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May 6, 2022

VIA ELECTRONIC FILING

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

Re: Review of 2018-2019 Annual Automatic Adjustment Reports and Purchased Gas Adjustment (PGA) True-Up Filings; Review of 2019-2020 Annual Automatic Adjustment Reports and PGA True-Up Filings
Docket Nos. G999/AA-19-401, G011/AA-19-517, and G011/AA-19-518, G999/AA-20-172, G011/AA-20-655, G011/AA-20-656
Reply Comments of Minnesota Energy Resources Corporation

Dear Mr. Wolf:

On August 30, 2019, Minnesota Energy Resources Corporation ("MERC" or the "Company") filed its 2018-2019 Annual Automatic Adjustment ("AAA") and True-Up Reports for the MERC-Northern Natural Gas ("MERC-NNG") and MERC-Consolidated purchased gas adjustment systems ("PGAs") for the period July 1, 2018, through June 30, 2019. On September 1, 2020 MERC filed its 2019-2020 AAA and True-Up Reports for the MERC-NNG and MERC-Consolidated PGAs for the period July 1, 2019, through June 30, 2020.

On April 26, 2022, the Minnesota Department of Commerce, Division of Energy Resources (the "Department") submitted its review of the 2018-2019 and 2019-2020 AAA reports and true-up adjustment filings in the above-referenced dockets. With respect to MERC's 2018-2019 AAA and True-up Report, the Department requested that MERC explain in Reply Comments (1) whether and why the $33,283 of "positive" Daily Delivery Variance Charges ("DDVC") is the only DDVC/penalty charge amount that should be included in the FYE19 over/under cost recovery calculation for the NNG system and (2) whether and why a difference exists between the DDVC/penalty charge amounts shown in MERC-NNG's FYE19 AAA Report and its reply to Department Information Request No. 7.

With respect to MERC's 2019-2020 AAA and True-up Report, the Department requested that MERC explain in Reply Comments (1) whether and why the ($1,800) of "positive" DDVCs is the only DDVC/penalty charge amount that should be included in the FYE20 over/under cost recovery calculation for the NNG system and (2) whether and why a difference exists between the DDVC/penalty charge amounts shown in MERC-NNG's FYE20 AAA Report and its reply to Department Information Request No. 7.

The Department recommended that the Commission take the following action with respect to MERC-NNG and MERC-Consolidated's 2018-2019 and 2019-2020 AAA and True-Up reports:

- Accept MERC-NNG's FYE19 true up in Docket No. G011/AA-19-517, pending the Department's review of the additional information that the Department requested MERC provide in Reply Comments.

- Allow MERC-NNG to implement its FYE19 true up, shown in Department Attachment G8, pending the Department's review of the additional information that the Department requested MERC provide in Reply Comments.
- Accept MERC-Consolidated's FYE19 true up in Docket No. G011/AA-19-518.
- Allow MERC-Consolidated to implement its true up, shown in Department Attachment G9.
- Accept MERC-NNG's FYE20 true up, Docket No. G011/AA-20-655, pending the Department's review of the additional information that the Department requested MERC provide in Reply Comments.
- Allow MERC-NNG to implement its FYE20 true up, shown in Department Attachment G8, pending the Department's review of the additional information that the Department requested MERC provide in Reply Comments.
- Accept MERC-Consolidated's FYE20 true up, as corrected in its September 22, 2020 filing in Docket No. G011/AA-20-656.
- Allow MERC-Consolidated, through its annual true up factors effective September 1, 2020, to adjust for the difference between the final approved Viking Gas Transmission (Viking) rates effective January 1, 2020 and the interim Viking rates in effect for the period January 1 - June 30, 2020.
- Grant MERC a one-time variance to Minnesota Rules 7825.2700 and 7825.2910, Subpart 4, and approve MERC's proposal to correct its MERC-Consolidated system true up adjustment factors, effective October 1, 2020, as shown in MERC's September 22, 2020 correction filing in Docket No. G011/AA-20-656.
- Allow MERC-Consolidated to implement its 2019-2020 true up, as corrected in its September 22, 2020 filing in Docket No. G011/AA-20-656 and shown in Department Attachment G9.

MERC thanks the Department for its analysis and agrees with the Department's recommendations, as summarized above. MERC submits these Reply Comments to respond to the Department's requests for additional information.

2018-2019 Daily Delivery Variance Charges and Other Penalty Charges

First, with respect to MERC's 2018-2019 AAA Report, the Department noted differences between the Negative and Positive DDVCs shown on Schedules J and D.3 of MERC-NNG's 2018-2019 AAA Report and its October 16, 2019 response the Department Information Request No. 7. In MERC-NNG's AAA Report, Schedule J as well as page 5 of Schedule D.3, MERC included the $33,283 associated with Negative and Positive DDVCs in its FYE19 over/under cost recovery calculation for the NNG system. This $33,283 DDVC figure is also included in MERC's response to Department Information Request No. 7 as a Positive DDVC amount. However, in addition to the $33,283 of Positive DDVCs, MERC's response to Information Request No. 7 shows that the NNG system incurred a Punitive DDVC amount of $44,112.30 and Other Penalty Charges of ($175,203.85), resulting in a net total of ($97,808.59) for FYE19. The Department requested that MERC explain in Reply Comments (1) whether and why the $33,283 of Positive DDVCs is the only DDVC/penalty charge amount that should be included in the FYE19 over/under cost recovery calculation for the NNG system and (2) whether and why a

difference exists between the DDVC/penalty charge amounts shown in MERC-NNG's FYE19 AAA Report and its reply to Department Information Request No. 7.

MERC responds that Positive and Negative DDVCs, as well as NNG Punitive Charges and Other Penalty Charges should be, and are, all included in the FYE19 over-recovery calculation for the NNG system. MERC's response to Department Information Request No. 7 provides a detailed breakout of these charges for FYE19.[1] While the same breakout is not included in the Schedules to MERC's AAA Report filing, those amounts do flow through the over/under cost recovery calculation for the NNG system. Differences between MERC's response to Department Information Request No. 7 and the Schedules to MERC's AAA Report reflect only differences in the information presented. The amounts included in MERC's response to Department Information Request No. 7 are included in the Company's calculation of MERC-NNG's 2018-2019 over-recovery calculation.

Schedule J of MERC-NNG's 2018-2019 AAA Report only reports Negative and Positive DDVCs, which total $33,283. The amounts from Schedule J are included in the MERC-NNG 2018-2019 AAA Report gas costs shown on Schedule D.3, as noted by the Department. Other Penalty Charges of ($175,203.85) are reflected on Schedule F&G of MERC-NNG's 2018-2019 AAA Report. The amounts detailed on Schedule F&G are included within the purchase gas costs reflected on Schedule C&D. For FYE19, the Punitive DDVC amount of $44,112.30 was not included in Schedule F&G, but it was included within the purchase gas costs reflected on Schedule C&D. As a result, all DDVC, punitive DDVC, and other penalty charges are properly included in MERC's 2018-2019 gas costs and over-recovery calculation.

2019-2020 Daily Delivery Variance Charges and Other Penalty Charges

With respect to MERC's 2019-2020 AAA Report, the Department noted differences between the Negative and Positive DDVCs shown on Schedules J and D.3 of MERC-NNG's 2019-2020 AAA Report and its September 22, 2020 response the Department Information Request No. 7. In MERC-NNG's AAA Report, Schedule J as well as page 5 of Schedule D.3, MERC included ($1,800) of DDVCs in its FYE20 over/under cost recovery calculation for the NNG system. This ($1,800) DDVC figure is also included in MERC's response to Department Information Request No. 7 as a Positive DDVC amount. However, in addition to the ($1,800) of Positive DDVCs, MERC's response to Information Request No. 7 shows that the NNG system incurred a Punitive DDVC amount of ($2,378.75) and Other Penalty Charges of ($192,309.30), resulting in a net total of ($196,488.15) for FYE20. The Department requested that MERC explain in Reply Comments (1) whether and why the ($1,800) of Positive DDVCs is the only DDVC/penalty charge amount that should be included in the FYE20 over/under cost recovery calculation for the NNG system and (2) whether and why a difference exists between the DDVC/penalty charge amounts shown in MERC-NNG's FYE20 AAA Report and its reply to Department Information Request No. 7.

MERC responds that Positive and Negative DDVCs, as well as NNG Punitive Charges and Other Penalty Charges should be, and are, all included in the FYE20 over-recovery calculation for the NNG system. MERC's response to Department Information Request No. 7 reflects all of

[1] In MERC's response to Department Information Request No. 7, MERC provides only Positive and Negative DDVC amounts in response to part a), and provides Positive and Negative DDVCs, as well as NNG Punitive Charges and Other Penalty Charges in response to part b).

these charges for FYE20.[2] While the same breakout is not included in the Schedules to MERC's AAA Report filing, those amounts do flow through the over/under cost recovery calculation for the NNG system. Differences between MERC's response to Department Information Request No. 7 and the Schedules to MERC's AAA Report reflect only differences in the information presented. The amounts included in MERC's response to Department Information Request No. 7 are included in MERC-NNG's 2019-2020 over-recovery calculation.

Schedule J of MERC-NNG's 2019-2020 AAA Report only reports Negative and Positive DDVCs, which total ($1,800). The amounts from Schedule J is included within the AAA Report gas costs shown on Schedule D.3, as noted by the Department. Other Penalty Charges of ($192,309.30) and Punitive DDVCs of ($2,378.75) are reflected within Schedule F&G of MERC-NNG's 2019-2020 AAA Report. The amounts detailed on Schedule F&G are included within the purchase gas costs reflected on Schedule C&D. As a result, all DDVC, punitive DDVC, and other penalty charges are properly included in MERC's 2019-2020 gas costs and over-recovery calculation.

Please contact me at (414) 221-4208 if you have any questions regarding the information in this filing. Thank you for your attention to this matter.

Sincerely,

Joylyn C. Hoffman Malueg

Joylyn C. Hoffman Malueg
Project Specialist 3
Minnesota Energy Resources Corporation

cc: Service List

[2] In MERC's response to Department Information Request No. 7, MERC provides only Positive and Negative DDVC amounts in response to part a), and provides Positive and Negative DDVCs, as well as NNG Punitive Charges and Other Penalty Charges in response to part b).

2018-2019 Annual Automatic Adjustment Reports and Gas Utility PGA True-Up Filings	Docket Nos. G999/AA-19-401, G011/AA-19-517, and G011/AA-19-518
2019-2020 Annual Automatic Adjustment Reports and Gas Utility PGA True-Up Filings	Docket No. G999/AA-20-172, G011/AA-20-655, G011/AA-20-656

CERTIFICATE OF SERVICE

I, Kristin M. Stastny, hereby certify that on the 6th of May, 2022, on behalf of Minnesota Energy Resources Corporation (MERC), I electronically filed a true and correct copy of the enclosed Reply Comments on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

Dated this 6th day of May, 2022.

/s/ Kristin M. Stastny
Kristin M. Stastny

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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-518_AA-19-518
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Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-518_AA-19-518
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Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-518_AA-19-518

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_19-518_AA-19-518
David	Kyto	djkyto@integrysgroup.com	Integrys Business Support	700 North Adams PO Box 19001 Green Bay, WI 543079001	Electronic Service	No	OFF_SL_19-518_AA-19-518
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-518_AA-19-518
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	No	OFF_SL_19-518_AA-19-518
Michael	Loeffler	mike.loeffler@nngco.com	Northern Natural Gas Co.	CORP HQ, 714 1111 So. 103rd Street Omaha, NE 681241000	Electronic Service	No	OFF_SL_19-518_AA-19-518
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-518_AA-19-518
Brian	Meloy	brian.meloy@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-518_AA-19-518
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_19-518_AA-19-518
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Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_19-518_AA-19-518

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_19-518_AA-19-518
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Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-518_AA-19-518
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Colleen	Sipiorski	Colleen.Sipiorski@wecenergygroup.com	Minnesota Energy Resources Corporation	700 North Adams St Green Bay, WI 54307	Electronic Service	No	OFF_SL_19-518_AA-19-518

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Richard	Stasik	richard.stasik@wecenergygroup.com	Minnesota Energy Resources Corporation (HOLDING)	231 West Michigan St - P321 Milwaukee, WI 53203	Electronic Service	No	OFF_SL_19-518_AA-19-518
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Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-518_AA-19-518
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-172_AA-20-172
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-172_AA-20-172
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Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_20-172_AA-20-172
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-172_AA-20-172
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-172_AA-20-172
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_20-172_AA-20-172
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-172_AA-20-172
Richard	Stasik	richard.stasik@wecenergygroup.com	Minnesota Energy Resources Corporation (HOLDING)	231 West Michigan St - P321 Milwaukee, WI 53203	Electronic Service	No	OFF_SL_20-172_AA-20-172
Kristin	Stastny	kstastny@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 South 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-172_AA-20-172
Andrew	Sudbury	Andrew.Sudbury@CenterPointEnergy.com	CenterPoint Energy Minnesota Gas	505 Nicollet Mall PO Box 59038 Minneapolis, MN 55459-0038	Electronic Service	No	OFF_SL_20-172_AA-20-172
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_20-172_AA-20-172
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Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-655_AA-20-655
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-655_AA-20-655
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-655_AA-20-655
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Samantha	Norris	samanthanorris@alliantenergy.com	Interstate Power and Light Company	200 1st Street SE PO Box 351 Cedar Rapids, IA 524060351	Electronic Service	No	OFF_SL_20-655_AA-20-655
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-655_AA-20-655
Lisa	Peterson	lisa.r.peterson@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_20-655_AA-20-655
Catherine	Phillips	Catherine.Phillips@wecenergygroup.com	Minnesota Energy Resources	231 West Michigan St Milwaukee, WI 53203	Electronic Service	Yes	OFF_SL_20-655_AA-20-655
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_20-655_AA-20-655
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Michael J	Auger	Michael.auger@ever-greenenergy.com	Ever-Green Energy	305 Saint Peter St Saint Paul, MN 55102	Electronic Service	No	OFF_SL_20-656_AA-20-656
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Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	OFF_SL_20-656_AA-20-656
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-656_AA-20-656
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Ana	Gonzalez	Ana.Gonzalez@usc.salvationarmy.org	Heat Share - Salvation Army	2445 Prior Ave Roseville, MN 55113	Electronic Service	No	OFF_SL_20-656_AA-20-656
Annete	Henkel	mui@mnutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_20-656_AA-20-656
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