

Minnesota Energy Resources Corporation

Suite 200 1995 Rahncliff Court Eagan, MN 55122

www.minnesotaenergyresources.com

August 21, 2017

VIA ELECTRONIC FILING

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

Re: Reply Comments of Minnesota Energy Resources Corporation, 2015-2016
Annual Automatic Adjustment Reports and Gas Utility PGA True-Up Filings

Docket Nos. G999/AA-16-524, G011/AA-16-732 (MERC-NNG), G011/AA-16-733 (MERC-Albert Lea), and G011/AA-16-734 (MERC-Consolidated)

Dear Mr. Wolf:

On August 11, 2017, the Minnesota Department of Commerce, Division of Energy Resources ("Department") submitted comments in the above-referenced dockets regarding its review of Minnesota Energy Resources Corporation's ("MERC's") 2015-2016 Annual Automatic Adjustment Reports, recommending that the Minnesota Public Utilities Commission ("Commission"):

- find that MERC has met the criteria under Minn. R. 7829.3200 and grant MERC's requested variances to Minn. R. 7825.2700, 7825.2910, and 7825.2820. In the interest of completeness, the Commission may want to consider varying Minn. R. 7825.2800, 7825.2810, 7825.2830, and 7825.2840 in addition to the rules requested by MERC;
- accept MERC-NNG's FYE16 true-up filing in Docket No. G011/AA-16-732;
- allow MERC-NNG to implement its true-up, as shown in Department Attachment G8 of the FYE16 AAA Report;
- accept MERC-CON's FYE16 true-up filing in Docket No. G011/AA-16-734;
- allow MERC-Consolidated to implement its true-up, as shown in Department Attachment G9 of the FYE16 AAA Report;
- accept MERC-AL's FYE16 true-up filing in Docket No. G011/AA-16-733; and
- allow MERC-AL to implement its true-up, as shown in Department Attachment G8a of the FYE16 AAA Report.

MERC is in agreement with all of the Department's recommendations and conclusions and MERC thanks the Department for its thorough review.

Mr. Daniel P. Wolf August 21, 2017 Page 2

With respect to the delay in MERC's filing of its 2015-2016 AAA and True-Up reports, the Department noted in its comments that it "appreciates MERC's efforts to file as quickly as possible by submitting its reports on September 2 (pertaining to MERC-NNG and MERC-AL) and September 26 (pertaining to MERC-Consolidated), 2016," and welcomed MERC to "provide discussion in Reply Comments to provide assurance to the Department and the Commission that this situation will not occur in the future."

MERC has taken steps to frequently engage its external auditors throughout the review process to understand possible issues as they arise and to provide requested information as soon as it becomes available. Additionally, in response to the recommendations of its auditors, MERC has modified its monthly reconciliation process to assist in the audit and reconciliation of gas purchases. This reconciliation adjusts gas purchase data into the month the purchases were made, as opposed to the month the invoice data was received, to more accurately reflect the time actual costs were incurred. MERC's modification of its monthly reconciliation process should help to streamline the audit process. We are encouraged by the progress made to-date in the ongoing 2016-2017 audit.

While we have taken steps to improve our reconciliation process and auditor engagement to avoid delays in future AAA filings, MERC does not want to discount the audit process as a crucial step to ensure the accuracy of these filings. Going forward, MERC will continue to make every effort to ensure accurate and complete AAA and True-up reports are submitted in a timely manner.

Please contact me at (651) 322-8965 if you have any questions or require additional information.

Sincerely yours,

/s/ Amber S. Lee

Amber S. Lee Regulatory and Legislative Affairs Manager Minnesota Energy Resources Corporation

cc: Service List

In the Matter of the Annual Automatic Adjustment Report of Minnesota Energy Resources Corporation, MERC-NNG, MERC Consolidated, and MERC-NNG-Albert Lea Docket No. G999/AA-16-524

In the Matter of the Annual True-up Filing of Minnesota Energy Resources Corporation-NNG

Docket No. G011/AA-16-732

In the Matter of the Annual True-up Filing of Minnesota Energy Resources Corporation-Consolidated

Docket No. G011/AA-16-733

In the Matter of the Annual True-up Filing of Minnesota Energy Resources Corporation-NNG-Albert Lea

Docket No. G011/AA-16-734

CERTIFICATE OF SERVICE

I, Kristin M. Stastny, hereby certify that on the 21st day of August, 2017, 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 21st day of August, 2017.

/s/ Kristin M. Stastny
Kristin M. Stastny

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