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October 8, 2013

Dr. Burl Haar
Executive Secretary
Minnesota Public Utilities Commission
121 East Seventh Place, Suite 350
St. Paul, MN 55101

RE: Docket No. G004/D-13-448
Supplemental Reply Comments to the Response Comments of the Minnesota
Department of Commerce, Division of Energy Resources

Dear Dr. Haar:

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith electronically files its supplemental reply comments to the Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on September 25, 2013 and October 7, 2013.

Great Plains agrees with the recommendation of approval of the depreciation rates as modified and requests that the Commission approve the depreciation rates filed by Great Plains, with the modification proposed by the Department.

If you have any questions regarding this filing, please contact me at (701) 222-7854, or Brian Meloy, at (612) 335-1451.

Sincerely,

/s/ Rita A. Mulkern

Rita A. Mulkern
Director of Regulatory Affairs