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August 3, 2015

VIA ELECTRONIC FILING

Mr. Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

Re: **Petition for Approval of Depreciation Certificate - Supplemental Information
Docket No. G022/D-15-671**

Dear Mr. Wolf:

Greater Minnesota Gas, Inc. filed a Petition for Approval of Depreciation Certificate on July 16, 2015. Since that time, GMG has responded to informal discovery requests from the Department of Commerce. During its initial preparation of the Petition, GMG focused its depreciation and salvage review on its main and service assets. However, in responding to the informal discovery requests, GMG engaged in a closer review of the ancillary office furniture, house regulators, and transportation equipment assets. GMG determined that the calculations provided to it by the Department during the discovery process are reasonable. Therefore, GMG has recalculated its proposed salvage to be adjusted over 5 years; and, the attached Summary of Annual Depreciation Accruals is an amended version of Attachment B submitted with the Petition. As explained in its Petition, GMG proposes that the salvage account, as proposed on the attached Amended Attachment B, be funded over in equal amounts over a five year period beginning in 2015.

Also attached is the actual plant in service detail for 2009 which was omitted from the initial filing and is submitted pursuant to the request of the Department. It should be integrated at the beginning of Attachment A.

All individuals on the attached service list have been electronically served as appropriate. Thank you for your assistance. Please do not hesitate to contact me should you have any questions or concerns or if you require additional information. My direct dial number is (507) 665-8657 and my email address is kanderson@greatermngas.com

Sincerely,

GREATER MINNESOTA GAS, INC.

/s/

Kristine A. Anderson
Corporate Attorney
Enclosure

cc: Service List

Attachment B - Proposed Depreciation and Salvage Rates - REVISED

GREATER MINNESOTA GAS, INC.
GAS UTILITY DEPRECIATION STUDY
PROPOSED DEPRECIATION AND SALVAGE RATES

FERC ACCT # DESCRIPTION	PRESENT RATES						PROPOSED RATES						PRESENT - PROPOSED	
	AVERAGE SERVICE LIFE	SALVAGE VALUE	GROSS PLANT IN SERVICE 12/31/2014	ACCUM DEPR 12/31/2014	ACCUM SALV 12/31/2014	NET PLANT IN SERVICE 12/31/2014	AVERAGE SERVICE LIFE	SALVAGE VALUE	GROSS PLANT IN SERVICE 12/31/2014	ACCUM DEPR 12/31/2014	ACCUM SALV 12/31/2014	NET PLANT IN SERVICE 12/31/2014	ACCUM DEPR VARIANCE	ACCUM SALV VARIANCE
	374	Land and land rights		\$67,539			\$67,539			\$67,539			\$67,539	
376	Mains	50	0%	\$21,444,988	\$2,144,434	\$19,300,554	50	-27%	\$21,444,988	\$2,144,434	327,259	\$18,973,295	\$0	(\$327,259)
378	Meas. & reg. sta. equip.-gen.	50	0%	\$1,283,241	\$126,598	\$1,156,643	42	-21%	\$1,283,241	\$126,598	33,986	\$1,122,657	\$0	(\$33,986)
380	Services	50	0%	\$5,523,219	\$798,641	\$4,724,578	50	-40%	\$5,523,219	\$798,641	158,931	\$4,565,647	\$0	(\$158,931)
381	Meters	30	0%	\$347,545	\$134,429	\$213,116	30	0%	\$347,545	\$134,429		\$213,116	\$0	\$0
382	Meter installations	50	0%	\$1,251,560	\$136,599	\$1,114,961	50	-35%	\$1,251,560	\$136,599	25,501	\$1,089,460	\$0	(\$25,501)
383	House regulators	30	0%	\$74,480	\$24,137	\$50,343	42	-35%	\$74,480	\$24,137	(444)	\$50,787	\$0	\$444
387	Other equip.	8	0%	\$222,136	\$83,490	\$138,646	8	0%	\$222,136	\$83,490	-	\$138,646	\$0	\$0
391	Office. furn. & equip.	7	0%	\$94,256	\$38,818	\$55,438	6	0%	\$94,256	\$38,818	6,831	\$48,607	\$0	(\$6,831)
392	Trans. equip.	5	0%	\$343,674	\$185,639	\$158,035	3	30%	\$343,674	\$185,639	32,560	\$125,475	\$0	(\$32,560)
397	Communications equip.	10	0%	\$4,513	\$2,963	\$1,550	10	0%	\$4,513	\$2,963		\$1,550	\$0	\$0
				<u>\$30,657,151</u>	<u>\$3,675,748</u>	<u>\$0</u>			<u>\$30,657,151</u>	<u>\$3,675,748</u>	<u>\$584,624</u>	<u>\$26,396,779</u>	<u>\$0</u>	<u>(\$584,624)</u>



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
Intangible plant							
301	Organization	3,324					3,324
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant	3,324					3,324
Production Plant							
<u>Mfd. gas production plant:</u>							
304	Land and land rights						
305	Structures & Improvements						
306	Boiler plant equipment						
307	Other power equipment						
308	Coke ovens						
309	Producer gas equipment						
310	Water gas generating equip.						
311	Liquefied petro. gas equip.						
312	Oil gas generating equip.						
313	Generating equip. - Other processes						
314	Coal, coke, and ash handling equip.						
315	Catalytic cracking equip.						
316	Other reforming equip.						
317	Purification equip.						
318	Residual refining equip.						
319	Gas mixing equip.						
320	Other equip.						
325-47	Natural Gas Production Plant						
	Total production plant	0					0

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

GAS PLANT IN SERVICE

(Minnesota Gas Jurisdiction)
For Calendar Year 2009



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<u>Transmission Plant</u>						
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
	<u>Distribution Plant</u>						
374	Land and land rights	28,729	600				29,329
375	Structures & Improvements						
376	Mains	6,957,099	525,809				7,482,908
377	Compressor station equip.	0					
378	Meas. & reg. sta. equip.-gen.	441,254	27,308				468,562
379	Meas. & reg. sta. equip. + CG.						
380	Services	2,828,291	164,107				2,992,398

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ANALYSIS RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	3,324	0					3,324
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant	3,324	0					3,324
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							
306	Boiler plant equipment							
307	Other power equipment							
308	Coke ovens							
309	Producer gas equipment							
310	Water gas generating equip.							
311	Liquefied petro. gas equip.							
312	Oil gas generating equip.							
313	Generating equip. - Other processes							
314	Coal, coke, and ash handling equip.							
315	Catalytic cracking equip.							
316	Other reforming equip.							
317	Purification equip.							
318	Residual refining equip.							
319	Gas mixing equip.							
320	Other equip.							
325-47	Natural Gas Production Plant							
	Total production plant							

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ANALYSIS OF RESERVES

		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____
	Total natural gas storage	_____	_____	_____	_____	_____	_____
<u>Transmission Plant</u>							
365.1	Land and land rights	_____	_____	_____	_____	_____	_____
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____
366	Structures and Improvements	_____	_____	_____	_____	_____	_____
367	Mains	_____	_____	_____	_____	_____	_____
368	Compressor station equip.	_____	_____	_____	_____	_____	_____
369	Measuring and regulating station equip.	_____	_____	_____	_____	_____	_____
370	Communication equip.	_____	_____	_____	_____	_____	_____
371	Other equip.	_____	_____	_____	_____	_____	_____
	Total Transmission	_____	_____	_____	_____	_____	_____
<u>Distribution Plant</u>							
374	Land and land rights	_____	_____	_____	_____	_____	_____
375	Structures & Improvements	_____	_____	_____	_____	_____	_____
376	Mains	831,524	142,680	_____	_____	_____	974,204
377	Compressor station equip.	0	_____	_____	_____	_____	_____
378	Meas. & reg. sta. equip. -gen.	45,456	9,190	_____	_____	_____	54,646
379	Meas. & reg. sta. equip. +CG.	_____	_____	_____	_____	_____	_____
380	Services	348,671	58,207	_____	_____	_____	406,878

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(Minnesota Gas Jurisdiction)
For Calendar Year 2009



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)	LIFE (f)	ACCURAL (g)	% (h)
	<u>Intangible Plant</u>								
301	Organization	3,324			3,324	0		0	
302	Franchises and consents								
	<u>Intangible Plant</u>								
303	Misc. intangible plant								
	Total intangible plant	3,324			3,324	0		0	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights								
305	Structures and Improvements								
306	Boiler plant equipment								
307	Other power equipment								
308	Coke ovens								
309	Producer gas equip.								
310	Water gas generating equip.								
311	Liquefied petro. gas equip.								
312	Oil gas generating equip.								
313	Generating equip. - Other processes								
314	Coal, coke, and ash handling equip.								
315	Catalytic cracking equip.								
316	Other reforming equip.								
317	Purification equip.								
318	Residual refining equip.								
319	Gas mixing equip.								
320	Other equip.								
325-47	Natural Gas Production Plant								
	Total production plant								

Continued on next page

(Minnesota Gas Jurisdiction)
For Calendar Year 2009



SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE %	AMOUNT	DEPRECIATION RESERVE	NET BALANCE	SERVICE & LIFE	ANNUAL ACCURAL	S/L %
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____	_____	_____
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total natural gas storage	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Transmission Plant</u>								
365.1	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____	_____	_____
366	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____	_____
367	Mains	_____	_____	_____	_____	_____	_____	_____	_____
368	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____	_____
369	Measuring and regulating	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Station Equip.</u>								
370	Communication equip.	_____	_____	_____	_____	_____	_____	_____	_____
371	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
	Total Transmission	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Distribution Plant</u>								
374	Land and land rights	29,329	_____	_____	0	29,329	NA	_____	_____
375	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____	_____
376	Mains	7,482,909	_____	_____	974,204	6,508,705	50	_____	_____
377	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____	_____
378	Meas. & reg. sta. equip.-gen.	468,562	_____	_____	54,646	413,916	50 & 20	_____	_____
379	Meas. & reg. sta. equip. + CG.	_____	_____	_____	_____	_____	_____	_____	_____
380	Services	2,992,398	_____	_____	406,878	2,585,520	50	_____	_____

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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_15-671_D-15-671
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.	202 S. Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_15-671_D-15-671
Brian	Gardow	bgardow@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_15-671_D-15-671
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_15-671_D-15-671
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_15-671_D-15-671