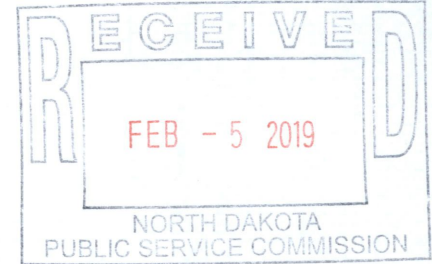


705 West Fir Ave.
PO Box 176
Fergus Falls, MN 56538-0176
1-877-267-4764

February 5, 2019



Executive Secretary
North Dakota Public Service Commission
State Capitol Building
Bismarck, ND 58505-0480

Re: Application for Approval to Update Tariff and Rate Schedules – Case No. PU-17-075
Effects of the Tax Cuts and Jobs Act Case No. PU-17-490
Revision to Refund Plan

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith submits a revision to the Company's Refund Plan submitted on January 15, 2019 in the above referenced cases.

The Company now submits a revision to its Refund Plan to correct for a typographical error included on the top of Attachment A, page 2 referencing the start date for the accumulation of a customer's consumption for the refund period. The start date is January 1, 2018, not January 1, 2019 as was included in the January 11, 2019 filing. A revised page 2 of the Refund Plan is attached reflecting the noted revision to the start date.

Please contact Tamie Aberle at (701) 222-7856 or at Tamie.Aberle@mdu.com with any questions regarding this filing.

Sincerely,



Travis Jacobson
Regulatory Affairs Manager

Attachment

43 **PU-17-490** Filed: 2/5/2019 Pages: 2
Revision to 15 Jan. 2019 compliance filing -
Proposed Refund Plan

Great Plains Natural Gas Co.
Travis Jacobson, Reg. Affairs Manager

41 **PU-17-75** Filed: 2/5/2019 Pages: 2
Revision to 15 Jan. 2019 compliance filing -
Proposed Refund Plan

Great Plains Natural Gas Co.
Travis Jacobson, Reg. Affairs Manager

each customer's actual consumption for the period January 1, 2018 through the end of the month preceding the change in rates and shown as a separate line item on customers' bill, titled "Tax Act Refund". In the event a customer account is no longer active, checks will be issued if the refund is \$5.00 or greater. Any remaining refund amount associated with inactive customers or the difference due to rounding will be applied to the Company's Unrecovered Purchased Gas Cost Account.

Upon completion of the application of the refund to customer accounts, the Company will submit a compliance filing summarizing the breakdown of the refund by rate class and the amount applied to the Unrecovered Purchased Gas Cost Account.