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Main: 888.931.3411
Visit our Website: www.dakotanaturalgas.com

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 May 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 May 2026 is as follows:

Customer Class	$ / therm
Residential RS1	$0.25505
Residential RS2	$0.25505
Small Commercial SCS1	$0.25505
Small Commercial SCS2	$0.25505
Commercial CS1	$0.25505
Commercial CS2	$0.25505
General Interruptible IND1	$0.20107
General Interruptible IND2	$0.20107

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

PUBLIC DOCUMENT
TRADE SECRET DATA REDACTED

Dakota Natural Gas, LLC
RETAIL BILLING RATES - NORTH DAKOTA
May 1, 2026

Class	Component	Distribution Charge	Cost of Gas	Total Rate
Residential	Basic Service	$ 16.00		$ 16.00
RS1	Commodity	$ 0.37700	$ 0.25505	$ 0.63205
RS2	Commodity	$ 0.47700	$ 0.25505	$ 0.73205
Small Commercial	Basic Service	$ 16.00		$ 16.00
SCS1	Commodity	$ 0.37700	$ 0.25505	$ 0.63205
SCS2	Commodity	$ 0.47700	$ 0.25505	$ 0.73205
Commercial	Basic Service	$ 100.00		$ 100.00
CS1	Commodity	$ 0.37500	$ 0.25505	$ 0.63005
CS2	Commodity	$ 0.47500	$ 0.25505	$ 0.73005
General Interruptible	Basic Service	$ 100.00		$ 100.00
IND1	Commodity	$ 0.25000	$ 0.20107	$ 0.45107
IND2	Commodity	$ 0.35000	$ 0.20107	$ 0.55107

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

		NATURAL GAS COST COMPONENT		
		1	2	3
Cost Summary	Ref	Prior Cost	Current Adjustment	Current Cost
Annual Demand	(a)	0.09521	-	0.09521
Commodity				
Residential	(b) + (c)	0.26642	(0.10658)	0.15984
Small Commercial	(b) + (c)	0.26642	(0.10658)	0.15984
Commercial	(b) + (c)	0.26642	(0.10658)	0.15984
General Interruptible	(b) + (d)	0.30765	(0.10658)	0.20107

		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	0.18539	0.18539	0.18539	0.18539
SUBTOTAL	0.28060	0.28060	0.28060	0.18539
TRUE-UP	(0.02555)	(0.02555)	(0.02555)	0.01568
TOTAL COG	0.25505	0.25505	0.25505	0.20107

Dakota Natural Gas, LLC

DERIVATION OF CURRENT COSTS - NORTH DAKOTA

May 1, 2026

	Demand Cost (Residential and Commercial Firm)		12-Month Cost	
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)
	Commodity Cost			
4.	VGT Month / Best Effort (Forecast)	$	8,342.70	
5.	Budgeted Calendar Month Retail Therm Sales		45,000	
6.	Commodity Unit Cost $ / Therm (4 / 5)	$	0.18539	(b)
	True-up			
7.	Residential / Commercial	$	(0.02555)	(c)
8.	General Interruptible	$	0.01568	(d)
	Total Gas Cost per Therm			
9.	Residential / Commercial	$	0.25505	(a) + (b) + (c)
10.	General Interruptible	$	0.20107	(b) + (d)

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

VGT Firm Transportation AF0358

FT-A Annual Dollars		Volume (Dth)	Times Total Rate	Times Month/Year	Annual Total
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	$ -
		2,740			$ 184,785.60

Cost Components	Rate ($ Dth)	Source	Term
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
May-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	4,500	4,542
Baseload	-	-
Viking BP (ANR Storage)	-	-
Swing supplies	4,500	4,542
	4,500	**4,542**

Supply Estimate Methodology:	**$ 8,342.70**	
Estimated Commodity Cost of Gas	**$ 1.8539**	**WACOG**

Viking Fuel Retention 0.93%

Dakota Natural Gas, LLC

Schedule D

Actual Daily Delivery Variance Charges

Pursuant to Docket No. XXXXX

5/1/2026

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

Summary	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	$ 41,741	$ 32,347	$ 29,463	$ -	$ -	$ -	$ 173,028
Commodity	$ 3,389	$ 5,407	$ 5,990	$ 42,159	$ 125,191	$ 202,255	$ 183,195	$ 145,905	$ 129,437	$ -	$ -	$ -	$ 842,928
Total Cost of Gas Recovered	$ 5,112	$ 6,789	$ 8,439	$ 50,420	$ 140,009	$ 243,100	$ 224,936	$ 178,252	$ 158,899	$ -	$ -	$ -	$ 1,015,956
Cost of Gas Delivered													
Demand	$ 282	$ 1,629	$ 1,206	$ 20,343	$ 19,613	$ 32,065	$ 32,065	$ 32,065	$ 32,065	$ -	$ -	$ -	$ 171,335
Commodity	$ (277)	$ 9,649	$ (9,693)	$ 49,997	$ 169,868	$ 197,829	$ 218,897	$ 145,697	$ 127,061	$ -	$ -	$ -	$ 909,029
Total Cost of Gas Delivered	$ 5	$ 11,278	$ (8,487)	$ 70,341	$ 189,481	$ 229,895	$ 250,962	$ 177,762	$ 159,127	$ -	$ -	$ -	$ 1,080,364
Over (Under) Recovered													
Demand	$ 1,441	$ (247)	$ 1,243	$ (12,083)	$ (4,795)	$ 8,780	$ 9,676	$ 281	$ (2,603)	$ -	$ -	$ -	$ 1,693
Commodity	$ 3,666	$ (4,242)	$ 15,683	$ (7,838)	$ (44,677)	$ 4,425	$ (35,702)	$ 208	$ 2,375	$ -	$ -	$ -	$ (66,101)
Net Over(Under) Recovered	$ 5,107	$ (4,489)	$ 16,926	$ (19,921)	$ (49,472)	$ 13,205	$ (26,026)	$ 489	$ (228)	$ -	$ -	$ -	$ (64,408)
Cumulative Over (Under)	$ 5,107	$ 618	$ 17,544	$ (2,377)	$ (51,849)	$ (38,644)	$ (64,670)	$ (64,181)	$ (64,408)	$ (64,408)	$ (64,408)	$ (64,408)	
Filed: 2024 - 2025 True-up Net Under Collection													$ 36,416
Out of Period Adjustments													$ -
2024 - 2025 True Up Collected 9/1/25 - 7/31/26	$ 58	$ 529	$ (611)	$ 151	$ 434	$ (9,600)	$ (9,606)	$ (7,559)	$ (6,610)	$ -	$ -	$ -	$ (32,815)
2025 - 2026 Net Over (Under) Recovered	$ 5,107	$ (4,489)	$ 16,926	$ (19,921)	$ (49,472)	$ 13,205	$ (26,026)	$ 489	$ (228)	$ -	$ -	$ -	$ (64,408)
Total Cumulative Over/(Under) Recovered Cost of Gas	**$ 41,581**	**$ 37,620**	**$ 53,935**	**$ 34,165**	**$ (14,874)**	**$ (11,269)**	**$ (46,900)**	**$ (53,970)**	**$ (60,808)**	**$ (60,808)**	**$ (60,808)**	**$ (60,808)**	**$ (60,808)**

Summary

Estimated Over/(Under) Collected 2024-2025 True Up	$ 3,601
Out of Period Adjustments	$ -
2025 - 2026 True-up Over(Under) recovered COG	$ (64,408)
Net Over (Under) Recovered Cost of Gas	**$ (60,808)**