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April 25, 2018

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

RE: Docket Nos. G004/M-18-248 Reply Comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources

Dear Mr. Wolf:

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith electronically files its Reply Comments to the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) filed on April 17, 2018.

In its comments regarding the 2017 Gas Affordability Report submitted by Great Plains, the Department recommends that the Commission accept the Great Plains Gas Affordability Report.

Great Plains agrees with the Department's comments and recommendation and requests that the Commission issue an Order accepting Great Plains' 2017 Gas Affordability Report.

If you have any questions regarding this filing, please contact Tamie A. Aberle at (701) 222-7856, or Brian Meloy, at (612) 335-1451.

Sincerely,

/s/ Tamie A. Aberle

Tamie A. Aberle Director of Regulatory Affairs