



Minnesota Energy Resources Corporation  
2685 145th Street West  
Rosemount, MN 55068  
www.minnesotaenergyresources.com

June 17, 2021

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

**VIA ELECTRONIC FILING**

Re: In the Matter of the Petition of Minnesota Energy Resources Corporation for its  
Annual Review of Depreciation Rates for 2020  
Docket No. G011/D-20-515

**Reply Comments of Minnesota Energy Resources Corporation**

Dear Mr. Seuffert:

On June 7, 2021, the Department of Commerce, Division of Energy Resources (the "Department") filed Comments in the above-referenced docket recommending that the Minnesota Public Utilities Commission (the "Commission"):

1. Approve the depreciation parameters and rates proposed in MERC's Petition, effective January 1, 2020;
2. Allow MERC to use the depreciation rates proposed in its Petition for 2020 in 2020 and 2021;
3. Require MERC to file its next five-year depreciation study by June 1, 2022; and
4. Require MERC, in its next depreciation filing, to provide a discussion of the difference between the way it calculates depreciation rates in its depreciation petitions and how it applies those rates in calculating its actual depreciation expense, and whether these practices result in reasonable and correct depreciation accruals.

MERC thanks the Department for its analysis and review and agrees with the Department's recommendations. As MERC and the Department are in agreement and no open issues remain, MERC respectfully requests that the Commission approve its depreciation parameters and rates as proposed.

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,

A handwritten signature in dark ink, appearing to read "Joylyn C. Hoffman Malueg".

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

cc: Service List

In the Matter of the Petition of Minnesota  
Energy Resources Corporation for its  
Annual Review of Depreciation Rates for  
2020

Docket No. G011/D-20-515

CERTIFICATE OF SERVICE

I, Kristin M. Stastny, hereby certify that on the 17th day of June, 2021, 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](http://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 17th day of June, 2021.

/s/ Kristin M. Stastny  
Kristin M. Stastny

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Ahern	ahern.michael@dorsey.com	Dorsey & Whitney, LLP	50 S 6th St Ste 1500  Minneapolis, MN 554021498	Electronic Service	No	OFF_SL_20-515_D-20-515
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_20-515_D-20-515
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_20-515_D-20-515
Daryll	Fuentes	energy@usg.com	USG Corporation	550 W Adams St  Chicago, IL 60661	Electronic Service	No	OFF_SL_20-515_D-20-515
Joylyn C	Hoffman Malueg	Joylyn.hoffmanmalueg@wecenergygroup.com	Minnesota Energy Resources	2685 145th St W  Rosemount, MN 55068	Electronic Service	Yes	OFF_SL_20-515_D-20-515
Brian	Meloy	brian.meloy@stinson.com	STINSON LLP	50 S 6th St Ste 2600  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-515_D-20-515
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Catherine	Phillips	Catherine.Phillips@wecenergygroup.com	Minnesota Energy Resources	231 West Michigan St  Milwaukee, WI 53203	Electronic Service	Yes	OFF_SL_20-515_D-20-515
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_20-515_D-20-515
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-515_D-20-515

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Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350  Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-515_D-20-515
Colleen	Sipiorski	Colleen.Sipiorski@wecenergygroup.com	Minnesota Energy Resources Corporation	700 North Adams St  Green Bay, WI 54307	Electronic Service	Yes	OFF_SL_20-515_D-20-515
Richard	Stasik	richard.stasik@wecenergygroup.com	Minnesota Energy Resources Corporation (HOLDING)	231 West Michigan St - P321  Milwaukee, WI 53203	Electronic Service	Yes	OFF_SL_20-515_D-20-515
Kristin	Stastny	kstastny@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 South 8th St Minneapolis, MN 55402	Electronic Service	Yes	OFF_SL_20-515_D-20-515
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Tina E	Wuyts	tina.wuyts@wecenergygroup.com	Minnesota Energy Resources Corporation	PO Box 19001 700 N Adams St Green Bay, WI 54307-9001	Electronic Service	Yes	OFF_SL_20-515_D-20-515