ORIGINAL

GREAT PLAINS
NATURAL GAS CO.
A Division of MDU Resources Group, Inc.

105 West Lincoln Avenue
Mailing Address:
P.O. Box 176
Fergus Falls, MN 56538-0176
(218) 736-6935

June 4, 2008

RECEIVED
JUN 04 2008
PUBLIC SERVICE COMMISSION

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

Re: Purchased Gas Cost Adjustment (PGA)
June 2008

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith submits an original and seven (7) copies of a Purchased Gas Cost Adjustment (PGA) pursuant to North Dakota Century Code 49-05-05.

Attachment A is the Rate Summary Sheet (27th Revised Sheet No. 1.1) showing the proposed natural gas rates and the Purchased Gas Adjustment Tariff (27th Revised Sheet No. 8), showing the June 2008 cost of gas and the resulting Purchased Gas Cost Adjustment. The net effect of this filing is a decrease of $0.6549 per mcf for residential and firm general service customers and $.8111 per mcf for interruptible customers.

Attachment B shows the calculations supporting the gas costs for June 2008, including the calculation of the commodity cost of gas. The commodity cost of gas has increased $0.1012 per mcf since the last PGA filing due to an increase in the market price of gas. There has been an increase in pipeline charges of $0.1305 per mcf due to changes in pipeline rates. The net effect of these changes is an increase of $0.2317 per mcf for residential and firm general service customers.

Attachment C explains the reasons for the change in the market price of gas.

Attachment D shows the calculation of the gas cost reconciliation (GCR) adjustment that will apply during the period of June 1, 2008 through May 31, 2009. The total GCR is ($0.1857) per mcf for residential and general service customers and ($0.7309) per mcf for interruptible customers.

Great Plains respectfully requests this filing be accepted as being in full compliance with the filing requirements of this Commission.

Please acknowledge receipt by stamping or initialing the duplicate copy of this letter attached hereto and returning the same in the enclosed self-addressed, stamped envelope.

Sincerely,

Rita A. Mulkern

Rita A. Mulkern
Regulatory Analysis Manager

Attachments

STATE OF NORTH DAKOTA)

: ss.

COUNTY OF BURLEIGH)

Rita A. Mulkern, being first duly sworn, deposes and says; that she is the Regulatory Analysis Manager of Great Plains Natural Gas Co., the Applicant herein; that she has read the foregoing Application, knows the contents thereof, and that the same is true and correct to the best of her knowledge, information and belief.

Dated this 4th day of June 2008.

Rita A. Mulkern

Subscribed and sworn to before me this 4th day of June 2008.

SARA J GRAF
Notary Public
State of North Dakota
My Commission Expires September 18, 2013

Sara J. Graf, Notary Public
Burleigh County, North Dakota
My Commission Expires: 09/18/2013

Attachment A

GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of North Dakota
Gas Rate Schedule

NDPSC Volume 2
27th Revised Sheet No. 1.1

RATE SUMMARY SHEET

Canceling 26th Revised Sheet No.1.1

Rate Schedule	Sheet No.	Basic Service Charge	Distribution Delivery Charge		COG Items	Total Rate/MCF
Firm Gas Service - General	2	$3.50 per month	First 10 MCF	$1.2740	$12.0747	$13.3487
			Over 10 MCF	1.0540		13.1287
Interruptible Gas Service - General	3	$3.50 per month	First 400 MCF	$1.1391	$8.9967	$10.1358
			Next 2,600 MCF	0.8931		9.8898
			Over 3,000 MCF	0.7411		9.7378
Interruptible Gas Service - Grain Processing	4	$3.50 per month	All MCF	$1.2391	$8.9967	$10.2358
Transportation Service	5	$3.50 per month	First 400 MCF	$1.1391		$1.1391
			Next 2,600 MCF	0.8931		0.8931
			Over 3,000 MCF	0.7411		0.7411

Date Filed: June 4, 2008

Effective Date: June 1, 2008

Issued By: Donald R. Ball
Vice President - Regulatory Affairs

Case No.:

GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of North Dakota
Gas Rate Schedule

RATE SUMMARY SHEET

Rate Schedule	Sheet No.	Basic Service Charge	Distribution Delivery Charge		COG Items	Total Rate/MCF
Firm Gas Service - General	2	$3.50 per month	First 10 MCF	$1.2740	$12.0747	$13.3487
			Over 10 MCF	1.0540		13.1287
Interruptible Gas Service - General	3	$3.50 per month	First 400 MCF	$1.1391	$8.9967	$10.1358
			Next 2,600 MCF	0.8931		9.8898
			Over 3,000 MCF	0.7411		9.7378
Interruptible Gas Service - Grain Processing	4	$3.50 per month	All MCF	$1.2391	$8.9967	$10.2358
Transportation Service	5	$3.50 per month	First 400 MCF	$1.1391		$1.1391
			Next 2,600 MCF	0.8931		0.8931
			Over 3,000 MCF	0.7411		0.7411

Date Filed: June 4, 2008

Effective Date: June 1, 2008

Issued By: Donald R. Ball
Vice President - Regulatory Affairs

Case No.:

COST OF GAS

Summary:	Firm				Interruptible		
	Est. Wtd. Demand Costs	Average Commodity	GCR Adj.	Est. Wtd. Total Firm	Average Commodity	GCR Adj.	Total Int.
Base Rate	$0.0658	$5.1191	$0.0000	$5.1849	$5.1191	$0.0000	$5.1191
Accumulated Adj.	2.3365	4.5073	0.7009	7.5447	4.5073	0.1814	4.6887
Current Adj.	0.1305	0.1012	(0.8866)	(0.6549)	0.1012	(0.9123)	(0.8111)
Total Adj.	2.4670	4.6085	(0.1857)	6.8898	4.6085	(0.7309)	3.8776
Total Rate:	$2.5328	$9.7276	($0.1857)	$12.0747	$9.7276	($0.7309)	$8.9967

GREAT PLAINS NATURAL GAS CO.
WAHPETON
COST OF GAS ADJUSTMENT
JUNE 2008

Firm	Billing Determinants	Rate	Demand Months	Amount	Amount Per dk
FT-A	7,841	$3.4671	12	$326,226	$0.2084
FT-A - Zone 1-1	500	3.4671	5	8,668	0.0055
FT-A - Zone 1-2	4,500	4.5871	5	103,210	0.0659
FT-A Sesaonal	3,000	3.7671	5	56,507	0.0361
TFX Seasonal	4,000	15.1530	5	303,060	0.1936
NOVA - Demand Charge	7,947	10.9469	12	1,043,940	0.6668
Trans Canada - Demand Charge	7,947	13.5029	12	1,287,691	0.8225
ProGas - Demand Charge	7,947	0.9129	12	87,058	0.0556
NOVA - Seasonal	5,068	10.9469	5	277,394	0.1772
Trans Canada - Seasonal	5,068	13.5029	5	342,163	0.2186
ProGas - Seasonal	5,068	0.9129	5	23,133	0.0148
ProGas Winter Surcharge	5,068	3.0049	5	76,144	0.0486
LMS Demand	2,500	1.0000	12	30,000	0.0192
Total Demand Charges				$3,965,194	2.5328
Estimated Weighted Average Commodity Cost	1,565,565 1/	9.7276		15,229,190	9.7276
Gas Cost Reconciliation Adjustment					(0.1857)
Total Current Firm Gas Cost				$19,194,384	12.0747
Base Cost of Gas					5.1849
Accumulated Adjustment					$6.8898

Interruptible	
Estimated Weighted Average Commodity Cost	$9.7276
Gas Cost Reconciliation Adjustment	(0.7309)
Total Current Interruptible Gas Cost	8.9967
Base Cost of Gas	5.1191
Accumulated Adjustment	$3.8776

1/ Authorized in MN Docket No. G004/GR-04-1487 plus Wahpeton volumes.

GREAT PLAINS NATURAL GAS CO.
WAHPETON
COST OF GAS ADJUSTMENT
JUNE 2008

Rates Effective June 1, 2008	$/Dk	
FT-A - Zone 1-1	$3.4671	Per dk/Mo.
FT-A - Zone 1-2	4.5871	Per dk/Mo.
FT-A - Seasonal	3.7671	Per dk/Mo.
TFX Seasonal	15.1530	Per dk/Mo.
NOVA - Demand Charge	10.9469	Per dk/Mo.
Trans Canada Pipeline Demand Charge	13.5029	Per dk/Mo.
ProGas - Demand Charge	0.9129	Per dk/Mo.
NOVA - Seasonal	10.9469	Per dk/Day
Trans Canada - Seasonal	13.5029	Per dk/Mo.
ProGas - Seasonal	0.9129	Per dk/Mo.
ProGas Winter Surcharge	3.0049	
LMS Demand	1.0000	Per dk/Mo.
Estimated Weighted Average Commodity Cost:	9.7276	Per dk

Base Rate Effective July 1, 1981		
Demand Charge	$0.8100	Per Mcf/Mo.
Commodity Charge	5.1191	Per Mcf

Base Rate Calculation

Firm		
Demand 1/	$0.0658	Per Mcf
Commodity	5.1191	Per Mcf
Total Firm Base Cost	$5.1849	Per Mcf

Interruptible:		
Commodity	$5.1191	Per Mcf

1/ Demand base rate calculation: 4,768 X 12 X $0.8100 / 707,222

Viking Gas Transmission Company
FERC Gas Tariff
First Revised Volume No. 1

Twelfth Revised Sheet No. 5
Superseding
Eleventh Revised Sheet No. 5

STATEMENT OF RATES
(Rates Per Dekatherm)

Currently Effective Term-Differentiated Rates

Rate Schedule	Base Tariff Rate
Category 1 (Contract Term of less than 3 Years)	
Monthly Reservation Rates	
FT-A	
Zone 1 - 1 Maximum Rate	$3.7671
Zone 1 - 1 Minimum Rate	$0.0000
Zone 1 - 2 Maximum Rate	$4.8871
Zone 1 - 2 Minimum Rate	$0.0000
Zone 2 - 2 Maximum Rate	$2.1400
Zone 2 - 2 Minimum Rate	$0.0000
Category 2 (Contract Term of 3 Years to less than 5 Years)	
Monthly Reservation Rates	
FT-A	
Zone 1 - 1 Maximum Rate	$3.6171
Zone 1 - 1 Minimum Rate	$0.0000
Zone 1 - 2 Maximum Rate	$4.7371
Zone 1 - 2 Minimum Rate	$0.0000
Zone 2 - 2 Maximum Rate	$1.9900
Zone 2 - 2 Minimum Rate	$0.0000
Category 3 (Contract Term of 5 or more Years)	
Monthly Reservation Rates	
FT-A	
Zone 1 - 1 Maximum Rate	$3.4671
Zone 1 - 1 Minimum Rate	$0.0000
Zone 1 - 2 Maximum Rate	$4.5871
Zone 1 - 2 Minimum Rate	$0.0000
Zone 2 - 2 Maximum Rate	$1.8400
Zone 2 - 2 Minimum Rate	$0.0000

Issued by: Raymond D. Neppl, Vice President
Issued on: November 29, 2005 Effective on: January 1, 2006
Filed to comply with order of the Federal Energy Regulatory Commission, Docket No. RP02-132-002, issued November 8, 2002, 01 FERC ¶ 61,170

Viking Gas Transmission Company
FERC Gas Tariff
First Revised Volume No. 1

Twenty-Second Revised Sheet No. 5B
Superseding
Twenty-First Revised Sheet No. 5B

STATEMENT OF RATES
(Rates Per Dekatherm)

Rate Schedule	Base Tariff Rate	Adjustment Under Section 19 1/	Rate After Current Adjustment	Fuel and Loss Retention Percentages 2/
Commodity Rates				
FT-A - Maximum Rates				
Zone 1 - 1	$0.0130	$0.0019	$0.0149	1.16%
Zone 1 - 2	$0.0130	$0.0019	$0.0149	1.57%
Zone 2 - 2	$0.0130	$0.0019	$0.0149	0.41%
Minimum Rate	$0.0130	$0.0019	$0.0149	
IT and AOT				
Zone 1 - 1	$0.1368	$0.0019	$0.1387	1.16%
Zone 1 - 2	$0.1737	$0.0019	$0.1756	1.57%
Zone 2 - 2	$0.0834	$0.0019	$0.0853	0.41%
Minimum Rate	$0.0130	$0.0019	$0.0149	

1/ Pursuant to Section 19 of the General Terms and Conditions, the Annual Charge Adjustment (ACA) Surcharge of $0.0019 per Dekatherm shall be added to other charges under Company's Rate Schedules.

2/ Fuel and Losses Retention Percentages shall be applicable to all transportation rate schedules.

Transportation Fuel and Loss Retention Percentages are inclusive of the following percentages for Gas Lost and Unaccounted For: .09% for Zone 1-1, .10% for Zone 1-2, and .01% for Zone 2-2. Transportation entirely by backhaul will incur only the Gas Lost and Unaccounted For percentages.

Issued by: J. Phill May, Vice President Commercial
Issued on: February 29, 2008 Effective on: April 1, 2008

Viking Gas Transmission Company
FERC Gas Tariff
First Revised Volume No. 1

Thirteenth Revised Sheet No. 5C
Superseding
Substitute Twelfth Revised Sheet No. 5C

STATEMENT OF RATES
(Rates Per Dekatherm)

Rate Schedule	Base Tariff Rate	Adjustment Under Section 27 1/	Rate After Current Adjustment
LMS - Monthly Demand Rate	$1.0000		$1.0000
LMS - Daily Overrun Rate	$0.1737		$0.1737
LMS - Load Management Cost Reconciliation Adjustment		($0.0286)	

1/ Pursuant to Section 27 of the General Terms and Conditions of this Tariff, a mechanism is established to reconcile through surcharges or credits to the Rate Schedule LMS rate, as appropriate, differences between the cost to maintain Company's line pack gas and the amounts Company receives or pays for such gas arising out of the purchase and sale of such gas.

Issued by: J. Phill May, Vice President Commercial
Issued on: February 29, 2008 Effective on: April 1, 2008

RATE SCHEDULE TF

RESERVATION RATES	MARKET-TO-MARKET TF12 Base	TF12 Variable	TF5	FIELD-TO-FIELD/MARKET DEMARCATION TFF
Base Tariff Rates 1/				
Summer (Apr-Oct)	5.683	5.683	-0-	5.473
Winter (Nov-Mar)	10.230	13.866	15.153	9.853

COMMODITY RATES 2/ TF12 Base, TF12 Var., TF5 & TFF		Market Area 3/		Field Mileage 5/ Rate per 100 miles		Carlton Surcharge 4/		Out-of Balance 3/	
Receipt Point	Delivery Point	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Market	Market	0.0381	0.0212			0.0175	0.0000	0.0381	0.0212
Field	Market	0.0381	0.0212	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0295	0.0109

1/ The minimum reservation rate is equal to zero.
2/ The applicable Mileage Indicator Districts (MIDs) billing rate will be added to the TF rates for volumes received in the Field Area, or received in the Market Area and delivered to the Field Area. The MIDs rates shown on Sheet Nos. 59-60A represent the total maximum Field Area throughput commodity rates for any transaction involving MIDs.
3/ Maximum and Minimum rates include ACA of $0.0019 and the Market Area Electric Compression charge of $0.0003 where applicable.
4/ Applicable to Market Area shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.
5/ Where Applicable, Field Area Electric Compression charge of $0.0000 and ACA will be added to the mileage based rates.

RATE SCHEDULES TFX and LFT

RESERVATION RATES	MARKET-TO-MARKET Apr-Oct	MARKET-TO-MARKET Nov-Mar	FIELD-TO-FIELD Apr-Oct	FIELD-TO-FIELD Nov-Mar
Base Tariff Rates 1/	$5.683	$15.153	$5.473	$9.853

COMMODITY RATES 2/ TFX and LFT		Market Area 3/		Field Mileage 5/ Rate per 100 miles		Carlton Surcharge 4/		Out-of-Balance 3/	
Receipt Point	Delivery Point	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Market	Market	0.0381	0.0212			0.0175	0.0000	0.0381	0.0212
Field	Market	0.0381	0.0212	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0295	0.0109

	Reservation 1/		Commodity 6/		Out-of-Balance 6/	
GULF COAST	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
MOPS Gathering	1.0514	0.0000	0.0019	0.0019	0.0019	0.0019
MOPS Transmission	1.5337	0.0000	0.0019	0.0019	0.0019	0.0019
Tivoli - Downstream	0.6827	0.0000	0.0019	0.0019	0.0019	0.0019
Other Gulf Coast	4.8169	0.0000	0.0019	0.0019	0.0019	0.0019

1/ The minimum reservation rate is equal to zero.
2/ The applicable Mileage Indicator Districts (MIDs) billing rate will be added to the TF rates for volumes received in the Field Area, or received in the Market Area and delivered to the Field Area. The MIDs rates shown on Sheet Nos. 59-60A represent the total maximum Field Area throughput commodity rates for any transaction involving MIDs.
3/ Maximum and Minimum rates include ACA of $0.0019 and the Market Area Electric Compression charge of $0.0003 where applicable.
4/ Applicable to Market Area shippers as provided for in the Carlton Settlement filed in Docket No. RP96-347 dated October 28, 1996.
5/ Where applicable, Field Area Compression charge of $0.0000 and ACA will be added to the mileage based rates.
6/ Maximum and Minimum rates include ACA of $0.0019.

Great Plains Natural Gas Co.
Market Conditions for Wahpeton's Natural Gas
June 2008

The principal gas sources of natural gas for Wahpeton, North Dakota are from the large Western Canadian Sedimentary Basin (WCSB). The pricing point for much of this gas is the Alberta Energy Company (AECO-C), one of the largest and most liquid volume points in North America. The June monthly price for the AECO Index is expected to slightly increase from the previous month. The AECO Index is based on the weighted average one month spot price at AECO-C and Nova Inventory Transfer (N.I.T.) as reported by Natural Gas Exchange (NGX).

The continuing shutdown of the Gulf of Mexico Independence Hub, which removes 900 mmcfd of natural gas supply from the market, the continued record high prices of crude oil and the storage level being slightly below the five year average all likely contributed to the increase in the commodity price of natural gas. Although the May imports of LNG into the United States increased from the previous month, it remained 1.8 bcf per day below the May 2007 average thus putting additional pressure on the supply of natural gas and subsequent injections into storage. The Energy Information Administration (EIA) reported storage levels nationwide as of May 23, 2008 were 15.9 percent below last years balance and .5 percent below the five-year average.

The Department of Energy's (DOE) Energy Information Administration (EIA) provides various publications on energy issues. The information is available on the DOE website: http://www.eia.doe.gov.

The most recent Short-Term Energy Outlook specific to natural gas prices, supply and demand is provided as pages 2 through 10.

www.eia.doe.gov
Energy Information Administration

May 2008

Short-Term Energy Outlook

May 6, 2008 Release

Highlights

- West Texas Intermediate (WTI) crude oil spot prices increased from $101 to $120 per barrel over the first 3 weeks of April as supply disruptions in Nigeria and the North Sea and continuing strong demand growth in the emerging market countries pressured oil markets. WTI crude oil prices, which averaged $72 per barrel in 2007, are projected to average $110 per barrel in 2008 and $103 per barrel in 2009. These projections are about $9 per barrel higher than the projections in last month's *Outlook*.

- The projected prices for crude oil in 2008 will result in higher prices for all petroleum products. Regular-grade gasoline is expected to average $3.52 per gallon in 2008, or 71 cents above the 2007 annual average price. The monthly average regular-grade gasoline price is projected to peak at $3.73 per gallon in June.

- World oil consumption is projected to grow by 1.2 million barrels per day (bbl/d) in 2008. U.S. consumption of liquid fuels and other petroleum is expected to decline in 2008 by about 190,000 bbl/d as a result of the economic slowdown and high petroleum prices. After accounting for increased ethanol use, U.S. petroleum consumption is projected to fall by 330,000 bbl/d in 2008.

- The Henry Hub natural gas spot price averaged $7.17 per thousand cubic feet (Mcf) in 2007 and is expected to average about $9.70 per Mcf in 2008 and $9.40 per Mcf in 2009.

Global Petroleum

The oil supply system continues to operate at near capacity and remains vulnerable to both actual and perceived supply disruptions. The supply and demand balance for the remainder of the year is tighter than in last month's *Outlook*. World oil markets are particularly tight during the first half of 2008, with year-over-year growth in world oil consumption outstripping growth in non-Organization of the Petroleum

Exporting Countries (OPEC) production by over 1 million bbl/d. The combination of rising global demand, fairly normal seasonal inventory patterns, slow gains in non-OPEC supply, and low levels of available surplus production capacity is providing firm support for prices.

The flow of investment money into commodities markets and ongoing geopolitical concerns in a number of producing countries, including Nigeria, Iraq, and Venezuela, have contributed to crude oil price volatility. OPEC appears satisfied with current market conditions, given recent statements by some members, suggesting that there are no plans to review OPEC production until the next scheduled meeting on September 9th. Also weighing on market expectations is Saudi oil minister Naimi's public statement suggesting no need to add production capacity beyond the announced plan to expand Saudi oil production capacity to 12.5 million bbl/d by 2009.

If non-OPEC production rises as expected and some OPEC members add production capacity as planned, surplus crude oil production capacity should increase and ease upward price pressures by early next year. The expected surplus capacity, however, is less than projected in last month's *Outlook*.

Consumption. World oil consumption is projected to grow by 1.2 million bbl/d in 2008. Almost all of the growth in 2008 is expected to come from the non-Organization for Economic Cooperation and Development (OECD) countries, led by China, Middle East oil producing countries, and Russia, as well as Brazil and India (World Oil Consumption). China's oil consumption is expected to rise by 0.4 million bbl/d in 2008, with Chinese oil imports in March showing an increase of 0.8 million bbl/d from year-earlier levels. OECD oil consumption is projected to remain relatively unchanged, with growth in consumption in Europe, where weather factors constrained oil consumption in 2007, offsetting declines in the United States.

Non-OPEC Supply. Non-OPEC supply is forecast to rise by 0.6 million bbl/d in 2008, about the same as in last month's *Outlook*. Upward revisions in Africa and the United States offset lower expectations for growth in Russia and the North Sea. Brazil, Azerbaijan, and Sudan are expected to account for most of the increases in production in 2008, while the United Kingdom, Mexico, and Norway are among countries expected to experience declines (Non-OPEC Oil Production Growth). Russian oil production in the first quarter averaged 80,000 bbl/d below levels from first-quarter 2007, the first year-over-year decline this decade. However, EIA expects this to be temporary, with Russian production expected to grow on average in 2008. Most of the non-OPEC supply growth in 2008 is expected in the second half of the year, in contrast to very little growth in the first half of the year. Given recent history, EIA recognizes that the pace and timing of non-OPEC supply growth will continue to be subject to possible delays in key projects and accelerating production declines in some older fields. Thus, net production increases could be less than the current forecast.

OPEC Supply. OPEC crude oil production averaged about 32.2 million bbl/d during the first quarter of 2008. Only Saudi Arabia has significant surplus production capacity, currently estimated to be about 1.9 million bbl/d. OPEC crude oil production is expected to remain relatively flat through the third quarter of 2008, though there is the possibility of either higher or lower output in Iraq and Nigeria, depending on how the security situation in each country evolves. EIA expects that OPEC surplus production capacity will not grow significantly until the end of 2008 and will stay concentrated in Saudi Arabia (OPEC Surplus Oil Production Capacity).

Inventories. OECD commercial inventories at the end of the first quarter stood at an estimated 2.54 billion barrels, 22 million barrels above the previous 5-year average level. OECD inventories recorded a seasonal decline during the first quarter of roughly 0.3 million bbl/d, about 0.1 million bbl/d less than the average withdrawal rate during the first quarter. EIA's projected balances suggest that total OECD commercial inventories likely will remain near average levels for the rest of the year (Days of Supply of OECD Commercial Stocks).

U.S. Petroleum

Production. In 2007, domestic crude oil output averaged 5.1 million bbl/d, unchanged from 2006 (U.S. Crude Oil Production). Total output in 2008 is projected to grow by only 10,000 bbl/d. In 2009, domestic crude oil production is projected to average 5.3 million bbl/d, up 210,000 bbl/d from 2008. Federal Gulf of Mexico output is expected to rise by 260,000 bbl/d but declines are projected for Alaska (30,000 bbl/d) and the lower-48 States (20,000 bbl/d).

Consumption. Total petroleum consumption of liquid fuels and other petroleum products averaged 20.7 million bbl/d in 2007, essentially unchanged from 2006 (U.S. Petroleum Products Consumption Growth). Based on projections of weak economic growth and record high crude oil and product prices, consumption is projected to decline by 190,000 bbl/d in 2008, a sharper drop than the 90,000 bbl/d decline projected in the previous *Outlook*. After accounting for projected increases in ethanol use, U.S. petroleum consumption is projected to fall by 330,000 bbl/d. In 2009, total petroleum and other liquid fuel consumption is projected to rise by 210,000 bbl/d.

Prices. WTI crude oil prices, which averaged $72.32 per barrel in 2007 (Crude Oil Prices), are projected to average $110 per barrel in 2008, up about $9 per barrel from the projection in last month's *Outlook,* and $103 per barrel in 2009, up about $11 per barrel from the previous *Outlook.*

EIA projects regular-grade motor gasoline retail prices, which averaged $2.81 per gallon in 2007, to average $3.52 per gallon this year, up 16 cents from last month's *Outlook.* The motor gasoline price is expected to average $3.66 over this summer (April through September). These projections reflect our assumption of a sizable narrowing of refiner gasoline margins from last year, attributable to weakness in gasoline demand and growth in ethanol supply. In 2009, regular-grade gasoline retail prices are projected to average $3.44 per gallon, 20 cents higher than in the previous *Outlook.*

Diesel fuel retail prices in 2008 are projected to average $3.94 per gallon, up from $2.88 per gallon last year. This reflects global strength in diesel demand that is contributing to a widening of the margin between diesel prices and crude oil costs since last year. Retail diesel prices are projected to average $3.67 per gallon in 2009.

Natural Gas

Consumption. Total natural gas consumption is expected to increase by 1.4 percent in 2008 and by 0.5 percent in 2009 (Total U.S. Natural Gas Consumption Growth). The residential and commercial sectors are expected to lead consumption growth in 2008 because of the projected 5.4-percent increase in heating degree-days compared with 2007. In contrast, the projected 12.4-percent decline in cooling degree-days from the warm summer of 2007 is expected to leave consumption of natural gas in the electric power sector relatively unchanged. Finally, the declining real value of the U.S. dollar and some recovery in the fertilizer market are expected to contribute to slight growth in industrial sector output and natural gas consumption in both 2008 and 2009.

Production and Imports. Total U.S. marketed natural gas production is expected to increase by 4.6 percent in 2008, then decline by 1.1 percent in 2009. Despite current repairs at the Independence Hub, production from the Federal Gulf of Mexico is expected to increase by 4.2 percent in 2008. Sustained high rig counts in the lower-48 onshore region are expected to lead to an increase in onshore production of 4.9 percent in 2008.

Through the first 4 months of 2008 liquefied natural gas (LNG) imports totaled an estimated 115 Bcf, considerably lower than the import total of 283 Bcf at this time last year. The shift of LNG away from the United States this year results from higher prices available to LNG suppliers for deliveries to both the Asia-Pacific region and Europe. Although EIA still expects significant additions to world LNG productive capacity through 2009, recent delays in bringing new liquefaction projects to full operational capacity and current high demand in other parts of the world will continue to constrain LNG shipments to the United States. In 2007, LNG imports totaled 771 Bcf. The 2008 LNG import forecast is revised downward to 580 Bcf from 680 Bcf in last month's *Outlook.*

Inventories. As of April 25, 2008, working natural gas in storage was 1,371 Bcf (U.S. Working Natural Gas in Storage), 3 Bcf below the 5-year average (2003-2007), and 255 Bcf below the level during the corresponding week last year.

Prices. The Henry Hub spot price averaged $10.49 per Mcf in April, $0.74 per Mcf above the average March spot price. Continuing cool weather (heating degree-days were 6 percent higher than normal in April), sagging imports of LNG, lower inventories, and higher oil prices have all contributed to the recent strength in spot prices. Uncertainty over natural gas demand by the electric power sector during the summer and the possibility of hurricane-related supply disruptions later this year could impact spot prices in the coming months. On an annual basis, the Henry Hub spot price is expected to average $9.69 per Mcf in 2008 and $9.41 per Mcf in 2009, increases of $1.10 and $1.09 per Mcf, respectively, from last month's *Outlook.*

Electricity

Consumption. Total electricity consumption is expected to grow by only 0.6 percent in 2008 and then by 1.2 percent in 2009 (U.S. Total Electricity Consumption). Although natural-gas-fired power generation has experienced double-digit growth rates over the last few years, growth is expected to be relatively flat this year due to National Oceanic and Atmospheric Administration (NOAA) projections that summer temperatures will fall back to near-normal levels.

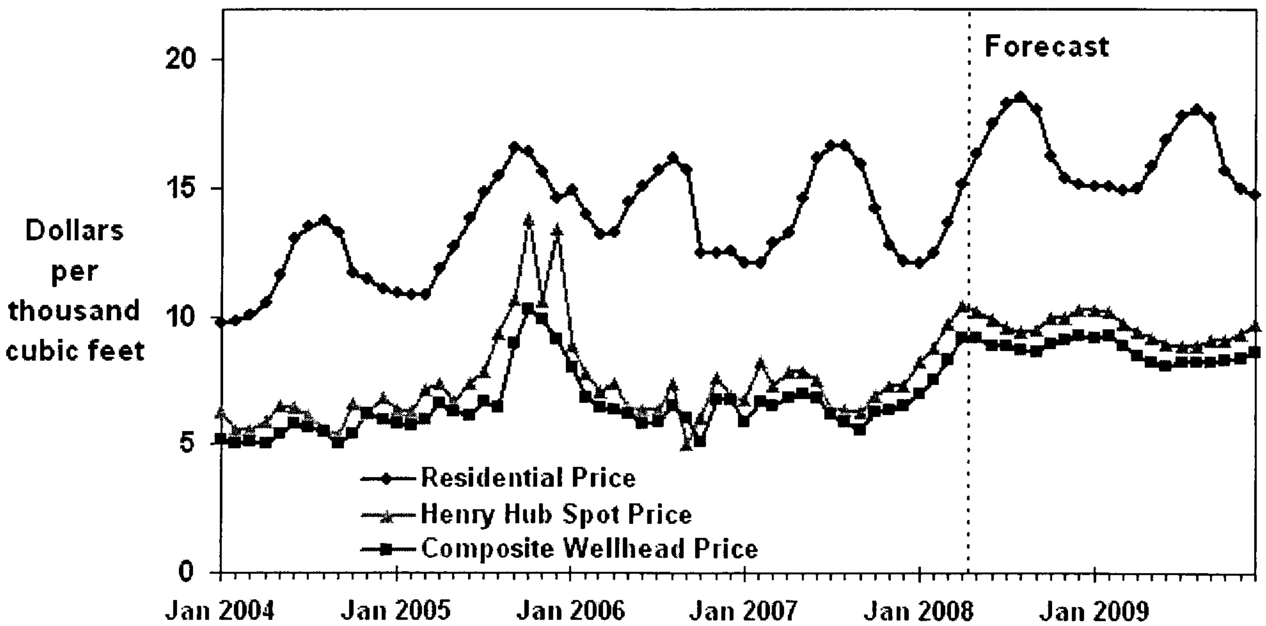
Prices. Residential electricity prices are expected to increase by 3.1 percent this year and then grow by 3.4 percent in 2009, slightly higher than the increases in last month's *Outlook*, primarily as a result of the increase in fuel costs (U.S. Residential Electricity Prices). If summer temperatures exceed the current projections, increased electricity load during peak periods will raise the proportion of generation fueled by natural gas. That, in turn, could result in price increases for natural gas to electric generators and ultimately higher prices for electricity customers.

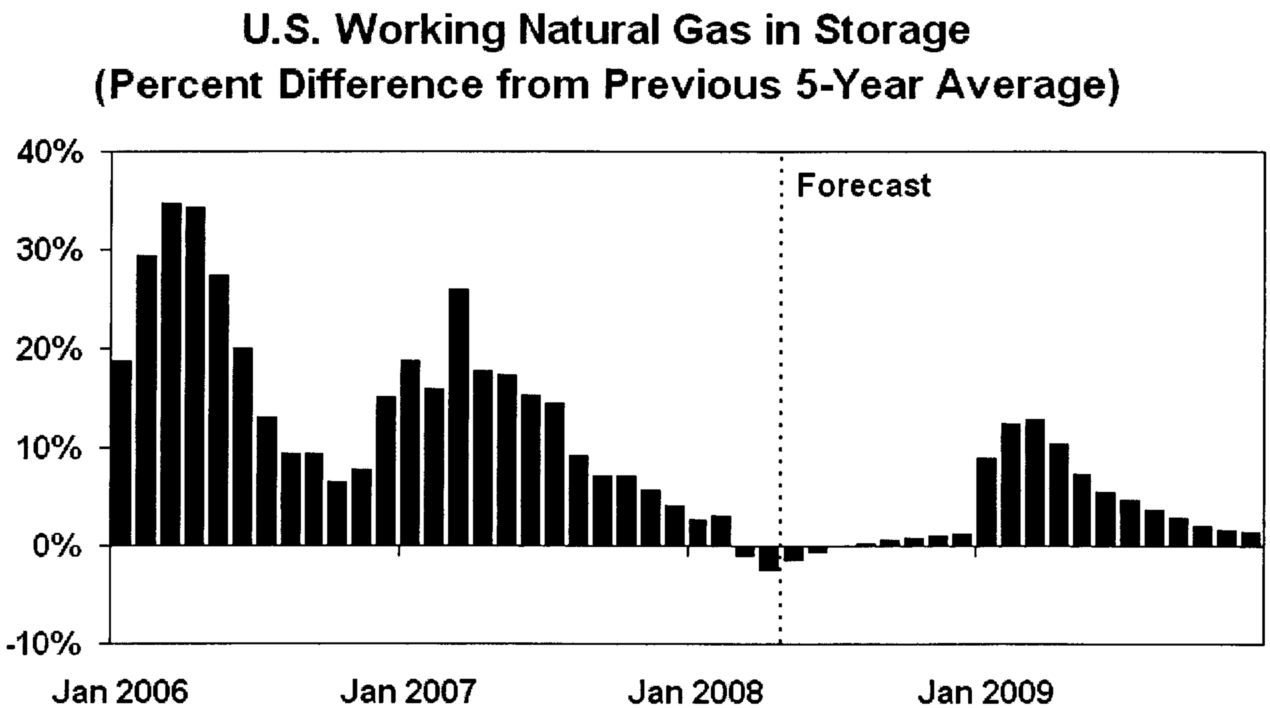
Coal

Consumption. Electric-power-sector coal consumption grew by 1.9 percent in 2007. Slow growth in electricity consumption, combined with increases in hydroelectric and wind generation, are expected to limit growth in electric-power-sector coal consumption to 0.6 percent in 2008. Electric-power-sector coal consumption growth is projected to remain flat in 2009 (U.S. Coal Consumption Growth).

Production and Inventories. U.S. coal production (U.S. Coal Production) is estimated to have fallen by 1.5 percent in 2007. Growing demand for coal will contribute to a 1.1-percent increase in coal production in 2008. In the Western region, the Nation's largest coal-producing region, production is expected to increase by 1.9 percent in 2008, but remain unchanged in 2009. Total coal stocks are estimated to have grown by 1.3 percent in 2007 to 189 million short tons.

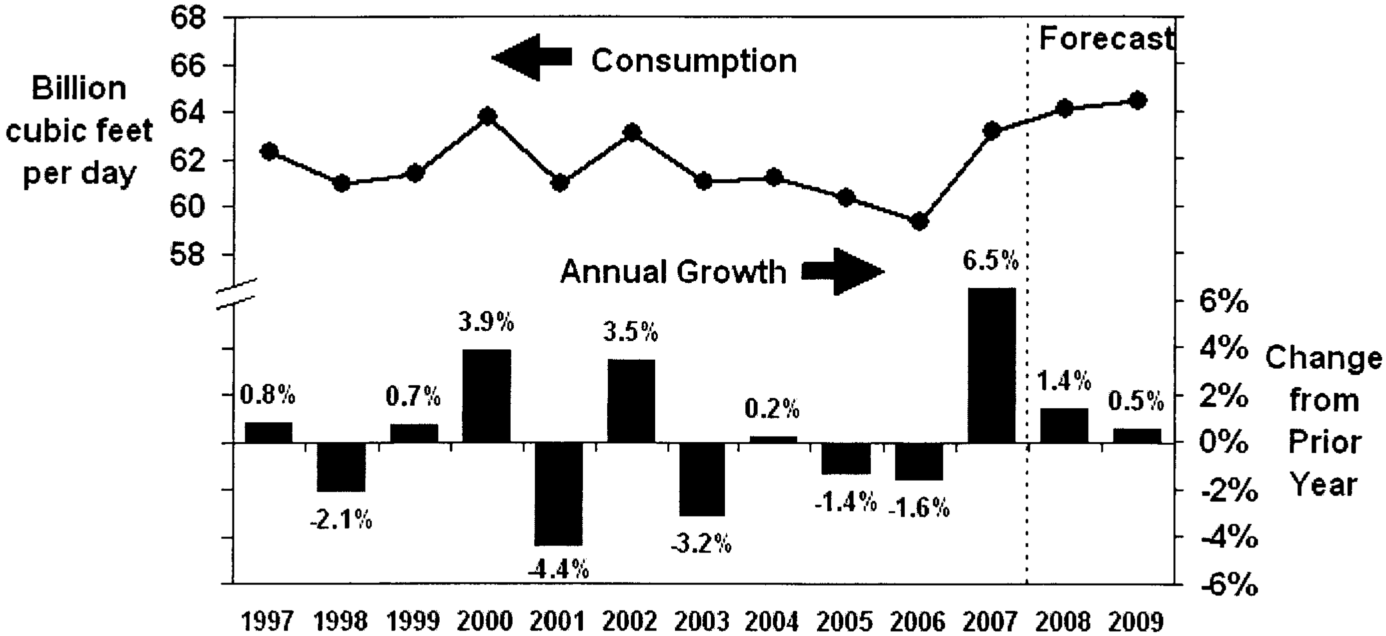
Natural Gas Prices





Short-Term Energy Outlook, May 2008

U.S. Total Natural Gas Consumption



GREAT PLAINS NATURAL GAS CO.
GAS COST RECONCILIATION ADJUSTMENT
APPLICABLE TO NORTH DAKOTA
FIRM
TO BE EFFECTIVE JUNE 1, 2008 THROUGH MAY 31, 2009

(Over)/under recovered gas costs @ April 30, 2008			($46,836)
Less: Projected recovery from rates already established			
	Volume	Rate	Amount
May	11,880	$0.7009	$8,327
Additional recovery required			($55,163)
Projected sales volumes (mcf)			
June 2008		7,180	
July		6,800	
August		7,150	
September		10,140	
October		19,434	
November		33,240	
December		47,140	
January 2009		53,580	
February		42,860	
March		36,320	
April		21,430	
May		11,740	
Total			297,014
Total gas cost reconciliation adjustment to be effective June 1, 2008 through May 31, 2009			**($0.1857)**

GREAT PLAINS NATURAL GAS CO.
GAS COST RECONCILIATION ADJUSTMENT
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE
TO BE EFFECTIVE JUNE 1, 2008 THROUGH MAY 31, 2009

(Over)/under recovered gas costs @ April 30, 2008			($111,189)
Less: Projected recovery from rates already established			
	Volume	Rate	Amount
May	7,750	$0.1814	$1,406
Additional recovery required			($112,595)
Projected sales volumes (mcf)			
June 2008		6,146	
July		7,889	
August		10,459	
September		11,163	
October		14,856	
November		23,950	
December		15,332	
January 2009		13,676	
February		12,615	
March		12,418	
April		17,803	
May		7,750	
Total			154,057
Total gas cost reconciliation adjustment to be effective June 1, 2008 through May 31, 2009			**($0.7309)**

GREAT PLAINS NATURAL GAS CO.
COMPUTATION OF (OVER) / UNDER RECOVERED GAS COST ACCOUNT BALANCE
APPLICABLE TO NORTH DAKOTA
FIRM

	(Over) Under Recovery	Refunds & Other	Interest 1/	Total Net Additions	Actual dk Sales	Adjustment Per dk	Total Adjustment Amount	Net Change-Additions less Adjustment	Cumulative Balance
Balance @ April 30, 2007									**$222,976**
May	$38,933	$0	$1,439	$40,372	14,596	$0.4317	$6,301	$34,071	257,047
June	35,218	0	1,676	36,894	7,192	0.7009	5,041	31,853	288,900
July	47,378	0	1,897	49,275	6,558	0.7009	4,597	44,679	333,579
August	47,698	(93,447) 2/	(5,491)	(51,240)	6,236	0.7009	4,371	(55,611)	277,968
September	20,333	0	1,851	22,184	7,074	0.7009	4,958	17,226	295,194
October	5,416	0	1,966	7,382	9,512	0.7009	6,667	715	295,909
November	4,635	0	1,962	6,597	19,329	0.7009	13,548	(6,951)	288,958
December	(19,536)	(1,731) 3/	1,904	(19,363)	38,177	0.7009	26,758	(46,121)	242,837
January 2008	(25,367)	0	1,581	(23,786)	48,813	0.7009	34,213	(57,999)	184,838
February	(68,866)	0	1,177	(67,689)	56,621	0.7009	39,686	(107,375)	77,463
March	(48,105)	0	653	(47,452)	45,516	0.7009	31,902	(79,354)	(1,891)
April	(24,069)	0	(198)	(24,267)	29,502	0.7009	20,678	(44,945)	(46,836)
Balance @ April 30, 2008									**($46,836)**

1/ Interest calculated at 13.3%, the authorized rate of return.
2/ Adjustment to correct allocation of the annual true-up of calendar month sales to actual sales.
3/ Northern Natural Gas SLA rebate and Viking refund net of reallocation.

GREAT PLAINS NATURAL GAS CO.
COMPUTATION OF (OVER) / UNDER RECOVERED GAS COST ACCOUNT BALANCE
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE

	(Over) Under Recovery	Refunds & Other	Interest 1/	Total Net Additions	Actual dk Sales	Adjustment Per dk	Total Adjustment Amount	Net Change-Additions less Adjustment	Cumulative Balance
Balance @ April 30, 2007									**$36,819**
May	($893)	$0	$277	($616)	8,175	($0.5873)	($4,801)	$4,185	41,004
June	660	0	301	961	4,884	0.1814	886	75	41,079
July	3,323	0	299	3,622	7,131	0.1814	1,294	2,328	43,407
August	3,672	(60,494) 2/	(4,673)	(61,495)	10,131	0.1814	1,838	(63,333)	(19,925)
September	(4,525)	0	(110)	(4,635)	9,955	0.1814	1,806	(6,441)	(26,366)
October	(13,931)	0	(156)	(14,087)	12,898	0.1814	2,340	(16,426)	(42,792)
November	(10,203)	0	(275)	(10,478)	21,922	0.1814	3,977	(14,455)	(57,247)
December	(8,157)	83 3/	(379)	(8,453)	15,445	0.1814	2,802	(11,255)	(68,502)
January 2008	1,931	0	(458)	1,473	11,924	0.1814	2,163	(690)	(69,192)
February	(8,331)	0	(461)	(8,792)	14,540	0.1814	2,638	(11,430)	(80,622)
March	(10,448)	0	(832)	(11,280)	12,761	0.1814	2,315	(13,595)	(94,216)
April	(12,765)	0	(975)	(13,740)	17,820	0.1814	3,233	(16,973)	(111,189)
Balance @ April 30, 2008									**($111,189)**

1/ Interest calculated at 13.3%, the authorized rate of return.
2/ Adjustment to correct allocation of the annual true-up of calendar month sales to actual sales.
3/ Northern Natural Gas SLA rebate and Viking refund net of reallocation.

GREAT PLAINS NATURAL GAS CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
FIRM

	Dk	Amount	Cost per Dk
MAY 2007 - APRIL UNBILLED			
Purchased gas	22,436	$181,965	$8.1103
Tarriff cost of gas			8.7821
(Over) under recovery per mcf			(0.6718)
mcf billed			3,684
(Over) under recovery			(2,475)
MAY 2007			
Purchased gas	12,421	$156,212	$12.5766
Tarriff cost of gas			8.7821
(Over) under recovery per mcf			3.7945
mcf billed			10,913
(Over) under recovery			41,408
JUNE 2007 - MAY UNBILLED			
Purchased gas	12,421	$156,212	$12.5766
Tarriff cost of gas			8.9452
(Over) under recovery per mcf			3.6314
mcf billed			1,508
(Over) under recovery			5,477
JUNE 2007			
Purchased gas	7,428	$105,310	$14.1776
Tarriff cost of gas			8.9452
(Over) under recovery per mcf			5.2324
mcf billed			5,684
(Over) under recovery			29,741
JULY 2007 - JUNE UNBILLED			
Purchased gas	7,428	$105,310	$14.1776
Tarriff cost of gas			8.0905
(Over) under recovery per mcf			6.0871
mcf billed			1,744
(Over) under recovery			10,615
JULY 2007			
Purchased gas	7,354	$115,646	$15.7265
Tarriff cost of gas			8.0905
(Over) under recovery per mcf			7.6360
mcf billed			4,814
(Over) under recovery			36,763
AUGUST 2007 - JULY UNBILLED			
Purchased gas	7,354	$115,646	$15.7265
Tarriff cost of gas			7.2234
(Over) under recovery per mcf			8.5031
mcf billed			2,539
(Over) under recovery			21,591
AUGUST 2007			
Purchased gas	6,906	$83,830	$14.2861
Tarriff cost of gas			7.2234
(Over) under recovery per mcf			7.0627
mcf billed			3,696
(Over) under recovery			26,107

GREAT PLAINS NATURAL GAS CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
FIRM

	Dk	Amount	Cost per Dk
SEPTEMBER 2007-AUGUST UNBILLED			
Purchased gas	6,906	$83,830	$14.2861
Tarriff cost of gas			7.1840
(Over) under recovery per mcf			7.1021
mcf billed			3,209
(Over) under recovery			7,966
SEPTEMBER 2007			
Purchased gas	5,737	$59,577	$10.3839
Tarriff cost of gas			7.1840
(Over) under recovery per mcf			3.1999
mcf billed			3,865
(Over) under recovery			12,366
OCTOBER 2007-SEPTEMBER UNBILLED			
Purchased gas	5,737	$59,577	$10.3839
Tarriff cost of gas			7.8215
(Over) under recovery per mcf			2.5624
mcf billed			1,873
(Over) under recovery			4,799
OCTOBER 2007			
Purchased gas	14,040	$110,950	$7.9023
Tarriff cost of gas			7.8215
(Over) under recovery per mcf			0.0808
mcf billed			7,639
(Over) under recovery			617
NOVEMBER 2007-OCTOBER UNBILLED			
Purchased gas	14,040	$110,950	$7.9023
Tarriff cost of gas			8.8812
(Over) under recovery per mcf			(0.9789)
mcf billed			6,401
(Over) under recovery			(6,266)
NOVEMBER 2007			
Purchased gas	28,591	$278,038	$9.7245
Tarriff cost of gas			8.8812
(Over) under recovery per mcf			0.8433
mcf billed			12,927
(Over) under recovery			10,902
DECEMBER 2007-NOVEMBER UNBILLED			
Purchased gas	28,591	$278,038	$9.7245
Tarriff cost of gas			9.5790
(Over) under recovery per mcf			0.1455
mcf billed			15,664
(Over) under recovery			2,279
DECEMBER 2007			
Purchased gas	47,508	$409,042	$8.6100
Tarriff cost of gas			9.5790
(Over) under recovery per mcf			(0.9690)
mcf billed			22,513
(Over) under recovery			(21,815)

GREAT PLAINS NATURAL GAS CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
FIRM

	Dk	Amount	Cost per Dk
JANUARY 2008-DECEMBER UNBILLED			
Purchased gas	47,508	$409,042	$8.6100
Tarriff cost of gas			8.9865
(Over) under recovery per mcf			(0.3765)
mcf billed			24,995
(Over) under recovery			(9,411)
JANUARY 2008			
Purchased gas	55,308	$459,973	$8.3166
Tarriff cost of gas			8.9865
(Over) under recovery per mcf			(0.6699)
mcf billed			23,819
(Over) under recovery			(15,956)
FEBRUARY 2008-JANUARY UNBILLED			
Purchased gas	55,308	$459,973	$8.3166
Tarriff cost of gas			9.9880
(Over) under recovery per mcf			(1.6714)
mcf billed			31,489
(Over) under recovery			(52,631)
FEBRUARY 2008			
Purchased gas	50,341	$470,287	$9.3420
Tarriff cost of gas			9.9880
(Over) under recovery per mcf			(0.6460)
mcf billed			25,132
(Over) under recovery			(16,235)
MARCH 2008-FEBRUARY UNBILLED			
Purchased gas	50,341	$470,287	$9.3420
Tarriff cost of gas			10.8832
(Over) under recovery per mcf			(1.5412)
mcf billed			25,210
(Over) under recovery			(38,853)
MARCH 2008			
Purchased gas	37,033	$386,163	$10.4276
Tarriff cost of gas			10.8832
(Over) under recovery per mcf			(0.4556)
mcf billed			20,307
(Over) under recovery			(9,252)
APRIL 2008-MARCH UNBILLED			
Purchased gas	37,033	$386,163	$10.4276
Tarriff cost of gas			10.9374
(Over) under recovery per mcf			(0.5098)
mcf billed			16,726
(Over) under recovery			(8,527)
APRIL 2008			
Purchased gas	21,045	$204,577	$9.7208
Tarriff cost of gas			10.9374
(Over) under recovery per mcf			(1.2166)
mcf billed			12,775
(Over) under recovery			(15,543)

**MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE**

	Dk	Amount	Cost per Dk
MAY 2007 - APRIL UNBILLED			
Purchased gas	10,510	$68,306	$6.4990
Tarriff cost of gas			6.7912
(Over) under recovery per dk			(0.2922)
dk billed			1,513
(Over) under recovery			(442)
MAY 2007			
Purchased gas	7,488	$50,342	$6.7235
Tarriff cost of gas			6.7912
(Over) under recovery per dk			(0.0677)
dk billed			6,662
(Over) under recovery			(451)
JUNE 2007 - MAY UNBILLED			
Purchased gas	7,488	$50,342	$6.7235
Tarriff cost of gas			6.8417
(Over) under recovery per dk			(0.1182)
dk billed			826
(Over) under recovery			(98)
JUNE 2007			
Purchased gas	5,243	$36,847	$7.0284
Tarriff cost of gas			6.8417
(Over) under recovery per dk			0.1867
dk billed			4,058
(Over) under recovery			758
JULY 2007 - JUNE UNBILLED			
Purchased gas	5,243	$36,847	$7.0284
Tarriff cost of gas			5.9315
(Over) under recovery per dk			1.0969
dk billed			1,184
(Over) under recovery			1,299
JULY 2007			
Purchased gas	8,708	$54,612	$6.2717
Tarriff cost of gas			5.9315
(Over) under recovery per dk			0.3402
dk billed			5,947
(Over) under recovery			2,023
AUGUST 2007 - JULY UNBILLED			
Purchased gas	8,708	$54,612	$6.2717
Tarriff cost of gas			5.0212
(Over) under recovery per dk			1.2505
dk billed			2,761
(Over) under recovery			3,453
AUGUST 2007			
Purchased gas	11,609	$55,041	$5.0509
Tarriff cost of gas			5.0212
(Over) under recovery per dk			0.0297
dk billed			7,370
(Over) under recovery			219

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE

	Dk	Amount	Cost per Dk
SEPTEMBER 2007-AUGUST UNBILLED			
Purchased gas	11,609	$55,041	$5.0509
Tarriff cost of gas			4.9706
(Over) under recovery per dk			0.0803
dk billed			4,239
(Over) under recovery			(3,252)
SEPTEMBER 2007			
Purchased gas	8,330	$39,551	$4.7479
Tarriff cost of gas			4.9706
(Over) under recovery per dk			(0.2227)
dk billed			5,716
(Over) under recovery			(1,273)
OCTOBER 2007-SEPTEMBER UNBILLED			
Purchased gas	8,330	$39,551	$4.7479
Tarriff cost of gas			5.5572
(Over) under recovery per dk			(0.8093)
dk billed			2,614
(Over) under recovery			(2,116)
OCTOBER 2007			
Purchased gas	14,630	$64,492	$4.4083
Tarriff cost of gas			5.5572
(Over) under recovery per dk			(1.1489)
dk billed			10,284
(Over) under recovery			(11,815)
NOVEMBER 2007-OCTOBER UNBILLED			
Purchased gas	14,630	$64,492	$4.4083
Tarriff cost of gas			6.6172
(Over) under recovery per dk			(2.2089)
dk billed			4,346
(Over) under recovery			(9,600)
NOVEMBER 2007			
Purchased gas	24,984	$164,469	$6.5829
Tarriff cost of gas			6.6172
(Over) under recovery per dk			(0.0343)
dk billed			17,576
(Over) under recovery			(603)
DECEMBER 2007-NOVEMBER UNBILLED			
Purchased gas	24,984	$164,469	$6.5829
Tarriff cost of gas			7.2267
(Over) under recovery per dk			(0.6438)
dk billed			7,408
(Over) under recovery			(4,769)
DECEMBER 2007			
Purchased gas	16,004	$108,908	$6.8052
Tarriff cost of gas			7.2267
(Over) under recovery per dk			(0.4215)
dk billed			8,037
(Over) under recovery			(3,388)

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE

	Dk	Amount	Cost per Dk
JANUARY 2008-DECEMBER UNBILLED			
Purchased gas	16,004	$108,908	$6.8052
Tarriff cost of gas			6.6172
(Over) under recovery per dk			0.1880
dk billed			7,967
(Over) under recovery			1,498
JANUARY 2008			
Purchased gas	11,589	$77,957	$6.7267
Tarriff cost of gas			6.6172
(Over) under recovery per dk			0.1095
dk billed			3,958
(Over) under recovery			433
FEBRUARY 2008-JANUARY UNBILLED			
Purchased gas	11,589	$77,957	$6.7267
Tarriff cost of gas			7.6838
(Over) under recovery per dk			(0.9571)
dk billed			7,632
(Over) under recovery			(7,304)
FEBRUARY 2008			
Purchased gas	13,284	$100,097	$7.5351
Tarriff cost of gas			7.6838
(Over) under recovery per dk			(0.1487)
dk billed			6,908
(Over) under recovery			(1,027)
MARCH 2008-FEBRUARY UNBILLED			
Purchased gas	13,284	$100,097	$7.5351
Tarriff cost of gas			8.4964
(Over) under recovery per dk			(0.9613)
dk billed			6,376
(Over) under recovery			(6,129)
MARCH 2008			
Purchased gas	11,001	$86,028	$7.8200
Tarriff cost of gas			8.4964
(Over) under recovery per dk			(0.6764)
dk billed			6,385
(Over) under recovery			(4,319)
APRIL 2008-MARCH UNBILLED			
Purchased gas	11,001	$86,028	$7.8200
Tarriff cost of gas			8.5337
(Over) under recovery per dk			(0.7137)
dk billed			4,616
(Over) under recovery			(3,294)
APRIL 2008			
Purchased gas	15,814	$123,606	$7.8165
Tarriff cost of gas			8.5337
(Over) under recovery per dk			(0.7172)
dk billed			13,205
(Over) under recovery			(9,470)