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VIA ELECTRONIC FILING

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

**RE: In the Matter of Minnesota Power’s 2017 General Plant Depreciation
Petition
Docket No. E015/D-17-114**

Dear Mr. Wolf:

On April 10, 2017, the Minnesota Department of Commerce – Division of Energy Resources (“Department”) submitted a letter in the above-referenced docket recommending the Minnesota Public Utilities Commission (“Commission”) approve Minnesota Power’s 2017 General Plant Depreciation Petition.

Minnesota Power (the “Company”) agrees with the Department’s comments and recommendations.

Yours truly,

A handwritten signature in black ink, appearing to be 'C. Anderson'.

Christopher D. Anderson