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July 8, 2020

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101-2147

RE: *In the Matter of the Petition by Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., for Authority to Increase Natural Gas Rates in Minnesota*
PUC Docket No. G004/GR-19-511
OAH Docket No. 65-2500-36528

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith submits this filing in compliance with the Notice of Schedule for Filing Exceptions to the ALJ's Report and Request for Great Plains Natural Gas Co. to File Schedules Reflecting the ALJ's Recommendation dated July 1, 2020 (July 1 Notice).

The July 1 Notice requested Great Plains to file a pro forma rate base, income statement, and revenue requirement summary, a schedule of the class revenue allocations and all billing determinates, and bridge schedules, that reflect the test year revenue requirement and rate design recommended by the Administrative Law Judge's (ALJ) Findings of Fact, Conclusions of Law and Recommendations issued on June 30, 2020.

In addition, the Commission's November 22, 2019 Order (November 22 Order) in Docket No. G004/MR-19-512 required Great Plains to provide updated cost of gas information in this proceeding and to work with Commission staff to determine the appropriate timing for providing this information. Great Plains discussed the timing with Commission staff and, during the Evidentiary Hearing held March 10, 2020, it was determined the appropriate time to update the cost of gas was concurrently with the Company's updated financial schedules noted above. As such, the updated base cost of gas, based on the most recent projected demand cost from the Company's July 2020 Purchased Gas Cost Adjustment (PGA) filing submitted on June 30, 2020 and the

commodity cost of gas reflecting the commodity prices through July 2020 as submitted in the monthly PGA filings and current gas price projections through December 2020, has been included in the Company's revenue and cost of gas components. The corresponding changes in late payment revenues and uncollectible accounts expense has also been reflected.

The Base Cost of Gas resulted in a change in the revenue allocation by class, before the revenue increase, causing the revenue allocation described by the ALJ in Finding 396 of the Report issued on June 30, 2020 to produce results contrary to the revenue allocation originally proposed by the Company and accepted by the ALJ.

The following schedules reflecting the updated base cost of gas and the test year revenue requirement and class revenue allocations and rate design recommended by the ALJ are enclosed:

- Exhibit 1: Revenue requirement summary along with pro forma rate base, income statement and bridge schedules
- Exhibit 2: Class revenue allocations and billing determinant schedules. As noted above, the class revenue allocations are based on the criteria originally proposed by Great Plains in order to more closely align the allocations by class to the revenue allocations recommended by the ALJ. The proposed rates reflect the Basic Service Charges recommended by the ALJ.
- Exhibit 3: The base cost of gas reflecting the updated projected demand cost and commodity cost of gas.

Great Plains will be filing exceptions to the ALJ's report and the informational update to the base cost of gas under separate cover.

If you have any questions, please contact me at (701) 222-7855 or Brian M. Meloy at (612) 335-1451.

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Director of Regulatory Affairs

cc: Brian M. Meloy

Exhibit 1

Revenue Requirement Summary	Page 1
Rate Base Summary	Page 2
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Capital Structure, including Return on Equity	Page 4
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Updated Base Cost of Gas	Page 8

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
REVENUE REQUIREMENT SUMMARY - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Test Year As Filed	ALJ Adjustments	ALJ Recommendations
Rate Base 1/	<u>\$31,686,174</u>	<u>\$930,854</u>	<u>\$32,617,028</u>
Required Rate of Return 2/	7.460%		7.191%
Required Income	\$2,363,789	(\$18,299)	\$2,345,490
Operating Income 3/	<u>(\$229,888)</u>	<u>\$101,764</u>	<u>(\$128,124)</u>
Income Deficiency	\$2,593,677	(\$120,063)	\$2,473,614
Gross Revenue Conversion Factor	1.403351	1.403351	1.403351
Revenue Deficiency	\$3,639,839	<u>(\$168,491)</u>	\$3,471,349
GUIC in current rates 4/	<u>790,153</u>		<u>790,153</u>
Net increase in required recovery	<u>\$2,849,686</u>		<u>\$2,681,196</u>

1/ Exhibit 1, Page 2.

2/ Exhibit 1, Page 4.

3/ Exhibit 1, Page 3.

4/ Excludes out-of-period true-up.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AVERAGE RATE BASE - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Test Year <u>As Filed</u>	ALJ <u>Adjustments 1/</u>	ALJ <u>Recommendations</u>
Gas Plant in Service	\$64,948,541	\$1,412,080	\$66,360,621
Accum. Reserve for Depreciation	<u>31,052,110</u>	<u>307,784</u>	<u>31,359,894</u>
Net Gas Plant in Service	33,896,431	1,104,296	35,000,727
Additions			
Materials and Supplies	486,504	29,600	516,104
Gas in Underground Storage	306,530	(52,510)	254,020
Prepayments	141,544	(2,286)	139,258
Unamortized Loss on Debt	56,258		56,258
Unamort. Redemption Cost-Pref. Stk.	<u>10,034</u>		<u>10,034</u>
Total Additions	1,000,870	(25,196)	975,674
Total Before Deductions	\$34,897,301	\$1,079,100	\$35,976,401
Deductions			
Accum. Deferred Income Taxes	2,448,366	120,198	2,568,564
Customer Advances	<u>762,761</u>	<u>28,048</u>	<u>790,809</u>
Total Deductions	3,211,127	148,246	3,359,373
Total Rate Base	<u><u>\$31,686,174</u></u>	<u><u>\$930,854</u></u>	<u><u>\$32,617,028</u></u>

1/ Exhibit 1, Page 5.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INCOME STATEMENT - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Test Year As Filed	ALJ Adjustments 1/	ALJ Recommendations
Operating Revenues			
Sales	\$21,952,876	(\$799,036)	\$21,153,840 2/
Transportation	1,915,879		1,915,879 2/
Other	237,773	(2,237)	235,536
Total Revenues	<u>24,106,528</u>	<u>(801,273)</u>	<u>23,305,255</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	13,869,562	(799,036)	13,070,526
Other O&M	7,002,825	(136,493)	6,866,332
Total O&M	<u>20,872,387</u>	<u>(935,529)</u>	<u>19,936,858</u>
Depreciation	2,825,562		2,825,562
Taxes Other Than Income	1,229,308		1,229,308
Current Income Taxes	(590,841)	32,492	(558,349)
Deferred Income Taxes			
Total Expenses	<u>24,336,416</u>	<u>(903,037)</u>	<u>23,433,379</u>
Operating Income	<u><u>(\$229,888)</u></u>	<u><u>\$101,764</u></u>	<u><u>(\$128,124)</u></u>

1/ Exhibit 1, Page 6.

2/ Exhibit 2, Page 1.

**GREAT PLAINS NATURAL GAS CO.
CAPITAL STRUCTURE - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	<u>Balance</u>	<u>Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
<u>As Filed</u>				
Long Term Debt	\$ 767,907,043	45.132%	4.712%	2.127%
Short Term Debt	68,954,808	4.053%	3.693%	0.150%
Common Equity	864,618,203	50.815%	10.200%	5.183%
Total	<u>\$ 1,701,480,054</u>	<u>100.000%</u>		<u>7.460%</u>
 <u>Based on ALJ Recommendation 1/</u>				
Long Term Debt	\$ 767,907,043	45.132%	4.712%	2.127%
Short Term Debt	68,954,808	4.053%	3.693%	0.150%
Common Equity	864,618,203	50.815%	9.670% 2/	4.914%
Total	<u>\$ 1,701,480,054</u>	<u>100.000%</u>		<u>7.191%</u>

1/ ALJ Recommendation at Finding 161 and 167.

2/ ALJ Recommendation at Finding 284 and 295.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE BASE ADJUSTMENTS - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Year End 2019 Update 1/	Total ALJ Adjustments
Gas Plant in Service	\$1,412,080	\$1,412,080
Accumulated Reserve for Depreciation	307,784.00	307,784.00
Net Gas Plant in Service	1,104,296	1,104,296
Additions		
Materials and Supplies	29,600	29,600
Gas in Underground Storage	(52,510)	(52,510)
Prepayments	(2,286)	(2,286)
Unamortized Loss on Debt		
Total Additions	(25,196)	(25,196)
Total Before Deductions	\$1,079,100	\$1,079,100
Deductions		
Accumulated Deferred Income Taxes	120,198	120,198
Customer Advances	28,048	28,048
Total Deductions	148,246	148,246
Total Rate Base	\$930,854	\$930,854

1/ ALJ Recommendation at Finding 150, Ex.DER-15 at DVL-S-3 (Lusti Surrebuttal).

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INCOME STATEMENT ADJUSTMENTS - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Updated Base Cost of Gas 1/	Benefits 2/	Subcontract Labor 3/	Industry Dues Expense 4/	ALJ Rate Base Interest Sync 5/	Total ALJ Adjustments
Operating Revenues						
Sales	(\$799,036)					(\$799,036)
Transportation						-
Other	(2,237)					(2,237)
Total Revenues	(801,273)	0	0	0	0	(801,273)
Operating Expenses						
Operation and Maintenance						
Cost of Gas	(799,036)					(799,036)
Other O&M	(4,235)	(38,897)	(81,397)	(11,964)		(136,493)
Total O&M	(803,271)	(38,897)	(81,397)	(11,964)	0	(935,529)
Depreciation						
Taxes Other Than Income						
Current Income Taxes	574	11,179	23,393	3,438	(6,092)	32,492
Deferred Income Taxes						
Total Expenses	(802,697)	(27,718)	(58,004)	(8,526)	(6,092)	(903,037)
Operating Income	\$1,424	\$27,718	\$58,004	\$8,526	\$6,092	\$101,764

1/ Commission's November 22, 2019 Order in Docket No. G-004/MR-19-512, Evidentiary Hearing Transcript at 33 - 35.

Late Payment Interest Income of 0.28% and Uncollectible Accounts Expense of 0.53% included.

2/ ALJ Recommendation at Finding 124.

3/ ALJ Recommendation at Finding 131.

4/ ALJ Recommendation at Finding 98.

5/ ALJ Recommendation at Finding 158.

Tax Rate Used: 28.74%

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INTEREST EXPENSE ANNUALIZATION - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Test Year As Filed	ALJ Adjustments	ALJ Recommendations
Rate Base 1/	<u>\$31,686,174</u>	<u>\$930,854</u>	<u>\$32,617,028</u>
Long Term Debt Ratio 2/	45.132%		45.132%
Short Term Debt Ratio 2/	4.053%		4.053%
Long Term Debt Cost 2/	4.712%		4.712%
Short Term Debt Cost 2/	3.693%		3.693%
Weighted Cost of Debt	2.277%		2.277%
Interest Expense	<u>\$721,494</u>	<u>\$21,196</u>	<u>\$742,690</u>
Tax Rate		28.74%	
Change in Tax Expense 3/		<u>(\$6,092)</u>	

1/ Exhibit 1, Page 2.

2/ Exhibit 1, Page 4.

3/ ALJ Recommendation at Finding 158.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
COST OF GAS - BASED ON ALJ RECOMMENDATIONS
TEST YEAR - PROJECTED 2020**

	Test Year As Filed Projected Dk Sales	Demand Charge 1/	Commodity Charge 1/	Total Cost of of Gas 1/	Projected Cost of Gas		
					Demand	Commodity	Total
<u>Projected 2021</u>							
Total Minnesota							
Residential	1,527,457	\$1.4568	\$2.2337	\$3.6905	\$2,225,199	\$3,411,881	\$5,637,080
Firm General Service	1,342,053	1.4568	2.2337	3.6905	1,955,103	2,997,744	4,952,847
Small Interruptible	537,690	0.3950	2.2337	2.6287	212,387	1,201,038	1,413,425
Large Interruptible	405,970	0.3950	2.2337	2.6287	160,358	906,816	1,067,174
Total	<u>3,813,170</u>				<u>\$4,553,047</u>	<u>\$8,517,479</u>	<u>\$13,070,526</u>
Base Cost of Gas - Test Year As Filed							\$13,869,562
Adjustment to reflect the Updated Base Cost of Gas							<u>(\$799,036)</u>

1/ Exhibit 3, Page 1.

Exhibit 2

Summary of Revenues Before Increase	Page 1
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Comparison of Revenues and Billing Determinates	Page 4
Class Revenue Allocation	Page 5 - 8
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**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF REVENUES BEFORE INCREASE
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Rate Class	Billing Determinants - Projected 2020							Total Revenues
	Billing Units	Dk	Distribution Revenues	CIP Base	Demand	Gas Costs Commodity	Total	
Residential	18,808.0	1,527,457	\$4,134,971	\$124,946	\$2,225,199	\$3,411,881	\$5,637,080	\$9,896,997
Firm General Service	3,078.0	1,342,053	2,615,704	109,780	1,955,103	2,997,744	4,952,847	7,678,331
IT - Grain Drying	23.9	191,639	225,940	15,676	75,697	428,064	503,761	745,377
Small IT Sales	92.5	392,421	588,218	32,100	155,006	876,551	1,031,557	1,651,875
Large IT Sales	7.0	359,600	206,564	29,415	142,042	803,239	945,281	1,181,260
Small IT Transport	6.0	85,118	107,076	6,963				114,039
Large IT Transport	8.0	763,905	422,725	62,487				485,212
Margin Sharing Customer	2.0	1,564,495	820,873					820,873
Transport Flex	3.0	2,261,482	310,766	184,989				495,755
Total Minnesota	22,028.4	8,488,170	9,432,837	566,356	\$4,553,047	\$8,517,479	\$13,070,526	\$23,069,719

**GREAT PLAINS NATURAL GAS CO.
 REVENUES UNDER CURRENT AND PROPOSED RATES
 GAS UTILITY - MINNESOTA
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Customer Class/Rate	Revenues Before Increase		Total Proposed Revenue 1/	Proposed Revenue Increase	GUIC 2/	Effective Rate Case Increase 3/	Net Percent Increase
	Bills	Dk					
Residential - Rate 60	18,808.0	1,527,457	\$11,799,504	\$1,902,507	\$380,948	\$1,521,559	15.4%
Firm General - Rate 70	3,078.0	1,342,053	8,859,038	1,180,707	240,496	940,211	12.2%
Interruptible - Grain Drying Rate 73	23.9	191,639	860,003	114,626	27,181	87,445	11.7%
Small Interruptible							
Sales - Rate 71	92.5	392,421	1,743,247	91,372	59,609	31,763	1.9%
Transport - Rate 81	6.0	85,118	136,255	22,216	6,733	15,483	13.6%
Total Small Interruptible	98.5	477,539	1,879,502	113,588	66,342	47,246	2.7%
Large Interruptible							
Sales - Rate 85	7.0	359,600	1,218,407	37,147	39,664	(2,517)	-0.2%
Transport - Rate 82	8.0	763,905	555,258	70,046	24,448	45,598	9.4%
Margin Sharing Customer	2.0	1,564,495	873,201	52,328	0	52,328	6.4%
Transport - Flex	3.0	2,261,482	495,755	0	0	0	0.0%
Total Large Interruptible	20.0	4,949,482	3,142,621	159,521	64,112	95,409	3.2%
Total Minnesota	22,028.4	8,488,170	\$26,540,668	\$3,470,949	\$779,079	\$2,691,870	11.7%

1/ Includes margin sharing credit.
 2/ GUIC revenue at rates approved in Docket No. G-004/M-18-282.
 3/ GUIC revenue was excluded in the revenue analysis and was therefore built into the revenue requirement as part of the rate case. However, the dollars do not represent an increase to retail rates as part of the rate case as customers would pay this amount if no rate case had been filed. The Company is separating the dollars here to show the effective increase resulting from the rate case.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ALLOCATION OF REVENUES
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

	Cost of Gas		Distribution Including CIP		Increase (Decrease)	%	Total Revenue		Increase (Decrease)	%
	Demand	Commodity	Present	Proposed 1/			Present	Proposed 1/		
Sales										
Residential	\$2,225,199	\$3,411,881	\$4,259,917	\$6,162,424	\$1,902,507	44.7%	\$9,896,997	\$11,799,504	\$1,902,507	19.2%
Firm General	1,955,103	2,997,744	2,725,484	3,906,191	1,180,707	43.3%	7,678,331	8,859,038	1,180,707	15.4%
Interruptible - Grain Drying	75,697	428,064	241,616	356,242	114,626	47.4%	745,377	860,003	114,626	15.4%
Small Interruptible	155,006	876,551	620,318	711,690	91,372	14.7%	1,651,875	1,743,247	91,372	5.5%
Large Interruptible	142,042	803,239	235,979	273,126	37,147	15.7%	1,181,260	1,218,407	37,147	3.1%
Total Sales	4,553,047	8,517,479	8,083,314	11,409,673	3,326,359	41.2%	21,153,840	24,480,199	3,326,359	15.7%
Transportation										
Small Interruptible			114,039	136,255	22,216	19.5%	114,039	136,255	22,216	19.5%
Large Interruptible			485,212	555,258	70,046	14.4%	485,212	555,258	70,046	14.4%
Margin Sharing Customer			820,873	873,201	52,328	6.4%	820,873	873,201	52,328	6.4%
Flex Contracts			495,755	495,755	0	0.0%	495,755	495,755	0	0.0%
Total Transportation			1,915,879	2,060,469	144,590	7.5%	1,915,879	2,060,469	144,590	7.5%
Total	\$4,553,047	\$8,517,479	\$9,999,193	\$13,470,142	\$3,470,949	34.7%	\$23,069,719	\$26,540,668	\$3,470,949	15.0%

1/ Includes margin sharing credit.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ALLOCATION OF REVENUES
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Rate Class	Embedded COS Before Increase			Cost Based Increase Required			Rate Design Results		
	Operating Income	Rate Base	Rate Of Return	Operating Income	Revenues	% Increase	Revenue Increase	Rate Of Return	Increase Apportionment
Residential	(\$1,109,418)	\$19,498,024	-5.69%	\$2,563,970	\$3,598,150	36.36%	\$1,902,507	1.26%	54.81%
Firm General	112,739	8,998,312	1.25%	558,535	783,821	10.21%	1,180,707	10.60%	34.02%
Interruptible - Grain Drying	65,307	412,595	15.83%	(34,527)	(48,454)	-6.50%	114,626	35.63%	3.30%
Small Interruptible Sales	255,024	497,593	51.25%	(217,903)	(305,794)	-18.51%	91,372	64.34%	2.63%
Small Interruptible Transport	57,996	120,065	48.30%	(49,039)	(68,820)	-60.35%	22,216	61.49%	0.64%
Large Interruptible Sales	58,307	540,724	10.78%	(17,969)	(25,217)	-2.13%	37,147	15.68%	1.07%
Large Interruptible Transport	330,157	1,618,661	20.39%	(209,390)	(293,848)	-60.56%	122,374	25.78%	3.53%
Total Minnesota	(\$229,888)	\$31,686,174	-0.73%	\$2,593,677	\$3,639,838	15.78%	\$3,470,949	7.08%	100.0%

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ALLOCATION OF REVENUES
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Rate Class	Target Rate Design											Resulting % Design Increase
	Target Increase 1/	Target Margin Sharing Increase	Current Distribution Revenue	Distr Rev Reflecting Increase 2/	Demand	Gas Costs Commodity	Total	Design Revenues	Total Current Revenues	Total Design Increase	Total Design Revenues	
Residential	\$1,902,409	434,940	\$4,259,917	\$6,162,424	\$2,225,199	\$3,411,881	\$5,637,080	\$11,799,504	\$9,896,997	\$1,902,507	\$11,902,507	19.22%
Firm General	1,180,748	275,146	2,725,484	3,906,191	1,955,103	2,997,744	4,952,847	8,859,038	7,678,331	1,180,707	1,180,707	15.38%
Interruptible - Grain Drying	114,622	23,751	241,616	356,242	75,697	428,064	503,761	860,003	745,377	114,626	114,626	15.38%
Small Interruptible Sales	106,249	61,910	620,318	711,690	155,006	876,551	1,031,557	1,743,247	1,651,875	91,372	1,651,875	5.53%
Small Interruptible Transport	7,335	11,264	114,039	136,255	0	0	0	136,255	114,039	22,216	114,039	19.48%
Large Interruptible Sales	75,980	21,743	235,979	273,126	142,042	803,239	945,281	1,218,407	1,181,260	37,147	1,181,260	3.14%
Large Interruptible Transport	31,209	44,446	485,212	555,258	0	0	0	555,258	485,212	70,046	485,212	14.44%
Margin Sharing Customer	52,799	0	820,873	873,201				873,201	820,873	52,328	820,873	6.37%
Large IT Transport Flex	0	0	495,755	495,755	0	0	0	495,755	495,755	0	495,755	0.00%
Total Minnesota	\$3,471,351	\$873,200	\$9,999,193	\$13,470,142	\$4,553,047	\$8,517,479	\$13,070,526	\$26,540,668	\$23,069,719	\$3,470,949	\$26,540,668	15.05%

1/ Allocation of Revenues	
Residential @ 1.25 x Overall	19.22%
Firm General @ Overall	15.38%
IT - Grain Drying	15.38%
Small IT Sales	6.43%
Small IT Transport	6.43%
Large IT Sales	6.43%
Large IT Transport	6.43%
Overall	15.38%
Design Increase	\$3,471,349
Residential/Firm/Grain Drying Target	\$3,197,779
Remainder Equally	\$273,570
Inverse of Tax Rate	71.2580%
2/ Includes margin sharing credit.	

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ALLOCATION OF REVENUES
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Rate Class	Rate Design Summary of Results									
	Distribution Revenue Summary			Total Effective Increase Summary			Total Effective Increase Summary			
Current Dist. Revenue 1/	% Share of Distribution Revenue	Distr Rev Reflecting Increase 2/	% Share of Distribution Revenue	Total Design Increase	GUIC Revenue	Total Effective Increase 3/	Total Effective Increase	Total Effective Increase	Total Effective Increase	Total % Increase
Residential	\$4,259,917	42.5%	\$6,162,424	45.8%	\$1,902,507	\$380,948	\$1,521,559	\$1,521,559	\$1,521,559	15.4%
Firm General	2,725,484	27.3%	3,906,191	29.0%	1,180,707	240,496	940,211	940,211	940,211	12.2%
Interruptible - Grain Drying	241,616	2.4%	356,242	2.6%	114,626	27,181	87,445	87,445	87,445	11.7%
Small Interruptible Sales	620,318	6.2%	711,690	5.3%	91,372	59,609	31,763	31,763	31,763	1.9%
Small Interruptible Transport	114,039	1.1%	136,255	1.0%	22,216	6,733	15,483	15,483	15,483	13.6%
Large Interruptible Sales	235,979	2.4%	273,126	2.0%	37,147	39,664	(2,517)	(2,517)	(2,517)	-0.2%
Large Interruptible Transport	485,212	4.9%	555,258	4.1%	70,046	24,448	45,598	45,598	45,598	9.4%
Margin Sharing Customer	820,873	8.2%	873,201	6.5%	52,328	0	52,328	52,328	52,328	6.4%
Large IT Transport Flex	495,755	5.0%	495,755	3.7%	0	0	0	0	0	0.0%
Total Minnesota	\$9,999,193	100.0%	\$13,470,142	100.0%	\$3,470,949	\$779,079	\$2,691,870	\$2,691,870	\$2,691,870	11.7%

1/ Including CIP Base.
 2/ Including CIP Base and Margin Sharing credit.
 3/ Total increase expected as a direct result of the rate case.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ALLOCATION OF REVENUES
 ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511**

Rate Class	Distribution Revenues 2/	Share of Dist. Revs	Margin Sharing Allocation
Residential	\$4,134,971	49.81%	\$434,940
Small Firm	917,789		
Large Firm	1,697,915		
Total Firm General	2,615,704	31.51%	275,146
IT - Grain Drying	225,940	2.72%	23,751
Small IT Sales	588,218	7.09%	61,910
Small IT Transport	107,076	1.29%	11,264
Small IT Total	695,294	8.38%	73,174
Large IT Sales	206,564	2.49%	21,743
Large IT Transport 1/	422,725	5.09%	44,446
Large IT Total	629,289	7.58%	66,189
Total Minnesota	\$8,301,198	100.00%	\$873,200

1/ Excludes revenues associated with proposed Margin Sharing customer and flexible rate customers.

2/ Projected 2020 distribution revenues Excluding CIP.
 Projected 2020 Margin Sharing customer revenue. \$873,201

Rate Class	Projected Volumes	GUIC Rate	GUIC Revenue
Residential	1,527,457	\$0.2494	\$380,948
Small Firm	286,401	0.1792	51,323
Large Firm	1,055,652	0.1792	189,173
Total Firm General	1,342,053		240,496
IT - Grain Drying	145,269	0.1519	22,066
IT - Grain Drying	46,370	0.1103	5,115
Small IT Sales	392,421	0.1519	59,609
Small IT Transport	85,118	0.0791	6,733
Small IT Total	477,539		66,342
Large IT Sales	359,600	0.1103	39,664
Large IT Transport 1/	2,328,400	0.0105	24,448
Large IT Total	2,688,000		64,112
Total Minnesota	6,226,688		\$779,079

1/ Excludes transportation flexible rate customer volumes.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE RECONCILIATION
RESIDENTIAL GAS SERVICE**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

	Billing Units		Current		Proposed		Revenue Change
			Rate	Amount	Rate	Amount	
<u>Residential Rate 60</u>							
Basic Service Charge	18,808	Billing Units	\$7.50	\$1,692,720	\$9.000 1/	\$2,031,264	338,544
Distribution Charge	1,527,457	Dk	1.5989	2,442,251	2.9075	4,441,081	1,998,830
Margin Sharing Credit	1,527,457	Dk	0.0000	0	(0.2847)	(434,867)	(434,867)
CIP Base	1,527,457	Dk	0.0818	124,946	0.0818	124,946	0
Cost of Gas - Commodity	1,527,457	Dk	2.2337	3,411,881	2.2337	3,411,881	0
Cost of Gas - Demand	1,527,457	Dk	1.4568	2,225,199	1.4568	2,225,199	0
Total Revenue				9,896,997		11,799,504	1,902,507
Total Distribution Revenues Per Design						\$6,597,291	
Target Distribution Revenues						<u>6,597,266</u>	
Difference						\$25	

1/ Basic Service Charge, \$9.00 effective monthly rate.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RESIDENTIAL GAS SERVICE
Derivation of Rates**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

Current Non-Gas Revenues	\$4,259,917
Proposed Revenue Increase	<u>2,337,349</u>
Total Revenue Requirement	\$6,597,266

	<u>Total</u>
Current Non-Gas Revenue	\$4,259,917
Proposed Rev Req Inc.	1,902,409
Proposed Margin Sharing Inc.	<u>434,940</u>
	6,597,266
Proposed Base Rate	<u>2,031,264</u>
Net Commodity	4,566,002
Proposed Distribution Charge	
Per Dk	\$2.9893
Less: CIP Base/Dk	<u>0.0818</u>
	2.9075
Margin Sharing Credit	(\$434,940)
Per Dk	(\$0.2847)
Projected 2020 Dk	1,527,457
Proposed CIP Base	\$0.0818

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE RECONCILIATION
FIRM GENERAL GAS SERVICE
ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

	Billing Units		Current		Proposed		Revenue Change	
			Rate	Amount	Rate	Amount		
<u>Firm General Rate 70</u>								
Basic Service Charge < 500	2,014	Billing Units	\$23.00	\$555,864	\$27.500	1/	\$664,620	108,756
Basic Service Charge > 500	1,064	Billing Units	28.50	363,888	\$35.000	1/	446,880	82,992
Distribution Charge	1,342,053	Dk	1.2637	1,695,952	2.2056		2,960,032	1,264,080
Margin Sharing Credit	1,342,053	Dk	0.0000	0	(0.2050)		(275,121)	(275,121)
CIP Base	1,342,053	Dk	0.0818	109,780	0.0818		109,780	0
Cost of Gas - Commodity	1,342,053	Dk	2.2337	2,997,744	2.2337		2,997,744	0
Cost of Gas - Demand	1,342,053	Dk	1.4568	1,955,103	1.4568		1,955,103	0
Total Revenue Rate				7,678,331			8,859,038	1,180,707
Total Distribution Revenues Per Design							\$4,181,312	
Target Distribution Revenues							4,181,378	
Difference							(\$66)	

1/ Basic Service Charge, effective monthly rates of \$27.50 and \$35.00 for Small and Large, respectively.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 FIRM GENERAL GAS SERVICE
 Derivation of Rates**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

Current Non-Gas Revenues	\$2,725,484
Proposed Revenue Increase	<u>1,455,894</u>
Total Revenue Requirement	\$4,181,378

	<u>Total</u>
Current Non-Gas Revenue	\$2,725,484
Proposed Rev Req Inc.	1,180,748
Proposed Margin Sharing Inc.	<u>275,146</u>
	4,181,378
Proposed Base Rate	<u>1,111,500</u>
Net Commodity	3,069,878
Proposed Distribution Charge	
Per Dk	\$2.2874
Less: CIP Base/Dk	<u>0.0818</u>
	2.2056
Margin Sharing Credit	(\$275,146)
Per Dk	(\$0.2050)
Projected 2020 Dk	1,342,053
Proposed CIP Base	\$0.0818

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INTERRUPTIBLE GRAIN DRYING GAS SERVICE
Derivation of Rates**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

Current Non-Gas Revenues	\$241,616
Proposed Revenue Increase	<u>138,373</u>
Total Revenue Requirement	\$379,989

	<u>Total</u>
Current Non-Gas Revenue	\$241,616
Proposed Rev Req Inc.	114,622
Proposed Margin Sharing Inc.	<u>23,751</u>
	379,989
Proposed Base Rate	<u>114,720</u>
Net Commodity	265,269
Proposed Distribution Charge	
Per Dk	\$1.3842
Less: CIP Base/Dk	<u>0.0818</u>
	1.3024
Margin Sharing Credit	(\$23,751)
Per Dk	(\$0.1239)
Projected 2020 Dk	191,639
Proposed CIP Base	\$0.0818

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE RECONCILIATION
SMALL INTERRUPTIBLE GAS SERVICE**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

	Billing Units	Current		Proposed		Revenue Change
		Rate	Amount	Rate	Amount	
<u>Small Interruptible Rates 71 & 81</u>						
Basic Service Charge - Sales	92.5 Billing Units	\$145.00	\$160,950	\$150.00	166,500	5,550
Basic Service Charge - Transport	6.0 Billing Units	200.00	14,400	250.00	18,000	3,600
Distribution Chg - Sales	392,421 Dk	1.0888	427,268	1.4607	573,209	145,941
Distribution Chg - Transport	85,118 Dk	1.0888	92,676	1.4607	124,332	31,656
Margin Sharing Credit - Sales	392,421 Dk	0.0000	0	(0.1532)	(60,119)	(60,119)
Margin Sharing Credit - Transport	85,118 Dk	0.0000	0	(0.1532)	(13,040)	(13,040)
CIP Base - Int. Sales	392,421 Dk	0.0818	32,100	0.0818	32,100	0
CIP Base - Transport	85,118 Dk	0.0818	6,963	0.0818	6,963	0
Cost of Gas - Commodity	392,421 Dk	2.2337	876,551	2.2337	876,551	0
Cost of Gas - Demand	392,421 Dk	0.3950	155,006	0.3950	155,006	0
Total Revenue			1,765,914		1,879,502	113,588
Total Distribution Revenues Per Design					921,104	
Target Distribution Revenues					<u>921,115</u>	
Difference						(\$11)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SMALL INTERRUPTIBLE GAS SERVICE
Derivation of Rates**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

Current Non-Gas Revenues	\$734,357
Proposed Revenue Increase	186,758
Total Revenue Requirement	<u>\$921,115</u>

	<u>Total</u>
Current Non-Gas Revenue	\$734,357
Proposed Rev Req Inc.	113,584
Proposed Margin Sharing Inc.	<u>73,174</u>
	921,115
Proposed Base Rate	<u>184,500</u>
Net Commodity	736,615
Proposed Distribution Charge	
Per Dk	\$1.5425
Less: CIP Base/Dk	<u>0.0818</u>
	1.4607
Margin Sharing Credit - Sales	(\$73,174)
Per Dk	(\$0.1532)
Projected 2020 Sales Dk	392,421
Projected 2020 Transport Dk	<u>85,118</u>
Total Dk	477,539
Proposed CIP Base	0.0818

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE RECONCILIATION
LARGE INTERRUPTIBLE GAS SERVICE**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

	Billing Units	Current		Proposed		Revenue Change
		Rate	Amount	Rate	Amount	
<u>Large Interruptible</u>						
Basic Service Charge - Sales	7 Billing Units	\$230.00	\$19,320	\$355.00	29,820	10,500
Basic Service Charge - Transport	8 Billing Units	260.00	24,960	400.00	38,400	13,440
Distribution Charge - Sales	359,600 Dk	0.5207	187,244	0.6537	235,071	47,827
Distribution Charge - Transport	763,905 Dk	0.5207	397,765	0.6537	499,365	101,600
Margin Sharing Credit - Sales	359,600 Dk	0.0000	0	(0.0589)	(21,180)	(21,180)
Margin Sharing Credit - Transport	763,905 Dk	0.0000	0	(0.0589)	(44,994)	(44,994)
CIP Base - Sales	359,600 Dk	0.0818	29,415	0.0818	29,415	0
CIP Base - Transport	763,905 Dk	0.0818	62,487	0.0818	62,487	0
Cost of Gas - Commodity	359,600 Dk	2.2337	803,239	2.2337	803,239	0
Cost of Gas - Demand	359,600 Dk	0.3950	142,042	0.3950	142,042	0
<u>Margin Sharing Customer</u>						
Basic Service Charge	2 Billing Units	260.00	6,240	400.00	9,600	3,360
Distribution Charge	1,564,495 Dk	0.5207	814,633	0.5520	863,601	48,968
<u>Flexible Contracts</u>						
Basic Service Charge	3 Billing Units	260.00	9,360	260.00	9,360	0
Distribution Charge	2,261,482 Dk		301,406		301,406	0
CIP Base	2,261,482 Dk	0.0818	184,989	0.0818	184,989	0
Total Revenue Rate			2,983,100		3,142,621	159,521
Total Distribution Revenues Per Design @ Ceiling					\$894,558	
Target Distribution Revenues @ Ceiling					894,569	
Difference					<u>(\$11)</u>	

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
LARGE INTERRUPTIBLE GAS SERVICE
Derivation of Rates**

ALJ Report Recommendations - Projected 2020 - Docket No. G004/GR-19-511

Current Non-Gas Revenues	\$1,216,946
Less: Flexed Contracts 1/	(\$495,755)
Proposed Revenue Increase	<u>\$173,378</u>
Total Revenue Requirement for Non-Flex and Non-Margin Sharing Customer	894,569

	<u>Total</u>	<u>Margin Sharing Customer</u>
Current Non-Gas Revenue @ Ceiling	\$721,191	\$820,873
Proposed Rev Req Inc.	107,189	52,799
Proposed Margin Sharing Inc.	<u>66,189</u>	<u>0</u>
	894,569	873,672
Proposed Base Rate	<u>68,220</u>	<u>9,600</u>
Net Commodity	826,349	864,072
Less Proposed CIP	<u>91,902</u>	<u>0</u>
	734,447	864,072
Proposed Distribution Charge	\$0.6537	\$0.5520
Margin Sharing Credit - Sales Per Dk	(\$66,189) (\$0.0589)	
Projected 2020 Sales Dk	359,600	
Projected 2020 Transport Dk	<u>763,905</u>	1,564,495
Total Dk	1,123,505	
Proposed CIP Base	0.0818	

1/ Flexed Contracts

Customer ID	Basic Service Charge	Dk	CIP Base	Distribution Revenue	Total Rev
TF-2	3,120	596,861	48,823	53,717	105,660
TF-3	3,120	656,155	53,673	111,546	168,339
TF-5	3,120	1,008,466	82,493	136,143	221,756
Total	<u>\$9,360</u>	<u>2,261,482</u>	<u>\$184,989</u>	<u>\$301,406</u>	<u>\$495,755</u>

**Great Plains Natural Gas Company
Gas Utility - Minnesota
Flexible Distribution Rates**

Large Interruptible Fixed Rate 85

Distribution Rate including CIP	\$ 0.7355
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Flexible Rate 85

Minimum Margin	\$ 0.0810
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Mid Point (Margin per rate design)	\$ 0.7355
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Minimum	<u>0.0810</u>
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Difference	\$ 0.6545
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Mid Point	\$ 0.7355
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Plus Difference	<u>0.6545</u>
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Maximum Margin	\$ 1.3900
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Interruptible Transport Flex - Rate 82

Minimum Margin	\$ 0.0530
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Mid Point (Margin per rate design)	\$ 0.7355
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Minimum	<u>0.0530</u>
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Difference	\$ 0.6825
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Mid Point	\$ 0.7355
-----------	-----------

Plus Difference	<u>0.6825</u>
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Maximum Margin	\$ 1.4180
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Note: CIP shall be added to the above rates where applicable.

Exhibit 3

Updated Base Cost of Gas

Updated Base Cost of Gas	Page 1 - 2
Updated Commodity Cost Calculation	Page 3 - 4
Reconciliation of PGA Firm Volumes to the Rate Case	Page 5
Updated Per Unit Commodity Calculation	Page 6

**GREAT PLAINS NATURAL GAS CO.
MINNESOTA
PURCHASED GAS COST ADJUSTMENT
BASE COST OF GAS - PROJECTED 2020 - UPDATED**

<u>Viking Firm</u>	<u>Billing Determinants</u>	<u>Rate</u>	<u>Demand Months</u>	<u>Amount</u>	<u>Amount Per Dk</u>
FT-A - Zone 1-1 (Cat. 3)	8,000	\$3.8060	12	\$365,376	\$0.1150
FT-A - Zone 1-1 (Cat. 3)	5,000	3.8060	12	228,360	0.0719
FT-A Seasonal (Cat. 3)	2,000	3.8060	5	38,060	0.0120
FT-A - Zone 1-1 (Cat. 3)	5,000	3.8060	12	228,360	0.0719
FT-A - Capacity Release	(2,200)	4.7507	5	(52,258)	(0.0165)
 <u>Northern Natural Firm</u>					
TFX - Winter/Seasonal	15,000	19.4710	5	1,460,325	\$0.4598
TFX - Summer	13,000	7.3030	7	664,573	0.2093
TF12 Base - Summer	3,921	7.3030	7	200,445	0.0631
TF12 Base - Winter	3,921	13.1450	5	257,708	0.0811
TF12 Variable - Summer	3,614	7.3030	7	184,751	0.0582
TF12 Variable - Winter	3,614	17.8180	5	321,971	0.1014
TF5	3,410	19.4710	5	331,981	0.1045
TFX - Summer	2,000	7.3030	7	102,242	0.0322
TFX - Winter	7,200	19.4710	5	700,956	0.2207
TFX Negotiated Contract - Winter	1,000	26.8918	5	134,459	0.0423
FDD-1 Reservation	4,640	2.8624	12	159,378	0.0502
Interruptible Demand Credit 3/				(699,566)	(0.2203)
Total Demand Charges				<u>\$4,627,121</u>	<u>\$1.4568</u>
Estimated Weighted Average Commodity Cost	3,175,968 1/	2.2337		<u>7,094,160</u>	<u>2.2337</u>
Total Current Firm Gas Cost				<u>\$11,721,281</u>	<u>\$3.6905</u>
 <u>Interruptible</u>					
Demand Charge 2/					\$0.3950
Estimated Weighted Average Commodity Cost					<u>2.2337</u>
Total Current Interruptible Gas Cost					<u>\$2.6287</u>

Rates Effective July 1, 2020 with Projected 2020 Commodity	<u>\$/Dk</u>	
TF12 Base - Summer	\$7.3030	Per dk/Mo.
TF12 Base - Winter	13.1450	Per dk/Mo.
TF12 Variable - Summer	7.3030	Per dk/Mo.
TF12 Variable - Winter	17.8180	Per dk/Mo.
TF5	19.4710	Per dk/Mo.
TFX	19.4710	Per dk/Mo.
TFX Negotiated Contract	26.8918	Per dk/Mo.
FDD-1 Reservation	2.8624	Per dk/Mo.
FDD-1 Demand Charge (Capacity Charge)	0.5957	Per dk/Mo.
FT-A - Zone 1-1 (Category 3)	3.8060	Per dk/Mo.
TFX	19.4710	Per dk/Mo.
Estimated Weighted Average Commodity Cost	2.2337	Per dk

**GREAT PLAINS NATURAL GAS CO.
MINNESOTA
PURCHASED GAS COST ADJUSTMENT
BASE COST OF GAS - PROJECTED 2020 - UPDATED**

1/ Projected 2020 annual demand volume.

2/ Interruptible demand charge based on 100% load factor:

Firm Capacity (Per DEQ filing: Docket No. G004/M-18-454)	36,945
Dk @ 100% Load Factor (Firm capacity x 365 days)	13,484,925
Total Demand Charges (Excl. Interruptible Demand Credit)	<u>\$5,326,687</u>
Interruptible Demand Charge per dk @ 100% LF	\$0.3950

3/ Interruptible Demand Credit:

Interruptible Demand Charge per dk @ 100% LF	\$0.3950
Annual demand volume - Interruptible Customers only	<u>1,771,053</u>
Total Interruptible Demand Credit	(\$699,566)

Annual demand volume - Firm Customers only	<u>3,175,968</u>
Interruptible Demand Credit per dk - Firm	(\$0.2203)

**GREAT PLAINS NATURAL GAS CO.
BASE COST OF GAS - PROJECTED 2020 - UPDATED
TOTAL SYSTEM**

	Total System Supply	Cost per Dk	FDD-1 Storage 1/	FDD-1 Capacity	SMS 2/	Viking Transport
<u>Estimated Cost Per Dk</u>						
Commodity Cost of Gas 3/		\$2.1300				
Transportation - Northern Natural		0.0178			\$0.0208	
Transportation - Viking						\$0.0149
Withdrawal Fee						
Fuel Transportation - Northern Natural 4/		0.0150				
Fuel Transportation - Viking 4/						0.0000
SMS Demand 5/		0.0195				
LMS Demand 5/		0.0061				
FDD-1 Capacity 6/				\$0.0322		
Total Cost Per Dk		\$2.1884		\$0.0322	\$0.0208	\$0.0149
Total Estimated Dk Purchases 7/	4,947,021	4,947,021				3,045,386
Estimated Cost	\$11,050,214	\$10,826,061	\$17,112	\$159,294	\$2,371	\$45,376
Average Cost Per Dk		<u><u>\$2.2337</u></u>				

1/ Total costs related to storage. See Attachment C, Page 4.

2/ Monthly requirement of 9,500 Dk.

3/ Projected based upon 2020 index pricing. See Attachment C, Page 6.

4/ Transportation Fuel Percentage of	NNG	Viking
Field Area and Other	0.00%	0.00%
Market Area	0.70%	0.00%
Total	0.70%	0.00%

5/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	Billing Determinants	Rate	Demand Months	Amount	Amount Per Dk
SMS Demand	2,500	\$3.2110	12	\$96,330	\$0.0195
LMS Demand	2,500	\$1.0000	12	\$30,000	\$0.0061

6/ Amount divided by the annual demand volume pursuant to Minnesota Rule 7825.2700 Subpart 5.

	Billing Determinants	Rate	Demand Months	Amount	Amount Per Dk
FDD-1 Demand Charge (Capacity Charge)	53,509	\$0.5957	5	\$159,377	\$0.0322

7/ See Attachment C, Page 5.

**GREAT PLAINS NATURAL GAS CO.
BASE COST OF GAS - PROJECTED 2020 - UPDATED
TOTAL SYSTEM**

<u>Transportation Fuel</u>	<u>NNG</u>	<u>Viking</u>
Dk	4,947,021	3,045,386
Adjusted for Fuel Dk	4,981,894	3,045,386
Fuel Costs	\$74,279	\$0
Fuel Cost Per Dk	\$0.0150	\$0.0000
<u>Storage Fuel - NNG</u>		
Dk	267,547	
Adjusted for Fuel Dk	270,632	
Fuel Costs		\$6,571
<u>Injection/Withdrawal</u>		
Dk Injection	267,547	
Dk Withdrawal	267,547	
Total	<u>535,094</u>	
Charge per dk	\$0.0197	
Injection/Withdrawal cost		\$10,541
Total Costs Related to Storage		<u><u>\$17,112</u></u>

**GREAT PLAINS NATURAL GAS CO.
 WEIGHTED COST OF GAS
 PROJECTED 2020 - UPDATED**

Month	IFERC Demarc	IFERC Emerson	IFERC Vent	GD Demarc	GD Emerson	GD Vent	Average	Projected 2020 Great Plains Volumes	Projected 2020 Commodity Cost
Jan-20							\$2.43	852,867	\$2,072,467
Feb-20							\$2.22	742,548	1,648,457
Mar-20							\$1.89	682,688	1,290,280
Apr-20							\$1.41	480,850	677,999
May-20							\$1.82	319,082	580,729
Jun-20							\$1.75	170,672	298,676
Jul-20							\$1.60	120,213	192,341
Aug-20	\$1.66	\$1.58	\$1.67	\$1.70	\$1.60	\$1.64	\$1.64	126,149	206,884
Sep-20	\$1.69	\$1.62	\$1.67	\$1.65	\$1.58	\$1.68	\$1.65	128,128	211,411
Oct-20	\$1.73	\$1.65	\$1.77	\$1.63	\$1.41	\$1.90	\$1.68	195,902	329,115
Nov-20	\$2.45	\$2.44	\$2.48	\$2.29	\$2.29	\$2.66	\$2.44	461,557	1,126,199
Dec-20	\$2.81	\$2.94	\$3.00	\$2.39	\$2.52	\$3.57	\$2.87	666,365	1,912,468
								4,947,021	\$10,547,026

Estimated WACOG \$2.13

**GREAT PLAINS NATURAL GAS CO.
RECONCILIATION OF PROJECTED SALES VOLUMES
WITH RATE CASE - UPDATED**

	Projected 2020 <u>Firm Sales</u>	Projected 2020 <u>IT Sales</u>	<u>Total</u>
Great Plains Minnesota 1/	2,869,510	943,660	3,813,170
Great Plains North Dakota	<u>306,458</u>	<u>827,393</u>	<u>1,133,851</u>
	3,175,968	1,771,053	4,947,021

1/ Docket No. G004/GR-19-511, Statement C, Schedule C-1, Page 3.