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May 17, 2018



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Darrell Nitschke
Executive Secretary
North Dakota Public Service Commission
Department 408
600 East Boulevard
Bismarck, ND 58505-0480

**Re: Public Service Commission Rate Impact and Accounting
Treatment Investigation
Case No. PU-17-490**

**Tax Reform Effects - Electric Utility Northern States Power
Company
Case No. PU-18-155**

**Tax Reform Effects - Gas Utility Northern States Power Company
Case No. PU-18-156**

Dear Mr. Nitschke:

In Case No. PU-17-490, the North Dakota Public Service Commission (the Commission) opened a Case to investigate the impact of the Tax Cut and Jobs Act (TCJA) on investor owned utilities doing business in North Dakota. In response to the Commission's order opening the investigation, Northern States Power Company (NSP) filed certain information which was docketed in Case No. PU-17-490. Along with its filing, NSP filed an Application for Trade Secret Protection to protect information it deemed to be of a trade secret nature in its filings in Case No. PU-17-490.

Subsequent to opening Case No. PU-17-490, the Commission opened additional Cases to investigate the impacts of the TCJA specifically on NSP's electric and gas operations and designated those Cases as Case Nos. PU-18-155 and PU-18-156, respectively. The information submitted by NSP in Case No. PU-17-490 is



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useful for the record in Cases Nos. PU-18-155 and PU-18-156 and should be docketed in those cases accordingly.

NSP respectfully requests that its Application for Trade Secret Protection filed in Case No. PU-17-490 be applied to the information docketed in Case Nos. PU-18-155 and PU-18-156. In the event that NSP files additional information in Case Nos. PU-18-155 and PU-18-156 or engages in discovery in those Cases, it will file an additional Application for Trade Secret Protection to apply to such additional information.

Please feel free to contact me with any questions or concerns.

Sincerely,

BRIGGS AND MORGAN, P.A.

/s/ Zeviel T. Simpser

Zeviel T. Simpser

Attorney for Northern States Power
Company

ZTS

cc: Illona Jeffcoat-Sacco
John Schuh