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May 31, 2016

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

Re: Cost of Gas Adjustment (COG)
June 2016

Great Plains Natural Gas Co. (Great Plains), a Division of MDU Resources Group, Inc., herewith submits an original and two (2) copies of a Cost of Gas Adjustment (COG) pursuant to North Dakota Century Code 49-05-05.

Attachment A is the Rate Summary Sheet (123rd Revised Sheet No. 1.1) showing the proposed natural gas rates and the Cost of Gas Tariff (123rd Revised Sheet No. 8), showing the June 2016 cost of gas and the resulting Cost of Gas Adjustment. The net effect of this filing is a decrease of \$0.1398 per dk for residential and firm general service customers and a decrease of \$0.3699 per dk for interruptible customers.

Attachment B shows the calculations supporting the gas costs for June 2016, including the calculation of the commodity cost of gas. The commodity cost of gas has decreased \$0.0377 per dk for all customers since the last COG filing due to an increase in the market price of gas.

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, 2016 through May 31, 2017. The total GCR is \$0.1086 per dk for residential and general service customers and (\$0.2861) per dk for interruptible customers. The effect of this change is a decrease of \$0.1021 for residential and general service customers and a decrease of \$0.3322 for interruptible customers.

Great Plains submitted a check for \$600.00 on December 30, 2015 pursuant to the requirements of Section 49-05-05 of the North Dakota Century Code. This payment

covers the \$50.00 filing fee associated with the monthly COG filings.

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,



Tamie A. Aberle
Director of Regulatory Affairs

Attachments

Attachment A

Attachment A



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

123rd Revised Sheet No. 1.1

Canceling 122nd Revised Sheet No.1.1

RATE SUMMARY SHEET

Page 1 of 1

Rate Schedule	Sheet No.	Basic Service Charge	Distribution Delivery Charge	COG Items	Total Rate/dk
Firm Gas Service - General	2	\$3.50 per month	First 10 dk \$1.2869 Over 10 dk 1.0646	\$3.7177	\$5.0046 4.7823
Interruptible Gas Service - General	3	\$3.50 per month	First 400 dk \$1.1506 Next 2,600 dk 0.9021 Over 3,000 dk 0.7486	\$1.6727	\$2.8233 2.5748 2.4213
Interruptible Gas Service - Grain Processing	4	\$3.50 per month	All dk \$1.2516	\$1.6727	\$2.9243
Transportation Service	5	\$3.50 per month	First 400 dk \$1.1506 Next 2,600 dk 0.9021 Over 3,000 dk 0.7486		\$1.1506 0.9021 0.7486

Date Filed: May 31, 2016

Effective Date: Service rendered on and after June 1, 2016

Issued By: Tamie A. Aberle
Director - Regulatory Affairs

Case No.:



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

123rd Revised Sheet No. 8

Canceling 122nd Revised Sheet No. 8

COST OF GAS

Page 1 of 1

Summary:	Firm			Interruptible			
	Est. Wtd. Demand Costs	Average Commodity	GCR Adj.	Est. Wtd. Total Firm	Average Commodity	GCR Adj.	Total Int.
Base Rate	\$0.0662	\$5.1708	\$0.0000	\$5.2370	\$5.1708	\$0.0000	\$5.1708
Accumulated Adj.	1.5841	(3.1743)	0.2107	(1.3795)	(3.1743)	0.0461	(3.1282)
Current Adj.	0.0000	(0.0377)	(0.1021)	(0.1398)	(0.0377)	(0.3322)	(0.3699)
Total Adj.	1.5841	(3.2120)	0.1086	(1.5193)	(3.2120)	(0.2861)	(3.4981)
Total Rate	\$1.6503	\$1.9588	\$0.1086	\$3.7177	\$1.9588	(\$0.2861)	\$1.6727

Date Filed: May 31, 2016

Effective Date: Service rendered on and after June 1, 2016

Issued By: Tamie A. Aberle
Director - Regulatory Affairs

Case No.:

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
COST OF GAS ADJUSTMENT
JUNE 2016**

<u>Firm</u>	<u>Billing Determinants</u>	<u>Rate 1/</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per dk</u>
FT-A - Zone 1-1 (Cat. 3)	8,000	\$4.3706	12	\$419,578	\$0.3020
FT-A - Zone 1-1 (Cat. 1)	7,700	4.7507	5	182,902	0.1317
TFX - Winter/Seasonal	15,000	15.1530	5	1,136,475	0.8181
TFX - Summer	13,000	5.6830	7	517,153	0.3723
BP Seasonal Gas Contract	730	2/	5	36,376	0.0262
Total Demand Charges				\$2,292,484	1.6503
Estimated Weighted Average Commodity Cost	1,389,177	3/ 1.9588		2,721,120	1.9588
Gas Cost Reconciliation Adjustment					0.1086
Total Current Firm Gas Cost				\$5,013,604	3.7177
Base Cost of Gas					5.2370
Accumulated Adjustment					(\$1.5193)
 <u>Interruptible</u>					
Estimated Weighted Average Commodity Cost					\$1.9588
Gas Cost Reconciliation Adjustment					(0.2861)
Total Current Interruptible Gas Cost					1.6727
Base Cost of Gas					5.1708
Accumulated Adjustment					(\$3.4981)

1/ Rates Effective June 1, 2016

2/ Contract terms are 730 dk/day at \$0.33/dk for the period November 1, 2015 through March 31, 2016.

3/ Annual demand volume; combined MN North District and Wahpeton.

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
ESTIMATED GAS COSTS
JUNE 2016**

	Total System Supply	NNG	
		Base	Swing
<u>Estimated Cost Per Dk</u>			
Commodity Cost of Gas		\$1.8792	\$1.9000
<u>Transportation 1/</u>			
Northern Natural		0.0379	0.0379
Viking		0.0130	0.0130
<u>Fuel Transportation 2/</u>			
Northern Natural		0.0085	0.0085
Viking		0.0000	0.0000
LMS Demand 3/		0.0153	0.0153
Total cost per dk		\$1.9539	\$1.9747
Total Estimated dk Purchases 4/	45,071	34,378	10,693
Estimated Cost	\$88,286	\$67,171	\$21,115
Average Cost per Dk	\$1.9588	\$1.9539	\$1.9747

1/ Northern 10th Revised Sheet 50 Market Area - Maximum
Viking V.23.0.0 FT-A Maximum Rates - Zone 1-1

2/ Transportation Fuel Percentage	Base	Swing
NNG	0.45%	0.45%
Viking	0.00%	0.00%

3/ Amount divided by the annual demand volume; combined MN North District and Wahpeton.

	Billing Determinants	Rate	Demand Months	Amount	Amount Per dk
LMS Demand	2,500	\$1.0000	12	\$30,000	\$0.0153
4/ Dk requirements for June		Required Monthly	Days in Month	Required Daily	Percent Supply
Estimated System Supply		45,071	30	1,502	100%

STATEMENT OF RATES
 (Rates Per Dekatherm)

Currently Effective Term-Differentiated Rates

Rate Schedule	Base Tariff Rate
<u>Category 1 (Contract Term of Less than 3 Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.7507
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate 1/	\$5.7394
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$3.3143
Zone 2-2 Minimum Rate	\$0.0000
<u>Category 2 (Contract Term of 3 Years to less than 5 Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.5607
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$5.5494
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$3.1243
Zone 2-2 Minimum Rate	\$0.0000
<u>Category 3 (Contract Term of 5 or more Years)</u>	
Monthly Reservation Rates	
FT-A	
Zone 1-1 Maximum Rate	\$4.3706
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$5.3593
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.9343
Zone 2-2 Minimum Rate	\$0.0000

1/ Throughout Viking's Statement of Rates and Tariff, "Zone 1-2" shall mean Transportation Service for quantities received in Zone 1 and delivered in Zone 2 or received in Zone 2 and delivered in Zone 1 whether by transport, exchange, or Displacement.

Rate Schedule	Base Tariff Rate	Fuel and Loss Retention Percentages 2/
Commodity Rates 1/		
FT-A – Maximum Rates		
Zone 1-1	\$0.0116	0.00%
Zone 1-2	\$0.0116	0.00%
Zone 2-2	\$0.0116	0.00%
Minimum Rate	\$0.0116	
IT and AOT		
Zone 1-1	\$0.1678	0.00%
Zone 1-2	\$0.2003	0.00%
Zone 2-2	\$0.1206	0.00%
Minimum Rate	\$0.0116	

- 1/ Pursuant to Section 19 of the General Terms and Conditions, the maximum and minimum commodity rates shall be increased to include the Commission-authorized Annual Charge Adjustment unit rate as published on the Commission's Web Site located at <http://www.ferc.gov>.
- 2/ The Fuel and Loss Retention Percentages shall be applicable to all transportation rate schedules and includes the following Gas Lost and Unaccounted For Percentages: 0.00% for Zone 1-1, 0.00% for Zone 1-2, and 0.00% for Zone 2-2. Transportation entirely by Displacement will incur only the Gas Lost and Unaccounted For Percentages.

Rate Schedule	Base Tariff Rate	Adjustment Under Section 27 1/	Rate After Current Adjustment
LMS – Monthly Demand Rate	\$1.00		\$1.00
LMS – Daily Overrun Rate	\$0.2003		\$0.2003
LMS – Load Management Cost Reconciliation Adjustment		(\$0.0273)	

- 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.

Rate Schedule	Maximum Rate Per Dekatherm	Minimum Rate Per Dekatherm
PAL		
NPL, OPL, and APL Service:		
Daily Commodity Rate	\$0.2003	\$0.0000
RPL Service:		
Daily Reservation Rate	\$0.2003	\$0.0000

RATE SCHEDULE TF

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

COMMODITY RATES 2/		Market Area 3/ 6/		Field Mileage 5/ Rate per 100 miles		Carlton Surcharges 4/		Out-of Balance 3/	
Receipt Point	Delivery Point	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Market	Market	0.0365	0.0196			0.0175	0.0000	0.0365	0.0196
Field	Market	0.0365	0.0196	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0276	0.0090

- 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 maximum Field Area throughput commodity rates for any transaction involving MIDs. For volumes transported through Northern's Ft. Buford compressor station, the commodity rate, fuel and unaccounted for apply only to volumes that are not ultimately confirmed for re-delivery into Northern's Market Area.
- 3/ The Maximum and Minimum rates include the Market Area Electric Compression charge of \$0.0006 where applicable. In addition, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 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, the Field Area Electric Compression charge of \$0.0000 and the ACA unit surcharge as set forth on FERC's website at <http://www.ferc.gov> will be added to the mileage based rates.
- 6/ There will be no commodity charge for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no commodity charge for transportation as set forth in Sheet Nos. 141, 142C and 147.

RATE SCHEDULES TFX and LFT

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

COMMODITY RATES 2/ TFX and LFT		Market Area 3/ 7/		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	0.0365	0.0196			0.0175	0.0000	0.0365	0.0196
Field	Market	0.0365	0.0196	0.0122	0.0040	0.0175	0.0000		
Market	Field			0.0122	0.0040				
Field	Field			0.0122	0.0040			0.0276	0.0090

GULF COAST	Reservation 1/		Commodity 6/		Out-of-Balance 6/	
	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
Other Gulf Coast	4.8169	0.0000	0.0000	0.0000	0.0000	0.0000

- 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 maximum Field Area throughput commodity rates for any transaction involving MIDs. For volumes transported through Northern's Ft. Buford compressor station, the commodity rate, fuel and unaccounted for apply only to volumes that are not ultimately confirmed for re-delivery into Northern's Market Area.
- 3/ The Maximum and Minimum rates include the Market Area Electric Compression charge of \$0.0006 where applicable. In addition, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 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, the Field Area Compression charge of \$0.0000 and the ACA unit surcharge as set forth on FERC's website at <http://www.ferc.gov> will be added to the mileage based rates.
- 6/ In addition to the Maximum and Minimum rates, Shipper shall pay the ACA unit surcharge as posted on FERC's website at <http://www.ferc.gov>.
- 7/ There will be no commodity charge for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no commodity charge for transportation as set forth in Sheet Nos. 141, 142C and 147.

RATE SCHEDULES TF, TFX, LFT, GST, TI, & FDD

Fuel Percentages/Electric Compression Rates

	<u>Percentages</u>
FUEL PERCENTAGES:	1/ 7/
Market Area (including Out-of-Balance)	0.70%
Field Area	2/ 3/ 5/ 6/
UNACCOUNTED FOR PERCENTAGE (including Out-of-Balance)	-0.25% 4/ 5/ 7/
FDD Storage Fuel	1.19%
	<u>Electric Compression</u>
COMMODITY RATES:	1/ 7/
Market Area	\$0.0006
Field Area	\$0.0000

- 1/ Northern will adjust its Fuel percentages and electric compression commodity rates in accordance with Sections 53A and 53B, respectively, of the General Terms and Conditions of this Tariff.
- 2/ Fuel shall be determined by Mileage Indicator Districts (MIDS) for the Field Area.
- 3/ Fuel charged in the Field and Market Areas for a pooling transaction or for processing plant transactions will not exceed the fuel charged on a unified Field-to-Market transaction having the same initial Field receipt point and ultimate Market delivery point, i.e., the total fuel collected for transactions that go into and out of pooling points or processing plants in either the Field Area or the Market Area will be no greater than the fuel collected on the total path between the original receipt point and the ultimate delivery point, subject to the shipper(s) providing Northern the requisite information.
- 4/ The Unaccounted For percentage utilizes the most recent twelve-month period ending December 31, 2015. For deliveries subject only to UAF, the UAF rate is zero; provided, however Northern will issue a volume credit on the Shipper's monthly imbalance statement equivalent to the Unaccounted For Percentage listed above for the period April 2016 through March 2017 for such deliveries.
- 5/ Sheet No. 54A identifies the specific transportation transactions exempt from fuel and unaccounted-for retention charges.
- 6/ The Out-of-Balance Fuel Percentage for deliveries in MIDS 1-7 shall be the applicable Section 1 Mainline Fuel percentage, and for deliveries in MIDS 8-16B shall be the applicable Section 2 Mainline Fuel percentage.
- 7/ There will be no fuel, electric compression or UAF charges for transportation from the Ventura pooling point (POI 78623) to the NBPL/NNG Ventura point (POI 192) and from the Ventura pooling point (POI 78623) to the MID 17 pooling point (POI 71458). In addition, there will be no fuel, electric compression or UAF charges for transportation as set forth in Sheet Nos. 141,142C and 147.

In the event facilities have been abandoned, Northern shall have the right to file to reduce the applicable MID fuel percentage(s) on a common basis for all transactions affected by the abandonment to reflect the reduction in use for the remainder of the PRA period. In the event such abandoned facilities (gas compressors) have been replaced with electric compressors installed after October 1, 1998, and Northern reduces the applicable MID fuel percentages, Northern has the right to file to increase the applicable electric compression commodity rate.

**Great Plains Natural Gas Co.
Market Conditions for Wahpeton's Natural Gas
June 2016**

The principal gas sources of natural gas for Wahpeton, North Dakota are from the mid-continent area of the United States. The pricing for the majority of this gas is the Northern Natural Gas Co. Ventura, Iowa point which is an actively traded market point in North America. The June monthly price for the NNG-Ventura Index is expected to be in the same range as the previous month index. The NNG-Ventura Index is based on negotiated trades during the last five business days of the month, commonly known as bid week, and reported by Platt's Inside FERC's Gas Market Report published the beginning of each month.

Storage levels continuing to be at the high range of the five year average and lack of demand for natural gas are factors for the price of gas remaining in the same range as the previous month. The EIA reported nationwide storage levels as of May 20, 2016 at 37.4 percent above the five-year average and 36.5 percent above last year's balance.

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>.

**GREAT PLAINS NATURAL GAS CO.
GAS COST RECONCILIATION ADJUSTMENT
APPLICABLE TO NORTH DAKOTA
FIRM
TO BE EFFECTIVE JUNE 1, 2016 THROUGH MAY 31, 2017**

(Over)/under recovered gas costs @ April 30, 2016: \$31,576

Less projected recovery from rates already established:

	Volume	Rate	Amount
May	7,500	\$0.2107	\$1,580

Additional recovery required \$29,996

Projected sales volumes (dk)

June 2016	4,800		
July	4,900		
August	4,900		
September	6,600		
October	18,600		
November	33,100		
December	46,900		
January 2017	51,800		
February	43,100		
March	34,800		
April	19,000		
May	7,600		
Total			276,100

Total gas cost reconciliation adjustment
to be effective June 1, 2016 through May 31, 2017 \$0.1086

Change in Surcharge (\$0.1021)

**GREAT PLAINS NATURAL GAS CO.
GAS COST RECONCILIATION ADJUSTMENT
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE
TO BE EFFECTIVE JUNE 1, 2016 THROUGH MAY 31, 2017**

(Over)/under recovered gas costs @ April 30, 2016: (\$119,269)

Less projected recovery from rates already established:

	Volume	Rate	Amount
May	31,900	\$0.0461	\$1,471

Additional recovery required (\$120,740)

Projected sales volumes (dk)

June 2016		20,600	
July		13,900	
August		14,300	
September		16,700	
October		31,300	
November		45,700	
December		52,800	
January 2017		49,300	
February		47,700	
March		52,200	
April		45,600	
May		31,900	
Total			<u>422,000</u>

Total gas cost reconciliation adjustment
to be effective June 1, 2016 through May 31, 2017 (\$0.2861)

Change in Surcharge (\$0.3322)

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

	(Over) Under Recovery	Interest 1/	Total Net Additions	Actual Mcf Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change	Cumulative Balance
Balance @ April 30, 2015								<u>\$74,482</u>
May 2015	(\$3,948)	\$293	(\$3,655)	13,744	\$1.3462	\$18,502	(\$22,157)	52,325
June	923	211	1,134	9,387	0.2107	9,293 2/	(8,159)	44,166
July	552	126	678	6,105	0.2107	1,286	(608)	43,558
August	9,970	124	10,094	5,546	0.2107	1,169	8,925	52,483
September	14,512	226	14,738	5,919	0.2107	1,247	13,491	65,974
October	11,833	1	11,834	7,065	0.2107	1,489	10,345	76,319
November	1,224	5	1,229	12,586	0.2107	2,652	(1,423)	74,896
December	16,443	9	16,452	29,650	0.2107	6,247	10,205	85,101
January 2016	(23,833)	12	(23,821)	48,349	0.2107	10,187	(34,008)	51,093
February	(7,215)	7	(7,208)	45,031	0.2107	9,488	(16,696)	34,397
March	14,239	4	14,243	40,302	0.2107	8,492	5,751	40,148
April	(3,346)	5	(3,341)	24,828	0.2107	5,231	(8,572)	31,576
Total	<u>\$31,354</u>	<u>\$1,023</u>	<u>\$32,377</u>	<u>248,512</u>		<u>\$75,283</u>	<u>(\$42,906)</u>	<u>\$31,576</u>

1/ Interest calculated at 13.3%, the authorized rate of return, through September 30, 2015. Effective October 1, 2015, interest calculated at the 3 Month Treasury Constant Maturity Rate.

2/ Reflects 6,442.6 dk @ \$1.3462 and 2,944.3 dk @ \$0.2107

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

	(Over) Under Recovery	Interest 1/	Total Net Additions	Actual Mcf Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change	Cumulative Balance
Balance @ April 30, 2015								<u>\$35,759</u>
May 2015	(\$8,261)	\$2	(\$8,259)	20,827	\$0.9696	\$20,194	(\$28,453)	7,306
June	(8,730)	(311)	(9,041)	28,071	0.0461	20,202 2/	(29,243)	(21,937)
July	(23,404)	(626)	(24,030)	41,181	0.0461	1,898	(25,928)	(47,865)
August	(6,153)	(882)	(7,035)	27,831	0.0461	1,283	(8,318)	(56,183)
September	(17,950)	(948)	(18,898)	10,845	0.0461	500	(19,398)	(75,581)
October	(487)	(2)	(489)	18,267	0.0461	842	(1,331)	(76,912)
November	269	(11)	258	25,431	0.0461	1,172	(914)	(77,826)
December	583	(20)	563	43,163	0.0461	1,990	(1,427)	(79,253)
January 2016	(2,721)	(22)	(2,743)	66,058	0.0461	3,045	(5,788)	(85,041)
February	7,623	(27)	7,596	63,624	0.0461	2,933	4,663	(80,378)
March	(9,489)	(24)	(9,513)	77,777	0.0461	3,586	(13,099)	(93,477)
April	(22,440)	(20)	(22,460)	72,280	0.0461	3,332	(25,792)	(119,269)
Total	<u>(\$91,160)</u>	<u>(\$2,891)</u>	<u>(\$94,051)</u>	495,355		<u>\$60,977</u>	<u>(\$155,028)</u>	<u>(\$119,269)</u>

1/ Interest calculated at 13.3%, the authorized rate of return, through September 30, 2015. Effective October 1, 2015, interest calculated at the 3 Month Treasury Constant Maturity Rate.

2/ Reflects 20,473.8 dk @ \$0.9696 and 7,597.5 dk @ \$0.0461.

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

	1/	2/	3/	Total
<u>May 2015</u>				
Cost of Gas - Actual	\$4.22700	\$3.84370	\$4.22700	
Cost of Gas - Recovered	4.07640	4.51350	4.51350	
(Over) Under recovery per dk	\$0.15060	(\$0.66980)	(\$0.28650)	
dk billed	4,599	5,270	3,875	13,744
(Over) Under recovery	\$692	(\$3,530)	(\$1,110)	(\$3,948)
<u>June 2015</u>				
Cost of Gas - Actual	\$4.32090	\$4.22700	\$4.32090	
Cost of Gas - Recovered	4.41780	4.07640	4.07640	
(Over) Under recovery per dk	(\$0.09690)	\$0.15060	\$0.24450	
dk billed	2,944	3,912	2,531	9,387
(Over) Under recovery	(\$285)	\$589	\$619	\$923
<u>July 2015</u>				
Cost of Gas - Actual	\$5.71910	\$4.32090	\$5.71910	
Cost of Gas - Recovered	4.36290	4.41780	4.41780	
(Over) Under recovery per dk	\$1.35620	(\$0.09690)	\$1.30130	
dk billed	2,220	5,374	(1,489)	6,105
(Over) Under recovery	\$3,011	(\$521)	(\$1,938)	\$552
<u>August 2015</u>				
Cost of Gas - Actual	\$7.28120	\$5.71910	\$7.28120	
Cost of Gas - Recovered	4.46420	4.36290	4.36290	
(Over) Under recovery per dk	\$2.81700	\$1.35620	\$2.91830	
dk billed	1,702	3,867	(23)	5,546
(Over) Under recovery	\$4,793	\$5,245	(\$68)	\$9,970
<u>September 2015</u>				
Cost of Gas - Actual	\$6.39230	\$7.28120	\$6.39230	
Cost of Gas - Recovered	4.37040	4.46420	4.46420	
(Over) Under recovery per dk	\$2.02190	\$2.81700	\$1.92810	
dk billed	2,335	3,054	530	5,919
(Over) Under recovery	\$4,722	\$8,768	\$1,022	\$14,512
<u>October 2015</u>				
Cost of Gas - Actual	\$4.12430	\$6.39230	\$4.12430	
Cost of Gas - Recovered	4.33040	4.37040	4.37040	
(Over) Under recovery per dk	(\$0.20610)	\$2.02190	(\$0.24610)	
dk billed	3,001	5,931	(1,867)	7,065
(Over) Under recovery	(\$618)	\$11,992	\$459	\$11,833

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

	<u>1/</u>	<u>2/</u>	<u>3/</u>	<u>Total</u>
<u>November 2015</u>				
Cost of Gas - Actual	\$5.62690	\$4.12430	\$5.62690	
Cost of Gas - Recovered	4.05360	4.33040	4.33040	
(Over) Under recovery per dk	<u>\$1.57330</u>	<u>(\$0.20610)</u>	<u>\$1.29650</u>	
dk billed	4,047	10,791	(2,252)	12,586
(Over) Under recovery	<u>\$6,368</u>	<u>(\$2,224)</u>	<u>(\$2,920)</u>	<u>\$1,224</u>
<u>December 2015</u>				
Cost of Gas - Actual	\$3.55400	\$5.62690	\$3.55400	
Cost of Gas - Recovered	4.10410	4.05360	4.05360	
(Over) Under recovery per dk	<u>(\$0.55010)</u>	<u>\$1.57330</u>	<u>(\$0.49960)</u>	
dk billed	9,052	15,299	5,299	29,650
(Over) Under recovery	<u>(\$4,980)</u>	<u>\$24,070</u>	<u>(\$2,647)</u>	<u>\$16,443</u>
<u>January 2016</u>				
Cost of Gas - Actual	\$3.67520	\$3.55400	\$3.67520	
Cost of Gas - Recovered	4.11620	4.10410	4.10410	
(Over) Under recovery per dk	<u>(\$0.44100)</u>	<u>(\$0.55010)</u>	<u>(\$0.42890)</u>	
dk billed	16,018	23,944	8,387	48,349
(Over) Under recovery	<u>(\$7,064)</u>	<u>(\$13,172)</u>	<u>(\$3,597)</u>	<u>(\$23,833)</u>
<u>February 2016</u>				
Cost of Gas - Actual	\$4.38640	\$3.67520	\$4.38640	
Cost of Gas - Recovered	3.98780	4.11620	4.11620	
(Over) Under recovery per dk	<u>\$0.39860</u>	<u>(\$0.44100)</u>	<u>\$0.27020</u>	
dk billed	12,824	29,568	2,639	45,031
(Over) Under recovery	<u>\$5,111</u>	<u>(\$13,039)</u>	<u>\$713</u>	<u>(\$7,215)</u>
<u>March 2016</u>				
Cost of Gas - Actual	\$3.51440	\$4.38640	\$3.51440	
Cost of Gas - Recovered	3.42340	3.98780	3.98780	
(Over) Under recovery per dk	<u>\$0.09100</u>	<u>\$0.39860</u>	<u>(\$0.47340)</u>	
dk billed	12,589	30,061	(2,348)	40,302
(Over) Under recovery	<u>\$1,146</u>	<u>\$11,982</u>	<u>\$1,111</u>	<u>\$14,239</u>
<u>April 2016</u>				
Cost of Gas - Actual	\$2.86950	\$3.51440	\$2.86950	
Cost of Gas - Recovered	3.39360	3.42340	3.42340	
(Over) Under recovery per dk	<u>(\$0.52410)</u>	<u>\$0.09100</u>	<u>(\$0.55390)</u>	
dk billed	8,006	15,767	1,055	24,828
(Over) Under recovery	<u>(\$4,196)</u>	<u>\$1,434</u>	<u>(\$584)</u>	<u>(\$3,346)</u>

- 1/ Consumed in current month (current month billed @ current month rate).
2/ Consumed in prior month (prior month unbilled billed @ prior month rate).
3/ True-up of prior month volumes (current month billed @ prior month rate).
4/ Includes annual volume true-up.

**GREAT PLAINS NATURAL GAS CO.
CALCULATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE**

	1/	2/	3/	Total
<u>May 2015</u>				
Cost of Gas - Actual	\$2.39740	\$2.46370	\$2.39740	
Cost of Gas - Recovered	2.47820	2.90020	2.90020	
(Over) Under recovery per dk	(\$0.08080)	(\$0.43650)	(\$0.50280)	
dk billed	3,700	9,797	7,330	20,827
(Over) Under recovery	(\$298.96)	(\$4,276.39)	(\$3,686)	(\$8,261)
<u>June 2015</u>				
Cost of Gas - Actual	\$2.17050	\$2.39740	\$2.17050	
Cost of Gas - Recovered	2.81960	2.47820	2.47820	
(Over) Under recovery per dk	(\$0.64910)	(\$0.08080)	(\$0.30770)	
dk billed	7,597	11,022	9,452	28,071
(Over) Under recovery	(\$4,931)	(\$891)	(\$2,908)	(\$8,730)
<u>July 2015</u>				
Cost of Gas - Actual	\$2.26940	\$2.17050	\$2.26940	
Cost of Gas - Recovered	2.76470	2.81960	2.81960	
(Over) Under recovery per dk	(\$0.49530)	(\$0.64910)	(\$0.55020)	
dk billed	12,853	14,681	13,647	41,181
(Over) Under recovery	(\$6,366)	(\$9,529)	(\$7,509)	(\$23,404)
<u>August 2015</u>				
Cost of Gas - Actual	\$2.91570	\$2.26940	\$2.91570	
Cost of Gas - Recovered	2.86600	2.76470	2.76470	
(Over) Under recovery per dk	\$0.04970	(\$0.49530)	\$0.15100	
dk billed	6,370	15,025	6,436	27,831
(Over) Under recovery	\$317	(\$7,442)	\$972	(\$6,153)
<u>September 2015</u>				
Cost of Gas - Actual	\$2.75000	\$2.91570	\$2.75000	
Cost of Gas - Recovered	2.77220	2.86600	2.86600	
(Over) Under recovery per dk	(\$0.02220)	\$0.04970	(\$0.11600)	
dk billed	3,501	10,534	(3,190)	10,845
(Over) Under recovery	(\$78)	(\$18,242)	\$370	(\$17,950)
<u>October 2015</u>				
Cost of Gas - Actual	\$2.69130	\$2.75000	\$2.69130	
Cost of Gas - Recovered	2.73220	2.77220	2.77220	
(Over) Under recovery per dk	(\$0.04090)	(\$0.02220)	(\$0.08090)	
dk billed	5,737	12,975	(445)	18,267
(Over) Under recovery	(\$235)	(\$288)	\$36	(\$487)

**GREAT PLAINS NATURAL GAS CO.
CALCULATION OF (OVER) UNDER RECOVERY OF GAS COSTS
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE**

	1/	2/	3/	Total
<u>November 2015</u>				
Cost of Gas - Actual	\$2.45990	\$2.69130	\$2.45990	
Cost of Gas - Recovered	2.44180	2.73220	2.73220	
(Over) Under recovery per dk	<u>\$0.01810</u>	<u>(\$0.04090)</u>	<u>(\$0.27230)</u>	
dk billed	2,543	27,898	(5,010)	25,431
(Over) Under recovery	<u>\$46</u>	<u>(\$1,141)</u>	<u>\$1,364</u>	<u>\$269</u>
<u>December 2015</u>				
Cost of Gas - Actual	\$2.46810	\$2.45990	\$2.46810	
Cost of Gas - Recovered	2.49220	2.44180	2.44180	
(Over) Under recovery per dk	<u>(\$0.02410)</u>	<u>\$0.01810</u>	<u>\$0.02630</u>	
dk billed	4,943	36,991	1,229	43,163
(Over) Under recovery	<u>(\$119)</u>	<u>\$670</u>	<u>\$32</u>	<u>\$583</u>
<u>January 2016</u>				
Cost of Gas - Actual	\$2.43100	\$2.46810	\$2.43100	
Cost of Gas - Recovered	2.50430	2.49220	2.49220	
(Over) Under recovery per dk	<u>(\$0.07330)</u>	<u>(\$0.02410)</u>	<u>(\$0.06120)</u>	
dk billed	10,025	38,896	17,137	66,058
(Over) Under recovery	<u>(\$735)</u>	<u>(\$937)</u>	<u>(\$1,049)</u>	<u>(\$2,721)</u>
<u>February 2016</u>				
Cost of Gas - Actual	\$2.94550	\$2.43100	\$2.94550	
Cost of Gas - Recovered	2.37590	2.50430	2.50430	
(Over) Under recovery per dk	<u>\$0.56960</u>	<u>(\$0.07330)</u>	<u>\$0.44120</u>	
dk billed	7,521	41,620	14,483	63,624
(Over) Under recovery	<u>\$4,284</u>	<u>(\$3,051)</u>	<u>\$6,390</u>	<u>\$7,623</u>
<u>March 2016</u>				
Cost of Gas - Actual	\$1.20250	\$2.94550	\$1.20250	
Cost of Gas - Recovered	1.81150	2.37590	2.37590	
(Over) Under recovery per dk	<u>(\$0.60900)</u>	<u>\$0.56960</u>	<u>(\$1.17340)</u>	
dk billed	14,750	42,140	20,887	77,777
(Over) Under recovery	<u>(\$8,983)</u>	<u>\$24,003</u>	<u>(\$24,509)</u>	<u>(\$9,489)</u>
<u>April 2016</u>				
Cost of Gas - Actual	\$1.81110	\$1.20250	\$1.81110	
Cost of Gas - Recovered	1.78170	1.81150	1.81150	
(Over) Under recovery per dk	<u>\$0.02940</u>	<u>(\$0.60900)</u>	<u>(\$0.00040)</u>	
dk billed	13,180	37,468	21,632	72,280
(Over) Under recovery	<u>\$387</u>	<u>(\$22,818)</u>	<u>(\$9)</u>	<u>(\$22,440)</u>

- 1/ Consumed in current month (current month billed @ current month rate).
2/ Consumed in prior month (prior month unbilled billed @ prior month rate).
3/ True-up of prior month volumes (current month billed @ prior month rate).
4/ Includes annual volume true-up.