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March 2, 2021

Mr. Steve Kahl, Executive Secretary  
North Dakota Public Service Commission  
600 E. Boulevard Ave., Dept. 480  
Bismarck, ND 58505-0480

RE: Cost of Gas Changes  
Case No. PU-21-015

**PUBLIC DOCUMENT ENCLOSED: TRADE SECRET DATA REDACTED**

Dear Mr. Kahl:

Enclosed herewith, please find Dakota Natural Gas, LLC's (DNG's) Cost of Gas (COG) information for that will be used on and after March 1, 2021. The attached schedules include the gas cost supporting worksheets.

The COG by class for March, 2021 is as follows:

<u>Customer Class</u>	<u>\$ / therm</u>
Residential	\$0.34311
Small Commercial	\$0.34311
Commercial	\$0.34311
General Interruptible	\$0.29389

Please deduct the associated filing fee from DNG's pre-filing balance. Thank you for your assistance. Please do not hesitate to contact me should you have any questions or concerns or if you require additional information. My direct dial number is (507) 209-2110 and my email address is [kanderson@greatermngas.com](mailto:kanderson@greatermngas.com).

Sincerely,

DAKOTA NATURAL GAS, LLC

s/  
Kristine A. Anderson  
Corporate Attorney (Minnesota) & Regulatory Affairs

Enclosures

Class	Component	Distribution Charge	Cost of Gas	Total Rate
Residential	Basic Service	\$ 16.00		\$ 16.00
	Commodity	\$ 0.37700	\$ 0.34311	\$ 0.72011
Small Commercial	Basic Service	\$ 16.00		\$ 16.00
	Commodity	\$ 0.37700	\$ 0.34311	\$ 0.72011
Commercial	Basic Service	\$ 100.00		\$ 100.00
	Commodity	\$ 0.37500	\$ 0.34311	\$ 0.71811
General Interruptible	Basic Service	\$ 100.00		\$ 100.00
	Commodity	\$ 0.25000	\$ 0.29389	\$ 0.54389

Units:  
 Customer Charge - \$ per month  
 Commodity Charge - \$ per therm

**NATURAL GAS COST COMPONENT**

		1	2	3
<b>Cost Summary</b>		Prior Cost	Current Adjustment	Current Cost
	Ref			
Annual Demand	(a)	0.04922	-	0.04922
<u>Commodity</u>				
Residential	(b)	0.25369	0.04020	0.29389
Small Commercial	(b)	0.25369	0.04020	0.29389
Commercial	(b)	0.25369	0.04020	0.29389
General Interruptible	(b)	0.25369	0.04020	0.29389

**BILLING COST OF GAS BY CLASS (From Column 3)**

<b>Class Summary</b>	Residential	Small Commercial	Commercial	General Interruptible
Annual Demand	0.04922	0.04922	0.04922	N/A
Commodity	0.29389	0.29389	0.29389	0.29389
SUBTOTAL	0.34311	0.34311	0.34311	0.29389
TRUE-UP	-	-	-	-
TOTAL COG	0.34311	0.34311	0.34311	0.29389

	13-Month Cost	
<b><u>Demand Cost (Residential and Commercial Firm)</u></b>		
1. System Demand Detail Total	\$ 11,874.72	
2. ND Annual / Seasonal Firm Therm Sales (Forecast)	241,270	
3. Demand Unit Cost \$ / Therm	\$ 0.04922	(a)
<b><u>Commodity Cost</u></b>		
4. VGT Month / Best Effort (Forecast)	\$ 4,555.23	
5. Budgeted Calendar Month Retail Therm Sales	15,500	
6. Commodity Unit Cost \$ / Therm (4 / 5)	\$ 0.29389	(b)
<b><u>Total Gas Cost per Therm</u></b>		
7. Residential / Commercial	\$ 0.34311	(a) + (b)
8. General Interruptible	\$ 0.29389	(b)

Purchased Gas Adjustment, March 2021  
Dakota Natural Gas, LLC  
Demand Charge Detail Supporting Worksheet

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VGT Firm Transportation AF0358

<u>FT-A Annual Dollars</u>	<u>Value</u>	<u>Source</u>
Volume (Dth)	240	Contract
Times Total Rate	\$ 3.8060	See Detail Below
Times Month/Year	13	
Annual Total	\$ 11,874.72	

<u>Cost Components</u>	<u>Rate (\$ Dth)</u>	<u>Source</u>	<u>Term</u>
Base Tariff Rate: Cat:3 Zone 1-1	\$ 3.8060	See Note 1	> 5 Years
Filed Tariff Rate: Cat:3 Zone 1-1	\$ 3.8060	See Note 1	> 5 Years

**NOTES:**

(1) VGT Volume No. 1, Part 5.0 Statement of Rates, Effective November 1, 2020

**Dakota Natural Gas, LLC  
WACOG Worksheet  
March-21**

Schedule C

**CONTAINS TRADE SECRET DATA**

**[PROTECTED DATA BEGINS]**

**PROTECTED DATA ENDS]**

**Viking Spot Purchase Calculation**

Estimated Usage  
Baseload  
Swing supplies

Monthly Delivery	Monthly Receipt
1,550	1,552 *
1,548	1,550 *
2	2 *
<hr/>	<hr/>
<b>1,550</b>	<b>1,552</b>

**Estimated Supply Cost**

**\$ 4,555.23**

**Estimated Commodity Cost of Gas**

**\$ 2.9389**

**WACOG**

Includes Viking Fuel Retention Rate

0.10%

Dakota Natural Gas, LLC  
Actual Daily Delivery Variance Charges  
Pursuant to Docket No. XXXXX

Schedule D

3/1/2021

Prod. Month								
	Mcf	Dollars	Mcf	Dollars	Mcf	Dollars	Mcf	Dollars

Not applicable at this time

**Dakota Natural Gas, LLC**  
**PGA True-up - Recovered Vs. Actual Gas Cost**  
**July 2020 - June 2021**

**Summary**

	July-20	August-20	September-20	October-20	November-20	December-20	January-21	February-21	March-21	April-21	May-21	June-21	TOTAL
<b>Cost of Gas Recovered</b>													
Demand	\$ -	\$ -	\$ -	\$ 186	\$ 559	\$ 895	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,886
Commodity	-	-	-	774	3,722	4,399	6,072	-	-	-	-	-	14,967
Total Cost of Gas Recovered	\$ -	\$ -	\$ -	\$ 960	\$ 4,280	\$ 5,294	\$ 7,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,853
<b>Cost of Gas Delivered</b>													
Demand	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913	\$ 913	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 6,394
Commodity	-	-	-	631	1,484	4,526	6,429	-	-	-	-	-	13,069
Total Cost of Gas Delivered	\$ 913	\$ 913	\$ 913	\$ 1,544	\$ 2,397	\$ 5,439	\$ 7,342	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 19,463
<b>Over/(Under) Recovered</b>													
Demand	\$ (913)	\$ (913)	\$ (913)	\$ (728)	\$ (355)	\$ (18)	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (3,508)
Commodity	-	-	-	144	2,238	(127)	(356)	-	-	-	-	-	1,898
Net Over/(Under) Recovered	\$ (913)	\$ (913)	\$ (913)	\$ (584)	\$ 1,883	\$ (145)	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (1,610)
<b>Cumulative Over/(Under)</b>	\$ (913)	\$ (1,827)	\$ (2,740)	\$ (3,324)	\$ (1,441)	\$ (1,587)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	
2020 - 2021 True-up Net Under Collection													\$ (913)
Out of Period Adjustments													-
PGA True-up Billed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Est. PGA True-up Collected 7/1/21 - 8/31/21													-
2018 - 2019 True-up - Collect 9/1/20 - 8/31/21	(913)	(913)	(913)	(584)	1,883	(145)	(23)	-	-	-	-	(0)	(1,610)
Total Cumulative Over/(Under) Recovered Cost of Gas	\$ (913)	\$ (1,827)	\$ (2,740)	\$ (3,324)	\$ (1,441)	\$ (1,587)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (1,610)	\$ (2,523)
<b>Summary:</b>													
Estimated Over/(Under) Collected 2019- 2020 True-up													\$ (913)
Out of Period Adjustments													-
2020 - 2021 True-up - Over/(Under)recovered COG													(1,610)
<b>Net (Under) Over recovered Cost of Gas</b>													<b>\$ (2,523)</b>