

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

LeRoy Koppendrayer

Chair

Marshall Johnson

Commissioner

Phyllis Reha

Commissioner

Thomas Pugh

Commissioner

David Boyd

Commissioner

Minnesota Energy Resources Corporation
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SERVICE DATE: JULY 30, 2007

DOCKET NO. G-007,011/M-06-1287

In the Matter of the Petition of Minnesota Energy Resources Corporation for Authorization to Establish a Regulatory Asset for Pension and Other Postretirement Benefits Acquired from Aquila, Inc.

The above entitled matter has been considered by the Commission and the following disposition made:

Authorized MERC to create a regulatory asset for pension and other postretirement benefits acquired from Aquila; and

Authorized MERC amortize the regulatory asset over a period of twenty years, starting July 1, 2006.

The Commission agrees with and adopts the recommendations of the Department of Commerce which are attached and hereby incorporated in the Order.

BY ORDER OF THE COMMISSION

Burl W. Haar
Executive Secretary

(S E A L)

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