

April 6, 2018

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

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

Dear Mr. Wolf:

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

Great Plains Natural Gas Company's (Great Plains or 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

The Department's *Comments* also discuss the *Final Rates Compliance* that Great Plains submitted in the instant docket on January 3, 2017, as it relates to the Company's Revenue Decoupling Mechanism.

Based on its review of Great Plains' evaluation report, the Department recommends 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. 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*.

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

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. G004/GR-15-879

I. BACKGROUND

On September 6, 2016, the Minnesota Public Utilities Commission (Commission) issued its *Findings of Fact, Conclusions of Law, and Order (September 6 Order)* in Great Plains Natural Gas Company's (Great Plains or the Company) 2015 General Rate Case, Docket No. G004/GR-15-879. As part of this *September 6 Order*, the Commission authorized Great Plains to implement a full Revenue Decoupling Mechanism (RDM Pilot) under Minnesota Statute § 216B.2412. Ordering Point 26.B in the Commission's *September 6 Order* required the Company to include in annual reports, and the final project report, the calculations of its decoupling adjustments derived using the per-customer method and the per-customer-class method.

On September 22, 2016, Great Plains submitted a compliance filing containing the revised schedules of rates and charges (*September 22 Compliance*) as required by the *September 6 Order*.

On December 22, 2016, the Commission issued its *Order Approving Final Revenue Apportionment and Rate Design, Updated Base Cost of Gas, and Interim-Rate Refund Plan (December 22 Order)* which authorized Great Plains to implement final rates on January 1, 2017.

On January 3, 2017, Great Plains submitted, in compliance with the Commission's *December 22 Order*, its *Final Rates Compliance* showing final rates and tariffs. The *Final Rates Compliance* made changes to the implementation and evaluation period for the RDM Pilot. Specifically, the Company stated that the evaluation period will run from October 1st to September 30th of each year instead of the 12-month period beginning with the implementation of final rates, and that it would submit its annual RDM Evaluation Report on December 1st of each year. The December 1 submission date of the RDM Evaluation Report differs slightly from the December 15 date indicated in the *September 22 Compliance*. The Company submitted its first RDM Pilot Evaluation Report on December 1, 2017 (Report) in accordance with its *Final Rates Compliance*. The Evaluation Report encompassed the period from October 1, 2016 to September 30, 2017.

This is the first RDM Pilot Evaluation Report. The RDM Pilot is planned to be in effect for 36 months.¹ The Department analyzes the Company's Evaluation Report below.

¹ Department Attachment 1.

II. DEPARTMENT EVALUATION

A. OVERVIEW

The purpose behind Great Plains' RDM Pilot is to eliminate the Company's throughput incentive and thus eliminate the Company's disincentive to encourage its customers to invest in energy savings. Under the RDM Pilot, Great Plains is allowed to recover its authorized revenues for non-fuel costs, regardless of causes in variation (*e.g.*, weather, changes in economic factors, customer growth), adjusted for customer growth, up to the approved revenue cap.

Great Plains' RDM adjustments are based on the difference between authorized revenues, per rate class, and actual revenues, per rate class. Authorized revenues, referred to in the model as Designed Revenues, are calculated by multiplying the Authorized Margin per customer² by the greater of either the number of customers in each customer class authorized in the last rate case or the actual number of customers per rate class. The Designed Revenues are compared to the actual revenues received, and the difference is divided by the forecasted sales volumes for each rate class. Any excess revenue will be returned to customers, and any revenue shortfall, up to ten percent of non-gas margin revenues, will be surcharged over the next 12-month period. If the Company over recovers, Great Plains is required to refund all revenues above the authorized amount over the subsequent year.

The Company proposed its RDM Pilot Evaluation Plan in its initial rate case petition filed on September 30, 2015. The Department reviewed the proposed RDM Pilot Evaluation Plan in its Direct Testimony and concluded it was generally reasonable apart from minor modifications. The Commission approved Great Plains' RDM Pilot mechanism and evaluation plan in its *September 6 Order*. The Evaluation Report is broken into the following categories:

- Executive Summary;
- Timeline for Evaluation;
- Revenue Accrued and Collected Under Full Revenue Decoupling;
- Evaluation of Great Plains' Commitment to Increased Energy Savings,
- Related Rate and Customer Usage Information;
- Other Information; and
- Attachment List.

An evaluation of the impact of Great Plains' RDM Pilot on the Company's commitment to energy conservation efforts starts with the establishment of a 2013-2016 pre-decoupling baseline. Great Plains noted that CIP results are collected and reported on a calendar-year basis; therefore, the evaluation period filed by the Company (October 1, 2016 to September 30, 2017)

² The Authorized Margin per Customer equals the non-gas revenues divided by the number of customers per rate class as authorized in Great Plains' last rate case.

includes part of the baseline period and thus cannot be compared to the baseline. The first comparison of post-decoupling energy savings to pre-decoupling energy savings can occur with next year's report.

Below, the Department discusses Great Plains' historic energy conservation and CIP data (2013-2016), the Company's overall energy savings during the pre-decoupling period, the Company's collection of revenues under the RDM pilot, and the impact of the RDM Pilot on customer rates going forward.

B. APPROPRIATE EVALUATION PERIOD AND RATEPAYER RECOVERY

The evaluation period that Great Plains used to track non-gas revenues in this Evaluation Plan is for the period October 2016 to September 2017. Great Plains tracked revenues for all its rate classes and only excluded sales and revenues associated with its CIP exempt and flexible rate customers. The Company's proposed decoupling adjustments are presented in the Petition's Attachment A and summarized in Table C-1, which is reproduced as Table 1 below.

Table 1: Great Plains Proposed Decoupling Adjustments

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*	\$18,788	\$56,050	\$0	\$18,788
Large Interruptible - N85 & N82	\$37,751	\$43,281	\$0	\$37,751
Large Interruptible - S85 & S82	(\$265,730)	\$40,118	\$0	(\$265,730)
Total Under / (Over) Collection	\$470,185	\$886,727	(\$37,740)	\$432,445

*Adjustment factor modified in Great Plains response to Department Information Request No. 2 (Department Attachment 4).

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

As shown in Table 1 above, apart from the Large Interruptible S85 & S82 Rate Class, the Company under-recovered revenues during the evaluation period. These under-recoveries were generally within the 10 percent cap relative to non-gas revenue except for the General Firm service rate classes. For these rate classes, and for the Company as a whole, if the surcharge were unlimited, Great Plains would be eligible to recover an additional \$37,740 in revenues. Great Plains also noted that its Residential customers used approximately 13 percent less dekatherms than anticipated during the first year of the decoupling pilot.

Based on its review of the Company's recovery calculations and evaluation period, the Department observed two issues that require additional analysis and discussion. The first issue involves the evaluation period (October 2016 to September 2017) and whether it complies with the Commission's *September 6 Order* and Great Plains' *September 22 Compliance*. The second issue involves the Company's customer counts used to determine Designed Revenues as laid out in Great Plains' tariff. The Department discusses each of these topics separately below.

1. Evaluation Period

As noted above, the Company proposed an Evaluation Period of October 1, 2016 to September 30, 2017. This Evaluation Period aligns with the proposed tariff language filed by the Company in its *Final Rates Compliance*. This Evaluation Period began with the first full month after the Commission's *September 6 Order*.

The Evaluation Period used by Great Plains is unique compared to the initial implementation periods used by CenterPoint Energy (CenterPoint) and Minnesota Energy Resources Corporation (MERC) relative to when each of these utilities first began tracking sales for purposes of calculating a decoupling adjustment. CenterPoint and MERC did not begin tracking sales until after the implementation of final rates, rather than the first month after the Commission's order in the rate case. In light of this fact, the Department investigated the Great Plains' proposed implementation and compliance filings in this proceeding.

The Department began its analysis by reviewing Great Plains' initial decoupling proposal, including the proposed tariff language, in the Company's written testimony. On page 27 of the Direct Testimony of Tamie Aberle, the Company proposed tracking sales and revenues for the RDM Pilot in the same manner as Great Plains used in the Evaluation Plan, *i.e.*, beginning the first day of the month following the Commission's Order (Department Attachment 2). However, Appendix B Proposed Tariffs to Aberle Direct shows the following proposed tariff language [Department Attachment 2]:³

No later than [date dependent on timing of general rate case] of the calendar year following the Commission's approval of the RDM tariff, and each [date dependent on timing of general rate case] thereafter, the Company shall file with the Commission a report that specifies 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 G004/GR-15-xxx. [Emphasis added].

³ September 30, 2016 *Direct Testimony* of Tamie Aberle, Exhibit No. ____ (TAA-3) and Initial Filing—Volume 1, Appendix B Proposed Tariffs, Part 3 of 3, Section No. 5, Original Sheet No. 5-126.

This language included in the Company's proposed tariff in Appendix B of *Aberle Direct* aligns with the implementation and evaluation period language found in *CenterPoint* and *MERC's* decoupling tariffs. The Department did not observe this inconsistency until its review of *Great Plains' Decoupling Evaluation*. During the rate case proceeding, the Department generally agreed with the Company's proposed RDM Pilot proposal except for whether a surcharge cap was necessary.⁴ The issue of the timing of the implementation of the Pilot and the evaluation period was not discussed further in the rate case nor was a discussion included in the Commission's *September 6 Order* (Department Attachment 3).

In its *September 22 Compliance*, Great Plains provided its various rate case schedules and tariffs reflecting the Commission's decisions from its *September 6 Order*. The tariff language regarding the RDM Pilot was the same language included in the Company's earlier proposed tariff changes (*i.e.*, implementation after final rates) in its original rate case testimony. On October 20, 2016, the Department filed its review of *Great Plains' Compliance Filing*. In its analysis, the Department concluded that Great Plains had appropriately implemented its proposed tariff changes but expressed potential concern regarding the Company's determination of customer charges and per-therm non-gas margins. On December 22, 2016, the Commission issued an *Order* noting the final approved customer charges and per-therm non-gas margins and authorizing the implementation of final rates on January 1, 2017.

On January 3, 2017, the Company filed its *Final Rate Compliance*; Great Plains modified its evaluation period in its *Final Rates Compliance* such that the Evaluation Period would begin October 1 rather than after final rate implementation. As discussed above, there may have been confusion regarding the appropriate evaluation period; however, the Department believes the Company's decision to modify its tariff language in a *Final Rates Compliance* was inappropriate.

First, the Company did not provide notice to customers that the evaluation period would begin on October 1, 2016. The Commission-approved customer notices reference an RDM Pilot but do not indicate an implementation date. Without a separate referenced implementation date, a ratepayer would reasonably assume that the RDM Pilot would start concurrent to the implementation of final rates in the proceeding. Further, the date these customer notices were approved (December 21, 2016) occurred after Great Plains began tracking the RDM Pilot; as such, customers were not notified prior to a change in the Company's rate design.

Second, the Commission did not approve Great Plains' modified evaluation period and proposed tariff change. As noted above, the Company filed tariff language in its *September 22 Compliance* reflecting an evaluation period that would begin on the first day of the month succeeding the implementation of final rates (January 1, 2017 in this case). In its October 20, 2016 *Comments*, the Department concluded that the Company's incorporated tariff changes

⁴ February 23, 2016 *Direct Testimony*, Department Witness Adam Heinen.

complied with the Commission’s *Order*.⁵ The Company agreed to this conclusion in its November 3, 2016 *Reply Comments*.⁶ This agreement by the Company was subsequently noted in the Commission’s December 22, 2016 *Order*. It is clear that the Commission envisioned an evaluation plan and period that would begin after the implementation of final rates in the proceeding.

Further modification of the tariff would need to be requested through a request for reconsideration or a subsequent miscellaneous tariff filing. It is inappropriate to introduce substantive changes to rates or a tariff without an opportunity for a full review by parties and the Commission. Although the Department reviewed the Company’s January 3, 2017 *Compliance Filing*, it did so through the lens of the December 22, 2016 *Order*, which did not specifically address the RDM Pilot.

The Department concludes that the Company’s implementation and evaluation period noted in its *September 22 Compliance*, and approved by the Commission, should be used to determine Great Plains’ RDM Pilot adjustment. Specifically, this would involve the implementation of the RDM Pilot on January 1, 2017 and an evaluation period from January 2017 through December 2017. In its response to Department Information Request No. 2, Great Plains provided its rate adjustments based on this evaluation period (Department Attachment 4). These adjustments are summarized in Table 2 below:

Table 2: Great Plains Calendar Year Evaluation Plan Decoupling Adjustments

Rate Class	Decoupling Adjustment Balance (January 1, 2017 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 - N71 & N81	\$29,511	\$56,871	\$0	\$29,511
Small Interruptible - S71 & S81	(\$17,715)	\$56,050	\$0	(\$17,715)
Large Interruptible - N85 & N82	\$42,082	\$43,281	\$0	\$42,082
Large Interruptible - S85 & S82	(\$301,310)	\$40,118	\$0	(\$301,310)
Total Under / (Over) Collection	\$229,031	\$886,056	\$0	\$229,031

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

⁵ *Comments*, Page 7.

⁶ *Reply Comments*, Page 3.

The Department reviewed the above calculations and determined that the Company correctly implemented the RDM Pilot calculations. The Department recommends that the Commission base RDM Pilot recovery on the calculations in Table 2.

However, if the Commission concludes that a different implementation or evaluation period is appropriate, the Department makes the following observations. First, if the Commission concludes that the RDM Pilot's implementation and evaluation period should begin October 1, 2016, the Department observed issues with Great Plains' calculations, which are discussed in greater detail in Section B.2 below. Second, if the Commission concludes that the evaluation period (October to September) is acceptable but the Company erred in its implementation, namely tracking sales and revenues prior to the implementation of final rates, then basing the RDM adjustments on a partial year is appropriate. The use of a partial year, in terms of calculating a decoupling adjustment, has occurred in the past. In CenterPoint's case, CenterPoint tracked sales and revenues over the period from July 2010 to December 2010. The partial year was used because final rates in CenterPoint's 2008 general rate case were not implemented until July 1, 2010. If a similar approach were used in this proceeding (Decoupling Adjustment tracked January 1, 2017 to September 30, 2017), the Department calculated the following adjustments (Department Attachment 5):

Table 3: Great Plains Evaluation Plan Decoupling Adjustments (January to September 2017)

Rate Class	Decoupling Adjustment Balance (January 1, 2017 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	\$29,336	\$32,620	\$0	\$29,336
Large Interruptible - S85 & S82	(\$236,015)	\$26,857	\$0	(\$236,015)
Total Under / (Over)	\$139,194	\$652,568	\$0	\$139,194

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

In summary, the Department recommends that the Commission reject Great Plains' proposed RDM Pilot tariff changes proposed in its *Final Rates Compliance*. These changes were inappropriately requested in a compliance filings, not approved by the Commission, and do not agree with the tariff changes approved by the Commission in its December 22, 2016 *Order*. The Department recommends that the Commission use the RDM Pilot implementation and evaluation period included in the Company's *September 22 Compliance* and approved by the

Commission in its December 22, 2016 *Order*. The corresponding RDM Pilot adjustments are detailed in Table 2 above. The Department notes this recommendation will require a modification to Great Plains' RDM tariff. Currently, the Company is required to file its annual report each December 15th. However, since the evaluation period runs through the end of December, a modification to the filing date of the evaluation report is necessary. The Department recommends the following tariff change:

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.

2. *Customer Counts to Determine Designed Revenues*

As noted above, the Company's RDM Pilot tariff requires Great Plains to calculate Designed Revenues. This component is designed to account for changes in customers such that Great Plains can fully recover approved revenues by rate class. The tariff language (as taken from the Company's Evaluation Plan) reads as follows:

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

In its July 27, 2016 *Briefing Papers*, Commission Staff raised concerns regarding the determination of Designed Revenues. In particular, Commission Staff voiced concern that Great Plains' decoupling adjustment calculation is unfairly biased in favor of the Company and against customers. Since the Company compares actual non-gas revenues with either the total amount of non-gas revenue approved in the rate case or the per-customer level of non-gas revenue approved in the rate case, whichever is greater, Commission Staff opined that the "greater than" modifier ensures the best possible result for the Company, to the detriment of its customers. Commission Staff also included a hypothetical example in its *Briefing Papers* illustrating that the tariff wording assures the largest surplus or the smallest refund possible; as such, Commission Staff recommended that the Commission determine a single calculation method be used for the decoupling adjustment.⁷ In light of these concerns, the Commission included Ordering Point 26.B in its September 6, 2016 *Order*, which states:

⁷ July 27, 2017 *Briefing Papers*, Page 30.

In its annual reports and the final project report that Great Plains will file as part of its pilot program, Great Plains shall provide calculation of its decoupling adjustments derived using the per-customer method and the per-customer-class method.

Great Plains provided both adjustment calculations in Schedule B of its Evaluation Plan.

The Department reviewed Great Plains’ calculation of Designed Revenues and it appears that the Company generally complied with the wording of its tariff. However, the Department observed an area of concern with the Large Volume Interruptible—North rate class. As noted above, Designed Revenues are determined based on the greater of authorized or actual customer counts. Table 4 below shows the difference between authorized and actual customers during the Evaluation Period.⁸

Table 4: Customer Count Difference

Rate Class	Authorized Customers	2017 Customers	Difference	Authorized Margin per Customer	Margin Associated with Customer Difference
Residential Rate - N60	8,499	8,453	(46)	\$ 252.44	(\$11,612)
Residential Rate - S60	10,337	10,284	(53)	201.60	(10,685)
Firm General - N70	1,271	1,270	(1)	956.87	(957)
Firm General - S70	1,731	1,740	9	838.46	7,546
Small IT Rates N71 & N81	72	68	(4)	7,898.81	(31,595)
Small IT Rates S71 & S81	72	68	(4)	7,784.72	(31,139)
Large IT Rates N85 & N82	5	5	0	72,135.33	0
Large IT Rates S85 & S82	7	7	0	57,311.29	0
Total Minnesota	21,994	21,895	(99)		(\$78,442)

For the Large Interruptible Rate classes, both North and South, authorized and actual customer counts were the same. In regards to the North rate class, despite the same customer count figure, the Authorized Method resulted in a surcharge to customers of \$37,751, while the Actual Customer calculation resulted in a refund to customers of \$34,384. In its Evaluation Report, Great Plains used the Authorized Method and surcharges these customers \$37,751. This decision validates the concerns raised by Commission Staff since, it appears, that Great Plains used the method which benefited the Company; there is no tariff language that prescribes the method to be used when authorized customers equals actual customers.

⁸ Evaluation Report, Page 34.

The Department notes that that Minnesota Statute § 216B.03 provides guidance on this issue:

216B.03 Reasonable Rates: Every rate made, demanded, or received by any public utility, or by any two or more public utilities jointly, shall be just and reasonable. Rates shall not be unreasonably preferential, unreasonably prejudicial, or discriminatory, but shall be sufficient, equitable, and consistent in application to a class of consumers. To the maximum reasonable extent, the commission shall set rates to encourage energy conservation and renewable energy use and to further the goals of sections [216B.164](#), [216B.241](#), and [216C.05](#). *Any doubt as to reasonableness should be resolved in favor of the consumer.* For rate-making purposes a public utility may treat two or more municipalities served by it as a single class wherever the populations are comparable in size or the conditions of service are similar. [Emphasis added].

The emphasized language is clear. Since doubt must be resolved in the favor of ratepayers, it is clear that, based on the current tariff language, if the Commission determines that the Company’s filed evaluation period is reasonable, Great Plains must use the adjustment that results in the better result for ratepayers. This modification results in the following decoupling charges by rate class:

**Table 5: Revised Great Plains Proposed Decoupling Adjustments
 (October 2016 to September 2017 Evaluation Period)**

Rate Class	Decoupling Adjustment Balance through September 30, 2017	Capped Adjustmen	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	\$18,788	\$56,050	\$0	\$18,788
Large Interruptible - N85 & N82	(\$34,384)	\$43,281	\$0	(\$34,384)
Large Interruptible - S85 & S82	(\$265,730)	\$40,118	\$0	(\$265,730)
Total Under / (Over) Collection	\$398,050	\$886,727	(\$37,740)	\$360,310

Note: Revenues exclude flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

As noted in the previous section, the Department raised concerns regarding the Company’s evaluation period. The Department analyzed both the calendar year evaluation period,

provided in the Company's response to Department Information Request No. 2, and an evaluation period based on the period from January 2017 to September 2017 in regards to customer counts. In both instances, the actual customer count figures and authorized customer count figures are different; as such, the issue of a tie in customer counts does not exist for these adjustment calculations.

The Company's proposed decoupling adjustments, in particular its proposed adjustment for the Large Interruptible—North rate class, confirms Commission Staff's concerns raised in its July 27, 2017 *Briefing Papers*. The Commission expressed concern with Great Plains' proposal and ultimately required the Company to track RDM adjustments calculated using both actual customer counts and authorized customer counts.

Based on its analysis and review of the Company's proposed adjustments, the Department believes a modification to the determination of Designed Revenues is necessary. The Department also raised this issue and recommended adjustments in the pending CenterPoint Energy rate case (Docket No. G008/GR-17-285). Through the course of the proceeding, the Department and CenterPoint exchanged proposed modifications to the decoupling tariff in an effort to remove issues regarding the appropriate customer count to be used to determine the decoupling adjustment. The modification discussed in the CenterPoint rate case is similar to the customer count issues discussed above. In CenterPoint's rate case, the parties agreed that the Company's choice of customer counts should be removed. In particular, CenterPoint and the Department agreed that actual customer counts for each of the twelve months in the evaluation period should be used to determine the decoupling adjustment.

The Department notes that the Company's RDM Pilot is based heavily on CenterPoint's tariff; as such, in the interest of ratepayer protection given the issues identified above, it is similarly appropriate to modify Great Plains' tariff to remove the Company's ability to choose the customer counts used. Since Great Plains' RDM Pilot is a pilot program, is appropriate for the Commission to make adjustments that may protect ratepayers or improve administration of the program. The Department recommends that the Commission modify the Company's tariff language as follows:

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.

This revised tariff language is important on two levels. First, it removes the Company's incentive to use the customer count figure that maximizes its revenue in a manner that may harm ratepayers, as illustrated in the discussion above regarding the Large Interruptible—North rate class. Second, this modification aligns the Company's tariff with other utilities' decoupling language and provides additional protections for ratepayers. Namely, it acknowledges that the

Company maintains certain advantages that customers do not have; for example, in the event of under-recovery Great Plains can file a rate case if it so chooses. On the other hand, it is difficult, if not impossible, for the Company's ratepayers to change or modify their service or pass these costs on to others.

C. *GREAT PLAINS' ENERGY SAVINGS*

Minnesota Statutes § 216B.241, Subdivision 3 states:

Subd. 3. **Pilot programs.** The commission shall allow one or more rate-regulated utilities to participate in a pilot program to assess the merits of a rate-decoupling strategy to promote energy efficiency and conservation. Each pilot program must utilize the criteria and standards established in subdivision 2 and be designed to determine whether a rate-decoupling strategy achieves energy savings. On or before a date established by the commission, the commission shall require electric and gas utilities that intend to implement a decoupling program to file a decoupling pilot plan, which shall be approved or approved as modified by the commission. A pilot program may not exceed three years in length. Any extension beyond three years can only be approved in a general rate case, unless that decoupling program was previously approved as part of a general rate case. The commission shall report on the programs annually to the chairs of the house of representatives and senate committees with primary jurisdiction over energy policy.

The Department brings particular attention to the sentence in Subd. 3, which states, "Each pilot program must utilize the criteria and standards established in subdivision 2 and be designed to determine whether a rate-decoupling strategy achieves energy savings."

Below, the Department shows some of the highlights of Great Plains' 2016-2017 Decoupling Report, which provided substantial data and analyses concerning the Company's CIP and historical energy savings. Since this is the Company's first Evaluation Plan, the information in this report is a base by which the relative success of Great Plains' RDM Pilot can be analyzed in the future. An attempt to quantify or measure success is important given the Commission's Ordering Point No. 26.C which states the following:

The Commission asks the Department, in Great Plains' next rate case, to propose an appropriate minimum level of energy savings that the utility should achieve before Great Plains could qualify to implement a revenue decoupling surcharge.

The conservation-related information provided in the Company’s Report, and future Evaluation Reports, will be an important resource in the Department’s future analysis of the Company’s energy savings as they relate to revenue decoupling and whether continuing the RDM Pilot beyond the pilot period is appropriate.

1. *Level of Energy Savings*

Energy savings below are presented both as *first-year* energy savings, which refers to the amount of energy savings that would result from the energy conservation technologies and processes during the first 12 months after implementation, and *lifetime* energy savings, which refers to the energy savings expected during the lifetime of each of the energy conservation measures and processes.

Figure 1 (Graph D-1a on page 14 of Great Plains’ Evaluation Report) illustrates the Company’s annual energy savings for the years 2013 to 2016, which represents Great Plains’ pre-decoupling base period. When compared to other utilities with an approved decoupling adjustment, the Department notes that all of the energy savings information in the Company’s pre-decoupling period is after the implementation of the 2007 Next Generation Energy Act. The 2007 Next Generation Energy Act changed the goals associated with the CIP programs and set an energy savings goal of 1.5 percent per year of retail sales.

Figure 1: Great Plains Customer Segment Energy Savings (Dth)

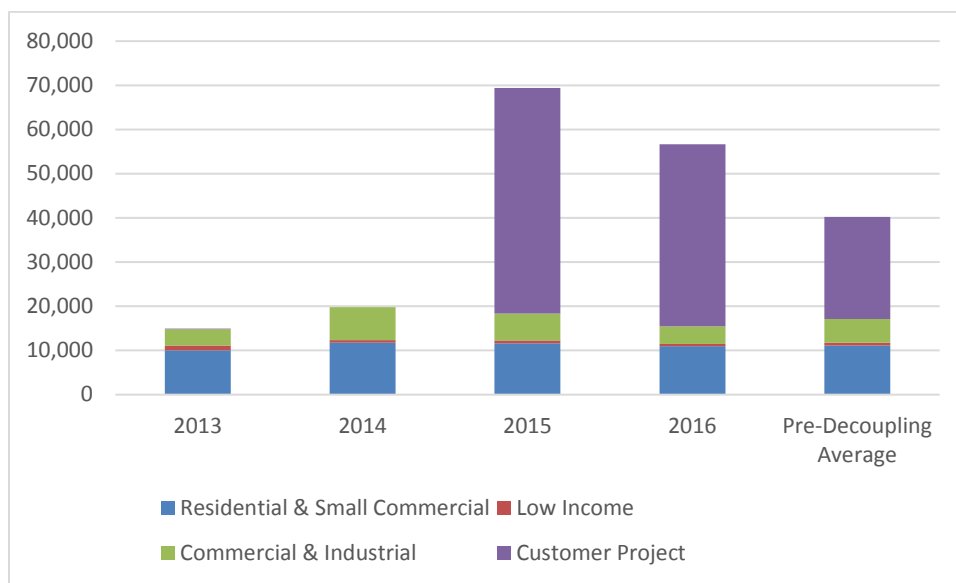


Table 6 below (CenterPoint’s Table D-1a) shows the data underlying Figure 1 to facilitate evaluating changes in individual customer classes.

Table 6: Great Plains’ Historical First-Year CIP Energy Savings (Dth) for Residential, Low-Income Residential, and Commercial and Industrial Customer Classes

Year/Period	Residential & Small Commercial	Low Income	Commercial & Industrial	Customer Project	Overall Program
2013	10,010	1,073	3,705	181	14,969
2014	11,751	561	7,476	0	19,788
2015	11,610	649	6,066	51,068	69,393
2016	10,991	467	4,024	41,187	56,669
Pre-Decoupling Average	11,091	688	5,318	23,109	40,205

As shown in Table 6, Great Plains’ 2015 energy savings achievements were its highest during the period. The Department notes that this figure includes significant savings associated with custom projects. When custom projects are removed from the figures, Great Plains’ 2014 energy savings achievements represented the highest amount during the base period. In the absence of custom projects, Great Plains’ annual energy savings remained relatively constant during the period from 2013 to 2016 and this relationship held throughout all customer groups except low-income, which experienced its greatest savings in 2013 (1,073 Dth) with annual savings approximately half of that in the subsequent 3 years.

The Department envisions using these energy savings data in future evaluation plans to determine what, if any, impact the implementation of the Company’s RDM Pilot has had on its commitment to energy savings.

Table 7 below (Great Plains’ Table D-2 on page 17 of its filing) shows the Company’s CIP energy savings as a percent of weather-normalized retail sales.

Table 7: Great Plains CIP Energy Savings as a Percent of Weather-Normalized Sales

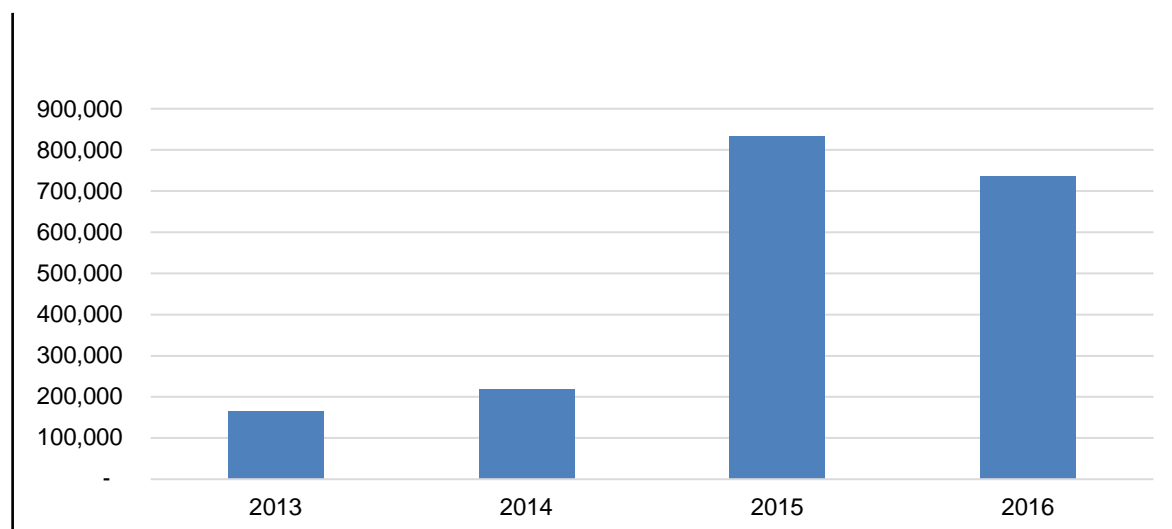
CIP Plan Period	Year	Applicable three-year average normalized sales (Dth)	Annual energy savings (Dth)	Energy savings as a percent of sales
2013-2015 Triennial Period	2013	5,570,068	14,969	0.27%
	2014	5,570,068	19,788	0.36%
	2015	5,570,068	69,393	1.25%
Extension of 2013-2015 Triennial	2016	5,570,068	56,669	1.02%

As shown in Table 7 above, CenterPoint’s first-year energy savings as a percent of retail sales increased from 0.27 percent in 2013 to 1.25 percent in 2015 and then decreased to 1.02 percent of retail sales in 2016. Great Plains did not reach the 1.5 percent of retail sales goal in any of the years in the base period. The Department will monitor this metric in future evaluation plans to determine whether energy savings increased after decoupling implementation.

The Department also requests clarification regarding the Company’s method to weather normalize sales. Prior to the Company’s current rate case, Great Plains weather normalized sales using 30 years of data, which differs from other Minnesota utilities who normalize weather over either a 10 or 20 year period. In CenterPoint’s decoupling evaluation plans, the Commission has required CenterPoint to present sales data weather normalized using 20 years of weather data, despite the fact that CenterPoint uses 10 years of data to weather normalize sales in its rate cases. The Commission required the provision of this 20-year weather normalized data to simplify comparison between different utilities. The Department recommends that Great Plains provide in *Reply Comments* a clarification of how the Company weather normalized sales in its Evaluation Plan and, if sales were weather normalized with other than 20-year data, Great Plains should provide weather normalized sales based on 20-year normal weather.

Figure 2 below shows the historical amounts of lifetime energy savings created each year through CenterPoint’s customer CIP achievements.

Figure 2: Great Plains’ Lifetime Energy Savings Created Through Annual CIP Achievements



The lifetime energy savings projected by the Company are comparable, from a growth standpoint, to Great Plains' first-year energy savings. The increased lifetime savings in 2015 and 2016 are likely related to the significant increases in custom project savings in these two years. The Department notes that going forward there may be adjustments to lifetime savings when the Company's new CIP triennial filing is made since lifetime savings assumptions may change between filings.

To put Great Plains' energy savings in context, the Company's average residential customer uses approximately 76.4 Dth per year on average.⁹ Great Plains' 2016 lifetime energy savings were 736,697 Dth, enough savings to provide natural gas service to more than 9,643 residential customers for a year.

2. Energy Savings Expenditures

Figure 3 below (Great Plains' Graph D-1b) illustrates the Company's CIP expenditures by customer segment.

Figure 3: Great Plains' Annual CIP Expenditures by Customer Segment

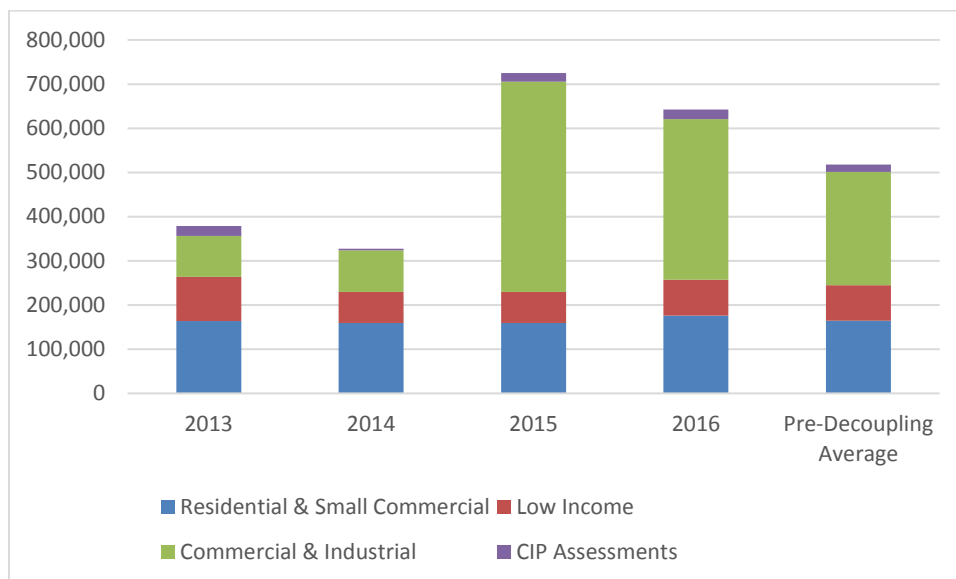


Table 8 below (Great Plains' Table D-1b) shows the data underlying Figure 3, which makes it easier to view changes in expenditures for individual customer classes.

⁹ February 23, 2016 Direct Testimony of Laura Otis, LBO-10, Page 20 of 21.

Table 8: Great Plains CIP Expenditures by Customer Segment (2013-2016)

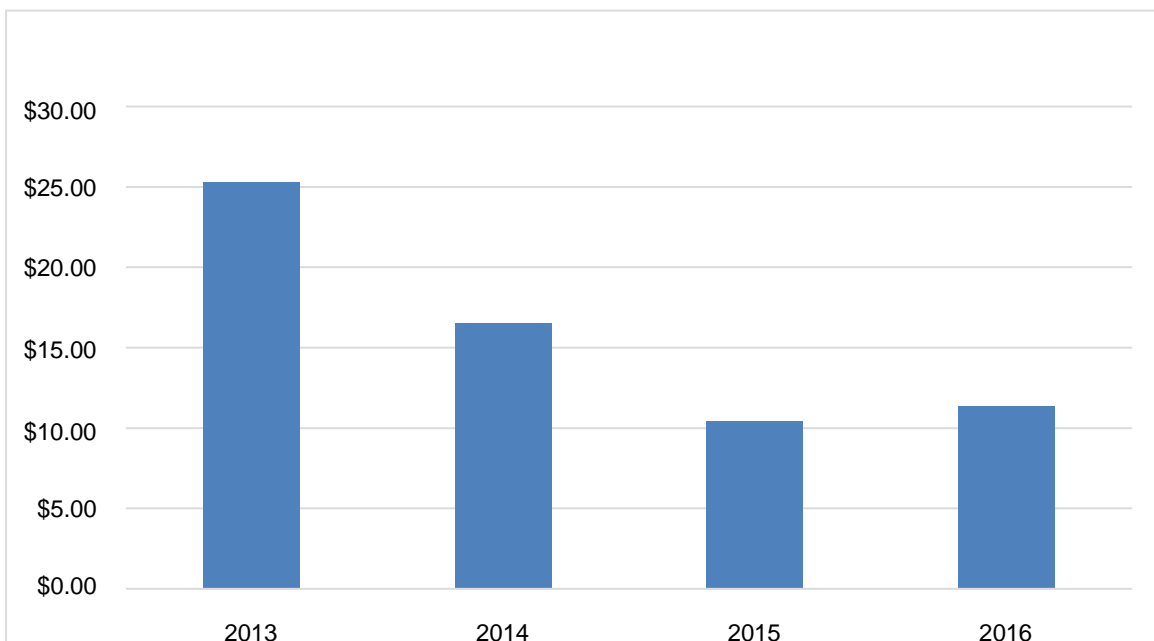
Year/Period	Residential & Small Commercial	Low-Income	Commercial and Industrial	CIP Assessments	Overall Program
2013	\$163,900	\$99,443	\$92,875	\$22,575	\$378,793
2014	\$159,646	\$69,905	\$93,951	\$3,878	\$327,380
2015	\$159,636	\$70,389	\$475,518	\$19,101	\$724,644
2016	\$176,012	\$80,810	\$363,630	\$21,691	\$642,143
Pre-Decoupling Average	\$164,799	\$80,137	\$256,494	\$16,811	\$518,240

As shown in Table 8 above, Great Plains’ 2015 and 2016 CIP expenditures were nearly double the expenditures in 2013 and 2014. The Department will monitor expenditures in future evaluation plans. All else being equal, the Department expects that achieving increased energy savings would require increased CIP expenditures.

3. Changes in Cost per Dth Saved

Figure 4 below shows the first-year cost per Dth for the Company’s CIP achievements over the period 2013-2016.

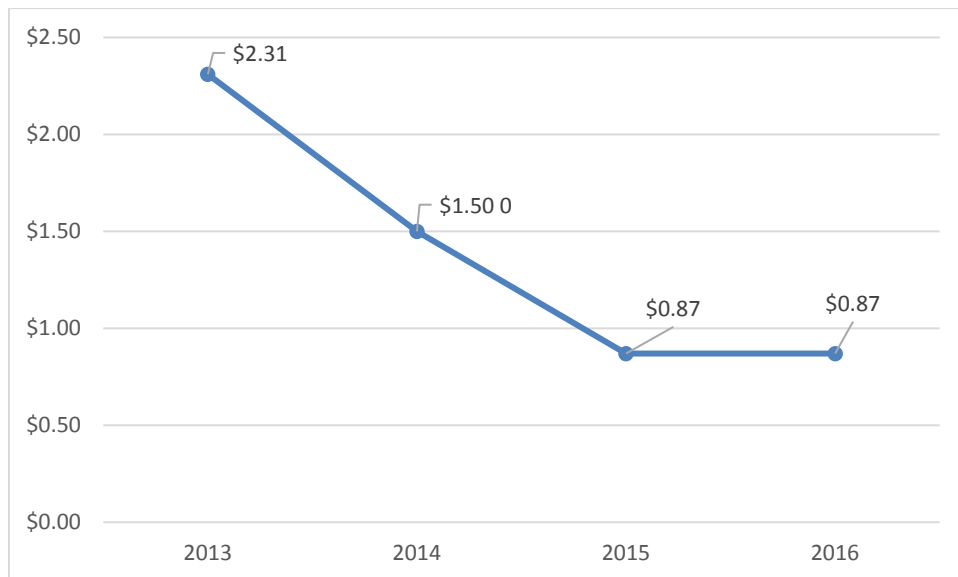
Figure 4: Great Plains’ Cost per Dth for First-Year Energy Savings



As shown in Figure 4 above, the cost per first-year energy savings peaked in 2013 and decreased significantly to 2015 and then stayed approximately the same in 2016. Great Plains' 2016 \$/first-year Dth saved (\$11.13 per Dth) was \$14.18 lower than the Company's 2013 \$/first-year Dth saved (\$25.31 per Dth).

Figure 5 below shows the cost per lifetime Dth saved for each year.

Figure 5: Cost of Lifetime Energy Savings Created Through Annual CIP Achievements (\$/Dth)



A review of Figure 5 shows that the Company's cost per lifetime energy savings peaked in 2013 and then decreased significantly over the rest of the base period.

Lifetime energy savings cost an average of \$1.41 per Dth in 2014-2016 as compared to \$0.71 per Dth in the three years prior to decoupling (2007-2009).

C. HISTORY OF REVENUE COLLECTION AND USE PER CUSTOMER

1. Under/Over Recovery of Revenues

In Attachment A of the Evaluation Report, Great Plains included spreadsheets detailing its calculations of the RDM Pilot adjustments. The adjustments are calculated by comparing the evaluation period (October 2016 to September 2017) actual revenue per customer (RPC), by rate class, with the authorized revenue per customer (excluding CIP) from Great Plains' rate case (Docket No. G004/GR-15-879).

Weather conditions during the proposed evaluation period (October 2016 through September 2017) were warmer than normal, which resulted in an under-recovery of revenue for most of the Company's rate classes. Great Plains over-recovered from its Large Volume Interruptible-South rate class. Table 9 below illustrates these under- and over-recoveries.

Table 9: Calculation of Under (Over Recovery) for Great Plains' Proposed Evaluation Period of October 1, 2016, to September 30, 2017

Customer Class	Actual Customer Count	Authorized Customer Count	Actual Revenues	Designed Revenues	Actual Rev/ Customer	Authorized Rev/ Customer	Non-Gas Margin Cap	YTD Net Under(Over)		10% Cap	Decoupling Revenue
Residential—N60	8,453	8,499	\$1,960,473	\$2,145,507	\$231.93	\$252.44	\$2,145,507	\$185,034	8.62%	\$214,551	\$185,034
Residential—S60	10,284	10,337	\$1,933,074	\$2,083,964	\$187.97	\$201.60	\$2,083,964	\$150,890	7.24%	\$208,396	\$150,890
Firm General—N70	1,270	1,271	\$1,087,010	\$1,216,184	\$855.91	\$956.87	\$1,216,184	\$129,174	10.62%	\$121,618	\$121,618
Firm General—S70	1,740	1,731	\$1,282,390	\$1,458,416	\$737.01	\$838.46	\$1,458,416	\$176,026	12.07%	\$145,842	\$145,842
Small IT—N71 and N81	68	72	\$530,462	\$568,714	\$7,917.34	\$7,898.81	\$568,714	\$38,252	6.73%	\$56,871	\$38,252
Small IT—S71 and S81	68	72	\$541,712	\$560,500	\$8,147.04	\$7,784.72	\$560,500	\$18,788	3.35%	\$56,050	\$18,788
Large IT—N85 and N82	5	5	\$395,061	\$432,812	\$79,012.20	\$72,135.33	\$432,812	\$37,751	8.72%	\$43,281	\$37,751
Large IT—S85 and S82	7	7	\$666,909	\$401,179	\$95,272.71	\$57,311.29	\$401,179	(\$265,730)	(66.24%)	N/A	(\$265,730)

For the 2016-2017 evaluation period, the Company's Firm General Service rate classes encountered the 10 percent cap on surcharges. The approved cap reduced the decoupling surcharges by \$37,740, which is 8.8 percent of the Company's net total surcharge of \$428,305 for this evaluation period.

As discussed in greater detail in Section B above, the Department reviewed Great Plains' decoupling adjustment calculations and raised concerns regarding the Company's chosen evaluation period. If the Commission agrees with the Department's analysis and conclusions in Section 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 Table 10 below.

Table 10: Per-Therm Surcharges/(Refunds) for January 1, 2018 Implementation

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	\$0.1313	\$0.1178	\$42,082	\$37,751
Large IT--South	(\$0.1778)	(\$0.1568)	(\$301,310)	(\$265,730)
Total Net Decoupling Revenue			\$229,031	\$428,305

Table 11 below shows the monthly average surcharge/(refund) expected for each customer class based on the Department's proposed evaluation period (based on Great Plains' September 22, 2016 *Compliance Filing*).

Table 11: 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	\$0.1313	4,450.4	\$584.34
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 no longer allowing Great Plains to select the customer count most advantageous to the Company when calculating the RDM adjustment, the resulting RDM factors are as follows:

Table 12: Per-Therm Surcharges/(Refunds) Implemented January 1, 2018 based on October-September Evaluation Period and Removal of Customer Count Choice

Customer Class	RDM Factor (\$/Dth)
Residential—N60	\$0.2842
Residential—S60	\$0.2003
Firm General—N70	\$0.2454
Firm General—S70	\$0.2008
Small IT--North	\$0.1059
Small IT--South	\$0.0472
Large IT--North	(\$0.1073)
Large IT--South	(\$0.1568)

Table 13 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 13: 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	\$(0.1073)	4,450.4	\$(477.53)
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), the Department calculated the following RDM factors shown in Table 14 below.

Table 14: Per-Therm Surcharges/(Refunds) Implemented January 1, 2018 Reflecting January 2017 RDM Implementation and October-September Evaluation Period

Customer Class	RDM Factor (\$/Dth)
Residential—N60	\$0.1134
Residential—S60	\$0.0977
Firm General—N70	\$0.1424
Firm General—S70	\$0.1328
Small IT--North	\$0.0684
Small IT--South	\$0.0216
Large IT--North	\$0.0916
Large IT--South	\$(0.1393)

Table 15 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 15: 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	\$0.0916	4,450.4	\$407.66
Large IT--South	(\$0.1393)	20,170.9	(\$2,809.81)

III. CONCLUSIONS AND RECOMMENDATIONS

The Department concludes 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 the RDM Pilot tariff language should be modified to remove the Company’s ability to calculate the RDM adjustment factor most beneficial to Great Plains.

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 16 below. These revenue decoupling factors are based on the evaluation period and

implementation presented in the Company’s September 22, 2016 *Compliance Filing*, and removal of Great Plains’ ability to select the customer count most beneficial to the Company when calculating the RDM adjustment.

**Table 16: 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	\$0.1313
Large IT-- South	(\$0.1778)

Finally, the Department requests that Great Plains provide in *Reply Comments* a clarification of how the Company weather normalized sales in its Evaluation Plan and, if sales were weather normalized with other than 20-year data, Great Plains should provide weather normalized sales data calculated using 20-year normal weather.

/ja



GREAT PLAINS NATURAL GAS CO.
A Division of MDU Resources Group, Inc.

State of Minnesota
Gas Rate Schedule – MNPUC Volume 2

Section No. 5
Original Sheet No. 5-125

REVENUE DECOUPLING MECHANISM

Applicability:

This rate schedule represents a Revenue Decoupling Mechanism (RDM) that serves to reduce the Company's financial disincentive to the promotion of energy efficiency and conservation by separating the link between the Company's revenues from changes in the volume of gas sales. This mechanism complies with the legislative intent and language of Minnesota Statute, Section 216B.2412 Decoupling of Energy Sales from Revenue.

The RDM is applicable to all rate classes with the exception of customers deemed to be CIP exempted interruptible customers served under a flexible distribution rate agreement.

Revenue Decoupling Mechanism:

- a. The RDM will compare the level of non-gas revenues authorized in the last general rate case (excluding those revenues associated with the CCRC), adjusted for customer growth, to the level of non-gas revenues collected by rate class to determine either a revenue shortfall or surplus for the preceding calendar year. An adjustment per Dk per rate class will be calculated if either a revenue shortfall or surplus exists.
- b. An RDM adjustment per Dk will be calculated annually for each class of customers to which the RDM applies. The adjustment shall be calculated in the following manner per rate class:
- c. Authorized Margin per Customer: the non-gas revenues divided by the number of customers per rate class as authorized in the Company's last general rate case.
- d. Designed Revenues: authorized margin per customer multiplied by the greater of the (1) authorized customers or (2) actual customers per rate class for the preceding calendar year.
- e. RDM Adjustment per Dk = (Designed Revenues less actual non-gas revenues) divided by forecasted volumes for each rate class of customers. The RDM is symmetrical in form and can result in either a bill surcharge or credit for each rate class of customers. Bill surcharges applicable to the RDM shall be capped at ten percent of non-gas margin revenues (excluding revenues for the Conservation Cost Recovery charge) by rate class.

Date Filed:	September 22, 2016	Effective Date:	Service rendered on and after November 1, 2016
Issued By:	Tamie A. Aberle Director – Regulatory Affairs	Docket No.:	G004/GR-15-879



GREAT PLAINS NATURAL GAS CO.
A Division of MDU Resources Group, Inc.

State of Minnesota
Gas Rate Schedule – MNPUC Volume 2

Section No. 5
Original Sheet No. 5-126

REVENUE DECOUPLING MECHANISM

Pilot Program:

The RDM established under this tariff is new to the Company's rate design and was not included in any prior rate structure of the Company. The RDM will be effective for a pilot period of 36 months from the date the program is authorized to become effective. The Company may request approval from the Commission to extend the RDM beyond the pilot period.

Annual RDM Adjustment:

- a. 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 specifies 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 G004/GR-15-879.
- b. In the event any portions of the proposed rate adjustments are modified by the Commission, the proposed rate adjustments shall be adjusted in accordance with the Commission's order.
- c. The Company shall record its best estimate of the amounts to be recognized under the RDM so as to reflect in its books and records a fair representation of the impact of this rider in actual earnings. Such estimate shall be adjusted, if necessary, upon filing the RDM calculations with the Commission, and again upon final Commission approval.

Date Filed:	September 22, 2016	Effective Date:	Service rendered on and after November 1, 2016
Issued By:	Tamie A. Aberle Director – Regulatory Affairs	Docket No.:	G004/GR-15-879

1 **Q. The Commission's third concern is that wasteful additions to plant**
2 **and facilities not be allowed in rate base. Could you please address**
3 **this concern?**

4 A. Yes. Consistent with my response to the Commission's first two
5 concerns, the Company follows the procedures set forth in its Extension
6 Policy included in the General Terms and Conditions of the Company's
7 tariff. The Company's authorized extension policy outlines the Maximum
8 Allowable Investment. Project costs exceeding this level may require a
9 customer contribution; thus ensuring that wasteful additions to plant and
10 facilities are not included in the Company's rate base.

11 **Revenue Decoupling Mechanism**

12 **Q. Would you please describe the RDM the Company is proposing?**

13 A. The RDM is designed to reduce the Company's financial
14 disincentive to the promotion of energy efficiency and conservation by
15 separating the link between Company revenues from changes in the
16 volume of gas sales. The RDM is symmetrical in form and will adjust for
17 each applicable rate class for sales volumes that are above or below the
18 approved sales level for the rate class that is used to determine the
19 authorized margin per customer approved by the Commission. The RDM
20 adjustment will be calculated annually by rate class and can result in a bill
21 charge if the rate classes' non-gas revenues are below the approved level
22 and a bill credit if the rate classes' non-gas revenues are above the
23 approved level.

1 MN Stat. Section 216B.2412, subd. 1 defines decoupling as “a
2 regulatory tool designed to separate a utility’s revenue from changes in
3 energy sales” and states the purpose of such decoupling as “to reduce a
4 utility’s disincentive to promote energy efficiency”. As described above, the
5 Company’s proposed RDM does separate revenues from changes in
6 sales, thus allowing the Company to freely promote energy efficiency
7 without concern for adversely affecting business results. The RDM
8 therefore will allow better alignment of the Company’s business objectives
9 with the state’s goal of expanded energy conservation, while still
10 incentivizing customers to conserve. Minn. Stat. § 216B.2412 and the
11 Commission’s June 19, 2009 Order Establishing Criteria and Standards to
12 be Utilized in Pilot Proposals for Revenue Decoupling issued in Docket
13 No. E,G-999/CI-08-132

14 **Q. Have you provided tariff language for the proposed RDM?**

15 **A.** Yes. The RDM tariff is provided as Exhibit No.____(TAA-3) and is
16 also included with the proposed tariff in Volume I- Appendix B.

17 **Q. Is the Company’s proposed RDM a partial or full decoupling
18 mechanism?**

19 **A.** The Company’s proposed RDM is a full decoupling mechanism and
20 is consistent with the Commission’s June 19, 2009 Order Establishing
21 Criteria and Standards to be Utilized in Pilot Proposals for Revenue
22 Decoupling issued in Docket No. E,G-999/CI-08-132. The RDM will adjust
23 for all changes in sales volumes above or below the level approved in the

1 pending general rate case. Sales volume changes could arise from
2 customer energy conservation efforts, increased customer usage or
3 counts, or weather variations. Minn. Stat. Section 216B.2412, subd. 2
4 directs the commission to consider energy efficiency, weather, and cost of
5 capital, among other factors when determining its criteria and standards
6 for decoupling. A full decoupling mechanism, such as the one the
7 Company is proposing, is necessary to consider all factors that may drive
8 a change in sales volumes. The proposed full decoupling mechanism has
9 two key benefits. First, the Company's financial disincentive to promote
10 energy efficiency is largely eliminated. Second, the customer's incentive
11 to conserve remains since most of the customer bill is unrelated to non-
12 gas charges.

13 **Q. Will the proposed RDM impact the Company's cost of capital?**

14 A. Commission approval of the RDM will not affect the Company's
15 proposed cost of capital in this case. Please refer to the direct testimony of
16 J. Stephen Gaske at Exhibit No.____(JSG-1).

17 **Q. What rate classes will be included under the RDM?**

18 A. The RDM will apply to all customer rate classes. This will include
19 Residential, Firm General, Small Interruptible Sales, Large Interruptible
20 Sales, Small Interruptible Transportation and Large Interruptible
21 Transportation. Each of these rate classes is motivated to conserve and
22 has conservation opportunities through the Company's conservation
23 portfolio. Therefore the Company is proposing inclusion of all rate

1 classes. It is also relevant to note this is the first decoupling proposal
2 brought to the Commission to include all of a company's rate classes.
3 Approving inclusion of all rate classes would provide additional data for
4 the Commission to consider when evaluating the effectiveness of the
5 various decoupling pilot programs in place. The Company is proposing to
6 exclude one customer from the RDM calculations for the Large
7 Interruptible Transportation rate class because that customer has received
8 Commission approval to be CIP exempt.

9 **Q. Could you please describe how the proposed RDM will operate?**

10 **A.** The RDM will compare the level of non-gas revenues authorized in
11 the last general rate case (excluding those revenues associated with the
12 CCRC), adjusted for customer growth, to the level of non-gas revenues
13 collected by rate class to determine either a revenue shortfall or surplus
14 for the preceding calendar year. Authorized non-gas revenues will be
15 calculated by multiplying authorized margin per customer by the greater of
16 (1) authorized customers or (2) actual customers per rate class for the
17 preceding year, where authorized margin per customer equals the non-
18 gas revenues divided by the number of customers per rate class
19 authorized in the Company's last general rate case.

20 An annual RDM adjustment per Dk will be applied by rate class by
21 dividing the calculated difference between the authorized and actual non-
22 gas revenues by the forecasted volumes for each rate class and be
23 applied to the subsequent year's customer bills. Any under or over-billings

1 of the RDM adjustment will be recovered in subsequent RDM
2 adjustments. The RDM charge or credit will be displayed as a separate
3 line item on the customer bill. Scenarios of the RDM in practice can be
4 found at Exhibit No.____(TAA-4).

5 The RDM adjustment will be applied to the delivery charge and
6 applied on a volumetric basis (per Dk). Because the non-CIP delivery
7 charge only makes up approximately 20% of the applicable customer's
8 typical bill, the RDM adjustment is highly unlikely to create a "rate shock"
9 situation. As such, the Company is proposing to place no cap on the RDM
10 adjustment for class revenue surpluses or shortfalls.

11 The proposed pilot period for the RDM is 36 months. This period is
12 consistent with other decoupling pilot programs the Commission has
13 approved. The initial evaluation period for determining RDM adjustments
14 will begin the first day of the month following the Commission's order.

15 **Q. How will the RDM work in concert with any automatic recovery**
16 **mechanisms or financial incentives already in place?**

17 **A.** The Company has a purchased gas adjustment clause that will not
18 be affected by the RDM because gas costs are separate from the
19 distribution charge portion of a customer's bill. Therefore, gas costs are
20 not included in any RDM calculation. The company also has approval to
21 track and recover Conservation Improvement Program (CIP) costs, which
22 are imbedded in the base distribution charge; and a Conservation Cost
23 Recover Adjustment (CCRA), which is a separate line item on customer

1 bills, and is therefore not imbedded in the base distribution charge. The
2 proposed RDM will exclude the CIP revenues and CCRA revenues from
3 the RDM calculations.

4 Franchise Fee riders are in place for select cities within the
5 Company's service territory. These Franchise Fee riders are shown as a
6 separate line item on customer bills, and therefore not imbedded in the
7 base distribution charge and have no bearing on the RDM calculations.

8 The Company's Gas Affordability Program (GAP) is implemented
9 through a line item separate from the distribution charge on customers'
10 bills. As a result, the RDM adjustments would be unaffected by this item.

11 As is shown above, approval of the proposed RDM will not result in
12 a double recovery for any of the mechanisms currently in place.

13 **Q. How will the company measure and maintain its service quality**
14 **under the pilot program?**

15 A. The Company will continue to provide an annual service quality
16 report. The report includes data regarding the following: call center
17 response time, meter reading performance, involuntary service
18 disconnection, service extension request response time, customer
19 deposits, customer complaints, gas emergency response time, mislocates,
20 gas system damage, gas service interruption, gas emergency phone
21 response time, and customer service related operations and maintenance
22 expenses.

23 **Q. Will the proposed RDM be reviewed annually?**

1 A. Yes. The Company will submit an evaluation report to the
2 Commission each year of the pilot period. The report will include, at a
3 minimum, the following information: total adjustments by rate class, total
4 adjustment charges collected, number of customer complaints, whether
5 the pilot has stabilized revenues for the rate classes under the pilot and
6 how has such stabilization impacted the Company's overall risk profile, a
7 comparison of how revenues under traditional regulation would have
8 differed from those collected under the decoupling pilot, whether the
9 Company is meeting energy efficiency savings goals, whether the
10 decoupling pilot has influenced the achievement or likelihood of
11 achievement of those goals, and any problems encountered and
12 improvements or suggestions for the future.

13 **Interim Revenue Recovery**

14 **Q. How does Great Plains propose to recover the rate relief proposed to**
15 **be collected on an interim basis?**

16 A. Great Plain's proposes to recover the interim revenue increase
17 from all customers, with the exception of those customers contracting for
18 service under a flexible distribution rate, as a percentage of the Basic
19 Service Charge and Distribution Charge revenues collected on each
20 customer's bill. As shown on Interim Statement E, Page 2, the Interim
21 increase of \$1,534,823 represents an increase of 19.692 percent over the
22 Projected 2016 total distribution revenues before the revenue increase.
23 This represents an increase of 6.35 percent over total revenues. The



GREAT PLAINS NATURAL GAS CO.
A Division of MDU Resources Group, Inc.

Docket No. _____
Exhibit No. _____ (TAA-3)
Page 1 of 2

**State of Minnesota
Gas Rate Schedule – MNPUC Volume 2**

Section No. 5
Original Sheet No. 5-125

REVENUE DECOUPLING MECHANISM

Applicability:

This rate schedule represents a Revenue Decoupling Mechanism (RDM) that serves to reduce the Company's financial disincentive to the promotion of energy efficiency and conservation by separating the link between the Company's revenues from changes in the volume of gas sales. This mechanism complies with the legislative intent and language of Minnesota Statute, Section 216B.2412 Decoupling of Energy Sales from Revenue.

The RDM is applicable to all rate classes with the exception of customers deemed to be CIP exempted.

Revenue Decoupling Mechanism:

- a. The RDM will compare the level of non-gas revenues authorized in the last general rate case (excluding those revenues associated with the CCRC), adjusted for customer growth, to the level of non-gas revenues collected by rate class to determine either a revenue shortfall or surplus for the preceding calendar year. An adjustment per Dk per rate class will be calculated if either a revenue shortfall or surplus exists.
- b. An RDM adjustment per Dk will be calculated annually for each class of customers to which the RDM applies. The adjustment shall be calculated in the following manner per rate class:
- c. Authorized Margin per Customer: the non-gas revenues divided by the number of customers per rate class as authorized in the Company's last general rate case.
- d. Designed Revenues: authorized margin per customer multiplied by the greater of the (1) authorized customers or (2) actual customers per rate class for the preceding calendar year.
- e. RDM Adjustment per Dk = (Designed Revenues less actual non-gas revenues) divided by forecasted volumes for each rate class of customers. The RDM is symmetrical in form and can result in either a bill surcharge or credit for a each rate class of customers.

Date Filed:	September 30, 2015	Effective Date:	
Issued By:	Tamie A. Aberle Director – Regulatory Affairs	Docket No.:	



GREAT PLAINS NATURAL GAS CO.
A Division of MDU Resources Group, Inc.

Docket No. _____
Exhibit No. _____ (TAA-3)
Page 2 of 2

State of Minnesota
Gas Rate Schedule – MNPUC Volume 2

Section No. 5
Original Sheet No. 5-126

REVENUE DECOUPLING MECHANISM

Pilot Program:

The RDM established under this tariff is new to the Company's rate design and was not included in any prior rate structure of the Company. The RDM will be effective for a pilot period of 36 months from the date the program is authorized to become effective. The Company may request approval from the Commission to extend the RDM beyond the pilot period.

Annual RDM Adjustment:

- a. No later than [date dependent on timing of general rate case] of the calendar year following the Commission's approval of the RDM tariff, and each [date dependent on timing of general rate case] thereafter, the Company shall file with the Commission a report that specifies 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 G004/GR-15-xxx.
- b. In the event any portions of the proposed rate adjustments are modified by the Commission, the proposed rate adjustments shall be adjusted in accordance with the Commission's order.
- c. The Company shall record its best estimate of the amounts to be recognized under the RDM so as to reflect in its books and records a fair representation of the impact of this rider in actual earnings. Such estimate shall be adjusted, if necessary, upon filing the RDM calculations with the Commission, and again upon final Commission approval.

Date Filed: September 30, 2015

Effective Date:

Issued By: Tamie A. Aberle
Director – Regulatory Affairs

Docket No.:

XVIII. Compliance Filing Required

The Commission will require the Company to make a compliance filing within 30 days of the date of this order showing the final rate effects of the decisions made here and proposing a plan for refunding the difference between the amounts it collected in interim rates and the amounts it is authorized to collect in final rates. The Commission will establish a brief comment period to give interested persons a chance to review and comment on the filing, apart from the proposed customer notice.

ORDER

1. Great Plains Natural Gas Company is entitled to increase Minnesota-jurisdictional revenues by \$1,141,376 to produce jurisdictional total gross revenue of \$23,502,272 for the test year ending December 31, 2016.
2. The Commission accepts, adopts, and incorporates the findings, conclusions, and recommendations of the Administrative Law Judge, except as set forth herein.
3. The test year rate base shall be \$16,836,799 as proposed by Great Plains.⁵³
4. The test year depreciation expense shall be \$1,729,126 as proposed by Great Plains.
5. In lieu of ALJ Finding 119 the Commission adopts the following:

As for the remaining O&M expenses included in the test year, but which are not further broken down by the parties, the 2015 Update should only be used as a check on the reasonableness of the projected 2015 information contained in the Great Plains' initial Petition. The Commission finds that the small variance between projected 2015 expenses and the 2015 Update is minor and demonstrates the reasonableness of the Company's initial projections.
6. In lieu of ALJ Finding 177 the Commission adopts the following:

The 2015 Update was based on the actual average rate base from January to October 2015 – but estimates for November and December 2015. The Commission finds that the 2015 Update should only be used as a check on the reasonableness of the projected 2015 information contained in the initial Petition. A possible (not actual) 1.6% difference in projected 2015 rate base does not warrant an adjustment, but rather validates Great Plains' original projection in light of Great Plains' near-term planned investment in rate base.
7. Great Plains shall set its test year pension expense at the five-year (2010–2014) average of \$7,401.

⁵³ This amount of rate base is before the required update to Gas in Underground Storage.

8. Great Plains shall use a four-year amortization period for its rate case expenses, and shall track any over-recovery of rate case expenses for credit to the revenue requirement in its next rate case.
9. ALJ Report 201 footnote 164 is adopted with the following modification:

164, n.210. Id. at 28. Findings of Fact, Conclusions, and Order, In the Matter of the Application of CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas for Authority to Increase Natural Gas Rates in Minnesota, Docket No. G-008/GR-15-424, at 28 (June 3, 2016).
10. 100 percent, or \$9,072, of AGA membership dues shall be excluded from test year expenses.
11. 100 percent, or \$522, of Minnesota Chamber of Commerce membership dues shall be excluded from test year expenses.
12. Interest synchronization adjustment shall be calculated using the Commission approved rate base and weighted cost of the combined long-term and short-term debt.
13. Thirty days from the date of this order, or 30 days after the relevant operating year's tax return, whichever is the earliest practicable date, Great Plains shall make compliance filing(s) stating whether or not the Company has elected to take federal bonus depreciation in 2015 and/or in 2016.
14. For clarity, the Commission adopts Finding 546, as set forth below:

546. The OAG recommended, and Great Plains agreed, that the Commission require Great Plains to include detail from the most recently completed fiscal year in addition to a summary for each expense category of test year amounts, to provide information on the top-10 overall compensated employees and directors showing the allocated amounts to the Minnesota jurisdiction as well as the top-10 compensation and expenses for those individuals with the highest allocated cost to the Minnesota jurisdiction, and to provide a summary page showing the total amount from each detailed schedule for the last completed fiscal year and for the test year.
15. The Commission adopts paragraph 270, but corrects the reference to \$322,306 to \$332,306.
16. The Commission adopts ALJ paragraph 544 with the following modifications requiring Great Plains to improve its forecast methodology in future rate filings by providing the following information, to the extent practicable, or explaining why the information is not available:

- a. A summary spreadsheet that links together the Company's test-year sales and revenue estimates, its CCOSS, and its rate design schedules;
 - b. a spreadsheet that fully links together all raw data, to the most detailed information available and in a format that enables the full replication of Great Plains' process that the Company uses to calculate the input data it uses in its test-year sales analysis;
 - c. raw sales, customer count, billing system, and weather data that is as up to date as possible and that goes back at least 20 years;
 - d. hourly historical weather (temperature) data, rather than (or in addition to) daily historical data;
 - e. if, in the future, Great Plains updates, modifies, or changes its billing system, a bridging schedule that fully links together the old and new billing systems and validates that there is no difference between the two billing systems;
 - f. any, and all, data used for its sales forecast 30 days in advance of its next general rate case; and
 - g. detailed information sufficient to allow for replication of any and all Company derived forecast variables.
17. In future rate cases, if Great Plains has any Loss on Debt Repurchased, it must clearly identify the Debt Repurchased in its initial filing, explain the relationship of the Debt to Great Plains (for example, why Great Plains and Minnesota ratepayers are being allocated a portion of the loss) and explain the amortization of the loss if it is not in equal, annual amounts.
18. The Commission adopts the following supplemental findings, proposed by the Department, on the cost of debt:

Supplemental Findings on the Cost of Long-Term Debt

In its initial filing, Great Plains proposed a cost of long-term debt of 5.777 percent that reflected a projected issuance of a \$150 million note with a 30-year term and a 5 percent interest rate. DOC Ex. 204 at 38 (Addonizio Direct). In its response to DOC Information Request No. 210, Great Plains explained that it issued three notes during 2015 totaling \$150 million, with terms of 10 years, 15 years, and 30 years, and interest rates of 3.78 percent, 4.03 percent, and 4.87 percent, respectively. DOC Ex. 204 at 38, CMA-RD-10 (Addonizio Direct).

Because those interest rates are lower than the projected rate of 5.00 percent, Great Plains cost of long-term debt fell to 5.492 percent in the updated Statement D provided in response to DOC Information Request No. 209. Id. at CMA-RD-5. The Department reviewed Great Plains calculations of its proposed cost of long-term debt and concluded that the calculations are reasonable. Id. at 38.

Supplemental Findings on the Cost of Short-Term Debt

Unlike Great Plains' proposed long-term debt, the Department concluded that Great Plains had not demonstrated that its proposed short-term cost of debt is reasonable (i.e. not unreasonably high). DOC Ex. 204 at 37 (Addonizio Direct).

As shown in its initial filing, Great Plains assumed an interest rate of 1.873 percent on its short-term debt during test-year 2016. GP Ex. 2 at Statement D, Schedule D-1, p. 2 (Initial Filing). Great Plains also included in its cost of short-term debt the expense associated with the amortization of fees associated with its revolving credit facility. Id.; DOC Ex. 204 at 36 (Addonizio Direct). Adding these amortization fees raised the cost of short-term debt from 1.873 percent to 2.274 percent. DOC Ex. 204 at 36 (Addonizio Direct).

The Department agreed that it is reasonable for Great Plains to include an expense component for fees in the calculation of its cost of short-term debt. Id. The Department did not agree, however, with the Company's proposed short-term interest rate of 1.873 percent, which is double the Company's projected 2015 interest rate included in its initial filing (0.895 percent), and more than triple its actual interest rate in 2015 (0.562 percent). Id. at 36, CMA-RD-5, GP Ex. 2 at Statement D, Schedule D-1, p. 2 (Initial Filing).

Despite the Department's request that the Company provide adequate information that supported its proposed cost of short-term debt, Great Plains did not do so. The Company also provided no calculations supporting its proposed cost of short-term debt, which remains largely unexplained. DOC Ex. 204 at 36 (Addonizio Direct).

Because Great Plains based its test-year cost of short-term debt on the 3-month London Interbank Offered Rate in US dollars (USD LIBOR), the Department calculated the average 3-month USD LIBOR during calendar year 2015, and calculated the spread between that figure and Great Plains' 2015 cost of short-term debt. Id. at 37, CMA-RD-9. The Department then calculated the average 2016 forecasted 3-month USD LIBOR using the January 29, 2016 Bloomberg Forecast provided by the Company, and added the 2015 spread to that figure to derive a more appropriate estimate of Great Plains' 2016 cost of short-term debt. Id. at 37. The Department

used the resulting interest rate, 1.205 percent, [FN 4] in addition to fees, which leads to the Department's proposed test year cost of short-term debt for Great Plains of 1.61 percent. Id. at 37, CMA-RD-9.

[Footnote 4: Page 37 of Mr. Addonizio's Revised Direct Testimony incorrectly stated that the Department's proposed short-term debt interest rate is 1.244 percent. The correct short-term debt interest rate is 1.205 percent, as noted in Attachment CMA-RD-9 to Mr. Addonizio's Revised Direct Testimony.]

The Company accepted the Department's proposed cost of short-term debt.

19. The Commission modifies ALJ Finding ¶ 2 to read as follows:

Great Plains is ~~owned by Great Plains~~ a Division of MDU Resources Group Inc. (MDU). MDU, located in Bismarck, North Dakota, is a publicly traded company with a diverse range of nationwide subsidiaries, including electric and natural gas utilities as well as construction companies. Total revenues for MDU in 2014 were \$4.7 billion.

20. The Commission modifies ALJ Finding ¶ 3 to read as follows:

Great Plains shares personnel and facilities with Montana-Dakota Utilities Co., another ~~subsidiary~~ Division of MDU. Montana-Dakota Utilities Co. provides regulated gas and electric service in Montana, North Dakota, South Dakota, and Wyoming.

21. The Commission modifies ALJ Finding ¶ 55 to read as follows:

In its 2015 Update, filed on January 4, 2016, Great Plains provided updated 2015 Rate Base and Operating Statement financial information based on the actual 2015 data through October 31, 2015 and revised projected data for the balance of 2015 (updated 2015). Great Plains also provided bridge schedules from the updated 2015 to the most recent fiscal year 2014 and the 2016 test year as originally filed. used a forecasted test year representing the 12 months ending December 31, 2016. Development of the 2016 test year began with 2014 calendar year actual results and then included adjustments and projections for 2015 and 2016 to produce its test year costs.

22. Regarding the Class Cost of Service Study (CCOSS):

- A. The Commission rejects Great Plains' CCOSS and the Department's alternative CCOSS.
- B. The Commission modifies ALJ Finding ¶ 327 to read as follows:

327. The Administrative Law Judge concludes that the DOC-DER’s alternative CCOSS, ~~while imperfect, may be useful to the Commission in proceeding toward the development of rate design~~ should not be adopted in this case given that the DOC-DER’s alternative CCOSS relies upon the same flawed data that led the ALJ to recommend rejection of the Company’s CCOSS. The Department recommended that the alternative only be used in the event that the Company’s CCOSS was found to be reasonable; given that the Company’s CCOSS has not been demonstrated as reasonable the alternative must be set aside as well. The Commission and all parties should be aware of the weakness of the alternative CCOSS and weigh it accordingly as a factor in rate design determination.

C. In its next general rate case, Great Plains shall do the following:

- File a Basic Customer method CCOSS as well as a Minimum System method CCOSS supported by distribution mains data (length in feet, original cost of construction, and normalized replacement cost) disaggregated into material, size, and vintage (year).
- Submit separate CCOSSs for the North and South Districts if the rate areas have not been consolidated.

23. Regarding the class revenue apportionment, Great Plains may increase the revenues it recovers from each customer class listed below by a percentage equal to the percentage increase in revenues authorized by the Commission, such that each listed class would be expected to contribute its assigned portion of the Company’s revenue requirement (excluding revenues from Large Interruptible Transmission Service customers on flexible rates):

Customer Class	Share of Revenue Requirement
Residential	47.87%
Small Firm General	10.35%
Large Firm General	19.63%
Small Interruptible Sales	12.21%
Small Interruptible Transmission	0.93%
Large Interruptible Sales	4.19%
Large Interruptible Transmission (excluding flexibly priced rates)	4.82%
Total	100.00%

24. Regarding the monthly customer charge and the volumetric distribution charge:
 - A. The Commission rejects the rate design recommended in the ALJ's Report.
 - B. For each of the customer classes listed above, Great Plains shall raise its monthly customer charge (Basic Customer Charge) and its volumetric distribution charge by the percentage that the Commission authorizes Great Plains to increase its revenue requirement.

25. Regarding customers receiving service via flexible rates:
 - A. Great Plains may continue to serve Customers A and B according to their flexible rate schedules.
 - B. In its next rate case Great Plains shall file proper studies and analyses that fully support Great Plains' statements in this docket that these customers could plausibly seek gas service directly from an interstate pipeline, or have economic alternative fuels available to them.

26. Regarding Great Plains' Revenue Decoupling Pilot Program:
 - A. The Commission approves Great Plains' proposed revenue decoupling pilot project as modified herein.
 - B. In the annual reports and the final project report that Great Plains will file as part of its pilot program, Great Plains shall provide calculations of its decoupling adjustments derived using the per-customer method and the per-customer-class method.
 - C. The Commission asks the Department, in Great Plains' next rate case, to propose an appropriate minimum level of energy savings that the utility should achieve before Great Plains could qualify to implement a revenue decoupling surcharge.

27. Great Plains shall implement its proposed First-Through-The-Meter service with the tariff language proposed by the Department, and shall impute the revenues estimated to arise from this service.

28. Great Plains shall update its base cost of gas rates to reflect—
 - A. the updated sales forecasts),
 - B. the reduction in gas costs as provided by Great Plains in its July 8, 2016 informational filing, and
 - C. all Commission decisions.

29. Regarding the consolidation of the rates in the North and South Districts:
 - A. Great Plains shall implement a consolidated base cost of gas and purchased gas adjustment (PGA) beginning July 1, 2017.
 - B. Great Plains shall consolidate its distribution rates according to its three-phase process implemented during the two years following implementation of the general rate increase resulting from this proceeding.
30. Great Plains shall eliminate its Standby Service tariff.
31. Plains shall make the following compliance filings within 30 days of the date of the final order in this docket:
 - a. Revised schedules of rates and charges reflecting the revenue requirement and the rate design decisions herein, along with the proposed effective date, and including the following information:
 - i. Breakdown of Total Operating Revenues by type;
 - ii. Schedules showing all billing determinants for the retail sales (and sale for resale) of natural gas. These schedules shall include but not be limited to:
 1. Total revenue by customer class;
 2. Total number of customers, the customer charge and total customer charge revenue by customer class; and
 3. For each customer class, the total number of commodity and demand related billing units, the per unit of commodity and demand cost of gas, the non-gas margin, and the total commodity and demand related sales revenues.
 - iii. Revised tariff sheets incorporating authorized rate design decisions;
 - iv. Proposed customer notices explaining the final rates, the monthly basic service charges, and any and all changes to rate design and customer billing.
 - b. The approved base cost of gas, supporting schedules, and revised fuel adjustment tariffs to be in effect on the date final rates are implemented.
 - c. A summary listing of all other rate riders and charges in effect, and continuing, after the date final rates are implemented.
 - d. A computation of the CCRC based upon the decisions made herein for inclusion in the final Order. A schedule detailing the CIP tracker balance at the beginning of interim rates, the revenues (CCRC and CIP Adjustment Factor) and costs recorded during the period of interim rates, and the CIP tracker balance at the time final rates become effective

- e. If final authorized rates are lower than interim rates, a proposal to make refunds of interim rates, including interest to affected customers.

Persons wishing to comment on the compliance filings shall do so within 30 days of the date they are filed. Comments are not invited on the proposed customer notice.

- 32. This order shall become effective immediately.

BY ORDER OF THE COMMISSION



Daniel P. Wolf
Executive Secretary



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**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: January 22, 2018
Type of Inquiry: General Response Due: February 1, 2018

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

Request Number: 2
Topic: Revenue Decoupling Mechanism
Reference(s): December 1, 2017 Compliance Filing, RDM Evaluation Report, Attachments A and B

Request:

Please provide Attachments A and B in the above reference based on monthly data over the period from January 2017 to December 2017.

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

Response:

Please see Response No. DOC 2 – Attachment A. Please note that when preparing the response to this information request the Company discovered incorrect customer counts were used for certain months in the N71-N81 and S71-S81 decoupling adjustment calculations. Response No. DOC 2 – Attachment A utilizes corrected customer counts. An electronic version of Response No. DOC 2 – Attachment A is also provided.

For your reference the Company also provides Response No. DOC 2 – Attachment B, which includes the calculation sheets for N71-N81 and S71-S81 (for the time period of October 1, 2016 – September 30, 2017) with revised customer counts, as well as summary tables showing the impact to the decoupling adjustments and surcharge/refund amounts. The error had no impact on the N71-N81 decoupling calculation. The revised customer counts cause the S71-S81 decoupling adjustment to increase by \$4,140.

To be completed by responder

Response Date: 2/1/2018
Response by: Jordan Hatzenbuhler
Email Address: Jordan.hatzenbuhler@mdu.com
Phone Number: 701-222-7743

**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)	42,082	320,431	\$ 0.1313
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)	\$42,082	\$43,281	\$0	\$42,082
Large Interruptible - South (S85 & S82)	(\$301,310)	\$40,118	\$0	(\$301,310)
Total Under / (Over) Collection	\$229,031	\$886,056	\$0	\$229,031
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

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

**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)	ment Cap (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

**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

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	\$ 1,216,184
RDM Adjustment Cap (10% of Designed non-gas revenue)	RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	Capped amount for surcharge (no cap on refunds)	\$ 121,618

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

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
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

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	\$ 1,451,710
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)	\$ 145,171

**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

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	\$ 568,714
RDM Adjustment Cap (10% of Designed non-gas revenue)	ment 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

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

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 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)

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	\$ 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

**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/	1	1	1	1	1	1	1	1	1	1	1	1	1
Authorized Sales - Dk 1/	31,625	32,930	34,495	37,282	25,766	29,850	29,297	22,663	25,500	29,389	29,366	29,225	357,388
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	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 16,920
Authorized Distribution Charge Revenues (excl CIP)	\$ 36,802	\$ 38,321	\$ 40,142	\$ 43,385	\$ 29,984	\$ 34,736	\$ 34,093	\$ 26,373	\$ 29,674	\$ 34,200	\$ 34,173	\$ 34,009	\$ 415,892
Authorized Non-Gas Revenues	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 35,610	\$ 35,583	\$ 35,419	\$ 432,812
Authorized Margin per Customer	\$ 6,368.67	\$ 6,621.83	\$ 6,925.33	\$ 7,465.83	\$ 5,232.33	\$ 6,024.33	\$ 5,917.17	\$ 4,630.50	\$ 5,180.67	\$ 5,935.00	\$ 5,930.50	\$ 5,903.17	\$ 72,135.33
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/	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 35,610	\$ 35,583	\$ 35,419	\$ 432,812
Under / (Over) Collection	\$ 2,612	\$ 6,382	\$ 3,267	\$ 8,447	\$ (2,558)	\$ 2,556	\$ 6,636	\$ (88)	\$ 2,082	\$ 4,053	\$ 5,226	\$ 3,466	\$ 42,082

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	\$ 432,812
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)	\$ 43,281

**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)

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	\$ 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

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

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)	RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	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)	\$ 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**

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
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

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	\$ 1,451,710
	RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
	Capped amount for surcharge (no cap on refunds)	\$ 145,171

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) ment 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)**

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 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)

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

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)**

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 IT Sales - Authorized Customers 1/	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Transport - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1
Authorized Sales - Dk 1/	31,625	32,930	34,495	37,282	25,766	29,850	29,297	22,663	25,500	29,389	29,366	29,225	357,388
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	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 16,920
Authorized Distribution Charge Revenues (excl CIP)	\$ 36,802	\$ 38,321	\$ 40,142	\$ 43,385	\$ 29,984	\$ 34,736	\$ 34,093	\$ 26,373	\$ 29,674	\$ 34,200	\$ 34,173	\$ 34,009	\$ 415,892
Authorized Non-Gas Revenues	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 35,610	\$ 35,583	\$ 35,419	\$ 432,812
Authorized Margin per Customer	\$ 6,368.67	\$ 6,621.83	\$ 6,925.33	\$ 7,465.83	\$ 5,232.33	\$ 6,024.33	\$ 5,917.17	\$ 4,630.50	\$ 5,180.67	\$ 5,935.00	\$ 5,930.50	\$ 5,903.17	\$ 72,135.33
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/	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 35,610	\$ 35,583	\$ 35,419	\$ 432,812
Under / (Over) Collection	\$ 2,612	\$ 6,382	\$ 3,267	\$ 8,447	\$ (2,558)	\$ 2,556	\$ 6,636	\$ (88)	\$ 2,082	\$ 4,053	\$ 5,226	\$ 3,466	\$ 42,082

Designed Non-Gas Revenues	\$ 432,812
RDM Adjustment Cap (10% of Designed non-gas revenue)	\$ 43,281
Capped amount for surcharge (no cap on refunds)	\$ 43,281

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)	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 35,610	\$ 35,583	\$ 35,419	\$ 432,812
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	\$ 2,612	\$ 6,382	\$ 3,267	\$ 8,447	\$ (2,558)	\$ 2,556	\$ 6,636	\$ (88)	\$ 2,082	\$ 4,053	\$ 5,226	\$ 3,466	\$ 42,082
Alternate Option #2 - Per Customer													
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 31,843	\$ 33,109	\$ 34,627	\$ 37,329	\$ 26,162	\$ 30,122	\$ 29,586	\$ 23,153	\$ 25,903	\$ 29,675	\$ 29,653	\$ 29,516	\$ 360,677
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	\$ (3,757)	\$ (240)	\$ (3,658)	\$ 981	\$ (7,790)	\$ (3,468)	\$ 719	\$ (4,719)	\$ (3,099)	\$ (1,882)	\$ (705)	\$ (2,437)	\$ (30,053)

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

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 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)

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	\$ 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

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)

Table C-1 - Revised 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	\$18,788	\$56,050	\$0	\$18,788
Large Interruptible - N85 & N82	\$37,751	\$43,281	\$0	\$37,751
Large Interruptible - S85 & S82	(\$265,730)	\$40,118	\$0	(\$265,730)
Total Under / (Over) Collection	\$470,185	\$886,727	(\$37,740)	\$432,445

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

Table C-8: Revised 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	\$ 0.0606	359.0	\$21.76
Large Interruptible - N85 & N82	\$ 0.1178	4,450.4	\$524.26
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 - Small Interruptible - North (N71 & N61)**

	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 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	16,854	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/	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8	\$ 1,173.8
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	64	63	63	63	62	63	63	63	62	62	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	\$ 10,080	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,935	\$ 9,935	\$ 9,935	\$ 9,790	\$ 9,790	\$ 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	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694	\$ 20,595	\$ 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	\$ 44,969	\$ (34,925)	\$ 3,370	\$ 4,229	\$ (6,145)	\$ 4,201	\$ 2,419	\$ 942	\$ 4,009	\$ 3,602	\$ 5,755	\$ 6,261	\$ 38,252

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	Actual Revenues	Under (Over) Collection	Revenues Allowed (total authorized)	Under (Over) Collection	Revenues Allowed (authorized margin x actual cus. Ct)	Under (Over) Collection	Actual Revenues	Under (Over) Collection	Revenues Allowed (authorized margin x actual cus. Ct)	Under (Over) Collection
Revenues Allowed (total authorized)	\$ 77,133	\$ 47,411	\$ 63,426	\$ 74,847	\$ 53,851	\$ 48,393	\$ 59,360	\$ 48,393	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 44,969	\$ (34,925)	\$ 3,370	\$ 4,229	\$ (6,145)	\$ 4,201	\$ 4,201	\$ 2,419	\$ (941)	\$ (941)
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974	\$ 34,316	\$ 25,694
Under (Over) Collection	\$ 40,584	\$ (38,217)	\$ (1,034)	\$ (969)	\$ (10,633)	\$ 78	\$ 78	\$ (941)	\$ (1,507)	\$ 1,534
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 72,848	\$ 44,119	\$ 59,022	\$ 69,649	\$ 48,363	\$ 55,237	\$ 55,237	\$ 45,033	\$ 32,809	\$ 27,228
Under (Over) Collection	\$ 32,164	\$ 82,336	\$ 60,056	\$ 70,618	\$ 59,996	\$ 45,974	\$ 55,159	\$ 45,974		

**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 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/	53,803	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/	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5	\$ 1,139.5
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	\$ 20,057	\$ 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	61	65	62	60	60	59	62	63	63	62	62	61	62
Small IT Transport - Actual Customers	3	3	3	3	3	3	3	3	3	3	3	3	3
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	\$ 9,445	\$ 10,025	\$ 9,590	\$ 9,300	\$ 9,300	\$ 9,155	\$ 9,590	\$ 9,735	\$ 9,735	\$ 9,590	\$ 9,590	\$ 9,445	\$ 115,080
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	\$ 28,368	\$ 87,337	\$ 51,519	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177	\$ 541,712
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	\$ 54,941	\$ (38,207)	\$ (8,049)	\$ (3,509)	\$ 5,470	\$ (4,415)	\$ 9,025	\$ (845)	\$ 4,699	\$ 4,273	\$ (509)	\$ (3,505)	\$ 18,788

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

	Actual Revenues	Under (Over) Collection	Actual Revenues	Under (Over) Collection	Actual Revenues	Under (Over) Collection	Actual Revenues	Under (Over) Collection	Actual Revenues	Under (Over) Collection	Actual Revenues	Under (Over) Collection
Alternate Option #1 - Total Revenues/Per-Customer-Class	\$ 83,309	\$ 49,130	\$ 43,470	\$ 54,910	\$ 57,638	\$ 43,518	\$ 46,400	\$ 40,090	\$ 44,542	\$ 34,393	\$ 32,429	\$ 30,672
Revenues Allowed (total authorized)	\$ 28,368	\$ 87,337	\$ 51,519	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177
Under (Over) Collection	\$ 54,941	\$ (38,207)	\$ (8,049)	\$ (3,509)	\$ 5,470	\$ (4,415)	\$ 9,025	\$ (845)	\$ 4,699	\$ 4,273	\$ (509)	\$ (3,505)
Alternate Option #2 - Per Customer	\$ 74,052	\$ 46,400	\$ 39,244	\$ 48,046	\$ 50,433	\$ 37,474	\$ 41,889	\$ 36,749	\$ 40,830	\$ 31,049	\$ 29,276	\$ 27,264
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 28,368	\$ 87,337	\$ 51,519	\$ 58,419	\$ 52,168	\$ 47,933	\$ 37,375	\$ 40,935	\$ 39,843	\$ 30,120	\$ 32,938	\$ 34,177
Under (Over) Collection	\$ 45,684	\$ (40,937)	\$ (12,275)	\$ (10,373)	\$ (1,735)	\$ (10,459)	\$ 4,514	\$ (4,186)	\$ 987	\$ 929	\$ (3,662)	\$ (6,913)

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

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	326,200	296,864	29,336	245,977	269,408	320,431	6	\$ 0.0916	4,450.4	\$407.66
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	\$ 6,525,677	\$ 6,386,483	\$139,194	3,872,321	3,494,946	5,312,679	22,050			

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	29,336	320,431	\$ 0.0916
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	\$29,336	\$32,620	\$0	\$29,336
Large Interruptible - S85 & S82	(\$236,015)	\$26,857	\$0	(\$236,015)
Total Under / (Over) Collection	\$139,194	\$652,568	\$0	\$139,194

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	326,200	296,864	29,336	326,200
Large Interruptible - S85 & S82	268,574	504,589	(236,015)	268,574
Total	\$ 6,525,677	\$ 6,386,483	\$139,194	\$6,525,677

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	\$ 0.0916	4,450.4	\$407.66
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.			

Residential Rate - N60	January	February	March	April	May	June	July	August	September	October	November	December	Total
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
Projected Sales - Dk	130,342	108,644	85,421	44,861	14,350	5,356	5,504	5,489	10,622	42,667	79,702	118,159	651,117
Use per customer	15.1	12.8	9.9	5.1	1.6	0.6	0.7	0.7	1.3	5.2	9.6	13.5	76.10
Use per customer (use)	15.2	12.9	10.0	5.1	1.6	0.6	0.7	0.7	1.3	5.2	9.7	13.6	76.60

1/ Per the most recent general rate case.

Table C-9a: Residential Customer Bill Impact - Residential Rate - N60

Month	Use per Customer	Decoupling Impact	Total Bill	Decoupling % of Total Bill
January	15.2	\$ 1.72	\$ 109.78	1.57%
February	12.9	1.46	94.3	1.55%
March	10.0	1.13	74.79	1.51%
April	5.1	0.58	41.82	1.39%
May	1.6	0.18	18.27	0.99%
June	0.6	0.07	11.54	0.61%
July	0.7	0.08	12.21	0.66%
August	0.7	0.08	12.21	0.66%
September	1.3	0.15	16.25	0.92%
October	5.2	0.59	42.49	1.39%
November	9.7	1.10	72.77	1.51%
December	13.6	1.54	99.01	1.56%
Total	76.6	\$ 8.68	\$ 605.44	1.43%

Docket No. G004/GR-15-879 - Phase 2 Rates - Residential Rate - N60	
Basic Service Charge	\$ 7.50 per month
Distribution Charge	\$ 1.8598 per Dk
CIP Base	\$ 0.0556 per Dk
Cost of Gas	\$ 4.3281 per Dk
CCRA, GAP & GUIC	\$ 0.3721 per Dk
Decoupling Adjustment	\$ 0.1134 per Dk

Residential Rate - S60	January	February	March	April	May	June	July	August	September	October	November	December	Total
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
Projected Sales - Dk	152,993	127,891	101,002	51,960	13,604	4,780	4,890	4,865	8,722	46,879	94,033	141,791	753,410
Use per customer	14.8	12.3	9.8	4.9	1.3	0.4	0.5	0.5	0.9	4.7	9.4	13.2	72.70
Use per customer (use i	14.8	12.3	9.8	4.9	1.3	0.4	0.5	0.5	0.9	4.7	9.4	13.2	72.70

72.88

1/ Per the most recent general rate case.

Table C-9b: Residential Customer Bill Impact - Residential Rate - S60

Month	Use per Customer	Decoupling Impact	Total Bill	Decoupling % of Total Bill
January	14.8	\$ 1.45	\$ 103.15	1.41%
February	12.3	1.20	86.99	1.38%
March	9.8	0.96	70.83	1.36%
April	4.9	0.48	39.17	1.23%
May	1.3	0.13	15.90	0.82%
June	0.4	0.04	10.09	0.40%
July	0.5	0.05	10.73	0.47%
August	0.5	0.05	10.73	0.47%
September	0.9	0.09	13.32	0.68%
October	4.7	0.46	37.87	1.21%
November	9.4	0.92	68.25	1.35%
December	13.2	1.29	92.81	1.39%
Total	72.7	\$ 7.12	\$ 559.84	1.27%

Docket No. G004/GR-15-879 - Phase 2 Rates - Residential Rate - S60		
Basic Service Charge	\$ 7.50	per month
Distribution Charge	\$ 1.6091	per Dk
CIP Base	\$ 0.0556	per Dk
Cost of Gas	\$ 4.3281	per Dk
CCRA, GAP & GUIC	\$ 0.3721	per Dk
Decoupling Adjustment	\$ 0.0977	per Dk

**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.

**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	10,159	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

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

**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

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	\$ 905,725
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 90,573

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

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
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

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

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

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 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.

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

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 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

**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/	1	1	1	1	1	1	1	1	1	1	1	1	1
Authorized Sales - Dk 1/	29,389	29,366	29,225	31,625	32,930	34,495	37,282	25,766	29,850	29,297	22,663	25,500	269,408
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	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 1,410	\$ 12,690
Authorized Distribution Charge Revenues (excl CIP)	\$ 34,200	\$ 34,173	\$ 34,009	\$ 36,802	\$ 38,321	\$ 40,142	\$ 43,385	\$ 29,984	\$ 34,736	\$ 34,093	\$ 26,373	\$ 29,674	\$ 313,510
Authorized Non-Gas Revenues	\$ 35,610	\$ 35,583	\$ 35,419	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 326,200
Authorized Margin per Customer	\$ 5,935.00	\$ 5,930.50	\$ 5,903.17	\$ 6,368.67	\$ 6,621.83	\$ 6,925.33	\$ 7,465.83	\$ 5,232.33	\$ 6,024.33	\$ 5,917.17	\$ 4,630.50	\$ 5,180.67	\$ 54,366.67
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/	\$ 35,610	\$ 35,583	\$ 35,419	\$ 38,212	\$ 39,731	\$ 41,552	\$ 44,795	\$ 31,394	\$ 36,146	\$ 35,503	\$ 27,783	\$ 31,084	\$ 326,200
Under / (Over) Collection	\$ 3,869	\$ 2,558	\$ 1,987	\$ 2,612	\$ 6,382	\$ 3,267	\$ 8,447	\$ (2,558)	\$ 2,556	\$ 6,636	\$ (88)	\$ 2,082	\$ 29,336

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	\$ 326,200
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 32,620

**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	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)

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	\$ 268,574
RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
Capped amount for surcharge (no cap on refunds)	\$ 26,857

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
Comments**

Docket No. G004/GR-15-879

Dated this 6th day of April 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 CC List
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 CC List
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_15-879_Official CC List
Barbara	Case	barbara.case@state.mn.us	Office of Administrative Hearings	600 N. Robert St. St. Paul, Mn. 55101	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Joseph	Dammel	joseph.dammel@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St. Paul, MN 55101-2131	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Ian	Dobson	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_15-879_Official CC List
Linda	Jensen	linda.s.jensen@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota Street St. Paul, MN 551012134	Electronic Service	Yes	OFF_SL_15-879_Official CC List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_15-879_Official CC List