.88
10/1/2013	5099476-3	\$55.83	\$4.30	\$60.13	\$102.17	\$6.76	\$100.00	\$269.06
10/4/2013	5247046-5	\$73.39	\$5.51	\$78.90	\$102.17	\$6.76	\$100.00	\$287.83
				\$0.00				\$0.00
		\$1,831.54	\$141.47	\$1,772.92	\$4,163.36	\$230.35	\$3,800.00	\$9,098.61

Construction								
WR	Complete	Item Code	Item Description	Total Price	Operating District	Invoice Description	City	
446481	10/03/10	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 1,931.25	95 - ROCHESTER	Install ~430 ft of 4" PE 3408	RC-Cascade-Rchstr SD-C	
497139	09/26/10	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 257.50	89 - WADENA	INSTALL APPROX. 420' OF 4" PE	TRF	
877185	11/04/12	I234	Rock Boring 4"	\$ 12,277.55	95 - ROCHESTER	Install 4" & 2" PE Main to ser	ROCHESTER	
934048	11/18/12	I232	Rock Boring 2"	\$ 22,311.25	93 - ROSEMOUNT	Install approximately 1320ft o	CANNON FALLS	
407569	05/16/10	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 450.63	95 - ROCHESTER	MN-TEMP GS .5" P NEW SERVICE-	RC-Rochester-Rchstr SD-T	
452785	11/07/10	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 386.25	96 - CLOQUET	INSTALL APPROX. 1080' OF 2" PE	EVELETH	
689962	08/28/11	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 643.75	95 - ROCHESTER	MN-TEMP GS .5" P NEW SERVICE-	RC-Oronoco-PinelsInd SD-T	
697138	09/18/11	I303	Rock Breaking, Jack Hammer/Hydraulic Breaker	\$ 321.88	96 - CLOQUET	INSTALL APPROX. 2400' OF 2" PE	HERMANTOWN	
<b>Total</b>				<b>\$ 38,580.06</b>				

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA            )  
  ) ss  
COUNTY OF HENNEPIN        )

Kristin M. Stastny hereby certifies that on the 8th day of October, 2013, 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](http://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 8th day of October, 2013.

/s/ Alice Jaworski  
Notary Public, State of Minnesota

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
ASD	Advocacy	N/A	AARP	Suite 1200 30 E. Seventh Street St. Paul, MN 55101	Paper Service	No	OFF_SL_13-617_GR-13-617
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500  Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_13-617_GR-13-617
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_13-617_GR-13-617
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_13-617_GR-13-617
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Linda	Chavez	linda.chavez@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 55101-2198	Electronic Service	No	OFF_SL_13-617_GR-13-617

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Richard	Haubensak	RICHARD.HAUBENSAK@CONSTELLATION.COM	Constellation New Energy Gas	Suite 200 12120 Port Grace Boulevard La Vista, NE 68128	Electronic Service	No	OFF_SL_13-617_GR-13-617

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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John	Hulse		Swift & Company	1770 Promontory Circle  Greeley, CO 806349038	Paper Service	No	OFF_SL_13-617_GR-13-617
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David	Kyto	djkyto@integrysgroup.com	Integrays Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Paper Service	No	OFF_SL_13-617_GR-13-617
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_GR-13-617
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Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620  St. Paul, MN 551640620	Electronic Service	No	OFF_SL_13-617_GR-13-617
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William M.	Mahlum	wmahlum@mahlumlaw.com	Mahlum & Associates	937 Summit Avenue  St. Paul, MN 551053032	Electronic Service	No	OFF_SL_13-617_GR-13-617

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Paper Service	No	OFF_SL_13-617_GR-13-617
Thomas R.	Maus		Energy Associates, Inc.	254 Highway 33 North  Cloquet, MN 557209403	Paper Service	No	OFF_SL_13-617_GR-13-617
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Barbara	Nick	N/A	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Paper Service	No	OFF_SL_13-617_GR-13-617
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Jeff	Sande		Bemidji State University	Box 1 Deputy Hall 1500 Birchmont Drive Bemidji, MN 566012699	Paper Service	No	OFF_SL_13-617_GR-13-617
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Andrew J.	Shea		McGrann Shea Anderson Carnival	Straughn & Lamb, Chartered 800 Nicollet Mall, Suite 2600 Minneapolis, MN 554027035	Paper Service	No	OFF_SL_13-617_GR-13-617



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_GR-13-617
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_13-617_GR-13-617
Laurance R.	Waldoch		Lindquist & Vennum	4200 IDS Center 80 South 8th Street Minneapolis, MN 554022274	Paper Service	No	OFF_SL_13-617_GR-13-617
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW  Rochester, MN 55901	Electronic Service	No	OFF_SL_13-617_GR-13-617
Casey	Whelan		U.S. Energy Services, Inc.	Suite 1200 605 Highway 169 North Minneapolis, MN 554416531	Paper Service	No	OFF_SL_13-617_GR-13-617
James P.	Zakoura		Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Paper Service	No	OFF_SL_13-617_GR-13-617