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October 25, 2021

Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101-2147

RE: Docket No. G004/D-21-372  
Reply Comments to the Comments of the Minnesota Department of Commerce,  
Division of Energy Resources

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically files its Reply Comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on October 5, 2021.

Great Plains appreciates the Department's analysis of the Company's annual depreciation study and agrees with its recommendations to approve Great Plains' depreciation rates as presented in its Petition, to continue to exclude Account 388.0 – Asset Retirement Obligations in future depreciation studies, and to continue to provide updates regarding the PVC replacement program in future depreciation studies.

If you have any questions regarding these reply comments, please contact me at (701) 222-7855, or Brian Meloy, at (612) 335-1451.

Sincerely,

*/s/ Travis R. Jacobson*

Travis R. Jacobson  
Director of Regulatory Affairs