COMMERCE DEPARTMENT

July 15, 2025

Will Seuffert
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: Comments of the Minnesota Department of Commerce
Docket No. G004/M-25-200

Dear Mr. Seuffert:

Attached are the comments of the Minnesota Department of Commerce (Department) in the following matter:

Great Plains Natural Gas Company's Gas Utility Infrastructure Cost Adjustment Tariff 2025 Revenue Requirement and Revised Adjustment Factors.

The Petition was filed by Great Plains Natural Gas Co. (Great Plains or the Company) on April 15, 2025.

The Department recommends **approval** of Great Plains' Petition, subject to the Company providing additional information in **reply comments**. The Department will provide final recommendations to the Minnesota Public Utilities Commission (Commission) after reviewing Great Plains' **reply comments**. The Department is available to answer any questions the Commission may have.

Sincerely,

/s/ Dr. SYDNIE LIEB
Assistant Commissioner of Regulatory Analysis

CN/MJ/ad
Attachment

COMMERCE DEPARTMENT

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce

Docket No. G004/M-25-200

I. INTRODUCTION

In 2005, the Gas Utility Infrastructure Cost (GUIC) Recovery mechanism was established under Minn. Stat. § 216B.1635, which was subsequently amended in 2013, and is set to expire June 30, 2028. The GUIC mechanism allows natural gas utilities to recover rates for certain qualifying projects between general rate cases. Eligible projects can constitute either replacement or modification of existing natural gas facilities, and may include non-capital expenses such as surveys and assessments. Pursuant to Minn. Stat. § 216B.1635, subd. 1, to be eligible for recovery through a GUIC Rider, project expenses must meet the following requirements:

- Projects cannot serve to increase revenues by connecting new customers to the system;
- Project costs must be incremental to costs already recovered in base rates; and
- Projects cannot constitute a "betterment" to the system, unless that betterment is required by a political subdivision or federal or state agency.

On April 15, 2025, Great Plains filed a Petition[1] requesting the Commission approve its annual update to its Gas Utility Infrastructure Cost (GUIC) tariff adjustment, including projected 2025 revenue requirements for January through September 2025, and true-up for 2024. In the Petition, Great Plains proposes to recover $1,830,334 in net revenue requirements through its GUIC rider, effective October 1, 2025.

II. PROCEDURAL BACKGROUND

On December 21, 2016, Great Plains Natural Gas Co., (Great Plains) a Division of Montana-Dakota Utilities Co., filed its inaugural GUIC recovery Petition, requesting approval to establish a rider.[2] On October 6, 2017, the Commission issued an *Order* approving the Rider under Minnesota Statutes § 216B.1635. The Commission approved Great Plains' proposed tracker and true-up mechanism, requiring Great Plains to file using actual costs and tracker revenue for the twelve months ending October 31 in a December 1 filing to be effective May 1 of the following year.[3]

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[1] In the Matter of the Petition of Great Plains Natural Gas Company's Gas Utility Infrastructure Cost Adjustment Tariff 2025 Revenue Requirement and Revised Adjustment Factors, Docket No. G004/M-25-200, (eDocket) 20254-217638-01

[2] In the Matter of Great Plains Natural Gas Co.'s Gas Infrastructure Cost Adjustment Tariff, Docket No. G004/M-16-1066, (eDocket) 201612-127512-01

[3] In the Matter of Great Plains Natural Gas Co.'s Gas Infrastructure Cost Adjustment Tariff, Docket No. G004/M-16-1066, Order, Minnesota Public Utilities Commission, October 6, 2017, (eDocket) 201710-136190-01.

On December 8, 2017, Great Plains filed an informational update of its 2016 and 2017 GUIC-related expenditures.[4] On March 21, 2018, The Commission issued an *Order* requiring Great Plains to file the true-up calculation by April 15 of each year for the twelve months ending the preceding December 31, with the corresponding GUIC rate adjustment to be effective upon Commission approval but not before 150 days after the April filing.[5]

On April 13, 2018, Great Plains filed its Petition regarding a true-up report for 2017, 2018 revenue requirement, and revised adjustment factors.[6] On February 12, 2019, the Commission issued an *Order* approving Great Plains' GUIC true-up report for 2017, 2018 revenue requirement, and revised GUIC adjustment factors. The Order required Great Plains to include its excess ADIT balance and any related amortization amounts in future GUIC filings.[7]

On April 15, 2019, Great Plains filed a Petition with its true-up report for 2018, 2019 revenue requirement, and revised adjustment factors.[8] On September 6, 2019, the Company filed a modification to its initial proposal, in light of the Company's anticipated general rate case filing.[9] The Company requested the Commission approve the Company's proposed GUIC projects and associated revenue requirements, but suspend the GUIC rider adjustment rate coincident with the implementation of interim rates in the general rate case. On November 22, 2019, the Commission issued its *Order* approving Great Plains' request to suspend its GUIC rider coincident with the implementation of interim rates in the Company's general rate case, Docket No. G004/M-19-511.[10]

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[4] Informational Update to the Gas Utility Infrastructure Cost Adjustment, Docket No. G004/M-17-858, (eDocket) 201712-138053-01.

[5] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of MDU Resources Group, Inc., for Approval to Modify the Timing of its Annual Gas Utility Infrastructure Cost Report, Order, Minnesota Public Utilities Commission, March 21, 2018, (eDocket) 20183-141255-01

[6] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of MDU Resources Group Inc., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2017, 2018 Revenue Requirement and Revised Adjustment Factors, Docket No. G004/M-18-282, (eDocket) 20184-141974-01.

[7] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of MDU Resources Group Inc., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2017, 2018 Revenue Requirement and Revised Adjustment Factors, Order, Minnesota Public Utilities Commission, February 12, 2019, Docket No. G004/M-18-282, (eDocket) 20192-150204-01.

[8] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of MDU Resources Group Inc., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2018, 2019 Revenue Requirement and Revised Adjustment Factors, Docket No. G004/M-19-273, (eDocket) 20194-152006-01.

[9] In the Matter of the Petition by Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Authority to Increase Natural Gas Rates in Minnesota, Docket No. G-004/M-19-511, (eDocket) 20199-156149-02 . The Company made its initial general rate case filing on September 27, 2019.

[10] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of MDU Resources Group Inc., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2018, 2019 Revenue Requirement and Revised Adjustment Factors, Docket No. G004/M-19-273, Order, Minnesota Public Utilities Commission, November 22, 2019, (eDocket) 201911-157754-01

On April 15, 2020, Great Plains filed a Petition for approval of the 2019 true-up report.[11] The Petition did not include a 2020 GUIC revenue requirement as the Company recovered those projects through interim rates effective January 2, 2020, in the Company's general rate case, Docket No. G004/GR-19-511. On August 3, 2020, the Commission issued its *Order* approving Great Plains' 2019 GUIC true-up and adjustment factors.[12]

On April 15, 2021, Great Plains filed a Petition with its 2021 revenue requirement and proposal to continue amortization of the net under-recovered balance authorized in Docket No. G004/M-20-422.[13] On February 22, 2022, the Commission issued its *Order* approving Great Plains' proposed 2021 revenue requirement, which included the 2020 GUIC true-up. The *Order* also approved Great Plains' proposed adjustment rates and revised bill insert.[14]

On April 15, 2022, Great Plains filed a Petition with its 2022 revenue requirement and proposal to continue amortization of the net under-recovered balance authorized in Docket No. G004/M-20-422.[15] On August 31, 2022, the Commission issued its *Order* approving Great Plains' proposed 2022 revenue requirement, which included the 2021 GUIC true-up. The *Order* also approved Great Plains' proposed adjustment rates and revised bill insert.[16]

On April 14, 2023, Great Plains filed a Petition with its 2023 revenue requirement and proposal to continue amortization of the net under-recovered balance authorized in Docket No. G004/M-20-422.[17] On August 8, 2023, the Commission issued its *Order* approving Great Plains' proposed 2023 revenue requirement, which included the 2022 GUIC true-up. The *Order* also approved Great Plains' proposed adjustment rates and revised bill insert.[18]

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[11] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2019 and Adjustment Factors Docket No. G004/M-20-422, (eDocket) 20204-162110-01.

[12] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment True-up Report for 2019 and Adjustment Factors Docket No. G004/M-20-422, Order, Minnesota Public Utilities Commission, August 3, 2020, (eDocket) 20208-165526-01.

[13] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2021 Revenue Requirement, Docket No. G004/M-21-272, (eDocket) 20214-172990-01.

[14] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2021 Revenue Requirement, Docket No. G004/M-21-272, Order, Minnesota Public Utilities Commission, February 22, 2022, (eDocket) 20222-183002-01.

[15] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2022 Revenue Requirement Docket No. G004/M-22-183, (eDocket) 20224-184806-01

[16] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2022 Revenue Requirement, Docket No. G004/M-22-183, Order, Minnesota Public Utilities Commission, August 31, 2022, (eDocket) 20228-188706-01.

[17] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2023 Revenue Requirement, Docket No. G004/M-23-161, (eDocket) 20234-194791-01.

[18] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2023 Revenue Requirement, Docket No. G004/M-23-161, Order, Minnesota Public Utilities Commission, August 8, 2023, (eDocket) 20238-198059-02.

On April 15, 2024, Great Plains filed a Petition with its 2024 revenue requirement and proposal to continue amortization of the net under-recovered balance authorized in Docket No. G004/M-24-170.[19] On July 7, 2024, the Commission issued its *Order* approving Great Plains' proposed 2024 revenue requirement, which included the 2023 GUIC true-up. The *Order* also approved Great Plains' proposed adjustment rates and revised bill insert.[20]

On April 15, 2025, Great Plains submitted the current Petition requesting the Commission approve its annual update to its GUIC tariff adjustment, including projected 2025 revenue requirements for January through September 2025, and true-up for 2024.

On May 13, 2025, the Commission issued a notice of comment period for the Petition, which included the following topics open for comment:

- Do Great Plains' project expenses meet the eligibility requirements for recovery through the GUIC Rider?
- Does the Petition comply with prior commission orders?
- Evaluation for approval of the following:
    - Revenue Requirement
    - True-Up
    - Rate of Return
    - Capital Costs
    - Proposed Recovery Factors
    - Customer Notice Bill Insert
- Are there other issues or concerns related to this matter?

The Department addresses each of these issues in its analysis below.

III. DEPARTMENT ANALYSIS

A. GUIC RIDER PROJECT ELIGIBILITY

A.1. Background on Great Plains GUIC Rider

The Company's GUIC tariff is a per-dekatherm charge to ratepayers through which Great Plains recovers the cost of replacing distribution pipelines pursuant to the Pipelines and Hazardous Materials Safety Administration's (PHMSA) regulations.[21]

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[19] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2024 Revenue Requirement Docket No. G004/M-24-170, (eDocket) 20244-205346-01.

[20] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2024 Revenue Requirement, Docket No. G004/M-24-170, Order, Minnesota Public Utilities Commission, July 9, 2024, (eDocket) 20247-208421-01.

[21] PHMSA sets standards governing the safety and reliability of natural gas distribution infrastructure.

Specifically, Great Plains has consistently requested approval to recover costs through its GUIC rider for projects that replace polyvinyl chloride (PVC) pipe mains and service lines.[22] These replacement projects fall under the Company's PHMSA-mandated Distribution Integrity Management Program (DIMP).[23] Great Plains did not include Transmission Integrity Management Program (TIMP) projects in its proposed GUIC for 2025. Great Plains' proposed GUIC rider recovery is limited to projects in the Company's Minnesota service area.[24]

A.2. Compliance with Minnesota Statutes § 216B.1635

Minnesota Statutes § 216B.1635 allows utilities to seek rider recovery of certain gas utility infrastructure costs not included in the gas utility's rate base in its most recent general rate case. GUIC are defined as costs incurred in gas utility projects that:

> (1) do not serve to increase revenues by directly connecting the infrastructure replacement to new customers;
>
> (2) are in service but were not included in the gas utility's rate base in its most recent general rate case, or are planned to be in service during the period covered by the report submitted under subdivision 2, but in no case longer than the one-year forecast period in the report; and
>
> (3) do not constitute a betterment, unless the betterment is based on requirements by a political subdivision or a federal or state agency, as evidenced by specific documentation, an order, or other similar requirement from the government entity requiring the replacement or modification of infrastructure.

Eligible gas utility projects means:

> (1) replacement of natural gas facilities located in the public right-of-way required by the construction or improvement of a highway, road, street, public building, or other public work by or on behalf of the United States, the state of Minnesota, or a political subdivision; and
>
> (2) replacement or modification of existing natural gas facilities, including surveys, assessments, reassessment, and other work necessary to determine the need for replacement or modification of existing infrastructure that is required by a federal or state agency.[25]

As explained in the Company's 2021 Petition (Docket No. G004/M-21-272), all previous GUIC projects from 2016 – 2019 were included in Great Plains' rate case in Docket No. G004/GR-19-511.[26] The current Petition requests recovery of the 2024 tracker balance and recovery for 2025 projects.[27]

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[22] Great Plains requested GUIC rider recovery for Distribution Integrity Management Program (DIMP) projects in Docket Nos. G004/M-16-1066, G004/M-17-858, G004/M-18-282, G004/M-19-273, G004/M-20-422, G004/M-21-272, G004/M-22-183, G004/M-23-161, and G004/M-24-170.
[23] 49 Code of Federal Regulations, Part 192, Subpart P, requires gas utilities to design and maintain a DIMP.
[24] Petition, Attachment B, p. 3.
[25] Minn. Stat. § 216B.1635, subd. 1(c).
[26] 2021 GUIC Petition, Attachment B, p. 2 of 3.
[27] Petition, Attachment B, p. 4.

Great Plains proposes to include two capital budgets as part of the GUIC rider: replacing PVC pipe mains and replacing PVC services in its Minnesota communities. In 2024, the Company replaced mains and services in Redwood Falls. The projects for 2025 will also take place in Redwood Falls. The Commission approved the 2024 projects in Docket No. G004/M-24-170. The 2025 projects were bid through a Request for Proposal (RFP) process. The footage shown in the following table is based on the quantities specified in the RFP.[28]

Table 1: Proposed 2025 Projects

Year	Location	Mains (feet)	Services
2025	Redwood Falls	28,721	335

The Department reviewed the GUIC costs/projects for which Great Plains is requesting recovery to determine if they satisfy the requirements of Minnesota Statutes § 216B.1635, subd. 1(b) and (c).

In its Tariff Book under the Gas Utility Infrastructure Cost Adjustment schedule, Great Plains states, "this rate schedule constitutes provision to recover the costs of investment and associated expenses for the replacement of natural gas distribution facilities required to comply with state and federal pipeline safety programs."[29] The Company's statements in its tariff sheet align with the statute's definitions.

The Department reviewed Great Plains' description of the costs/projects, particularly the information provided in Exhibit B of the Company's Petition and confirmed that the costs/projects satisfy the statute's requirements. The costs for which Great Plains is requesting recovery are limited to the DIMP capital costs for replacing PVC distribution mains and services. At the end of 2024, Great Plains completed replacement of approximately 61% of total mains and 64% of total services.[30] By the end of 2025, Great Plains estimates completing replacement of approximately 63% of total mains and 68% of total services.[31] In the Company's 2023 GUIC Docket G004/M-23-161 (2023 GUIC), it had approximated greater replacement of total mains and services than reported actuals for 2023 as shown in its 2024 GUIC Petition.

The Company anticipates continuing the replacement projects through 2029. Currently, the Company is averaging replacing approximately 52,000 feet of mains and 511 services per year. The Company also notes its plan for the next five years is 2025 and 2026 in Redwood Falls, Minnesota, and 2027 through 2029 in Marshall, Minnesota.[32]

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[28] Petition, Attachment B, p. 5.
[29] https://www.gpng.com/wp-content/uploads/PDFs/Rates-Tariffs/Minnesota/MN_GUIC.pdf
[30] Petition, Attachment B, p. 4.
[31] Great Plains Response to Department Information Request No. 1; see DOC Attachment No. 1, p. 1.
[32] Great Plains Response to Department Information Request No. 1; see DOC Attachment No. 1, p. 2.

Great Plains' Petition also clarified that the costs are limited to projects incurred for Great Plains' Minnesota Customers.[33]

A.2.1. Timing of GUIC Rider Filing - Minnesota Statutes § 216B.1635, subd. 2

Minnesota Statute § 216B.1635, subd. 2, which requires a utility's GUIC petition to be filed at least 150 days before the proposed effective date of the proposed rates. Great Plains filed its Petition on April 15, 2025, and requests an effective date of October 1, 2025, for the proposed adjustment.[34] Thus, the timing of the Company's GUIC filing and its proposed rate schedule implementation complies with statute.

A.2.2. Gas Infrastructure Project Plan - Minnesota Statutes § 216B.1635, subd. 3

Minnesota Statutes § 216B.1635, subd. 3 requires any gas utility infrastructure project plan submitted under subdivision 2 to include the proposed project's description and scope, as well as the estimated costs and expected in-service dates. Great Plains provided these requirements in Exhibit B of its Petition. The Department reviewed the information provided in Exhibit B and concluded Great Plains satisfied the statutory requirements.

A.2.3. GUIC Rider Filing Requirements - Minnesota Statutes § 216B.1635, subd. 4.

Minnesota Statutes § 216B.1635, subd. 4 (1) limits filing under this section to no more than once per year. The instant Petition is the only GUIC Petition the Company filed for 2025. Minnesota Statutes § 216B.1635, subd. 4 (2) requires a GUIC petition to the Commission to include the following:

> (i) the information required to be included in the gas infrastructure project plan report under subdivision 3;
>
> (ii) the government entity ordering or requiring the gas utility project and the purpose for which the project is undertaken;
>
> (iii) a description of the estimated costs and salvage value, if any, associated with the existing infrastructure replaced or modified as a result of the project;
>
> (iv) a comparison of the utility's estimated costs included in the gas infrastructure project plan and the actual costs incurred, including a description of the utility's efforts to ensure the costs of the facilities are reasonable and prudently incurred;
>
> (v) calculations to establish that the rate adjustment is consistent with the terms of the rate schedule, including the proposed rate design and an explanation of why the proposed rate design is in the public interest;

[33] Petition, P 5.
[34] Petition, Summary of Filing.

> (vi) the magnitude and timing of any known future gas utility projects that the utility may seek to recover under this section;
>
> (vii) the magnitude of GUIC in relation to the gas utility's base revenue as approved by the commission in the gas utility's most recent general rate case, exclusive of gas purchase costs and transportation charges;
>
> (viii) the magnitude of GUIC in relation to the gas utility's capital expenditures since its most recent general rate case; and
>
> (ix) the amount of time since the utility last filed a general rate case and the utility's reasons for seeking recovery outside of a general rate case.

Great Plains provided the following information related to the requirements of subdivision 4:

(i) The Company provided information in its gas infrastructure project plan report pursuant to Minn. Stat. § 216B.1635, subd. 3 in Exhibit B including the description, scope, estimated costs, and in-service year of Great Plains' 2025 GUIC projects.

(ii) The government entity mandating gas utility DIMPS is PHMSA. The purpose of the DIMP- related projects included in Great Plains' GUIC rider is to replace PVC pipe main and service lines.[35]

(iii) Great Plains provided a description of its 2025 projects and their related costs in Exhibit B of its Petition. Great Plains stated the Company's experience has shown there is no salvage associated with its 2025 PVC mains and services projects included in the Petition.[36]

(iv) Great Plains explained its efforts to ensure the costs of the facilities are reasonable and prudently incurred as follows: "The 2025 project identified is bid through a Request for Proposal (RFP) process. This process helps to ensure that the costs of the projects are reasonable through 1) using a competitive bidding process with multiple contractors on larger projects and 2) closely watching costs to stay within the budgeted amounts."[37] Great Plains provided a comparison of its 2024 estimated costs included in the gas infrastructure project plan and the 2024 actual costs incurred, as shown in the following table:

[35] Petition, p. 4.
[36] Petition, p. 5.
[37] Petition, Exhibit B, p. 5.

Table 2: 2024 PVC Replacement Estimated Vs. Actual[38]

	Actual 2024	2024 Est. As Filed	Variance	% Capital Variance
Replace PVC Mains	$1,934,745	$1,563,046	$371,699	23.78%
Replace PVC Services	$881,085	$1,295,367	($414,282)	(31.98%)
Total	**$2,815,830**	**$2,858,413**	**($42,583)**	**-1.49%**
Mains (feet)	49,580	42,359	7,221	17.05%
Number of Services	371	376	(5)	(1.31%)

(v) Great Plains' proposed adjustment rates are consistent with the rate design revenue allocation approved in Great Plains' rate case in Docket No. G004/GR-19-511.[39] The Company explained its proposed adjustments are consistent with the public interest because Great Plains prudently incurred project costs, and the projects provide safety and service reliability benefits to customers, as does the avoidance of a general rate case.[40]

(vi) Great Plains did not introduce new, forecasted costs for future projects, and therefore, the Petition did not include the magnitude and timing of known future projects the Company could seek to recover through the GUIC Rider.

(vii) Petition Exhibit F shows that the Company's proposed 2025 revenue requirement is $1,830,334, which is 13.6 percent of the base revenue ($13,438,217) approved in Great Plains' general rate case in Docket No. G004/GR-19-511, exclusive of gas purchase costs and transportation charges.

(viii) Petition Exhibit F shows that the Company's estimated 2025 GUIC capital expenditures of $3,064,524 are 51.6 percent of the Company's capital expenditure amount ($5,941,487) approved in its general rate case, Docket No. G004/GR-19-511.

(ix) The Company's last approved general rate case was filed September 27, 2019, in Docket No. G004/GR-19-511 and the capital costs included in the instant filing were not included for recovery through the rate case.

Based on our review, except for points (vii) and (viii) of the Matrix of Information Required in Minn. Stat. § 216B.1635 (*for which the Department requests Great Plains to update capital costs; and revenue requirement in Subsections C.1. and C.4.*), the Department finds Great Plains' Petition complies with the filing requirements under Minnesota Statutes § 216B.1635, subd. 4.

[38] Petition, Exhibit B, p. 4 of 5.
[39] Petition, Exhibit E & F.
[40] Petition, p. 7.

A.2.4. Prudence and Reasonableness of Costs

Minnesota Statutes § 216B.1635, subd. 5 requires that in order to approve a GUIC adjustment, the Commission must find that "the costs included for recovery through the rate schedule are prudently incurred and achieve gas facility improvements at the lowest reasonable and prudent cost to ratepayers." The Company explained it believes it prudently incurred project costs, and the projects provide safety and service reliability benefits to ratepayers.[41] In addition, Great Plains stated the 2025 projects included for recovery are being bid through an RFP process, and the costs and footages included for recovery are based on the quantities included in the RFP[42]. The RFP process has not changed since 2022. For additional information on the Company's RFP process, see Department Comments in Docket No. G004/M-22-183, Page 8-9 (2022 GUIC).[43]

Based on Great Plains' description of its RFP process, the Department concludes the Company proposed rider recovery is at the "lowest reasonable and prudent cost to ratepayers," as required by Minnesota Statutes § 216B.1635, subd. 5.

B. COMPLIANCE WITH PRIOR COMMISSION ORDERS

Great Plains filed its Petition on April 15, 2025, for recovery of 2025 revenue requirements and its December 31, 2024 tracker balance; the timing of the instant filing and true-up mechanism meet the GUIC filing and true-up timing the Commission approved in Docket No. G004/M-17-858.[44]

In Docket No. G004/M-18-282, the Commission required Great Plains to include in its future GUIC filings the Company's excess Accumulated Deferred Income Taxes (ADIT) balance and any corresponding amortization of the excess ADIT to be refunded to customers.[45] In response to Department Information Requests in past GUIC dockets, Great Plains has explained the excess ADIT relates to changes in income tax rates as a result of the 2017 Tax Cuts and Jobs Act.[46] As GUIC projects included in the current Petition were placed into service in or after 2021, Great Plains has stated its deferred taxes on these assets are based on current income tax rates, satisfying the excess ADIT Order Point. The Department continues to find this complies with previous Commission Orders.

Pursuant to the Commission's Order in Docket No. G004/GR-19-511, Great Plains' customer classes were revised to add the newly established Grain Drying customer class in addition to including Margin Sharing Customer's volumes and revenues in the Large Interruptible – Transport class.[47] As shown in Petition Exhibits C, E, and G, Great Plains included the new Grain Drying customer class to its GUIC

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[41] Petition, p. 7.
[42] Petition, Exhibit B.
[43] In the Matter of the Petition of Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Approval of a Gas Utility Infrastructure Cost Adjustment for 2022 Revenue Requirement Docket No. G004/M-22-183, Comments, Minnesota Department of Commerce, May 11, 2022, (eDocket) 20225-185661-01
[44] Commission's March 21, 2018 *Order* in Docket No. G004/M-17-858.
[45] Commission's February 12, 2019 *Order* in Docket No. G004/M-18-282.
[46] Great Plains' Response to Department Information Request No. 6 in Docket No. G004/M-22-183; see DOC Attachment No. 6.
[47] Petition, p. 6.

rider. In addition, as shown in Exhibit E, footnote No. 4, Great Plains included the Margin Sharing Customer in its GUIC rider.

Based on our review, the Department concludes Great Plains' Petition complies with previous Commission Orders.

C. ANALYSIS OF GREAT PLAINS' CURRENT GUIC RIDER RECOVERY PROPOSALS

In the current Petition, Great Plains proposes to recover a revenue requirement of $**1,830,334** through its GUIC rider. This amount reflects the under-recovered balance as of December 31, 2024. The following table summarizes Great Plain's proposed revenue requirements for recovery in the GUIC.

Table 3: Great Plains' Proposed Annual Revenue Requirements (in U*SD*)[48]

Under Recovery – December 2023	$625,534
Revenue Requirement – 2024	$1,336,111
Actual Recoveries: January – December 2024	($829,389)
Total Under Recovery as of December 31, 2024	$1,132,256
Projected 2025 Revenue Requirement	**$1,711,777**
Estimated Recoveries: January – September 2025	($1,013,699)
Total Required Recovery – October 2025 – September 2026	**$1,830,334**

In order to recover the proposed $1,830,334 revenue requirement, Great Plains requests the Commission approve the following adjustment rates for the Company's GUIC tariff. Great Plains proposes to notify its customers about newly authorized GUIC adjustment rates with the bill insert provided in Exhibit G of the Petition.

Table 4: Great Plains' Proposed GUIC Rates ($/dekatherm), effective October 1, 2025 to September 30, 2026[49]

	Proposed Rate	Current Rate	Increase (+) or Decrease (-)
Sales:			
Residential	0.5772	0.4642	0.1130
Firm General	0.4144	0.3366	0.0778
Grain Drying	0.3690	0.1607	0.2083
Small Interruptible	0.3090	0.2723	0.0367
Large Interruptible	0.1687	0.1484	0.0203
Transportation:			
Small Interruptible	0.4051	0.3621	0.0430
Large Interruptible[50]	0.0746	0.0660	0.0086

[48] Petition, cover letter, p. 1.
[49] Petition, cover letter, p. 2.
[50] Includes the Margin Sharing Customer.

C.1. Capital Costs

In the Petition, Great Plains proposes including two capital budget projects to replace PVC pipe mains and services in its Minnesota communities, specifically Redwood Falls, with a total capital expenditure of $3,064,524.[51] The Department noticed a significant increase in projected unit costs for 2025 compared to previous years and requested Great Plains to explain these variances. In response, the Company explained that:

> At the time of the filing, the best available information for the projected 2025 costs for mains and services was the Company's approved budget. As the project progresses, the 2025 costs are monitored and updated to reflect a more accurate forecast for the remainder of the year. The following table represents the actual costs through June 2025, and the remaining estimate of costs for the scope of the work. As shown, the projected 2025 unit costs are tracking to be slightly lower than actual 2024. The true-up for 2025 will be included in next year's annual filing.[52]

Great Plains also provided updated capital costs for its 2025 GUIC project, which the Department summarizes in the table below.

Table 5: Capital Expenditure – 2025 GUIC Projects (*in USD*)

	Initial filing CapEx	Updated CapEx	Decrease in CapEx
Mains	$1,671,560	$821,330	($850,230)
Services	$1,392,964	$772,921	($620,043)
Total	**$3,064,524**	**$1,594,251**	**($1,470,273)**

Given the Company provided cost documentation, estimates, and current costs-to-date to support projected costs, the Department concludes that the updated capital costs appear reasonable.

C.2. Rate of Return

As required by Minnesota Statutes § 216B.1635, subd. 6, the Company used the rate of return most recently approved by the Commission to calculate its rates. Specifically, Great Plains used a **7.119** percent rate of return, approved in Docket No. G004/GR-19-511, to calculate its proposed rates in the instant Petition.[53] Since this was the most recent rate case, the Department agrees with Great Plains' proposal to use the rate of return from its 2019 Rate Case.

C.3. 2024 GUIC True-up

The Department reviewed Great Plains' 2024 true-up as shown in Exhibits D and E of the Petition. Based on our review, the Department concludes that Great Plains' calculations appear reasonable and consistent with prior GUIC rider filings. As a result, the Department recommends the Commission approve the Company's 2024 GUIC true-up.

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[51] Petition, Exhibit B, p. 4.
[52] Great Plains' response to DOC IR 7, see DOC Attachment No. 5.
[53] Petition, Exhibit D.

C.4. 2025 GUIC Revenue Requirements

Great Plains' annual revenue requirements calculations for 2025 are detailed in Exhibit D of its Petition. According to this exhibit, Great Plains proposes to recover $1,830,334 in annual revenue requirements through its GUIC Rider for the year 2025.

The Department obtained the calculations supporting Great Plains' proposed revenue requirements through an information request. After reviewing these calculations for any errors, no mistakes were identified. However, as mentioned in *Subsection C.1. Capital Costs*, Great Plains' projected capital expenditures for 2025 GUIC projects have decreased significantly compared to the amounts initially reported in the Petition. Since this decrease would materially impact the Company's 2025 revenue requirements, the Department requests that Great Plains, in its Reply Comments, recalculate 2025 revenue requirements using the updated capital costs provided in response to DOC IR 7. The Department will make its final recommendation regarding Great Plains' 2025 revenue requirements for GUIC projects after reviewing Great Plains' reply comments.

C.5. Calculation of Proposed Recovery Factors

The Department examined Exhibit E, which provides the supporting calculations for the Company's proposed adjustment rates by customer class. Consistent with its prior GUIC rider filings, Great Plains factored the rate class revenue allocation approved in Docket No. G004/GR-19-511 and projected dekatherm sales into its calculation of the proposed GUIC adjustment rates.

Based on our review of the information provided by Great Plains, the Department finds the adjustment rate calculations are mathematically accurate, and the allocation factors and dekatherm sales assumptions underlying the proposed GUIC adjustment rates are reasonable. However, similar to *Subsection C.4.*, the Department requests Great Plains update its calculations of the 2025 Proposed Recovery Factors in its Reply Comments, using the updated capital costs provided in response to DOC IR 7. The Department will make its final recommendation regarding Great Plains' 2025 GUIC Recovery Factors after reviewing Great Plains' reply comments.

C.6. Customer Notification

Great Plains proposes to include, as a bill insert, the customer notification shown in Exhibit G of the Petition. The proposed language in this notice is consistent with previous customer bill notices. The Department concludes the language in the Company's proposed customer notice, as outlined in Exhibit G, is reasonable. The Department requests Great Plains update Exhibit G of the Petition to reflect revised Proposed Adjustment Rates following recalculation.

D. OTHER ISSUES

The Department is not aware of any other issues or concerns at this time.

IV. DEPARTMENT RECOMMENDATIONS

The Department provides the following preliminary recommendations to the Commission:

- Find that Great Plains' project expenses meet the eligibility requirements for recovery through the GUIC Rider.
- Find that Great Plains' Petition complies with previous Commission Orders.
- Approve Great Plains' proposal to use the rate of return from its most recent 2019 Rate Case.
- Approve Great Plains' 2024 GUIC true-up.

The Department requests that Great Plains provide the following in **reply comments**:

- Recalculations of 2025 revenue requirement using the updated capital costs provided in response to DOC IR 7.
- An updated calculation of the 2025 Proposed Recovery Factors using the updated capital costs provided in response to DOC IR 7.
- An update of Exhibit G of the Petition (Customer Notification) to reflect revised Proposed Adjustment Rates following recalculation.

Given that the Department is requesting additional information in **reply comments**, an update with final recommendations will be filed subsequent to the Company's response.

COMMERCE DEPARTMENT

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 5/1/2025
Type of Inquiry: General Response Due: 5/12/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

ADDITIONAL INSTRUCTIONS:
Each response must be submitted as a text searchable PDF, unless otherwise directed. Please include the docket number, request number, and respondent name and title on the answers. If your response contains Trade Secret data, please include a public copy.

Request Number:	**1**
Topic:	2025 Projects
Reference(s):	Petition, Exhibit B

Request:

Petition, Exhibit B states, "At the end of 2024, approximately 61% of total mains and 64% of total services planned to be replaced have been completed."

A. Please provide the estimated percentage completed for total mains and total services projected by the end of 2025.

B. Please provide an updated 5-Year plan for GUIC projects.

Response:

A. Great Plains estimates approximately 63% for total mains and 68% of total services will be replaced at the end of 2025. This estimate will be updated in next year's filing.

To be completed by responder

Response Date: May 12, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 5/1/2025
Type of Inquiry: General Response Due: 5/12/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

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B. Great Plains plans to continue utilizing the GUIC rate to recover projects identified in the Company's DIMP model. Currently in the 5-year historical average, the Company is replacing approximately 52,000 feet of mains and 511 services per year. The Company attempts to maintain a consistent budget from year to year through competitive bidding and performing work in conjunction with planned municipal projects (when available) to mitigate certain costs related to projects.

Currently the plan for the next five years is:
2025 – 2026 - Redwood Falls
2027 – 2029 - Marshall

To be completed by responder

Response Date: May 12, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
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Type of Inquiry: General Response Due: 5/12/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
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Request Number:	**2**
Topic:	Request for Proposal Process
Reference(s):	Exhibit B

Request:

Exhibit B states, "The 2025 projects identified are being bid through a Request for Proposal (RFP) process." Were any changes made to the RFP process in 2025 compared to the RFP process conducted in 2024? If yes, please provide any changes and explain why they are reasonable.

Request:

There were no changes made to the RFP process.

To be completed by responder

Response Date: May 12, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855

COMMERCE DEPARTMENT

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 5/1/2025
Type of Inquiry: General Response Due: 5/12/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
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Request Number:	**5**
Topic:	GUIC Recovery - 2024
Reference(s):	Exhibit E

Request:

Please explain why the actual January–December 2024 GUIC recoveries of $829,389 are significantly lower than the GUIC Revenue Requirement of $1,336,111 for that year.

Request:

As filed in Docket No. G-004/M-24-170 and attached in Response No. 5 Attachment A, the GUIC revenue requirement for 2024 was projected to be $1,342,542 compared to the actual amount of $1,336,111 in the current filing. The recovery period for the 2024 revenue requirement is October 2024 through September 2025 as shown in the attachment.

To be completed by responder

Response Date: May 12, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855

GREAT PLAINS NATURAL GAS CO.
GUIC REVENUE REQUIREMENT
OVERALL REVENUE REQUIREMENT

GUIC Costs and Recoveries

Over Recovery - December 2022	($10,616)	1/
Revenue Requirement - 2023	941,791	2/
Actual Recoveries: January - December 2023	(305,641)	3/
Total Under Recovery as of December 31, 2023	$625,534	
Projected 2024 Revenue Requirement	1,342,542	2/
Estimated Recoveries: January - September 2024	(491,918)	3/
Total Required Recovery - October 2024 - September 2025	$1,476,158	

1/ Docket No. G004/M-23-161, Exhibit D, page 1.
2/ Exhibit D, page 2.
3/ Exhibit E, page 1.

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 5/1/2025
Type of Inquiry: General Response Due: 5/12/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

ADDITIONAL INSTRUCTIONS:
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Request Number:	**6**
Topic:	Identification of benefits and credits affecting project costs
Reference(s):	Petition

Request:

Please identify and describe all benefits, revenue offsets, or credits, such as federal or state incentives, grants, or any other cost reduction or revenue that have been included or applied in the revenue requirements for 2025 for which the Company seeks recovery in the Petition.

Response:

There are no such federal or state grants applied in the revenue requirement for 2025.

To be completed by responder

Response Date: May 12, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 6/18/2025
Type of Inquiry: Financial Response Due: 6/30/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

ADDITIONAL INSTRUCTIONS:
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Request Number:	**7**
Topic:	2025 projected unit costs.
Reference(s):	Petition, Exhibit B, Page 4-5.

Request:

a. Please explain the significant increase in unit costs projected for 2025 compared to the actual 2024, as shown in the table below.

Capital Expenditure – Projected 2025 vs. Actual 2024.

	Actual 2024	Projected 2025	Variance	% Variance
Mains	$1,934,745	$1,671,560	($263,185)	-14%
Feet	49,580	28,721	(20,859)	-42%
Unit cost (per foot)	**$39**	**$58**	**$19**	**49%**
Services	$881,085	$1,392,964	$511,879	58%
Number of services	371	335	(36)	-10%
Unit cost (per service)	**$2,375**	**$4,158**	**$1,783**	**75%**

b. Please provide cost documentation, including invoices, estimates, current costs-to-date, and any additional relevant details to support the 2025 projected cost.

c. What proactive measures is the Company planning to implement to manage higher unit prices and safeguard the interests of ratepayers?

To be completed by responder

Response Date: June 30, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: (701) 222-7855

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 6/18/2025
Type of Inquiry: Financial Response Due: 6/30/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

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Response:

a. At the time of the filing, the best available information for the projected 2025 costs for mains and services was the Company's approved budget. As the project progresses, the 2025 costs are monitored and updated to reflect a more accurate forecast for the remainder of the year. The following table represents the actual costs through June 2025, and the remaining estimate of costs for the scope of the work. As shown, the projected 2025 unit costs are tracking to be slightly lower than actual 2024. The true-up for 2025 will be included in next year's annual filing.

Capital Expenditure – Projected 2025 vs. Actual 2024.

	Actual 2024	Projected 2025	Variance	% Variance
Mains	$1,934,745	$821,330	($1,113,415)	-58%
Feet	49,580	28,721	(20,859)	-42%
Unit cost (per foot)	**$39**	**$29**	**($10)**	**-27%**
Services	$881,085	$772,921	($108,164)	-12%
Number of Services	371	335	(36)	-10%
Unit cost (per service)	**$2,375**	**$2,307**	**($68)**	**-3%**

b. Please see Response No. 7b. Attachment A for support of the 2025 projected costs shown in the table in response a.

To be completed by responder

Response Date: June 30, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: (701) 222-7855

Redwood Falls SSIP - Cost Tracking

Project Information		Actuals Tracking		Forecasting			
Description	**FP Budgeted**	**Actual WO Cost to Date**	**% of Budgeted Cost**	**Estimated Cost of Remaining Scope of Work**	**Actual + Estimated Remaining**	**% of Budgeted Cost**	**Potential Surplus/Overage**
Sys Safety & Integrity Mains Rpl-MN	$ 1,671,560	$ 8,349.13	0.5%	$812,980.86	$ 821,329.99	49.1%	$ (850,229.61)
Sys Safety & Integrity Srvcs Rpl-MN	$ 1,392,964	$ 11,568.56	0.8%	$761,352.90	$ 772,921.46	55.5%	$ (620,042.65)
					$ -		$ -
					$ -		$ -
					$ -		$ -
					$ -		$ -
Estimated Costs	$ 3,064,523.71						
Actual/Forecasted Costs		$ 19,917.69		$ 1,574,333.76	$ 1,594,251.45		$ (1,470,272.26)

PO #/Quote	Supplier Name	PO Description	Amount to Receive	Amount Received	Total PO
		Totals	**$812,980.86**	**$1,020.00**	**$814,000.86**
[redacted]	[redacted]	MATERIALS	$415.80	$0.00	$415.80
[redacted]	[redacted]	MATERIALS	$1,340.76	$0.00	$1,340.76
[redacted]	[redacted]	MATERIALS	$103,704.30	$0.00	$103,704.30
[redacted]	[redacted]	2025 SSIP REDWOOD FALLS MAINS	$650,000.00	$0.00	$650,000.00
[redacted]	[redacted]	SEWER CLEARING - SERVICES	$50,000.00	$0.00	$50,000.00
[redacted]	[redacted]	STORAGE CONTAINER RENTAL	$1,020.00	$1,020.00	$2,040.00
[redacted]	[redacted]	SURVEYING FOR HIGHWAY PERMIT	$6,500.00	$0.00	$6,500.00

PO #/Quote	Supplier Name	Description	Amount to Receive	Amount Received	Total PO
		Totals	**$761,352.90**	**$0.00**	**$761,352.90**
[redacted]		MATERIALS	$91,352.90	$0.00	$91,352.90
		2025 SSIP REDWOODFALLS SERVICI	$620,000.00	$0.00	$620,000.00
		SEWER CLEARING - MAINS	$50,000.00	$0.00	$50,000.00

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-25-200 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 6/18/2025
Type of Inquiry: Financial Response Due: 6/30/2025

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Cuong Ngo and Mark Johnson
Email Address(es): cuong.ngo@state.mn.us; mark.a.johnson@state.mn.us
Phone Number(s): 651-539-1827, 651-539-1824

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c. At the beginning of a project, Great Plains Natural Gas Company conducts a thorough review of the materials for availability and ensures that lowest cost options are purchased for the project. The Company also continues to work with and evaluate contractors to ensure the best pricing options for the construction work.

To be completed by responder

Response Date: June 30, 2025
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: (701) 222-7855

Minnesota Department of Commerce
85 7th Place East | Suite 280 | St. Paul, MN 55101
Information Request

Docket Number: G004/M-22-183 ☐Nonpublic ☒Public
Requested From: Great Plains Natural Gas Co. Date of Request: 4/21/22
Type of Inquiry: General Response Due: 5/2/22

SEND RESPONSE VIA EMAIL TO: Utility.Discovery@state.mn.us as well as the assigned analyst(s).
Assigned Analyst(s): Holly Soderbeck
Email Address(es): holly.soderbeck@state.mn.us
Phone Number(s): 651-539-1849

ADDITIONAL INSTRUCTIONS:
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Request Number:	**6**
Topic:	Excess Accumulated Deferred Income Tax
Reference(s):	None

Request:

The Commission's *Order* dated February 12, 2019, required Great Plains to include in its future GUIC filings the Company's excess Accumulated Deferred Income Taxes (ADIT) balance and any corresponding amortization of the excess ADIT to be refunded to customers.

A. Please provide the location of the excess ADIT information in the instant Petition or provide the excess ADIT information.

Response:

A. There is $0 of excess ADIT related to the assets included in the GUIC. Excess ADIT applies to assets in service at the end of 2017, when the 2017 Tax Cuts and Jobs Act (TCJA) became effective which required the remeasurement of ADIT on these assets reflective of the change in the income tax rate. Since all of the assets in the GUIC were placed into service in and after 2021, there is no remeasurement of ADIT required as the deferred taxes for these included assets is calculated based on the current income tax rate.

To be completed by responder

Response Date: May 2, 2022
Response by: Travis Jacobson
Email Address: travis.jacobson@mdu.com
Phone Number: 701-222-7855