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July 29, 2022

Mr. Will Seuffert  
Executive Secretary  
Minnesota Public Utilities Commission  
121 Seventh Place East, Suite 350  
St. Paul, MN 55101-2147

**RE: Reply Comments to the Comments of Minnesota Department of Commerce,  
Division of Energy Resources, Docket No. G004/M-22-157**

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains, Company), a Division of Montana-Dakota Utilities Co., herewith electronically submits its Reply Comments in response to the Comments of the Department of Commerce, Division of Energy Resources (Department) submitted on July 22, 2022 related to Great Plains' Annual Report on its 2021 Incentive Compensation and Refund Plan.

Great Plains appreciates the Department's review and agrees with its recommendation that the Company's proposals comply with the Commission's October 26, 2020 Order in Great Plains' 2019 Rate Case, Docket No. G004/GR-19-511.

The Department requested that Great Plains explain when the Company's anticipates making its next RDM rate updating filing and when ratepayers can expect to see the incentive refund reflected in their bills as part of those RDM rates. In accordance with the Company's Revenue Decoupling Mechanism rate schedule, Great Plains will file its next RDM update on May 15, 2023, with revised rates effective July 1, 2023. Great Plains recognizes the Company's request to continue its Revenue Decoupling Mechanism beyond the current period is pending before the Commission in Docket No. G004/M-22-229. Dependent on the outcome of that docket, the Company may need to present an alternative mechanism for its incentive compensation refund. Any alternative incentive refund mechanism would be filed in this immediate docket with the date customers can expect the incentive refund to be included on their bills.

Great Plains respectfully requests that the Commission consider the Department's Comments as well as Great Plains' Reply Comments and approve the Company's Annual Report on 2021 Incentive Compensation and Refund Plan as filed on March 31, 2022.

If you have any questions regarding this filing, please contact Travis R. Jacobson at (701) 222-7855 or Brian Meloy at (612) 335-1451.

Sincerely,

*/s/ Travis R. Jacobson*

Travis R. Jacobson  
Director of Regulatory Affairs

cc: Brian Meloy