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July 30, 2021

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BRENT A. WILBUR 1949-2006

TELEPHONE
605 224-8803
FAX
605 224-6289

E-MAIL
brett@mayadam.net

South Dakota Public Utilities Commission
Attn: Ms. Patricia Van Gerpen, Executive Director
500 E Capitol Ave
Pierre SD 57501
patty.vangerpen@state.sd.us

RE: In the Matter of Investor Owned Utilities' Joint Request for Deferred Treatment of the Financial Effects of COVID-19 and the Creation of Regulatory Assets
PUC Docket: GE 20-002
MAGT File: 0069

Dear Ms. Van Gerpen:

The above referenced docket was opened in 2020 to allow the creation of regulatory assets for potential recovery of COVID-19 related impacts. Pursuant to Ordering Clauses 4 and 5 of the Commission's Order Granting Joint Request for Deferred Accounting Treatment of the Financial Effects of COVID-19 and Creation of Regulatory Assets, Petitioners are required to provide, on a quarterly basis, updates regarding all known and estimated costs it plans to include in its regulatory asset, as well as customer impacts numbers related to the pandemic.

The company did not create a regulatory asset and has no plans to seek recovery of expenses related to COVID-19 at this time. Should such occasion occur in the future, we would seek guidance and approval from the Commission at the appropriate time.

Montana-Dakota Utilities respectfully requests the Commission allow the Company to withdraw from Docket No. GE20-002 and cease the quarterly reporting requirements.

Very truly yours,

MAY, ADAM, GERDES & THOMPSON LLP



BRETT KOENECKE
BK | jrw

MAY, ADAM, GERDES & THOMPSON LLP
503 SOUTH PIERRE STREET • P.O. BOX 160
PIERRE, SOUTH DAKOTA 57501-0160