



Minnesota Energy Resources

An Integrys Energy Group Company

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July 6, 2015

VIA ELECTRONIC FILING

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

Re: Minnesota Energy Resources Corporation's Additional Reply Comments

2013-2014 Annual Automatic Adjustment Reports Docket No. G999/AA-14-580 and Natural Gas Utilities' 2013-2014 Purchased Gas Adjustment (PGA) True-Up Filings, Docket Nos. G011/AA-14-754 and G011/AA-14-755

Dear Mr. Wolf:

Minnesota Energy Resources Corporation (MERC or the Company) submits these Additional Reply Comments to respond to the comments of the Department and OAG, submitted on June 24 and 26, 2015. Additionally, MERC submits a proposal to correct an error in gas charges from Northern Natural Gas ("NNG") for MERC's farm tap customers which was discovered after MERC filed its 2013-2014 Annual Automatic Adjustment Report and True Up.

A. Response to the Department of Commerce Comments and Recommendations

The Department, in its response comments, recommended that the Commission: (1) allow MERC to adjust the September 1, 2015 true-up balance for its MERC-NNG classes that were undercharged due to the system assignment error by MERC; (2) allow MERC to adjust the September 1, 2015 true-up balance for its MERC-CON classes that were overcharged for the system assignment error by MERC; (3) grant MERC a variance to Minn. R. 7825.2700, Subp. 7 for the FYI 2015 true-up, (4) require MERC, in its next general rate case, to update its tariff from a \$20 per dekatherm curtailment penalty to a \$50 per dekatherm penalty, and (5) require MERC, in its next general rate case, to update its Transportation-for-Resale tariff to clarify that the end-use customers for this service are firm customers and cannot be interrupted. The Department also recommended that all Minnesota regulated gas utilities provide information on unauthorized gas use for the next three AAA Reports (2014-2015, 2015-2016, and 2016-2017 reports). For each customer that did not comply with a called interruption(s) during the heating season, the Department requests that the utility provide the following information:



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- the volume of gas consumed by the non-compliant customer during the curtailment period;
- the specific commodity rate charged for the unauthorized gas used and how that rate is determined;
- the financial penalty, if any, assessed by the company on the customer. Please include calculations in determining the penalty or penalties; and
- a discussion about utility communication with each customer regarding noncompliance with interruptions (excluding invoices).

MERC appreciates the Department's review and agrees with the Department's recommendations as set forth in its June 24, 2015 Response Comments.

B. Response to the OAG Comments and Recommendations

The OAG submitted Comments highlighting the concern that interruptible customers' unauthorized usage during curtailment periods compromises system reliability and shifts costs onto firm customer classes. To address this concern, the Department has requested gas utilities provide additional information in future AAA reports regarding the volume of gas consumed by the non-compliant customers, the commodity rate charged for the unauthorized gas used, the financial penalty and the utility's customer communications regarding noncompliance with interruptions. MERC supports the Department's recommendation, which will result in a uniform subset of data to evaluate utilities' curtailment practices as a whole.

The Department further proposed that MERC update its tariff to allow a \$50 per dekatherm penalty. MERC agrees to propose this tariff change in its upcoming rate case. This higher penalty will encourage customers to comply with curtailment requests and minimize unauthorized gas usage.

MERC supports the Department's approach to monitor and evaluate the interruptible customers' unauthorized use. Once additional data from multiple interruptions is gathered and analyzed MERC will reevaluate the effectiveness of the curtailment penalty on unauthorized use.

C. Recovery Proposal for Farm Tap Customer Error in Payments to NNG

After the submittal of its 2014 true-up reports, MERC was notified by NNG in the fall of 2014 that there appeared to be a discrepancy in the amount of gas consumed and the amount paid for by MERC's farm tap customers. Following notification of the issue, MERC conducted an investigation of the amounts of gas consumed by its farm tap customers and the amounts reported to NNG for payment under MERC's contract with NNG. MERC has resolved its obligation to NNG through a swap of the imbalance out of MERC's available storage capacity. MERC proposes to correct the understatement of gas costs to the MERC-NNG PGA system in MERC's 2014 annual true-up by adjusting



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the FYE2015 true-up beginning balance used in the calculation of the FYE2015 gas cost true-up factor, as discussed in more detail below.

1. Farm Tap Customers

Pursuant to an agreement between MERC and NNG, MERC purchases and provides gas that is consumed by farm tap customers. There are no additional demand costs that are not already reflected in MERC’s Demand Entitlement filing for these farm tap customers. Each volume of gas is subject to NNG’s transportation commodity charge and Annual Charge Adjustment.¹

MERC’s farm tap customers fall within the following customer classes:

Customer Class	Number of Customers as of May 31, 2015
Commercial	281
Commercial Interruptible	8
Residential	1,404
Industrial	11
Industrial Interruptible	5
Total	1,709

2. MERC and NNG’s Obligations for Metering and Billing Farm Tap Customers

The process for billing begins with the customer providing a meter reading. MERC’s farm tap customers are required to read their own meters. If the customer fails to do so, MERC estimates the usage. The estimated amounts are billed back to the customer and trued up annually when MERC services the customer’s odorizer. Once MERC has the billed volumes, that information is sent on a monthly basis to NNG. NNG in turn adds that volume to MERC’s total zone volumes that they collect from their meters throughout Minnesota. The total volumes are compared to the volumes MERC nominated for the total zone and any balancing is completed using the storage balance. NNG then bills MERC for the volumes consumed within the entire zone.

¹ Please see Northern Natural Gas Company, Sixth Revised Volume No. 1, which be found at <http://northernnaturalgas.com>, under Informational Postings/Tariff/Currently Effective Rates. Choose the applicable tariff rates that are included in the Demand Entitlement filing (TF and TFX) as well as cost included in monthly PGA (FDD and SMS) for information on the rates.



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3. Storage/Cash-Out Process

Shippers that contract for Firm Deferred Delivery ("FDD") storage on NNG have three options when handling an end-of-the-month imbalance: 1) the shipper can choose to pay the cash out rate, which contains multiple tiers, depending on the percentage of variance between nominations and usage, 2) the shipper can swap the imbalance in/out of storage, depending on whether the imbalance is long (injection into storage) or short (withdrawal from storage), or 3) the shipper can elect a combination of options 1) and 2). NNG rolls all MERC customer usage into one imbalance total, which includes the farm tap activity. MERC typically chooses to handle the imbalance by swapping the imbalance in/out of storage (Option 2) because this option is generally less expensive.

Most pipelines, including NNG, have storage cycle requirements, which require shippers to meet certain percentage levels of storage during the course of the year. MERC has a 4-Step Option FDD capacity with NNG. Under this option, June through October is injection season, November through April is withdrawal season, and May is considered a dead month, where any injections or withdrawals are on an interruptible basis. NNG has several storage cycle limitations as follows:

- Storage balance on September 1st not to exceed 66.5% of maximum storage quantity.
- Storage balance on February 1st not to be below 40% of maximum storage quantity.
- Storage balance on March 1st not to exceed 25% of maximum storage quantity.
- Storage balance on June 1st not to exceed 5% of maximum storage quantity.

Violation of these storage cycle limitations results in a penalty assessment by NNG.

4. Treatment of Non-Billed Farm Tap Gas Under Settlement with NNG

The volume of gas that had not been reported to NNG for the period of the settlement (to January 1, 2014) is being handled by MERC as an imbalance in the month of May 2015. That volume was determined to be 658,349 Dth for the period January 1, 2014 through April 2015. This volume was netted out with the other imbalance activity that occurred in the month of May 2015 and the net imbalance activity for MERC was withdrawn from MERC storage.

The table below summarizes the projected costs to correct the error under three scenarios: (1) projected costs if the volumes had been cashed out each month by NNG at the applicable rate, (2) projected costs assuming the error had not occurred and MERC adjusted each monthly imbalance pursuant to the applicable storage weighted average cost of gas ("WACOG"), and (3) projected costs based on the May 2015



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storage WACOG (which reflects the cost of the storage swap undertaken pursuant to the settlement with NNG).

Month/ Year	Farm Tap Imbalance Volumes Dth	NNG Market Area Rate Dth	NNG Market Area Rate Costs	NNG Storage WACOG Price	NNG Storage WACOG Cost	NNG May-15 Storage WACOG Price	NNG Jun-15 Storage WACOG Cost
Jan-14	(68,776)	\$ 8.0501	\$ (553,654)	\$ 3.8961	\$ (267,958)	\$ 3.9155	\$ (269,292)
Feb-14	(58,174)	\$ 13.5022	\$ (785,477)	\$ 4.2314	\$ (246,157)	\$ 3.9155	\$ (227,780)
Mar-14	(48,109)	\$ 6.0376	\$ (290,463)	\$ 5.2382	\$ (252,005)	\$ 3.9155	\$ (188,371)
Apr-14	(51,526)	\$ 4.6851	\$ (241,404)	\$ 5.2250	\$ (269,223)	\$ 3.9155	\$ (201,750)
May-14	(47,146)	\$ 4.5079	\$ (212,529)	\$ 5.1458	\$ (242,604)	\$ 3.9155	\$ (184,600)
Jun-14	(24,997)	\$ 4.5334	\$ (113,321)	\$ 4.7417	\$ (118,528)	\$ 3.9155	\$ (97,876)
Jul-14	(21,897)	\$ 4.0401	\$ (88,466)	\$ 4.7316	\$ (103,608)	\$ 3.9155	\$ (85,738)
Aug-14	(22,359)	\$ 3.8954	\$ (87,097)	\$ 4.4745	\$ (100,045)	\$ 3.9155	\$ (87,547)
Sep-14	(16,073)	\$ 3.8921	\$ (62,558)	\$ 4.3977	\$ (70,684)	\$ 3.9155	\$ (62,934)
Oct-14	(72,863)	\$ 3.7757	\$ (275,109)	\$ 4.3414	\$ (316,327)	\$ 3.9155	\$ (285,295)
Nov-14	(110,153)	\$ 4.2347	\$ (466,465)	\$ 4.3388	\$ (477,932)	\$ 3.9155	\$ (431,304)
Dec-14	(69,394)	\$ 3.4208	\$ (237,383)	\$ 4.3414	\$ (301,267)	\$ 3.9155	\$ (271,712)
Jan-15	(10,164)	\$ 2.9136	\$ (29,614)	\$ 4.3497	\$ (44,210)	\$ 3.9155	\$ (39,797)
Feb-15	(8,536)	\$ 3.8136	\$ (32,553)	\$ 4.3105	\$ (36,794)	\$ 3.9155	\$ (33,423)
Mar-15	(16,461)	\$ 2.7193	\$ (44,762)	\$ 4.2913	\$ (70,639)	\$ 3.9155	\$ (64,453)
Apr-15	(11,721)	\$ 2.5231	\$ (29,573)	\$ 4.2261	\$ (49,534)	\$ 3.9155	\$ (45,894)
Total	(658,349)		\$ (3,550,429)		\$ (2,967,517)		\$ (2,577,766)
			\$ 5.3929		\$ 4.5075		\$ 3.9155

As the table depicts, if the volumes had been cashed out by NNG in each month, the total projected customer impact would have been \$3,550,429. If the gas had been withdrawn from storage in each month, the total projected customer impact would have been \$2,967,517. Since the imbalance volumes were withdrawn in May 2015, the projected total customer impact would be \$2,577,766, resulting in significant overall cost savings relative to other alternatives.

To effectuate the storage swap, MERC makes an election on NNG's Electronic Bulletin Board ("EBB") indicating that MERC wants the total imbalance activity for MERC to be injected or withdrawn from MERC's FDD storage, depending whether the imbalance is long or short. In this case, MERC elected to have the gas withdrawn from storage. As previously indicated, the farm tap settlement was netted with MERC's other activity in the month of May, so the total amount of the storage swap was (366,397) Dth. The farm tap short imbalance of (658,349) plus MERC's May activity long imbalance of 291,952 Dth equals the (366,397) Dth that was withdrawn from MERC's FDD storage in



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May 2015. Since this transaction was a withdrawal from storage, the only charge is a withdraw fee of \$.0887/Dth. There is no fuel percentage charged on withdrawals.

5. *MERC's Accounting Treatment of the Settlement Transaction*

As discussed above, MERC is treating the settlement as a swap of gas out of storage. For purposes of accounting, the transaction will be booked like any other imbalance and withdrawal from storage, and accounted for in June 2015.

6. *Variance to Correct the Farm Tap Error Through the 2015 True Up*

As discussed above, farm tap settlement gas volume is being handled as an imbalance in the month of May 2015. This volume is netted out with the other imbalance activity that occurred in the month of May 2015 and the net imbalance activity for MERC was withdrawn from MERC storage. MERC proposes to account for the settlement transaction in its 2015 annual true-up.

This proposal likely will require a variance from Minnesota Rule 7825.2700, Subpart 7, which requires that a true-up address only costs and credits arising within the relevant reporting year. MERC meets the requirements for a variance from this rule in order to adjust its FYE15 true-up beginning balance as described above. Minnesota Rule 7929.3200 provides that the Commission shall grant a variance to its rules when it determines that the following requirements are met:

- A. Enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule;
- B. Granting the variance would not adversely affect the public interest; and
- C. Granting the variance would not conflict with standards imposed by law.

All of these requirements are met here. First, strict enforcement of the applicable rules, to the extent such enforcement would be inconsistent with MERC's proposal as outlined above, would impose an excessive burden on MERC and would require MERC to incur significant and unreasonable costs. Second, the public interest would not be adversely affected by granting the variance. Finally, MERC is not aware of any legal standards that would be violated by granting a variance in this case.

7. *Adjustment to Lost and Unaccounted for Gas ("LUF")*

In its Order dated August 11, 2014 in Docket Nos. G007/AA-13-799 and G011/AA-13-798, the Commission required that MERC, in its FYE14 AAA report, provide a detailed description and calculations explaining its continued reporting of negative lost and unaccounted for gas and showing the role of transportation customers and sales in this phenomenon. MERC submitted information on its LUF volumes in response to an information request from the Department on September 2, 2014 indicating -3.07% of LUF gas for MERC-NNG for the period July 1, 2013-June 30, 2014. As a result of the farm tap error discussed above, the GLGT metering error discussed in MERC's May 15, 2015 Reply Comments, and the Deer River PGA system assignment



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error discussed in MERC's May 15, 2015 Reply Comments, MERC's calculation of LUF gas for the NNG PGA has been reduced from -3.07% to -0.72. That calculation is attached to these Comments as Attachment 1.

Page 1 of Attachment 1 shows the initial calculation of LUF gas provided September 2, 2014. Page 2 shows the revised LUF calculation to include additional NNG Purchase Gas therms attributed to the NNG farm tap reporting error. Page 3 of Attachment 1 shows a revised LUF calculation to include the effects of the NNG farm tap reporting error and the change in the Consolidated Purchased Gas therms attributed to the GLGT metering error. Page 4 shows the revised LUF calculation to include the effects of the NNG farm tap reporting error, the GLGT metering error and the changes in NNG Customer Use therms and Consolidated Customer Use therms attributed to the Deer River customer PGA assignment error.

D. Conclusion

In conclusion, MERC respectfully requests that the Commission approve the recommendations of the Department of Commerce, as outlined in its June 24, 2015 Response Comments and find that the information requested by OAG in its June 26, 2015 Comments regarding curtailment performance metrics is unnecessary in light of the Department's recommendations. Additionally, MERC requests that the Commission approve the Company's proposal to correct the understatement of gas costs to the MERC-NNG PGA system in MERC's 2014 annual true-up by adjusting the FYE2015 true-up beginning balance used in the calculation of the FYE2015 gas cost true-up factor and approve a variance to Minn. R. 7825.2700, subp. 7 for MERC's FYE2015 true-up.

Please contact me at (651) 322-8965 if you have any questions.

Sincerely,

/s/ Amber S. Lee

Amber S. Lee
Regulatory and Legislative Affairs Manager
Minnesota Energy Resources Corporation

**Information Request #10; 14-580
INITIAL RESPONSE**

G999/AA-14-580
MERC - CON

July 1, 2013 - June 30, 2014
IR - 10

Purchased Gas	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
6,567,564	0	6,643,383		-	-1.15%

The purchases have been reduced for (19,238) Dth of Utility Use Gas.

G999/AA-14-580
MERC - NNG

July 1, 2013 - June 30, 2014
IR - 10

Purchased Gas	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
27,753,523	0	28,604,949		-	-3.07%

The purchases have been reduced for (11,603) Dth of Utility Use Gas.

Total	Purchased Gas	Produced Gas	Customer Use	Utility Use	LUFG
	34,321,087	0	35,248,332	-	-2.70%

Information Request #10; 14-580
REVISED FOR NNG FARM TAP REPORTING ERROR

G999/AA-14-580
 MERC - CON

July 1, 2013 - June 30, 2014
 IR - 10

Purchased Gas	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
6,567,564	0	6,643,383		-	-1.15%

The purchases have been reduced for (19,238) Dth of Utility Use Gas.

G999/AA-14-580
 MERC - NNG

July 1, 2013 - June 30, 2014
 IR - 10

Purchased Gas*	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
28,323,193	0	28,604,949		-	-0.99%

The purchases have been reduced for (11,603) Dth of Utility Use Gas.

Total	Purchased	Produced	Customer Use	Utility Use	LUFG
	34,890,757	0	35,248,332	-	-1.02%

*Adjusted for Jul '13 - Jun '14 Farm Tap sales under reported to NNG.

569,670 Dths

**Information Request #10; 14-580
REVISED FOR NNG FARM TAP REPORTING & GLGT METERING ERRORS**

G999/AA-14-580		July 1, 2013 - June 30, 2014			
MERC - CON		IR - 10			
Purchased Gas**	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
6,706,822	0	6,643,383		-	0.95%

The purchases have been reduced for (19,238) Dth of Utility Use Gas.

G999/AA-14-580		July 1, 2013 - June 30, 2014			
MERC - NNG		IR - 10			
Purchased Gas*	Produced Gas	Customer Use	Utility Use	Adjustments	LUFG
28,323,193	0	28,604,949		-	-0.99%

The purchases have been reduced for (11,603) Dth of Utility Use Gas.

Total	Purchased	Produced	Customer Use	Utility Use	LUFG
	35,030,015	0	35,248,332	-	-0.62%

*Adjusted for Jul '13 - Jun '14 Farm Tap sales under reported to NNG. 569,670 Dths

**Adjusted for GLGT-Grand Rapids border station meter orifice plate size identification error. 139,258 Dths

Information Request #10; 14-580**REVISED FOR NNG FARM TAP REPORTING, DEER RIVER CUSTOMER PGA ASSIGNMENT & GLGT METERING ERRORS**

G999/AA-14-580		July 1, 2013 - June 30, 2014			
MERC - CON		IR - 10			
Purchased Gas**	Produced Gas	Customer Use***	Utility Use	Adjustments	LUFG
6,706,822	0	6,720,836		-	-0.21%

The purchases have been reduced for (19,238) Dth of Utility Use Gas.

G999/AA-14-580		July 1, 2013 - June 30, 2014			
MERC - NNG		IR - 10			
Purchased Gas*	Produced Gas	Customer Use***	Utility Use	Adjustments	LUFG
28,323,193	0	28,527,496		-	-0.72%

The purchases have been reduced for (11,603) Dth of Utility Use Gas.

	Purchased	Produced	Customer	Utility	
Total	35,030,015	0	35,248,332	-	-0.62%

*Adjusted for Jul '13 - Jun '14 Farm Tap sales under reported to NNG.

569,670 Dths

**Adjusted for GLGT-Grand Rapids border station meter orifice plate size identification error.

139,258 Dths

***Deer River Customer use incorrectly assigned to MERC-NNG

77,453 Dths

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 6th day of May, 2015, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the attached Additional 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 6th Day of May, 2015.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_14-754_AA-14-754
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