

December 8, 2014

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Sue 350  
St. Paul, Minnesota 55101-2147

RE: **Additional Supplemental Reply Comments of the Minnesota Department of Commerce,  
Division of Energy Resources**  
Docket No. E001, E140, E105, E139, E124, E126, E145, E132, E114, E6521, E-142,  
E-135/PA-14-322

Dear Dr. Haar:

Attached are the Additional Supplemental Reply Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

A Request for Approval of the Asset Purchase and Sale Agreement between Interstate Power and Light Company and Southern Minnesota Energy Cooperative.

The petition was filed on April 15, 2014 by:

Erik C. Madsen  
Director, Regulatory Affairs  
Interstate Power and Light Company  
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Brian Krambeer  
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Southern Minnesota Energy Cooperative  
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The Department continues to recommend **approval of the petition with conditions**. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ JOHN KUNDERT  
Financial Analyst

JK/lt  
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

ADDITIONAL SUPPLEMENTAL REPLY COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE  
DIVISION OF ENERGY RESOURCES

DOCKET No. E001, E140, E105, E139, E124, E126, E145, E132, E114,  
E6521, E-142, E-135/PA-14-322

I. INTRODUCTION AND SUMMARY

On April 15, 2014, Interstate Power and Light Company (IPL) and Southern Minnesota Energy Cooperative (SMEC) (together, the Companies, Applicants, or Joint Petitioners) filed a petition with the Minnesota Public Utilities Commission (Commission) for approval of the sale of IPL's Minnesota electric distribution system and assets, and transfer of IPL's service rights and obligations in Minnesota to SMEC (Petition).

On May 9, 2014, the Minnesota Department of Commerce (Department), the Minnesota Office of Attorney General Antitrust and Utilities Division (OAG-AUD), and the Minnesota Municipal Utilities Association (MMUA) filed comments regarding the procedural and scoping aspects of this proceeding.

On May 23, 2014, IPL and SMEC filed reply comments regarding the procedural and scoping matters.

On June 30, 2014, the Commission issued its *Order Requiring Additional Record Development*.

On July 14, 2014, the Commission issued additional questions for the Joint Petitioners.

On August 1, 2014, the Applicants provided their responses to the Commission's additional questions for the Joint Petitioners.

On September 4, 2014, the Applicants submitted supplemental responsive comments.

On October 6, 2014, the Department, the OAG-AUD and the MMUA filed reply comments.

On October 10, 2014, the Commission issued a *Notice of Additional Comment Period* with comments due on November 10, 2014 and reply comments due on November 24, 2014.

The October 10 notice also included a list of eleven topics the Commission defined as being open for comment.

On November 10, 2014, the Applicants, the Department, and the OAG-AUD filed comments in response to the Commission's notice. The Department addressed ten of the eleven topics included in the Commission's order<sup>1</sup>.

On November 13, 2014, the Minnesota Chamber of Commerce filed a request for an extension to file comments in this proceeding. The Commission issued a notice on November 14, 2014 extending the reply comment period two weeks to December 8, 2014.

The Department's recommendations in its November 10 comments were that the Commission condition any approval of the Petition on the requirement that SMEC:

- Provide actual weather normalized annual revenue requirements for IPL's former service territory annually for the first three years following the proposed transaction's effective date;
- Provide a bill credit to IPL's former ratepayers if the actual weather normalized annual revenue requirement in any year exceeds the forecasted annual revenue requirement by more than 2 percent;
- Be clearly recognized as the sole entity responsible for fulfilling any and all regulatory requirements related to the Commission; and
- Provide reliability information to the Commission for IPL's former service territory annually for five years.

The Applicants recommended that the Commission approve the transaction without further conditions or requirements. The Applicants also explained:

- IPL would be responsible for integrated resource planning if the transaction were approved;
- SMEC would be financially responsible for its members meeting the Renewable Energy Standard obligations contained in Minnesota statute; and,
- IPL would be responsible for reporting that information.

The OAG-AUD recommended that should the Commission approve the transaction;

- IPL forego any gain on the sale;
- IPL be required to pay all transaction costs related to the sale;
- The purchase price that SMEC pays IPL be reduced by the amount of the gain that IPL will receive in the form of increased required on equity on generation assets used to serve Minnesota customers, and;
- The reduction in purchase price resulting from the above recommendation be implemented in the form of a rate refund mechanism that SMEC would implement and maintain for the first five years post-transaction.

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<sup>1</sup> The Department didn't address the question as to the transaction's benefits.

## II. ANALYSIS

The Department responds to the Commission's question regarding the benefits of the transaction contained in its October 10 *Notice of Additional Comment* and then addresses the recommendations contained in the Applicants' and OAG-AUD's comments.

### A. *BENEFITS ASSOCIATED WITH THE TRANSACTION*

As noted in our comments dated November 10, 2014, rates are expected to be lower under SMEC than they would be under IPL's ownership. For example, the Department estimated that rates for residential customers would increase 3.9 percent on average assuming the transaction was approved as opposed to somewhere between 5 and 10.7 percent if IPL were to retain ownership during the 2015 through 2017 time period. Further, should the transaction be approved, distribution service reliability and quality would likely remain constant or improve for IPL's current ratepayers.<sup>2</sup>

### B. *COMMENTS ON IPL/SMEC AND OAG-AUD RECOMMENDATIONS*

#### 1. *IPL/SMEC*

The Department recommended that SMEC be the sole point of contact with the Commission on issues related to integrated resource planning among other things. The Applicants indicated that the Department's recommendation would be acceptable; however, the Companies provided a legal analysis that supports the position that IPL is the appropriate entity to file integrated resource plans (IRP) for the SMEC customers, at least for the initial term of the wholesale power agreement.<sup>3</sup>

The Department's recommendation is an attempt to require SMEC and IPL to internalize the costs of coordinating with the State's regulatory agencies regarding the IRP requirement. That said the Department also recognizes that the level of costs associated with coordinating an IRP filing between IPL, SMEC and the associated State's regulatory agencies may not be significant. As a result, the Department is not opposed to IPL being responsible for filing Integrated Resource Plans for its current service territory for the duration of its purchased power agreement with SMEC.

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<sup>2</sup> The Department considers the alleviation of the risk of further degradation of IPL's service quality and reliability to be a benefit associated with the transaction.

<sup>3</sup> Applicants' Nov. 10, 2014 reply comments, page 24.

## 2. OAG-AUD

The OAG-AUD identifies several equity-related concerns in its comments dated November 10, 2014. The Department also explored the questions related to the appropriate treatment of the gain on the sale and the amount of the gain that IPL would receive in the form of increased allowed return on equity for its generation assets used to serve Minnesota customers during the ten years in which the power supply contract will remain effective. The Department did not directly address the question related to IPL paying the entire amount of the transaction's costs.

As the Department noted in its comments filed on November 10, 2014, our standard analytical approach for transactions of this nature is to develop a reasonable cost/benefit analysis to determine if the proposed transaction's benefits are greater than its costs. If the estimated benefits exceed the estimated costs, the Department would conclude that the proposed transaction is in the public interest.

The Department completed that analysis and also reviewed several variations or iterations on the cost/benefit analysis. The Department could not identify a reasonable scenario in which the costs of the proposed transaction exceeded the benefits. As a result, the Department did not pursue additional financial mitigation measures that might have been necessary if that had been the case.

## III. CONCLUSIONS AND RECOMMENDATIONS

Based on further analysis and its review of the Applicants' and OAG-RUD comments filed on November 10, 2014, the Department recommends that the Commission condition any approval of the petition on the requirements that SMEC:

- Provide actual weather normalized annual revenue requirements for IPL's former service territory annually for the first three years following the proposed transaction's effective date;
- Provide a bill credit to IPL's former ratepayers if the actual weather normalized annual revenue requirement in any year exceeds the forecasted annual revenue requirement by more than 2 percent; and
- Provide reliability information to the Commission for IPL's former service territory annually for five years.

The Department notes that it has withdrawn its recommendation that SMEC be recognized as the sole entity responsible for fulfilling any and all regulatory requirements related to the Commission. This recommendation was included in the Department's comments dated November 10, 2014. Instead, the Department is not opposed to IPL being responsible for filing Integrated Resource Plans for its current service territory for the duration of its purchased power agreement with SMEC.

## **CERTIFICATE OF SERVICE**

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce  
Additional Supplemental Reply Comments**

**Docket No. E001 et al/PA-14-322**

Dated this **8<sup>th</sup>** day of **December 2014**

**/s/Sharon Ferguson**

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