COMMERCE DEPARTMENT

October 8, 2025

Sasha Bergman
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: Comments of the Minnesota Department of Commerce
Docket No. G022/D-25-306

Dear Ms. Bergman:

Attached are the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department), in the following matter:

> *In the Matter of Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate.*

The Petition was filed by Greater Minnesota Gas, Inc. (GMG or the Company) on August 1, 2025.

The Department recommends the Minnesota Public Utilities Commission (Commission) **approve** GMG's Petition. The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ Dr. SYDNIE LIEB
Assistant Commissioner of Regulatory Analysis

CA/CN/ad
Attachment

COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce

Docket No. G022/D-25-306

I. INTRODUCTION

On August 1, 2025, Greater Minnesota Gas, Inc. (GMG or the Company) filed its 2025 five-year depreciation study (Petition) with the Minnesota Public Utilities Commission.[1] In the Petition, the Company requests approval of its proposed depreciation parameters, with an effective date of January 1, 2026.

This filing represents GMG's fifth depreciation study. The Company's most recent study, filed in 2020 in Docket No. G022/D-20-612, was approved by the Commission with an effective date of January 1, 2020. GMG states that the current proposals are consistent with its previously approved study in that docket. The Company seeks approval to modify the depreciation parameters for Account 392 – Transportation Equipment, and to establish a new depreciable property group and depreciation parameters within Account 382 – Meter Sets, specifically Account 382.2 for Automatic Meter Reading (AMR) Devices on a going-forward basis.

In addition, the Petition provides supporting information regarding GMG's capital asset activity from 2020 through 2024, including asset additions, retirements, transfers, adjustments, and the associated accruals to GMG's depreciation reserve.

II. PROCEDURAL BACKGROUND

December 28, 2020	The Commission issued an Order approving GMG's 2020 Depreciation Certificate.[2]
August 1, 2025	GMG filed the current Petition requesting approval of its 2025 Depreciation Study and Certificate.

III. DEPARTMENT ANALYSIS

The Department reviewed GMG's Petition to (1) determine whether the Petition complies with applicable statutes, rules, and Commission orders, (2) evaluate the reasonableness of the Company's depreciation proposals. The following is a discussion of the Department's review.

[1] In the Matter of Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate, GMG, August 1, 2025, Docket No. G022/D-25-306, (eDockets) 20258-221629-01

[2] In the Matter of Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate, Order, Minnesota Public Utilities Commission, December 28, 2020, Docket No. G022/D-20-612, (eDockets) 202012-169363-01 (Hereinafter 2020 Order). Order Point 4 required GMG to file its next depreciation study by August 1, 2025.

A. COMPLIANCE WITH DEPRECIATION STATUTES, RULES, AND FILING REQUIREMENTS

Minnesota Statutes, Section 216B.11 and Minnesota Rules, parts 7825.0500-7825.0900, require public utilities to seek Commission approval of their depreciation rates and methods. Utilities must file comprehensive depreciation studies at least once every five years and must use straight-line depreciation, unless the utility can justify a different method. GMG filed its last comprehensive five-year depreciation study in 2020 under Docket No. G022/D-20-612 and continues to use a straight-line depreciation method, as the Company has done in the past.

In determining the depreciable (useful) lives of their capital assets, utilities may choose to apply an average service life (ASL) or a remaining life technique. When utilities opt to use the ASL technique to depreciate property, the life and salvage factors, as well as the depreciation rates, remain unchanged between studies. If companies use the remaining life technique, the underlying life and salvage factors may not change, but depreciation rates will change as a result of the passage of time and the impact of plant activity on remaining lives. The instant Petition represents GMG's required five-year depreciation study.

In compliance with Minnesota Rule 7825.0700, Subpart 2, the Company reported that it does not anticipate any major upcoming capital additions or retirements that would materially impact the results of the instant depreciation study.[3]

Based on our review, the Department concludes that GMG has complied with the applicable statutes, rules, and filing requirements.

B. COMPLIANCE WITH PRIOR COMMISSION ORDERS

The Commission's Order on GMG's 2020 Depreciation Certificate required GMG to individually depreciate its existing office building in Account 390, as well as any future office buildings placed into that account, until the Company's next depreciation study or general rate case. In that future filing, the Company must also address whether its expectations for Account 390 asset service lives have changed and provide supporting explanations. Additionally, GMG is required to file its next depreciation study by August 1, 2025.[4]

The Petition meets the above requirements. First, the 2025 Petition was submitted on schedule, satisfying the requirement to file by August 1, 2025. Second, the Company has adhered to the separate treatment of Account 390 assets. Since 2020, GMG has been depreciating its single office building individually, and the 2025 study continues this practice. There were no additional buildings added to Account 390, but GMG has maintained the depreciation of its existing structure on a stand-alone basis as ordered.[5] GMG also includes a discussion in the current Petition, evaluating whether the originally adopted ASLs for the building and its improvements remain appropriate or if GMG's expectations have

[3] Petition, page 33.
[4] 2020 Order, Points 2, 3, and 4.
[5] Petition, page 16.

changed since the last study.[6] The Company stated that it has not changed its expectations regarding the expected service life and salvage value of its office building.

The Department concludes that the Company has complied with prior Commission orders, as applicable.

C. GMG'S DEPRECIATION METHODOLOGY

As a capital asset is used in operations, it contributes, directly or indirectly, to an entity's cash flows. Depreciation is a cost allocation method that allows an entity to distribute the capital costs of an asset over time and approximately match the revenues generated by an asset with the cost of the asset over its useful life. It follows that an asset's depreciable life and corresponding depreciation rate should align with the time period during which the asset is used and useful.

GMG uses Sage Fixed Assets software to calculate depreciation using the straight-line method and average service life, applied at the system number level (grouped by FERC account, vintage year, and taxing district). Parameters (life, salvage) are fixed from the in-service date. This is vintage-group accounting, where each group retains its original rates, but does not adjust for remaining life. Salvage is calculated separately, applying the net salvage rate to plant balances to compute annual expense.[7]

D. GMG'S DEPRECIATION PROPOSALS

In the current Petition, GMG proposes to continue using the same average service lives and salvage rates approved by the Commission in the Company's last depreciation study (Docket No. G022/D-20-612), with two exceptions: **1) including a new sub-account under FERC Account 382 specifically Account 382.2 for Automatic Meter Reading (AMR) Devices, and 2) changing the depreciation life of Account 392 – Transportation Equipment from 4 years to 5 years**.[8] **Table 1** below summarizes GMG's depreciation proposals and its currently approved depreciation parameters.

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[6] *Id.*
[7] GMG's Response to DOC IR 5, see Attachment 1.
[8] Petition, page 26.

Table 1: Greater Minnesota Gas's Proposed and Currently Approved Depreciation Parameters[9]

FERC Account	Proposed ASL (years)	Approved ASL (years)	Proposed Salvage Rate	Approved Salvage Rate
376 - Mains	50	50	-27%	-27%
378 – Measuring & Regulating Station Equipment	42	42	-21%	-21%
380 - Services	50	50	-40%	-40%
381 - Meters	30	30	0%	0%
382 – Meter Installations	50	50	-35%	-35%
382.2 – AMR Units	**20**	**N/A**	**0%**	**N/A**
383 – House Regulators	42	42	-35%	-35%
387 – Other Equipment	8	8	0%	0%
391 – Office Furniture & Equipment	6	6	0%	0%
392 – Transportation Equipment	**5**	**4**	**20%**	**20%**[10]
390.1 – Structures	40	40	0%	0%
390.2 - Improvements	15	15	0%	0%
397 – Communication Equipment	10	10	0%	0%

In its Petition, GMG noted that, with the Company being approximately 30 years old, the utility's system is relatively young. Due to the age of its system, GMG does not have a substantial foundation of historical asset retirement and salvage data on which to base its depreciation parameters.[11] Therefore, consistent with its past depreciation studies, the Company primarily "relied on industry standard data" to determine its depreciation proposals.[12] GMG stated that the Company considered industry information specific to other regulated Minnesota gas utilities, including the depreciation filings for Minnesota Energy Resources Corporation, CenterPoint Energy Minnesota Gas, Great Plains Natural Gas, and Northern States Power Minnesota.[13] Given GMG's limited historical experience with its capital asset retirements, the Department concludes that, at this point, it continues to be reasonable for the Company to rely on industry data to develop its depreciation parameters.

D.1. Account 382.2 – AMR Devices Units

In its 2025 depreciation study, GMG introduced a new sub-account under FERC Account 382 specifically Account 382.2 for Automatic Meter Reading (AMR) Devices. GMG proposes to depreciate

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[9] Petition, page 26.
[10] The Department notes that on pages 17 and 26 of its Petition, GMG appeared to request to change the salvage rate for the account 392 to 30% from 20%, as approved in its prior depreciation Petition (Docket No. G022/D-20-612). In response to an information request, GMG clarified, "The 30% rate referenced in GMG's Petition is a typographical error" and that the Company is requesting to retain the currently-approved 20% salvage rate, which the Company has been using since 2020. See GMG's response to DOC IR 7, Attachment 2
[11] Petition, page 2.
[12] Petition, pages 2 and 3.
[13] GMG's response to DOC IR 2, see Attachment 3.

the AMR devices over a 20-year average service life with 0% salvage, distinct from the much longer life used for traditional meter installation assets. Since 2010, GMG has assigned all new meters and meter installation costs to Account 382 and depreciated the costs as a single depreciable group over 50 years. Going forward, GMG will create a dedicated AMR Devices Units sub-account within Account 382, allowing these electronic devices to be tracked and depreciated separately from the 50-year meter and meter installation account. GMG stated that the proposed 20-year ASL for AMR devices is based on the 20-warranty for the units, which corresponds to the units' battery life.[14] The Company also provided documentation from its AMR device vendor of the warranty.[15] Based on this, the Department concludes that the proposed 20-year ASL and 0% salvage for account 382.2 – AMR Devices Units are reasonable.

D.2. Requested Depreciation Changes for Account 392 – Transportation Equipment

GMG requested approval to increase the ASL of Account 392 from 4 years to 5 years, but maintain the account's salvage rate at 20%. In other words, GMG expects its service vehicles (primarily trucks and other fleet vehicles) to remain in use for one additional year on average and still recover roughly 20% of the original cost when the vehicle is sold or traded in at end-of-life. GMG explained that it requested these depreciation changes to Account 392 to reflect the Company's actual experience with the retirement cycle and salvage value of the vehicles included in this account.[16]

Since the Company generally uses the trucks in its fleet for 5 – 6 years, the Department concludes that it is reasonable to increase the ASL of Account 392 from 4 to 5 years. The Department therefore recommends that the Commission approve an ASL of 5 years and a positive salvage rate of 20 percent for Account 392.

D.3. Account 390 – Structures & Improvements

In the current Petition, GMG provided a discussion about Account 390 - Structures & Improvements Discussion, in compliance with Point 3 of the 2020 Order. The Company stated that it has not changed its expectations regarding the 40-year depreciation with no salvage value for the building.[17] GMG explained that it supports using a 0% salvage value for its office building because commercial building values are unpredictable in the current economy, and the building itself remained unsold and vacant for an extended period before GMG's purchase, indicating the market does not support higher salvage values.[18]

The Department finds GMG's explanation reasonable and does not oppose GMG maintaining the depreciation parameters for Account 390.

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[14] Petition, page 15.
[15] GMG's response to DOC IR 3, see Attachment 4.
[16] Petition, pages 15, 16.
[17] Petition, Page 16.
[18] *Id*.

E. GMG'S PLANT ACTIVITY

GMG provided details of its plant activity on pages 7-12 of the Petition. **Table 2** summarizes GMG's plant activity from 2020 to 2024.

Table 2: Plant Balance Activity Summary, 2020 – 2024.[19]

Account	Balance 1/1/2020	Additions	Retirements	Adjustments	Balance 12/31/2024
Distribution	$ 49,342,556	$ 8,974,089	$ (293,341)	$ (174,156)	$ 57,849,148
General	$ 1,567,014	$ 908,095	$ (522,530)	$ -	$ 1,952,579
Total	**$ 50,909,570**	**$ 9,882,184**	**$ (815,871)**	**$ (174,156)**	**$ 59,801,727**

During the period from 2020 to 2024, the gross plant balance increased from $50.91 million to $59.80 million, representing a rise of 17.47 percent.

Table 3 below summarizes the Company's plant-in-service and depreciation reserve balances between 2019 and 2024.

Table 3: Greater Minnesota Gas's Plant-in-Service and Depreciation Reserve 2019 – 2024[20]

Year	Year-end Plant-in-Service Balance (A)	Year-end Reserve Balance (B)	Reserve Ratio (B / A)
2019	$50,909,570	$9,508,125	18.68%
2020	$52,716,450	$10,541,547	20.00%
2021	$55,390,462	$12,061,332	21.78%
2022	$56,887,224	$13,460,509	23.66%
2023	$58,939,585	$14,881,377	25.25%
2024	$59,801,727	$16,551,347	27.68%

As shown in **Table 3**, the Company's depreciation reserve ratio has steadily increased by increments of 1 to 2 percent, reaching a total of 27.68 percent in 2024. The upward trend in GMG's reserve ratio is consistent with the Company's slowing growth in its system relative to a decade ago. Gross plant additions have been smaller than annual depreciation accruals, resulting in an increasing reserve ratio. Because GMG is a relatively new company, with a utility system just under 30 years old, it is reasonable that the depreciation reserve ratio is lower than that of a longer-running utility with a more mature system.

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[19] Petition, page 7.

[20] Data for 2019 retrieved from the Department's Comments in Docket No. G022/D-20-612. 2020-2024 data from the Petition, page 13.

F. GMG'S DEPRECIATION EXPENSE CALCULATIONS

The Department reviewed the depreciation expense calculations provided by GMG in pages 27 - 32 of the Petition to determine whether the documented depreciation provisions align with the ASL and salvage rate approved for each account. Based on our review, the Department concluded that, overall, the Company's booked depreciation in each account appeared to be reasonably consistent with the relevant approved depreciation parameters.

G. EFFECTIVE DATE FOR CURRENT DEPRECIATION PROPOSALS AND SUBSEQUENT DEPRECIATION STUDY FILING DATE

GMG initially requested an effective date of January 1, 2026, for its depreciation proposals in the current instant Petition. However, through an IR response, the Company clarified that it intended to request an effective date of January 1, 2025.[21] The Department agrees with the Company's proposal and recommends that the Commission approve an effective date of January 1, 2025, for GMG's depreciation parameters. In line with the five-year depreciation study cycle, the Department also recommends that the Commission require GMG to file its next five-year depreciation study by August 1, 2030.

IV. DEPARTMENT RECOMMENDATIONS

Based on our review and analysis, the Department concludes that GMG's Petition complies with the applicable statutes, rules, and Commission orders, and that the Company's depreciation proposals in the current docket are reasonable. The Department recommends that the Commission take the following actions:

- Approve GMG's depreciation proposals, as shown in **Table 1** of these Comments, with an effective date of January 1, 2025.
- Require GMG to file its next five-year depreciation study by August 1, 2030.
- Determine the depreciation rates approved herein are for accounting purposes and neither bind nor preclude modified depreciation in a general rate case proceeding.

[21] GMG's response to DOC IR 4, see Attachment 5.

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/2/2025
Type of Inquiry: Financial Response Due: 9/21/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Craig Addonizio, Cuong Ngo
Email Address(es): craig.addonizio@state.mn.us, cuong.ngo@state.mn.us
Phone Number(s): 651-539-1818, 651-539-1827

ADDITIONAL INSTRUCTIONS:
Each response must be submitted as a text searchable PDF, unless otherwise directed. Please include the docket number, request number, and respondent name and title on the answers. If your response contains Trade Secret data, please include a public copy.

Request Number:	**5**
Topic:	GMG's general depreciation accounting practices
Reference(s):	N/A

Request

a. What software, if any, does GMG use to calculate depreciation expense?
b. Does GMG calculate actual depreciation expense on a monthly, annual, or other basis? If other, please specify.
c. Are GMG's depreciation expense calculations performed at the account level (i.e. a depreciation rate multiplied by a plant account's or subaccount's entire gross plant balance) or at the vintage level?
d. GMG's Petition does not include any specific proposed depreciation rates. Please confirm that the depreciation rates used to calculate GMG's actual depreciation expense are calculated using a plant account's average service life and net salvage rate as the only inputs. That is, the depreciation rate for an account is calculated as:

   Depreciation rate = (1 – salvage rate)/average service life

   For example, the depreciation rate for Account 376 is:

   2.54% = (1 – negative 27%)/50

e. For plant accounts 376 and 387, please provide live Excel spreadsheets that replicate the accounts' 2024 depreciation accruals as actually calculated by the Company.

To be completed by responder

Response Date: September 5, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/2/2025
Type of Inquiry: Financial Response Due: 9/21/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Craig Addonizio, Cuong Ngo
Email Address(es): craig.addonizio@state.mn.us, cuong.ngo@state.mn.us
Phone Number(s): 651-539-1818, 651-539-1827

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GMG RESPONSE:

a. *GMG uses Sage Fixed Assets software for tracking assets and calculating depreciation expense.*

b. *GMG calculates actual depreciation expense annually after year-end. On a monthly basis, a depreciation expense accrual is recorded based on projection reports from Sage Fixed Assets and the anticipated capital expenditures for the year. The accrual is subsequently reconciled to actual depreciation expense at year-end after retirements and installations have been recorded.*

c. *Depreciation expense is calculated for each system number based on the asset's vintage year. Annually, assets are grouped first by FERC account and then by taxing district, after which a system number is assigned. The depreciation expense for each system number is then determined using the parameters established at the time the asset was placed in service.*

d. *Depreciation in Sage Fixed Assets is calculated using the approved average service lives, while salvage is determined separately in accordance with the approved salvage rates reflected in the Salvage worksheets. GMG applies two distinct calculations: (1) depreciation for each account, such as Account 376, is computed in Sage Fixed Assets using the approved service life of 50 years; and (2) salvage is calculated independently in a spreadsheet by applying the approved salvage rate (27 percent in this case) to plant in service, net of retirements or disposals.*

e. *Microsoft Excel worksheets containing the requested information are electronically submitted herewith pursuant to this Information Request.*

To be completed by responder

Response Date: September 5, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/15/2025
Type of Inquiry: Financial Response Due: 9/25/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Craig Addonizio, Cuong Ngo
Email Address(es): craig.addonizio@state.mn.us, cuong.ngo@state.mn.us
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Request Number:	**7**
Topic:	Account 392 Salvage Rate
Reference(s):	Petition at 17 and 26 and Docket No. G022/D-20-612

Request:

a. In the current docket, GMG indicated that the current approved salvage rate for Account 392 – Transportation Equipment is 30% and proposed to retain that salvage rate. However, in reply comments the Company's prior depreciation docket, GMG proposed a 20% salvage rate for the account, which the Commission ultimately approved. Did GMG implement a 20% salvage rate for Account 392 effective January 1, 2020, as ordered by the Commission?

b. Did GMG intend to propose a salvage rate for Account 392 different than the 20% approved in the last depreciation docket?

c. In its Petition in this docket, GMG stated that two vehicles had zero proceeds upon retirement. The Company's actual salvage rate for over the past several years is 24% if those vehicles are included, and 29% when those vehicles are excluded. Given that retirements/disposals with zero proceeds can and do happen, why is it reasonable to exclude those two data points from the calculation?

GMG RESPONSE:

a. Yes, GMG implemented a 20% salvage rate and has been using 20%. The 30% rate referenced in GMG's Petition is a typographical error. GMG apologizes for any inconvenience it may have caused.

To be completed by responder

Response Date: September 24, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/15/2025
Type of Inquiry: Financial Response Due: 9/25/2025

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b. *No, the salvage rate is set at 20% and GMG is not requesting any change.*

c. *In general, the Company believes that it should receive something back for its vehicles, and its vehicles generally have different levels of usage, so GMG did not include the two identified vehicles. Going forward, the Company can include zero proceeds vehicles in the salvage rate calculation if the Commission instructs it to do so.*

To be completed by responder

Response Date: September 24, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/2/2025
Type of Inquiry: Financial Response Due: 9/21/2025

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Request Number:	**2**
Topic:	Industry standard for GMG's depreciation study
Reference(s):	Petition, Page 2

Request:

a. GMG states that "…GMG relied on industry standard data as the basis to determine appropriate depreciation rates due to the infancy of GMG's own system. GMG submits that continuing to do so remains the appropriate course of action regarding most of its depreciation accounts.". Please identify every "industry standard" source GMG has relied upon (studies, benchmarking utilities, NARUC tables), and map each source to the specific service life and net salvage inputs used for each account.

b. In its Petition in Docket No. G022/D-10-78 at page 7, the Company noted that its system consisted almost entirely of plastic mains and service lines. Please explain whether the Company's proposed depreciation parameters (average service lives and salvage rates) account for potential differences in materials (plastic versus, e.g., steel) between GMG and other utilities.

GMG RESPONSE:

a. GMG has consistently relied on industry averages and standards in its depreciation studies because GMG does not have sufficient history on which to base its own study, and the Department and Commission have consistently agreed that it is a reasonable approach. While there have been some changes to its depreciation parameters over the course of its depreciation certifications, much has remained consistent and does again. GMG's initial depreciation certificate, filed in Docket 04-671, noted that since GMG did not have its own history upon which to rely, GMG relied on industry standards to propose service lives. While that Petition did not specifically detail

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Response Date:	September 5, 2025
Response by:	Kristine Anderson
Email Address:	kanderson@greatermngas.com
Phone Number:	507-209-2110

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what was relied upon, the Department's Comments indicate that it compared GMG's depreciation rates to those of Minnegasco and those found in Appendix F of the manual, Depreciation Practices for Small Gas Distribution Companies, adopted July 25, 1984, by the National Association of Regulatory Utility Commissioners (NARUC). In GMG's second depreciation certification docket (10-78), GMG noted that it relied upon the experience of other, more mature, natural gas distribution companies to develop its proposed average lives and salvage values, specifically noting the depreciation studies presented by CenterPoint (Docket 09-832) and Xcel (Docket 07-1528). As GMG discussed in its 2015 Petition (Docket 15-671), it used the same approach. When preparing its 2020 depreciation study, found in Docket 20-612, GMG again reviewed the approved depreciation rates for other gas companies in Minnesota, specifically including those of MERC and Xcel. As GMG discussed in that study, it also reviewed multiple NARUC publications and discussions regarding depreciation. In preparation for its 2025 filing, GMG reviewed the service lives identified in the depreciation filings for MERC (Docket 22-261), CenterPoint (Docket 23-433), Great Plains (Docket 22-262), Xcel (Docket 19-723), and – to the extent that they identified the same FERC accounts for certain assets – Minnesota Power (Docket 25-185) and Dakota Electric (Docket 22-290). That review yielded the following information:

To be completed by responder

Response Date: September 5, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

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	Docket	*20-612*	*22-261*		*23-433*		*22-262*	*19-723*		*25-185*	*22-290*	**Average of Other Utilities**
FERC Acct	**Description**	**GMG**	**MERC**		**Centerpoint**		**Great Plains**	**Xcel**		**MN Power**	**Dakota Electric**	
376	Mains	50	65		52	Steel	50	52	Steel	n/a	n/a	**51**
					46	Plastic		41	Plastic			
378	DRS/TBS/Odorizers	42	35		41		40	38		n/a	n/a	**39**
378	Distribution Regulators	42	35		41		40					
380	Services	50	55		44		45	26		n/a	n/a	**43**
381	Meters	30	39		35		35	14		n/a	n/a	**31**
					25	"small"						
382	Meter Sets	50	39		50		35			n/a	n/a	**41**
382	AMR	30	15		n/a							**15**
383	Regulators	42	48		n/a		35			n/a	n/a	**42**
387	Other Equipment	8	n/a		n/a		n/a			n/a	n/a	
390.1	Building	40	45 - 75		44		40	52			50	**51**
390.2	Building Improvements	15	n/a		n/a		n/a			20	15 - 25	**20**
391	Office Furniture & Equip.	6	20	*	20		15	8		20	12	**16**
391	Computer Equipment	6	5	*	5		15	8		4 - 7	3 - 15	**7**
392	Vehicles	4	8		8		7	6		7	7	**7**
397	Communication Equip.	10	12	*	15		15	5 - 10		10	7.5	**11**

* MERC uses vintage amortization accounting on these and does not include them in their studies

Since GMG still has not experienced significant system component replacements or retirement on its system due to aging, GMG has not proposed substantial changes to its previously ordered depreciation rates.

b. *No, GMG's proposed depreciation parameters do not account for differences between plastic and steel, which is consistent with some of the other gas utilities. When GMG has sufficient system history to warrant a study of its own system that may change. To retain consistency with its prior depreciation certifications, GMG uses the same depreciation parameters for both materials.*

To be completed by responder

Response Date: September 5, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/2/2025
Type of Inquiry: Financial Response Due: 9/21/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Craig Addonizio, Cuong Ngo
Email Address(es): craig.addonizio@state.mn.us, cuong.ngo@state.mn.us
Phone Number(s): 651-539-1818, 651-539-1827

ADDITIONAL INSTRUCTIONS:
Each response must be submitted as a text searchable PDF, unless otherwise directed. Please include the docket number, request number, and respondent name and title on the answers. If your response contains Trade Secret data, please include a public copy.

Request Number:	**3**
Topic:	AMR Units
Reference(s):	Petition, Page 15

Request:

For the proposed AMR sub-account (20-year life, 0% salvage), please provide:

a. Warranty and battery life documentation;

b. Failure/replace history since 2015;

c. Clarify whether the new life applies prospectively only or also to existing AMRs.

GMG RESPONSE:

a. *The warranty documentation provided by Sensus is attached hereto.*

b. *GMG does not have information regarding specific AMR failure/replacement history since 2015. In situations where AMR units have prematurely failed or were otherwise not working, GMG exchanged the units with its supplier to obtain replacements units that function properly. The warranty related to AMR units is a full warranty for the first ten years, after which the warranty decreases proportionately. GMG is just starting to plan for AMR replacements based on life expectancy which are likely to become necessary in the coming years, given industry standards, but GMG does not have its own history upon which to base such predictions The AMR units will be replaced as they fail, so GMG does not have a number or timeline for replacement, but it is*

To be completed by responder

Response Date:	September 5, 2025
Response by:	Kristine Anderson
Email Address:	kanderson@greatermngas.com
Phone Number:	507-209-2110

Minnesota Department of Commerce
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Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
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appropriate for GMG to plan for the costs associated with AMR replacement. As the AMR units are replaced, they will be tracked and retired from the accounts where they were originally capitalized.

c. *GMG respectfully requests that the new life apply prospectively only. Doing so will provide GMG with the opportunity to implement a tracking mechanism to ensure that the correct charges are capitalized as AMR. GMG is prepared to implement this for depreciation rates effective as of January 1, 2025.*

To be completed by responder

Response Date: September 5, 2025
Response by: Kristine Anderson
Email Address: kanderson@greatermngas.com
Phone Number: 507-209-2110

Sensus Limited Warranty

1. General Product Coverage. Unless otherwise provided herein, Sensus USA Inc. ("Sensus") warrants its products and parts to be free from defects in material and workmanship for one (1) year from the date of Sensus shipment and as set forth below. All products are sold to customer ("Customer") pursuant to Sensus' Terms of Sale, available at: sensus.com/TC ("Terms of Sale").

2. SR II® and accuSTREAM™ 5/8", 3/4" & 1" Meters are warranted to perform to AWWA New Meter Accuracy Standards for five (5) years from the date of Sensus shipment or until the registration shown below, whichever occurs first. Sensus further warrants that the SR II and accuSTREAM meters will perform to at least AWWA Repaired Meter Accuracy Standards for fifteen (15) years from the date of Sensus shipment or until the registration shown below, whichever occurs first:

	New Meter Accuracy	Repair Meter Accuracy
5/8" SR II Meter and accuSTREAM Meter	500,000 gallons	1,500,000 gallons
3/4" SR II Meter and accuSTREAM Meter	750,000 gallons	2,250,000 gallons
1" SR II Meter and accuSTREAM Meter	1,000,000 gallons	3,000,000 gallons

3. ally® Meters that register water flow are warranted to perform to the accuracy level set forth in the ally Data Sheet available at sensus.com/ally/datasheet for fifteen (15) years from the Date of Installation, but no longer than sixteen (16) years from date of manufacture, not including the meter's sensors, valve, and gear motor, which are warranted under different terms described below. As used herein, "Date of Installation" means the date after which the ally Meter has been out of empty pipe for seven (7) consecutive days, as those days are measured by the ally Meter and stored in the meter's nonvolatile memory.

4. iPERL® Meters that register water flow are warranted to perform to the accuracy levels set forth in the iPERL Data Sheet available at sensus.com/iperl/datasheet or by request from 1-800-METER-IT, for twenty (20) years from the date of Sensus shipment. The iPERL System Component warranty does not include the external housing.

5. Maincase of the SR II in both standard and low lead alloy meters are warranted to be free from defects in material and workmanship for twenty-five (25) years from the date of Sensus shipment. Composite and E-coated maincases will be free from defects in material and workmanship for fifteen (15) years from the date of Sensus shipment.

6. Sensus OMNI™ Meters and Propeller Meters are warranted to perform to AWWA New Meter Accuracy Standards for one (1) year from the date of Sensus shipment.

7. Sensus accuMAG™ Meters are warranted to be free from defects in material and workmanship, under normal use and service, for 18 months from the date of Sensus shipment or 12 months from startup, whichever occurs first.

8. Sensus Registers are warranted to be free from defects in material and workmanship from the date of Sensus shipment for the periods stated below or until the applicable registration for AWWA Repaired Meter Accuracy Standards, as set forth above, are surpassed, whichever occurs first:

5/8" thru 2" SR II, accuSTREAM Standard Registers	25 years
5/8" thru 2" SR II, accuSTREAM Encoder Registers	10 years
All HSPU, IMP Contactor, R.E.R. Elec. ROFI	1 year
Standard and Encoder Registers for Propeller Meters	1 year
OMNI Register with Battery	10 years

9. Sensus Electric and Gas Meters are warranted pursuant to the General Limited Warranty available at sensus.com/TC.

10. Batteries, iPERL System Components, AMR and FlexNet® Communication Network AMI Interface Devices are warranted to be free from defects in material and workmanship from the date of Sensus shipment for the period stated below:

Electronic TouchPad	10 years
Act-Pak® Remote Monitoring Instruments	1 year
Gas SmartPoint® Modules and Batteries	20 years[1]
6500 series Hand-Held Device	2 years
Vehicle Gateway Base Station (VGB) and other AMR Equipment	1 year
FlexNet Base Station (including the R100NA and M400 products)	1 year
iPERL System Battery and iPERL System Components	20 years[2]
Sensus® Electronic Register+™	20 years[1]
Sensus® Smart Gateway Sensor Interface	1 year
SmartPoint® 510M/520M Modules and Batteries	20 years[2]

Footnote 1: Sensus will repair or replace non-performing:

- Gas SmartPoint Modules (configured to the factory setting of six transmissions per day under normal system operation of up to one demand read to each SmartPoint Module per month and up to five firmware downloads during the life of the product) and batteries;
- Sensus Electronic Register+ with hourly reads

for the first ten (10) years from the date of Sensus shipment, and for the remaining ten (10) years, at a prorated percentage, applied towards the published list prices in effect for the year product is accepted by Sensus under warranty conditions according to the following schedule:

Years	Replacement Price	Years	Replacement Price
1 – 10	0%	16	55%
11	30%	17	60%
12	35%	18	65%
13	40%	19	70%
14	45%	20	75%
15	50%	>20	100%

Footnote 2: Sensus will repair or replace non-performing:

- iPERL System Batteries, and/or the iPERL System flowtube, the flow sensing and data processing assemblies, and the register ("iPERL System Components") with hourly reads
- SmartPoint 510M/520M Modules (configured to the factory setting of six transmissions per day under normal system operation of up to one demand read to each SmartPoint Module per month and up to five firmware downloads during the life of the product) and batteries, unless the SmartPoint 510M/520M Module is ever paired with an ally Meter, which event immediately amends the warranty terms to those described in Section 11;

at no cost for the first fifteen (15) years from the date of Sensus shipment, and for the remaining five (5) years at a prorated percentage, applied towards the published list price in effect for the year the product is accepted by Sensus under the warranty conditions according to the following schedule:

Years	Replacement Price
1 – 15	0%
16	30%
17	40%
18	50%
19	60%
20	70%
>20	100%

11. ally® Meter Batteries and Components, including SmartPoint 510M/520M Modules are warranted to be free from defects in material and workmanship from the Date of Installation, as defined in Section 3, for the period stated below:

Batteries	15 years[3]
Sensors	5 years
Valve & Gear Motor	5 years[4]
SmartPoint 510M/520M Modules and Batteries in service w/ally	15 years[3]

Footnote 3: If applicable, any SmartPoint 510M/520M Modules ever paired with an ally Meter are warranted with the following limitations:

- When configured to the default installation setting of six transmissions of metrology and pressure per day and one update of temperature per day, the SmartPoint is warranted to perform up to five (5) firmware upgrades for the SmartPoint Module and up to five (5) firmware upgrades for the ally Meter;
- 2500 Operational Commands, where "Operational Commands" include on demand reads (such as consumption, pressure, temperature), an ally valve command, or a configuration command; and
- 15 Diagnostic Commands, which includes two-way communications tests and installations

for the first ten (10) years from Date of Installation at no cost. For the remaining five (5) years, Customer will pay the reduced Replacement Price of the then-current list price in effect at the time the product is accepted for return in accordance with the following schedule:

Years	Replacement Price	Years	Replacement Price
1 – 10	0%	14	65%
11	35%	15	75%
12	45%	>15	100%
13	55%		

Footnote 4: Notwithstanding the foregoing, valve and gear motor components of ally Meters are not warranted beyond two thousand (2000) Valve State Operations, even if the warranty period provided herein has not yet expired. As used herein, "Valve State Operations" means adjustments of the Meter to open, close, or reduce flow.

12. iPERL and ally Connectors and Cables are warranted to be free from defects in materials and workmanship, under normal use and service, for ten (10) years from the date of Sensus shipment. Nicor or Itron connectors included with a Sensus product are warranted according to the terms for Third-Party Devices in Section 13.

13. Third-Party Devices are warranted to be free from defects in materials and workmanship, under normal use and service, for one (1) year from the date of Sensus shipment. As used in this Sensus Limited Warranty, "Third Party Devices" means any product, device, or component part used with a Sensus product that is manufactured or sold by any party that is not Sensus. Failure of a Third Party Device which subsequently causes failure to a Sensus device shall be the responsibility of the manufacturer of the Third Party Device.

14. **Software.** Software supplied and/or licensed by Sensus is supported according to the terms of the applicable software license or usage agreement. Sensus warrants that any network and monitoring services shall be performed in a professional and workmanlike manner.

15. Return. Sensus' obligation, and Customer's exclusive remedy, under this Sensus Limited Warranty is, at Sensus' option, to either (i) repair or replace the product, provided the Customer (a) returns the product to the location designated by Sensus within the warranty period; and (b) prepays the freight costs both to and from such location; or (ii) deliver replacement components to the Customer, provided the Customer installs, at its cost, such components in or on the product (as instructed by Sensus), provided, that if Sensus requests, the Customer (a) returns the product to the location designated by Sensus within the warranty period; and (b) prepays the freight costs both to and from such location. In all cases, if Customer does not return the product within the time period designated by Sensus, Sensus will invoice, and Customer will pay within thirty days of the invoice date, for the cost of the replacement product and/or components.

The return of products for warranty claims must follow Sensus' Returned Materials Authorization (RMA) procedures. Water meter returns must include documentation of the Customer's test results. Test results must be obtained according to AWWA standards and must specify the meter serial number. The test results will not be valid if the meter is found to contain foreign materials. If Customer chooses not to test a Sensus water meter prior to returning it to Sensus, Sensus will repair or replace the meter, at Sensus' option, after the meter has been tested by Sensus. The Customer will be charged Sensus' then current testing fee. All product must be returned in accordance with the RMA process. For all returns, Sensus reserves the right to request meter reading records by serial number to validate warranty claims.

For products that have become discontinued or obsolete ("Obsolete Product"), Sensus may, at its discretion, replace such Obsolete Product with a different product model ("New Product"), provided that the New Product has substantially similar features as the Obsolete Product. The New Product shall be warranted as set forth in this Sensus Limited Warranty.

THIS SECTION 15 SETS FORTH CUSTOMER'S SOLE REMEDY FOR THE FAILURE OF THE PRODUCTS, SERVICES OR LICENSED SOFTWARE TO CONFORM TO THEIR RESPECTIVE WARRANTIES.

16. Warranty Exceptions and No Implied Warranties. This Sensus Limited Warranty does not include costs for removal or installation of products, or costs for replacement labor or materials, which are the responsibility of the Customer. The warranties in this Sensus Limited Warranty do not apply to goods that have been: installed improperly or in non-recommended installations; installed to a socket that is not functional, or is not in safe operating condition, or is damaged, or is in need of repair; tampered with; modified or repaired with parts or assemblies not certified in writing by Sensus, including without limitation, communication parts and assemblies; improperly modified or repaired (including as a result of modifications required by Sensus); converted; altered; damaged; read by equipment not approved by Sensus; for water meters, used with substances other than water, used with non-potable water, or used with water that contains dirt, debris, deposits, or other impurities; subjected to misuse, improper storage, improper care, improper maintenance, or improper periodic testing (collectively, "Exceptions."). If Sensus identifies any Exceptions during examination, troubleshooting or performing any type of support on behalf of Customer, then Customer shall pay for and/or reimburse Sensus for all expenses incurred by Sensus in examining, troubleshooting, performing support activities, repairing or replacing any Equipment that satisfies any of the Exceptions defined above. The above warranties do not apply in the event of Force Majeure, as defined in the Terms of Sale.

THE WARRANTIES SET FORTH IN THIS SENSUS LIMITED WARRANTY ARE THE ONLY WARRANTIES GIVEN WITH RESPECT TO THE GOODS, SOFTWARE, SOFTWARE LICENSES AND SERVICES SOLD OR OTHERWISE PROVIDED BY SENSUS. SENSUS EXPRESSLY DISCLAIMS ANY AND ALL OTHER REPRESENTATIONS, WARRANTIES, CONDITIONS, EXPRESSED, IMPLIED, STATUTORY OR OTHERWISE, REGARDING ANY MATTER IN CONNECTION WITH THIS SENSUS LIMITED WARRANTY OR WITH THE TERMS OF SALE, INCLUDING WITHOUT LIMITATION, WARRANTIES AS TO FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY, NON-INFRINGEMENT AND TITLE.

SENSUS ASSUMES NO LIABILITY FOR COSTS OR EXPENSES ASSOCIATED WITH LOST REVENUE OR WITH THE REMOVAL OR INSTALLATION OF EQUIPMENT. THE FOREGOING REMEDIES ARE CUSTOMER'S SOLE AND EXCLUSIVE REMEDIES FOR THE FAILURE OF EQUIPMENT, LICENSED SOFTWARE OR SOFTWARE SERVICES, AND OTHER SERVICES TO CONFORM TO THEIR RESPECTIVE WARRANTIES.

17. Limitation of Liability. SENSUS' AGGREGATE LIABILITY IN ANY AND ALL CAUSES OF ACTION ARISING UNDER, OUT OF OR IN RELATION TO THIS AGREEMENT, ITS NEGOTIATION, PERFORMANCE, BREACH OR TERMINATION (COLLECTIVELY "CAUSES OF ACTION") SHALL NOT EXCEED THE TOTAL AMOUNT PAID BY CUSTOMER TO SENSUS UNDER THIS AGREEMENT. THIS IS SO WHETHER THE CAUSES OF ACTION ARE IN TORT, INCLUDING, WITHOUT LIMITATION, NEGLIGENCE OR STRICT LIABILITY, IN CONTRACT, UNDER STATUTE OR OTHERWISE.

AS A SEPARATE AND INDEPENDENT LIMITATION ON LIABILITY, SENSUS' LIABILITY SHALL BE LIMITED TO DIRECT DAMAGES. SENSUS SHALL NOT BE LIABLE FOR: (I) ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES; NOR (II) ANY REVENUE OR PROFITS LOST BY CUSTOMER OR ITS AFFILIATES FROM ANY END USER(S), IRRESPECTIVE OF WHETHER SUCH LOST REVENUE OR PROFITS IS CATEGORIZED AS DIRECT DAMAGES OR OTHERWISE; NOR (III) ANY IN/OUT COSTS; NOR (IV) MANUAL METER READ COSTS AND EXPENSES; NOR (V) DAMAGES ARISING FROM MAINCASE OR BOTTOM PLATE BREAKAGE CAUSED BY FREEZING TERMPERATURES, WATER HAMMER CONDITIONS, OR EXCESSIVE WATER PRESSURE. "IN/OUT COSTS" MEANS ANY COSTS AND EXPENSES INCURRED BY CUSTOMER IN TRANSPORTING GOODS BETWEEN ITS WAREHOUSE AND ITS END USER'S PREMISES AND ANY COSTS AND EXPENSES INCURRED BY CUSTOMER IN INSTALLING, UNINSTALLING AND REMOVING GOODS. "END USER" MEANS ANY END USER OF ELECTRICITY/WATER/GAS THAT PAYS CUSTOMER FOR THE CONSUMPTION OF ELECTRICITY/WATER/GAS, AS APPLICABLE.

The limitations on liability set forth in this Agreement are fundamental inducements to Sensus entering into this Agreement. They apply unconditionally and in all respects. They are to be interpreted broadly so as to give Sensus the maximum protection permitted under law.

COMMERCE DEPARTMENT

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G022/D-25-306 ☐Nonpublic ☒Public
Requested From: Greater Minnesota Gas, Inc. Date of Request: 9/2/2025
Type of Inquiry: Financial Response Due: 9/21/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Craig Addonizio, Cuong Ngo
Email Address(es): craig.addonizio@state.mn.us, cuong.ngo@state.mn.us
Phone Number(s): 651-539-1818, 651-539-1827

ADDITIONAL INSTRUCTIONS:
Each response must be submitted as a text searchable PDF, unless otherwise directed. Please include the docket number, request number, and respondent name and title on the answers. If your response contains Trade Secret data, please include a public copy.

Request Number:	**4**
Topic:	Effective date.
Reference(s):	Petition, Page 2.

Request:

GMG requested an effective date of January 1, 2026, for its depreciation proposals in the current Petition. However, 2024 marks five years since the Commission's last approved effective date (January 1, 2020) for GMG depreciation parameters. Since the petition does not include 2025 data, and in accordance with the five-year depreciation study cycle, would the Company consider changing the effective date to January 1, 2025?

GMG RESPONSE:

GMG apologizes for the error in its Petition. GMG intends that the effective date be January 1, 2025, unless the Commission directs a prospective implementation date.

To be completed by responder

Response Date:	September 5, 2025
Response by:	Kristine Anderson
Email Address:	kanderson@greatermngas.com
Phone Number:	507-209-2110

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Comments

Docket No. G022/D-25-306

Dated this **7th** day of **October 2025**

/s/Sharon Ferguson

#	First Name	Last Name	Email	Organization	Agency	Address	Delivery Method	Alternate Delivery Method	View Trade Secret	Service List Name
1	Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.		1900 Cardinal Lane PO Box 798 Faribault MN, 55021 United States	Electronic Service		No	D-25-306
2	Sasha	Bergman	sasha.bergman@state.mn.us		Public Utilities Commission		Electronic Service		Yes	D-25-306
3	Mike	Bull	mike.bull@state.mn.us		Public Utilities Commission	121 7th Place East, Suite 350 St. Paul MN, 55101 United States	Electronic Service		Yes	D-25-306
4	Generic	Commerce Attorneys	commerce.attorneys@ag.state.mn.us		Office of the Attorney General - Department of Commerce	445 Minnesota Street Suite 1400 St. Paul MN, 55101 United States	Electronic Service		Yes	D-25-306
5	Sharon	Ferguson	sharon.ferguson@state.mn.us		Department of Commerce	85 7th Place E Ste 280 Saint Paul MN, 55101-2198 United States	Electronic Service		No	D-25-306
6	Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us		Office of the Attorney General - Residential Utilities Division	1400 BRM Tower 445 Minnesota St St. Paul MN, 55101-2131 United States	Electronic Service		Yes	D-25-306