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December 1, 2011

VIA ELECTRONIC FILING AND U.S. MAIL

Patty Van Gerpen, Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

Re: In the Matter of the Request of Minnesota Energy Resources for Approval of its
Refund Plan

Docket No. NG11-007 – **NONPUBLIC Filing**

Dear Ms. Van Gerpen:

Enclosed for filing please find additional information in support of Minnesota Energy Resource Corporation's (MERC's) request for approval of its refund plan. The additional information includes the date MERC received the refund, the FERC interest rate applied and the amount of interest added to the actual refund to date. MERC also includes a description of the projected and actual gas costs and the true-up calculation.

Because certain information is confidential, MERC is submitting public and confidential versions of the information.

Thank you for your attention to this matter. Please feel free to contact me at (612) 340-2881 if you have any questions.

Sincerely yours,

/s/ Michael J. Ahern

Michael J. Ahern