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October 14, 2014

VIA ELECTRONIC FILING

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

Re: Minnesota Energy Resources Corporation (MERC) Request for Approval of 2013 Natural Gas Conservation Improvement Program Tracker Account, Including a Proposed 2013 Demand Side Management Financial Incentive and a Revised Conservation Cost Recovery Adjustment.
Docket No. G011/M-14-369

Additional Reply Comments

Dear Dr. Haar:

On October 9, 2014, the Department of Commerce, Division of Energy Resources (the Department) filed Response Comments recommending that the Minnesota Public Utilities Commission (the Commission) approve Minnesota Energy Resources Corporation's ("MERC") Petition for Approval of 2013 Conservation Improvement Program Tracker Account, Demand Side Management Financial Incentive, and revised Conservation Cost Recovery Adjustment ("Petition"), with modification.

MERC would like to thank the Department for its review and analysis. MERC confirms that it is no longer requesting a delay in implementation of a new Conservation Cost Recovery Adjustment as requested in MERC's September 12, 2014 Comments.

In Reply Comments submitted on September 12, 2014, MERC disagreed with the Department's recommendation that the Commission disallow carrying charges on the CIP tracker account going forward but indicated that the Department's alternative recommendation of disallowing carrying charges on the DSM financial incentive is a reasonable compromise. Upon further review of the Commission's decision *In the Matter of Otter Tail Power Company's 2013 Demand-Side Management Financial Incentives and Annual Filing to Update the CIP Rider*, Docket No. E-017/M-14-201, MERC believes approval of carrying charges at MERC's authorized short-term cost of debt is the most reasonable approach, and also is most consistent with the approach adopted by the Commission with respect to Otter Tail Power Company.

The Department has recommended full elimination of carrying charges for MERC "due to differences between MERC's and Otter Tail Power's CCRAs and CIP tracker accounts." The

Department specifically points to the fact that MERC's CCRA, unlike Otter Tail Power's, is designed to get the CIP tracker balance to zero by the end of 2014 to ensure timely and efficient cost recovery. Therefore, the Department concludes MERC's risk of under-recovery within the recovery period is much lower than in the case of Otter Tail Power's CIP expenses. This difference is not sufficient to justify different treatment with respect to carrying charges. As the Commission explained in its Order Approving Financial Incentive, Setting Conservation Cost Recovery Adjustment, Reducing Carrying Charges and Varying Rules in Docket No. E-017/M-14-201, although some recognition of the longer term over which CIP expense would be recovered is relevant, even the twelve months over which the CIP expense is generally recovered via the CCRA supports use of the short-term debt rate:

Still, the Commission is concerned about perceived reductions in the value of financial incentives when recovery is delayed and about ensuring fair treatment to utilities, which factor financial incentives into their financial decision-making processes. Further, the CCRA set in this case will spread tracker-account recovery over two years instead of one; some recognition of that additional twelve months is warranted.

While there is no exact match between this additional twelve-month recovery period and a standard interest rate, the Commission concurs with the Department and the Chamber that the authorized cost of short-term debt is the closest match contained in the record. The twelve-month term typical of short-term debt corresponds to the twelve-month period CIP costs are typically carried in the tracker account. And, while the additional twelve months of recovery necessitated by the moderated CCRA level is anomalous, the short-term debt rate is still more consistent with the public interest than the overall rate of return, given the nature of these costs—cash financial incentives—and the relatively short term—two years—within which they will be recovered.

In MERC's case, use of the twelve month term typical of short-term debt is appropriate and corresponds to the twelve month period CIP costs are typically carried in the CIP tracker account. Therefore, the Commission should approve carrying charges at the short-term cost of debt for MERC.

Thank you for your attention to this matter.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 14th day of October, 2014, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the enclosed Additional Reply Comments on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

/s/ Kristin M. Stastny
Kristin M. Stastny

Subscribed and sworn to before me
This 14th day of October, 2014.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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