



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 February 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 February 2026 is as follows:

<u>Customer Class</u>	<u>\$ / therm</u>
Residential RS1	\$0.42621
Residential RS2	\$0.42621
Small Commercial SCS1	\$0.42621
Small Commercial SCS2	\$0.42621
Commercial CS1	\$0.42621
Commercial CS2	\$0.42621
General Interruptible IND1	\$0.37223
General Interruptible IND2	\$0.37223

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.

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	\$ 0.42621	\$ 0.80321
RS2	Commodity	\$ 0.47700	\$ 0.42621	\$ 0.90321
Small Commercial	Basic Service	\$ 16.00		\$ 16.00
SCS1	Commodity	\$ 0.37700	\$ 0.42621	\$ 0.80321
SCS2	Commodity	\$ 0.47700	\$ 0.42621	\$ 0.90321
Commercial	Basic Service	\$ 100.00		\$ 100.00
CS1	Commodity	\$ 0.37500	\$ 0.42621	\$ 0.80121
CS2	Commodity	\$ 0.47500	\$ 0.42621	\$ 0.90121
General Interruptible	Basic Service	\$ 100.00		\$ 100.00
IND1	Commodity	\$ 0.25000	\$ 0.37223	\$ 0.62223
IND2	Commodity	\$ 0.35000	\$ 0.37223	\$ 0.72223

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

NATURAL GAS COST COMPONENT

		1	2	3
Cost Summary		Prior Cost	Current Adjustment	Current Cost
	Ref			
Annual Demand	(a)	0.09521	-	0.09521
Commodity				
Residential	(b) + (c)	0.35203	(0.02103)	0.33100
Small Commercial	(b) + (c)	0.35203	(0.02103)	0.33100
Commercial	(b) + (c)	0.35203	(0.02103)	0.33100
General Interruptible	(b) + (d)	0.39326	(0.02103)	0.37223

BILLING COST OF GAS BY CLASS (From Column 3)

Class Summary	Residential	Small Commercial	Commercial	General Interruptible
Annual Demand	0.09521	0.09521	0.09521	N/A
Commodity	0.35655	0.35655	0.35655	0.35655
SUBTOTAL	0.45176	0.45176	0.45176	0.35655
TRUE-UP	(0.02555)	(0.02555)	(0.02555)	0.01568
TOTAL COG	0.42621	0.42621	0.42621	0.37223

<u>Demand Cost (Residential and Commercial Firm)</u>	<u>12-Month Cost</u>
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)
<u>Commodity Cost</u>	
4. VGT Month / Best Effort (Forecast)	\$ 153,637.23
5. Budgeted Calendar Month Retail Therm Sales	430,900
6. Commodity Unit Cost \$ / Therm (4 / 5)	\$ 0.35655 (b)
<u>True-up</u>	
7. Residential / Commercial	\$ (0.02555) (c)
8. General Interruptible	\$ 0.01568 (d)
<u>Total Gas Cost per Therm</u>	
9. Residential / Commercial	\$ 0.42621 (a) + (b) + (c)
10. General Interruptible	\$ 0.37223 (b) + (d)

Purchased Gas Adjustment, February 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
February-26**

Schedule C

[PROTECTED DATA BEGINS]

Transport	Volume	Rate	Total
Total Transport Charges			

Supply	Volume	Price	Total
Total Supply Charges			

Total			
Total Supply Cost			

Projected Total Cost

[PROTECTED DATA ENDS]

Viking Spot Purchase Calculation

	Monthly Delivery	Monthly Receipt
Estimated Usage	43,090	43,594
Baseload	33,211	33,600
Viking BP (ANR Storage)	10,000	10,000
Swing supplies	-	-
	43,211	43,600

Supply Estimate Methodology:

Estimated Commodity Cost of Gas	\$ 153,637.23	
	\$ 3.5555	WACOG

Viking Fuel Retention

1.17%

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

Schedule D

2/1/2026

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
Cost of Gas Recovered													
Demand	\$ 1,723	\$ 1,382	\$ 2,449	\$ 8,260	\$ 14,818	\$ 40,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,478
Commodity	\$ 3,389	\$ 5,407	\$ 5,990	\$ 42,159	\$ 125,191	\$ 202,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,392
Total Cost of Gas Recovered	\$ 5,112	\$ 6,789	\$ 8,439	\$ 50,420	\$ 140,009	\$ 243,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,869
Cost of Gas Delivered													
Demand	\$ 282	\$ 1,629	\$ 1,206	\$ 20,343	\$ 19,613	\$ 32,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,139
Commodity	\$ (277)	\$ 9,649	\$ (9,693)	\$ 49,997	\$ 169,868	\$ 197,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417,374
Total Cost of Gas Delivered	\$ 5	\$ 11,278	\$ (8,487)	\$ 70,341	\$ 189,481	\$ 229,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,513
Over (Under) Recovered													
Demand	\$ 1,441	\$ (247)	\$ 1,243	\$ (12,083)	\$ (4,795)	\$ 8,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,661)
Commodity	\$ 3,666	\$ (4,242)	\$ 15,683	\$ (7,838)	\$ (44,677)	\$ 4,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,982)
Net Over(Under) Recovered	\$ 5,107	\$ (4,489)	\$ 16,926	\$ (19,921)	\$ (49,472)	\$ 13,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,644)
Cumulative Over (Under)													
	\$ 5,107	\$ 618	\$ 17,544	\$ (2,377)	\$ (51,849)	\$ (38,644)	\$ (38,644)	\$ (38,644)	\$ (38,644)	\$ (38,644)	\$ (38,644)	\$ (38,644)	\$ (38,644)
Filed: 2024 - 2025 True-up Net Under Collection													
Out of Period Adjustments													\$ 36,416
2024 - 2025 True Up Collected 9/1/25 - 7/31/26	\$ 58	\$ 529	\$ (611)	\$ 151	\$ 434	\$ (9,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,041)
2025 - 2026 Net Over (Under) Recovered	\$ 5,107	\$ (4,489)	\$ 16,926	\$ (19,921)	\$ (49,472)	\$ 13,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,644)
Total Cumulative Over/(Under) Recovered Cost of Gas	\$ 41,581	\$ 37,620	\$ 53,935	\$ 34,165	\$ (14,874)	\$ (11,269)	\$ (11,269)	\$ (11,269)	\$ (11,269)	\$ (11,269)	\$ (11,269)	\$ (11,269)	\$ (11,269)
Summary													
Estimated Over/(Under) Collected 2024-2025 True Up													\$ 27,375
Out of Period Adjustments													\$ -
2025 - 2026 True-up Over(Under) recovered COG													\$ (38,644)
Net Over (Under) Recovered Cost of Gas													\$ (11,269)