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August 3, 2015

VIA ELECTRONIC FILING

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

Re: Petition for Approval of Depreciation Certificate - Supplemental Information Docket No. G022/D-15-671

Dear Mr. Wolf:

Greater Minnesota Gas, Inc. filed a Petition for Approval of Depreciation Certificate on July 16, 2015. Since that time, GMG has responded to informal discovery requests from the Department of Commerce. During its initial preparation of the Petition, GMG focused its depreciation and salvage review on its main and service assets. However, in responding to the informal discovery requests, GMG engaged in a closer review of the ancillary office furniture, house regulators, and transportation equipment assets. GMG determined that the calculations provided to it by the Department during the discovery process are reasonable. Therefore, GMG has recalculated its proposed salvage to be adjusted over 5 years; and, the attached Summary of Annual Depreciation Accruals is an amended version of Attachment B submitted with the Petition. As explained in its Petition, GMG proposes that the salvage account, as proposed on the attached Amended Attachment B, be funded over in equal amounts over a five year period beginning in 2015.

Also attached is the actual plant in service detail for 2009 which was omitted from the initial filing and is submitted pursuant to the request of the Department. It should be integrated at the beginning of Attachment A.

All individuals on the attached service list have been electronically served as appropriate. 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

Attachment B - Proposed Depreciation and Salvage Rates - REVISED

GREATER MINNESOTA GAS, INC. GAS UTILITY DEPRECIATION STUDY PROPOSED DEPRECIATION AND SALVAGE RATES

				PRE	SENT RATES					PROP	OSED RATES			PRESENT -	PROPOSED
5500		AVERAGE	0411/405	GROSS PLANT	ACCUM	ACCUM		AVERAGE		GROSS PLANT	ACCUM	ACCUM	NET PLANT	ACCUM	ACCUM
FERC	BEAGDIDTION	SERVICE	SALVAGE	IN SERVICE	DEPR	SALV	IN SERVICE		SALVAGE	IN SERVICE	DEPR	SALV	IN SERVICE	DEPR	SALV
ACCT #	DESCRIPTION	LIFE	VALUE	12/31/2014	12/31/2014	12/31/2014	12/31/2014	LIFE	VALUE	12/31/2014	12/31/2014	12/31/2014	12/31/2014	VARIANCE	VARIANCE
374	Land and land rights			\$67,539			\$67,539			\$67,539			\$67,539		
376	Mains	50	0%	\$21,444,988	\$2,144,434		\$19,300,554	50	-27%	\$21,444,988	\$2,144,434	327,259	\$18,973,295	\$0	(\$327,259)
378	Meas. & reg. sta. equipgen.	50	0%	\$1,283,241	\$126,598		\$1,156,643	42	-21%	\$1,283,241	\$126,598	33,986	\$1,122,657	\$0	(\$33,986)
380	Services	50	0%	\$5,523,219	\$798,641		\$4,724,578	50	-40%	\$5,523,219	\$798,641	158,931	\$4,565,647	\$0	(\$158,931)
381	Meters	30	0%	\$347,545	\$134,429		\$213,116	30	0%	\$347,545	\$134,429		\$213,116	\$0	\$0
382	Meter installations	50	0%	\$1,251,560	\$136,599		\$1,114,961	50	-35%	\$1,251,560	\$136,599	25,501	\$1,089,460	\$0	(\$25,501)
383	House regulators	30	0%	\$74,480	\$24,137		\$50,343	42	-35%	\$74,480	\$24,137	(444)	\$50,787	\$0	\$444
387	Other equip.	8	0%	\$222,136	\$83,490		\$138,646	8	0%	\$222,136	\$83,490	-	\$138,646	\$0	\$0
391	Office. furn. & equip.	7	0%	\$94,256	\$38,818		\$55,438	6	0%	\$94,256	\$38,818	6,831	\$48,607	\$0	(\$6,831)
392	Trans. equip.	5	0%	\$343,674	\$185,639		\$158,035	3	30%	\$343,674	\$185,639	32,560	\$125,475	\$0	(\$32,560)
397	Communications equip.	10	0%	\$4,513	\$2,963		\$1,550	10	0%	\$4,513	\$2,963		\$1,550	\$0	\$0
				\$30,657,151	\$3,675,748	\$0	\$26,981,403		=	\$30,657,151	\$3,675,748	\$584,624	\$26,396,779	\$0	(\$584,624)



MINNESOTA DEPARTMENT OF COMMERCE

GAS PLANT IN SERVICE

Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization	3,324		_			3,324
302	Franchises and consents						
303	Misc. intangible plant* Total intangible plant	3,324					3,324
	Production Plant <u>Mfd. gas production plant:</u>						
304	Land and land rights						
305	Structures & Improvements						
306	Boiler plant equipment						
307	Other power equipment						
308	Coke ovens						
309	Producer gas equipment						
310	Water gas generating equip.						
311	Liquefied petro. gas equip.						
312	Oil gas generating equip.						
313	Generating equip						
	Other processes						
314	Coal, coke, and ash handling equip.						
315	Catalytic cracking equip.						
316	Other reforming equip.						
317	Purification equip.						
318	Residual refining equip.						
319	Gas mixing equip.						
320	Other equip.						
325-47	Natural Gas Production Plant						
	Total production plant	0					0

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

Company	Greater Minnesota Gas, Inc.	A	Attachment A - P	lant In Service fo	r 2009 as Filed		page G-15
	GAS PLANT IN SERVICE			-	(Minnesota C For Calendar Yea	Gas Jurisdiction) ar 2009	MINNESOTA DRAFILLER & COMMERCE
Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (<u>d)</u>	TRANSFERS <u>(e)</u>	E.O.Y. BALANCE (<u>f</u>)
	Natural Gas Storage						
350-363 364	Underground Storage Plant Liquefied natural Gas Plant Total natural gas storage						
365.1	<u>Transmission Plant</u> Land and land rights						
365.2	Rights-of-way						
365.2	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip. Total Transmission Distribution Plant						
374	Land and land rights	28,729	600				29,329
375	Structures & Improvements	- , - *					
376	Mains	6,957,099	525,809				7,482,908
377	Compressor station equip.	0					· · ·
378	Meas. & reg. sta. equipgen.	441,254	27,308				468,562
379	Meas. & reg. sta. equip. + CG.						
380	Services	2,828,291	164,107				2,992,398

Attachment A - Plant In Service for 2009 as Filed

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Attachment A - Plant In Service for 2009 as Filed

GAS PLANT IN SERVICE

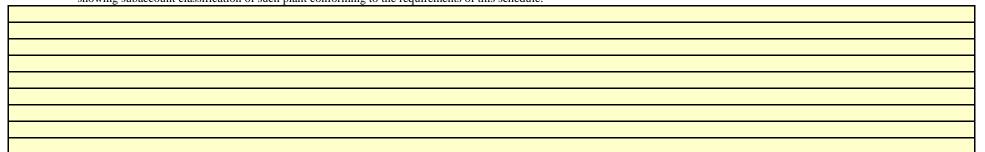
(Minnesota Gas Jurisdiction) For Calendar Year 2009





Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	319,414	28,132				347,540
382	Meter installations	426,791	23,163				449,954
383	House regulators	74,338	142				74,480
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	57,131	3,383				60,514
	Total distribution	11,133,047	772,644				11,905,69
	<u>General Plant</u>						
389	Land and land rights						
390	Structures & Improvements	2,962					2,962
391	Office. furn. & equip.	27,956	3,604				31,560
392	Trans. equip.	157,862	265				158,12
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	6,720					6,720
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	195,500	3,869				199,369
	Total gas plant in service	11,331,871	776,513				12,108,384

* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.



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ANALYSIS RESERVES

			Credits	Credits	debits	debits		
							TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Intangible Plant							
301	Organization	3,324	0					3,324
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant	3,324	0					3,324
	Production Plant							
	Mfd. gas production plant:							
305	Structures & Improvements							
306	Boiler plant equipment							
307	Other power equipment							
308	Coke ovens							
309	Producer gas equipment							
310	Water gas generating equip.							
311	Liquefied petro. gas equip.							
312	Oil gas generating equip.							
313	Generating equip							
	Other processes							
314	Coal, coke, and ash							
	handling equip.							
315	Catalytic cracking equip.							
316	Other reforming equip.							
317	Purification equip.							
318	Residual refining equip.							
319	Gas mixing equip.							
320	Other equip.							
325-47	Natural Gas Production Plant							
	Total production plant							

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ANALYSIS OF RESERVES

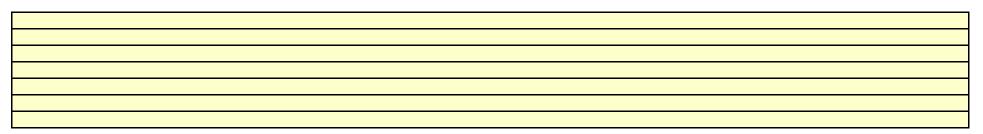
	_		Credits	Credits	debits	debits	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage							
	Transmission Plant							
365.1	Land and land rights							
365.2	Rights-of-way							
366	Structures and Improvements							
367	Mains							
368	Compressor station equip.							
369	Measuring and regulating							
	station equip.							
370	Communication equip.							
371	Other equip.							
	Total Transmission							
	Distribution Plant							
374	Land and land rights							
375	Structures & Improvements							
376	Mains	831,524	142,680					974,204
377	Compressor station equip.	0						
378	Meas. & reg. sta. equipgen.	45,456	9,190					54,646
379	Meas. & reg. sta. equip. +CG.							
380	Services	348,671	58,207					406,878

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ANALYSIS OF RESERVES

		Credits	Credits	Credits	debits	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GF		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	65,387	11,116					76,503
382	Meter installations	55,375	8,768					64,143
383	House regulators	12,894	1,872					14,766
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	29,573	5,843					35,416
	Total distribution	1,388,880	237,677					1,626,55
	<u>General Plant</u>							
389	Land and land rights							
390	Structures & Improvements	2,962	0					2,962
391	Office. furn. & equip.	20,679	2,908					23,587
392	Trans. equip.	57,894	27,524					85,418
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	912	672					1,584
398	Miscellaneous equip.							
399	Other tangible property							
	Total general plant	82,447	31,104					113,551
	Total gas plant in service	1,474,651	268,781					1,743,432







SUMMARY OF ACCRUALS

				S/L STRAIGHT LI					
				NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h</u>
No.									
	Intangible Plant								
301	Organization	3,324			3,324	0		0	
302	Franchises and consents	,			,				_
	Intangible Plant								_
303	Misc. intangible plant								
	Total intangible plant	3,324			3,324	0		0	
	Production Plant								
	Mfd. gas production plant:								
304	Land and land rights								
305	Structures and Improvements								
306	Boiler plant equipment								
307	Other power equipment								
308	Coke ovens								
309	Producer gas equip.								
310	Water gas generating equip.								
311	Liquefied petro. gas equip.								
312	Oil gas generating equip.								
313	Generating equip								
	Other processes								
314	Coal, coke, and ash handling								
	equip.								
315	Catalytic cracking equip.								
316	Other reforming equip.								
317	Purification equip.								
318	Residual refining equip.								
319	Gas mixing equip.								
320	Other equip.								
325-47	Natural Gas Production Plant								
	Total production plant								



SUMMARY OF ACCRUALS

(Minnesota Gas Jurisdiction) For Calendar Year 2009



				S/L STRAIGHT LIN	IE METHOD				
Acct.	TITLE OF ACCOUNTS	ES	STIMATED	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	Transmission Plant								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	Distribution Plant								
374	Land and land rights	29,329			0	29,329	NA		
375	Structures & Improvements								
376	Mains	7,482,909			974,204	6,508,705	50		
377	Compressor station equip.								
378	Meas. & reg. sta. equipgen.	468,562			54,646	413,916	50 & 20		
379	Meas. & reg. sta. equip. + CG.								
380	Services	2,992,398			406,878	2,585,520	50		
					,				

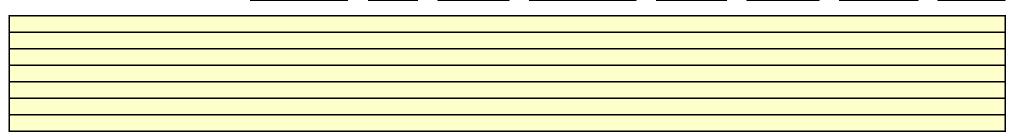
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SUMMARY OF ACCRUALS

(Minnesota Gas Jurisdiction) For Calendar Year 2009

				S/L STRAIGHT LIN	E METHOD				
		ES	TIMATED	NET SALVAGE	DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
<u>No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Distribution Plant								
381	Meters	347,546			76,503	271,043	30		
382	Meter installations	449,954			64,143	385,811	50		
383	House regulators	74,480			14,766	59,714	30 & 50		
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	60,514			35,416	25,098	8		
	Total distribution	11,905,692			1,626,557	10,279,135			
	<u>General Plant</u>								
389	Land and land rights								
390	Structures & Improvements	2,962			2,962	0	10		
391	Office. furn. & equip.	31,560			23,587	7,973	8		
392	Trans. equip.	158,127			85,418	72,709	5		
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	6,720			1,584	5,136	10		
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	199,369			113,551	85,818			
	Total gas plant in service	12,108,385			1,743,432	10,364,953			



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.m n.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_15-671_D-15-671
Kristine	Anderson	kanderson@greatermngas. com	Greater Minnesota Gas, Inc.	202 S. Main Street Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Sharon	Ferguson	sharon.ferguson@state.mn .us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_15-671_D-15-671
Brian	Gardow	bgardow@greatermngas.c om	Greater Minnesota Gas, Inc.	PO Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Nicolle	Kupser	nkupser@greatermngas.co m	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_15-671_D-15-671
Greg	Palmer	gpalmer@greatermngas.co m	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Stree Le Sueur, MN 56058	Electronic Service	No	OFF_SL_15-671_D-15-671
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_15-671_D-15-671
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_15-671_D-15-671