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April 20, 2015

VIA ELECTRONIC FILING

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

Re: In the Matter of the Petition of Minnesota Energy Resources Corporation for

Extension of Rule Variances to Recover the Costs of Financial Instruments

Through the Purchased Gas Adjustment

Docket No. G-011/M-15-231

Reply Comments of Minnesota Energy Resources Corporation

Dear Mr. Wolf:

Minnesota Energy Resources Corporation ("MERC") submitted a Petition for Extension of Rule Variances to Recover the Costs of Financial Instruments Through the Purchased Gas Adjustment on March 6, 2015, in the above-referenced docket. The Department of Commerce, Division of Energy Resources ("Department") filed Comments on MERC's Petition on April 17, 2015, and recommended that the Minnesota Public Utilities Commission ("Commission") extend the variances to the PGA rules for a two-year period ending June 30, 2017, with continued reporting requirements.

MERC appreciates the Department's review and analysis of its Petition and agrees with the Department's recommendations. MERC therefore respectfully requests that the Commission approve its Petition prior to expiration of the current rule variances on June 30, 2015, and allow MERC to use financial instruments under the terms of the current variances until an Order is issued, as recommended by the Department.

Thank you for your attention to this matter.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern

cc: Service List

AFFIDAVIT OF SERVICE

STATE OF MINNESOTA)
) ss
COUNTY OF HENNEPIN)

Kristin M. Stastny hereby certifies that on the 20th day of April, 2015, on behalf of Minnesota Energy Resources Corporation (MERC) she electronically filed a true and correct copy of the attached 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 20th Day of April, 2015.

/s/ Alice Jaworski
Notary Public, State of Minnesota

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