



---

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

July 24, 2020

Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101-2147

RE: Docket No. G004/D-20-511  
Reply Comments to the Comments of the Minnesota Department of Commerce,  
Division of Energy Resources

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically files its reply comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on July 14, 2020.

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 393.0 – Stores Equipment, to continue to exclude Account 388.0 – Asset Retirement Obligations in future depreciation studies, to continue to provide updates regarding the PVC replacement program in future depreciation studies, and to use the updated format of Petition Table 2 in future depreciation studies.

Great Plains does not agree with the Department's recommendation to separately depreciate each of its buildings. Great Plains suggests the recent Commission decision (Docket No. D-18-369) requiring the Company to provide detailed information regarding building retirements adequately achieves the Department's goal. At the same time, Great Plains is able to maintain a consistent approach to depreciating its buildings across all of its jurisdictions. In addition, the Company would incur additional costs to determine the remaining life of each building to have its depreciation consultant develop additional depreciation rates for each building without an offsetting benefit to customers. For these reasons, Great Plains respectfully requests the Commission continue to

require the reporting of building retirements and not separately depreciate each of its buildings.

If you have any questions regarding these reply comments, please contact me at (701) 222-7855, or Brian Meloy, at (612) 335-1451.

Sincerely,

*/s/ Travis R. Jacobson*

Travis R. Jacobson  
Director of Regulatory Affairs