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January 3, 2019

VIA ELECTRONIC FILING

Mr. Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: In the Matter of a Commission Investigation into the Effects on Electric and Natural Gas
Utility Rates and Services of the 2017 Federal Tax Act
Docket No. E,G999/CI-17-895

Dear Mr. Wolf:

Attached hereto, please find Greater Minnesota Gas, Inc.'s Compliance Filing for filing in the above-referenced docket.

All individuals identified on the attached service list have been electronically served with the same.

Thank you for your assistance. Please do not hesitate to contact me should you have any questions or concerns or if you require additional information. My direct dial number is (507) 665-8657 and my email address is kanderson@greatermngas.com.

Sincerely,

GREATER MINNESOTA GAS, INC.

/s/
Kristine A. Anderson
Corporate Attorney

Enclosure

cc: Service List

CERTIFICATE OF SERVICE

I, Kristine Anderson, hereby certify that I have this day served a true and correct copy of the following document to all persons at the addresses indicated on the attached list by electronic filing, electronic mail, or by depositing the same enveloped with postage paid in the United States Mail at Le Sueur, Minnesota:

**Greater Minnesota Gas, Inc.'s Compliance Filing
Docket No. E,G999/CI-17-895**

filed this 3rd day of January, 2019.

/s/ Kristine A. Anderson
Kristine A. Anderson, Esq.
Corporate Attorney
Greater Minnesota Gas, Inc.

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STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange
Dan Lipschultz
Matt Schuerger
Katie Sieben
John Tuma

Chair
Commissioner
Commissioner
Commissioner
Commissioner

MPUC Docket No. E, G999/CI-17-895

**In the Matter of a Commission
Investigation into the Effects
on Electric and Natural Gas
Utility Rates and Services of the
2017 Federal Tax Act**

**GREATER MINNESOTA GAS, INC.'S
COMPLIANCE FILING**

OVERVIEW

The Minnesota Public Utilities Commission (Commission) initiated the instant docket to inquire about the anticipated impact of the 2017 Federal Tax Cuts and Job Act (Tax Act) on the State's regulated energy utilities and determine what, if any action should be taken in repose to that impact. On December 5, 2018, the Commission issued an Order Responding to Changes in Federal Tax Law. The Order required Greater Minnesota Gas, Inc. (GMG) to reduce its base rates, provide a one-time refund, and file certain information consistent with its Order. This submission constitutes GMG's Compliance Filing.

ISSUE SUMMARY

GMG provides the following information herein, consistent with the Commission's Order:

- GMG's proposed methodology to provide a one-time refund, consistent with its existing rate design, capturing the Tax Act's impacts that have already occurred.
- GMG's proposed methodology for reducing its base rates, consistent with its current rate design, to reflect net annual savings of \$48,258.
- GMG's proposed customer notice regarding the refund and reduction.
- Information regarding the remaining general compliance filing requirements.

DISCUSSION

GMG intends that both its refund and and rate adjustment will be implemented at the earliest reasonable and practicable opportunity following receipt of Commission approval of its proposed methodology as detailed herein. GMG anticipates that the implementation will occur in either the first or second billing cycle following receipt of Commission approval, depending on the relative timing of the approval as compared to the billing cycle dates. GMG will implement the refund and the rate reduction consistently so that all of its customers receive the requisite refunds and rate adjustments during the same billing month.

1. GMG WILL ISSUE A ONE-TIME REFUND BASED ON BILLED USAGE MULTIPLIED BY A CONSISTENT PER-UNIT FACTOR.

GMG proposes to issue a one-time refund to customers no later than the second billing cycle following receipt of Commission approval of its refund methodology. The refund factor, which is required to reflect total annual savings of \$48,258, will be calculated as follows:

Total Annual Refund	\$ 48,258.00	divided by
2018 Total CCFs Billed	<u>17,979,173</u>	equals
Refund Factor Per CCF ¹	\$0.002684	

For each customer, the refund factor will be multiplied by the customer’s total billed usage from January 1, 2018 through the end of the first full billing cycle following receipt of Commission approval of GMG’s methodology. The total one-time refund will be reflected as a credit on each customer’s subsequent bill. Since GMG did not ask for, nor obtain, full cost recovery in its most recent rate case, GMG believes that its proposed refund methodology of applying the same refund factor across all classes is the most consistent with its existing rate design as a means to pass its Tax Act savings along to its customers.

2. GMG WILL REDUCE ITS DISTRIBUTION RATES BEGINNING WITH THE FIRST DAY OF THE MONTH FOLLOWING THE BILLING CYCLE UPON WHICH THE ONE-TIME REFUND WAS CALCULATED.

GMG intends to employ the same per unit factor upon which the one-time refund amount is based to adjust its distribution rates beginning with the month immediately following the last refunded month. In an effort to be consistent with its current rate design, as discussed above, the same per until factor will be uniformly applied to reduce each rate by class. The rate adjustment calculations are as follows:

¹ . Pursuant to GMG’s tariff, one CCF corrected for temperature, pressure, and BTU content is equal to one therm.

Greater Minnesota Gas, Inc.				
Rate Class Adjustment Calculation				
	Tariff	Non-gas		Adjusted
	Rate	Commodity	Rate	Non-gas
	Designation	Margin	Adjustment	Commodity
Rate Class		(\$/CCF)	(\$/CCF)	(\$/CCF)
Residential	RS1	\$0.444330	\$0.002684	\$0.441646
Small Commercial CS1	SCS1	\$0.426330	\$0.002684	\$0.423646
Commercial CS1	CS1	\$0.396330	\$0.002684	\$0.393646
Commercial/Industrial MS1	MS1	\$0.376330	\$0.002684	\$0.373646
Commercial/Industrial LS1	LS1	\$0.361330	\$0.002684	\$0.358646
Agricultural - Interruptible	AG1	\$0.231310	\$0.002684	\$0.228626
General Interruptible	IND1	\$0.251310	\$0.002684	\$0.248626
General Interruptible - Flex	IND1 - FL	\$0.030000	\$0.002684	\$0.027316

Upon receipt of Commission approval for GMG’s proposed rate adjustment, GMG will file updated tariff sheets reflecting the revised rate and effective date.

3. GMG PROPOSES THAT IT INCLUDE A CUSTOMER NOTICE WITH CUSTOMER BILLS WHEN THE REFUND IS ISSUED.

GMG anticipates that it will include a separate bill stuffer customer notice with its customer bills during the month in which the one-time refund is issued. GMG’s proposed customer notice language is as follows:

Your bill reflects a one-time refund that recognizes your proportionate share of the tax reduction that GMG received from January 1, 2018 through _____, 2019 as a result of the Tax Cuts and Jobs Act. Your refund was calculated based on a refund factor of \$0.002684 per CCF of gas you used during the refund period. The impact of the tax savings for _____, 2019 and beyond are accounted for by a reduction of the same amount to GMG’s rates beginning _____, 2019. GMG is happy to pass the tax benefit on to you, consistent with the terms of the December 5, 2018 Order of the Minnesota Public Utilities Commission and the Commission’s approval of GMG’s refund and rate reduction calculations.

4. GMG OFFERS THE FOLLOWING INFORMATION REGARDING THE REMAINING COMPLIANCE FILING REQUIREMENTS.

The Order herein requires all energy utilities to reflect the Tax Act changes back to January 1, 2018 in all relevant compliance filings, including compliance filings for net operating losses, periodic revenue decoupling adjustments, and exclusion of carrying costs from related refund calculations. Given that the Commission specifically identified GMG's refund amount in its Order, GMG believes that the general requirement to provide calculations regarding the net operating losses does not apply to it in this instance. GMG does not use revenue decoupling, ergo, GMG does not have any revised information to submit in relation to that. Additionally, pursuant to Ordering Paragraph 12.B., GMG has not reflected carrying costs related to the requisite refund in any of its financial information.

CONCLUSION

GMG believes that its proposed methodology to implement both the requisite one-time refund and the associated rate reduction fairly passes on the benefits of the Tax Act to GMG's customers in a manner that is both consistent with its existing rate design and compliant with the Commission's Order herein. GMG respectfully requests that its proposed methodology be approved at the earliest possible juncture so that its customers may receive the benefits of the Tax Act expeditiously.

Dated: January 3, 2019

Respectfully submitted,

/s/

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