



March 12, 2015

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

RE: Minnesota Department of Commerce, Division of Energy Resources – Additional Information Regarding the Implementation of Previous Recommendations Docket No. E001, E140, E105, E139, E124, E126, E145, E132, E114, E6521, E-142, E-135/PA-14-322

Dear Mr. Wolf:

The letter is sent to inform the Minnesota Public Utilities Commission (Commission) and parties of the results of further discussions between the Minnesota Department of Commerce, Division of Energy Resources (Department) and Interstate Power and Light Company (IPL) and Southern Minnesota Electric Cooperative (SMEC) (collectively the Petitioners) concerning the Department's recommendations for an additional customer protection mechanism for the initial 3-year period following the closing of the proposed transaction (Transaction) between the Petitioners.

In its December 22, 2014 Reply Comments and its December 8, 2014 Additional Supplemental Reply Comments, the Department recommended an additional customer protection mechanism for the initial 3-year period following the closing of the Transaction to be based on the forecasted weather normalized revenues provided by Petitioners (which were based on projected costs). The specific recommendations were that SMEC be required to 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; and
- 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.

The Petitioners and the Department have discussed and refined the Department's recommendation to more clearly define the mechanism and its application.

As a result of those discussions, the Department and Petitioners have agreed on the following protocol for the implementation of Department's recommended customer protection mechanism:

- 1. A bill credit will be applied to reduce rates for the former IPL electric customers in the event the actual weather normalized revenues from IPL's former customers exceed the Petitioners' forecasted revenues by more than 2 percent, determined as provided below.
- 2. The actual weather normalized revenues and forecasted weather normalized revenues will be based on total revenues less revenues related to fuel costs. Revenues related to fuel costs will be excluded from the comparison calculations and the determination of the 2 percent threshold. As a result, the customer protection mechanism and calculations will reflect forecasted and actual distribution, non-fuel related power supply, and transmission costs. Measures will be calculated on a cost per unit basis, as described below.
- 3. This comparison of actual weather normalized revenues to forecasted revenues will be made on a cumulative basis, measured over the 36-month period following the close of the Transaction, as shown on Attachment A and further explained below.
- 4. The 36-month period is expected to include a part of 2015, all of 2016 and 2017, and a part of 2018. The forecasts for the portion of 2015 and for 2016 and 2017 included in the 36-month period will be based on the information included in the Application. Forecast information pertaining to 2018 was not included in the Application. Petitioners provided comparable forecasted 2018 power supply and transmission costs in their response to Department Information Request No. 48. The forecast by SMEC for the part of 2018 included in the 36-month period will be determined using the same methods reflected in the Application applying the power supply and transmission cost information provided in DOC IR 48.
- 5. Actual weather normalized revenues for the 36-month period will be determined using the same methods as used in the Application;
- 6. To the extent reasonably practical, determinations of the partial year forecasts and actual weather normalized results for 2015 and 2018 will be made based on factors specific to the portions of the years 2015 and 2018 that are included in the 36-month period.
- 7. Annual reports showing a comparison of actual weather normalized results and forecasted results will be made for each 12-month period within 60 days following the end of each 12-month period, beginning within the initial 12-month period and including the periods ending 24 months and 36 months following the closing of the Transaction. These reports should also show the actual weather normalized fuel costs.

- 8. Attachment A provides a template for implementing the customer protection on a cumulative basis for the 36-month period, showing a hypothetical calculation using assumed data.
 - a. Step 1. Lines 2-7 calculate the forecasted sales revenue and 2% limit for each 12-month period, including all revenues related to distribution, transmission and power supply and excluding fuel. Lines 2-4 remove projected fuel revenue from projected total revenue. Lines 5 6 determine projected average revenue in terms of \$/MWh. Line 7 determines the 2% limit in terms of \$/MWh to enable comparison (in Step 3) to actual weather normalized average revenue in terms of \$/MWh (determined in Step 2).
 - b. **Step 2.** Lines 11-19 calculate (on a hypothetical basis) the actual weather normalized sales revenues (less fuel revenues), weather normalized sales (MWh) and average weather normalized revenues in terms of \$/MWh for each 12-month period. Lines 11-17 remove actual fuel revenue from actual total revenue. Lines 12-14 calculate the actual average fuel revenue for each 12-month period. Lines 14-16 calculate the fuel revenue based on the weather normalized energy sales. Lines 17-19 determine actual average net revenue in terms of dollars and \$/MWh.
 - c. **Step 3.** Lines 22-26 compare forecasted to weather normalized actual revenues in terms of \$/MWh. Lines 22-24 determine the differences between projected average revenue and average weather normalized revenues in terms of \$/MWh. Lines 24-26 determine total amounts above or below the 2% limit for each 12-month period.
 - d. Step 4. Lines 29-30 develop the amount and credit to be returned to customers, if any. Line 29 determines the net total amount above the 2% limit over the 36-month period, if any, to be returned to customers. Line 30 is the projected energy sales for months 37 to 60. Line 31 is the credit that would be applied to customer kWh sales until the balance, if any, has been dispersed.

The Department continues to recommend **approval of the petition with conditions**. The Department is available to answer any questions the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ JOHN KUNDERT Financial Analyst

Southern Minnesota Energy Cooperative Application of 2% Limit Based on Hypotehtical Actual Weather Normalized Sales and Revenues

The 2% limit applies to the first 36 months after Closing. For simplicity, this example assumes that 36-month period is the years 2015, 2016, and 2017.

<u>Step</u>	<u>Line</u>	<u>Description</u>	<u>Units</u>	1st 12-month period (2015)	2nd 12-month period (2016)	3rd 12-month period (2017)	<u>Comment/Source</u>
1	1	Identification of SMEC's projected revenue (I	ess fuel reve	enue) for the fir	st 36 months,	and the 2% lim	nit (based on information in the Application).
	2	Projected Sales Revenue	\$	81,422,595	85,084,147	89,481,266	Petition Attachment I ¹
	3	Less: Monthly Energy Charge Revenue	\$	25,661,308	27,275,314	26,607,223	Response to DOC IR No. 17 ²
	4	Projected Net Revenue	\$	55,761,287	57,808,833	62,874,043	L2 - L3
	5	Energy Sales	MWh	841,751	840,966	839,801	Petition Attachment I ¹
	6	Projected Average Revenue	\$/MWh	66.24	68.74	74.87	L4 / L5
	7	102% of Projected Average Revenue	\$/MWh	67.57	70.12	76.37	1.02 * L6
	8						
2	9	Calculation of SMEC's actual weather normal		_			nonths.
	10	Note: This example is based on hypothetical	values for a	ctual weather	normalized res	ults.	
	11	Actual Weather Normalized Sales Revenue	\$	85,493,725	86,487,513	88,850,142	Workpapers to be provided for each year ³
	12	Actual Monthly Energy Charge Revenue	\$	26,097,038	27,220,125	26,910,483	SMEC Member Financial Records
	13	Actual Energy Sales	MWh	839,521	848,420	843,780	SMEC Member Financial Records
	14	Actual Average Energy Charge Revenue	\$/MWh	31.09	32.08	31.89	L12 / L13
	15	Actual Weather Normalized Energy Sales	MWh	834,609	851,731	845,960	Workpapers to be provided for each year ³
	16	Actual Weather Normalized Energy Charge	\$	25,944,357	27,326,347	26,979,997	L14 * L15
		Revenue					
	17	Actual Weather Normalized Net Revenue	\$	59,549,368	59,161,165	61,870,145	L11 - L16
	18	Actual Weather Normalized Energy Sales	MWh	834,609	851,731	845,960	L15
	19	Actual Average Weather Norm. Revenue	\$/MWh	71.35	69.46	73.14	L17 / L18
	20						

Southern Minnesota Energy Cooperative Application of 2% Limit Based on Hypotehtical Actual Weather Normalized Sales and Revenues

(continued)

<u>Step</u>	<u>Line</u>	<u>Description</u>	<u>Units</u>	1st 12-month period (2015) p	2nd 12-month eriod (2016)	3rd 12-month period (2017)	Comment/Source
3	21	Application of 2% limit (based on comparison of	of differen	ce between fored	cast revenues	and and weat	ther normalized revenues).
	22	Actual Average Weather Normalized Revenue	\$/MWh	71.35	69.46	73.14	L19
	23	102% of Projected Average Revenue	\$/MWh	67.57	70.12	76.37	L7
	24	Difference Above (Below)	\$/MWh	3.78	(0.66)	(3.23)	L22 - L23
	25	Actual Weather Normalized Energy Sales	MWh	834,609	851,731	845,960	L18
	26	Total Amount Above (Below) 2% limit	\$	3,155,410	(558,629)	(2,731,684)	(134,903) L24 * L25
	27						
4	28	Calculation of Customer Credit					
	29	Amount to be Returned to Customers	\$	G26+H26+I26:			(134,903)
	30	Projected Energy for Years 4 & 5	MWh				1,691,919 Workpaper to be provided ⁴
	31	Credit Adjustment For Years 4 & 5	\$/MWh				(0.08) L29 / L30
		No refund because excess revenues are negative	re			-	

Additional detail for 2015 provided in response to Department IR No. 3, Attachment 3B. Similar spreadsheets available for 2016 to 2018.

² Data for 2015 provided in response to Department IR No. 17. Similar calculations available for years 2016 to 2018.

Workpapers will be provided each year to document the calculation of weather normalized energy sales and revenue.

Workpapers will be provided to show the development of the projected energy sales for years 4 and 5.

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 Letter

Docket No. E001,140,105,139,124,126,145,132,114,6521,142,135/PA-14-322

Dated this 12th day of March 2015

/s/Sharon Ferguson

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