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December 12, 2018

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

RE: Reply Comments to the Department of Commerce
In the Matter of Review of 2016-2017 Annual Automatic Adjustment (AAA)
Reports Docket No. G999/AA-17-493 and Natural Gas Utilities' 2016-2017
Purchased Gas Adjustment (PGA) True-Up Filing Docket No. G004/AA-17-650

Dear Mr. Wolf:

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith electronically submits its Reply Comments to the Comments of the Department of Commerce (Department) filed on December 5, 2018, regarding Great Plains' 2016-2017 (FYE17) Annual Automatic Adjustment Report and Purchased Gas Adjustment True-up Filing.

In its Comments, the Department concluded that Great Plains' FYE17 annual automatic adjustment report is complete with respect to Minnesota Rules 7825.2390 through 7825.2920. The Department also recommended the Commission accept Great Plains' FYE17 true-ups and allow Great Plains to implement its true-ups. Great Plains agrees with the Department's recommendation that the Commission accept and allow Great Plains to implement its true-ups.

If you have any questions regarding this filing, please contact Tamie A. Aberle at (701) 222-7856, or Brian Meloy, at (612) 335-1451.

Sincerely,

/s/ Tamie. A. Aberle

Tamie A. Aberle
Director of Regulatory Affairs

cc: Brian Meloy
Service List