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October 2, 2019

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

RE: Docket No. G004/D-19-376
Reply Comments to the Response Comments of the Minnesota Department of
Commerce, Division of Energy Resources

Dear Mr. Wolf:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically files its reply comments to the Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on September 25, 2019.

Great Plains appreciates the Department's analysis of the Company's annual depreciation study and agrees with its recommendations to approve Great Plains' petition, approve the depreciation parameters for account 366.0 – Transmission Structures, to continue reporting retirements in Account 390-General Structures & Improvements 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) 222-7856, or Brian Meloy, at (612) 335-1451.

Sincerely,

/s/ Tamie A. Aberle

Tamie A. Aberle
Director of Regulatory Affairs