

Attachment 1
Sample of Letter to Customer Explaining Refund

<Date>

Dear Customer:

Enclosed with this letter you will find a refund check from Minnesota Energy Resources. This refund is due to a pipeline refund of taxes collected as well as a true up of gas costs and was approved by the South Dakota Commission. Your refund was calculated based on your past 12-months of natural gas usage as a Minnesota Energy Resources customer and will differ from customer to customer. Interest has been added to your one-time refund.

We apologize for any inconvenience this refund may have caused you. Please feel free to contact our 24-Hour Customer Service at 800-889-9508 should you have any questions.

Sincerely,

Customer Service

Minnesota Energy Resources