



Minnesota Energy Resources Corporation
Suite 200
1995 Rahncliff Court
Eagan, MN 55122
www.minnesotaenergyresources.com

July 11, 2016

VIA ELECTRONIC FILING

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

Re: Reply Comments of Minnesota Energy Resources Corporation, 2014-2015 Annual Automatic Adjustment Reports and Gas Utility PGA True-Up Filings

Docket Nos. G999/AA-15-612, G001/AA-15-801, G011/AA-15-802, and G011/AA-15-803

Dear Mr. Wolf:

On July 1, 2016, the Minnesota Department of Commerce, Division of Energy Resources ("Department") submitted comments in the above-referenced dockets regarding its review of Minnesota Energy Resources Corporation's ("MERC's") 2014-2015 Annual Automatic Adjustment Reports, concluding that MERC's 2015 annual automatic adjustment reports are complete with respect to Minnesota Rules 7825.2390 through 7825.2920 and recommending that the Minnesota Public Utilities Commission ("Commission"):

- accept MERC-NNG's true-up filing in Docket No. G011/AA-15-803;
- allow MERC-NNG to implement its true-up, as shown in Department Attachment G8;
- accept MERC-CON's true-up filing in Docket No. G011/AA-15-802;
- allow MERC-CON to implement its true-up, as shown in Department Attachment G9;
- accept MERC-AL's true-up filing in Docket No. G011/AA-15-801; and
- allow MERC-AL to implement its true-up, as shown in Department Attachment G8a.

Additionally, the Department requested that MERC submit Reply Comments addressing how the Company could achieve more accurate recovery of Bison and Northern Border Pipeline costs on a going-forward basis. MERC thanks the

Department for its thorough analysis and review and submits these Reply Comments to respond to the additional request of the Department.

With respect to MERC-NNG, the Department noted that its analysis showed MERC over-recovered its total gas costs on its NNG system by \$2,743,525, or approximately 1.90 percent during the reporting period. Additionally, the Department's comments conclude that MERC over-recovered its demand costs for the MERC-NNG system by \$9,108,591, or approximately 38.58 percent, with the over-recoveries occurring largely during October 2014 through May 2015. MERC explained that the over collection of demand costs was predominantly caused by the cost recovery of Bison and Northern Border Pipeline costs being shifted from the demand rate factor to the commodity rate factor per Docket No. G007/M-10-1166 and G011/M-10-1168 dated January 26, 2015. Based on its review of MERC's analysis of the over and under recoveries, the Department concluded that MERC-NNG's over-recovery of demand costs appears to be reasonable for this time period, but requested that MERC address in its reply comments how the Company could achieve more accurate recovery of the Bison and Northern Border pipeline costs on a going-forward basis.

MERC hopes this discrepancy will be alleviated going forward through synchronization of the time period used to recover the costs via the MERC-NNG PGA system monthly filings and the time period used in subsequent MERC-NNG PGA Annual Automatic Adjustment ("AAA") filings. As mentioned above, orders issued in Docket Nos. G007/M-10-1166 and G011/M-10-1168 approved shifting the future recovery of Bison and Northern Border Pipeline costs from the demand rate factor to the commodity rate factor effective with the February 2015 monthly PGA filing and approved shifting the recovery of the Bison and Northern Border Pipeline costs for the entire June through July AAA period in the upcoming AAA filing. The going-forward recovery of costs via the PGA and the "retroactive" shifting of costs for the entire true-up period created a one-time over-recovery of approximately \$9,000,000 of demand costs and a similar one-time under-recovery of commodity costs. The time period used to recover the Bison and Northern Border pipeline costs, via the commodity rate factor, will be the same time period in future PGA and AAA filings, resulting in a more accurate recovery of these costs.

This issue with the timing of the recovery of the Bison and Northern Border pipeline costs does not similarly affect MERC-Consolidated. The Bison and Northern Border pipeline costs are not allocated to the MERC-Consolidated PGA system and therefore not recovered from MERC-Consolidated PGA system customers. The Bison and Northern Border pipeline costs are assigned only to the MERC-NNG PGA system and recovered only from MERC-NNG PGA system customers. The reasons for MERC's demand cost over-recovery on the Consolidated PGA, including

capacity release and curtailment penalty revenues, and actual costs being less than projected, were addressed in MERC's filing and summarized in the Department's Comments and the over-recovery is not attributable to the change in allocation of Bison and Northern Border pipeline costs on MERC's NNG PGA.

MERC thanks the Department for its review of this matter and agrees with the recommendations to accept MERC's AAA and true-up filings. Please contact me at (651) 322-8965 if you have any questions or require additional information.

Sincerely yours,

/s/ Amber S. Lee

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

cc: Service List

2015 Annual Automatic Adjustment
Reports and Gas Utility PGA True-Up
Filings

Docket Nos. G999/AA-15-612, G001/AA-
15-801, G011/AA-15-802, and G011/AA-
15-803

CERTIFICATE OF SERVICE

I, Kristin M. Stastny, hereby certify that on the 11th of July, 2016, on behalf of Minnesota Energy Resources Corporation (MERC), I 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.

Dated this 11th day of July, 2016.

/s/ Kristin M. Stastny
Kristin M. Stastny

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_15-612_AA-15-612
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.	202 S. Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-612_AA-15-612
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_15-612_AA-15-612
Marie	Doyle	marie.doyle@centerpointenergy.com	CenterPoint Energy	800 LaSalle Avenue P O Box 59038 Minneapolis, MN 554590038	Electronic Service	No	OFF_SL_15-612_AA-15-612
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_15-612_AA-15-612
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-612_AA-15-612
Amber	Lee	ASLee@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St W Rosemount, MN 55068	Electronic Service	No	OFF_SL_15-612_AA-15-612
Paul J.	Lehman	paul.lehman@xcelenergy.com	Xcel Energy	414 Nicollet Mall Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_15-612_AA-15-612
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_15-612_AA-15-612
Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_15-612_AA-15-612

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
SaGonna	Thompson	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_15-612_AA-15-612
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_15-612_AA-15-612

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_15-801_AA-15-801
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_15-801_AA-15-801
Michael	Auger	mauger@usenergyservices.com	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Electronic Service	No	OFF_SL_15-801_AA-15-801
Sundra	Bender	sundra.bender@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 Saint Paul, MN 55101-2147	Electronic Service	No	OFF_SL_15-801_AA-15-801
Leigh	Currie	lcurrie@mncenter.org	Minnesota Center for Environmental Advocacy	26 E. Exchange St., Suite 206 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_15-801_AA-15-801
Seth	DeMerritt	ssdemerritt@integrysgroup.com	MERC (Holding)	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_15-801_AA-15-801
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-801_AA-15-801
Darcy	Fabrizius	Darcy.fabrizius@constellation.com	Constellation Energy	N21 W23340 Ridgeview Pkwy Waukesha, WI 53188	Electronic Service	No	OFF_SL_15-801_AA-15-801
Emma	Fazio	emma.fazio@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-801_AA-15-801
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_15-801_AA-15-801

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daryll	Fuentes	dfuentes@usg.com	USG Corporation	550 W Adams St Chicago, IL 60661	Electronic Service	No	OFF_SL_15-801_AA-15-801
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-801_AA-15-801
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-801_AA-15-801
Amber	Lee	ASLee@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St W Rosemount, MN 55068	Electronic Service	No	OFF_SL_15-801_AA-15-801
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_15-801_AA-15-801
Peter	Madsen	peter.madsen@ag.state.mn.us	Office of the Attorney General-DOC	Bremer Tower, Suite 1800 445 Minnesota Street St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_15-801_AA-15-801
Brian	Meloy	brian.meloy@stinson.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-801_AA-15-801
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-801_AA-15-801
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-801_AA-15-801
Colleen	Sipiorski	ctsipiorski@integrysgroup.com	Minnesota Energy Resources Corporation	700 North Adams Street Green Bay, WI 54307	Electronic Service	No	OFF_SL_15-801_AA-15-801

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kristin	Stastny	kstastny@briggs.com	Briggs and Morgan, P.A.	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-801_AA-15-801
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_15-801_AA-15-801
Casey	Whelan	cwhelan@usenergyservices.com	U.S. Energy Services, Inc.	605 Highway 169 N Ste 1200 Plymouth, MN 55441	Electronic Service	No	OFF_SL_15-801_AA-15-801
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_15-801_AA-15-801
James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Electronic Service	No	OFF_SL_15-801_AA-15-801

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500 Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_15-802_AA-15-802
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_15-802_AA-15-802
Michael	Auger	mauger@usenergyservices.com	U S Energy Services, Inc.	Suite 1200 605 Highway 169 N Minneapolis, MN 554416531	Electronic Service	No	OFF_SL_15-802_AA-15-802
Sundra	Bender	sundra.bender@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 Saint Paul, MN 55101-2147	Electronic Service	No	OFF_SL_15-802_AA-15-802
Leigh	Currie	lcurrie@mncenter.org	Minnesota Center for Environmental Advocacy	26 E. Exchange St., Suite 206 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_15-802_AA-15-802
Seth	DeMerritt	ssdemerritt@integrysgroup.com	MERC (Holding)	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_15-802_AA-15-802
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-802_AA-15-802
Darcy	Fabrizius	Darcy.fabrizius@constellation.com	Constellation Energy	N21 W23340 Ridgeview Pkwy Waukesha, WI 53188	Electronic Service	No	OFF_SL_15-802_AA-15-802
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Seth	DeMerritt	ssdemerritt@integrysgroup.com	MERC (Holding)	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_15-803_AA-15-803
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-803_AA-15-803
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Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_15-803_AA-15-803

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Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-803_AA-15-803
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Brian	Meloy	brian.meloy@stinson.com	Stinson, Leonard, Street LLP	150 S 5th St Ste 2300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-803_AA-15-803
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-803_AA-15-803
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_15-803_AA-15-803
Colleen	Sipiorski	ctsipiorski@integrysgroup.com	Minnesota Energy Resources Corporation	700 North Adams Street Green Bay, WI 54307	Electronic Service	No	OFF_SL_15-803_AA-15-803

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Kristin	Stastny	kstastny@briggs.com	Briggs and Morgan, P.A.	2200 IDS Center 80 South 8th Street Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-803_AA-15-803
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_15-803_AA-15-803
Casey	Whelan	cwhelan@usenergyservices.com	U.S. Energy Services, Inc.	605 Highway 169 N Ste 1200 Plymouth, MN 55441	Electronic Service	No	OFF_SL_15-803_AA-15-803
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James P.	Zakoura	Jim@smizak-law.com	Smithyman & Zakoura Chartered	750 Commerce Plaza II 7400 West 110th Street Overland Park, KS 662102362	Electronic Service	No	OFF_SL_15-803_AA-15-803