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705 West Fir Avenue  
Mailing Address:  
P.O. Box 176  
Fergus Falls, MN 56538-0176  
(218) 736-6935

December 18, 2020

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

**RE:     *In the Matter of a Petition by Great Plains Natural Gas Co. to Establish a  
New Base Cost of Gas in Compliance with the Commission's Order in  
the General Rate Filing***  
**Docket No. G004/GR-19-511**  
**Docket No. G004/MR-20-822**

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith submits its Reply Comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on December 10, 2020 regarding Great Plains' Petition to Establish a New Base Cost of Gas, submitted November 10, 2020 pursuant to the Minnesota Public Utilities Commission's (Commission) October 26, 2020 Findings of Fact, Conclusions of Law and Order issued for Docket No. G004/GR-19-511.

Great Plains agrees with the Department's recommendation that the Commission approve the new base cost of gas to coincide with implementation of final rates in Docket No. G004/GR-19-511. Great Plains appreciates the Department's review and analysis of Great Plains' Base Cost of Gas proposed in Docket No. G004/MR-19-512.

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

Sincerely,

*/s/ Travis R. Jacobson*

Travis R. Jacobson  
Director of Regulatory Affairs

cc: Service List  
Brian Meloy  
Sachin Shah