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May 28, 2021

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

Re: Cost of Gas Adjustment (COG)
June 2021
Case No. PU-21-010

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically submits a Cost of Gas Adjustment (COG) pursuant to North Dakota Century Code 49-05-05. In response to the COVID-19 pandemic, Great Plains has provided an electronic copy only to further reduce the potential spread of the virus.

Attachment A is the Rate Summary Sheet (Substitute Revised 178th Sheet No. 1.1) showing the proposed natural gas rates and the June 2021 cost of gas. The net effect of this filing is an increase of \$0.1484 per dk for all customers.

Attachment B shows the calculations supporting the gas costs for June 2021, including the calculation of the commodity cost of gas. The commodity cost of gas has increased \$0.1484 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 would apply during the period of June 1, 2021 through May 31, 2022. The total GCR is \$2.0460 per dk for residential and general service customers and \$2.1222 per dk for interruptible customers. However, Great Plains filed a waiver request to language in its Natural Gas Rate 88 Tariff on May 21, 2021 in which it proposed to implement an extended timeframe of recovery over twenty-three months beginning July 1, 2021. This extended timeframe would mitigate the monthly impact to customers. This waiver request is currently pending.

Great Plains submitted a check for \$600.00 on March 3, 2021 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 electronic filing, in lieu of an original and two (2) physical copies, be accepted as being in full compliance with the filing requirements of this Commission.

If you have questions regarding this filing, please contact me at (701) 222-7855 or travis.jacobson@mdu.com

Sincerely,

s/ Travis R. Jacobson

Travis R. Jacobson
Director of Regulatory Affairs

Attachments

Attachment A



GREAT PLAINS NATURAL GAS CO.
A Division of Montana-Dakota Utilities Co.

**State of North Dakota
 Gas Rate Schedule**

NDPSC Volume 2

Substitute Revised 178th Sheet No. 1.1

Canceling 177th 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 Rate 65	2	\$0.250 per day	\$0.9220 per dk	\$4.3780	\$5.3000
Interruptible Gas Service - General Rate 71	3	\$180.00 per month	(Maximum) \$0.6690 per dk	\$3.2917	(Maximum) \$3.9607
Transportation Service Rate 80	5	\$180.00 per month	(Maximum) \$0.6690 per dk		(Maximum) \$0.6690

Date Filed: May 28, 2021

Effective Date: Service rendered on and after June 1, 2021

Issued By: Travis R. Jacobson
 Director - Regulatory Affairs

Case No.: PU-20-379

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
PURCHASED GAS COST ADJUSTMENT
JUNE 2021**

Attachment B
Page 1 of 9

	Billing Determinants	Rate 1/	Demand Months	Amount	Amount Per Dk
<u>Viking Firm</u>					
FT-A - Zone 1-1 (Cat. 3)	8,000	\$3.8060	12	\$365,376	\$0.1157
FT-A - Zone 1-1 (Cat. 1)	5,000	3.8060	12	228,360	0.0723
FT-A Seasonal (Cat. 3)	2,000	3.8060	5	38,060	0.0120
FT-A - Zone 1-1 (Cat. 3)	5,000	3.8060	12	228,360	0.0723
FT-A - Capacity Release	(2,000)	3.9200	5	(39,200)	(0.0124)
<u>Northern Natural Firm</u>					
TFX - Winter/Seasonal	15,000	19.4710	5	1,460,325	\$0.4623
TFX - Summer	13,000	7.3030	7	664,573	0.2104
TF12 Base - Summer	4,036	7.3030	7	206,324	0.0653
TF12 Base - Winter	4,036	13.1450	5	265,266	0.0840
TF12 Variable - Summer	3,499	7.3030	7	178,872	0.0566
TF12 Variable - Winter	3,499	17.8180	5	311,726	0.0987
TF5	3,410	19.4710	5	331,981	0.1051
TFX - Summer	2,000	7.3030	7	102,242	0.0324
TFX - Winter	7,200	19.4710	5	700,956	0.2219
TFX Negotiated Contract - Winter	1,000	26.8918	5	134,459	0.0426
FDD-1 Reservation	4,640	2.8624	12	159,378	0.0505
Interruptible Demand Credit 4/				(662,598)	(0.2098)
Total Demand Charges				<u>\$4,674,460</u>	<u>\$1.4799</u>
Estimated Weighted Average Commodity Cost	3,158,842 2/	2.8981		9,154,640	2.8981
Gas Cost Reconciliation Adjustment					0.0000
Total Current Firm Gas Cost				<u>\$13,829,100</u>	<u>\$4.3780</u>
Base Cost of Gas					<u>5.2370</u>
Accumulated Adjustment					<u>(\$0.8590)</u>
<u>Interruptible</u>					
Demand Charge 3/					\$0.3936
Estimated Weighted Average Commodity Cost					2.8981
Gas Cost Reconciliation Adjustment					0.0000
Total Current Interruptible Gas Cost					<u>\$3.2917</u>
Base Cost of Gas					<u>5.1708</u>
Accumulated Adjustment					<u>(\$1.8791)</u>
1/ Effective June 1, 2021					
2/ Annual demand volume including Minnesota.					
3/ Interruptible demand charge based on 100% load factor:					
Firm Capacity (Per MN DEQ filing: Docket No. G004/M-18-454)		37,145			
Dk @ 100% Load Factor (Firm capacity x 365 days)		13,557,925			
Total Demand Charges (Excl. Interruptible Demand Credit)		<u>\$5,337,058</u>			
Interruptible Demand Charge per dk @ 100% LF		\$0.3936			
4/ Interruptible Demand Credit:					
Interruptible Demand Charge per dk @ 100% LF		\$0.3936			
Total annual interruptible volumes		<u>1,683,429</u>			
Total Interruptible Demand Credit		(\$662,598)			
Total annual firm volumes		<u>3,158,842</u>			
Interruptible Demand Credit per dk - Firm		(\$0.2098)			

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
ESTIMATED GAS COSTS
JUNE 2021**

	<u>Total System Supply</u>	<u>Cost per Dk</u>	<u>FDD-1 Storage</u>	<u>FDD-1 Capacity</u>	<u>SMS 1/</u>	<u>Viking Transport</u>
<u>Estimated Cost Per Dk</u>						
Commodity Cost of Gas		\$2.7774				
Transportation - Northern Natural		0.0176	\$0.0176		\$0.0208	
Transportation - Viking						0.0147
Withdrawal Fee			0.0197			
Fuel Transportation - Northern Natural 2/		0.0204				
Fuel Transportation - Viking 2/						0.0176
SMS Demand 3/		0.0199	0.0199			
LMS Demand 3/		0.0062	0.0062			
FDD-1 Capacity 4/				\$0.0329		
Total Cost Per Dk		\$2.8415	\$0.0634	\$0.0329	\$0.0208	\$0.0323
Total Estimated Dk Purchases 5/	139,470	139,470	0			96,180
Estimated Cost	\$404,198	\$396,304	\$0	\$4,589	\$198	\$3,107
Average Cost Per Dk		<u><u>\$2.8981</u></u>				

1/ Monthly requirement of 9,500 Dk.

	<u>NNG</u>	<u>Viking</u>
2/ Transportation Fuel Percentage of Field Area and Other	0.00%	0.00%
Market Area	0.73%	0.63%
Total	0.73%	0.63%

3/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	<u>Billing Determinants</u>	<u>Rate</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per Dk</u>
SMS Demand	2,500	\$3.2110	12	\$96,330	\$0.0199
LMS Demand	2,500	\$1.0000	12	\$30,000	\$0.0062

4/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	<u>Billing Determinants</u>	<u>Rate</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per Dk</u>
FDD-1 Demand Charge (Capacity Charge)	53,509	\$0.5957	5	\$159,377	\$0.0329

**GREAT PLAINS NATURAL GAS CO.
WAHPETON
ESTIMATED GAS COSTS
JUNE 2021**

5/ Dk requirements for June	<u>Required Monthly</u>	<u>Days in Month</u>	<u>Required Daily</u>	<u>Percent Supply</u>
Estimated Dk Purchases	206,357	30	6,879	148%
Storage Gas	(66,887)	30	(2,230)	-48%
Total Dk Requirements	139,470		4,649	100%

Transportation Fuel

	<u>NNG</u>	<u>Viking</u>
Dk	139,470	96,180
Adjusted for Fuel Dk	140,496	96,790
Fuel Costs	\$2,850	\$1,694
Fuel Cost Per Dk	\$0.0204	\$0.0176

Storage Fuel - NNG

Dk	0
Adjusted for Fuel Dk	0
Fuel Costs	\$0
Fuel Cost Per Dk	\$0.0000

RATE SCHEDULE TF

RESERVATION RATES	MARKET-TO-MARKET		FIELD-TO-FIELD/MARKET
	TF12 Base	TF12 Variable	DEMARCATION
	TF12	TF5	TFF
Base Tariff Rates 1/			
Summer (Apr-Oct)	7.303	7.303	-0-
Winter (Nov-Mar)	<u>13.145</u>	<u>17.818</u>	<u>19.471</u>
			<u>6.212</u>
			<u>11.183</u>

COMMODITY RATES 2/		Market Area 3/ 6/		Field Mileage 5/		Carlton		Out-of Balance 3/	
TF12 Base, TF12 Var., TF5 & TFF		Maximum	Minimum	Rate per 100 miles	Surcharge 4/	Maximum	Minimum	Maximum	Minimum
Receipt Point	Delivery Point								
Market	Market	0.0165	0.0165			0.0175	0.0000	0.0165	0.0165
Field	Market	0.0165	0.0165	0.0078	0.0078	0.0175	0.0000		
Market	Field			0.0078	0.0078				
Field	Field			0.0078	0.0078			0.0188	0.0188

- 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 in Sheet Nos. 59-60A represent the maximum Field Area throughput commodity rates for any transaction involving MIDs. The firm transportation services commodity rates are not discountable.
- 3/ In addition, Shipper shall pay the applicable Electric Compression commodity rate as shown in Sheet No. 54 and ACA unit surcharge as posted on FERC's website at <https://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 commodity rate as shown in Sheet No. 54 and the ACA unit surcharge as set forth on FERC's website at <https://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 SCHEDULE TFX

RESERVATION RATES		MARKET-TO-MARKET		FIELD-TO-FIELD	
		Apr-Oct	Nov-Mar	Apr-Oct	Nov-Mar
Base Tariff Rates 1/		<u>\$7.303</u>	<u>\$19.471</u>	<u>\$6.212</u>	<u>\$11.183</u>

COMMODITY RATES 2/ TFX		Market Area 3/ 6/		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	0.0165	0.0165			0.0175	0.0000	0.0165	0.0165
Field	Market	0.0165	0.0165	0.0078	0.0078	0.0175	0.0000		
Market	Field			0.0078	0.0078				
Field	Field			0.0078	0.0078			0.0188	0.0188

- 1/ The minimum reservation rate is equal to zero.
- 2/ The applicable Mileage Indicator Districts (MIDs) billing rate will be added to the TFX rates for volumes received in the Field Area, or received in the Market Area and delivered to the Field Area. The MIDs rates shown in Sheet Nos. 59-60A represent the maximum Field Area throughput commodity rates for any transaction involving MIDs. The firm transportation services commodity rates are not discountable.
- 3/ In addition, Shipper shall pay the applicable Electric Compression commodity rate as shown in Sheet No. 54 and ACA unit surcharge as posted on FERC's website at <https://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 commodity rate as shown in Sheet No. 54 and the ACA unit surcharge as set forth on FERC's website at <https://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 TF, TFX, GST, TI, & FDD

Fuel Percentages/Electric Compression Rates

	<u>Percentages</u>
FUEL PERCENTAGES:	1/ 7/
Market Area (including Out-of-Balance)	0.58%
Field Area	2/ 3/ 5/ 6/
UNACCOUNTED FOR PERCENTAGE (including Out-of-Balance)	0.15% 4/ 5/ 7/
FDD STORAGE FUEL	1.22%
FDD URR PERCENTAGE	0.32% 1/
	<u>Electric Compression</u>
COMMODITY RATES:	1/ 7/
Market Area	\$0.0005
Field Area	\$0.0000

1/ Northern will adjust its Fuel, UAF and URR 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, 2018. For deliveries subject only to UAF, if the above UAF rate is negative, the UAF rate is zero; provided, however Northern will issue a volume credit on the Shipper's monthly imbalance statement equivalent to the negative UAF percentage for such deliveries during the period in which the UAF rate is less than zero.

5/ Sheet No. 54A identifies the specific transportation transactions exempt from Fuel and UAF retention charges.

6/ The Out-of-Balance Fuel Percentage for deliveries in MIDS 1-7 shall be the applicable Section 1 Transportation Fuel percentage, and for deliveries in MIDS 8-16B shall be the applicable Section 2 Transportation 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.

RATE SCHEDULES FDD, PDD, IDD, ILD & SMS

Rate Schedule FDD

Maximum Reservation Charge	2.8624	1/
Maximum Capacity Charge	0.5957	1/
Injection Charge - Firm	0.0197	
Withdrawal Charge - Firm	0.0197	
Annual Rollover Charge	0.5957	1/

Rate Schedule PDD

Maximum Capacity Charge	0.5957	1/
Maximum Monthly Inventory Charge	0.1552	1/
Injection Charge	0.0197	
Withdrawal Charge	0.0197	
Annual Rollover Charge	0.5957	1/

Rate Schedule IDD

Maximum Monthly Inventory Charge	0.1552	1/
Injection Charge	0.0197	
Withdrawal Charge	0.0197	
Annual Rollover Charge	0.5957	1/

Rate Schedule ILD

Maximum Charge	11.7500
Minimum Charge	0.5044
Performance Obligation Charge	2.0000

Rate Schedule SMS

Reservation Charge	3.2110
Commodity Rate	0.0208

1/ Minimum Rate is zero.

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	\$3.9106
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate 1/	\$4.9080
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.6118
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	\$3.8583
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$4.8330
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.5890
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	\$3.8060
Zone 1-1 Minimum Rate	\$0.0000
Zone 1-2 Maximum Rate	\$4.7580
Zone 1-2 Minimum Rate	\$0.0000
Zone 2-2 Maximum Rate	\$2.5662
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	\$0.0136	0.63%
Zone 1-2	\$0.0136	0.63%
Zone 2-2	\$0.0136	0.00%
Minimum Rate	\$0.0136	
IT and AOT		
Zone 1-1	\$0.1422	0.63%
Zone 1-2	\$0.1750	0.63%
Zone 2-2	\$0.0995	0.00%
Minimum Rate	\$0.0136	

- 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	\$1.0000		\$1.0000
LMS – Daily Overrun Rate	\$0.1750		\$0.1750
LMS – Load Management Cost Reconciliation Adjustment		\$0.0168	

- 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	\$0.1750	\$0.0000
RPL Service:		
Daily Reservation Rate	\$0.1750	\$0.0000

**Great Plains Natural Gas Co.
Market Conditions for Wahpeton's Natural Gas
June 2021**

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 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 at the beginning of each month.

This month's monthly price for the NNG-Ventura Index is expected to increase from the previous month's index of \$2.69/MMBTU. The EIA reported nationwide storage levels as of May 14, 2021 at 4.0 percent below the five-year average and 15.7 percent below 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, 2021 THROUGH MAY 31, 2022**

(Over)/under recovered gas costs @ April 30, 2021: \$593,350

Less projected recovery from rates already established:

	Volume	Rate	Amount
May	8,100	\$0.0000	\$0

Additional recovery required \$593,350

Projected sales volumes (dk)

June 2021	4,800		
July	4,900		
August	4,900		
September	6,500		
October	19,500		
November	34,200		
December	49,100		
January 2022	54,900		
February	45,600		
March	36,700		
April	20,700		
May	8,200		
Total			<u>290,000</u>

Total gas cost reconciliation adjustment
to be effective June 1, 2021 through May 31, 2022. \$2.0460

**GREAT PLAINS NATURAL GAS CO.
GAS COST RECONCILIATION ADJUSTMENT
APPLICABLE TO NORTH DAKOTA
INTERRUPTIBLE
TO BE EFFECTIVE JUNE 1, 2021 THROUGH MAY 31, 2022**

(Over)/under recovered gas costs @ April 30, 2021: \$1,569,371

Less projected recovery from rates already established:

	Volume	Rate	Amount
May	53,800	\$0.0000	\$0

Additional recovery required \$1,569,371

Projected sales volumes (dk)

June 2021	49,900	
July	46,700	
August	39,900	
September	31,900	
October	51,600	
November	74,300	
December	88,200	
January 2022	87,900	
February	77,100	
March	73,800	
April	64,400	
May	53,800	
Total		<u>739,500</u>

Total gas cost reconciliation adjustment
to be effective June 1, 2021 through May 31, 2022. \$2.1222

**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/ 2	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change	Cumulative Balance
Balance @ April 30, 2020									<u>(\$299,096)</u>
May 2020	(\$30,673)		(\$33)	(\$30,706)	17,836	(\$0.4743)	(\$8,460)	(\$22,246)	(321,342)
June	(25,952)		(44)	(25,996)	9,552	(0.9881)	(5,763) 2/	(20,233)	(341,575)
July	3,054		(38)	3,016	6,123	(0.9881)	(6,050)	9,066	(332,509)
August	8,335	(2,760) 3/	(28)	5,547	5,027	(0.9881)	(4,967)	10,514	(321,995)
September	53,798	(70,441) 3/	(30)	(16,673)	6,428	(0.9881)	(6,352)	(10,321)	(332,316)
October	(53,837)		(28)	(53,865)	10,184	(0.9881)	(10,063)	(43,802)	(376,118)
November	(9,190)		(29)	(9,219)	23,961	(0.9881)	(23,676)	14,457	(361,661)
December	33,340		(28)	33,312	37,964	(0.9881)	(37,512)	70,824	(290,837)
January 2021	(43,654)		(20)	(43,674)	44,985	(0.9881)	(44,450)	776	(290,061)
February	197,377		(10)	197,367	48,508	(0.9881)	(47,931)	245,298	(44,763)
March	617,907		(1)	617,906	50,989	0.0000	(35,054) 4/	652,960	608,197
April	(14,855)		8	(14,847)	27,643	0.0000	0	(14,847)	593,350
Total	\$735,650	(\$73,201)	(\$281)	\$662,168	289,200		(\$230,278)	\$892,446	<u>\$593,350</u>

Balance @ April 30, 2021

- 1/ Interest calculated at the 3 Month Treasury Bill Rate.
- 2/ Reflects 7,153.8 dk @ (\$0.4743) and 2,398.4 dk @ (\$0.9881)
- 3/ Related to NNG and Viking Pipeline interim refunds.
- 4/ Reflects 35,476.5 dk @ (\$0.9881) and 15,512.6 dk @ \$0.0000.

**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/ 2	Total Net Additions	Actual Dk Sales	Adjustment Per Dk	Total Adjustment Amount	Net Change	Cumulative Balance
Balance @ April 30, 2020									(\$139,668)
May 2020	(\$2,901)		(\$16)	(\$2,917)	58,127	\$0.0234	\$1,360	(\$4,277)	(143,945)
June	(14,473)		(20)	(14,493)	54,084	(0.1872)	(585) 2/	(13,908)	(157,853)
July	(9,864)		(18)	(9,882)	54,499	(0.1872)	(10,202)	320	(157,533)
August	(4,596)	(537) 3/	(14)	(5,147)	37,873	(0.1872)	(7,090)	1,943	(155,590)
September	(26,937)	(13,308) 3/	(15)	(40,260)	40,457	(0.1872)	(7,574)	(32,686)	(188,276)
October	(15,367)		(16)	(15,383)	46,034	(0.1872)	(8,618)	(6,765)	(195,041)
November	11,770		(15)	11,755	58,748	(0.1872)	(10,998)	22,753	(172,288)
December	(14,066)		(13)	(14,079)	78,727	(0.1872)	(14,738)	659	(171,629)
January 2021	8,683		(12)	8,671	90,295	(0.1872)	(16,903)	25,574	(146,055)
February	397,515		(5)	397,510	93,555	(0.1872)	(17,513)	415,023	268,968
March	1,303,178		5	1,303,183	105,597	0.0000	(15,496) 4/	1,318,679	1,587,647
April	(18,296)		20	(18,276)	77,426	0.0000	0	(18,276)	1,569,371
Total	\$1,614,646	(\$13,845)	(\$119)	\$1,600,682	795,422		(\$108,357)	\$1,709,039	\$1,569,371

Balance @ April 30, 2021

- 1/ Interest calculated at the 3 Month Treasury Bill Rate.
- 2/ Reflects 45,295.8 dk @ \$0.0234 and 8,788.1 dk @ (\$0.1872).
- 3/ Related to NNG and Viking Pipeline interim refunds.
- 4/ Reflects 82,779.7 dk @ (\$0.1872) and 22,817.1 dk @ \$0.0000.

**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>May 2020</u>				
Cost of Gas - Actual	\$0.98540	\$1.87920	\$0.98540	
Cost of Gas - Recovered	3.86240	3.48060	3.48060	
(Over) Under recovery per dk	<u>(\$2.87700)</u>	<u>(\$1.60140)</u>	<u>(\$2.49520)</u>	
dk billed	4,697	17,480	(4,341)	17,836
(Over) Under recovery	<u>(\$13,513)</u>	<u>(\$27,993)</u>	<u>\$10,833</u> 5/	<u>(\$30,673)</u>
<u>June 2020</u>				
Cost of Gas - Actual	\$3.83570	\$0.98540	\$3.83570	
Cost of Gas - Recovered	3.31000	3.86240	3.86240	
(Over) Under recovery per dk	<u>\$0.52570</u>	<u>(\$2.87700)</u>	<u>(\$0.02670)</u>	
dk billed	2,398	9,481	(2,327)	9,552
(Over) Under recovery	<u>\$1,261</u>	<u>(\$27,275)</u>	<u>\$62</u>	<u>(\$25,952)</u>
<u>July 2020</u>				
Cost of Gas - Actual	\$3.73240	\$3.83570	\$3.73240	
Cost of Gas - Recovered	3.31000	3.31000	3.31000	
(Over) Under recovery per dk	<u>\$0.42240</u>	<u>\$0.52570</u>	<u>\$0.42240</u>	
dk billed	0	4,527	1,596	6,123
(Over) Under recovery	<u>\$0</u>	<u>\$2,380</u>	<u>\$674</u>	<u>\$3,054</u>
<u>August 2020</u>				
Cost of Gas - Actual	\$4.74690	\$3.73240	\$4.74690	
Cost of Gas - Recovered	3.31000	3.31000	3.31000	
(Over) Under recovery per dk	<u>\$1.43690</u>	<u>\$0.42240</u>	<u>\$1.43690</u>	
dk billed	0	1,624	3,403	5,027
(Over) Under recovery	<u>\$0</u>	<u>\$686</u>	<u>\$4,889</u>	<u>\$5,575</u>
<u>September 2020</u>				
Cost of Gas - Actual	(\$5.96850)	\$4.74690	(\$5.96850)	
Cost of Gas - Recovered	3.80530	3.31000	3.31000	
(Over) Under recovery per dk	<u>(\$9.77380)</u>	<u>\$1.43690</u>	<u>(\$9.27850)</u>	
dk billed	2,437	3,095 4/	896	6,428
(Over) Under recovery	<u>(\$23,820)</u>	<u>\$15,490</u>	<u>(\$8,313)</u>	<u>(\$16,643)</u>
<u>October 2020</u>				
Cost of Gas - Actual	\$1.79480	(\$5.96850)	\$1.79480	
Cost of Gas - Recovered	3.47390	3.80530	3.80530	
(Over) Under recovery per dk	<u>(\$1.67910)</u>	<u>(\$9.77380)</u>	<u>(\$2.01050)</u>	
dk billed	4,245	4,479	1,460	10,184
(Over) Under recovery	<u>(\$7,128)</u>	<u>(\$43,772)</u>	<u>(\$2,937)</u>	<u>(\$53,837)</u>

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 2020</u>				
Cost of Gas - Actual	\$4.97700	\$1.79480	\$4.97700	
Cost of Gas - Recovered	4.48200	3.47390	3.47390	
(Over) Under recovery per dk	<u>\$0.49500</u>	<u>(\$1.67910)</u>	<u>\$1.50310</u>	
dk billed	7,592	11,801	4,568	23,961
(Over) Under recovery	<u>\$3,758</u>	<u>(\$19,814)</u>	<u>\$6,866</u>	<u>(\$9,190)</u>
<u>December 2020</u>				
Cost of Gas - Actual	\$2.58290	\$4.97700	\$2.58290	
Cost of Gas - Recovered	3.97830	4.48200	4.48200	
(Over) Under recovery per dk	<u>(\$1.39540)</u>	<u>\$0.49500</u>	<u>(\$1.89910)</u>	
dk billed	12,466	41,418	(15,920)	37,964
(Over) Under recovery	<u>(\$17,395)</u>	<u>\$20,502</u>	<u>\$30,233</u>	<u>\$33,340</u>
<u>January 2021</u>				
Cost of Gas - Actual	\$3.58660	\$2.58290	\$3.58660	
Cost of Gas - Recovered	3.63650	3.97830	3.97830	
(Over) Under recovery per dk	<u>(\$0.04990)</u>	<u>(\$1.39540)</u>	<u>(\$0.39170)</u>	
dk billed	15,536	31,228	(1,779)	44,985
(Over) Under recovery	<u>(\$775)</u>	<u>(\$43,576)</u>	<u>\$697</u>	<u>(\$43,654)</u>
<u>February 2021</u>				
Cost of Gas - Actual	\$19.81030	\$3.58660	\$19.81030	
Cost of Gas - Recovered	4.00420	3.63650	3.63650	
(Over) Under recovery per dk	<u>\$15.80610</u>	<u>(\$0.04990)</u>	<u>\$16.17380</u>	
dk billed	15,351	35,845	(2,688)	48,508
(Over) Under recovery	<u>\$242,639</u>	<u>(\$1,789)</u>	<u>(\$43,473)</u>	<u>\$197,377</u>
<u>March 2021</u>				
Cost of Gas - Actual	\$4.04350	\$19.81030	\$4.04350	
Cost of Gas - Recovered	4.46920	4.00420	4.00420	
(Over) Under recovery per dk	<u>(\$0.42570)</u>	<u>\$15.80610</u>	<u>\$0.03930</u>	
dk billed	15,513	39,520	(4,044)	50,989
(Over) Under recovery	<u>(\$6,604)</u>	<u>\$624,670</u>	<u>(\$159)</u>	<u>\$617,907</u>
<u>April 2021</u>				
Cost of Gas - Actual	\$2.23260	\$4.04350	\$2.23260	
Cost of Gas - Recovered	3.84420	4.46920	4.46920	
(Over) Under recovery per dk	<u>(\$1.61160)</u>	<u>(\$0.42570)</u>	<u>(\$2.23660)</u>	
dk billed	9,106	22,795	(4,258)	27,643
(Over) Under recovery	<u>(\$14,674)</u>	<u>(\$9,704)</u>	<u>\$9,523</u>	<u>(\$14,855)</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.

5/ Includes previous period billing 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 2020</u>				
Cost of Gas - Actual	\$2.15520	\$2.07050	\$2.15520	
Cost of Gas - Recovered	2.47460	2.09280	2.09280	
(Over) Under recovery per dk	(\$0.31940)	(\$0.02230)	\$0.06240	
dk billed	9,419	34,611	14,097	58,127
(Over) Under recovery	(\$3,008)	(\$772)	\$879	5/ (\$2,901)
<u>June 2020</u>				
Cost of Gas - Actual	\$2.19020	\$2.15520	\$2.19020	
Cost of Gas - Recovered	2.24820	2.47460	2.47460	
(Over) Under recovery per dk	(\$0.05800)	(\$0.31940)	(\$0.28440)	
dk billed	8,788	30,897	14,399	54,084
(Over) Under recovery	(\$510)	(\$9,869)	(\$4,094)	(\$14,473)
<u>July 2020</u>				
Cost of Gas - Actual	\$1.95800	\$2.19020	\$1.95800	
Cost of Gas - Recovered	2.24820	2.24820	2.24820	
(Over) Under recovery per dk	(\$0.29020)	(\$0.05800)	(\$0.29020)	
dk billed	0	25,630	28,869	54,499
(Over) Under recovery	\$0	(\$1,487)	(\$8,377)	(\$9,864)
<u>August 2020</u>				
Cost of Gas - Actual	\$2.20810	\$1.95800	\$2.20810	
Cost of Gas - Recovered	2.24820	2.24820	2.24820	
(Over) Under recovery per dk	(\$0.04010)	(\$0.29020)	(\$0.04010)	
dk billed	0	14,453	23,420	37,873
(Over) Under recovery	\$0	(\$4,195)	(\$938)	(\$5,133)
<u>September 2020</u>				
Cost of Gas - Actual	\$2.10020	\$2.20810	\$2.10020	
Cost of Gas - Recovered	2.74350	2.24820	2.24820	
(Over) Under recovery per dk	(\$0.64330)	(\$0.04010)	(\$0.14800)	
dk billed	10,052	23,316	7,089	40,457
(Over) Under recovery	(\$6,466)	(\$32,729)	(\$1,050)	(\$40,245)
<u>October 2020</u>				
Cost of Gas - Actual	\$2.68770	\$2.10020	\$2.68770	
Cost of Gas - Recovered	2.41210	2.74350	2.74350	
(Over) Under recovery per dk	\$0.27560	(\$0.64330)	(\$0.05580)	
dk billed	11,356	28,190	6,488	46,034
(Over) Under recovery	\$3,130	(\$18,135)	(\$362)	(\$15,367)

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

	<u>1/</u>	<u>2/</u>	<u>3/</u>	<u>Total</u>
<u>November 2020</u>				
Cost of Gas - Actual	\$3.32720	\$2.68770	\$3.32720	
Cost of Gas - Recovered	3.41460	2.41210	2.41210	
(Over) Under recovery per dk	<u>(\$0.08740)</u>	<u>\$0.27560</u>	<u>\$0.91510</u>	
dk billed	7,858	53,343	(2,453)	58,748
(Over) Under recovery	<u>(\$687)</u>	<u>\$14,701</u>	<u>(\$2,244)</u>	<u>\$11,770</u>
<u>December 2020</u>				
Cost of Gas - Actual	\$2.95580	\$3.32720	\$2.95580	
Cost of Gas - Recovered	2.91090	3.41460	3.41460	
(Over) Under recovery per dk	<u>\$0.04490</u>	<u>(\$0.08740)</u>	<u>(\$0.45880)</u>	
dk billed	15,029	38,997	24,701	78,727
(Over) Under recovery	<u>\$675</u>	<u>(\$3,408)</u>	<u>(\$11,333)</u>	<u>(\$14,066)</u>
<u>January 2021</u>				
Cost of Gas - Actual	\$2.89420	\$2.95580	\$2.89420	
Cost of Gas - Recovered	2.56910	2.91090	2.91090	
(Over) Under recovery per dk	<u>\$0.32510</u>	<u>\$0.04490</u>	<u>(\$0.01670)</u>	
dk billed	18,145	64,759	7,391	90,295
(Over) Under recovery	<u>\$5,899</u>	<u>\$2,908</u>	<u>(\$124)</u>	<u>\$8,683</u>
<u>February 2021</u>				
Cost of Gas - Actual	\$20.09560	\$2.89420	\$20.09560	
Cost of Gas - Recovered	2.93680	2.56910	2.56910	
(Over) Under recovery per dk	<u>\$17.15880</u>	<u>\$0.32510</u>	<u>\$17.52650</u>	
dk billed	12,420	71,948	9,187	93,555
(Over) Under recovery	<u>\$213,114</u>	<u>\$23,390</u>	<u>\$161,011</u>	<u>\$397,515</u>
<u>March 2021</u>				
Cost of Gas - Actual	\$3.13780	\$20.09560	\$3.13780	
Cost of Gas - Recovered	3.40180	2.93680	2.93680	
(Over) Under recovery per dk	<u>(\$0.26400)</u>	<u>\$17.15880</u>	<u>\$0.20100</u>	
dk billed	22,817	76,222	6,558	105,597
(Over) Under recovery	<u>(\$6,024)</u>	<u>\$1,307,883</u>	<u>\$1,319</u>	<u>\$1,303,178</u>
<u>April 2021</u>				
Cost of Gas - Actual	\$2.87920	\$3.13780	\$2.87920	
Cost of Gas - Recovered	2.77680	3.40180	3.40180	
(Over) Under recovery per dk	<u>\$0.10240</u>	<u>(\$0.26400)</u>	<u>(\$0.52260)</u>	
dk billed	15,934	47,208	14,284	77,426
(Over) Under recovery	<u>\$1,632</u>	<u>(\$12,463)</u>	<u>(\$7,465)</u>	<u>(\$18,296)</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.
5/ Includes previous period billing true-up.