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May 6, 2019

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

RE: Reply Comments to the Department of Commerce
In the Matter of Review of 2017-2018 Annual Automatic Adjustment (AAA) Reports
Docket No. G999/AA-18-374 and Natural Gas Utilities' 2017-2018 Purchased Gas
Adjustment (PGA) True-Up Filing Docket No. G004/AA-18-567

Dear Mr. Wolf:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically submits its Reply Comments to the Comments of the Department of Commerce (Department) filed on April 25, 2019, regarding Great Plains' 2017-2018 (FYE18) Annual Automatic Adjustment Report and Purchased Gas Adjustment True-up Filing.

In its Comments, the Department concluded that Great Plains' FYE18 annual automatic adjustment report is complete with respect to Minnesota Rules 7825.2390 through 7825.2920. The Department also recommended the Commission accept Great Plains' FYE18 true-ups and allow Great Plains to implement its true-ups. Great Plains agrees with the Department's recommendation that the Commission accept and allow Great Plains to implement its true-ups.

The Department also recommended that the Commission require all regulated gas utilities to demonstrate whether prior-period adjustments made in an Annual True-Up filing are subject to the Billing Error Rule. Great Plains acknowledges the Department's recommendation but has not determined how this requirement would affect Great Plains' future Annual True-Up filings.

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

cc: Brian Meloy
Service List