



Mr. Steve Kahl, Director of Administration/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-26-14

**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 January 1, 2026. The attached schedules include the gas cost supporting worksheets.

Please note that there are two versions of the document; namely, one that is redacted for public viewing and one that is non-public because it includes trade secret information. Trade secret versions will be provided to the Commission in sealed envelopes.

The COG by class for January 2026 is as follows:

<u>Customer Class</u>	<u>\$ / therm</u>
Residential RS1	\$0.44724
Residential RS2	\$0.44724
Small Commercial SCS1	\$0.44724
Small Commercial SCS2	\$0.44724
Commercial CS1	\$0.44724
Commercial CS2	\$0.44724
General Interruptible IND1	\$0.39326
General Interruptible IND2	\$0.39326

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

Enclosure

Class	Component	Distribution Charge	Cost of Gas	Total Rate
Residential	Basic Service	\$ 16.00		\$ 16.00
RS1	Commodity	\$ 0.37700	\$ 0.44724	\$ 0.82424
RS2	Commodity	\$ 0.47700	\$ 0.44724	\$ 0.92424
Small Commercial	Basic Service	\$ 16.00		\$ 16.00
SCS1	Commodity	\$ 0.37700	\$ 0.44724	\$ 0.82424
SCS2	Commodity	\$ 0.47700	\$ 0.44724	\$ 0.92424
Commercial	Basic Service	\$ 100.00		\$ 100.00
CS1	Commodity	\$ 0.37500	\$ 0.44724	\$ 0.82224
CS2	Commodity	\$ 0.47500	\$ 0.44724	\$ 0.92224
General Interruptible	Basic Service	\$ 100.00		\$ 100.00
IND1	Commodity	\$ 0.25000	\$ 0.39326	\$ 0.64326
IND2	Commodity	\$ 0.35000	\$ 0.39326	\$ 0.74326

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)	0.09521	-	0.09521
<b>Commodity</b>				
Residential	(b) + (c)	0.37813	(0.02610)	0.35203
Small Commercial	(b) + (c)	0.37813	(0.02610)	0.35203
Commercial	(b) + (c)	0.37813	(0.02610)	0.35203
General Interruptible	(b) + (d)	0.41936	(0.02610)	0.39326

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

<b>Class Summary</b>	Residential	Small Commercial	Commercial	General Interruptible
Annual Demand	0.09521	0.09521	0.09521	N/A
Commodity	0.37758	0.37758	0.37758	0.37758
SUBTOTAL	0.47279	0.47279	0.47279	0.37758
TRUE-UP	(0.02555)	(0.02555)	(0.02555)	0.01568
TOTAL COG	0.44724	0.44724	0.44724	0.39326

<b><u>Demand Cost (Residential and Commercial Firm)</u></b>	<b><u>12-Month Cost</u></b>
1. System Demand Detail Total	\$ 184,785.60
2. ND Annual / Seasonal Firm Therm Sales (Forecast)	1,940,849
3. Demand Unit Cost \$ / Therm	\$ 0.09521 (a)
<b><u>Commodity Cost</u></b>	
4. VGT Month / Best Effort (Forecast)	\$ 158,584.60
5. Budgeted Calendar Month Retail Therm Sales	420,000
6. Commodity Unit Cost \$ / Therm (4 / 5)	\$ 0.37758 (b)
<b><u>True-up</u></b>	
7. Residential / Commercial	\$ (0.02555) (c)
8. General Interruptible	\$ 0.01568 (d)
<b><u>Total Gas Cost per Therm</u></b>	
9. Residential / Commercial	\$ 0.44724 (a) + (b) + (c)
10. General Interruptible	\$ 0.39326 (b) + (d)

Purchased Gas Adjustment, January 2026  
Dakota Natural Gas, LLC  
Demand Charge Detail Supporting Worksheet

VGT Firm Transportation AF0358

<u>FT-A Annual Dollars</u>	<u>Volume (Dth)</u>	<u>Times Total Rate</u>	<u>Times Month/Year</u>	<u>Annual Total</u>
Contract 1	740	\$ 5.6200	12	\$ 49,905.60
Contract 2	1,000	\$ 5.6200	12	\$ 67,440.00
Contract 3	1,000	\$ 5.6200	12	\$ 67,440.00
Viking Capacity Release	-	\$ -	4	
Viking Capacity Release		\$ -	3	\$ -
	<u>2,740</u>			<u>\$ 184,785.60</u>

<u>Cost Components</u>	<u>Rate (\$ Dth)</u>	<u>Source</u>	<u>Term</u>
Base Tariff Rate: Cat:3 Zone 1-1	\$ 5.6200	See Note 1	> 5 Years
Filed Tariff Rate: Cat:3 Zone 1-1	\$ 5.6200	See Note 1	> 5 Years

**NOTES:**

(1) VGT Volume No. 1, Part 5.0 Statement of Rates, Effective February 1, 2024

**Dakota Natural Gas, LLC  
WACOG Worksheet  
January-26**

Schedule C

**[PROTECTED DATA BEGINS]**

Transport	Volume	Rate	Total
			<hr/>
<b>Total Transport Charges</b>			

Supply	Volume	Price	Total
			<hr/>
<b>Total Supply Charges</b>			

<b>Total Supply Cost</b>			<hr/>
<b>Projected Total Cost</b>			<hr/>

**[PROTECTED DATA ENDS]**

**Viking Spot Purchase Calculation**

	Monthly Delivery	Monthly Receipt
Estimated Usage	42,000	42,491
Baseload	36,770	37,200
Viking BP (ANR Storage)	10,000	10,000
Swing supplies	-	-
	<hr/> <b>46,770</b>	<hr/> <b>47,200</b>

**Supply Estimate Methodology:**

<b>Estimated Commodity Cost of Gas</b>	<b>\$ 158,584.60</b>	
Viking Fuel Retention	<b>\$ 3.3907</b>	<b>WACOG</b>

1.17%

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

Schedule D

1/1/2026

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 2025 - June 2026**

<u>Summary</u>	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
<b>Cost of Gas Recovered</b>													
Demand	\$ 1,723	\$ 1,382	\$ 2,449	\$ 8,260	\$ 14,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,632
Commodity	\$ 3,389	\$ 5,407	\$ 5,990	\$ 42,159	\$ 125,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,137
Total Cost of Gas Recovered	\$ 5,112	\$ 6,789	\$ 8,439	\$ 50,420	\$ 140,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,769
<b>Cost of Gas Delivered</b>													
Demand	\$ 282	\$ 1,629	\$ 1,206	\$ 20,343	\$ 19,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,073
Commodity	\$ (277)	\$ 9,649	\$ (9,693)	\$ 49,997	\$ 169,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,545
Total Cost of Gas Delivered	\$ 5	\$ 11,278	\$ (8,487)	\$ 70,341	\$ 189,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,618
<b>Over (Under) Recovered</b>													
Demand	\$ 1,441	\$ (247)	\$ 1,243	\$ (12,083)	\$ (4,795)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,441)
Commodity	\$ 3,666	\$ (4,242)	\$ 15,683	\$ (7,838)	\$ (44,677)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,408)
Net Over(Under) Recovered	\$ 5,107	\$ (4,489)	\$ 16,926	\$ (19,921)	\$ (49,472)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,849)
<b>Cumulative Over (Under)</b>													
	\$ 5,107	\$ 618	\$ 17,544	\$ (2,377)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)	\$ (51,849)
<b>Filed: 2024 - 2025 True-up Net Under Collection</b>													
Out of Period Adjustments													\$ 36,416
2024 - 2025 True Up Collected 9/1/25 - 7/31/26	\$ 58	\$ 529	\$ (611)	\$ 151	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559
2025 - 2026 Net Over (Under) Recovered	\$ 5,107	\$ (4,489)	\$ 16,926	\$ (19,921)	\$ (49,472)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,849)
<b>Total Cumulative Over/(Under) Recovered Cost of Gas</b>	<b>\$ 41,581</b>	<b>\$ 37,620</b>	<b>\$ 53,935</b>	<b>\$ 34,165</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>	<b>\$ (14,874)</b>
<b>Summary</b>													
Estimated Over/(Under) Collected 2024-2025 True Up													\$ 36,975
Out of Period Adjustments													\$ -
2025 - 2026 True-up Over(Under) recovered COG													\$ (51,849)
<b>Net Over (Under) Recovered Cost of Gas</b>													<b>\$ (14,874)</b>