



2200 IDS Center
 80 South 8th Street
 Minneapolis, MN 55402
 OFC 612-977-8400
 FAX 612-977-8650
 URL Briggs.com

May 17, 2018



Zeviel T. Simpson
 (612) 977-8865
 zsimpser@briggs.com

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

1 PU-18-156 Filed 05/17/2018 Pages: 2
 Request to file documents from Case PU-17-490 into Tax Reform Effects cases
 Northern States Power Company
 Zeviel Simpson

1 PU-18-155 Filed: 5/17/2018 Pages: 2
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22 PU-17-490 Filed: 5/17/2018 Pages: 2
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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