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March 27, 2013

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

RE: Great Plains Natural Gas' Five-Year Depreciation Study
Docket No. G004/D-12-565

Dear Dr. Haar:

The Minnesota Department of Commerce, Division of Energy Resources (Department) submits this letter in response to Great Plains Natural Gas' (Great Plains) Supplemental Comments, filed on March 22, 2013 in the above referenced Docket. In its Supplemental Comments, Great Plains agrees with all but one of the recommendations from the Department's March 12, 2013 Response Comments. The sole remaining point of disagreement between the Department and Great Plains relates to an apparent error in Great Plains' calculation of the amortization rate for property account 391.30, Computer & Electronic Equipment.

The Department has no further substantive comments on this issue. The Department notes that it has pursued this amortization rate issue in spite of the small dollar amount in question (less than \$10,000) largely due to the frequency with which this particular error occurs in Great Plains Depreciation filings. This is the eleventh occurrence of this error since 2005, and due to this history, the Department would like to reach a final conclusion in this Docket in order to avoid the need to expend additional resources addressing it again in the future. Based on Great Plains' description of its amortization calculations in its Supplemental Comments, it is likely that Great Plains' recommended amortization rate may be correct and that the Department's recommended rate may be incorrect. However, Great Plains' description of its amortization practices does not match the calculations shown in its initial filing, and Great Plains has failed to explain the differences. Further, as described in the Department's Response Comments, each of the previous ten occurrences of this error was corrected in the manner proposed by the Department in this Docket, and Great Plains' has failed to explain why the proposed correction is no longer appropriate. For these reasons, the Department maintains the recommendations made in its March 12, 2013 Response Comments.

Sincerely,

/s/ CRAIG ADDONIZIO
Financial Analyst

CA/sm

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
Letter in Response to Great Plains' Supplemental Comments**

Docket No. G004/D-12-565

Dated this 1st of April, 2013

/s/Sharon Ferguson

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