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November 17, 2014

VIA ELECTRONIC FILING

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

Re: In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota
MPUC Docket No. G-011/GR-13-617

Dear Dr. Haar:

On behalf of Minnesota Energy Resources Corporation (MERC), enclosed for filing in the above matter, please find MERC's Petition for Reconsideration and Clarification.

Thank you for your attention to this matter. Please feel free to contact me at (612) 340-2881 if you have any questions.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

Enclosure

cc: Service List

STATE OF MINNESOTA

FOR THE MINNESOTA PUBLIC UTILITIES COMMISSION

Beverly Jones Heydinger	Chair
David C. Boyd	Commissioner
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
Betsy Wergin	Commissioner

In the Matter of the Application of
Minnesota Energy Resources Corporation
for Authority to Increase Rates for Natural
Gas Service in Minnesota

Docket No. G-011/GR-13-617

**MINNESOTA ENERGY RESOURCES CORPORATION REQUEST FOR
RECONSIDERATION AND CLARIFICATION**

NOVEMBER 17, 2014

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I. INTRODUCTION.

Minnesota Energy Resources Corporation (“MERC” or the “Company”) respectfully submits this Request for Reconsideration and Clarification to the Minnesota Public Utilities Commission (the “Commission”) regarding the Findings of Fact, Conclusions, and Order (the “Order”) issued by the Commission on October 28, 2014, in this matter.¹ MERC requests clarification or, in the alternative, reconsideration and rehearing of the Commission’s Order with respect to two limited issues: (1) the methodology and appropriate base cost of gas to be used to calculate the amount of MERC’s interim rate refund and (2) the specific requirements for Class Cost of Service Studies (“CCOSS”) to be filed in MERC’s future rate cases.

Specifically, with respect to the methodology and appropriate base cost of gas to be used to calculate the amount of the interim rate refund, MERC requests the 2014 NYMEX prices be used to calculate the uncollectible expense and gas storage balance for interim refund purposes. Without amendment, the Commission’s decision with respect to the base cost of gas calculation used to determine the amount of MERC’s interim rate refund would deprive MERC of recovery of its realized non-gas costs during the period that interim rates were in effect.²

With respect to future CCOSS, MERC requests that the Commission reconsider Order Point 32(a), which requires MERC to collect data on additional variables that impact the unit cost of distribution mains installations. MERC requests that the Commission amend its Order to require MERC to research the potential availability,

¹ This Request for Reconsideration and Clarification is filed pursuant to Minn. Stats. §§ 14.64 and 216B.27 and Minn. R. 7829.3000.

² Specifically, the Company would be denied the ability to recovery approximately \$313,695 of revenue which reflects the additional cost to provide service associated with higher gas costs during 2014.

reliability, and usefulness of data on additional variables that have the potential to impact the unit cost of distribution mains installations and report its findings to the Commission in the Company's next rate case filing. MERC has not maintained data on many of the additional variables suggested by the Minnesota Office of the Attorney General – Antitrust and Utilities Division (the "OAG"). Requiring data collection on a historical basis for variables that MERC has not previously tracked would require significant time and expense, and the historical data would likely be available on an inconsistent basis, if at all. Due to the incomplete nature of the historical data, inclusion of the variables in MERC's CCROSS regression analysis would create inaccurate results and would likely render the analysis invalid. Further, if MERC's attempt to collect the historical data does not yield a sufficiently significant sample size, the information from the additional variables would not be fit to be incorporated into the analysis. Thus, requiring the Company to research the collection of data on potentially available additional variables and report back to the Commission in its next rate case filing is a more reasonable step toward the Commission's objective of ensuring that the CCROSS fully considers all relevant variables while also recognizing the limitations on MERC's ability to collect data on additional variables that the Company has not previously retained.

II. CLARIFICATION REGARDING THE APPROPRIATE BASE COST OF GAS USED TO CALCULATE INTERIM PERIOD NON-GAS COSTS FOR DETERMINING THE APPROPRIATE INTERIM RATE REFUND.

The Commission's Order requires MERC to: (1) update its base cost of gas calculation to reflect New York Mercantile Exchange ("NYMEX") pricing estimates for January through December 2015; and (2) use the 2015 cost estimates to adjust the

revenue deficiency amount attributable to uncollectible expense and calculate the gas-storage balance.³ While MERC does not have any objection to using the January-December 2015 NYMEX pricing estimates to calculate its final base cost of gas and non-gas cost revenue requirements for final rates, for purposes of calculating the interim rate refund MERC believes the interim period uncollectible expense and gas storage costs should be based on September 15, 2014, NYMEX prices to ensure that MERC is permitted to recover its actual non-gas costs for the interim rate period.

MERC, the Department of Commerce, Division of Energy Resources (the “Department”), and the Administrative Law Judge were in agreement that the Commission should adopt a base cost of gas amount based on the updated April 15, 2014, commodity gas pricing and the Department’s updated test year sales figure.⁴ In briefing papers filed September 11, 2014, Commission staff raised the concern that MERC’s April 15, 2014, updated base cost of gas filing included the effects of the TransCanada incident that impacted the price of natural gas during the 2013-2014 heating season.⁵ On the day of Commission Deliberations, MERC, the Department, and Commission staff were able to reach an understanding regarding MERC’s base cost of gas calculation and the calculation of related non-gas costs. While MERC agreed to update its base cost of gas based on the January-December 2015 NYMEX

³ See *In the Matter of a Petition by Minnesota Energy Resources Corporation for Authority to Increase Natural Gas Rates in Minnesota*, FINDINGS OF FACT, CONCLUSIONS AND ORDER at 12, 18, Docket No. G-011/GR-13-617 (October 28, 2014) (Document ID 201410-104203-01).

⁴ See *In the Matter of a Petition by Minnesota Energy Resources Corporation for Authority to Increase Natural Gas Rates in Minnesota*, FINDINGS OF FACT, SUMMARY OF PUBLIC TESTIMONY, CONCLUSIONS OF LAW AND RECOMMENDATION at 31, Docket No. G-011/GR-13-617 (August 13, 2014) (ALJ Finding 202) (Document ID 20148-102222-01).

⁵ See *In the Matter of a Petition by Minnesota Energy Resources Corporation for Authority to Increase Natural Gas Rates in Minnesota*, STAFF BRIEFING PAPERS at 146-47, Docket No. G-011/GR-13-617 (September 11, 2014) (Document ID 20149-102974-01).

prices for purposes of calculating final gas costs, MERC requests the Commission's Order be more narrowly tailored so that MERC will not significantly over-recover the non-gas costs associated with uncollectible expense and the gas storage balance upon implementation of final rates, but that MERC will recover the uncollectible expense and gas storage costs it actually incurred in 2014, during the period interim rates were in effect, as a result of the higher gas prices during the 2014 heating season.

MERC respectfully requests that the Commission clarify its Order in two ways. First, MERC requests that the Commission clarify that the updated base cost of gas filed with MERC's 7-day compliance filing reflecting NYMEX pricing estimates for January-December 2015 be used for purposes of calculating the final base cost of gas in Docket No. G,011/MR-13-732 and for purposes of calculating the uncollectible expense amount and gas storage balance amount to be used in the calculation of MERC's final rates. Second, MERC requests that the Commission clarify its Order to provide that for purposes of determining the amount of the interim rate refund, MERC shall use a base cost of gas calculation based on the September 15, 2014, NYMEX prices, which most accurately reflect current actual gas costs during the period interim rates were in effect.

The Commission should specifically clarify that the base cost of gas calculation based on the September 15, 2014, NYMEX prices shall be used to calculate the uncollectible expense and gas storage balance that should have applied during the interim rate period. MERC respectfully requests that the Commission clarify its Order to reflect that MERC's interim rate refund be calculated as the difference between final approved rates and interim rates assuming the updated uncollectible and gas storage

figures are used. If the Commission does not adjust MERC's interim rate refund to allow recovery of actual non-gas costs during 2014, MERC will be denied recovery of \$313,695 of additional revenue that reflects the actual cost of providing service.

Attached to this Petition as Attachment A is the recalculation of MERC's uncollectible expense and gas storage balances based on September 15, 2014, NYMEX prices.

Attachment B to this Petition is adjusted financial statements based on the September 15, 2014, NYMEX prices.

MERC agrees with Commission staff and the Department that adjusting non-gas costs to account for anomalies in the cost of gas is reasonable and appropriate to ensure that final rates best reflect the actual anticipated non-gas costs on a going-forward basis as final rates are implemented. However, for 2014 – the year in which MERC's interim rates were in effect and the year in which the unusually high gas costs were actually realized – MERC should be permitted to recover the actual non-gas costs associated with that anomalous event. While an adjustment to the amount of the interim rate refund to account for an anomaly such as this is unusual, the action taken by the Commission to revise the base cost of gas and associated non-gas costs to remove the effects of an anomalous period of gas costs is also an unusual deviation. Providing for an adjustment to the calculation of interim rates is well within the Commission's authority and provides a more narrowly tailored outcome to ensure MERC is permitted to recover the non-gas costs associated with the higher-than-average gas costs during 2014 while also ensuring final rates reflect normal and anticipated costs adjusted to remove the impacts of cost anomalies.

III. RECONSIDERATION OF COMMISSION ORDER POINT REGARDING DATA COLLECTION FOR FUTURE CLASS COST OF SERVICE STUDIES.

Order Point 32 of the Commission's Order requires that:

32. MERC shall take the following actions in preparing future class cost of service studies:

- a. collect data on additional variables that impact the unit cost of mains installation;
- b. avoid aggregating or averaging data and use data at the finest level reasonable;
- c. check ordinary-least-squares regression assumptions and correct for violations; and
- d. make any future zero-intercept analysis more transparent to ensure that MERC's work can be easily replicated.⁶

While MERC has no objection to the requirements set forth in 32(b), (c), or (d), MERC respectfully requests that the Commission reconsider Order Point 32(a), which requires MERC to collect data on additional variables that impact the unit cost of distribution mains installation. MERC requests that the Commission amend its Order to require MERC to research the potential availability, reliability, and usefulness of data on additional variables that have the potential to impact the unit cost of distribution mains installations and report its findings to the Commission in the Company's next rate case filing.

A. MERC Does Not Maintain Data on Many of the Additional Mains Installation Variables Suggested by the OAG.

As explained in MERC's pre-filed testimony and briefs in this proceeding, MERC's regression model is based on available, complete, and pertinent data that

⁶ See *In the Matter of a Petition by Minnesota Energy Resources Corporation for Authority to Increase Natural Gas Rates in Minnesota*, FINDINGS OF FACT, CONCLUSIONS AND ORDER at 61, Docket No. G-011/GR-13-617 (October 28, 2014) (Document ID 201410-104203-01).

already includes all available variables that may impact the unit cost of the Company's distribution mains installations.⁷ In general, MERC does not maintain historical data on additional variables beyond what is already included in MERC's CCROSS regression analysis.⁸

As confirmed by the OAG, a zero-intercept study may include any number of variables, the variables included in the zero-intercept analysis are subject to availability, and it is for the individual utility to determine which variables are most appropriate to include in the zero-intercept analysis.⁹

The OAG has suggested MERC maintain data on variables such as number of fittings, number of valves, fitting and valve costs, year of installation, physical location of distribution main, type of installation, depth of installation, route selection, size of the main (i.e. pipe diameter), material type, material costs, labor costs, overhead costs, linear feet, and construction season.¹⁰ Neither MERC nor, to MERC's knowledge, any other utility in Minnesota, have been required to maintain data on these variables.¹¹

While MERC has maintained data historically on pipe diameter and material size and

⁷ Ex. 30 at 4-9 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05); Initial Post-Hearing Brief of Minnesota Energy Resources Corporation at 80-82 (June 24, 2014) (Document ID 20146-100750-01); Reply Brief of Minnesota Energy Resources Corporation at 44-52 (July 11, 2014) (Document ID 20147-101391-01).

⁸ MERC notes that the Company does maintain information on the taxing districts of its mains installations, which may be used as a proxy for location. MERC proposes to analyze the possible inclusion of taxing district information in its regression analysis prior to MERC's next rate case to determine whether the taxing district information is statistically significant enough for inclusion in MERC's next regression analysis.

⁹ Ex. 155 at 15 (R. Nelson Direct) (Document ID 20143-97042-01); Evidentiary Hearing Transcript at 161 (May 13, 2014) (R. Nelson) (Document ID 20145-99937-01).

¹⁰ Ex. 155 at 14 (R. Nelson Direct) (Document ID 20143-97042-01).

¹¹ See Ex. 158 at 6 (R. Nelson Surrebuttal) (Document ID 20145-99261-02); Evidentiary Hearing Transcript at 156-58 (May 13, 2014) (R. Nelson) (Document ID 20145-99937-01); Initial Post-Hearing Brief of Minnesota Energy Resources Corporation at 82 (June 24, 2014) (Document ID 20146-100750-01).

has included those variables in its zero-intercept study, MERC has not maintained data on the remaining suggested variables in the regular course of its business operations to date.

The variables suggested by the OAG are simply suggested variables and, as affirmed by the OAG, it is not necessary for MERC to collect data on all of these variables, or even the specific variables suggested by the OAG.¹² Rather, all parties are in agreement that MERC should collect sufficient data to conduct a valid zero-intercept analysis.¹³ As addressed in MERC's pre-filed testimony and briefs in this proceeding, MERC's regression model is based on available, complete, and pertinent data that already includes all available variables that may impact the unit cost of distribution mains installations.¹⁴ MERC's current data is sufficient for conducting a reliable and accurate zero-intercept analysis and it is unclear that the inclusion of any additional variables – even assuming a complete data set were available – would meaningfully affect the results of MERC's zero-intercept analysis.

In addition to the variables already included in MERC's analysis, MERC would propose to analyze the inclusion of taxing district information (as a proxy for location) in its regression analysis for the Company's next rate case filing to determine whether that variable is statistically significant. If the variable is determined to be statistically significant, MERC would include it in the Company's regression analysis. If, on the

¹² Evidentiary Hearing Transcript at 161 (May 13, 2014) (R. Nelson) (Document ID 20145-99937-01).

¹³ Ex. 158 at 6 (R. Nelson Surrebuttal) (Document ID 20145-99261-02).

¹⁴ Ex. 30 at 4-9 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05); Initial Post-Hearing Brief of Minnesota Energy Resources Corporation at 80-82 (June 24, 2014) (Document ID 20146-100750-01); Reply Brief of Minnesota Energy Resources Corporation at 44-52 (July 11, 2014) (Document ID 20147-101391-01).

other hand, the variable is found not to be statistically significant, MERC would provide an explanation of how it reached that conclusion in pre-filed testimony.

B. The Collection of Data on Additional Installation Variables Would Be Difficult, Costly, and May Not Impact the Per Unit Installation Cost.

Whether the collection of data on additional variables is feasible has yet to be determined. While some data is available for various historical records and sources, there would be significant logistical and financial considerations that would prohibit MERC from collecting historical information on some of these variables, especially in the short term. For some variables, MERC may not be able to collect the historical data at all.

From a logistical standpoint, if MERC were required to collect data on historical installations, MERC would need to obtain the data for the additional variables, to the extent MERC has such data, from a number of different departments across both MERC and Integrys Business Support, LLC (“IBS”).¹⁵ Moreover, MERC would need to obtain the data for the additional variables from a number of different sources – e.g., multiple software systems (including mapping systems), as well as hard copy documentation such as individual invoices and work orders – because neither MERC, nor the other five utilities in the Integrys system, have ever been required to retain this information and MERC does not currently store the data in one centralized location.¹⁶

To obtain the data from MERC’s various software systems, specific coding procedures would have to be written to allow MERC to transfer the data from the

¹⁵ Departments from which MERC would potentially need to collect data include Distribution Engineering, Distribution Operations, GIS Services, Information Technology Services, Property Accounting, Operations Accounting, and Regulatory Affairs.

¹⁶ Ex. 30 at 10-11 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05); Initial Post-Hearing Brief of Minnesota Energy Resources at 82 (June 24, 2014) (Document ID 20146-100750-01); Reply Brief of Minnesota Energy Resources Corporation at 51 (July 11, 2014) (Document ID 20147-101391-01).

existing software systems into one centralized electronic CCOSS database.¹⁷ The CCOSS database itself would need to be carefully designed by coding and formatting experts to ensure that MERC would be able to query and retrieve the data in a way that is meaningful for conducting a zero intercept analysis.

For the hard copy data, MERC would need to review and manually input the data into the CCOSS database.¹⁸ For some of the variables, MERC would need to establish operational procedures to begin tracking the data.¹⁹ Some of the logistical challenges MERC would face in the collection of data include:

- Fittings - MERC does not currently track information on the number of fittings or the cost of the fittings. This information would not be readily available to MERC.
- Valve Location - Although MERC tracks the location of valves on its mapping system, to track information on the number of valves required on every distribution main installation conducted by MERC on a historical basis, MERC would need to physically review available maps to determine precise valve quantities.
- Valve Cost - The same is true for the cost of the valves. MERC would need to physically review available work orders to determine the costs associated with the specific valves installed. Work orders created before Integrys acquired MERC in 2006 have been destroyed and any work orders subsequent to MERC's acquisition have been destroyed in accordance with MERC's document retention policy. Moreover, for the work orders available, the accuracy of the cost information would be at issue, as the costs related to a valve as recorded on the applicable work order could include smaller pieces of miscellaneous equipment (e.g., stoppers or squeeze plastics). There is no way to guarantee that the costs listed on the work orders are truly applicable solely to valves. Therefore, even if

¹⁷ Ex. 30 at 10-11 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05).

¹⁸ Ex. 30 at 10 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05).

¹⁹ MERC's accounting system maintains asset balances on a cumulative basis by material, size, and installation year. MERC cannot drill down within the accounting data to see each of the individual mains installations that occurred in a particular year. Rather, MERC's accounting system maintains the data for all installations conducted in a particular year on a cumulative basis (e.g., the system tracks all steel, 2 inch diameter distribution mains installations that occurred in 2012, rather than each individual installation). Therefore, it is not possible for MERC to disaggregate the information from its accounting system on a more granular level.

collected, the accuracy of the cost data for this variable would be questionable and the non-valve costs could skew MERC's zero-intercept regression analysis.

- Installation Depth - MERC's installation contractor does not track the depth of installations on its work orders when performing work for MERC, nor does MERC track this information itself on its own distribution main installations.
- Installation Type –To historically track information on installation type, (i.e., new, repair, or extension), MERC would need to physically review available work orders to determine the costs associated with each specific type of installation. Work orders created before Integrys acquired MERC from Aquila in 2006 have been destroyed and any work orders subsequent to MERC's acquisition by Integrys have been destroyed in accordance with MERC's document retention policy. Further, for any installation type in the category of "new," MERC would need to further review the work orders to determine if the "new" installation was attributable to "growth" or "integrity" issues. This would require viewing available project numbers within MERC's accounting system, which would require significant additional employee hours. Even if MERC were able to collect this data, it would only be available from mid-2006, after Integrys acquired MERC. Including information about type of installation for only eight years of all of MERC's distribution mains installations would provide an insufficient amount of data to include in the Company's regression analysis. Such a limited sample size would not provide an accurate representation of all of MERC's distribution mains installations.²⁰ Thus, collection of this data likely would not benefit, and has the potential to significantly skew, MERC's zero-intercept regression analysis.
- Route Selection – While MERC can collect the location data historically, to the extent such data is available, by using taxing district information from MERC's accounting system as a proxy, MERC does not track information regarding the route selection process (i.e., the different routes considered and the rationale for consideration), nor does it document the reason a particular route was chosen. Only information on the location via the taxing district is maintained historically by MERC.
- Material Costs, Labor Costs, and Overhead Costs – In order to segregate and track the historical costs related to materials, labor, and overhead for MERC's distribution mains installations, the Company would need to physically review available work orders to determine the costs associated with materials, labor, and overhead attributable to MERC's outside contractors performing work on distribution mains. Further, review of available invoices would be necessary to determine the costs associated with materials, labor and overhead attributable to

²⁰ At least 92% of MERC's distribution mains (based upon footage) have installation dates prior to 2006. Ex. 30 at Schedule (JCHM-2) (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05); Post-Hearing Reply Brief of Minnesota Energy Resources Corporation at 47, 51 (July 11, 2014) (Document ID 20147-101391-01). Only 8% of MERC's distribution mains were installed from 2006 to the present.

MERC's own internal employees performing work on distribution mains. Work orders and invoices created before Integrys acquired MERC from Aquila in 2006 have been destroyed or are not available. Therefore, even if MERC were to collect this data, it would only be available from mid-2006 forward.

Perhaps most importantly, it is unclear whether any additional variables, even those suggested by the OAG, would in fact impact the unit cost of MERC's distribution mains installations. Thus, rather than require MERC to collect data on additional variables that impact the unit cost of mains installation by its next rate case, MERC respectfully requests that the Commission require MERC to research the potential availability, reliability, and usefulness of data on additional variables that have the potential to impact the unit cost of distribution mains and report back to the Commission on its findings as part of the Company's next rate case.

C. Any Additional Data Collected Could Not Be Used in a Regression Analysis for Many Years.

Even if MERC undertook the costly and complicated task of attempting to collect data on additional variables, such as those suggested by the OAG, on all future installations, it would be many years before MERC could collect enough information to compile a data set large enough to incorporate into MERC's regression analysis or to use as a basis to extrapolate data on historical installations for future regression analyses. Attempting to incorporate information on variables for which complete data is simply not available will not achieve the Commission's goal of ensuring the most accurate CCROSS. Instead, requiring MERC to incorporate information from incomplete data, or data that does not accurately reflect the Company's historical mains installations, would undermine the accuracy of MERC's CCROSS regression analysis, yield a less reliable allocation of costs, and create an inaccurate cost allocation picture.

D. The Commission Should Reconsider Order Point 32(a) to Require MERC to Report on the Feasibility and Expense of Collecting Additional Information on Variables that Could Impact Per-Unit Installation Costs.

MERC respectfully requests that the Commission amend its Order Point 32(a).

MERC would be unable to fully comply with the Commission's Order and collect information for all the recommended additional variables, to the extent it is available, before MERC's next rate case filing. MERC recommends the Commission amend Order Point 32(a) as follows:

32. MERC shall take the following actions in preparing future class cost of service studies:

- ~~a. collect data on additional variables that impact the unit cost of mains installation;~~
- ~~b. a. avoid aggregating or averaging data and use data at the finest level reasonable;~~
- ~~c. b. check ordinary-least-squares regression assumptions and correct for violations; and~~
- ~~d. c. make any future zero-intercept analysis more transparent to ensure that MERC's work can be easily replicated.~~

In addition, in its next rate case MERC shall report on the potential availability, reliability, usefulness, and associated expense of collecting data on additional variables that may impact the unit cost of mains installations.

Requiring MERC to report on the potential availability, reliability, usefulness, and associated expense of collecting additional data will allow the Commission to determine whether the benefits of the data collection will outweigh its costs. Due to the limitations of MERC's data collection practices and circumstances beyond MERC's control, there likely will be missing data for some of the potential variables that have been identified by

the OAG.²¹ At this point, MERC does not know the extent of the missing data and MERC will not know the extent of the missing data until collection is complete. If the amount of missing data related to any particular variable is significant, and the potential exists that this may be the case, MERC notes that the potential variable would be unreliable for purposes of a regression analysis due to the limited sample size of the data, which would render its collection useless for purposes of a zero-intercept study. There is also a very real possibility that attempting to collect historical data, to the extent it is available, for all of the potential additional variables that have been suggested by the OAG could cause MERC to incur substantial additional costs without providing any additional benefit to MERC's customers via the CCOSS analysis. The Commission should reconsider its Order so MERC will not unnecessarily expend its personnel and monetary resources attempting to retrieve data that may not exist, may not be accurate or reliable, or may not represent a sample size sufficient to render an accurate CCOSS.

Because of the issues identified above, MERC believes that requiring the Company to research the collection of data on potentially available additional variables and report back to the Commission in its next rate case filing is a more reasonable step toward the Commission's objective of ensuring that the CCOSS fully considers all relevant variables while also recognizing the reasonable limitations on MERC's ability to collect data on additional variables that the Company has not previously retained.

²¹ *Id.* As discussed in this Request for Reconsideration and Clarification, for many of the suggested variables, MERC did not collect data prior to 2006. In addition, a flood destroyed many of MERC's hard copy paper records for distribution mains installed by the Company from 2006 to the present. Ex. 30 at 7-8 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05). This lack of historical data has the potential to skew MERC's regression analysis, rendering it unreliable. Ex. 30 at 9 (J. Hoffman Malueg Rebuttal) (Document ID 20144-98360-05); Post-Hearing Reply Brief of Minnesota Energy Resources Corporation at 51 (July 11, 2014) (Document ID 20147-101391-01).

Therefore, MERC requests that the Commission amend its Order to require MERC to research the collection of data on additional variables that have the potential to impact the unit cost of distribution mains installations and report its findings to the Commission in the Company's next rate case filing.

IV. CONCLUSION

Based upon the foregoing and the record in this proceeding, MERC respectfully requests that the Commission clarify, or in the alternative, reconsider and rehear the Commission's Order with respect to the methodology and appropriate base cost of gas to be used by MERC to calculate the amount of the interim rate refund and the specific requirements related to CCROSS to be filed in MERC's future rate cases.

Dated: November 17, 2014

MINNESOTA ENERGY
RESOURCES CORPORATION

DORSEY & WHITNEY LLP

/s/ Michael J. Ahern
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Attachment A

Gas Storage based on Sept 15 NYMEX

	NNG	AECO	Total
Dec-13	\$ 14,075,715	\$ 1,922,143	\$ 15,997,858
Jan-14	\$ 8,830,771	\$ 1,215,849	\$ 10,046,621
Feb-14	\$ 3,585,827	\$ 577,909	\$ 4,163,737
Mar-14	\$ 1,498,553	\$ 284,216	\$ 1,782,769
Apr-14	\$ -	\$ -	\$ -
May-14	\$ -	\$ 879,074	\$ 879,074
Jun-14	\$ 5,020,201	\$ 1,685,408	\$ 6,705,609
Jul-14	\$ 10,225,284	\$ 2,505,240	\$ 12,730,524
Aug-14	\$ 14,643,718	\$ 3,210,410	\$ 17,854,128
Sep-14	\$ 19,086,850	\$ 3,570,305	\$ 22,657,155
Oct-14	\$ 23,716,856	\$ 3,928,767	\$ 27,645,623
Nov-14	\$ 21,404,461	\$ 3,575,177	\$ 24,979,639
Dec-14	\$ 15,593,834	\$ 2,614,486	\$ 18,208,320
	<u>10,237,275</u>	<u>1,975,056</u>	<u>12,212,331</u>

Gas Storage Originally Filed

	NNG	AECO	Total
Dec-13	\$ 15,799,647	\$ 2,240,988	\$ 18,040,635
Jan-14	\$ 9,912,325	\$ 1,417,535	\$ 11,329,860
Feb-14	\$ 4,025,003	\$ 673,773	\$ 4,698,776
Mar-14	\$ 1,682,089	\$ 331,362	\$ 2,013,451
Apr-14	\$ -	\$ -	\$ -
May-14	\$ -	\$ 686,920	\$ 686,920
Jun-14	\$ 4,579,803	\$ 1,354,734	\$ 5,934,537
Jul-14	\$ 9,344,934	\$ 2,050,636	\$ 11,395,570
Aug-14	\$ 14,144,684	\$ 2,751,029	\$ 16,895,712
Sep-14	\$ 18,776,619	\$ 3,092,882	\$ 21,869,501
Oct-14	\$ 23,562,685	\$ 3,451,152	\$ 27,013,837
Nov-14	\$ 21,265,322	\$ 3,140,547	\$ 24,405,870
Dec-14	\$ 15,492,467	\$ 2,296,646	\$ 17,789,113
	<u>10,244,960</u>	<u>1,768,282</u>	<u>12,013,242</u>

Decrease in Rate Base

	NNG	AECO	Total
Dec-13	\$ (1,723,931)	\$ (318,845)	\$ (2,042,777)
Jan-14	\$ (1,081,554)	\$ (201,685)	\$ (1,283,239)
Feb-14	\$ (439,176)	\$ (95,864)	\$ (535,040)
Mar-14	\$ (183,536)	\$ (47,146)	\$ (230,682)
Apr-14	\$ -	\$ -	\$ -
May-14	\$ -	\$ 192,154	\$ 192,154
Jun-14	\$ 440,398	\$ 330,673	\$ 771,072
Jul-14	\$ 880,350	\$ 454,604	\$ 1,334,954
Aug-14	\$ 499,034	\$ 459,381	\$ 958,415
Sep-14	\$ 310,231	\$ 477,423	\$ 787,653
Oct-14	\$ 154,171	\$ 477,615	\$ 631,786
Nov-14	\$ 139,139	\$ 434,630	\$ 573,769
Dec-14	\$ 101,367	\$ 317,840	\$ 419,207
	<u>(7,685)</u>	<u>206,774</u>	<u>199,088</u>

Minnesota Energy Resources Corporation
2014 Uncollectible Expense

Line No.		2013 Actual
1	Uncollectible Expense	\$ 1,481,318
2	Tariffed Revenues	<u>\$ 269,448,208</u>
3	% of Tariffed Revenues	0.549760%
4		
5	Initial Filing	\$ 257,186,462
6	Updated Sales (Margin)	\$ 1,965,866
7	Updated Base Cost of Gas	\$ 36,291,250
8	Proposed Increase	<u>\$ 7,000,000</u>
9	Total Revenues	\$ 302,443,578
10		
11	Test Year Uncollectible Expense (Line 3 * Line 9)	\$ 1,662,713
12		
13	Filed Test Year Uncollectible Expense	\$ 1,765,884
14		
15	Change in Uncollectible Expense from Filing	\$ (103,171)

Attachment B

MERC
Revenue Requirements Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC's Filing	Commission Order
		(a)	(b)
1	Average Rate Base	\$198,314,568	\$190,903,111
2	Rate of Return After Adjustments	8.0092%	7.3048%
3	Required Operating Income	\$15,883,387	\$13,945,090
4	Operating Income	\$7,557,332	\$9,312,186
5	Income Deficiency	\$8,326,055	\$4,632,904
6	Gross Revenue Conversion Factor	1.7040	1.7040
7	Gross Revenue Deficiency	\$14,187,597	\$7,894,468
8	Change from Petitioner's Filing		(\$6,293,129)

MERC
Rate Base Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing (a)	Adjustments (b)	Commission Order (c)
PLANT IN SERVICE				
1	Energy	\$999,429	\$0	\$999,429
2	Transmission	\$6,833,452	\$0	\$6,833,452
3	Distribution	\$368,477,466	\$0	\$368,477,466
4	Customer	\$5,206,114	\$0	\$5,206,114
22	Plant Adjustment	(\$29,112)	(\$6,633)	(\$35,745)
5	Total Plant In Service	<u>\$381,487,349</u>	<u>(\$6,633)</u>	<u>\$381,480,716</u>
RESERVE FOR DEPRECIATION				
6	Energy	\$326,488	\$0	\$326,488
7	Transmission	\$3,072,997	\$0	\$3,072,997
8	Distribution	\$164,797,536	\$0	\$164,797,536
9	Customer	\$1,700,703	\$0	\$1,700,703
10	Total Reserve For Depreciation	<u>\$169,897,724</u>	<u>\$0</u>	<u>\$169,897,724</u>
NET PLANT IN SERVICE				
11	Energy	\$672,941	\$0	\$672,941
12	Transmission	\$3,760,455	\$0	\$3,760,455
13	Distribution	\$203,679,930	\$0	\$203,679,930
14	Customer	\$3,505,411	\$0	\$3,505,411
	Plant Adjustment	(\$29,112)	(\$6,633)	(\$35,745)
15	Total Net Plant In Service	<u>\$211,589,625</u>	<u>(\$6,633)</u>	<u>\$211,582,992</u>
16	Construction Work in Progress	\$0	\$0	\$0
17	LESS: Customer Advances	\$0	\$0	\$0
18	LESS: Accumulated Deferred Income Taxes	\$36,631,519	\$0	\$36,631,519
<u>Working Capital:</u>				
19	Cash Working Capital	(\$3,908,368)	\$156,085	(\$3,752,283)
20	Deferred Taxes Other than Plant, M&S	(\$3,140,462)	\$4,834,648	\$1,694,186
21	Non-Utility Adjustment	(\$1,530,328)	\$0	(\$1,530,328)
23	Total Working Capital	<u>(\$8,579,158)</u>	<u>\$4,990,733</u>	<u>(\$3,588,425)</u>
24	Materials and Supplies	\$279,572	\$0	\$279,572
25	Gas Storage	\$12,013,242	\$199,089	\$12,212,331
26	Regulatory Assets/Liabilities	\$19,642,806	(\$12,594,646)	\$7,048,160
27	Subtotal	<u>\$31,935,620</u>	<u>(\$12,395,557)</u>	<u>\$19,540,063</u>
28	TOTAL AVERAGE RATE BASE	<u>\$198,314,568</u>	<u>(\$7,411,457)</u>	<u>\$190,903,111</u>

MERC
Rate Base Adjustments
Test Year Ending December 31, 2014

Line No.	Description	Service Extensions (a)	Reg Assets and Liab (b)	Unamortized Rate Case Expense (c)	Gas Storage (d)	CWC (e)	Commission Total Adjustments (f)
PLANT IN SERVICE							
1	Energy						\$0
2	Transmission						\$0
3	Distribution						\$0
4	Customer						\$0
5	Total Plant In Service	\$0	\$0	\$0	\$0	\$0	\$0
RESERVE FOR DEPRECIATION							
6	Energy						\$0
7	Transmission						\$0
8	Distribution						\$0
9	Customer						\$0
10	Total Reserve For Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
NET PLANT IN SERVICE							
11	Energy	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer	\$0	\$0	\$0	\$0	\$0	\$0
15	Total Net Plant In Service	\$0	\$0	\$0	\$0	\$0	\$0
16	Construction Work in Progress						\$0
17	LESS: Customer Advances						\$0
18	LESS: Accumulated Deferred Income Taxes						\$0
<u>Working Capital:</u>							
19	Cash Working Capital					\$156,085	\$156,085
20	Deferred Taxes Other than Plant, M&S		\$4,294,542	\$540,106			\$4,834,648
21	Non-Utility Adjustment						\$0
22	Plant Adjustment	(\$6,633)					(\$6,633)
23	Total Working Capital	(\$6,633)	\$4,294,542	\$540,106	\$0	\$156,085	\$4,984,100
24	Materials and Supplies						\$0
25	Gas Storage				\$199,089		\$199,089
26	Regulatory Assets/Liabilities		(\$11,281,942)	(\$1,312,704)			(\$12,594,646)
27	Subtotal	\$0	(\$11,281,942)	(\$1,312,704)	\$199,089	\$0	(\$12,395,557)
28	TOTAL AVERAGE RATE BASE	(\$6,633)	(\$6,987,400)	(\$772,598)	\$199,089	\$156,085	(\$7,411,457)

() = Reduction

MERC
Operating Income Summary
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing (a)	Adjustments (b)	Commission Order (c)
UTILITY OPERATING REVENUES				
1	Natural Gas Revenue	\$257,186,462	\$2,296,414	\$259,482,876
2	Late Payment Revenue	\$525,000	\$0	\$525,000
3	Other Revenue	\$234,470	\$51,493	\$285,963
4	Total Operating Revenues	<u>\$257,945,932</u>	<u>\$2,347,907</u>	<u>\$260,293,839</u>
UTILITY EXPENSES				
5	Cost of Gas	\$173,412,058	\$330,549	\$173,742,607
6	Production	\$10,636	\$0	\$10,636
7	Gas Supply	\$704,365	\$0	\$704,365
8	Transmission	\$94,181	\$0	\$94,181
9	Distribution	\$17,894,619	(\$165,000)	\$17,729,619
10	Customer Accounts	\$11,801,783	(\$454,467)	\$11,347,316
11	Customer Services	\$927,914	\$0	\$927,914
12	Sales	\$0	\$0	\$0
13	Administrative & General	\$15,998,503	(\$892,036)	\$15,106,467
14	Subtotal Operating Expenses	<u>\$220,844,059</u>	<u>(\$1,180,954)</u>	<u>\$219,663,105</u>
15	Depreciation	\$9,347,278	\$0	\$9,347,278
16	Amortization	\$9,656,957	\$464,978	\$10,121,935
17	Taxes Other Than Income	\$8,896,360	(\$118,864)	\$8,777,496
18	Other Interest Expense	\$935	\$0	\$935
19	Subtotal	<u>\$27,901,530</u>	<u>\$346,114</u>	<u>\$28,247,644</u>
20	Federal Income Taxes 31.602%	\$1,839,225	\$1,005,844	\$2,845,069
21	State Income Taxes 9.708%	(\$296,377)	\$308,917	\$12,540
22	Michigan State Tax	\$1,384	\$0	\$1,384
23	Subtotal Income Taxes	<u>\$1,544,232</u>	<u>\$1,314,761</u>	<u>\$2,858,993</u>
24	Tax Effect of Interest Synchronization	\$98,779	\$113,132	\$211,911
25	Total Income Taxes	<u>\$1,643,011</u>	<u>\$1,427,893</u>	<u>\$3,070,904</u>
26	Total Operating Expenses	<u>\$250,388,600</u>	<u>\$593,053</u>	<u>\$250,981,653</u>
27	Adjusted Net Operating Income	<u>\$7,557,332</u>	<u>\$1,754,854</u>	<u>\$9,312,186</u>

MERC
Operating Income Adjustments
Test Year Ending December 31, 2014

Line No.	Description	Post Retirement Expense	Pension Expense	Sales Forecast	Property Taxes	CIP Amortization	Uncollectible Expense	Executive Incentive	Miscellaneous Revenues	Rate Case Amortization	Charitable Contributions	Travel and Entertainment	Corporate Aircraft	Mapping Project	ICE Deferral	Interest Sync	Commission Total Adjustments
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	UTILITY OPERATING REVENUES																
1	Natural Gas Revenue			\$2,296,414													\$2,296,414
2	Late Payment Revenue																\$0
3	Other Revenue								\$51,493								\$51,493
4	Total Operating Revenues	\$0	\$0	\$2,296,414	\$0	\$0	\$0	\$0	\$51,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347,907
	UTILITY EXPENSES																
5	Cost of Gas			\$330,549													\$330,549
6	Production																\$0
7	Gas Supply																\$0
8	Transmission																\$0
9	Distribution													(\$165,000)			(\$165,000)
10	Customer Accounts																(\$454,467)
11	Customer Services																\$0
12	Sales																\$0
13	Administrative & General	(\$139,151)	(\$696,701)														(\$892,036)
14	Subtotal Operating Expenses	(\$139,151)	(\$696,701)	\$330,549	\$0	\$0	(\$103,171)	(\$27,857)	\$0	\$0	(\$16,105)	(\$11,266)	(\$956)	(\$165,000)	(\$351,296)	\$0	(\$1,180,954)
15	Depreciation																\$0
16	Amortization					\$475,941						(\$10,963)					\$464,978
17	Taxes Other Than Income					(\$118,864)											(\$118,864)
18	Subtotal	\$0	\$0	\$0	(\$118,864)	\$475,941	\$0	\$0	\$0	(\$10,963)	\$0	\$0	\$0	\$0	\$0	\$0	\$346,114
19	Federal Income Taxes 31.602%	\$43,976	\$220,178	\$621,272	\$37,565	(\$150,412)	\$32,605	\$8,804	\$16,273	\$3,465	\$5,090	\$3,560	\$302	\$52,145	\$111,020	\$0	\$1,005,844
20	State Income Taxes 9.706%	\$13,506	\$67,622	\$190,807	\$11,537	(\$46,195)	\$10,014	\$2,704	\$4,998	\$1,064	\$1,563	\$1,093	\$93	\$16,015	\$34,097	\$0	\$308,917
21	Michigan State Tax																\$0
22	Subtotal Income Taxes	\$57,482	\$287,800	\$812,079	\$49,102	(\$196,606)	\$42,619	\$11,507	\$21,271	\$4,529	\$6,653	\$4,654	\$395	\$68,160	\$145,117	\$0	\$1,314,761
23	Tax Effect of Interest Synchronization															\$113,132	\$113,132
24	Total Income Taxes	\$57,482	\$287,800	\$812,079	\$49,102	(\$196,606)	\$42,619	\$11,507	\$21,271	\$4,529	\$6,653	\$4,654	\$395	\$68,160	\$145,117	\$113,132	\$1,427,893
25	Total Operating Expenses	(\$81,669)	(\$408,901)	\$1,142,628	(\$69,762)	\$279,335	(\$60,552)	(\$16,350)	\$21,271	(\$6,434)	(\$9,452)	(\$6,612)	(\$561)	(\$96,840)	(\$206,179)	\$113,132	\$593,053
26	Adjusted Net Operating Income	\$81,669	\$408,901	\$1,153,786	\$69,762	(\$279,335)	\$60,552	\$16,350	\$30,222	\$6,434	\$9,452	\$6,612	\$561	\$96,840	\$206,179	(\$113,132)	\$1,754,854

() = Reduction.

MERC
Interest Synchronization Adjustment
Test Year Ending December 31, 2014

<u>Line No.</u>	<u>MERC's Filing</u> ----- (a)	<u>Position</u> ----- (b)	<u>Commission Order</u> ----- (c)
1 Rate Base	\$198,314,568	\$190,903,111	(\$7,411,457)
2 Weighted Cost of Short- & Long-term Debt	<u>2.6008%</u>	<u>2.6008%</u>	
3 MERC-MN Interest	\$5,157,779	\$4,965,021	
4 Interest included in income tax accruals	<u>\$5,326,082</u>	<u>\$5,326,082</u>	
5 Additional interest allowed (denied)	(\$168,303)	(\$361,061)	
6 Tax effect of interest allowed (denied)	\$98,779	\$211,911	\$113,132

MERC
Cash Working Capital (CWC) Adjustment
Test Year Ending December 31, 2014

Line No.	Description	MERC Filing Test Year Expense	Commission Expense Adjustments	Commission Adjusted Expenses	Commission Expense per day using 365 days per Year	Commission # of Lead Days	Commission # of Lag Days	Commission Net Lag Days	Commission Net lag dollars	MERC Direct Net lag dollars	CWC Adj. MERC	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Operating Expense:											
1	Purchase Gas Expense	\$173,412,058	\$330,549	\$173,742,607	\$476,007	44.3	40.2	4.1	\$1,951,629	\$1,928,190	\$23,439	
2	Internal Payroll Excluding Incentive	\$13,056,431	(\$451,357)	\$12,605,074	\$34,534	44.3	13.0	31.3	\$1,080,928	\$1,117,461	(\$36,533)	
3	Payroll Taxes	\$1,589,788		\$1,589,788	\$4,356	44.3	14.0	30.3	\$131,974	\$131,710		
4	MERC Internal Incentive Plan	\$688,744	(\$21,225)	\$667,519	\$1,829	44.3	248.5	-204.2	(\$373,445)	(\$385,398)	\$11,953	
5	O&M Expense Paid to Affiliates except Interest	\$24,902,143		\$24,902,143	\$68,225	44.3	35.2	9.1	\$620,848	\$617,446	\$3,402	
6	Other O&M Expense	\$8,810,073	(\$1,038,920)	\$7,771,153	\$21,291	44.3	30.0	14.3	\$304,459	\$344,160	(\$39,701)	
7	Total CWC Deficit (Available)	\$222,459,237	(\$1,180,954)	\$221,278,283	\$606,242				\$3,716,394	\$3,753,569	(\$37,439)	
8	Operating Expense in MERC's income statement	\$222,433,847										
9	Difference amount allocated to MI in rate case	\$25,390										
10	Property Tax	\$7,314,733	(\$118,864)	\$7,195,869	\$19,715	44.3	409.3	-365.0	(\$7,195,869)	(\$7,314,733)	\$118,864	
11	State Income Tax	\$1,186,701	(\$406,550)	\$780,151	\$2,137	44.3	54.3	-10.0	(\$21,374)	(\$32,678)	\$11,304	
12	Federal Income Tax	\$6,663,789	(\$1,324,321)	\$5,339,468	\$14,629	44.3	62.0	-17.7	(\$258,928)	(\$322,332)	\$63,404	
13	Total Income Taxes	\$7,850,490		\$6,119,619								
									Total Income & Property Taxes	(\$7,476,171)	(\$7,669,743)	\$193,572
14	Net CWC (Available) Deficit								(\$3,759,777)	(\$3,916,174)	\$156,397	
15	MN Allocator								99.8007%	99.8007%	99.8007%	
16	MERC MN								(\$3,752,283)	(\$3,908,368)	\$156,085	

MERC
Cash Working Capital Workpaper
Test Year Ending December 31, 2014
Rebuttal

Line No. Description	DOC Direct O&M Expenses	% of Total
	(a)	(b)
1 Internal Payroll Excluding Incentive	\$14,646,219	29.86%
2 MERC Internal Incentive Plan	\$688,744	1.40%
3 All Other O&M Expense	\$33,712,216	68.73%
4 Total	\$49,047,179	100.00%
	MERC Rebuttal Expense Adjustments	
5 Production	\$0	
6 Gas Supply	\$0	
7 Transmission	\$0	
8 Distribution	(\$165,000)	
9 Customer Accounts	(\$454,467)	
10 Customer Services	\$0	
11 Sales	\$0	
12 Administrative & General	(\$892,036)	
13 Total	(\$1,511,503)	
14 Internal Payroll Excluding Incentive	(\$451,357)	
15 MERC Internal Incentive Plan	(\$21,225)	
16 All Other O&M Expense	(\$1,038,920)	
17 Total	(\$1,511,503)	

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA

) ss.

COUNTY OF HENNEPIN

Kristin M. Stastny, being first duly sworn on oath, deposes and states that on the 17th day of November, 2014, the attached Petition for Reconsideration and Clarification of Minnesota Energy Resources Corporation was electronically filed with the Minnesota Public Utilities Commission and the Minnesota Department of Commerce. A copy of the filing was provided via United States first class mail to the remaining individuals on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn before me this
17th day of November, 2014.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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_13-617_Official cc service list
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_13-617_Official cc service list
Seth	DeMerritt	ssdemerritt@integrysgroup.com	Integrys Business Support	700 North Adams P.O. Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_13-617_Official cc service list
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	Yes	OFF_SL_13-617_Official cc service list
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
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_13-617_Official cc service list
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	No	OFF_SL_13-617_Official cc service list
Harry W	John	HWJohn@integrysgroup.com	MERC, Integrys	700 North Adams PO Box 19001 Green Bay, WI 54307-9001	Electronic Service	No	OFF_SL_13-617_Official cc service list
David G.	Kult	dgkult@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	2665 145th St. NW Rosemount, MN 55068	Electronic Service	No	OFF_SL_13-617_Official cc service list
David	Kyto	djkyto@integrysgroup.com	Integrys Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_13-617_Official cc service list

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_13-617_Official cc service list
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
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_13-617_Official cc service list
Chad T	Marriott	ctmarriott@stoel.com	Stoel Rives LLP	900 SW 5th Ave Ste 2600 Portland, OR 97204	Electronic Service	No	OFF_SL_13-617_Official cc service list
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_Official cc service list
Barbara	Nick	banick@integrysgroup.com	Minnesota Energy Resources Corporation	2665 145th Street PO Box 455 Rosemount, MN 55068-0455	Electronic Service	No	OFF_SL_13-617_Official cc service list
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_13-617_Official cc service list
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	Ste 122 9100 W Bloomington Frwy Bloomington, MN 55431	Electronic Service	Yes	OFF_SL_13-617_Official cc service list
Kristin	Stastny	stastny.kristin@dorsey.com	Dorsey & Whitney LLP	50 South 6th Street Suite 1500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_13-617_Official cc service list
Gregory	Walters	gjwalters@minnesotaenergyresources.com	Minnesota Energy Resources Corporation	3460 Technology Dr. NW Rochester, MN 55901	Electronic Service	No	OFF_SL_13-617_Official cc service list

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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_13-617_Official cc service list