



Minnesota Energy Resources

An Integrys Energy Group Company

1995 Rahncliff Court, Suite 200

Eagan, MN 55122

www.minnesotaenergyresources.com

May 1, 2015

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

RE: Petition for Approval of Minnesota Energy Resources (MERC) 2014 CIP Tracker Account, DSM Financial Incentive, and Conservation Cost Recovery Adjustment (CCRA)
Docket No. G011/M-15-_____

Dear Mr. Wolf:

Enclosed please find the Petition of Minnesota Energy Resources Corporation (MERC) for Approval of its 2014 Conservation Improvement Program Tracker Accounts, DSM Financial Incentive, and Conservation Cost Recovery Adjustment.

The Commission's October 28, 2014 Findings of Fact, Conclusions, and Order in Docket No. G-011/GR-13-617 at Order Point 12 also required that MERC include, in future CIP tracker-account filings, annual compliance filings documenting that its CIP-exempt customers have been properly identified and are being properly billed. MERC has included an update regarding CIP billing compliance in the attached report.

Copies of this filing have been served on the Department of Commerce, Division of Energy Resources and the Office of the Attorney General – Residential Utilities and Antitrust Division. A summary of this filing has been served on all parties on the attached service lists.

Attachment A to this filing is submitted as a separate public and non-public filing. The nonpublic version of Attachment A contains trade secret information. Specifically, customer account information that is not generally known to, and not readily ascertainable by vendors and competitors of MERC, who could obtain economic value from its disclosure. MERC maintains this information as secret. Accordingly the attached document contains data which qualifies as "Trade Secret Data" pursuant to Minnesota Statutes Section 13.37 Subdivision 1(b).



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Please direct any questions to me at 920-433-5763.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Phillippo". The signature is fluid and cursive, with the first name "Jim" and last name "Phillippo" clearly distinguishable.

Jim Phillippo
Program Manager Energy Efficiency Programs
Minnesota Energy Resources Corporation

cc: Service Lists

**STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger
Nancy Lange
Dan Lipschultz
John Tuma
Betsy Wergin

Chair
Commissioner
Commissioner
Commissioner
Commissioner

In the Matter of the Petition of Minnesota
Energy Resources Corporation for Approval
of 2014 Conservation Improvement
Program Tracker Account, DSM Financial
Incentive, and Conservation Cost Recovery
Adjustment Factor

Docket No. G011/M-15-____

PETITION FOR APPROVAL

INTRODUCTION

Minnesota Energy Resources Corporation (“MERC” or the “Company”) submits this Petition pursuant to the Minnesota Public Utilities Commission’s (“Commission”) ORDER ESTABLISHING UTILITY PERFORMANCE INCENTIVES FOR ENERGY CONSERVATION in Docket No. E,G-999/CI-08-133. In this filing, MERC seeks approval of a consolidated CIP tracker account balance and a DSM financial incentive for the period January 1, 2014, through December 31, 2014. MERC is also seeking Commission approval of a proposed consolidated Conservation Cost Recovery Adjustment (“CCRA”). MERC filed its CIP Status Report covering the same period in Docket No. G011/CIP-12-548.02.

I. Summary of Filing

A one-paragraph summary of the filing accompanies this petition pursuant to Minn. R. 7829.1300, subp. 1.

II. Service on Other Parties

Pursuant to Minn. R. 7829.1300, subp. 2, MERC has served a copy of this petition on the Department of Commerce, Division of Energy Resources and the Office of the Attorney General, Residential Utilities and Antitrust Division. A summary of this filing has been served on all parties on the attached service list.

III. General Filing Information

Pursuant to Minn. R. 7825.3200, 7825.3500, and 7829.1300, MERC provides the following information:

A. Name, Address, and Telephone Number of Utility

Minnesota Energy Resources Corporation
1995 Rahnclyff Court, Suite 200
Eagan, MN 55122
(651) 322-8901

B. Name, Address, and Telephone Number of Utility Attorney

Michael J. Ahern
Dorsey & Whitney LLP
50 South Sixth Street, Suite 1500
Minneapolis, MN 55402-1498
(612) 340-2881

C. Date of Filing and Proposed Effective Date

MERC is submitting this filing on May 1, 2015. MERC proposes that the new consolidated CCRA be effective January 1, 2016.

D. Statute Controlling Schedule for Processing the Filing

Minn. Stat. § 216B.16, subd. 1, allows a utility to place a rate change into effect upon 60-days notice to the Commission, unless the Commission otherwise orders. Minn. Stat. § 216B.16, subd. 6b-6c further allows public utilities to file rate schedules providing for annual recovery of actual conservation costs and approved incentives.

Under Minn. R. 7829.0100, subp. 11, this Petition constitutes a miscellaneous filing because no determination of the Company's general revenue requirement is necessary. Minn. R. 7829.1400, subp. 1, permits initial comments on miscellaneous filings to be made within 30 days of filing with reply comments 10 days thereafter.

E. Title of Utility Employee Responsible for the Filing



Jim Phillippo
Program Manager Energy Efficiency Programs

IV. Description and Purpose of Filing

A. Background

In this Petition, MERC seeks the Commission's approval of its CIP tracker account balances as of December 31, 2014. Additionally, MERC seeks Commission approval of a consolidated DSM financial incentive for 2014 in the amount of \$2,093,158. MERC also seeks the Commission's approval of a CCRA of \$0.00243 per therm, with a proposed effective date of January 1, 2016.

B. 2014 Consolidated CIP Tracker Account

On December 17, 2014, in Docket No. G011/M-14-369, the Commission approved MERC's December 31, 2013 CIP tracker account balance for MERC-NMU of (\$276,955), for MERC-PNG of \$ 12,182,462 and for MERC-Consolidated of \$2,598,585. The Commission also approved a financial incentive of \$2,492,730 for MERC's 2013 CIP achievements and a revised CCRA of \$0.00554 per therm for all customer classes effective January 1, 2015. The Commission also ordered that MERC modify the

carrying charge on its CIP tracker account balance to the approved short-term cost of debt set in the Company's last rate case, Docket No. G-011/GR-13-617.

On December 13, 2013, in Docket No. G-011/M-13-369, the Commission approved a CCRA of \$0.0420 per therm for MERC-PNG but required that MERC suspend the CCRA factor collection when the MERC-PNG tracker balance reaches zero. In August 2014, MERC determined that the MERC-PNG tracker account reached a negative balance of approximately \$1.8 million as a result of collections during 2014 and MERC's credit to the CIP tracker for the uncollected Conservation Cost Recovery Charge ("CCRC") and CCRA amounts attributable to Northshore Mining from July 2006 through December 2013, before Northshore Mining's CIP exemption was effective January 1, 2014 (approximately \$3.4 million, including carrying costs). On September 15, 2014, MERC made a compliance filing to inform the Commission that it had stopped collecting the CCRA from MERC-PNG customers. To correct the over-collection, MERC proposed to refund non-exempt MERC-PNG customers the entire over-collection amount in the MERC-PNG tracker. For the customers that were billed in September, MERC proposed to refund the exact amount they were billed and to refund the remaining balance using a pro rata method based on percentage of sales volumes billed in June, July and August, plus carrying charges. MERC initially worked with Vertex to make refunds in November and December of 2014 but discovered that the allocation to customers was incorrect. MERC reversed the November/December refunds and reissued the accurate pro-rate refunds in February 2015 and plans to submit a compliance filing in the near future documenting the amount of those refunds. The adjustment to the CIP tracker for the PNG refund was reflected in November and

December 2014 in the tracker.¹ MERC will also make an adjustment to the 2015 MERC CIP tracker for the difference between the amount refunded at the end of 2014 and the amount of the corrected refund issued in February 2015.

On December 13, 2013, in Docket No. G-007/M-13-370, the Commission approved a CCRA of \$0.00475 for MERC-NMU customers but required that MERC suspend the CCRA factor collection when the MERC-NMU tracker balance reached zero. Based on recovery of incentives at the end of 2013, the MERC-NMU tracker balance at the end of 2013 (December 31, 2013) was a credit of \$276,954.96. Upon review of the 2013 tracker balances in April, MERC discovered that the MERC-NMU tracker balance had reached a credit as of December 2013. MERC submitted a compliance filing on May 12, 2014 informing the Commission that it had stopped charging the applicable CCRA to MERC-NMU customers. To correct for the over-collection from January through May, MERC refunded all non-exempt MERC-NMU customers for the CCRA amounts collected from January 1, 2014 through April 2014. In total, MERC collected \$219,660 in CCRA charges from NMU customers during this timeframe. With interest, MERC refunded \$219,878 to these customers, effective with their June or July bills.

In MERC's 2010 Rate Case, Docket No. G-007,011/GR-10-977, MERC proposed consolidation of its CIP for MERC-PNG and MERC-NMU including CCRC, CCRA, CIP tracker accounts, and DSM Financial Incentives. MERC requested approval of a consolidated CIP tracker and CCRA with its 2013 Petition in Docket G-011/M-14-369. Effective January 1, 2015, MERC consolidated its previous MERC-NMU and MERC-

¹ Specifically, \$120,629.21 was refunded in November 2014 and \$1,832,277.03 was refunded in December 2014.

PNG tracker accounts into a single MERC tracker and the residual balances in the MERC-PNG and MERC-NMU CIP tracker accounts were rolled into the “MERC CIP Tracker” account.

The tables below provide a summary of activities in the MERC-NMU, MERC-PNG, and consolidated MERC CIP tracker accounts in 2014.

MERC-PNG

Beginning Balance – January 1, 2014	\$ 12,182,461.84
CIP Expenses – January 1, 2014 – December 31, 2014 ²	-
Carrying Charges ³ – January 1, 2014 – December 31, 2014	\$ (49,331.05)
DSM Financial Incentive ⁴	-
CIP Recoveries - January 1, 2014 – December 31, 2014	\$ (8,588,103.61)
Credit for Prior Year Recoveries	\$ (3,040,917.12)
Carrying Charges for Northshore Adjustment	\$(555,695.00)
Ending Balance – December 31, 2014	\$ (51,584.94)

MERC-NMU

Beginning Balance – January 1, 2014	\$ (276,954.95)
CIP Expenses – January 1, 2014 – December 31, 2014 ⁵	-

² CIP expenses are allocated to the consolidated tracker account.

³ In the Company's 2008 rate case, Docket No. G007,011/GR-08-835, the Commission approved a carrying charge for the Company's CIP tracker account, excluding the financial incentives for the years 2005, 2006, and 2007, at the Company's overall rate of return, effective July 31, 2008. In Docket No. G011/M-14-369 by Order dated December 17, 2014, the Commission modified the carrying charge on the CIP tracker-account balance to the short-term cost of debt set in the Company's last rate case, Docket No. G-011/GR-13-617, effective December 17, 2014.

⁴ The DSM Financial Incentive is allocated to the MERC CIP Tracker.

Carrying Charges - January 1, 2014 – December 31, 2014	\$ (35,349.83)
DSM Financial Incentive ⁶	-
CIP Recoveries - January 1, 2014 – December 31, 2014	\$ (0.00)
Ending Balance – December 31, 2014	\$ (312,304.78)

MERC-CIP Tracker (Consolidated)

Beginning Balance – January 1, 2014	\$ 2,598,585.17
CIP Expenses – January 1, 2014 – December 31, 2014	\$ 7,360,832.07
Carrying Charges - January 1, 2014 –December 31, 2014	\$ (69,663.59)
DSM Financial Incentive ⁷	\$ 2,492,730.00
CIP Recoveries - January 1, 2014 –December 31, 2014	\$ (11,548,289.72)
Adjustment for Prior Year Recoveries	\$ (341,515.00)
Carrying Charges for Northshore Adjustment	\$ (13,366)
Ending Balance – December 31, 2014	\$ 479,312.93

Attachment A includes MERC’s 2014 CIP tracker account balance calculations for the MERC-NMU tracker account, MERC-PNG tracker account, and the MERC CIP (Consolidated) tracker account.

C. Proposed DSM Financial Incentive

1. Calculation of DSM Financial Incentive

⁵ CIP expenses are allocated to the MERC CIP Tracker.

⁶ The DSM Financial Incentive is allocated to the MERC CIP Tracker.

⁷ The 2013 DSM Financial Incentive was allocated to the MERC CIP Tracker (Consolidated Tracker).

MERC seeks Commission approval of a DSM financial incentive of \$2,093,158 for 2014 based on energy savings of 369,068 MCF. Supporting documentation is provided in Attachment B.

MERC has excluded NGEA assessments in the amount of \$140,860 from the calculation of net benefits as provided by the Commission's January 27, 2010, ORDER ESTABLISHING UTILITY PERFORMANCE INCENTIVES FOR ENERGY CONSERVATION in Docket No. E,G-999/CI-08-133.

2. Statutory Criteria

In Docket No. E,G-999/CI-08-133, the Commission adopted a new Shared Savings Model to be used to calculate utility financial incentives for energy conservation starting with the calendar year 2010. On December 20, 2012, the Commission issued an ORDER ADOPTING MODIFICATIONS TO SHARED SAVINGS DEMAND SIDE MANAGEMENT FINANCIAL INCENTIVE in Docket No. E,G-999/CI-08-133, whereby the Commission adopted modifications to the shared savings incentive model. Minn. Stat. § 216B.16, subd. 6c(b) sets forth four statutory criteria with respect to approval by the Commission of utility financial incentive plans for energy conservation improvements. MERC's requested DSM financial incentive is consistent with the statutory criteria outlined below.

Minn. Stat. § 216B.16, subd. 6c(b), states that in approving incentive plans, the Commission shall consider:

- (1) whether the plan is likely to increase utility investment in cost-effective energy conservation;
- (2) whether the plan is compatible with the interest of utility ratepayers and other interested parties;
- (3) whether the plan links the incentive to the utility's performance in achieving cost-effective conservation; and
- (4) whether the plan is in conflict with other provisions of Chapter 216B.

The four criteria are discussed below.

- (1) *Whether the plan is likely to increase utility investment in cost-effective energy conservation.*

The new Shared Savings Model emphasizes the 1.5% energy savings goal and ties the incentive earned by the Company to that goal. Under the model, the Company's incentive is calibrated so that when MERC achieves energy savings equal to 1.5% of retail sales, the Company will earn an incentive equal to \$6.50 times the Mcf saved. Additionally, the closer the energy savings are to reaching the 1.5% energy savings goal, the greater the incremental incentive.

MERC's incentive plan is designed to increase the Company's investment in cost-effective energy conservation and consequently results in increased energy and demand savings. The increasing incentives under the plan encourage MERC to seek energy savings, through completed customer conservation measures, at and beyond the 1.5% energy savings goal.

- (2) *Whether the plan is compatible with the interest of utility ratepayers and other interested parties.*

MERC's plan is compatible with the interest of utility ratepayers and other interested parties. The incentive is designed to tie the financial incentive to the utility's progress towards meeting the 1.5% energy savings goal. Additionally, the incentive will not exceed the net benefits created through the savings, and therefore ratepayers receive the majority of the benefits achieved under the Company's CIP program. Specifically, the Company's incentive plan caps the incentive awarded at 20 percent of net benefits. Additionally, the plan caps the incentive awarded per unit of energy saved at 125% of MERC's 1.0% target calibration (\$6.875) per Mcf.

- (3) *Whether the plan links the incentive to the utility's performance in achieving cost-effective conservation.*

MERC's incentive plan links the incentive to the Company's progress toward the 1.5% energy savings goal, but the incentive awarded will not exceed the net benefits created through savings. The incentive therefore encourages the utility to achieve cost-effective conservation.

- (4) *Whether the plan is in conflict with other provisions of Chapter 216B.*

MERC's incentive plan does not conflict with other provisions of Chapter 216B, as the Commission concluded in its January 27, 2010, ORDER ESTABLISHING UTILITY PERFORMANCE INCENTIVES FOR ENERGY CONSERVATION and December 20, 2012 ORDER ADOPTING MODIFICATIONS TO SHARED SAVINGS DEMAND SIDE MANAGEMENT FINANCIAL INCENTIVE in Docket No. E,G-999/CI-08-133.

D. Proposed CCRA

In the Company's 2008 rate case proceeding, the Commission approved a CCRA for the Company with an initial rate of \$0.0000 per therm and required the Company to file adjustment reports by May 1 of each calendar year. The current CCRA factor of \$0.00554 per therm was approved by the Commission by Order dated December 17, 2014 in Docket No. G-011/M-14-369 and was effective January 1, 2015.

MERC's calculation of its new proposed CCRA is based on a January 1, 2016 effective date. As discussed in MERC's 2013 CIP tracker filing, MERC has consolidated the MERC-NMU and MERC-PNG tracker accounts into a single consolidated account, rolling the remaining balances into a single account balance effective January 1, 2015. The consolidated MERC tracker balance as of January 1,

2015 is \$115,423.21.⁸ The estimated MERC CIP tracker balance as of January 1, 2016 is \$(2,561,183.17). Calculation of the proposed consolidated CCRA factor of \$0.00243 per therm is shown in Attachment C.

Included as Attachment D are proposed redline changes to MERC's Tariff Sheet No. 7.02a, incorporating the proposed CCRA. The Company proposes to implement the bill message below, effective the first month the new CCRA factor takes effect, notifying customers of the change in their monthly bills:

Effective January 1, 2016, a CCRA (conservation cost recovery adjustment) has been included on your bill. The CCRA is an annual adjustment to true-up under-recovery or over-recovery of CIP (conservation improvement program) expenses. Effective January 1, 2016, the CCRA rate will be \$0.00243 per therm.⁹

E. Effect of Change on MERC Revenue

This Petition has no effect on MERC revenue. In Docket No. G011/GR-13-617, the Commission established a consolidated CCRC of \$0.02448 per therm in base rates. The CCRA is forecasted to recover the difference between the CIP expenses actually recovered through the CCRC and the CIP tracker account balance as of January 2016 over a one-year period.

F. CIP-Exempt Customer Billing Review

⁸ The January 1, 2015 MERC CIP Tracker includes the consolidated tracker balance as well as the 2014 year-end tracker balances for the MERC-NMU CIP Tracker and MERC-PNG CIP Tracker. The ending balance for the MERC-PNG CIP Tracker was \$(51,584.94). The ending balance for the MERC-NMU Tracker was \$(312,304.78). The ending balance for the Consolidated tracker was 479,312.93. Therefore, the combined beginning balance for January 2015 for the MERC CIP tracker is \$115,423.21.

⁹ Subject to revision upon approval of the recommendations of the Administrative Law Judge in MERC's pending rate case, Docket No. G011/GR-13-617 to incorporate MERC's Conservation Cost Recovery Charge ("CCRC") factor into the CCRA factor.

In its Findings of Fact, Conclusions, and Order in Docket No. G-011/GR-13-617, the Commission ordered that MERC make annual compliance filings with future CIP tracker filings documenting that its CIP-exempt customers have been properly identified and are being properly billed.

On February 13, 2015, MERC made a compliance filing with the Commission in Docket No. G-011/GR-13-617. In that filing, MERC described the review the Company completed of its CIP-billing process and the findings from that review. As described in that filing, MERC reviewed all CIP-exempt customers to ensure that they were properly categorized as CIP-exempt. MERC also ran queries in its billing and customer information system to confirm that non-exempt customers were paying the correct CIP surcharge. Additionally, MERC reviewed several unique accounts and services—master and deduct meters, sale for resale accounts, and transport scenarios—to ensure these customers were paying the surcharge or are on a non-exempt rate code so the surcharge will be assessed if there is gas usage in a billing period. Finally, MERC reviewed a sample of non-exempt customers to ensure the Company was accurately billing those customers for CIP and that no CIP-exempt customers were being charged.

During the review, as outlined in MERC's February 13, 2015 filing, MERC identified one customer—a local distribution company located in Iowa—who had not been properly billed for CIP. MERC has adjusted its CIP tracker for the amount of CCRA that should have been collected from this customer, as set forth in MERC's April 10, 2015 CIP Tracker Compliance Filing in Docket No. G011/GR-13-617.

MERC takes billing errors very seriously and has committed to ensuring the necessary time and resources are available to monitor CIP billing to avoid any issues in

the future. To that end, since the filing, MERC has conducted monthly reviews of a sample of customer bills, across all bill classes, to ensure proper billing of CIP charges. MERC has also committed to review all CIP-exempt rate codes on a quarterly basis ensure customers who are treated as CIP-exempt have received an exemption. Based on MERC's continued review since the February 13, 2015 Compliance Filing submission, all customers on CIP-exempt rate codes have a valid exemption on file and no additional billing issues have been identified. On April 17, 2015, in accordance with the Commission's March 18, 2015 Order in Docket No. G011/GR-13-617, MERC filed a proposed scope of work for an internal audit of MERC's CIP billing to be conducted by Integrys Business Support Internal Audit. In accordance with the Commission's Order, MERC will file its final audit report or, if that final audit report is not yet complete, a preliminary audit report with the filing of the Company's next rate case.

G. One-Year CIP Plan for 2016

In compliance with the Order of the Deputy Commissioner of the Minnesota Department of Commerce, MERC will file a one-year CIP plan for 2016 by June 1, 2015.¹⁰ MERC also anticipates requesting approval of an amended plan for the remainder of 2015 to account for customers of Interstate Power and Light who will be transitioned to MERC effective May 1, 2015.

CONCLUSION

MERC respectfully requests that the Commission approve its CIP tracker account balances for 2014 with an ending balance for MERC-PNG of a credit of \$(51,584.94), an ending balance for MERC-NMU of a credit of \$(312,304.78), and an

¹⁰ *In the Matter of Extending the 2013-2015 CIP Triennial Plans Through 2016*, ORDER, Docket No. G007,G011/CIP-12-548 (Aug. 1, 2014).

ending balance for the MERC consolidated tracker of \$479,312.93. Additionally, MERC requests that the Commission approve a consolidated 2014 DSM financial incentive of \$2,093,158. Finally, MERC requests approval of a revised consolidated CCRA factor of \$0.00243 per therm effective January 1, 2016.

DATED: May 1, 2015

Respectfully Submitted,

DORSEY & WHITNEY LLP
By /s/ Michael J. Ahern

Michael J. Ahern
Suite 1500, 50 South Sixth Street
Minneapolis, MN 55402-1498
Telephone: (612) 340-2881

Attorney for Minnesota Energy
Resources Corporation

**STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger
Nancy Lange
Dan Lipschultz
John Tuma
Betsy Wergin

Chair
Commissioner
Commissioner
Commissioner
Commissioner

In the Matter of the Petition of Minnesota
Energy Resources Corporation for Approval
of 2014 Conservation Improvement
Program Tracker Account, DSM Financial
Incentive, and Conservation Cost Recovery
Adjustment Factor

Docket No. G011/M-15-____

SUMMARY OF FILING

SUMMARY OF FILING

Please take notice that on May 1, 2015, Minnesota Energy Resources Corporation (“MERC”) submitted to the Minnesota Public Utilities Commission (“Commission”) a Petition for Approval of its 2014 CIP tracker account balance, 2014 DSM financial incentive, and Conservation Cost Recovery Adjustment.

Please note that this filing is available through the eDockets system maintained by the Minnesota Department of Commerce and the Minnesota Public Utilities Commission. You can access this document by going to eDockets through the websites of the Department of Commerce or the Public Utilities Commission or going to the eDockets homepage at <https://www.edockets.state.mn.us/EFiling/home.jsp>. Once on the eDockets homepage, this document can be accessed through the Search Documents link and by entering the date of the filing.

Attachment B
DSM Financial Incentive

Year	Energy Savings Achieved	Single-year Weather-Normalized sales	Savings as percent of same-year sales
2007	141,655	55,152,126	0.26%
2008	64,517	50,820,785	0.13%
2009	133,570	33,181,472	0.40%
2010	445,836	35,846,024	1.2438%
2011	457,748	36,866,317	1.2416%

3-year Weather-Normalized Sales Average: 35,297,938 From Table 1, 2013-2015 Triennial CIP Plan Filed July 15, 2014
1.0% of Sales: 352,979 From Table 1, 2013-2015 Triennial CIP Plan Filed July 15, 2014

For CIP Budget, Energy Goal, and Estimated Benefits, include only those modifications that were required by Order or which the utility notified the OES that it planned to include in the incentive calculation upon approval. Include a summary of the modifications below.

Approved CIP Budget: \$9,396,422 From Table 9, Commissioner's 4/30/13 Decision approving Triennial Filing
Approved CIP Energy Goal: 357,560 From Table 9, Commissioner's 4/30/13 Decision approving Triennial Filing
Estimated Net Benefits at Approved Goal: \$15,081,932 From Compliance Filing bencost

Inputs:

Average Sales:	35,297,938
1.0% Energy Savings:	352,979
Historic Average Savings:	0.63% (Average of 3 years of historic with min and max taken out)
Earning Threshold:	0.30% plus one unit of energy
Earning Threshold in Energy Savings:	105,895
Award zero point:	0.20%
Award zero point in Energy Savings:	70,596
Steps from zero point to 1.5%	13
Size of steps in Energy Savings:	35,298

Incentive Calibration:

Average Incentive per unit at 1.5%:	\$9.00	Set by Commission in approval of incentive mechanism & calibration
Cap Level:	125%	of Calibration Point
Incentive Cap:	\$6.875	per MCF
Energy savings at 1.5%:	529,469	
Targeted incentive at 1.5%:	\$4,765,222	
Multiplier:	1.64131%	Percent of Net Benefits received for every 0.1% of sales above zero point

Estimated Incentive Levels:

Achievement Level (% of sales)	Energy Saved	Percent of Benefits Awarded	Estimated Net Benefits	Financial Incentive	Average Incentive per unit Saved
0.0%	0	0.00000%	\$0	\$0	\$0.00
0.1%	35,298	0.00000%	\$1,488,872	\$0	\$0.00
0.2%	70,596	0.00000%	\$2,977,744	\$0	\$0.00
0.3%	105,894	0.00000%	\$4,466,616	\$0	\$0.00
0.4%	141,192	3.28262%	\$5,955,488	\$195,496	\$1.38
0.5%	176,490	4.92394%	\$7,444,360	\$366,556	\$2.08
0.6%	211,788	6.56525%	\$8,933,232	\$586,489	\$2.77
0.7%	247,086	8.20656%	\$10,422,105	\$855,296	\$3.46
0.8%	282,384	9.84787%	\$11,910,977	\$1,172,978	\$4.15
0.9%	317,681	11.48918%	\$13,399,849	\$1,539,533	\$4.85
1.0%	352,979	13.13049%	\$14,888,721	\$1,954,963	\$5.54
1.1%	388,277	14.77181%	\$16,377,593	\$2,419,266	\$6.23
1.2%	423,575	16.41312%	\$17,866,465	\$2,912,080	\$6.88
1.3%	458,873	18.05443%	\$19,355,337	\$3,154,753	\$6.88
1.4%	494,171	19.69574%	\$20,844,209	\$3,397,427	\$6.88
1.5%	529,469	20.00000%	\$22,333,081	\$3,640,100	\$6.88
1.6%	564,767	20.00000%	\$23,821,953	\$3,882,773	\$6.88
1.7%	600,065	20.00000%	\$25,310,825	\$4,125,447	\$6.88
1.8%	635,363	20.00000%	\$26,799,697	\$4,368,120	\$6.88
1.9%	670,661	20.00000%	\$28,288,570	\$4,610,793	\$6.88
2.0%	705,959	20.00000%	\$29,777,442	\$4,853,466	\$6.88
2.1%	741,257	20.00000%	\$31,266,314	\$5,096,140	\$6.88
Filed Goal	357,560	13.34349%	\$16,611,036	\$2,216,492	\$6.20

Actual CIP Results

Spending: \$7,360,832 From Table B-2, MERC May 1, 2015 Status Report
 Energy Saved: 369,068 From Table B-3, MERC May 1, 2015 Status Report
 Net Benefits Achieved: \$15,081,932 From May 1, 2015 Status Report BENCOST Utility Cost Test

Resulting Incentive:			
Steps above Zero Point:	8.45579		
Percent of Net Benefits Awarded:	13.87858%		
Financial Incentive Award:	\$2,093,158		
Incentive per MCF	\$5.67		
Net Benefit after Incentive	\$12,988,774		

	A	B	C	D	E	F	G	H
1								
2	Conservation Improvement Program (CIP)			BENEFIT COST FOR GAS CIPS-- Cost-Effectiveness Analysis				
3				Approved by Minnesota Department of Commerce, January 26, 2006				
4	Company: Minnesota Energy Resources							
5	Project: TOTAL CIP - 2014							
6				R				
7	Input Data			Second Year				
8								
9	1) Retail Rate (\$/Dth) =		\$16.06	16) Utility Project Costs				
10	Escalation Rate =		4.28%	16a) Administrative & Operating Costs =				\$5,207,645
11				16b) Incentive Costs =				\$4,188,776
12	2) Non-Gas Fuel Retail Rate (\$/Fuel Unit) =		\$0.00	16c) Total Utility Project Costs =				\$9,396,421
13	Escalation Rate =		2.16%					
14	Non-Gas Fuel Units (ie. kWh,Gallons, etc) =			17) Direct Participant Costs (\$/Part.) =				\$538
15								
16	3) Commodity Cost (\$/Dth) =		\$4.34	18) Participant Non-Energy Costs (Annual \$/Part.) =				\$0
17	Escalation Rate =		4.28%	Escalation Rate =				0.00%
18								
19	4) Demand Cost (\$/Unit/Yr) =		\$118.53	19) Participant Non-Energy Savings (Annual \$/Part) =				\$0
20	Escalation Rate =		4.28%	Escalation Rate =				0.00%
21								
22	5) Peak Reduction Factor =		1.00%	20) Project Life (Years) =				15.0
23								
24	6) Variable O&M (\$/Dth) =		\$0.03	21) Avg. Dth/Part. Saved =				14.64
25	Escalation Rate =		4.28%					
26								
27	7) Non-Gas Fuel Cost (\$/Fuel Unit) =		\$0.00	22) Avg Non-Gas Fuel Units/Part. Saved =				0.00
28	Escalation Rate =		2.16%	22a) Avg Additional Non-Gas Fuel Units/ Part. Used =				0.00
29								
30	8) Non-Gas Fuel Loss Factor		0.00%	23) Number of Participants =				24,417
31								
32	9) Gas Environmental Damage Factor =		\$0.3500	24) Total Annual Dth Saved =				357,561
33	Escalation Rate =		1.73%	25) Incentive/Participant =				\$172
34								
35	10) Non Gas Fuel Environmental Damage Factor =		\$0.00					
36	Escalation Rate =		0.00%					
37								
38	11) Participant Discount Rate =		2.67%					
39								
40	12) Utility Discount Rate =		7.98%					
41								
42	13) Societal Discount Rate =		2.67%					
43								
44	14) General Input Data Year =		2012					
45								
46	15) Project Analysis Year 1 =		2013					
47	15a) Project Analysis Year 2 =		2014					
48	15c) Project Analysis Year 3 =		2015					
49								
50								
51								
52	Cost Summary		2nd Yr	Test Results	Triennial NPV	Triennial B/C		
53								
54	Utility Cost per Participant =		\$384.83	Ratepayer Impact Measure Test	(\$53,651,082)	0.31		
55	Cost per Participant per Dth =		\$63.00	Utility Cost Test	\$15,081,932	2.73		
56								
57	Lifetime Energy Reduction (Dth)		5,363,408	Societal Test	\$19,196,229	2.07		
58								
59	Societal Cost per Dth		\$3.33	Participant Test	\$93,250,824	8.29		
60								

Attachment C
CCRA Calculation

MERC CCRA Calculation

January 1, 2016

Forecasted beginning balance (January 1, 2016)	\$ (2,561,183.17) ¹
Approved expenditures (January 2016-December 2016)	\$11,500,000.00 ²
Forecasted 2014 Incentive (to be approved in 2015)	\$2,093,158
Forecasted 2015 Incentive (to be approved in 2016) ³	\$2,393,887
Less forecasted CCRC recovery (January 2016-December 2016)	\$ 12,279,555.00
Projected Carrying Charges for 2016	\$(150,779.33)
Forecasted December 2016 Balance	\$995,527.50
Forecasted Gas Sales (January 2016-December 2016)	409,045,784 therms
CCRA= \$/therm beginning January 1, 2016	\$0.00243/therm

¹ This estimate does not account for the proposed 2014 DSM financial incentive.

² MERC's approved budget for 2015 in the Department of Commerce's decision of April 30, 2013 in Docket No. G007,G011/CIP-12-548 was \$9,880,403. Because MERC is will be acquiring Interstate Power and Light's ("IPL") Minnesota natural gas operations and IPL customers will be converted to MERC, including MERC's CIP, MERC is planning to propose to increase the budget for 2015. The actual amount of the budget adjustment proposal has not yet been finalized, however, based on available information, MERC has initially estimated a revised 2015 budget of \$11,099,999 to account for the transitioned IPL customers. For purposes of the CCRA calculation, MERC used an approximation of \$11,500,000 for 2016 CIP expense. The actual budget proposal will be filed for approval on June 1, 2015.

³ From MERC's January 30, 2015 Compliance Filing, 2015 Financial Incentive Proposal in Docket Nos. E,G999/CI-08-133; G011/M-14-84.

Attachment D
Redline Tariff

CONSERVATION COST RECOVERY CHARGE AND ADJUSTMENT

All Classes MERC

\$0.00~~243~~554

5. Exemption: For those customer accounts granted an exemption by the Commissioner of the Minnesota Department of Commerce (or successor agency) from Conservation Improvement Program (CIP) costs pursuant to Minnesota Statutes section 216B.241, the CCRC and CCRA shall not apply. Those customer accounts determined by the Commission to qualify as a Large Energy Facility Customers, shall receive a monthly exemption from conservation program charges pursuant to Minn. Stat. § 216B.16, subd. 6b Energy Conservation Improvement. Upon exemption from conservation program charges, the Large Energy Facility customers can no longer participate in any utility's energy Conservation Improvement Program.

Under Minn. Stat. 216B.241, any customer account determined by the Commission of the Minnesota Department of Commerce to qualify as a large customer facility shall be exempt from CIP investment and expenditure requirements with respect to retail revenues attributable to the large customer facility. Customer accounts granted exemption by a decision of the Commissioner after the beginning of the calendar year shall be credited for any CIP collections billed after January first of the year following the Commissioner's decision. Upon exemption from the conservation program charges, no exempt customer facility may participate in a utility conservation improvement program unless the owner of the facility submits a filing with the Commissioner to withdraw its exemption.

Under Minn. Stat. 216B.241, any customer account that is not a large customer facility and that purchases or acquires natural gas from a public utility having fewer than 600,000 natural gas customers in Minnesota shall, upon a determination by the Commissioner of the Department of Commerce as qualifying for an opt out of the Conservation Improvement Program, be exempt from CIP investment and expenditure requirements with respect to retail revenues attributable to the commercial gas customers. Customer accounts granted exemption by a decision of the Commissioner after the beginning of the calendar year shall be credited for any CIP collections billed after January first of the year following the Commissioner's decision. Upon exemption from conservation program charges, the customers can no longer participate in any utility's energy Conservation Improvement Program unless the customer submits a filing with the Commissioner to withdraw its exemption.

6. Accounting Requirements: The Company is required to record all costs associated with the conservation program in a CIP Tracker Account. All revenues recovered through the CCRA are booked to the Tracker as an offset to expenses.

Issued By: DM Derricks
Asst. VP Regulatory Affairs

Submittal Date: May 1, 2015

*Effective with bills issued on and after this date.

*Effective Date: Upon Commission Approval January 1, 2015
Proposed Effective Date: January 1, 201~~6~~5

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 1st day of May, 2015, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the attached Petition 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 1st Day of May, 2015.

/s/ Alice Jaworski
Notary Public, State of Minnesota

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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