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October 5, 2017

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-17-450  
Reply Comments to the Comments of the Minnesota Department of Commerce,  
Division of Energy Resources

Dear Mr. Wolf:

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith electronically files its reply comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on October 2, 2017.

Great Plains appreciates the Department's review of the Company's five-year depreciation study and agrees with its recommendation of approval of the depreciation parameters and the resulting depreciation rates. The Company requests that the Commission approve the depreciation rates filed by Great Plains.

If you have any questions regarding this filing, 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