

October 7, 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' Annual Depreciation Study
Docket No. G004/D-13-448

Dear Dr. Haar:

The Minnesota Department of Commerce, Division of Energy Resources (Department) submits this letter to the Minnesota Public Utilities Commission (Commission) to correct an error in the recommendations included in the Department's September 25, 2013 Response Comments in the above-referenced Docket. In its Response Comments, the Department recommended that the Commission approve an 18 year average service life and a 5.00 percent amortization rate for Account 397. The Department intended to recommend that the Commission approve an amortization rate of 5.56 percent for the account, not 5.00 percent. Below, the Department reproduces its recommendations for the Commission from its Response Comments with the correct amortization rate for Account 397.

The Department recommends that the Commission:

1. approve the depreciation parameters and depreciation rates proposed in Great Plains' 2013 Depreciation Study, with the following exceptions:
 - a. for Account 367.00, approve a remaining life of 12.10 years and a depreciation rate of 0.15 percent;
 - b. for Account 390.00-.01, approve a remaining life of 36.7 years and a depreciation rate of 1.87 percent;
 - c. for Account 391.10, approve an average service life of 16 years and an amortization rate of 6.25 percent;
 - d. for Account 394.10, approve an average service life of 20 years and an amortization rate of 5.00 percent;
 - e. for Account 397, approve an average service life of 18 years and an amortization rate of 5.56 percent;

Burl W. Haar
October 4, 2013
Page 2

2. require Great Plains to file its next depreciation study by June 1, 2014; and
3. require Great Plains to file a five-year depreciation study by June 1, 2017.

Sincerely,

/s/ CRAIG ADDONIZIO
Financial Analyst

CA/ja

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**

Docket No. G004/D-13-448

Dated this 7th day of **October, 2013**

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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