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July 9, 2018

VIA ELECTRONIC FILING

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

**RE: In the Matter of Minnesota Power's 2018 Five-Year Transmission and
Distribution Plant Depreciation Petition
Docket No. E015/D-18-226**

Dear Mr. Wolf:

On June 28, 2018, the Minnesota Department of Commerce – Division of Energy Resources (“Department”) submitted a letter in the above-referenced Docket recommending the Minnesota Public Utilities Commission (“Commission”) approve Minnesota Power’s 2018 Five-Year Transmission and Distribution Plant Depreciation Petition.

Minnesota Power (the “Company”) agrees with the Department’s comments and recommendations.

Please contact me if you have any questions regarding this filing.

Yours truly,

Christopher D. Anderson

jmn
c: Service List