

September 7, 2018

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Response Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G004/GR-15-879

Dear Mr. Wolf:

Attached are the Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (the Department) in the following matter:

Great Plains Natural Gas Company (Great Plains of the Company) Revenue Decoupling Mechanism Rates and Decoupling Evaluation Report for Year 1 (2016-2017) of the Pilot Program.

The decoupling evaluation report was filed on December 1, 2017 by:

Tamie Aberle
Director of Regulatory Affairs
Great Plains Natural Gas Company
P.O. Box 176
Fergus Falls, MN 56538-0176

Based on its review of Great Plains' evaluation report and its *Reply Comments*, the Department continues to recommend that the Minnesota Public Utilities Commission (Commission) **reject** Great Plains' changes to its Revenue Decoupling Mechanism Pilot tariff proposed in the Company's January 3, 2017 *Final Rates Compliance*. The Department also recommends that the Commission **modify** the Company's proposed revenue decoupling factors as discussed in greater detail in these response comments. The Department's recommended revenue decoupling factors are based on the evaluation period and implementation presented in the Company's September 22, 2016 *Compliance Filing*.

Daniel P. Wolf
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The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ ADAM J. HEINEN
Public Utilities Rates Analyst
651-539-1825

AJH/ja
Attachment



Before the Minnesota Public Utilities Commission

Response Comments of the Minnesota Department of Commerce Division of Energy Resources Docket No. G004/GR-15-879

I. INTRODUCTION AND BACKGROUND

On September 6, 2016, the Minnesota Public Utilities Commission (Commission) issued its *Order—Findings of Fact, Conclusions, and Order (Rate Case Order)* in Great Plains Natural Gas Company's (Great Plains or the Company) 2015 General Rate Case. In its *Rate Case Order*, the Commission approved a pilot Revenue Decoupling Mechanism Rider (RDM Rider) and, on September 22, 2016, the Company filed its rate case compliance (*Rate Case Compliance*) detailing, in relevant part to these comments, the implementation of the RDM Rider.

On December 1, 2017, Great Plains submitted its first RDM Pilot Evaluation Report (Report). The Department analyzed the Company's Report and subsequently filed *Comments* on April 6, 2018 summarizing its conclusions and recommendations. The Department noted that the RDM Pilot implementation date and evaluation period used in the Report, and reflected in the RDM tariff language included with the Report, was inconsistent with the RDM tariff language in Great Plains' *Rate Case Compliance* and the *Rate Case Order*. The RDM tariff language specifying the RDM Pilot implementation date and evaluation period that the Company used in the January 3, 2017 *Final Rate Case Compliance* was also inconsistent with the language in the September 22, 2016 *Rate Case Compliance* and *Rate Case Order*. The Department noted that the RDM tariff language change reflected in the *Final Rate Case Compliance* was not approved by the Commission; the appropriate evaluation period (January to December) was approved by the Commission in its September 9, 2016 *Order* and confirmed by the Company in its *Rate Case Compliance*. The change in the evaluation period as reflected in the Report affected the decoupling adjustments.

The Department also observed concerns with the Company's determination of Designed Revenues, which are used in its calculation of the rate class decoupling adjustments. Specifically, the Department noted that the Company used the customer count calculation for its Large Interruptible N85 & N82 rate class that resulted in the best result for the Company. The Department recommended a change in the decoupling adjustment calculation and a modification to the Company's RDM tariff language to remove the incentive for Great Plains to arrive at a favorable result at the expense of ratepayers.

Great Plains responded to the Department's *Comments* in its May 1, 2018 *Reply Comments*. In its *Reply Comments*, Great Plains responded to three areas of concern from the Department's *Comments*, 1) the appropriate evaluation period, 2) determination of Designed Revenues for purposes of calculating the RDM Rider; and 3) clarification of weather-normalized sales.

II. DEPARTMENT ANALYSIS

As noted above, the Company's *Reply Comments* addressed three areas of concern. The Department responds separately to each below.

A. APPROPRIATE EVALUATION PERIOD

As noted above, the Department disagreed with Great Plains' use of an evaluation period of October 2016 to September 30, 2017. The Department observed that this proposed evaluation period differed from other utilities, namely that it began prior to the implementation of final rates; as such, the Department analyzed the Company's proposal in more detail. Based on this analysis, the Department observed inconsistencies in the rate case testimony regarding Great Plains' proposed evaluation period and decoupling implementation date. Further, in its September 22, 2016 *Compliance Filing*, Great Plains included tariff language that stated that the evaluation period would begin with the implementation of final rates and would run for the period January 1, 2017 to December 31, 2017. However, on January 3, 2017, the Company filed its *Final Rates Compliance* where Great Plains modified the evaluation period for the decoupling adjustment such that it began prior to the implementation of final rates. The Department concluded that the Company's proposed change in the evaluation period is inappropriate. The Company did not provide notice to its customers and the Commission did not approve Great Plains' modified evaluation period and proposed tariff changes. The Department concluded that the Company's implementation and evaluation period noted in its September 22, 2016 *Compliance Filing*, and approved by the Commission, should be used to determine Great Plains' RDM Pilot adjustment. The Department also recommended adjustments to the RDM surcharge.

Great Plains began its analysis by responding to the Department's observation that inconsistencies in the Company's proposed evaluation period and RDM Pilot implementation existed throughout the course of the rate case proceeding. The Company stated that this "perceived" inconsistency was carried forward until the final rates compliance filing dated January 3, 2017; at which time, the Company then changed the tariff to reflect the timeframe of the evaluation period to start October 1, 2016. In response, the Department notes that, first, it is clear that the Company failed to ensure that its rate case testimony was internally consistent. Second, the Commission approved a calendar year evaluation period in its September 9, 2016 *Order*, and Great Plains, subsequent to this *Order*, unilaterally changed its tariff language and evaluation period. The tariff language in the Company's January 3, 2017

Final Rates Compliance is not the tariff language that the Company put forth in its September 22, 2016 *Compliance Filing* which summarized its interpretation of the Commission's September 9, 2016 *Order*. As noted in the Department's *Comments*, the Company's decision to change its RDM tariff without prior notice to the Commission and subsequent approval is unreasonable.

Great Plains also provided extensive discussion regarding the intent of the evaluation period as it relates to the tariff and why it was appropriate to unilaterally change the tariff in its January 3, 2017 *Compliance Filing*. The Company argued that it was its intent from the outset for the first evaluation period of the RDM pilot to begin with the month following the Commission's final *Order*, as laid out in the narrative of Ms. Tamie Aberle's Direct Testimony. Great Plains further argued that its intent is supported by the RDM tariff language included in the September 22, 2016 *Compliance Filing* because the *Compliance Filing* included the following tariff language:

No later than December 15th of the calendar year following the Commission's approval of the RDM tariff, and each December 15th thereafter, the Company shall file with the Commission a report that specifics the RDM adjustments to be effective for each rate class. The initial report shall reflect a 12-month period that begins on the first day of the month succeeding the implementation of final rates approved by the Commission in Docket No. G004/GR-15-879.

In the Company's estimation, the inclusion of a December 15th date for submission of the evaluation plan is proof that the intent of the tariff is for the evaluation period to begin the first month following the Commission's rate case *Order* (issued September 6, 2016).

Great Plains' intent argument is not persuasive. There was ample opportunity for the Company to correct the record such that the RDM tariff language ("12-month period that begins on the first day of the month succeeding the implementation of final rates") was consistent with the Company's intent. As noted earlier, Great Plains' failure to ensure that its rate case testimony was internally consistent results in a failure to meet its burden of proof. In addition, the December 15th deadline for evaluation reports in the approved tariff is not proof of Company's intended evaluation period. Using this logic, one could reasonably argue that the implementation after final rates was the intended position and that the December 15th evaluation report deadline was in error.

The Department also notes that the Company mischaracterized the Commission's December 22, 2016 *Order Approving final Revenue Apportionment and Rate Design, Updated Base Cost of Gas, and Interim-Rate Refund Plan*. In its *Reply Comments*, Great Plains stated that this order:

...directed the Company to submit final tariff sheets that incorporate the Commission's decisions. Upon receipt of the Commission's Final Order, the Company clarified the evaluation time frame to be utilized under the RDM tariff, specifically highlighting the clarification in the transmittal letter that accompanied the Company's final tariff.

This wording omits an important word, in bold below, from the Commission's December 22, 2016 *Order*, which enabled Great Plains to imply that the December 22 *Order* is more general in scope and ignores the agreed-upon positions of parties regarding the September 22, 2016 *Compliance Filing*. The scope of the December 22, 2016 *Order* is somewhat limited, as evidenced by the following excerpts:

I. Summary of Commission Action

In this order, the Commission takes four principal actions with respect to Great Plains' compliance filings:

- Approves the Company's revenue apportionment as filed;
- Approves the alternative customer charges and distribution charges recommended by the Department;
- Approves the Company's plan to refund excess revenue collected through interim rates; and
- Approves the Company's updated base-cost-of-gas rates.

The Commission will authorize Great Plains to implement final rates on January 1, 2017, and will require the Company to submit final tariff sheets that incorporate the Commission's decisions **herein** within ten days after final rates become effective. And the Commission will direct the Company to make two additional compliance filings as agreed by the parties. December 22, 2016 Order, Page 3. Emphasis added.

The Commission authorizes Great Plains to implement final rates on January 1, 2017. Within ten days after final rates become effective, the Company shall submit final tariff sheets that incorporate the Commission's decisions **herein**. December 22, 2016 Order, Ordering Point 4. Emphasis Added.

The Company's omission of the word herein is important since the Commission's December 22, 2016 *Order* speaks specifically to the limited issues that were still in dispute between parties. As noted in the Department's April 6, 2018 *Comments*, the Company, in its November 3, 2016 *Reply Comments* regarding Great Plains' September 22, 2016 *Compliance Filing*, agreed with the

rest of the Department's analysis regarding the *Compliance Filing*, including changes to the tariff book.¹ Therefore, in relevant part to this issue, any changes beyond those specifically noted in the December 22, 2016 *Order* would require a separate filing with an appropriate period for interested parties to analyze the request and for the Commission to issue an order.

Great Plains also mischaracterized the Department's January 18, 2017 *Letter* regarding the Company's January 3, 2017 *Final Rate Case Compliance*. In its *Reply Comments*, the Company stated that the Department indicated that the Company's compliance filing and revised tariff sheets appropriately implemented the Commission's directives. As noted in *Comments*, this statement is only true in so much as it relates to the changes specifically approved in the Commission's December 22, 2016 *Order*.² The Department did not agree to the tariff changes put forth by Great Plains in its January 3, 2017 *Final Rate Case Compliance*. In fact, the Department had already agreed to, and Great Plains concurred in its November 21, 2016 *Reply Comments*, that the tariff changes in the September 22, 2016 *Compliance Filing* were representative of the Commission's decisions in its September 6, 2016 *Order*.

After reviewing the Company's *Reply Comments*, the Department maintains its original recommendations and conclusions discussed in its April 6, 2018 *Comments*.

B. DETERMINATION OF DESIGNED REVENUES

The Department raised issues in its *Comments* regarding the Company's determination of Designed Revenues in its RDM tariff. The RDM tariff specifies that the Designed Revenues be calculated in two ways: 1) based on actual customer counts, and 2) based on authorized customer counts. The Company is then allowed to choose which method it will use as a basis for the decoupling adjustment. However, the Commission's September 6, 2016 *Order* requires the Company to include in the evaluation reports its decoupling adjustment calculated in two ways: 1) using the per-customer method, and 2) using the per-customer-class method.³ The Commission indicated that: "Experience with both methods may bring to light equitable or policy considerations that are not immediately apparent."⁴ The Department observed that the actual and authorized customer counts during the evaluation period for the Large IT N85 & N82 rate class were the same; however, Great Plains based its proposed decoupling adjustment on the calculation method that resulted in a surcharge by the Company (per-customer-class), rather than the method that would have resulted in a refund to ratepayers (per customer). The Department concluded that it appeared that Great Plains based its adjustment calculation on

¹ November 3, 2016 *Reply Comments*, Page 3.

² *Comments*, Page 6.

³ Ordering Point No. 26B.

⁴ September 6, 2016 *Order* at page 42.

the greatest benefit to the Company, which would contradict the language in Minnesota Statute § 216B.03 indicating: “[a]ny doubt as to reasonableness should be resolved in favor of the consumer.” To address this concern, the Department recommended that the Commission modify Great Plains’ RDM tariff. The proposed modification would eliminate the choice available in the current tariff language and align the Company’s RDM tariff with decoupling tariff language recently agreed to in CenterPoint Energy’s general rate case (Docket No. G008/GR-17-285).⁵ Specifically, the Department recommended that the tariff language regarding the option of using the authorized customer numbers be eliminated.

In its *Reply Comments*, Great Plains responded to the Department’s concerns and recommendations and clarified the circumstances and its position regarding customer counts for its Large Interruptible rate classes. Great Plains noted that the customer count language in its RDM tariff was not designed to provide a choice to the Company but, rather, to align the tariff with the formula used at the time by a different utility. Great Plains also stated that this language also gives the Company the ability to collect dollars in the event volumes and customer numbers are less than authorized. The Company also explained that the Department’s conclusions regarding the calculations for the Large Interruptible Rates N85 & N82, namely that the Company chose the customer count that benefited the utility, are misplaced due to a unique situation that the Company addressed in its Report. The Department appreciates the Company’s discussion of this topic; however, it did not completely resolve the Department’s concerns regarding the Company’s decoupling calculations for the Large Interruptible N85 & N82 rate class. As such, the Department contacted representatives from Great Plains and discussed in further detail the Company’s approach to determining the Large Interruptible N85 & N82 rate class decoupling calculations.

In this discussion, Great Plains indicated that there was a minor discrepancy between the customer counts reported in the body of the Report and in the supporting schedules. Further, there were changes in customer counts for both of the rate classes that compose the Large Interruptible N85 & N82 decoupling group. Specifically, Great Plains explained that, in the rate case, there were no authorized customers taking service in the N82 rate group (IT Transport Service) and five customers taking service in the N85 rate group (IT Sales Service). The Company also noted that prior to the start of Great Plains’ proposed evaluation period (October 2016 through September 2017) one customer discontinued service in the N85 rate group while one customer began taking service in the N82 rate group. Since there were no customers in the test year for the N82 rate group, the Company concluded that it was necessary to account for this fact so that a refund or surcharge would not occur as the result of single, new customer. As such, the Company adjusted authorized sales for the Large Interruptible N85 & N82 rate group

⁵ *Comments*, Page 11 and March 7, 2018 *Offer of Settlement*, Page 26, in Docket No. G008/GR-17-285. The Commission approved the rate case settlement on July 20, 2018 in its *Order Accepting and Adopting Agreement Setting Rates*.

in a manner that ensured that this new N82 customer had no impact on the decoupling calculation.

In an effort to understand the Company's approach, the Department issued discovery. In its response to Department Information Request No. 3, Great Plains provided additional information regarding the customer changes in the interruptible rate classes and the historical sales associated with these customers (Department Attachment R-1). In its response, Great Plains stated that the N85 customer discontinued service on April 7, 2016 and the new N82 customer began service on October 12, 2015. Great Plains stated that as this N82 customer initiated service after the onset of its rate case, it was not included in the Company's projected customer counts. Therefore, in Great Plains' estimation, the Company had to address this new customer in such a manner that it would have no impact on the decoupling surcharge.

After reviewing the Company's discovery response, the Department is extremely troubled by Great Plains' test year approach and its determination of the decoupling surcharge. Based on the information available, it appears that Great Plains chose a customer count and modified its decoupling surcharge calculation for the Large Interruptible N85 & N82 rate group in a manner that hid the revenues associated with the new N82 customer. Although Great Plains stated that it added this customer after it filed the rate case, the Department notes that the addition of this customer occurred 13 days after the initial rate case was filed on September 30, 2015 and approximately six weeks before the Commission filed its Order on November 30, 2016 finding that the rate case petition was complete and forwarding it for review by the Office of Administrative Hearings. In addition, the new N82 customer is a large customer that represents approximately 22.5 percent of total sales in the N85 & N82 rate group.⁶ This means that the Company was more than likely aware that this customer needed service during preparation of the rate case. Certainly, Great Plains had the opportunity and obligation to notify the Commission of this change in circumstance during the course of the rate case proceeding. The Department notes that on December 14, 2015 we issued discovery (Department Information Request No. 508) in the rate case asking Great Plains to identify any known and measurable changes to test-year sales; the Company responded that there were no known and measurable changes during or near the test year (Department Attachment R-2).

Further, the Department notes that the Commission ordered Great Plains to file supplemental direct testimony. In its November 30, 2015 *Order—Notice of and Order of Hearing*, the Commission required the following:

By January 4, 2016, the Company shall file supplementary direct testimony and exhibits, including updated 2015 Rate Base and Operating Statement numbers—with bridge schedules to the most recent fiscal year 2014, the projected fiscal year 2015, and

⁶ 78,734 Dekatherms (Department Attachment R-1) + 271,268 Dekatherms [September 21, 2016 *Rate Case Compliance*] = 350,002 Dekatherms. $78,734/350,002 = 0.22495$.

the 2016 test year—**based on actual 2015 data through October 31, 2015 and revised projected data for the balance of 2015**. The supplementary testimony shall explain the basis for any differences illustrated by the bridge schedules, and clearly indicate the witness sponsoring the schedules. [Emphasis added.]

The Company's Supplemental Direct included updated rate base and operating statement data. The Department reviewed the Company's January 4, 2016 Supplemental Direct Testimony and notes that the Operating Statement included sales and revenues information. Great Plains updated its sales and revenue related schedules through October 2015, per the requirements of the November 20, 2015 Order. These updated schedules do not include sales or revenues for the Large Interruptible N82 rate group even though Great Plains booked sales and received revenues from this customer beginning in October 2015.⁷

Based on this information, it is clear that the new N82 customer was a customer during the test year and should be included in the calculation of the decoupling surcharge. The Department continues to conclude that a modification to the Company's RDM tariff language is necessary and, further, that the adjustments undertaken by Great Plains, modifying the evaluation period and excluding the new N82 customer from the decoupling surcharge, were inappropriate. Although there are no authorized customers in the N82 rate group based on currently approved rates, for revenue decoupling purposes, the N85 and N82 rate groups can be seen as a single rate class because the decoupling adjustment takes into account both rate groups and is then assigned on an aggregate basis. Since Great Plains applies the decoupling adjustment on an aggregate level, the fact that there were no authorized customers in the N82 rate group is irrelevant especially given the fact that there was, in actuality, a customer taking service in the N82 rate group for the entire test year. In addition, it is important to note that the only difference, from the perspective of the Company, between the N82 and N85 rate groups is that the N82 rate group is charged a monthly fixed rate that is \$30 higher than the N85 rate group; otherwise, the per therm rate is the same for both rate groups.

By failing to notify the Commission of customer changes prior to and during the test year, and removing the new N82 customer from its decoupling calculation, Great Plains created a double penalty to the other decoupling eligible customers in the Large Interruptible N82 & N85 rate group. First, since the N82 customer is larger than the former N85 customer, the test-year sales for the rate class are lower than are reasonable and result in higher rates for other customers in the rate class (Department Attachment R-1). Second, since the former N85 customer no longer contributes to actual sales in the evaluation period, and Great Plains removed the N82

⁷ January 4, 2016 Supplemental Direct. Exhibit No. ____ TRJ-4, Pages 1-11.

customer from consideration in the decoupling adjustment, the sales revenue used in decoupling calculation for the rate class are unreasonably low and will indicate that Great Plains under-recovered sales, all else being equal, resulting in a decoupling surcharge. Given these reasons, it was inappropriate to adjust authorized sales for the new N82 customer for the purposes of determining the decoupling adjustment.

Based on its discussion with the Company and Great Plains' response to discovery, the Department concludes that a recalculation of the decoupling adjustments are necessary.⁸ The Department's recalculations are provided in Department Attachments R-3, R-4, and R-5 and summarized in the tables below. The Department notes that the recalculation is based on currently approved base revenues, which do not include revenues associated with the new N82 customer that should have been included in the test year.

**Table R-1: Revised Great Plains Proposed Decoupling Adjustments
 (October 2016 to September 2017 Evaluation Period)**

Rate Class	Decoupling Adjustment Balance through September 30, 2017 Surcharge/(Refund)	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$185,034	\$214,551	\$0	\$185,034
Residential Rate - S60	\$150,890	\$208,396	\$0	\$150,890
Firm General - N70	\$129,174	\$121,618	(\$7,556)	\$121,618
Firm General - S70	\$176,026	\$145,842	(\$30,184)	\$145,842
Small Interruptible - N71 & N81	\$38,252	\$56,871	\$0	\$38,252
Small Interruptible - S71 & S81	\$14,648	\$56,050	\$0	\$14,648
Large Interruptible - N85 & N82	(\$65,556)	\$32,951	\$0	(\$65,556)
Large Interruptible - S85 & S82	(\$265,730)	\$40,118	\$0	(\$265,730)
Total Under / (Over) Collection	\$362,738	\$876,397	(\$37,740)	\$324,998

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879. Calculations provided in Department Attachment R-4.

⁸ Comments, Pages 6-10.

**Table R-2: Great Plains Decoupling Adjustments – Revised Evaluation Period
 (January 2017 to September 2017 Evaluation Period)**

Rate Class	Decoupling Adjustment Balance through September 30, 2017 Surcharge/(Refund)	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$73,828	\$159,853	\$0	\$73,828
Residential Rate - S60	\$73,586	\$156,448	\$0	\$73,586
Firm General - N70	\$70,593	\$90,573	\$0	\$70,593
Firm General - S70	\$96,466	\$109,684	\$0	\$96,466
Small Interruptible - N71 & N81	\$24,693	\$38,074	\$0	\$24,693
Small Interruptible - S71 & S81	\$6,707	\$38,459	\$0	\$6,707
Large Interruptible - N85 & N82	(\$48,589)	\$24,831	\$0	(\$48,558)
Large Interruptible - S85 & S82	(\$236,015)	\$26,857	\$0	(\$236,015)
Total Under / (Over)	\$61,300	\$644,779	\$0	\$61,300

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879. Calculations provided in Department Attachment R-5.

**Table R-3: Great Plains Calendar Year Evaluation Period Decoupling Adjustments
 (January 1, 2017 through December 31, 2017)**

Rate Class	Decoupling Adjustment Balance Surcharge/(Refund)	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$121,762	\$214,551	\$0	\$121,762
Residential Rate - S60	\$112,633	\$208,396	\$0	\$112,633
Firm General - N70	\$98,520	\$121,618	\$0	\$98,520
Firm General - S70	\$143,548	\$145,171	\$0	\$143,548
Small Interruptible - N71 & N81	\$29,511	\$56,871	\$0	\$29,511
Small Interruptible - S71 & S81	(\$17,715)	\$56,050	\$0	(\$17,715)
Large Interruptible - N85 & N82	(\$61,225)	\$32,951	\$0	(\$61,255)
Large Interruptible - S85 & S82	(\$301,310)	\$40,118	\$0	(\$301,310)
Total Under / (Over) Collection	\$125,724	\$875,726	\$0	\$125,724

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879. Calculations provided in Department Attachment R-3.

The Department recommends that the Commission approve the decoupling adjustments shown in Table R-3.

Great Plains also argued in its *Reply Comments* that its Designed Revenue calculation, in its current form, is appropriate. The Company explained that it disagreed with the Department's assessment that the current method provides the Company with an unfair choice of customer

counts. Great Plains further explained that the current language allows the Company to account for customer growth and the costs associated with new customers. Great Plains also stated that the current language ensures that the Company would not pay a refund to a customer class if it did not collect its authorized margin from that class.

The Department continues to recommend the changes to the determination of Designed Revenues as outlined in its *Comments*.⁹ The Department notes that its proposed changes align with the tariff language recently approved in CenterPoint Energy's rate case.¹⁰ Great Plains also noted that if the Commission wishes to change the tariff that it happen on a prospective basis so that the change does not result in retroactive ratemaking. The Department agrees that tariff changes are typically effective on a going-forward basis; however, the calculation method set forth in Great Plains' RDM Rider Pilot tariff has not yet been applied; therefore a change in the method would not change or impact any rate currently in place or revenue received in the past. Based on the calculation issues discussed above, the Department concludes that a change in how the decoupling adjustment is calculated is necessary and, since the decoupling adjustment is subject to change and true-up as a pilot, a claim of retroactive ratemaking does not appear to be relevant in this instance.

C. WEATHER-NORMALIZED SALES

Great Plains' Report presented Conservation Improvement Plan (CIP) savings as a percent of weather-normalized sales as a measure of the effectiveness of the RDM Pilot. While reviewing the Company's presentation of weather normalized sales data in its Evaluation Report, the Department observed that Great Plains did not specify the weather-normalization period (*e.g.*, 20-years, 30-years) for these data. The Department requested that Great Plains clarify this in *Reply Comments* because the Commission required CenterPoint Energy (CenterPoint), which uses 10-year normal weather in its rate cases, to provide 20-year weather-normalized sales data to simplify comparison between different utilities. The Department also recommended that Great Plains provide weather-normalized sales based on 20-year normal weather in *Reply Comments*.

The Company clarified in *Reply Comments* that the weather-normalized sales provided in the Evaluation Report is the same as included in the Company's 2013-2015 CIP Triennial Filing, which reflects the average three-year weather-normalized sales based on 36-month regression for the Company's firm classes using 30 years of weather data. Simply put, the weather-normalized sales data presented in the Evaluation Report is based on 30-year normal weather. Great Plains also noted that all CIP-related information included in Section C of the Company's Evaluation Report is pulled directly from Great Plains' annual CIP filings. The Company

⁹ *Comments*, Pages 8-12.

¹⁰ The Department notes that Great Plains based its original RDM tariff language, in large part, on the previous tariff language approved for CenterPoint Energy. The Commission approved the rate case settlement on July 20, 2018 in its *Order Accepting and Adopting Agreement Setting Rates*.

concluded its discussion by recommending that the Commission reject the Department's recommendation to adjust weather-normalized information reported in the Company's CIP filings to maintain consistency in reporting CIP results across Great Plains' CIP and RDM evaluation report filings.

First, the Company's recommendation in *Reply Comments* mischaracterizes the Department's original recommendation and contradicts the Commission's existing position as it relates to reporting data in the RDM Pilot evaluation. In its *Comments*, the Department did not recommend that Great Plains modify its method of reporting sales in the annual CIP filings. Rather, the Department requested that Great Plains provide sales data weather normalized using 20 years of weather data, consistent with the Commission's directive to CenterPoint Energy for the purpose of enabling comparison between different utilities.

Second, the Department notes that Great Plains did not provide the requested sales data in *Reply Comments*. Because measuring CIP achievements is an important part of evaluating Great Plains' RDM Pilot, the Department recommends that the Commission require Great Plains to provide, for this first and in all subsequent annual RDM evaluation plans, weather-normalized sales based on 20-year average weather. This requirement conforms to the Commission's prior decisions on this matter and will simplify comparisons between utilities. The Department reiterates that this recommendation does not extend to the Company's annual CIP filings or other regulatory filings.

D. UPDATED RDM SURCHARGE RATES

As discussed in greater detail in Section II.B above, the Department reviewed Great Plains' decoupling adjustment calculations and raised concerns regarding the Company's chosen evaluation period and also issues with the Company's calculation of revenue for its Large interruptible N82 & N85 rate class. If the Commission agrees with the Department's analysis and conclusions in Section II.B above, namely that Great Plains' proposed evaluation period does not align with what was approved in the December 22, 2016 *Order*, and that the Company's evaluation period should be January 2017 to December 2017, the Department calculated, and recommends, the following RDM factors shown in the "Department Recommended" column in Table R-4 below.

**Table R-4: Per-Therm Surcharges/(Refunds) for January 1, 2018 Implementation
 (January 2017 – December 2017 Evaluation Period)**

Customer Class	RDM Factor (\$/Dth)		Decoupling Revenue	
	Department Recommended	Great Plains Proposed	Department Recommended	Great Plains Proposed
Residential—N60	\$0.1870	\$0.2842	\$121,762	\$185,034
Residential—S60	\$0.1495	\$0.2003	\$112,633	\$150,890
Firm General—N70	\$0.1988	\$0.2454	\$98,520	\$121,618
Firm General—S70	\$0.1976	\$0.2008	\$143,548	\$145,842
Small IT--North	\$0.0817	\$0.1059	\$29,511	\$38,252
Small IT--South	\$(0.0571)	\$0.0472	\$(17,715)	\$14,648
Large IT--North	\$(0.1911)	\$0.1178	\$(61,225)	\$37,751
Large IT--South	\$(0.1778)	\$(0.1568)	\$(301,310)	\$(265,730)
Total Net Decoupling Revenue			\$125,724	\$428,305

Table R-5 below shows the monthly average surcharge/(refund) expected for each customer class based on the Department’s proposed evaluation period (and on Great Plains’ September 22, 2016 *Compliance Filing*).

Table R-5: Monthly Average Surcharge/(Refund) Expected under Department Recommendation for Average Customer of Each Customer Class

Customer Class	Decoupling Adjustment	Average Monthly Use (Dth)	Average Monthly Cost/(Refund)
Residential—N60	\$0.1870	6.4	\$1.20
Residential—S60	\$0.1495	6.1	\$0.91
Firm General—N70	\$0.1988	32.5	\$6.46
Firm General—S70	\$0.1976	35.0	\$6.92
Small IT--North	\$0.0817	418.0	\$34.15
Small IT--South	\$(0.0571)	359.0	\$(20.50)
Large IT--North	\$(0.1911)	4,450.4	\$(850.47)
Large IT--South	\$(0.1778)	20,170.9	\$(3,586.39)

However, if the Commission decides that Great Plains' evaluation period, and implementation of the RDM Pilot, is appropriate, with the exception of correcting for the Large Interruptible North customer count issues discussed earlier in these comments, the resulting RDM factors are as follows:

Table R-6: Per-Therm Surcharges/(Refunds) Implemented January 1, 2018 based on October-September Evaluation Period

Customer Class	RDM Factor (\$/Dth)	Department Recommended Decoupling Revenues	Great Plains Updated Decoupling Revenues
Residential—N60	\$0.2842	\$121,762	\$185,034
Residential—S60	\$0.2003	\$112,633	\$150,890
Firm General—N70	\$0.2454	\$98,520	\$121,618
Firm General—S70	\$0.2008	\$143,548	\$145,842
Small IT--North	\$0.1059	\$29,511	\$38,252
Small IT--South	\$0.0472	\$(17,715)	\$14,648
Large IT--North	\$(0.2046)	\$(61,225)	\$(65,556)
Large IT--South	\$(0.1568)	\$(301,310)	\$(265,730)
Total Decoupling Revenue		\$125,724	\$362,738

Table R-7 below (reproduced from Table C-8 of the Petition) shows the monthly average surcharge/(refund) expected for each customer class based on the Company's proposal.

Table R-7: Great Plains' Proposed Monthly Average Surcharge/(Refund) Expected for Average Customer of Each Customer Class

Customer Class	Decoupling Adjustment	Average Monthly Use (Dth)	Average Monthly Cost/(Refund)
Residential—N60	\$0.2842	6.4	\$1.82
Residential—S60	\$0.2003	6.1	\$1.22
Firm General—N60	\$0.2454	32.5	\$7.98
Firm General—S60	\$0.2008	35.0	\$7.03
Small IT--North	\$0.1059	418.0	\$44.27
Small IT--South	\$0.0472	359.0	\$16.94
Large IT--North	\$(0.2046)	4,450.4	\$(910.55)
Large IT--South	\$(0.1568)	20,170.9	\$(3,162.80)

If the Commission decides that Great Plains' evaluation period (October to September) is appropriate, but the RDM should have been implemented with final rates in the rate case (January 2017) and correcting for the Large Interruptible North customer count issues discussed earlier in these comments, the Department calculated the following RDM factors shown in Table R-8 below.

Table R-8: Per-Therm Surcharges/(Refunds) Implemented January 1, 2018 Reflecting January 2017 RDM Implementation and January-September Evaluation Period

Customer Class	RDM Factor (\$/Dth)	Department Recommended Decoupling Revenues	Partial Year Decoupling Revenues
Residential—N60	\$0.1134	\$121,762	\$73,828
Residential—S60	\$0.0977	\$112,633	\$73,586
Firm General—N70	\$0.1424	\$98,520	\$70,593
Firm General—S70	\$0.1328	\$143,548	\$96,466
Small IT--North	\$0.0684	\$29,511	\$24,693
Small IT--South	\$0.0216	\$(17,715)	\$6,707
Large IT--North	\$(0.1515)	\$(61,225)	\$(48,558)
Large IT--South	\$(0.1393)	\$(301,310)	\$(236,015)
Total Decoupling Revenue		\$125,724	\$61,300

Table R-9 below shows the monthly average surcharge/(refund) expected for each customer class based on the Company’s proposed evaluation period with implementation in January 2017.

Table R-9: Monthly Average Surcharge/(Refund) Expected for Average Customer of Each Customer Class – January 2017 RDM Implementation

Customer Class	Decoupling Adjustment	Average Monthly Use (Dth)	Average Monthly Cost/(Refund)
Residential—N60	\$0.1134	6.4	\$0.73
Residential—S60	\$0.0977	6.1	\$0.60
Firm General—N60	\$0.1424	32.5	\$4.63
Firm General—S60	\$0.1328	35.0	\$4.63
Small IT--North	\$0.0684	418.0	\$28.59
Small IT--South	\$0.0216	359.0	\$7.75
Large IT--North	\$(0.1515)	4,450.4	\$(674.24)
Large IT--South	\$(0.1393)	20,170.9	\$(2,809.81)

III. CONCLUSIONS AND RECOMMENDATIONS

The Department continues to conclude that Great Plains erroneously implemented the RDM Pilot on October 1, 2016, rather than on January 1, 2017. As a result, the Evaluation Period should be January-December rather than October-September. Given this, the Department recommends that the Commission approve the following tariff modifications:

No later than March 1st ~~December 15th~~ of the calendar year following the Commission’s approval of the RDM tariff, and each March 1st ~~December 15th~~ thereafter, the Company shall file with the Commission a report that specifies the RDM adjustments to be effective for each rate class.

The Department also concludes that allowing Great Plains to choose the RDM adjustment method most beneficial to the Company violates Minnesota Statutes § 216B.03. Thus, the Department recommends that the Commission approve the following tariff modifications:

Designed Revenues: authorized margin per customer multiplied by the ~~greater of the (1) authorized customer or (2) actual customers~~ per rate class for the 12-month period beginning ~~October 1~~ January 1 of each year.

The Department also recommends that the Commission modify the Company’s proposed revenue decoupling factors and approve the revenue decoupling factors shown in Table R-10 below. These revenue decoupling factors are based on the evaluation period and

implementation presented in the Company's September 22, 2016 *Compliance Filing*, and correction of the customer count issue discussed in the body of these *Response Comments*.

Table R-10: Department Recommended Revenue Decoupling Factors for Great Plains' Decoupled Customer Classes - Surcharge/(Refund) per Therm

Customer Class	RD Factor (\$/Therm)
Residential— N60	\$0.1870
Residential— S60	\$0.1495
Firm General— N70	\$0.1988
Firm General— S70	\$0.1976
Small IT-- North	\$0.0817
Small IT-- South	\$(0.0571)
Large IT-- North	\$(0.1911)
Large IT-- South	\$(0.1778)

Finally, the Department recommends that the Commission require Great Plains to provide, for this first and in all subsequent annual RDM evaluation plans, weather-normalized sales based on 20-year average weather. This requirement conforms to the Commission's prior decisions on this matter and will simplify comparisons between utilities. This recommendation does not extend to the Company's annual CIP filings or other regulatory filings.

/ja

**Minnesota Department of Commerce
Division of Energy Resources
Information Request**

Docket Number: G004/GR-15-879 Nonpublic Public
Requested From: Great Plains Natural Gas Company Date of Request: 6/20/2018
Type of Inquiry: General Response Due: 7/2/2018

Requested by: Adam Heinen
Email Address(es): adam.heinen@state.mn.us
Phone Number(s): 651-539-1825

Request Number: 3
Topic: Revenue Decoupling Mechanism
Reference(s):

Request:

On June 4, 2018, the Department and representatives from Great Plains had a telephone conversation discussing the Large Interruptible customer counts and determination of Designed Revenues for the Revenue Decoupling Mechanism (RDM) as put forth in the Department's April 6, 2018 *Comments* and further explained in Great Plains' May 1, 2018 *Reply Comments*. In this discussion, the Company explained that the customer count issue is driven by customer changes that occurred in both the Large Interruptible N85 and N82 (*i.e.*, customer leaving N85 service, customer joining N82 service) rate groups in 2016 and how Great Plains attempted to account for this in the decoupling adjustment calculation. Given this, please provide the following:

- a. A detailed step-by-step explanation of how Great Plains calculated its Large Interruptible North decoupling adjustment including, but not limited to, any, and all, modifications to authorized revenues or assumptions made in the calculation;
- b. A detailed explanation of when the N85 customer discontinued service under this rate code and what, if any, rate code does this customer now receive service;
- c. A detailed explanation of when the N82 customer began service under this rate code and what, if any, rate code this customer previously received service;
- d. Monthly sales for the N85 customer in part b. from January 2016 through present;
- e. Monthly sales for the N82 customer in part c. from January 2016 through present;
- f. Attachment A to the Company's December 1, 2017 *Evaluation Report* updated with actual Large Interruptible N85 & N82 customer counts for the evaluation period and the removal of N82 sales and customer counts from the authorized revenue calculation;

(Continued on next page)

To be completed by responder

Response Date: 7/2/2018
Response by: Jordan Hatzenbuhler
Email Address: Jordan.hatzenuhler@mdu.com
Phone Number: 701-222-7743

**Minnesota Department of Commerce
Division of Energy Resources
Information Request**

Docket Number: G004/GR-15-879 Nonpublic Public
Requested From: Great Plains Natural Gas Company Date of Request: 6/20/2018
Type of Inquiry: General Response Due: 7/2/2018

Requested by: Adam Heinen
Email Address(es): adam.heinen@state.mn.us
Phone Number(s): 651-539-1825

- g. Great Plains response to Department Information Request No. 2 updated with actual Large Interruptible N85 & N82 customer counts and the removal of N82 sales and customer counts from the authorized revenue calculation.

If this information has already been provided in initial petition, testimony, or in response to an earlier Department-DER information request, please identify the specific cite(s) or Department-DER information request number(s).

- a. Generally speaking, new and departing customers taking service do not pose a challenge for the decoupling calculations that take place – they’re simply handled automatically through the mechanics of the calculations. However, one scenario that is not easily handled is if a new customer takes service under a rate that had zero authorized customers per the general rate case. This scenario occurred and was detailed in section E-6b of the Company’s evaluation report submitted on December 1, 2017. In the Company’s last general rate case which reflected a projected 2016 test period, there were no forecasted Large Interruptible Sales rate N82 customers. In October 2015, a new customer started service under rate N82. As this customer initiated service after the onset of the case and therefore not included in the Company’s projected customers, the Company had to address this new customer for purposes of decoupling.

In determining the decoupling adjustment factor applicable to rates N85 and N82, the Company treated the new N82 customer in a manner such that the new customer would have no impact on the decoupling calculation. This was accomplished through the following steps. First, N82 transport authorized customers were set to one instead of the zero authorized in the case. The Company should have noted this in Attachment A page 8 of the Company’s evaluation report. This in effect set the total authorized customers for the Large Interruptible – North rate area to six, not five. Second, authorized sales volumes were added each month in the same amount as the actuals that occurred for this particular customer. By setting both the authorized customer count to the actual customer count and authorized sales volumes to actual sales volumes for this new Rate N82 customer, it in turn had no impact on the decoupling calculation.

To be completed by responder

Response Date: 7/2/2018
Response by: Jordan Hatzenbuhler
Email Address: Jordan.hatzenuhler@mdu.com
Phone Number: 701-222-7743

**Minnesota Department of Commerce
Division of Energy Resources
Information Request**

Docket Number: G004/GR-15-879 Nonpublic Public
Requested From: Great Plains Natural Gas Company Date of Request: 6/20/2018
Type of Inquiry: General Response Due: 7/2/2018

Requested by: Adam Heinen
Email Address(es): adam.heinen@state.mn.us
Phone Number(s): 651-539-1825

In addition, an existing Rate N85 customer also discontinued service after the onset of the rate case therefore amounting to four actual customers which is one less customer than the authorized five customers shown on Attachment A page 8 of the Company's evaluation report. The surcharge determined for this rate class is therefore the result of the exit of this particular customer.

In summary, the addition of new larger Rate N82 customer, coupled with (1) no Rate N82 customers forecasted in the Company's last general rate case and therefore not authorized and (2) the loss of a smaller Rate N85 customer not forecasted and whose volumes were therefore included in the Company's last general rate case, all within an already very limited count Large Interruptible – North rate area customer class created a unique scenario within the Designed Revenue determination.

- b. Customer 85-1 stopped service on April 7, 2016 under Rate N85. Service was not initiated under another rate as service was stopped and the meter removed.
- c. The new Rate N82 customer cut into service on October 12, 2015. The customer cutting into service was not taking service at a previous address nor was a previous customer taking service at this address.
- d. Please see Response No. DOC 3 - Attachment A.
- e. Please see Response No. DOC 3 - Attachment A.
- f. Please see Response No. DOC 3 – Attachment B.
- g. Please see Response No. DOC 3 – Attachment C.

To be completed by responder

Response Date: 7/2/2018
Response by: Jordan Hatzenbuhler
Email Address: Jordan.hatzenuhler@mdu.com
Phone Number: 701-222-7743

**Great Plains Natural Gas Co.
 Gas Utility - Minnesota
 Revenue Decoupling Mechanism Docket No. G004/GR-15-879
 Information Request No. 3 Parts d and e**

	Rate N85 Customer 85-1	Rate N82 New Customer
2016		
January	652.3	5,391.0
February	730.3	5,899.0
March	560.5	6,029.0
April	156.8	6,557.0
May		6,719.0
June		6,643.0
July		6,886.0
August		5,237.0
September		7,845.0
October		7,037.0
November		8,099.0
December		6,032.0
Total	<u>2,099.9</u>	<u>78,374.0</u>
2017		
January		5,012.0
February		7,811.0
March		7,748.0
April		8,229.0
May		7,021.0
June		8,800.0
July		7,487.0
August		5,546.0
September		7,298.0
October		7,128.0
November		7,538.0
December		6,658.0
Total	<u>0.0</u>	<u>86,276.0</u>
2018		
January		5,609.0
February		7,680.0
March		7,781.0
April		8,045.0
May		7,699.0
June		
July		
August		
September		
October		
November		
December		
Total	<u>0.0</u>	<u>36,814.0</u>

State of Minnesota
DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

Nonpublic
Public

Utility Information Request

Docket Number: G-004/GR-15-879

Date of Request: 12/14/2015

Requested From: Great Plains Natural Gas

Response Due: 12/24/2015

Analyst Requesting Information: Laura Otis

Type of Inquiry: Financial Rate of Return Rate Design
 Engineering Forecasting Conservation
 Cost of Service CIP Other:

If you feel your responses are trade secret or privileged, please indicate this on your response.

Request No.	
508	<p>Subject: Forecasting</p> <p>A. Please provide a list of any, and all, known and measurable changes that are anticipated to occur during, or near, the test year.</p> <p>B. For the events listed in part A. above, please fully explain the reasons associated with these events, whether they have already been accounted for in the sales forecast, and what impact these events will have on the test year.</p> <p>Please provide any, and all, data in Microsoft Excel format with all links and formulae intact. If this information has already been provided in written testimony or in response to an earlier DOC information request, please identify the specific testimony cite(s) or DOC information request number(s).</p> <p>Response: A) There are no known and measurable changes that will take place during or near the test year. B) Not applicable.</p>

Response by: Cam McCullough

List sources of information:

Title: Regulatory Analyst

Books and records of the Company

Department: Regulatory Affairs

Telephone: (701)-222-7673

**Decoupling Adjustment Factor Calculations Summary 1/
 Decoupling Adjustment Balance
 January 1, 2107 - December 31, 2017**

Rate Class	Capped Decoupling Adjustment	Forecast Volumes (2018) 2/	Decoupling Adjustment / Dk
Residential Rate - N60	\$ 121,762	651,117	\$ 0.1870
Residential Rate - S60	112,633	753,410	\$ 0.1495
Firm General - N70	98,520	495,583	\$ 0.1988
Firm General - S70	143,548	726,456	\$ 0.1976
Small Interruptible - North (N71 & N81)	29,511	361,186	\$ 0.0817
Small Interruptible - South (S71 & S81)	(17,715)	310,140	\$ (0.0571)
Large Interruptible - North (N85 & N82)	(61,225)	320,431	\$ (0.1911)
Large Interruptible - South (S85 & S82)	(301,310)	1,694,356	\$ (0.1778)
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879. 2/ For sales rates the forecast volumes are normalized volumes forecast for 2018. For transport rates the actual volumes for the 12 months ended September 2017 were used.			

**Table C-1 - Decoupling Adjustment Balance
 January 1, 2017 - December 31, 2017 1/**

Rate Class	Decoupling Adjustment Balance through December 31, 2017	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$121,762	\$214,551	\$0	\$121,762
Residential Rate - S60	\$112,633	\$208,396	\$0	\$112,633
Firm General - N70	\$98,520	\$121,618	\$0	\$98,520
Firm General - S70	\$143,548	\$145,171	\$0	\$143,548
Small Interruptible - North (N71 & N81)	\$29,511	\$56,871	\$0	\$29,511
Small Interruptible - South (S71 & S81)	(\$17,715)	\$56,050	\$0	(\$17,715)
Large Interruptible - North (N85 & N82)	(\$61,225)	\$32,951	\$0	(\$61,225)
Large Interruptible - South (S85 & S82)	(\$301,310)	\$40,118	\$0	(\$301,310)
Total Under / (Over) Collection	\$125,724	\$875,726	\$0	\$125,724

1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - N60**

Residential Rate - N60	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Authorized Customers 1/	8,608	8,506	8,608	8,731	8,741	8,486	8,353	8,404	8,282	8,241	8,302	8,730	8,499
Authorized Sales - Dk 1/	139,619	131,717	97,054	71,682	36,603	13,865	7,279	6,101	9,844	24,125	64,056	91,300	693,245
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915
Authorized Basic Service Charge Revenues	\$ 64,560	\$ 63,795	\$ 64,560	\$ 65,483	\$ 65,558	\$ 63,645	\$ 62,648	\$ 63,030	\$ 62,115	\$ 61,808	\$ 62,265	\$ 65,475	\$ 764,910
Authorized Distribution Charge Revenues (excl CIP)	\$ 278,051	\$ 262,314	\$ 193,283	\$ 142,755	\$ 72,895	\$ 27,612	\$ 14,496	\$ 12,150	\$ 19,604	\$ 48,045	\$ 127,568	\$ 181,824	\$ 1,380,597
Authorized Non-Gas Revenues	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 109,853	\$ 189,833	\$ 247,299	\$ 2,145,507
Authorized Margin per Customer	\$ 39.80	\$ 38.34	\$ 29.95	\$ 23.85	\$ 15.84	\$ 10.75	\$ 9.24	\$ 8.95	\$ 9.87	\$ 13.33	\$ 22.87	\$ 28.33	\$ 252.44
Actual Customers	8,471	8,361	8,651	8,399	8,436	8,539	8,573	8,525	8,476	8,369	8,470	8,570	8,487
Actual Sales - Dk	134,787	104,073	99,734	62,407	37,926	17,300	7,363	7,126	7,062	14,861	49,713	90,295	632,646
Actual Basic Service Charge Revenues	\$ 63,533	\$ 62,708	\$ 64,883	\$ 62,993	\$ 63,270	\$ 64,043	\$ 64,298	\$ 63,938	\$ 63,570	\$ 62,768	\$ 63,525	\$ 64,275	\$ 763,830
Actual Distribution Charge Revenues (excl CIP)	\$ 268,428	\$ 207,261	\$ 198,620	\$ 124,284	\$ 75,529	\$ 34,452	\$ 14,664	\$ 14,191	\$ 14,064	\$ 29,595	\$ 99,003	\$ 179,823	\$ 1,259,915
Actual Non-Gas Revenues	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 92,363	\$ 162,528	\$ 244,098	\$ 2,023,745
Designed Non-Gas Revenues 2/	\$ 342,611	\$ 326,109	\$ 259,097	\$ 208,238	\$ 138,453	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 111,559	\$ 193,709	\$ 247,299	\$ 2,145,507
Under / (Over) Collection	\$ 10,650	\$ 56,140	\$ (4,406)	\$ 20,961	\$ (346)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 19,196	\$ 31,181	\$ 3,201	\$ 121,762
								Designed Non-Gas Revenues					\$ 2,145,507
								RDM Adjustment Cap (10% of Designed non-gas revenue)	10%				
								Capped amount for surcharge (no cap on refunds)	\$ 214,551				

1/ As authorized in Docket No. G004/GR-15-879.
 2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 109,853	\$ 189,833	\$ 247,299	\$ 2,145,507
Actual Revenues	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 92,363	\$ 162,528	\$ 244,098	\$ 2,023,745
Under (Over) Collection	\$ 10,650	\$ 56,140	\$ (5,660)	\$ 20,961	\$ (346)	\$ (7,238)	\$ (1,818)	\$ (2,949)	\$ 4,085	\$ 17,490	\$ 27,305	\$ 3,201	\$ 121,762
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 337,146	\$ 320,561	\$ 259,097	\$ 200,316	\$ 133,626	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 111,559	\$ 193,709	\$ 242,788	\$ 2,142,458
Actual Revenues	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 92,363	\$ 162,528	\$ 244,098	\$ 2,023,745
Under (Over) Collection	\$ 5,185	\$ 50,592	\$ (4,406)	\$ 13,039	\$ (5,173)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 19,196	\$ 31,181	\$ (1,310)	\$ 118,713

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - S60**

Residential Rate - S60	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Authorized Customers 1/	10,346	10,358	10,346	10,519	10,470	10,730	10,321	10,159	9,998	10,073	10,023	10,706	10,337
Authorized Sales - Dk 1/	161,621	158,914	111,178	79,766	39,226	12,147	5,338	5,184	6,808	19,574	64,061	109,863	773,680
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911
Authorized Basic Service Charge Revenues	\$ 77,595	\$ 77,685	\$ 77,595	\$ 78,893	\$ 78,525	\$ 80,475	\$ 77,408	\$ 76,193	\$ 74,985	\$ 75,548	\$ 75,173	\$ 80,295	\$ 930,330
Authorized Distribution Charge Revenues (excl CIP)	\$ 240,993	\$ 236,957	\$ 165,778	\$ 118,939	\$ 58,490	\$ 18,112	\$ 7,959	\$ 7,730	\$ 10,151	\$ 29,187	\$ 95,521	\$ 163,817	\$ 1,153,634
Authorized Non-Gas Revenues	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 104,735	\$ 170,694	\$ 244,112	\$ 2,083,964
Authorized Margin per Customer	\$ 30.79	\$ 30.38	\$ 23.52	\$ 18.81	\$ 13.09	\$ 9.19	\$ 8.27	\$ 8.26	\$ 8.52	\$ 10.40	\$ 17.03	\$ 22.80	\$ 201.60
Actual Customers	10,246	10,228	10,418	10,218	10,356	10,461	10,359	10,177	10,250	10,156	10,202	10,394	10,289
Actual Sales - Dk	152,998	119,310	108,042	70,315	41,446	19,326	7,366	7,596	7,150	14,050	57,842	95,601	701,040
Actual Basic Service Charge Revenues	\$ 76,845	\$ 76,710	\$ 78,135	\$ 76,635	\$ 77,670	\$ 78,458	\$ 77,693	\$ 76,328	\$ 76,875	\$ 76,170	\$ 76,515	\$ 77,955	\$ 926,010
Actual Distribution Charge Revenues (excl CIP)	\$ 228,135	\$ 177,903	\$ 161,101	\$ 104,847	\$ 61,800	\$ 28,816	\$ 10,983	\$ 11,327	\$ 10,661	\$ 20,950	\$ 86,248	\$ 142,551	\$ 1,045,321
Actual Non-Gas Revenues	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 97,120	\$ 162,763	\$ 220,506	\$ 1,971,331
Designed Non-Gas Revenues 2/	\$ 318,588	\$ 314,642	\$ 245,031	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,669	\$ 84,062	\$ 87,330	\$ 105,622	\$ 173,740	\$ 244,112	\$ 2,083,964
Under / (Over) Collection	\$ 13,608	\$ 60,029	\$ 5,795	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 8,502	\$ 10,977	\$ 23,606	\$ 112,633

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Designed Non-Gas Revenues	Designed Non-Gas Revenues	\$ 2,083,964
RDM Adjustment Cap (10% of Designed non-gas revenue)	10% of Designed non-gas revenue	10%
Capped amount for surcharge (no cap on refunds)	Capped amount for surcharge (no cap on refunds)	\$ 208,396

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual
Revenues Allowed (total authorized)	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 104,735	\$ 170,694	\$ 244,112	\$ 2,083,964
Actual Revenues	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 97,120	\$ 162,763	\$ 220,506	\$ 1,971,331
Under (Over) Collection	\$ 13,608	\$ 60,029	\$ 4,137	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,309)	\$ (3,732)	\$ (2,400)	\$ 7,615	\$ 7,931	\$ 23,606	\$ 112,633
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 315,474	\$ 310,727	\$ 245,031	\$ 192,201	\$ 135,560	\$ 96,137	\$ 85,669	\$ 84,062	\$ 87,330	\$ 105,622	\$ 173,740	\$ 236,983	\$ 2,074,262
Actual Revenues	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 97,120	\$ 162,763	\$ 220,506	\$ 1,971,331
Under (Over) Collection	\$ 10,494	\$ 56,114	\$ 5,795	\$ 10,719	\$ (3,910)	\$ (11,137)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 8,502	\$ 10,977	\$ 16,477	\$ 102,931

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - N70**

Firm General - N70	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	840	815	821	824	811	807	793	792	789	797	732	865	808
Large Firm - Authorized Customers 1/	469	462	452	451	457	454	467	482	463	459	458	489	463
Authorized Sales - Dk 1/	99,234	92,608	68,601	51,321	29,316	14,790	10,985	10,482	12,427	22,218	47,460	68,731	528,173
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1/	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806
Authorized Basic Service Charge Revenues	\$ 32,687	\$ 31,912	\$ 31,765	\$ 31,806	\$ 31,678	\$ 31,500	\$ 31,549	\$ 31,953	\$ 31,343	\$ 31,413	\$ 29,889	\$ 33,832	\$ 381,354
Authorized Distribution Charge Revenues (excl CIP)	\$ 156,849	\$ 146,376	\$ 108,431	\$ 81,118	\$ 46,337	\$ 23,377	\$ 17,363	\$ 16,568	\$ 19,642	\$ 35,118	\$ 75,015	\$ 108,636	\$ 834,830
Authorized Non-Gas Revenues	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 66,531	\$ 104,904	\$ 142,468	\$ 1,216,184
Authorized Margin per Customer	\$ 144.79	\$ 139.61	\$ 110.13	\$ 88.57	\$ 61.53	\$ 43.52	\$ 38.82	\$ 38.09	\$ 40.72	\$ 52.97	\$ 88.15	\$ 105.22	\$ 956.87
Small Firm - Actual Customers	822	821	851	868	816	805	791	819	807	824	801	799	819
Large Firm - Actual Customers	450	486	443	525	439	440	431	438	444	448	436	440	452
Actual Sales - Dk	90,560	68,754	67,819	41,057	28,572	16,335	11,178	11,476	11,124	17,046	39,722	62,660	466,302
Actual Basic Service Charge Revenues	\$ 31,731	\$ 32,734	\$ 32,199	\$ 34,927	\$ 31,280	\$ 31,055	\$ 30,477	\$ 31,320	\$ 31,215	\$ 31,720	\$ 30,849	\$ 30,917	\$ 380,628
Actual Distribution Charge Revenues (excl CIP)	\$ 143,139	\$ 108,673	\$ 107,195	\$ 64,895	\$ 45,161	\$ 25,819	\$ 17,667	\$ 18,138	\$ 17,583	\$ 26,942	\$ 62,784	\$ 99,040	\$ 737,036
Actual Non-Gas Revenues	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 58,662	\$ 93,633	\$ 129,957	\$ 1,117,664
Designed Non-Gas Revenues 2/	\$ 189,536	\$ 182,470	\$ 142,508	\$ 123,378	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 67,378	\$ 109,042	\$ 142,468	\$ 1,216,184
Under / (Over) Collection	\$ 14,666	\$ 41,063	\$ 3,114	\$ 23,556	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 8,716	\$ 15,409	\$ 12,511	\$ 98,520
								Designed Non-Gas Revenues		Designed Non-Gas Revenues			\$ 1,216,184
								RDM Adjustment Cap (10% of Designed non-gas revenue) tment Cap (10% of Designed non-gas revenue)					10%
								Capped amount for surcharge (no cap on refunds) pped amount for surcharge (no cap on refunds)					\$ 121,618

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 66,531	\$ 104,904	\$ 142,468	\$ 1,216,184
Actual Revenues	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 58,662	\$ 93,633	\$ 129,957	\$ 1,117,664
Under (Over) Collection	\$ 14,666	\$ 36,881	\$ 802	\$ 13,102	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 7,869	\$ 11,271	\$ 12,511	\$ 98,520
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 184,173	\$ 182,470	\$ 142,508	\$ 123,378	\$ 77,220	\$ 54,182	\$ 47,438	\$ 47,879	\$ 50,941	\$ 67,378	\$ 109,042	\$ 130,368	\$ 1,216,182
Actual Revenues	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 58,662	\$ 93,633	\$ 129,957	\$ 1,117,664
Under (Over) Collection	\$ 9,303	\$ 41,063	\$ 3,114	\$ 23,556	\$ 779	\$ (2,692)	\$ (706)	\$ (1,579)	\$ 2,143	\$ 8,716	\$ 15,409	\$ 411	\$ 98,518

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - S70**

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Firm General - S70													
Small Firm - Authorized Customers 1/	1,147	1,172	1,112	1,132	1,159	1,137	1,098	1,096	1,064	1,082	1,050	1,164	1,118
Large Firm - Authorized Customers 1/	614	634	589	614	584	611	609	618	631	634	602	624	614
Authorized Sales - Dk 1/	145,318	145,907	99,858	76,145	42,494	21,261	16,362	16,491	17,956	29,176	63,766	101,213	775,947
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026
Authorized Basic Service Charge Revenues	\$ 43,880	\$ 45,025	\$ 42,363	\$ 43,535	\$ 43,301	\$ 43,565	\$ 42,611	\$ 42,821	\$ 42,456	\$ 42,955	\$ 41,307	\$ 44,556	\$ 518,556
Authorized Distribution Charge Revenues (excl CIP)	\$ 174,759	\$ 175,468	\$ 120,089	\$ 91,572	\$ 51,103	\$ 25,568	\$ 19,677	\$ 19,832	\$ 21,594	\$ 35,087	\$ 76,685	\$ 121,719	\$ 933,154
Authorized Non-Gas Revenues	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 78,042	\$ 117,992	\$ 166,275	\$ 1,451,710
Authorized Margin per Customer	\$ 124.16	\$ 122.09	\$ 95.50	\$ 77.38	\$ 54.16	\$ 39.55	\$ 36.49	\$ 36.55	\$ 37.79	\$ 45.48	\$ 71.42	\$ 92.99	\$ 838.17
Small Firm - Actual Customers	1,125	1,124	1,151	1,166	1,129	1,139	1,097	1,116	1,092	1,096	1,079	1,105	1,118
Large Firm - Actual Customers	595	592	605	661	691	645	607	597	600	581	571	577	610
Actual Sales - Dk	130,624	105,379	94,166	62,724	39,726	24,919	15,416	16,869	15,577	19,755	50,190	82,376	657,720
Actual Basic Service Charge Revenues	\$ 42,833	\$ 42,724	\$ 43,716	\$ 45,657	\$ 45,661	\$ 44,580	\$ 42,531	\$ 42,683	\$ 42,216	\$ 41,767	\$ 41,091	\$ 41,860	\$ 517,188
Actual Distribution Charge Revenues (excl CIP)	\$ 157,089	\$ 126,728	\$ 113,244	\$ 75,432	\$ 47,775	\$ 29,967	\$ 18,539	\$ 20,287	\$ 18,733	\$ 23,757	\$ 60,359	\$ 99,065	\$ 790,974
Actual Non-Gas Revenues	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 65,524	\$ 101,450	\$ 140,925	\$ 1,308,162
Designed Non-Gas Revenues 2/	\$ 218,639	\$ 220,493	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,288	\$ 62,653	\$ 64,050	\$ 78,042	\$ 117,992	\$ 166,275	\$ 1,451,710
Under / (Over) Collection	\$ 18,717	\$ 51,041	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,218	\$ (317)	\$ 3,101	\$ 12,518	\$ 16,542	\$ 25,350	\$ 143,548
								Designed Non-Gas Revenues		Designed Non-Gas Revenues			\$ 1,451,710
								RDM Adjustment Cap (10% of Designed non-gas revenue)		10% Cap (10% of Designed non-gas revenue)			10%
								Capped amount for surcharge (no cap on refunds)		Capped amount for surcharge (no cap on refunds)			\$ 145,171

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 78,042	\$ 117,992	\$ 166,275	\$ 1,451,710
Actual Revenues	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 65,524	\$ 101,450	\$ 140,925	\$ 1,308,162
Under (Over) Collection	\$ 18,717	\$ 51,041	\$ 5,492	\$ 14,018	\$ 968	\$ (5,414)	\$ 1,218	\$ (317)	\$ 3,101	\$ 12,518	\$ 16,542	\$ 25,350	\$ 143,548
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 213,555	\$ 209,506	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,179	\$ 62,610	\$ 63,941	\$ 76,270	\$ 117,843	\$ 156,409	\$ 1,448,358
Actual Revenues	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 65,524	\$ 101,450	\$ 140,925	\$ 1,308,162
Under (Over) Collection	\$ 13,633	\$ 40,054	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,109	\$ (360)	\$ 2,992	\$ 10,746	\$ 16,393	\$ 15,484	\$ 140,196

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Small Interruptible - North (N71 & N81)**

Small Interruptible - North (N71 & N81)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Small IT Sales - Authorized Customers 1/	70	70	70	70	70	70	70	70	70	70	70	70	70
Small IT Transport - Authorized Customers 1/	2	2	2	2	2	2	2	2	2	2	2	2	2
Authorized Sales - Dk 1/	54,777	36,890	41,583	32,240	21,050	16,317	11,626	12,441	16,554	56,724	31,403	45,047	376,652
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738
Authorized Basic Service Charge Revenues	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 126,600
Authorized Distribution Charge Revenues (excl CIP)	\$ 64,297	\$ 43,301	\$ 48,810	\$ 37,843	\$ 24,708	\$ 19,153	\$ 13,647	\$ 14,603	\$ 19,431	\$ 66,583	\$ 36,861	\$ 52,876	\$ 442,114
Authorized Non-Gas Revenues	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 77,133	\$ 47,411	\$ 63,426	\$ 568,714
Authorized Margin per Customer	\$ 1,039.54	\$ 747.93	\$ 824.44	\$ 672.13	\$ 489.69	\$ 412.54	\$ 336.07	\$ 349.35	\$ 416.40	\$ 1,071.29	\$ 658.49	\$ 880.92	\$ 7,898.81
Small IT Sales - Actual Customers	63	62	63	63	63	62	62	62	63	61	61	58	62
Small IT Transport - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Actual Sales - Dk	51,698	42,773	38,528	30,703	20,771	13,549	9,205	8,186	11,744	13,582	53,423	65,118	359,280
Actual Basic Service Charge Revenues	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 9,790	\$ 9,935	\$ 9,645	\$ 9,645	\$ 9,210	\$ 117,480
Actual Distribution Charge Revenues (excl CIP)	\$ 60,683	\$ 50,206	\$ 45,224	\$ 36,039	\$ 24,381	\$ 15,904	\$ 10,805	\$ 9,608	\$ 13,785	\$ 15,943	\$ 62,708	\$ 76,436	\$ 421,723
Actual Non-Gas Revenues	\$ 70,618	\$ 59,996	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694	\$ 20,595	\$ 19,398	\$ 23,720	\$ 25,588	\$ 72,353	\$ 85,646	\$ 539,203
Designed Non-Gas Revenues 2/	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 77,133	\$ 47,411	\$ 63,426	\$ 568,714
Under / (Over) Collection	\$ 4,229	\$ (6,145)	\$ 4,201	\$ 2,419	\$ 942	\$ 4,009	\$ 3,602	\$ 5,755	\$ 6,261	\$ 51,545	\$ (24,942)	\$ (22,220)	\$ 29,511

Designed Non-Gas Revenues	\$ 568,714
RDM Adjustment Cap (10% of Designed non-gas revenue) ent Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds) amount for surcharge (no cap on refunds)	\$ 56,871

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 77,133	\$ 47,411	\$ 63,426	\$ 568,714
Actual Revenues	\$ 70,618	\$ 59,996	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694	\$ 20,595	\$ 19,398	\$ 23,720	\$ 25,588	\$ 72,353	\$ 85,646	\$ 539,203
Under (Over) Collection	\$ 4,229	\$ (6,145)	\$ 4,201	\$ 2,419	\$ 942	\$ 4,009	\$ 3,602	\$ 5,755	\$ 6,261	\$ 51,545	\$ (24,942)	\$ (22,220)	\$ 29,511
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 69,649	\$ 49,363	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228	\$ 22,181	\$ 23,057	\$ 27,899	\$ 69,634	\$ 42,802	\$ 54,617	\$ 521,321
Actual Revenues	\$ 70,618	\$ 59,996	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694	\$ 20,595	\$ 19,398	\$ 23,720	\$ 25,588	\$ 72,353	\$ 85,646	\$ 539,203
Under (Over) Collection	\$ (969)	\$ (10,633)	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534	\$ 1,586	\$ 3,659	\$ 4,179	\$ 44,046	\$ (29,551)	\$ (31,029)	\$ (17,882)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Small Interruptible - South (S71 & S81)**

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Small Interruptible - South (S71 & S81)													
Small IT Sales - Authorized Customers 1/	69	69	69	69	69	69	69	69	69	69	69	69	69
Small IT Transport - Authorized Customers 1/	3	3	3	3	3	3	3	3	3	3	3	3	3
Authorized Sales - Dk 1/	38,881	41,275	28,884	31,413	25,875	29,782	20,876	19,152	17,610	63,803	33,809	28,842	380,202
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395
Authorized Basic Service Charge Revenues	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 127,260
Authorized Distribution Charge Revenues (excl CIP)	\$ 44,305	\$ 47,033	\$ 32,913	\$ 35,795	\$ 29,485	\$ 33,937	\$ 23,788	\$ 21,824	\$ 20,067	\$ 72,704	\$ 38,525	\$ 32,865	\$ 433,240
Authorized Non-Gas Revenues	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 83,309	\$ 49,130	\$ 43,470	\$ 560,500
Authorized Margin per Customer	\$ 762.64	\$ 800.53	\$ 604.42	\$ 644.44	\$ 556.81	\$ 618.64	\$ 477.68	\$ 450.40	\$ 426.00	\$ 1,157.07	\$ 682.36	\$ 603.75	\$ 7,784.72
Small IT Sales - Actual Customers	60	60	59	62	63	63	62	62	61	61	65	60	62
Small IT Transport - Actual Customers	3	3	3	3	3	3	3	3	3	3	3	3	3
Actual Sales - Dk	43,106	37,620	34,031	24,384	27,381	26,423	18,017	20,490	21,704	21,389	56,760	75,134	406,437
Actual Basic Service Charge Revenues	\$ 9,300	\$ 9,300	\$ 9,155	\$ 9,590	\$ 9,735	\$ 9,735	\$ 9,590	\$ 9,590	\$ 9,445	\$ 9,445	\$ 10,025	\$ 9,300	\$ 115,080
Actual Distribution Charge Revenues (excl CIP)	\$ 49,119	\$ 42,868	\$ 38,778	\$ 27,785	\$ 31,200	\$ 30,108	\$ 20,530	\$ 23,348	\$ 24,732	\$ 24,373	\$ 64,678	\$ 85,615	\$ 463,135
Actual Non-Gas Revenues	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177	\$ 33,818	\$ 74,703	\$ 94,915	\$ 578,215
Designed Non-Gas Revenues 2/	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 83,309	\$ 49,130	\$ 43,470	\$ 560,500
Under / (Over) Collection	\$ (3,509)	\$ 5,470	\$ (4,415)	\$ 9,025	\$ (845)	\$ 4,699	\$ 4,273	\$ (509)	\$ (3,505)	\$ 49,491	\$ (25,573)	\$ (51,445)	\$ (17,715)
									Designed Non-Gas Revenues		Designed Non-Gas Revenues		\$ 560,500
									RDM Adjustment Cap (10% of Designed non-gas revenue)		Cap (10% of Designed non-gas revenue)		10%
									Capped amount for surcharge (no cap on refunds)		Capped amount for surcharge (no cap on refunds)		\$ 56,050

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 83,309	\$ 49,130	\$ 43,470	\$ 560,500
Actual Revenues	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177	\$ 33,818	\$ 74,703	\$ 94,915	\$ 578,215
Under (Over) Collection	\$ (3,509)	\$ 5,470	\$ (4,415)	\$ 9,025	\$ (845)	\$ 4,699	\$ 4,273	\$ (509)	\$ (3,505)	\$ 49,491	\$ (25,573)	\$ (51,445)	\$ (17,715)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 48,046	\$ 50,433	\$ 37,474	\$ 41,889	\$ 36,749	\$ 40,830	\$ 31,049	\$ 29,276	\$ 27,264	\$ 74,052	\$ 46,400	\$ 38,036	\$ 506,007
Actual Revenues	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177	\$ 33,818	\$ 74,703	\$ 94,915	\$ 578,215
Under (Over) Collection	\$ (10,373)	\$ (1,735)	\$ (10,459)	\$ 4,514	\$ (4,186)	\$ 987	\$ 929	\$ (3,662)	\$ (6,913)	\$ 40,234	\$ (28,303)	\$ (56,879)	\$ (72,208)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - North (N85 & N82)**

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Large Interruptible - North (N85 & N82)													
Large IT Sales - Authorized Customers 1/	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Transport - Authorized Customers 1/ Authorized Sales - Dk 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
	26,639	25,119	26,747	29,053	18,745	21,050	21,810	17,117	18,202	22,352	21,267	23,193	271,294
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/ Authorized Distribution Charge excluding CIP 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637	\$ 1,1637
Authorized Basic Service Charge Revenues	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 13,800
Authorized Distribution Charge Revenues (excl CIP)	\$ 31,000	\$ 29,231	\$ 31,125	\$ 33,809	\$ 21,814	\$ 24,496	\$ 25,380	\$ 19,919	\$ 21,182	\$ 26,011	\$ 24,748	\$ 26,990	\$ 315,705
Authorized Non-Gas Revenues	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 27,161	\$ 25,898	\$ 28,140	\$ 329,505
Authorized Margin per Customer	\$ 6,430.00	\$ 6,076.20	\$ 6,455.00	\$ 6,991.80	\$ 4,592.80	\$ 5,129.20	\$ 5,306.00	\$ 4,213.80	\$ 4,466.40	\$ 5,432.20	\$ 5,179.60	\$ 5,628.00	\$ 65,901.00
Large IT Sales - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Large IT Transport - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Actual Sales - Dk	29,578	27,644	31,885	30,221	28,162	27,851	23,792	22,936	23,909	26,104	25,073	26,444	323,598
Actual Basic Service Charge Revenues	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 14,160
Actual Distribution Charge Revenues (excl CIP)	\$ 34,420	\$ 32,169	\$ 37,105	\$ 35,168	\$ 32,772	\$ 32,410	\$ 27,687	\$ 26,691	\$ 27,822	\$ 30,377	\$ 29,177	\$ 30,773	\$ 376,570
Actual Non-Gas Revenues	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 31,557	\$ 30,357	\$ 31,953	\$ 390,730
Designed Non-Gas Revenues 2/	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 27,161	\$ 25,898	\$ 28,140	\$ 329,505
Under / (Over) Collection	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (4,396)	\$ (4,459)	\$ (3,813)	\$ (61,225)
								Designed Non-Gas Revenues		Designed Non-Gas Revenues			\$ 329,505
								RDM Adjustment Cap (10% of Designed non-gas revenue)		Cap (10% of Designed non-gas revenue)			10%
								Capped amount for surcharge (no cap on refunds)		Capped amount for surcharge (no cap on refunds)			\$ 32,951

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 27,161	\$ 25,898	\$ 28,140	\$ 329,505
Actual Revenues	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 31,557	\$ 30,357	\$ 31,953	\$ 390,730
Under (Over) Collection	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (4,396)	\$ (4,459)	\$ (3,813)	\$ (61,225)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 27,161	\$ 25,898	\$ 28,140	\$ 329,505
Actual Revenues	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 31,557	\$ 30,357	\$ 31,953	\$ 390,730
Under (Over) Collection	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (4,396)	\$ (4,459)	\$ (3,813)	\$ (61,225)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - South (S85 & S82)**

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Annual Decoupling Calc
Large Interruptible - South (S85 & S82)													
Large IT Sales - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Authorized Customers 1/	6	6	6	6	6	6	6	6	6	6	6	6	6
Authorized Sales - Dk 1/	132,844	133,258	125,253	122,867	43,833	23,234	23,119	22,148	36,254	73,457	119,300	141,280	996,847
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809
Authorized Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 21,480
Authorized Distribution Charge Revenues (excl CIP)	\$ 50,600	\$ 50,758	\$ 47,709	\$ 46,800	\$ 16,696	\$ 8,850	\$ 8,806	\$ 8,436	\$ 13,809	\$ 27,980	\$ 45,441	\$ 53,814	\$ 379,699
Authorized Non-Gas Revenues	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 29,770	\$ 47,231	\$ 55,604	\$ 401,179
Authorized Margin per Customer	\$ 7,484.29	\$ 7,506.86	\$ 7,071.29	\$ 6,941.43	\$ 2,640.86	\$ 1,520.00	\$ 1,513.71	\$ 1,460.86	\$ 2,228.43	\$ 4,252.86	\$ 6,747.29	\$ 7,943.43	\$ 57,311.29
Large IT Sales - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Actual Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Actual Sales - Dk	208,264	218,964	189,166	205,569	148,117	74,814	78,286	64,601	94,655	155,613	165,998	183,850	1,787,895
Actual Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 21,480
Actual Distribution Charge Revenues (excl CIP)	\$ 79,328	\$ 83,403	\$ 72,053	\$ 78,301	\$ 56,418	\$ 28,496	\$ 29,819	\$ 24,606	\$ 36,054	\$ 59,273	\$ 63,228	\$ 70,028	\$ 681,009
Actual Non-Gas Revenues	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 61,063	\$ 65,018	\$ 71,818	\$ 702,489
Designed Non-Gas Revenues 2/	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 29,770	\$ 47,231	\$ 55,604	\$ 401,179
Under / (Over) Collection	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (31,293)	\$ (17,787)	\$ (16,214)	\$ (301,310)
								Designed Non-Gas Revenues		Designed Non-Gas Revenues			\$ 401,179
								RDM Adjustment Cap (10% of Designed non-gas revenue)		Cap (10% of Designed non-gas revenue)			10%
								Capped amount for surcharge (no cap on refunds)		Capped amount for surcharge (no cap on refunds)			\$ 40,118

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 29,770	\$ 47,231	\$ 55,604	\$ 401,179
Actual Revenues	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 61,063	\$ 65,018	\$ 71,818	\$ 702,489
Under (Over) Collection	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (31,293)	\$ (17,787)	\$ (16,214)	\$ (301,310)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 29,770	\$ 47,231	\$ 55,604	\$ 401,179
Actual Revenues	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 61,063	\$ 65,018	\$ 71,818	\$ 702,489
Under (Over) Collection	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (31,293)	\$ (17,787)	\$ (16,214)	\$ (301,310)

Rate Class	Designed Revenue	Actual Revenue	Decoupling Adjustment	Actual Volumes	Authorized Volumes	Forecast Volumes (2018)	Authorized Customers	Decoupling Adjustment / Dk	Average Monthly Use (Dk)	Average Monthly Decoupling Adjustment
Residential Rate - N60	\$ 2,145,507	\$ 1,960,473	\$185,034	602,412	693,245	651,117	8,499	\$ 0.2842	6.4	\$1.82
Residential Rate - S60	2,083,964	1,933,074	150,890	675,685	773,680	753,410	10,337	\$ 0.2003	6.1	\$1.22
Firm General - N70	1,216,184	1,087,010	121,618	447,124	528,173	495,583	1,271	\$ 0.2454	32.5	\$7.98
Firm General - S70	1,458,416	1,282,390	145,842	633,206	775,947	726,456	1,732	\$ 0.2008	35.0	\$7.03
Small Interruptible - N71 & N81	568,714	530,462	38,252	350,351	376,652	361,186	72	\$ 0.1059	418.0	\$44.27
Small Interruptible - S71 & S81	560,500	545,852	14,648	374,403	380,202	310,140	72	\$ 0.0472	359.0	\$16.94
Large Interruptible - N85 & N82	329,505	395,061	(65,556)	327,319	271,294	320,431	5	\$ (0.2046)	5,340.5	(\$1,092.67)
Large Interruptible - S85 & S82	401,179	666,909	(265,730)	1,694,484	996,847	1,694,356	7	\$ (0.1568)	20,170.9	(\$3,162.80)
Total	\$ 8,763,969	\$ 8,401,231	\$324,998	5,104,984	4,796,040	5,312,679	21,995			

Decoupling Adjustment Factor Calculations Summary 1/

Rate Class	Capped Decoupling Adjustment	Forecast Volumes (2018)	Decoupling Adjustment / Dk
Residential Rate - N60	\$ 185,034	651,117	\$ 0.2842
Residential Rate - S60	150,890	753,410	\$ 0.2003
Firm General - N70	121,618	495,583	\$ 0.2454
Firm General - S70	145,842	726,456	\$ 0.2008
Small Interruptible - N71 & N81	38,252	361,186	\$ 0.1059
Small Interruptible - S71 & S81	14,648	310,140	\$ 0.0472
Large Interruptible - N85 & N82	(65,556)	320,431	\$ (0.2046)
Large Interruptible - S85 & S82	(265,730)	1,694,356	\$ (0.1568)
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.			

Table C-1 - Decoupling Adjustment balance thru September 30, 2017 1/

Rate Class	Decoupling Adjustment Balance through September 30, 2017	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$185,034	\$214,551	\$0	\$185,034
Residential Rate - S60	\$150,890	\$208,396	\$0	\$150,890
Firm General - N70	\$129,174	\$121,618	(\$7,556)	\$121,618
Firm General - S70	\$176,026	\$145,842	(\$30,184)	\$145,842
Small Interruptible - N71 & N81	\$38,252	\$56,871	\$0	\$38,252
Small Interruptible - S71 & S81	\$14,648	\$56,050	\$0	\$14,648
Large Interruptible - N85 & N82	(\$65,556)	\$32,951	\$0	(\$65,556)
Large Interruptible - S85 & S82	(\$265,730)	\$40,118	\$0	(\$265,730)
Total Under / (Over) Collection	\$362,738	\$876,397	(\$37,740)	\$324,998
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.				

Table C-7: Margin by Rate Class 1/

Rate Class	Designed Revenue	Actual Revenue 2/	Decoupling Adjustment	Revenue w/Decoupling Accrual
Residential Rate - N60	\$ 2,145,507	\$ 1,960,473	\$185,034	\$2,145,507
Residential Rate - S60	2,083,964	1,933,074	150,890	2,083,964
Firm General - N70	1,216,184	1,087,010	121,618	1,208,628
Firm General - S70	1,458,416	1,282,390	145,842	1,428,232
Small Interruptible - N71 & N81	568,714	530,462	38,252	568,714
Small Interruptible - S71 & S81	560,500	545,852	14,648	560,500
Large Interruptible - N85 & N82	329,505	395,061	(65,556)	329,505
Large Interruptible - S85 & S82	401,179	666,909	(265,730)	401,179
Total	\$ 8,763,969	\$ 8,401,231	\$324,998	\$8,726,229
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.				
2/ As calculated for each rate class in Attachment C-1.				

Table C-8: RDM Adjustment Factors 1/

Rate Class	Decoupling Adjustment / Dk	Average Monthly Use (Dk)	Average Monthly Decoupling Adjustment
Residential Rate - N60	\$ 0.2842	6.4	\$1.82
Residential Rate - S60	\$ 0.2003	6.1	\$1.22
Firm General - N70	\$ 0.2454	32.5	\$7.98
Firm General - S70	\$ 0.2008	35.0	\$7.03
Small Interruptible - N71 & N81	\$ 0.1059	418.0	\$44.27
Small Interruptible - S71 & S81	\$ 0.0472	359.0	\$16.94
Large Interruptible - N85 & N82	\$ (0.2046)	5,340.5	(\$1,092.67)
Large Interruptible - S85 & S82	\$ (0.1568)	20,170.9	(\$3,162.80)
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.			

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - N60**

Residential Rate - N60	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Authorized Customers 1/	8,241	8,302	8,730	8,608	8,506	8,608	8,731	8,741	8,486	8,353	8,404	8,282	8,499
Authorized Sales - Dk 1/	24,125	64,056	91,300	139,619	131,717	97,054	71,682	36,603	13,865	7,279	6,101	9,844	693,245
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915
Authorized Basic Service Charge Revenues	\$ 61,808	\$ 62,265	\$ 65,475	\$ 64,560	\$ 63,795	\$ 64,560	\$ 65,483	\$ 65,558	\$ 63,645	\$ 62,648	\$ 63,030	\$ 62,115	\$ 764,910
Authorized Distribution Charge Revenues (excl CIP)	\$ 48,045	\$ 127,568	\$ 181,824	\$ 278,051	\$ 262,314	\$ 193,283	\$ 142,755	\$ 72,895	\$ 27,612	\$ 14,496	\$ 12,150	\$ 19,604	\$ 1,380,597
Authorized Non-Gas Revenues	\$ 109,853	\$ 189,833	\$ 247,299	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 2,145,507
Authorized Margin per Customer	\$ 13.33	\$ 22.87	\$ 28.33	\$ 39.80	\$ 38.34	\$ 29.95	\$ 23.85	\$ 15.84	\$ 10.75	\$ 9.24	\$ 8.95	\$ 9.87	\$ 252.44
Actual Customers	8,280	8,327	8,392	8,471	8,361	8,651	8,399	8,436	8,539	8,573	8,525	8,476	8,453
Actual Sales - Dk	14,406	32,805	77,424	134,787	104,073	99,734	62,407	37,926	17,300	7,363	7,126	7,062	602,412
Actual Basic Service Charge Revenues	\$ 62,100	\$ 62,453	\$ 62,940	\$ 63,533	\$ 62,708	\$ 64,883	\$ 62,993	\$ 63,270	\$ 64,043	\$ 64,298	\$ 63,938	\$ 63,570	\$ 760,770
Actual Distribution Charge Revenues (excl CIP)	\$ 28,690	\$ 65,331	\$ 154,190	\$ 268,428	\$ 207,261	\$ 198,620	\$ 124,284	\$ 75,529	\$ 34,452	\$ 14,664	\$ 14,191	\$ 14,064	\$ 1,199,703
Actual Non-Gas Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,960,473
Designed Non-Gas Revenues 2/	\$ 110,372	\$ 190,438	\$ 247,299	\$ 342,611	\$ 326,109	\$ 259,097	\$ 208,238	\$ 138,453	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 2,145,507
Under / (Over) Collection	\$ 19,582	\$ 62,654	\$ 30,169	\$ 10,650	\$ 56,140	\$ (4,406)	\$ 20,961	\$ (346)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 185,034

Designed Non-Gas Revenues	\$ 2,145,507
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 214,551

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 109,853	\$ 189,833	\$ 247,299	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 2,145,507
Actual Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,960,473
Under (Over) Collection	\$ 19,063	\$ 62,049	\$ 30,169	\$ 10,650	\$ 56,140	\$ (5,660)	\$ 20,961	\$ (346)	\$ (7,238)	\$ (1,818)	\$ (2,949)	\$ 4,085	\$ 185,034

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 110,372	\$ 190,438	\$ 237,745	\$ 337,146	\$ 320,561	\$ 259,097	\$ 200,316	\$ 133,626	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 2,133,875
Actual Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,960,473
Under (Over) Collection	\$ 19,582	\$ 62,654	\$ 20,615	\$ 5,185	\$ 50,592	\$ (4,406)	\$ 13,039	\$ (5,173)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 173,402

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - S60**

Residential Rate - S60	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Authorized Customers 1/	10,073	10,023	10,706	10,346	10,358	10,346	10,519	10,470	10,730	10,321	10,346	9,998	10,337
Authorized Sales - Dk 1/	19,574	64,061	109,863	161,621	158,914	111,178	79,766	39,226	12,147	5,338	5,184	6,808	773,680
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911
Authorized Basic Service Charge Revenues	\$ 75,548	\$ 75,173	\$ 80,295	\$ 77,595	\$ 77,685	\$ 77,595	\$ 78,893	\$ 78,525	\$ 80,475	\$ 77,408	\$ 76,193	\$ 74,985	\$ 930,330
Authorized Distribution Charge Revenues (excl CIP)	\$ 29,187	\$ 95,521	\$ 163,817	\$ 240,993	\$ 236,957	\$ 165,778	\$ 118,939	\$ 58,490	\$ 18,112	\$ 7,959	\$ 7,730	\$ 10,151	\$ 1,153,634
Authorized Non-Gas Revenues	\$ 104,735	\$ 170,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 2,083,964
Authorized Margin per Customer	\$ 10.40	\$ 17.03	\$ 22.80	\$ 30.79	\$ 30.38	\$ 23.52	\$ 18.81	\$ 13.09	\$ 9.19	\$ 8.27	\$ 8.26	\$ 8.52	\$ 201.60
Actual Customers	10,215	10,258	10,218	10,246	10,228	10,418	10,218	10,356	10,461	10,359	10,177	10,250	10,284
Actual Sales - Dk	13,433	32,563	96,141	152,998	119,310	108,042	70,315	41,446	19,326	7,366	7,596	7,150	675,685
Actual Basic Service Charge Revenues	\$ 76,613	\$ 76,935	\$ 76,635	\$ 76,845	\$ 76,710	\$ 78,135	\$ 76,635	\$ 77,670	\$ 78,458	\$ 77,693	\$ 76,328	\$ 76,875	\$ 925,560
Actual Distribution Charge Revenues (excl CIP)	\$ 20,030	\$ 48,555	\$ 143,356	\$ 228,135	\$ 177,903	\$ 161,101	\$ 104,847	\$ 61,800	\$ 28,816	\$ 10,983	\$ 11,327	\$ 10,661	\$ 1,007,514
Actual Non-Gas Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,933,074
Designed Non-Gas Revenues 2/	\$ 106,236	\$ 174,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 245,031	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,669	\$ 84,062	\$ 87,330	\$ 2,083,964
Under / (Over) Collection	\$ 9,593	\$ 49,204	\$ 24,121	\$ 13,608	\$ 60,029	\$ 5,795	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 150,890

Designed Non-Gas Revenues	\$ 2,083,964
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 208,396

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 104,735	\$ 170,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 2,083,964
Actual Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,933,074
Under (Over) Collection	\$ 8,092	\$ 45,204	\$ 24,121	\$ 13,608	\$ 60,029	\$ 4,137	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,309)	\$ (3,732)	\$ (2,400)	\$ 150,890
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 106,236	\$ 174,694	\$ 232,970	\$ 315,474	\$ 310,727	\$ 245,031	\$ 192,201	\$ 135,560	\$ 96,137	\$ 85,669	\$ 84,062	\$ 87,330	\$ 2,073,254
Actual Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,933,074
Under (Over) Collection	\$ 9,593	\$ 49,204	\$ 12,979	\$ 10,494	\$ 56,114	\$ 5,795	\$ 10,719	\$ (3,910)	\$ (11,137)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 140,180

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - N70**

Firm General - N70	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	797	732	865	840	815	821	824	811	807	793	792	789	808
Large Firm - Authorized Customers 1/	459	458	489	469	462	452	451	457	454	467	482	463	463
Authorized Sales - Dk 1/	22,218	47,460	68,731	99,234	92,608	68,601	51,321	29,316	14,790	10,985	10,482	12,427	528,173
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1/	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806
Authorized Basic Service Charge Revenues	\$ 31,413	\$ 29,889	\$ 33,832	\$ 32,687	\$ 31,912	\$ 31,765	\$ 31,806	\$ 31,678	\$ 31,500	\$ 31,549	\$ 31,953	\$ 31,343	\$ 381,354
Authorized Distribution Charge Revenues (excl CIP)	\$ 35,118	\$ 75,015	\$ 108,636	\$ 156,849	\$ 146,376	\$ 108,431	\$ 81,118	\$ 46,337	\$ 23,377	\$ 17,363	\$ 16,568	\$ 19,642	\$ 834,830
Authorized Non-Gas Revenues	\$ 66,531	\$ 104,904	\$ 142,468	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 1,216,184
Authorized Margin per Customer	\$ 52.97	\$ 88.15	\$ 105.22	\$ 144.79	\$ 139.61	\$ 110.13	\$ 88.57	\$ 61.53	\$ 43.52	\$ 38.82	\$ 38.09	\$ 40.72	\$ 956.87
Small Firm - Actual Customers	803	816	807	822	821	851	868	816	805	791	819	807	819
Large Firm - Actual Customers	440	436	442	450	486	443	525	439	440	431	438	444	451
Actual Sales - Dk	15,751	24,371	60,127	90,560	68,754	67,819	41,057	28,572	16,335	11,178	11,476	11,124	447,124
Actual Basic Service Charge Revenues	\$ 31,009	\$ 31,194	\$ 31,158	\$ 31,731	\$ 32,734	\$ 32,199	\$ 34,927	\$ 31,280	\$ 31,055	\$ 30,477	\$ 31,320	\$ 31,215	\$ 380,286
Actual Distribution Charge Revenues (excl CIP)	\$ 24,896	\$ 38,521	\$ 95,037	\$ 143,139	\$ 108,673	\$ 107,195	\$ 64,895	\$ 45,161	\$ 25,819	\$ 17,667	\$ 18,138	\$ 17,583	\$ 706,724
Actual Non-Gas Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 1,087,010
Designed Non-Gas Revenues 2/	\$ 66,531	\$ 110,364	\$ 142,468	\$ 189,536	\$ 182,470	\$ 142,508	\$ 123,378	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 1,216,184
Under / (Over) Collection	\$ 10,626	\$ 40,649	\$ 16,273	\$ 14,666	\$ 41,063	\$ 3,114	\$ 23,556	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 129,174
													Designed Non-Gas Revenues \$ 1,216,184
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 121,618

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 66,531	\$ 104,904	\$ 142,468	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 1,216,184
Actual Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 1,087,010
Under (Over) Collection	\$ 10,626	\$ 35,189	\$ 16,273	\$ 14,666	\$ 36,881	\$ 802	\$ 13,102	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 129,174
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 65,842	\$ 110,364	\$ 131,420	\$ 184,173	\$ 182,470	\$ 142,508	\$ 123,378	\$ 77,220	\$ 54,182	\$ 47,438	\$ 47,879	\$ 50,941	\$ 1,215,225
Actual Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 1,087,010
Under (Over) Collection	\$ 9,937	\$ 40,649	\$ 5,225	\$ 9,303	\$ 41,063	\$ 3,114	\$ 23,556	\$ 779	\$ (2,692)	\$ (706)	\$ (1,579)	\$ 2,143	\$ 128,215

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - S70**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Firm General - S70													
Small Firm - Authorized Customers 1/	1,082	1,050	1,164	1,147	1,172	1,112	1,132	1,159	1,137	1,098	1,096	1,064	1,118
Large Firm - Authorized Customers 1/	634	602	624	614	634	589	614	584	611	609	618	631	614
Authorized Sales - Dk 1/	29,176	63,766	101,213	145,318	145,907	99,858	76,145	42,494	21,261	16,362	16,491	17,956	775,947
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026
Authorized Basic Service Charge Revenues	\$ 42,955	\$ 41,307	\$ 44,556	\$ 43,880	\$ 45,025	\$ 42,363	\$ 43,535	\$ 43,301	\$ 43,565	\$ 42,611	\$ 42,821	\$ 42,456	\$ 518,556
Authorized Distribution Charge Revenues (excl CIP)	\$ 35,087	\$ 76,685	\$ 121,719	\$ 174,759	\$ 175,468	\$ 120,089	\$ 91,572	\$ 51,103	\$ 25,568	\$ 19,677	\$ 19,832	\$ 21,594	\$ 933,154
Authorized Non-Gas Revenues	\$ 78,042	\$ 117,992	\$ 166,275	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,451,710
Authorized Margin per Customer	\$ 45.48	\$ 71.42	\$ 92.99	\$ 124.16	\$ 122.09	\$ 95.50	\$ 77.38	\$ 54.16	\$ 39.55	\$ 36.49	\$ 36.55	\$ 37.79	\$ 838.17
Small Firm - Actual Customers	1,116	1,114	1,114	1,125	1,124	1,151	1,166	1,129	1,139	1,097	1,116	1,092	1,124
Large Firm - Actual Customers	579	588	627	595	592	605	661	691	645	607	597	600	616
Actual Sales - Dk	18,986	29,928	78,893	130,624	105,379	94,166	62,724	39,726	24,919	15,416	16,869	15,577	633,206
Actual Basic Service Charge Revenues	\$ 42,170	\$ 42,380	\$ 43,492	\$ 42,833	\$ 42,724	\$ 43,716	\$ 45,657	\$ 45,661	\$ 44,580	\$ 42,531	\$ 42,683	\$ 42,216	\$ 520,896
Actual Distribution Charge Revenues (excl CIP)	\$ 22,833	\$ 35,991	\$ 94,877	\$ 157,089	\$ 126,728	\$ 113,244	\$ 75,432	\$ 47,775	\$ 29,967	\$ 18,539	\$ 20,287	\$ 18,733	\$ 761,494
Actual Non-Gas Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,282,390
Designed Non-Gas Revenues 2/	\$ 78,042	\$ 121,557	\$ 166,275	\$ 218,639	\$ 220,493	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,458,416
Under / (Over) Collection	\$ 13,039	\$ 43,186	\$ 27,906	\$ 18,717	\$ 51,041	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,218	\$ (317)	\$ 3,101	\$ 176,026

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Designed Non-Gas Revenues	\$ 1,458,416
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 145,842

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 78,042	\$ 117,992	\$ 166,275	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,451,710
Actual Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,282,390
Under (Over) Collection	\$ 13,039	\$ 39,621	\$ 27,906	\$ 18,717	\$ 51,041	\$ 5,492	\$ 14,018	\$ 968	\$ (5,414)	\$ 1,218	\$ (317)	\$ 3,101	\$ 169,320
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 77,089	\$ 121,557	\$ 161,896	\$ 213,555	\$ 209,506	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,179	\$ 62,610	\$ 63,941	\$ 1,458,416
Actual Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,282,390
Under (Over) Collection	\$ 12,086	\$ 43,186	\$ 23,527	\$ 13,633	\$ 40,054	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,109	\$ (360)	\$ 2,992	\$ 176,026

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Small Interruptible - North (N71 & N81)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Interruptible - North (N71 & N81)													
Small IT Sales - Authorized Customers 1/	70	70	70	70	70	70	70	70	70	70	70	70	70
Small IT Transport - Authorized Customers 1/	2	2	2	2	2	2	2	2	2	2	2	2	2
Authorized Sales - Dk 1/	56,724	31,403	45,047	54,777	36,890	41,583	32,240	21,050	16,317	11,626	12,441	16,554	376,652
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738
Authorized Basic Service Charge Revenues	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 126,600
Authorized Distribution Charge Revenues (excl CIP)	\$ 66,583	\$ 36,861	\$ 52,876	\$ 64,297	\$ 43,301	\$ 48,810	\$ 37,843	\$ 24,708	\$ 19,153	\$ 13,647	\$ 14,603	\$ 19,431	\$ 442,114
Authorized Non-Gas Revenues	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 568,714
Authorized Margin per Customer	\$ 1,071.29	\$ 658.49	\$ 880.92	\$ 1,039.54	\$ 747.93	\$ 824.44	\$ 672.13	\$ 489.69	\$ 412.54	\$ 336.07	\$ 349.35	\$ 416.40	\$ 7,898.81
Small IT Sales - Actual Customers	63	62	63	63	63	62	62	62	63	64	62	63	63
Small IT Transport - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Actual Sales - Dk	18,814	61,681	42,700	51,698	42,773	38,528	30,703	20,771	13,549	9,205	8,186	11,744	350,351
Actual Basic Service Charge Revenues	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 9,790	\$ 9,935	\$ 10,080	\$ 9,790	\$ 9,935	\$ 119,220
Actual Distribution Charge Revenues (excl CIP)	\$ 22,084	\$ 72,401	\$ 50,121	\$ 60,683	\$ 50,206	\$ 45,224	\$ 36,039	\$ 24,381	\$ 15,904	\$ 10,805	\$ 9,608	\$ 13,785	\$ 411,242
Actual Non-Gas Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 530,462
Designed Non-Gas Revenues 2/	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 568,714
Under / (Over) Collection	\$ 45,114	\$ (34,780)	\$ 3,370	\$ 4,229	\$ (6,290)	\$ 4,346	\$ 2,564	\$ 1,087	\$ 3,864	\$ 3,312	\$ 5,755	\$ 6,261	\$ 38,252
													Designed Non-Gas Revenues \$ 568,714
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 56,871

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 568,714
Actual Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 530,462
Under (Over) Collection	\$ 45,114	\$ (34,780)	\$ 3,370	\$ 4,229	\$ (6,290)	\$ 4,346	\$ 2,564	\$ 1,087	\$ 3,864	\$ 3,312	\$ 5,755	\$ 6,261	\$ 38,252
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 71,776	\$ 43,460	\$ 59,022	\$ 69,649	\$ 50,111	\$ 54,413	\$ 44,361	\$ 32,320	\$ 27,640	\$ 22,853	\$ 23,057	\$ 27,899	\$ 529,220
Actual Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 530,462
Under (Over) Collection	\$ 39,757	\$ (38,731)	\$ (1,034)	\$ (969)	\$ (10,030)	\$ (601)	\$ (1,468)	\$ (1,851)	\$ 1,801	\$ 1,968	\$ 3,659	\$ 4,179	\$ (1,242)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Small Interruptible - South (S71 & S81)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Interruptible - South (S71 & S81)													
Small IT Sales - Authorized Customers 1/	69	69	69	69	69	69	69	69	69	69	69	69	69
Small IT Transport - Authorized Customers 1/	3	3	3	3	3	3	3	3	3	3	3	3	3
Authorized Sales - Dk 1/	63,803	33,809	28,842	38,881	41,275	28,884	31,413	25,875	29,782	20,876	19,152	17,610	380,202
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395
Authorized Basic Service Charge Revenues	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 127,260
Authorized Distribution Charge Revenues (excl CIP)	\$ 72,704	\$ 38,525	\$ 32,865	\$ 44,305	\$ 47,033	\$ 32,913	\$ 35,795	\$ 29,485	\$ 33,937	\$ 23,788	\$ 21,824	\$ 20,067	\$ 433,240
Authorized Non-Gas Revenues	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 560,500
Authorized Margin per Customer	\$ 1,157.07	\$ 682.36	\$ 603.75	\$ 762.64	\$ 800.53	\$ 604.42	\$ 644.44	\$ 556.81	\$ 618.64	\$ 477.68	\$ 450.40	\$ 426.00	\$ 7,784.72
Small IT Sales - Actual Customers	63	62	63	63	63	62	62	62	63	64	62	63	63
Small IT Transport - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Actual Sales - Dk	16,606	67,847	36,796	43,106	37,620	34,031	24,384	27,381	26,423	18,017	20,490	21,704	374,403
Actual Basic Service Charge Revenues	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 9,790	\$ 9,935	\$ 10,080	\$ 9,790	\$ 9,935	\$ 119,220
Actual Distribution Charge Revenues (excl CIP)	\$ 18,923	\$ 77,312	\$ 41,929	\$ 49,119	\$ 42,868	\$ 38,778	\$ 27,785	\$ 31,200	\$ 30,108	\$ 20,530	\$ 23,348	\$ 24,732	\$ 426,632
Actual Non-Gas Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 545,852
Designed Non-Gas Revenues 2/	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 560,500
Under / (Over) Collection	\$ 54,451	\$ (37,972)	\$ (8,394)	\$ (4,144)	\$ 4,835	\$ (5,050)	\$ 8,825	\$ (900)	\$ 4,499	\$ 3,783	\$ (709)	\$ (3,995)	\$ 14,648

Designed Non-Gas Revenues	\$ 560,500
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 56,050

1/ As authorized in Docket No. G004/GR-15-879.
 2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 560,500
Actual Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 545,852
Under (Over) Collection	\$ 54,451	\$ (37,972)	\$ (8,394)	\$ (4,144)	\$ 4,835	\$ (5,050)	\$ 8,825	\$ (900)	\$ 4,499	\$ 3,783	\$ (709)	\$ (3,995)	\$ 14,648
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 77,524	\$ 45,036	\$ 40,451	\$ 51,097	\$ 53,636	\$ 39,892	\$ 42,533	\$ 36,749	\$ 41,449	\$ 32,482	\$ 29,726	\$ 28,542	\$ 521,576
Actual Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 545,852
Under (Over) Collection	\$ 48,666	\$ (42,066)	\$ (11,413)	\$ (7,957)	\$ 833	\$ (8,676)	\$ 4,958	\$ (4,241)	\$ 1,406	\$ 1,872	\$ (3,412)	\$ (6,125)	\$ (24,276)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - North (N85 & N82)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Large Interruptible - North (N85 & N82)													
Large IT Sales - Authorized Customers 1/	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Transport - Authorized Customers 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
Authorized Sales - Dk 1/	22,352	21,267	23,193	26,639	25,119	26,747	29,053	18,745	21,050	21,810	17,117	18,202	271,294
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637
Authorized Basic Service Charge Revenues	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 13,800
Authorized Distribution Charge Revenues (excl CIP)	\$ 26,011	\$ 24,748	\$ 26,990	\$ 31,000	\$ 29,231	\$ 31,125	\$ 33,809	\$ 21,814	\$ 24,496	\$ 25,380	\$ 19,919	\$ 21,182	\$ 315,705
Authorized Non-Gas Revenues	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 329,505
Authorized Margin per Customer	\$ 5,432.20	\$ 5,179.60	\$ 5,628.00	\$ 6,430.00	\$ 6,076.20	\$ 6,455.00	\$ 6,991.80	\$ 4,592.80	\$ 5,129.20	\$ 5,306.00	\$ 4,213.80	\$ 4,466.40	\$ 65,901.00
Large IT Sales - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Large IT Transport - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Actual Sales - Dk	26,262	27,365	27,715	29,578	27,644	31,885	30,221	28,162	27,851	23,792	22,936	23,909	327,319
Actual Basic Service Charge Revenues	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 14,160
Actual Distribution Charge Revenues (excl CIP)	\$ 30,561	\$ 31,845	\$ 32,252	\$ 34,420	\$ 32,169	\$ 37,105	\$ 35,168	\$ 32,772	\$ 32,410	\$ 27,687	\$ 26,691	\$ 27,822	\$ 380,901
Actual Non-Gas Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 395,061
Designed Non-Gas Revenues 2/	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 329,505
Under / (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (65,556)

Designed Non-Gas Revenues	\$ 329,505
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 32,951

1/ As authorized in Docket No. G004/GR-15-879.
 2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 329,505
Actual Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 395,061
Under (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (65,556)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 329,505
Actual Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 395,061
Under (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (65,556)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - South (S85 & S82)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Large Interruptible - South (S85 & S82)													
Large IT Sales - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Authorized Customers 1/	6	6	6	6	6	6	6	6	6	6	6	6	6
Authorized Sales - Dk 1/	73,457	119,300	141,280	132,844	133,258	125,253	122,867	43,833	23,234	23,119	22,148	36,254	996,847
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809
Authorized Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 21,480
Authorized Distribution Charge Revenues (excl CIP)	\$ 27,980	\$ 45,441	\$ 53,814	\$ 50,600	\$ 50,758	\$ 47,709	\$ 46,800	\$ 16,696	\$ 8,850	\$ 8,806	\$ 8,436	\$ 13,809	\$ 379,699
Authorized Non-Gas Revenues	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 401,179
Authorized Margin per Customer	\$ 4,252.86	\$ 6,747.29	\$ 7,943.43	\$ 7,484.29	\$ 7,506.86	\$ 7,071.29	\$ 6,941.43	\$ 2,640.86	\$ 1,520.00	\$ 1,513.71	\$ 1,460.86	\$ 2,228.43	\$ 57,311.29
Large IT Sales - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Actual Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Actual Sales - Dk	89,956	162,620	159,473	208,264	218,964	189,166	205,569	148,117	74,814	78,286	64,601	94,655	1,694,484
Actual Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 21,480
Actual Distribution Charge Revenues (excl CIP)	\$ 34,264	\$ 61,942	\$ 60,743	\$ 79,328	\$ 83,403	\$ 72,053	\$ 78,301	\$ 56,418	\$ 28,496	\$ 29,819	\$ 24,606	\$ 36,054	\$ 645,429
Actual Non-Gas Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 666,909
Designed Non-Gas Revenues 2/	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 401,179
Under / (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (265,730)
													Designed Non-Gas Revenues \$ 401,179
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 40,118

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 401,179
Actual Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 666,909
Under (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (265,730)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 401,179
Actual Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 666,909
Under (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (265,730)

Rate Class	Designed Revenue	Actual Revenue	Decoupling Adjustment	Actual Volumes	Authorized Volumes	Forecast Volumes (2018)	Authorized Customers	Decoupling Adjustment / Dk	Average Monthly Use (Dk)	Average Monthly Decoupling Adjustment
Residential Rate - N60	\$ 1,598,531	\$ 1,524,703	\$73,828	477,777	513,764	651,117	8,524	\$ 0.1134	6.4	\$0.73
Residential Rate - S60	1,564,477	1,490,891	73,586	533,548	580,182	753,410	10,361	\$ 0.0977	6.1	\$0.60
Firm General - N70	905,725	835,132	70,593	346,875	389,764	495,583	1,272	\$ 0.1424	32.5	\$4.63
Firm General - S70	1,096,835	1,000,369	96,466	505,399	581,792	726,456	1,736	\$ 0.1328	34.9	\$4.63
Small Interruptible - N71 & N81	380,744	356,051	24,693	227,156	243,478	361,186	72	\$ 0.0684	418.0	\$28.59
Small Interruptible - S71 & S81	384,591	377,884	6,707	253,154	253,748	310,140	72	\$ 0.0216	359.0	\$7.75
Large Interruptible - N85 & N82	248,306	296,864	(48,558)	245,977	204,482	320,431	5	\$ (0.1515)	5,340.5	(\$809.09)
Large Interruptible - S85 & S82	268,574	504,589	(236,015)	1,282,435	662,810	1,694,356	7	\$ (0.1393)	20,170.9	(\$2,809.81)
Total	\$ 6,447,783	\$ 6,386,483	\$61,300	3,872,321	3,430,020	5,312,679	22,049			

Decoupling Adjustment Factor Calculations Summary 1/

Rate Class	Capped Decoupling Adjustment	Forecast Volumes (2018)	Decoupling Adjustment / Dk
Residential Rate - N60	\$ 73,828	651,117	\$ 0.1134
Residential Rate - S60	73,586	753,410	\$ 0.0977
Firm General - N70	70,593	495,583	\$ 0.1424
Firm General - S70	96,466	726,456	\$ 0.1328
Small Interruptible - N71 & N81	24,693	361,186	\$ 0.0684
Small Interruptible - S71 & S81	6,707	310,140	\$ 0.0216
Large Interruptible - N85 & N82	(48,558)	320,431	\$ (0.1515)
Large Interruptible - S85 & S82	(236,015)	1,694,356	\$ (0.1393)
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.			

Table C-1 - Decoupling Adjustment balance thru September 30, 2017 1/

Rate Class	Decoupling Adjustment Balance through September 30, 2017	Capped Adjustment	Adjustment to Reflect 10% Cap	Adjusted Balance
Residential Rate - N60	\$73,828	\$159,853	\$0	\$73,828
Residential Rate - S60	\$73,586	\$156,448	\$0	\$73,586
Firm General - N70	\$70,593	\$90,573	\$0	\$70,593
Firm General - S70	\$96,466	\$109,684	\$0	\$96,466
Small Interruptible - N71 & N81	\$24,693	\$38,074	\$0	\$24,693
Small Interruptible - S71 & S81	\$6,707	\$38,459	\$0	\$6,707
Large Interruptible - N85 & N82	(\$48,558)	\$24,831	\$0	(\$48,558)
Large Interruptible - S85 & S82	(\$236,015)	\$26,857	\$0	(\$236,015)
Total Under / (Over) Collection	\$61,300	\$644,779	\$0	\$61,300
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.				

Table C-7: Margin by Rate Class 1/

Rate Class	Designed Revenue	Actual Revenue 2/	Decoupling Adjustment	Revenue w/Decoupling Accrual
Residential Rate - N60	\$ 1,598,531	\$ 1,524,703	\$73,828	\$1,598,531
Residential Rate - S60	1,564,477	1,490,891	73,586	1,564,477
Firm General - N70	905,725	835,132	70,593	905,725
Firm General - S70	1,096,835	1,000,369	96,466	1,096,835
Small Interruptible - N71 & N81	380,744	356,051	24,693	380,744
Small Interruptible - S71 & S81	384,591	377,884	6,707	384,591
Large Interruptible - N85 & N82	248,306	296,864	(48,558)	248,306
Large Interruptible - S85 & S82	268,574	504,589	(236,015)	268,574
Total	\$ 6,447,783	\$ 6,386,483	\$61,300	\$6,447,783
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.				
2/ As calculated for each rate class in Attachment C-1.				

Table C-8: RDM Adjustment Factors 1/

Rate Class	Decoupling Adjustment / Dk	Average Monthly Use (Dk)	Average Monthly Decoupling Adjustment
Residential Rate - N60	\$ 0.1134	6.4	\$0.73
Residential Rate - S60	\$ 0.0977	6.1	\$0.60
Firm General - N70	\$ 0.1424	32.5	\$4.63
Firm General - S70	\$ 0.1328	34.9	\$4.63
Small Interruptible - N71 & N81	\$ 0.0684	418.0	\$28.59
Small Interruptible - S71 & S81	\$ 0.0216	359.0	\$7.75
Large Interruptible - N85 & N82	\$ (0.1515)	5,340.5	(\$809.09)
Large Interruptible - S85 & S82	\$ (0.1393)	20,170.9	(\$2,809.81)
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.			

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - N60**

Residential Rate - N60	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Authorized Customers 1/	8,241	8,302	8,730	8,608	8,506	8,608	8,731	8,741	8,486	8,353	8,404	8,282	8,524
Authorized Sales - Dk 1/	24,125	64,056	91,300	139,619	131,717	97,054	71,682	36,603	13,865	7,279	6,101	9,844	513,764
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 67.50
Authorized Distribution Charge excluding CIP 1/	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915	\$ 1.9915
Authorized Basic Service Charge Revenues	\$ 61,808	\$ 62,265	\$ 65,475	\$ 64,560	\$ 63,795	\$ 64,560	\$ 65,483	\$ 65,558	\$ 63,645	\$ 62,648	\$ 63,030	\$ 62,115	\$ 575,370
Authorized Distribution Charge Revenues (excl CIP)	\$ 48,045	\$ 127,568	\$ 181,824	\$ 278,051	\$ 262,314	\$ 193,283	\$ 142,755	\$ 72,895	\$ 27,612	\$ 14,496	\$ 12,150	\$ 19,604	\$ 1,023,161
Authorized Non-Gas Revenues	\$ 109,853	\$ 189,833	\$ 247,299	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 1,598,531
Authorized Margin per Customer	\$ 13.33	\$ 22.87	\$ 28.33	\$ 39.80	\$ 38.34	\$ 29.95	\$ 23.85	\$ 15.84	\$ 10.75	\$ 9.24	\$ 8.95	\$ 9.87	\$ 187.53
Actual Customers	8,280	8,327	8,392	8,471	8,361	8,651	8,399	8,436	8,539	8,573	8,525	8,476	8,492
Actual Sales - Dk	14,406	32,805	77,424	134,787	104,073	99,734	62,407	37,926	17,300	7,363	7,126	7,062	477,777
Actual Basic Service Charge Revenues	\$ 62,100	\$ 62,453	\$ 62,940	\$ 63,533	\$ 62,708	\$ 64,883	\$ 62,993	\$ 63,270	\$ 64,043	\$ 64,298	\$ 63,938	\$ 63,570	\$ 573,210
Actual Distribution Charge Revenues (excl CIP)	\$ 28,690	\$ 65,331	\$ 154,190	\$ 268,428	\$ 207,261	\$ 198,620	\$ 124,284	\$ 75,529	\$ 34,452	\$ 14,664	\$ 14,191	\$ 14,064	\$ 951,493
Actual Non-Gas Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,524,703
Designed Non-Gas Revenues 2/	\$ 110,372	\$ 190,438	\$ 247,299	\$ 342,611	\$ 326,109	\$ 259,097	\$ 208,238	\$ 138,453	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 1,598,531
Under / (Over) Collection	\$ 19,582	\$ 62,654	\$ 30,169	\$ 10,650	\$ 56,140	\$ (4,406)	\$ 20,961	\$ (346)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 73,828

Designed Non-Gas Revenues	\$ 1,598,531
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 159,853

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 109,853	\$ 189,833	\$ 247,299	\$ 342,611	\$ 326,109	\$ 257,843	\$ 208,238	\$ 138,453	\$ 91,257	\$ 77,144	\$ 75,180	\$ 81,719	\$ 1,598,531
Actual Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,524,703
Under (Over) Collection	\$ 19,063	\$ 62,049	\$ 30,169	\$ 10,650	\$ 56,140	\$ (5,660)	\$ 20,961	\$ (346)	\$ (7,238)	\$ (1,818)	\$ (2,949)	\$ 4,085	\$ 73,828

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 110,372	\$ 190,438	\$ 237,745	\$ 337,146	\$ 320,561	\$ 259,097	\$ 200,316	\$ 133,626	\$ 91,794	\$ 79,215	\$ 76,299	\$ 83,658	\$ 1,592,505
Actual Revenues	\$ 90,790	\$ 127,784	\$ 217,130	\$ 331,961	\$ 269,969	\$ 263,503	\$ 187,277	\$ 138,799	\$ 98,495	\$ 78,962	\$ 78,129	\$ 77,634	\$ 1,524,703
Under (Over) Collection	\$ 19,582	\$ 62,654	\$ 20,615	\$ 5,185	\$ 50,592	\$ (4,406)	\$ 13,039	\$ (5,173)	\$ (6,701)	\$ 253	\$ (1,830)	\$ 6,024	\$ 67,802

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Residential Rate - S60**

Residential Rate - S60	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Authorized Customers 1/	10,073	10,023	10,706	10,346	10,358	10,346	10,519	10,470	10,730	10,321	10,346	9,998	10,361
Authorized Sales - Dk 1/	19,574	64,061	109,863	161,621	158,914	111,178	79,766	39,226	12,147	5,338	5,184	6,808	580,182
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 67.50
Authorized Distribution Charge excluding CIP 1/	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911	\$ 1.4911
Authorized Basic Service Charge Revenues	\$ 75,548	\$ 75,173	\$ 80,295	\$ 77,595	\$ 77,685	\$ 77,595	\$ 78,893	\$ 78,525	\$ 80,475	\$ 77,408	\$ 76,193	\$ 74,985	\$ 699,368
Authorized Distribution Charge Revenues (excl CIP)	\$ 29,187	\$ 95,521	\$ 163,817	\$ 240,993	\$ 236,957	\$ 165,778	\$ 118,939	\$ 58,490	\$ 18,112	\$ 7,959	\$ 7,730	\$ 10,151	\$ 865,109
Authorized Non-Gas Revenues	\$ 104,735	\$ 170,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 1,564,477
Authorized Margin per Customer	\$ 10.40	\$ 17.03	\$ 22.80	\$ 30.79	\$ 30.38	\$ 23.52	\$ 18.81	\$ 13.09	\$ 9.19	\$ 8.27	\$ 8.26	\$ 8.52	\$ 151.00
Actual Customers	10,215	10,258	10,218	10,246	10,228	10,418	10,218	10,356	10,461	10,359	10,177	10,250	10,301
Actual Sales - Dk	13,433	32,563	96,141	152,998	119,310	108,042	70,315	41,446	19,326	7,366	7,596	7,150	533,548
Actual Basic Service Charge Revenues	\$ 76,613	\$ 76,935	\$ 76,635	\$ 76,845	\$ 76,710	\$ 78,135	\$ 76,635	\$ 77,670	\$ 78,458	\$ 77,693	\$ 76,328	\$ 76,875	\$ 695,318
Actual Distribution Charge Revenues (excl CIP)	\$ 20,030	\$ 48,555	\$ 143,356	\$ 228,135	\$ 177,903	\$ 161,101	\$ 104,847	\$ 61,800	\$ 28,816	\$ 10,983	\$ 11,327	\$ 10,661	\$ 795,573
Actual Non-Gas Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,490,891
Designed Non-Gas Revenues 2/	\$ 106,236	\$ 174,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 245,031	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,669	\$ 84,062	\$ 87,330	\$ 1,564,477
Under / (Over) Collection	\$ 9,593	\$ 49,204	\$ 24,121	\$ 13,608	\$ 60,029	\$ 5,795	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 73,586

Designed Non-Gas Revenues	\$ 1,564,477
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 156,448

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Revenues Allowed (total authorized)	\$ 104,735	\$ 170,694	\$ 244,112	\$ 318,588	\$ 314,642	\$ 243,373	\$ 197,832	\$ 137,015	\$ 98,587	\$ 85,367	\$ 83,923	\$ 85,136	\$ 1,564,477
Actual Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,490,891
Under (Over) Collection	\$ 8,092	\$ 45,204	\$ 24,121	\$ 13,608	\$ 60,029	\$ 4,137	\$ 16,350	\$ (2,455)	\$ (8,687)	\$ (3,309)	\$ (3,732)	\$ (2,400)	\$ 73,586
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 106,236	\$ 174,694	\$ 232,970	\$ 315,474	\$ 310,727	\$ 245,031	\$ 192,201	\$ 135,560	\$ 96,137	\$ 85,669	\$ 84,062	\$ 87,330	\$ 1,555,451
Actual Revenues	\$ 96,643	\$ 125,490	\$ 219,991	\$ 304,980	\$ 254,613	\$ 239,236	\$ 181,482	\$ 139,470	\$ 107,274	\$ 88,676	\$ 87,655	\$ 87,536	\$ 1,490,891
Under (Over) Collection	\$ 9,593	\$ 49,204	\$ 12,979	\$ 10,494	\$ 56,114	\$ 5,795	\$ 10,719	\$ (3,910)	\$ (11,137)	\$ (3,007)	\$ (3,593)	\$ (206)	\$ 64,560

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - N70**

Firm General - N70	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	797	732	865	840	815	821	824	811	807	793	792	789	811
Large Firm - Authorized Customers 1/	459	458	489	469	462	452	451	457	454	467	482	463	461
Authorized Sales - Dk 1/	22,218	47,460	68,731	99,234	92,608	68,601	51,321	29,316	14,790	10,985	10,482	12,427	389,764
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 207.00
Large Firm Authorized Basic Service Charge 1/	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 256.50
Authorized Distribution Charge excluding CIP 1/	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806	\$ 1.5806
Authorized Basic Service Charge Revenues	\$ 31,413	\$ 29,889	\$ 33,832	\$ 32,687	\$ 31,912	\$ 31,765	\$ 31,806	\$ 31,678	\$ 31,500	\$ 31,549	\$ 31,953	\$ 31,343	\$ 286,124
Authorized Distribution Charge Revenues (excl CIP)	\$ 35,118	\$ 75,015	\$ 108,636	\$ 156,849	\$ 146,376	\$ 108,431	\$ 81,118	\$ 46,337	\$ 23,377	\$ 17,363	\$ 16,568	\$ 19,642	\$ 616,061
Authorized Non-Gas Revenues	\$ 66,531	\$ 104,904	\$ 142,468	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 902,185
Authorized Margin per Customer	\$ 52.97	\$ 88.15	\$ 105.22	\$ 144.79	\$ 139.61	\$ 110.13	\$ 88.57	\$ 61.53	\$ 43.52	\$ 38.82	\$ 38.09	\$ 40.72	\$ 709.26
Small Firm - Actual Customers	803	816	807	822	821	851	868	816	805	791	819	807	822
Large Firm - Actual Customers	440	436	442	450	486	443	525	439	440	431	438	444	455
Actual Sales - Dk	15,751	24,371	60,127	90,560	68,754	67,819	41,057	28,572	16,335	11,178	11,476	11,124	346,875
Actual Basic Service Charge Revenues	\$ 31,009	\$ 31,194	\$ 31,158	\$ 31,731	\$ 32,734	\$ 32,199	\$ 34,927	\$ 31,280	\$ 31,055	\$ 30,477	\$ 31,320	\$ 31,215	\$ 286,862
Actual Distribution Charge Revenues (excl CIP)	\$ 24,896	\$ 38,521	\$ 95,037	\$ 143,139	\$ 108,673	\$ 107,195	\$ 64,895	\$ 45,161	\$ 25,819	\$ 17,667	\$ 18,138	\$ 17,583	\$ 548,270
Actual Non-Gas Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 835,132
Designed Non-Gas Revenues 2/	\$ 66,531	\$ 110,364	\$ 142,468	\$ 189,536	\$ 182,470	\$ 142,508	\$ 123,378	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 905,725
Under / (Over) Collection	\$ 10,626	\$ 40,649	\$ 16,273	\$ 14,666	\$ 41,063	\$ 3,114	\$ 23,556	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 70,593
													Designed Non-Gas Revenues \$ 905,725
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 90,573

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 66,531	\$ 104,904	\$ 142,468	\$ 189,536	\$ 178,288	\$ 140,196	\$ 112,924	\$ 78,015	\$ 54,877	\$ 48,912	\$ 48,521	\$ 50,985	\$ 902,185
Actual Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 835,132
Under (Over) Collection	\$ 10,626	\$ 35,189	\$ 16,273	\$ 14,666	\$ 36,881	\$ 802	\$ 13,102	\$ 1,574	\$ (1,997)	\$ 768	\$ (937)	\$ 2,187	\$ 67,053
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 65,842	\$ 110,364	\$ 131,420	\$ 184,173	\$ 182,470	\$ 142,508	\$ 123,378	\$ 77,220	\$ 54,182	\$ 47,438	\$ 47,879	\$ 50,941	\$ 905,725
Actual Revenues	\$ 55,905	\$ 69,715	\$ 126,195	\$ 174,870	\$ 141,407	\$ 139,394	\$ 99,822	\$ 76,441	\$ 56,874	\$ 48,144	\$ 49,458	\$ 48,798	\$ 835,132
Under (Over) Collection	\$ 9,937	\$ 40,649	\$ 5,225	\$ 9,303	\$ 41,063	\$ 3,114	\$ 23,556	\$ 779	\$ (2,692)	\$ (706)	\$ (1,579)	\$ 2,143	\$ 70,593

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Firm General - S70**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Firm General - S70													
Small Firm - Authorized Customers 1/	1,082	1,050	1,164	1,147	1,172	1,112	1,132	1,159	1,137	1,098	1,096	1,064	1,124
Large Firm - Authorized Customers 1/	634	602	624	614	634	589	614	584	611	609	618	631	612
Authorized Sales - Dk 1/	29,176	63,766	101,213	145,318	145,907	99,858	76,145	42,494	21,261	16,362	16,491	17,956	581,792
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 207.00
Large Firm Authorized Basic Service Charge 1	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 256.50
Authorized Distribution Charge excluding CIP 1/	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026	\$ 1.2026
Authorized Basic Service Charge Revenues	\$ 42,955	\$ 41,307	\$ 44,556	\$ 43,880	\$ 45,025	\$ 42,363	\$ 43,535	\$ 43,301	\$ 43,565	\$ 42,611	\$ 42,821	\$ 42,456	\$ 389,646
Authorized Distribution Charge Revenues (excl CIP)	\$ 35,087	\$ 76,685	\$ 121,719	\$ 174,759	\$ 175,468	\$ 120,089	\$ 91,572	\$ 51,103	\$ 25,568	\$ 19,677	\$ 19,832	\$ 21,594	\$ 699,663
Authorized Non-Gas Revenues	\$ 78,042	\$ 117,992	\$ 166,275	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,089,309
Authorized Margin per Customer	\$ 45.48	\$ 71.42	\$ 92.99	\$ 124.16	\$ 122.09	\$ 95.50	\$ 77.38	\$ 54.16	\$ 39.55	\$ 36.49	\$ 36.55	\$ 37.79	\$ 627.48
Small Firm - Actual Customers	1,116	1,114	1,114	1,125	1,124	1,151	1,166	1,129	1,139	1,097	1,116	1,092	1,127
Large Firm - Actual Customers	579	588	627	595	592	605	661	691	645	607	597	600	621
Actual Sales - Dk	18,986	29,928	78,893	130,624	105,379	94,166	62,724	39,726	24,919	15,416	16,869	15,577	505,399
Actual Basic Service Charge Revenues	\$ 42,170	\$ 42,380	\$ 43,492	\$ 42,833	\$ 42,724	\$ 43,716	\$ 45,657	\$ 45,661	\$ 44,580	\$ 42,531	\$ 42,683	\$ 42,216	\$ 392,576
Actual Distribution Charge Revenues (excl CIP)	\$ 22,833	\$ 35,991	\$ 94,877	\$ 157,089	\$ 126,728	\$ 113,244	\$ 75,432	\$ 47,775	\$ 29,967	\$ 18,539	\$ 20,287	\$ 18,733	\$ 607,793
Actual Non-Gas Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,000,369
Designed Non-Gas Revenues 2/	\$ 78,042	\$ 121,557	\$ 166,275	\$ 218,639	\$ 220,493	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,096,835
Under / (Over) Collection	\$ 13,039	\$ 43,186	\$ 27,906	\$ 18,717	\$ 51,041	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,218	\$ (317)	\$ 3,101	\$ 96,466

Designed Non-Gas Revenues	\$ 1,096,835
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 109,684

1/ As authorized in Docket No. G004/GR-15-879.
 2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 78,042	\$ 117,992	\$ 166,275	\$ 218,639	\$ 220,493	\$ 162,452	\$ 135,107	\$ 94,404	\$ 69,133	\$ 62,288	\$ 62,653	\$ 64,050	\$ 1,089,309
Actual Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,000,369
Under (Over) Collection	\$ 13,039	\$ 39,621	\$ 27,906	\$ 18,717	\$ 51,041	\$ 5,492	\$ 14,018	\$ 968	\$ (5,414)	\$ 1,218	\$ (317)	\$ 3,101	\$ 88,940
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 77,089	\$ 121,557	\$ 161,896	\$ 213,555	\$ 209,506	\$ 167,698	\$ 141,373	\$ 98,571	\$ 70,557	\$ 62,179	\$ 62,610	\$ 63,941	\$ 1,096,835
Actual Revenues	\$ 65,003	\$ 78,371	\$ 138,369	\$ 199,922	\$ 169,452	\$ 156,960	\$ 121,089	\$ 93,436	\$ 74,547	\$ 61,070	\$ 62,970	\$ 60,949	\$ 1,000,369
Under (Over) Collection	\$ 12,086	\$ 43,186	\$ 23,527	\$ 13,633	\$ 40,054	\$ 10,738	\$ 20,284	\$ 5,135	\$ (3,990)	\$ 1,109	\$ (360)	\$ 2,992	\$ 96,466

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Small Interruptible - North (N71 & N81)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Interruptible - North (N71 & N81)													
Small IT Sales - Authorized Customers 1/	70	70	70	70	70	70	70	70	70	70	70	70	70
Small IT Transport - Authorized Customers 1/	2	2	2	2	2	2	2	2	2	2	2	2	2
Authorized Sales - Dk 1/	56,724	31,403	45,047	54,777	36,890	41,583	32,240	21,050	16,317	11,626	12,441	16,554	243,478
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,305.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 1,800.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738	\$ 1.1738
Authorized Basic Service Charge Revenues	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 10,550	\$ 94,950
Authorized Distribution Charge Revenues (excl CIP)	\$ 66,583	\$ 36,861	\$ 52,876	\$ 64,297	\$ 43,301	\$ 48,810	\$ 37,843	\$ 24,708	\$ 19,153	\$ 13,647	\$ 14,603	\$ 19,431	\$ 285,794
Authorized Non-Gas Revenues	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 380,744
Authorized Margin per Customer	\$ 1,071.29	\$ 658.49	\$ 880.92	\$ 1,039.54	\$ 747.93	\$ 824.44	\$ 672.13	\$ 489.69	\$ 412.54	\$ 336.07	\$ 349.35	\$ 416.40	\$ 5,288.11
Small IT Sales - Actual Customers	63	62	63	63	63	62	62	62	63	64	62	63	63
Small IT Transport - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Actual Sales - Dk	18,814	61,681	42,700	51,698	42,773	38,528	30,703	20,771	13,549	9,205	8,186	11,744	227,156
Actual Basic Service Charge Revenues	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 9,790	\$ 9,935	\$ 10,080	\$ 9,790	\$ 9,935	\$ 89,415
Actual Distribution Charge Revenues (excl CIP)	\$ 22,084	\$ 72,401	\$ 50,121	\$ 60,683	\$ 50,206	\$ 45,224	\$ 36,039	\$ 24,381	\$ 15,904	\$ 10,805	\$ 9,608	\$ 13,785	\$ 266,636
Actual Non-Gas Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 356,051
Designed Non-Gas Revenues 2/	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 380,744
Under / (Over) Collection	\$ 45,114	\$ (34,780)	\$ 3,370	\$ 4,229	\$ (6,290)	\$ 4,346	\$ 2,564	\$ 1,087	\$ 3,864	\$ 3,312	\$ 5,755	\$ 6,261	\$ 24,693
											Designed Non-Gas Revenues		\$ 380,744
											RDM Adjustment Cap (10% of Designed non-gas revenue)		10%
											Capped amount for surcharge (no cap on refunds)		\$ 38,074

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 59,360	\$ 48,393	\$ 35,258	\$ 29,703	\$ 24,197	\$ 25,153	\$ 29,981	\$ 380,744
Actual Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 356,051
Under (Over) Collection	\$ 45,114	\$ (34,780)	\$ 3,370	\$ 4,229	\$ (6,290)	\$ 4,346	\$ 2,564	\$ 1,087	\$ 3,864	\$ 3,312	\$ 5,755	\$ 6,261	\$ 24,693
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 71,776	\$ 43,460	\$ 59,022	\$ 69,649	\$ 50,111	\$ 54,413	\$ 44,361	\$ 32,320	\$ 27,640	\$ 22,853	\$ 23,057	\$ 27,899	\$ 354,303
Actual Revenues	\$ 32,019	\$ 82,191	\$ 60,056	\$ 70,618	\$ 60,141	\$ 55,014	\$ 45,829	\$ 34,171	\$ 25,839	\$ 20,885	\$ 19,398	\$ 23,720	\$ 356,051
Under (Over) Collection	\$ 39,757	\$ (38,731)	\$ (1,034)	\$ (969)	\$ (10,030)	\$ (601)	\$ (1,468)	\$ (1,851)	\$ 1,801	\$ 1,968	\$ 3,659	\$ 4,179	\$ (1,748)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Small Interruptible - South (S71 & S81)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Small Interruptible - South (S71 & S81)													
Small IT Sales - Authorized Customers 1/	69	69	69	69	69	69	69	69	69	69	69	69	69
Small IT Transport - Authorized Customers 1/	3	3	3	3	3	3	3	3	3	3	3	3	3
Authorized Sales - Dk 1/	63,803	33,809	28,842	38,881	41,275	28,884	31,413	25,875	29,782	20,876	19,152	17,610	253,748
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,305.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 1,800.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395	\$ 1.1395
Authorized Basic Service Charge Revenues	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 10,605	\$ 95,445
Authorized Distribution Charge Revenues (excl CIP)	\$ 72,704	\$ 38,525	\$ 32,865	\$ 44,305	\$ 47,033	\$ 32,913	\$ 35,795	\$ 29,485	\$ 33,937	\$ 23,788	\$ 21,824	\$ 20,067	\$ 289,146
Authorized Non-Gas Revenues	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 384,591
Authorized Margin per Customer	\$ 1,157.07	\$ 682.36	\$ 603.75	\$ 762.64	\$ 800.53	\$ 604.42	\$ 644.44	\$ 556.81	\$ 618.64	\$ 477.68	\$ 450.40	\$ 426.00	\$ 5,341.54
Small IT Sales - Actual Customers	63	62	63	63	63	62	62	62	63	64	62	63	63
Small IT Transport - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Actual Sales - Dk	16,606	67,847	36,796	43,106	37,620	34,031	24,384	27,381	26,423	18,017	20,490	21,704	253,154
Actual Basic Service Charge Revenues	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 9,790	\$ 9,935	\$ 10,080	\$ 9,790	\$ 9,935	\$ 89,415
Actual Distribution Charge Revenues (excl CIP)	\$ 18,923	\$ 77,312	\$ 41,929	\$ 49,119	\$ 42,868	\$ 38,778	\$ 27,785	\$ 31,200	\$ 30,108	\$ 20,530	\$ 23,348	\$ 24,732	\$ 288,469
Actual Non-Gas Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 377,884
Designed Non-Gas Revenues 2/	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 384,591
Under / (Over) Collection	\$ 54,451	\$ (37,972)	\$ (8,394)	\$ (4,144)	\$ 4,835	\$ (5,050)	\$ 8,825	\$ (900)	\$ 4,499	\$ 3,783	\$ (709)	\$ (3,995)	\$ 6,707

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Designed Non-Gas Revenues	\$ 384,591
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 38,459

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672	\$ 384,591
Actual Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 377,884
Under (Over) Collection	\$ 54,451	\$ (37,972)	\$ (8,394)	\$ (4,144)	\$ 4,835	\$ (5,050)	\$ 8,825	\$ (900)	\$ 4,499	\$ 3,783	\$ (709)	\$ (3,995)	\$ 6,707
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 77,524	\$ 45,036	\$ 40,451	\$ 51,097	\$ 53,636	\$ 39,892	\$ 42,533	\$ 36,749	\$ 41,449	\$ 32,482	\$ 29,726	\$ 28,542	\$ 357,883
Actual Revenues	\$ 28,858	\$ 87,102	\$ 51,864	\$ 59,054	\$ 52,803	\$ 48,568	\$ 37,575	\$ 40,990	\$ 40,043	\$ 30,610	\$ 33,138	\$ 34,667	\$ 377,884
Under (Over) Collection	\$ 48,666	\$ (42,066)	\$ (11,413)	\$ (7,957)	\$ 833	\$ (8,676)	\$ 4,958	\$ (4,241)	\$ 1,406	\$ 1,872	\$ (3,412)	\$ (6,125)	\$ (20,001)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - North (N85 & N82)**

	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Large Interruptible - North (N85 & N82)	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Sales - Authorized Customers 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
Large IT Transport - Authorized Customers 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
Authorized Sales - Dk 1/	22,352	21,267	23,193	26,639	25,119	26,747	29,053	18,745	21,050	21,810	17,117	18,202	204,482
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,070.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 2,340.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637	\$ 1.1637
Authorized Basic Service Charge Revenues	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ 10,350
Authorized Distribution Charge Revenues (excl CIP)	\$ 26,011	\$ 24,748	\$ 26,990	\$ 31,000	\$ 29,231	\$ 31,125	\$ 33,809	\$ 21,814	\$ 24,496	\$ 25,380	\$ 19,919	\$ 21,182	\$ 237,956
Authorized Non-Gas Revenues	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 248,306
Authorized Margin per Customer	\$ 5,432.20	\$ 5,179.60	\$ 5,628.00	\$ 6,430.00	\$ 6,076.20	\$ 6,455.00	\$ 6,991.80	\$ 4,592.80	\$ 5,129.20	\$ 5,306.00	\$ 4,213.80	\$ 4,466.40	\$ 49,661.20
Large IT Sales - Actual Customers	4	4	4	4	4	4	4	4	4	4	4	4	4
Large IT Transport - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Actual Sales - Dk	26,262	27,365	27,715	29,578	27,644	31,885	30,221	28,162	27,851	23,792	22,936	23,909	245,977
Actual Basic Service Charge Revenues	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 1,180	\$ 10,620
Actual Distribution Charge Revenues (excl CIP)	\$ 30,561	\$ 31,845	\$ 32,252	\$ 34,420	\$ 32,169	\$ 37,105	\$ 35,168	\$ 32,772	\$ 32,410	\$ 27,687	\$ 26,691	\$ 27,822	\$ 286,244
Actual Non-Gas Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 296,864
Designed Non-Gas Revenues 2/	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 248,306
Under / (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (48,558)
													Designed Non-Gas Revenues \$ 248,306
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 24,831

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 248,306
Actual Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 296,864
Under (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (48,558)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 27,161	\$ 25,898	\$ 28,140	\$ 32,150	\$ 30,381	\$ 32,275	\$ 34,959	\$ 22,964	\$ 25,646	\$ 26,530	\$ 21,069	\$ 22,332	\$ 248,306
Actual Revenues	\$ 31,741	\$ 33,025	\$ 33,432	\$ 35,600	\$ 33,349	\$ 38,285	\$ 36,348	\$ 33,952	\$ 33,590	\$ 28,867	\$ 27,871	\$ 29,002	\$ 296,864
Under (Over) Collection	\$ (4,580)	\$ (7,127)	\$ (5,292)	\$ (3,450)	\$ (2,968)	\$ (6,010)	\$ (1,389)	\$ (10,988)	\$ (7,944)	\$ (2,337)	\$ (6,802)	\$ (6,670)	\$ (48,558)

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 RDM Adjustment Calculation - Large Interruptible - South (S85 & S82)**

Large Interruptible - South (S85 & S82)	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Annual Decoupling Calc
Large IT Sales - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Authorized Customers 1/	6	6	6	6	6	6	6	6	6	6	6	6	6
Authorized Sales - Dk 1/	73,457	119,300	141,280	132,844	133,258	125,253	122,867	43,833	23,234	23,119	22,148	36,254	662,810
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,070.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 2,340.00
Authorized Distribution Charge excluding CIP 1/	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809	\$ 0.3809
Authorized Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 16,110
Authorized Distribution Charge Revenues (excl CIP)	\$ 27,980	\$ 45,441	\$ 53,814	\$ 50,600	\$ 50,758	\$ 47,709	\$ 46,800	\$ 16,696	\$ 8,850	\$ 8,806	\$ 8,436	\$ 13,809	\$ 252,464
Authorized Non-Gas Revenues	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 268,574
Authorized Margin per Customer	\$ 4,252.86	\$ 6,747.29	\$ 7,943.43	\$ 7,484.29	\$ 7,506.86	\$ 7,071.29	\$ 6,941.43	\$ 2,640.86	\$ 1,520.00	\$ 1,513.71	\$ 1,460.86	\$ 2,228.43	\$ 38,367.71
Large IT Sales - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Actual Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Actual Sales - Dk	89,956	162,620	159,473	208,264	218,964	189,166	205,569	148,117	74,814	78,286	64,601	94,655	1,282,435
Actual Basic Service Charge Revenues	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ 16,110
Actual Distribution Charge Revenues (excl CIP)	\$ 34,264	\$ 61,942	\$ 60,743	\$ 79,328	\$ 83,403	\$ 72,053	\$ 78,301	\$ 56,418	\$ 28,496	\$ 29,819	\$ 24,606	\$ 36,054	\$ 488,479
Actual Non-Gas Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 504,589
Designed Non-Gas Revenues 2/	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 268,574
Under / (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (236,015)
										Designed Non-Gas Revenues			\$ 268,574
										RDM Adjustment Cap (10% of Designed non-gas revenue)			10%
										Capped amount for surcharge (no cap on refunds)			\$ 26,857

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class													
Revenues Allowed (total authorized)	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 268,574
Actual Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 504,589
Under (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (236,015)
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 29,770	\$ 47,231	\$ 55,604	\$ 52,390	\$ 52,548	\$ 49,499	\$ 48,590	\$ 18,486	\$ 10,640	\$ 10,596	\$ 10,226	\$ 15,599	\$ 268,574
Actual Revenues	\$ 36,054	\$ 63,732	\$ 62,533	\$ 81,118	\$ 85,193	\$ 73,843	\$ 80,091	\$ 58,208	\$ 30,286	\$ 31,609	\$ 26,396	\$ 37,844	\$ 504,589
Under (Over) Collection	\$ (6,284)	\$ (16,501)	\$ (6,929)	\$ (28,728)	\$ (32,645)	\$ (24,344)	\$ (31,501)	\$ (39,722)	\$ (19,646)	\$ (21,013)	\$ (16,170)	\$ (22,245)	\$ (236,015)

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

**Minnesota Department of Commerce
Response Comments**

Docket No. G004/GR-15-879

Dated this 7th day of September 2018

/s/Sharon Ferguson

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Tamie A.	Aberle	tamie.aberle@mdu.com	Great Plains Natural Gas Co.	400 North Fourth Street Bismarck, ND 585014092	Electronic Service	No	OFF_SL_15-879_Official Service List PUC 15-879
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	Yes	OFF_SL_15-879_Official Service List PUC 15-879
Peter	Beithon	pbeithon@otpc.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade Street Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_15-879_Official Service List PUC 15-879
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