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September 12, 2014

VIA ELECTRONIC FILING

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

Re: Petition for Approval of Minnesota Energy Resources Corporation's 2013 Consolidated CIP Tracker Account, DSM Financial Incentive, and Conservation Cost Recovery Adjustment ("CCRA")
Docket No. G011/M-14-369

Reply Comments of Minnesota Energy Resources Corporation

Dear Dr. Haar:

On September 2, 2014, the Department of Commerce, Division of Energy Resources ("Department") filed Comments recommending that the Minnesota Public Utilities Commission ("Commission") approve Minnesota Energy Resources Corporation's ("MERC") Petition for Approval of 2013 Conservation Improvement Program Tracker Account, Demand Side Management Financial Incentive, and revised Conservation Cost Recovery Adjustment ("Petition"), with modification. Specifically, the Department recommended that the Commission:

1. Approve MERC's 2013 DSM financial incentive of \$2,492,730 to be included in the Company's CIP tracker account no sooner than the issue date of the Commission's Order in the present docket;
2. Approve MERC's 2013 CIP tracker account activities as summarized in the Department's Comments;
3. Approve the revised gas CCRA of \$0.00554 per therm for all of MERCs Minnesota customer classes, to be effective January 1, 2015, or on the first billing cycle in the next full month after Commission approval, whichever is later. The approval is conditioned on the Company submitting, within 10 days of the issue date of the Order in the present docket, a compliance filing with the relevant tariff sheets and necessary calculations that comply with the Commission's determinations;
4. Require MERC to include the following bill message (with the appropriate date) following the date of the Order in the present docket, or January 1, 2015, whichever is later:

Effective [insert date], a CCRA (conservation cost recovery adjustment) has been included on your bill. The CCRA is an annual adjustment to true-up under-recovery or over-recovery of CIP (conservation improvement program) expenses. Effective [insert date], the CCRA rate will be \$0.000554 per therm;

5. Find that MERC has complied with the Commission's Order in Docket No. G011/M-13-369 regarding the filing of conservation cost repayment and adjustment schedules; and
6. Eliminate the carrying charge MERC applies to the CIP tracker balance beginning with the month following the date of the Commission's Order.

MERC would like to thank the Department for its review of MERC's Petition and revised Petition. MERC is in agreement with the majority of the Department's recommendations but submits these Reply Comments to address two primary issues: (1) the implementation and effective date of the proposed CCRA in consideration of potential changes in MERC's pending rate case, Docket No. G011/GR-13-617, that may affect the calculation of MERC's CCRA; and (2) the Department's recommendation to eliminate the carrying charge.

A. MERC's Proposed Consolidated CCRA

The Department, in its Comments, noted that it had identified an error in MERC's calculation of its proposed CCRA. Correcting for this calculation error, the Department calculated the proposed CCRA factor to be \$0.00554. MERC is in agreement with the Department's recommended calculation of the CCRA factor.

The Department also recommends that the CCRA factor of \$0.00554 per therm for all MERC customer classes be effective January 1, 2015, or on the first billing cycle in the next full month after Commission approval, whichever is first. In order to avoid unnecessary complication or confusion in the implementation of new rates, MERC respectfully requests that implementation of any newly approved CCRA factor be delayed, if necessary, to coincide with implementation of a final decision on the treatment of MERC's test year CIP expense in MERC's pending rate case, Docket No. G011/GR-13-617. The Department and MERC have proposed different allocations for the recovery of MERC's CIP expense and the Commission's final determination in that case may require the recalculation of the CCRA. The implementation of a revised CCRA with approval in this docket, followed by an immediate CCRA adjustment to implement the Commission's decision in Docket No. G011/GR-13-617 would create unnecessary confusion for customers. Therefore, MERC requests that implementation of any update to MERC's CCRA be delayed pending a decision by the Commission regarding treatment of CIP expense in MERC's rate case.

Additionally, along with these Reply Comments, MERC is filing a Compliance Filing in this docket and in Docket No. G011/M-13-369 to notify the Commission that it has suspended collection of the CCRA factor for MERC-PNG customers effective with September billing. The Commission's December 13, 2013, Order in Docket No. G011/M-13-369 required that MERC suspend collection of the CCRA factor and submit a compliance filing when the MERC-PNG tracker balance reached zero. In August 2014, MERC determined that the MERC-PNG tracker account reached a negative balance as a result of collections during 2014 and the agreement between MERC and the Department that MERC credit the CIP tracker for uncollected amounts from July 2006 through December 2013, before Northshore Mining's CIP exemption was effective January 1, 2014. MERC intends to provide a refund to PNG customers of the tracker balance over-collection amount, as summarized in the Compliance Filing submitted along with these Comments. Although MERC's proposed refund will not affect the

calculation of the CCRA, as discussed above MERC believes implementing a final updated CCRA, incorporating the Commission's decision on the recovery of MERC's CIP expense in the pending rate case, will avoid confusion on the part of customers.

B. Carrying Charges

The Department has also recommended that the Commission eliminate carrying charges on positive or negative monthly tracker account balances. MERC disagrees with this recommendation because carrying charges operate to the benefit of both the ratepayers and the company and address ongoing risk associated with regulatory lag. While the Department notes that the need to provide carrying charges to incentivize utilities to invest in energy conservation is no longer significant, carrying charges continue to serve an important purpose in providing protection to the risk associated with regulatory lag. Because MERC recovers a portion of CIP expenses via the CCRC in base rates and trues up recovery through the CCRA, the timing and amount of these recovery factors is often in flux. The pending decision in MERC's current rate case, Docket No. G011/GR-13-617, and MERC's consolidation of the MERC-PNG and MERC-NMU tracker create significant additional potential for over- or under-collection. Continuing to allow for a symmetrical carrying charge protects customers against the possibility of over-collection and protects MERC in the event of an under-collection.

Use of the utility's rate of return for the carrying charge is appropriate as the utility needs to make available cash working capital to cover the outstanding tracker balance and cash working capital is a component of utility rate base. It is also worth noting that when a tracker balance runs negative (meaning the utility has collected more than its to-date revenue requirements), the rate of return on that balance recognizes the contribution to the utility's cash working capital—and serves as a credit to ratepayers.

In the event the Commission decides not to discontinue MERC's CIP carrying charges, the Department recommends the Commission disallow carrying charges on MERC's financial incentive. MERC agrees this alternative proposal is a reasonable compromise.

In conclusion, MERC agrees with the Department's recommendation that the Commission approve a CCRA factor of \$0.00554 per therm but requests that the Commission delay implementation of the new CCRA factor until the issue of treatment of CIP costs in MERC's pending rate case docket is resolved. MERC also agrees with the Department's recommendation that the Commission approve MERC's 2013 DSM financial incentive of \$2,492,730 and MERC's 2013 CIP tracker account activities. MERC does not agree with the Department's recommendation that the Commission eliminate the carrying charge MERC applies to the CIP Tracker balance. Regulatory lag, larger budgets, and larger DSM financial incentives, among other factors, make setting the surcharge a challenge. Continuation of the carrying charge provides protection for both MERC and ratepayers with respect to the possibility of over- or under-collection.

Thank you for your attention to this matter.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 12th day of September, 2014, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the enclosed Reply Comments 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 12th day of September, 2014.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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