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March 24, 2014

**VIA E-FILING**

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

Re: In the Matter of Minnesota Power's Request for Approval  
of Cost Recovery under Boswell Energy Center Unit 4  
Emission Reduction Rider (BEC4 Rider)  
Docket No. E015/M-13-1166

Dear Dr. Haar:

On March 11, 2014, the Department of Commerce – Division of Energy Resources (“Department”) submitted Response Comments to Minnesota Power’s Reply Comments in the above-referenced Docket. Minnesota Power agrees with the Department’s recommendations and has no further comments at this time.

Minnesota Power appreciates the time and work of the Department and the Minnesota Public Utilities Commission (“Commission”) staff in the regulatory review process and looks forward to a Commission hearing on this issue.

Please contact me at the number or the email address provided if you have any questions.

Yours truly,

Lori Hoyum

cc: Service List



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