

August 24, 2015

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

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**  
Docket No. G011/AI-15-705

Dear Mr. Wolf:

Attached are the Comments of the Minnesota Department of Commerce, Division of Energy Resources (DOC or Department) in the following matter:

A Request by Minnesota Energy Resources Corporation (MERC) for Approval of the Tax Allocation Affiliated Interest Agreement between WEC Energy Group, Inc. (WEC) and its regulated and non-regulated subsidiaries.

The petition was filed on July 29, 2015 by:

Amber S. Lee  
Regulatory and Legislative  
Affairs Manager  
Minnesota Energy Resource Corporation  
1995 Rahncliff Court, Suite 200  
Eagan, MN 55122

The Department recommends that the Minnesota Public Utilities Commission (Commission) approve the petition as proposed by MERC.

The Department is available to answer any questions the Commission may have.

Sincerely,

/s/JOHN KUNDERT  
Financial Analyst

JK/lt  
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE  
DIVISION OF ENERGY RESOURCES

DOCKET No. G011/AI-15-705

**I. SUMMARY OF MINNESOTA ENERGY RESOURCES CORPORATION'S PETITION**

Pursuant to Minn. Stat. §216B.48, Minn. R. 7825.2200,<sup>1</sup> and the September 14, 1998 *Order Initiating Repeal of Rule, Granting Generic Variance, and Clarifying Internal Operating Procedures* in Docket No. E,G999/CI-98-651 (98-651 Order), Minnesota Energy Resources Corporation (MERC or the Company) filed a request with the Minnesota Public Utilities Commission (Commission) for approval of its new Tax Allocation Affiliated Interest Agreement (Tax Allocation AIA or Agreement). MERC's existing Tax Allocation AIA is between Integrys Energy Group and its subsidiaries that are subject to income tax. The impetus for the proposed new Agreement is the merger between MERC's former corporate parent, Integrys Energy Group, and Wisconsin Energy Corporation. The filing essentially seeks approval to replace Integrys Energy Group with WEC, but maintain the substantive terms of the existing agreement.

MERC proposes an implementation date for the new Agreement of July 29, 2015. MERC also requests that the Commission terminate the Integrys Affiliated Interest Agreement approved in Docket No. G-011/AI-13-623.

**II. BACKGROUND**

Since its inception on July 1, 2006, MERC has received Commission approval for four affiliated interest agreements that define different aspects of MERC's relationship with its parent and affiliates.

- 1) The Tax Allocation affiliated interest agreement delineating the allocation of consolidated income tax among the Integrys affiliates was originally filed in Docket No. G007, 011/M-07-1241. MERC updated the Tax Allocation AIA in Docket Nos. G007, 011/AI-11-545 and G011/AI-13-623.

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<sup>1</sup> Titled "Utilities with Affiliated Interests; Filing."

- 2) The Wisconsin Public Service Resources Corporation affiliated interest agreement (WPSR AIA) between WPSR and its public utility subsidiaries, including MERC, was submitted originally in Docket No. G007,011/AI-06-1052 and updated in subsequent dockets.
- 3) The Wisconsin Public Service Company (WPSC) Gas Supply Procedures AIA (Gas Supply Procedures AIA) between WPSC, MERC and other Integrys subsidiaries governs the provision of capacity releases and opportunity sales available to the market. One submission, Docket No. G007,011/AI-06-1416 is the extent of the regulatory history of this agreement.
- 4) The Master Affiliated Interest Agreement (Master AIA) governs the provisions of goods, services and property between service company affiliates, (pre-merger – Integrys Business Services, post-merger – WEC Business Services) and MERC and Integrys' other subsidiaries.<sup>2</sup> The original Master AIA between Integrys Business Services (IBS) and its public utility subsidiaries was approved in Docket No. G007,011/AI-07-779.<sup>3</sup>

One additional item of note, on December 19, 2008, MERC submitted a petition to the Commission seeking approval of a new master affiliated-interest agreement in Docket No. G007,011/AI-08-1485. The Commission issued an Order on May 26, 2009 denying MERC's petition because the agreement established only the general terms, conditions, and procedures for future affiliated interest transactions. Approval of such general terms would have diminished the Commission's oversight of affiliated-interest matters.

Returning to the AIA that is the focus of this proceeding, MERC states in the filing that the proposed agreement is intended to replace the Tax Allocation AIA currently in effect<sup>4</sup>. The Company also states that there are no substantive changes to the Agreement other than;

- The change of MERC's corporate parent to WEC;
- An updated list of subsidiaries to include WEC subsidiaries;
- The new operative date of the agreement; and
- Various ministerial changes.<sup>5</sup>

The Minnesota Department of Commerce, Division of Energy Resources (Department or DOC) provides its analysis of MERC's proposal below.

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<sup>2</sup> Integrys agreed to propose the formation of a centralized service company as part of the process of obtaining the state approvals in Illinois and Wisconsin for its merger with Peoples Energy Corporation in 2007.

<sup>3</sup> Attachment A contains additional information on these four agreements.

<sup>4</sup> Due to the primarily operational nature of the Gas Supply Procedures AI the Department infers that it will also not be subject to modification due to the merger between WEC and Integrys.

<sup>5</sup> The Department has included a summary of the proposed changes to the Agreement in Attachment B.

### III. ANALYSIS

#### A. STATUTORY REQUIREMENTS FOR AFFILIATED-INTEREST AGREEMENTS

Minnesota Statutes dictate the requirements necessary to be met for affiliated service agreements at Minnesota Statute section 216B.48, subd. 3 as follows:

*No contract or arrangement, including any general or continuing arrangement, providing for the furnishing of management, supervisory, construction, engineering, accounting, legal, financial, or similar services, and no contract or arrangement for the purchase, sale, lease, or exchange of any property, right, or thing, or for the furnishing of any service, property, right, or thing, other than those above enumerated, made or entered into after January 1, 1975 between a public utility and any affiliated interested as defined in subdivision 1, clauses (1) to (8), or any arrangement between a public utility and an affiliated interest as defined in subdivision 1, clause (9), made or entered into after August 1, 1993, is valid or effective unless and until the contract or arrangement has received the written approval of the commission. (Emphasis added)*

Minnesota Statute section 216B.48, subd. 3 additionally provides two tests to be applied by the Commission in cases of affiliated-interest contracts; the burden of proof for satisfying these tests rests with the Company:

*The commission shall approve the contract or arrangement made or entered into after that date only if it clearly appears and is established upon investigation that it is reasonable and consistent with the public interest. No contract or arrangement may receive the Commission's approval unless satisfactory proof is submitted to the commission of the cost to the affiliated interest of rendering the services or of furnishing the property or service to each public utility. Proof is satisfactory only if it includes the original or verified copies of the relevant cost records and other relevant accounts of the affiliated interest, or an abstract or summary as the commission may deem adequate, properly identified and duly authenticated, provided, however, that the commission may, where reasonable, approve or disapprove the contracts or arrangements without the submission of cost records or accounts. The burden of proof to establish the reasonableness of the contract or arrangement is on the public utility. (Emphasis added)*

The burden of proof is on the Company to show that the service agreement is both reasonable and consistent with the public interest; if the Commission determines that MERC has met its burden of proof, the Commission shall approve the agreement. Finally, Minnesota Statute section 216B.48, subd. 6 is clear that the Commission has continuing authority over the affiliated-interest agreement if actual experience under the agreement results in rates that are unreasonable:

**Subd. 6. Commission retains continuing authority over contract.**  
The commission shall have continuing supervisory control over the terms and conditions of the contracts and arrangements as are herein described so far as necessary to protect and promote the public interest. The commission shall have the same jurisdiction over the modifications or amendment of contracts or arrangements as are herein described as it has over such original contracts or arrangements. The fact that the commission shall have approved entry into such contracts or arrangements as described herein shall not preclude disallowance or disapproval of payments made pursuant thereto, if upon actual experience under such contract or arrangement it appears that the payments provided for or made were or are unreasonable.

## **B. FILING REQUIREMENTS**

In Docket No. E, G-999/CI-98-651, the Commission provided minimum filing requirements that must be satisfied within 30 days of executing a contract or arrangement with an affiliate.<sup>6</sup> This docket also requires that within 30 days of executing a contract or arrangement with an affiliate, the utility must make a filing that includes the following information:

1. A heading that identifies the type of transaction.
2. The identity of the affiliated parties in the first sentence.
3. A general description of the nature and terms of the agreement, including the effective date of the contract or arrangement and the length of the contract or arrangement.
4. A list and the past history of all current contracts or agreements between the utility and the affiliate, the consideration received by the affiliate for such contracts or agreements, and a summary of the relevant cost records related to these ongoing transactions.

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<sup>6</sup> In the Matter of a Commission Investigation into Procedures for Reviewing Public Utility Affiliated Interest Contracts and Arrangements, ORDER INITIATING REPEAL OF RULE, GRANTING GENERIC VARIANCE, AND CLARIFYING INTERNAL OPERATING PROCEDURES (September 14, 1998).

5. A descriptive summary of the pertinent facts and reasons why such contract or agreement is in the public interest.
6. The amount of compensation and, if applicable, a brief description of the cost allocation methodology or market information used to determine cost or price.
7. If the service or good acquired from an affiliate is competitively available, an explanation must be included stating whether competitive bidding was used and, if it was used, a copy of the proposal or a summary must be included. If it is not competitively bid, an explanation must be included stating why bidding was not used.
8. If the arrangement is in writing, a copy of that document must be attached.
9. Whether, as a result of the affiliate transaction, the affiliate would have access to customer information, such as customer name, address, usage or demographic information.
10. The filing must be verified.

The Department has reviewed the instant petition. In Attachment 1 of the petition, MERC provides the affiliated-interest requirements for Minnesota Rule 7825.2200B, with the information for each requirement in one location, along with a brief explanation on how the Company has satisfied each requirement. The Department concludes that, in this case, MERC has compiled the filing requirements under Minnesota Rule 7825.2200B.

### C. ANALYSIS OF PROPOSAL

In its review of an agreement between a utility and its affiliate, the Department addresses the merits of the agreement, and also the ability of the Department to verify, after provision or acquisition of goods or services, that the utility's ratepayers do not subsidize operations of the affiliate. In this evaluation, the Department considers whether:

- the agreement would affect operating costs and rate levels;
- the proposed price or cost is reasonable;
- the agreement would affect the competitive situation; and,
- the agreement would impair effective regulation.

The Department addresses the topics in order.

#### 1. *Effect on Operating Costs and Rate Levels*

In order to verify the Agreement's potential effects on this decision criterion, DOC Information Request No. 1 asked: "Will the proposed changes to the agreement listed above have any impact on Minnesota Energy Resource Corporation's (MERC) operating costs and rate levels?"

The Company replied:

The proposed changes to the agreement do not effect MERC's operating costs and rate levels. As shown in Attachment 3 of the Initial Filing (redline of proposed changes), the modifications to the existing Tax Allocation Agreement were made to change the effective date of the agreement, and to reflect the subsidiary changes under the WEC Energy Group after the merger. The provisions applicable to MERC are unaltered and remain the same provisions as applied to MERC under the Integrys Group Tax Allocation Agreement. No substantive changes to the Agreement are proposed and the changes will have no impact on MERC's operating costs and rate levels.

*2. Reasonableness of Proposed Price or Cost Increase*

In order to check the Agreement's potential effects on this decision criterion, DOC Information Request No. 2 asked: "Would Commission approval of the proposed changes in the agreement result in price or cost increases to the services provided to MERC under the agreement?"

The Company replied:

No, as explained in MERC's response to Information Request 1, no substantive changes to the Agreement are proposed and the provisions applicable to MERC are unaltered, and remain the same provisions as applied to MERC under the Integrys Group Tax Allocation Agreement. The proposed changes will have no impact on MERC's operating costs and rate levels and Commission approval of the proposed changes will not result in price or cost increases to MERC.

*3. Competitive Situation*

Minn. Rules pt. 7825.2200(B) (5) states:

- a. if invitations for sealed written public proposals for the furnishing of the service sought under the contract or agreement have been made, a summary of the terms of the proposals received, including the name of each bidder or representative of a bidding group; and as an exhibit to the petition, a copy of each proposal received;
- b. if invitations for sealed written proposals have not been made, an explanation of the decisions to that effect will be submitted.

While not specifically addressing Minn. Rule pt. 7825.220(B) (5), MERC did provide the following response to (7) in the Commission's list of required filing information.<sup>7</sup>

Competitive bidding is not available to obtain the tax services that may most efficiently and cost effectively be obtained from WEC. The Tax Allocation Agreement covers a recurring administrative function, the preparation and filing of consolidated tax returns and the allocation of tax liabilities, and it would not be cost effective to bid out such services.<sup>8</sup>

The Department notes that competitive bidding is required when products or services are competitively available, and is the preferred method of the DOC to ensure that Companies are not favoring their affiliates. The Department also notes that the Commission has approved other administrative services agreements and has not required competitive bidding because these recurring administrative functions are likely not cost effective to bid out. As a result, the DOC concludes that competitive bidding is not needed at this time for the services included in the proposed Agreement.

#### *4. Potential for Impairment of Effective Regulation*

While the changes to the Agreement under review in this proceeding are straightforward, the Department's review of the potential for the impairment of effective regulation requires it to review existing regulatory requirements from prior dockets related to the instant proceeding and to determine if the Company has complied with those pre-existing requirements.

The Department reviewed the Commission's Orders in Docket Nos. No. G007, 011/M-07-1241, G007, 011/AI-11-545 and G011/AI-13-623. The DOC didn't identify any on-going reporting requirements that the Company had failed to fulfill adequately.

#### *5. Miscellaneous*

There are three additional topics the Department would like to discuss.

##### *a. Effective Date*

MERC proposed an effective date for the Agreement of June 29, 2015, the date the WEC/Integritys merger and this updated contract was executed. This effective date would allow WEC and its subsidiaries to file consolidated returns for the tax year ending December 31, 2015, and for each year thereafter. The Department concludes that the proposed effective date is reasonable.

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<sup>7</sup> If the service or good is acquired from an affiliate is competitively available, an explanation of whether competitive bidding was used.

<sup>8</sup> Attachment 1 of the petition at page 8.



*b. Amount of Compensation*

Section 2.1(d) of the Agreement provides that Integrys “may arrange with one or more of its affiliates or another third party provider” to perform services pursuant to the Agreement and that WEC “shall be reimbursed for such services and Members of the Consolidated Group charged therefore, in accordance with the then-applicable affiliated interest agreement between them.” In its petition, MERC stated that the applicable affiliated interest agreements governing the determination and payment of compensation by MERC for services rendered pursuant to the proposed Agreement were approved in Docket Nos. G007,011/AI-06-1052 and G007,011/AI-07-779.<sup>9</sup> The former is an affiliated interest agreement between Integrys and its regulated subsidiaries. The latter is an AIA between Integrys’ service company, Integrys Business Support (IBS), and its regulated utility affiliates.<sup>10</sup>

Because compensation to be paid by MERC pursuant to the proposed 2015 Agreement will be governed by AIAs previously approved by the Commission, the Department concludes that the methodology used to determine compensation is reasonable.

*c. Customer Information*

According to MERC, no affiliate will have access to MERC’s customer information as a result of the Agreement.<sup>11</sup> The Department therefore concludes that the Agreement is reasonable in this regard.

**VI. CONCLUSION AND RECOMMENDATION**

The Department recommends that the Commission approve MERC’s request, approve the implementation date for the new Agreement of July 29, 2015 and terminate the Integrys Affiliated Interest Agreement approved in Docket No. G-011/AI-13-623.

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<sup>9</sup> MERC’s petition, Attachment 1, Section 6, pages 7-8.

<sup>10</sup> See Attachment A for a more thorough description of these agreements.

<sup>11</sup> MERC’s petition, Attachment 1, page 8.

## Attachment A – Summary of the Areas Covered by MERC’s Commission-Approved AIAs

The following list includes the four currently approved AIAs in chronological order.

- 1) The Wisconsin Public Service Resources Corporation affiliated interest agreement (WPSR AIA) between WPSR and its public utility subsidiaries, including MERC, was submitted in Docket No. G007,011/AI-06-1052. This WPSR AI governs the provision of inter-company services provided by and among affiliates within the Integrys holding company system other than services provided by Integrys Business Support, LLC, the centralized service company within the Integrys holding company system. This WPSR AI was modified in Docket No. G-007,011/AI-10-783.

The AIA covers the following services between regulated and non-regulated entities:

- i) Strategic Projects
  - ii) Transmission Services
  - iii) Compressed Natural Gas
  - iv) Corporate Airplane
  - v) Financing Charges
  - vi) Rent and Office Equipment Charges, and
  - vii) Warehouse Charges
- 2) The Wisconsin Public Service Company (WPSC) Gas Supply Procedures AIA (Gas Supply Procedures AIA) between WPSC, MERC and other Integrys subsidiaries governs the provision of capacity releases and opportunity sales available to the market. One submission, Docket No. G007,011/AI-06-1416 is the extent of the regulatory history of this agreement. The filing in this docket consisted of a manual of standards of conduct that govern the provision of capacity release and opportunity sales in the market. The Minnesota Commission approved both the WPSR AI and the WPSC Gas Supply Procedures AIA on March 18, 2008. According to the Gas Supply Procedures, “Opportunity sales may involve a number of different transactions, including, but not limited to, gas supply only, bundled capacity release and gas supply, buy/sells, swaps, loans, buy-backs, and city gate transactions.”
- 3) A Tax Allocation affiliated interest agreement delineating the allocation of consolidated income tax among the Integrys affiliates (Tax Allocation AIA) was filed originally in Docket No. G007, 011/M-07-1241. MERC updated the Tax Allocation AIA in Docket Nos. G007, 011/AI-11-545 and G011/AI-13-623. According to the Company, the Tax Allocation AIA is intended to facilitate and govern the filing of consolidated returns on behalf of Integrys and its subsidiaries that are subject to income tax. The Tax Allocation AIA also provides a method for allocating income tax liability among the parties.
- 4) The Master Affiliated Interest Agreement (Master AIA) governs the provisions of goods, services and property between service company affiliate, (pre-merger – Integrys Business Services, post-merger – WEC Business Services) and MERC and Integrys’ other subsidiaries. The Minnesota Commission issued an Order approving the IBS AIA between Integrys Support and its regulated affiliates on March 5, 2008 and clarified its approval of that agreement on May 26, 2009. Submissions regarding the Master AIA before the Commission include:

- a. Docket No. G007,011/AI-07-779 (07-779): the original Master AIA between Integrys Business Services (IBS), the service company affiliate and its public utility subsidiaries;
- b. Docket No. G007,011/AI-08-1376: modification of the Master AIA between IBS and its public utility subsidiaries;
- c. Docket No. G007, 011/AI-09-1244: additional modification of the Master AIA;
- d. Docket No. G007,011/A1-11-168: additional modification of the Master AIA;
- e. Docket No. G007,011/AI-12-910: additional modification of the Master AIA; and
- f. Docket No. G011/AI-13-934: additional modification of the Master AIA.

In Docket No. G011/AI-13-934, Integrys provided the following description of the Master AIA:

The Master AIA provides the terms and conditions under which Integrys Support provides professional and other services to its regulated affiliates, including MERC. Under the Master AIA, Integrys Support currently provides a wide range of services to the regulated affiliates, including the following:

- Administrative services
- Corporate development
- Corporate secretary
- Environmental
- Executive management
- Governmental relations, corporate communications, and regulatory processes
- Financial services
- Human resources
- Information technology
- Legal services
- Supply chain
- Engineering services
- Gas supply
- Customer relations
- Project services.

**Attachment B**  
**List of Red-lined Changes to the previously approved Tax Allocation**  
**Affiliated Interest Agreement**

The Department’s approach to this aspect of the analysis was simple. The DOC compared a copy of the AIA approved in Docket G011/AI-13-623 to the proposed AIA included in Attachment 3 of the filing. The Department didn’t include changes to the signature block of the Agreement.

**Table 1 – Changes to Tax Allocation AIA Included in Docket No. G001/AI-15-704**

\* “None” indicates no language existed/was added.

<b>Original Language</b>	<b>New Language</b>	<b>Location</b>
INTEGRYS	WEC	Title Page
1 <sup>st</sup> day of July 2013	29 <sup>th</sup> of June, 2015	Page 1, line 1
IntegrYS	WEC	Page 1, line 2
INTEGRYS	WEC	Page 1, line 2
Consolidated	None*	Page 1, line 2
None	WEC and its Subsidiaries are each a “Party” and collectively are the “Parties” to this Agreement	Page 1, line 3
INTEGRYS	WEC	Page 1, line 8
INTEGRYS	WEC	Page 1, line 9
INTEGRYS	WEC	Page 1, line 13
To have	Of having	Page 1, line 15
party	Party	Page 1, line 16
parties to this Agreement	Parties	Page 1, line 21
parties	Parties	Page 1, line 25
parties	Parties	Page 1, line 26
parties	Parties	Page 1, line 28
parties	Parties	Page 1, line 30
INTEGRYS	WEC	Page 1, line 38
INTEGRYS	WEC	Page 2, line 13
WPS Visions, Inc., Wisconsin Public Service Corporation, WPS Leasing, Upper Peninsula Power Company, Michigan Gas Utilities Corporation, Energy Resources Corporation, Penvest, Inc., Integrys Energy Services Inc., Integrys Energy Services of New York, Inc., Integrys Solar LLC, PDI Stoneman, Inc., WPS Development Corporation, North Shore Gas Company, Peoples Technology, LLC and Compass Energy Services, Inc. are	all	Page 2, line 13
INTEGRYS	WEC	Page 2, line 26
party	Party	Page 2, line 33
In the capacity as a Subsidiary or Subsidiaries	None	Page 2, line 33
INTEGRYS	WEC	Page 2, line 35
“Members” means INTEGRYS, the Subsidiary, and any Future Subsidiaries	None	Page 2, line
party	Party	Page 2, line 40
at	on	Page 2, line 40
the	The	Page 2, line 41
are	Include Integrys Holding, Inc., Wisconsin Electric Power	Page 2, line 42

	Company, Wisconsin Energy Capital Corporation, Wisconsin Gas, LLC, W.E. Power, LLC, WEC Business Services, LLC,	
Upper Peninsula Power Company	None	Page 2, line 44
None	Inc.	Page 2, line 45
Inc., Integrys Energy Services, Inc., Integrys Energy Services of New York, Inc., Integrys Solar LLC, PDI Stoneman,	None	Page 2, line 46
None	And	Page 3, line 1
and Compass Energy Services, Inc.	None	Page 3, line 2
INTEGRYS	WEC	Page 3, line 20
None	for	Page 3, line 22
2013	2015	Page 3, line 22
INTEGRYS	WEC	Page 3, line 23
None	any	Page 3, line 23
INTEGRYS	WEC	Page 3, line 24
INTEGRYS	WEC	Page 3, line 26
INTEGRYS	WEC	Page 3, line 29
INTEGRYS	WEC	Page 3, line 33
INTEGRYS	WEC	Page 3, line 34
INTEGRYS	WEC	Page 3, line 35
INTEGRYS	WEC	Page 3, line 36
INTEGRYS	WEC	Page 3, line 37
None	Consolidated	Page 3, line 45
None	requests for	Page 4, line 1
None	Consolidated	Page 4, line 6
None	Consolidated	Page 4, line 13
None	2.1(c)	Page 4, line 22
INTEGRYS	WEC	Page 4, line 23
None	Subsidiary's or Future	Page 4, line 24
INTEGRYS	WEC	Page 4, line 25
None	or Future Subsidiaries	Page 4, line 27
None	or Future Subsidiaries'	Page 4, line 28
INTEGRYS	WEC	Page 4, line 30
INTEGRYS	WEC	Page 4, line 34
None	Consolidated	Page 4, line 34
INTEGRYS	WEC	Page 4, line 40
INTEGRYS	WEC	Page 4, line 41
INTEGRYS	WEC	Page 4, line 42
agrees	agree	Page 4, line 43
INTEGRYS	WEC	Page 4, line 43
Group's	Groups'	Page 5, line 17
None	Consolidated	Page 5, line 19
Group's	Groups'	Page 5, line 19
None	Consolidated	Page 5, line 31
INTEGRYS	WEC	Page 5, line 35
obligation	obligations	Page 5, line 38
INTEGRYS	WEC	Page 5, line 42
rates	rules	Page 5, line 45
INTEGRYS	WEC	Page 6, line 12
INTEGRYS	WEC	Page 6, line 14
INTEGRYS	WEC	Page 6, line 15
INTEGRYS	WEC	Page 6, line 16
INTEGRYS	WEC	Page 6, line 17
for	None	Page 6, line 18
1.1502.33(d)	1.1502-33(d)	Page 6, line 24
1.1552(c)1	1.1552-1(c)1	Page 6, line 28
INTEGRYS	WEC	Page 6, line 35
None	Consolidated	Page 6, line 36

INTEGRYS	WEC	Page 6, line 42
INTEGRYS	WEC	Page 6, line 43
None	Consolidated	Page 7, line 2
INTEGRYS	WEC	Page 7, line 7
earned	carried	Page 7, line 8
INTEGRYS	WEC	Page 7, line 9
INTEGRYS	WEC	Page 7, line 11
INTEGRYS	WEC	Page 7, line 13
INTEGRYS	WEC	Page 7, line 14
INTEGRYS	WEC	Page 7, line 15
None	Consolidated	Page 7, line 16
earned	carried	Page 7, line 21
None	Consolidated	Page 7, line 35
2013	2015	Page 8, line 6
INTEGRYS	WEC	Page 8, line 9
party	Party	Page 8, line 14
None	Consolidated	Page 8, line 15
party	Party	Page 2, line 16
None	Consolidated	Page 8, line 16
parties	Parties	Page 8, line 18
INTEGRYS	WEC	Page 8, line 22
includible corporation	"includible corporation"	Page 8, line 23
parties	Parties	Page 8, line 24
INTEGRYS	WEC	Page 8, line 25
INTEGRYS	WEC	Page 8, line 29
includible corporation	"includible corporation"	Page 8, line 30
None	Consolidated	Page 8, line 35
parties	Parties	Page 8, line 40
None	Consolidated	Page 9, line 3
parties	Parties	Page 9, line 10
parties	Parties	Page 9, line 11
parties	Parties	Page 9, line 12
parties	Parties	Page 9, line 13
parties	Parties	Page 9, line 16
party	Party	Page 9, line 17
parties	Parties	Page 9, line 18
parties	Parties	Page 9, line 25
INTEGRYS	WEC	Page 9, line 30
INTEGRYS	WEC	Page 9, line 30
None	Consolidated	Page 9, line 31
parties	Parties	Page 9, line 40
party	Party's	Page 9, line 41
parties	Parties	Page 10, line 1
INTEGRYS	WEC	Page 10, line 4

## **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  
Comments**

**Docket No. G011/AI-15-705**

**Dated this 24<sup>th</sup> day of August 2015**

**/s/Sharon Ferguson**

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