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January 4, 2019

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

RE: In the Matter of a Commission Investigation into the Effects on Electric and Natural Gas Utility Rates and Services of the 2017 Federal Tax Act (TCJA) Docket No. E,G-999/CI-17-895

Compliance Filing of Great Plains Natural Gas Co.

Dear Mr. Wolf:

Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., (Great Plains)¹ herewith submits this filing in compliance with the Minnesota Public Utilities Commission's (Commission) December 5, 2018 Order Responding to Changes in Federal Tax Law (December 5 Order) in the above referenced docket.

Paragraph 8 of the December 5 Order directs Great Plains to refund the TCJA-related savings to ratepayers as follows:

- A. Reduce base rates, consistent with current rate design, to reflect the following annual savings:
- 1) \$235,708, plus
 - 2) Protected excess accumulated deferred income tax liability, amortized using ARAM as early as IRS provisions allow, plus
 - 3) Unprotected excess ADIT liability, amortized over ten years.

¹ Effective January 1, 2019, Great Plains became a division of Montana-Dakota Utilities Co., (rather than MDU Resources Group, Inc.) pursuant to a corporate reorganization approved by the Commission by Order dated June 20, 2018 in Docket No. PA-18-03.

- B. Provide a one-time refund capturing the TCJA's impacts that have already accrued, consistent with existing rate design, and track the refunds separately.

In addition, Paragraph 12 of the December 5 Order directs all utilities to:

- A. Reflect the TCJA's changes back to January 1, 2018, in all relevant compliance filings, including compliance filings for:
 - 1. Net operating losses, and
 - 2. For utilities with revenue decoupling, the periodic revenue decoupling adjustments.
- B. Exclude carrying costs from TCJA-related refund calculations.

The December 5 Order further requires Great Plains to file revised rate schedules, along with supporting workpapers, reflecting the TCJA savings, and proposed effective date within 30 days of the December 5 Order. A proposed customer notice is also to be included in the Company's compliance filing. In compliance with the December 5 Order, Great Plains herewith submits the following exhibits:

- Exhibit A: Revised tariff sheets reflecting total TCJA-related savings of \$395,206. The TCJA savings have been applied to the Phase 3 rates effective as of January 1, 2019.
- Exhibit B: Calculation of the total TCJA savings.
- Exhibit C: Supporting workpapers reflecting the determination of the revised Distribution Delivery Charges included on the proposed tariffs included in Exhibit A. The decrease of \$395,206 was applied on an equal percentage basis to all rate schedules excluding flexed contracts.
- Exhibit D: Proposed customer notice regarding change in rates.
- Exhibit E: Proposed refund plan applicable for the period January 1, 2018 up to the effective date of new rates in this docket.

Great Plains proposes to implement the following revised gas tariffs and rates to be effective with service rendered on the first day of the month following Commission approval of the proposed tariffs: Section No. 5 – North District

- o 11th Revised Sheet No. 5-40 Residential Gas Service Rate N60
- o 11th Revised Sheet No. 5-42 Firm General Service Rate N70
- o 10th Revised Sheet No. 5-44 Small Interruptible Gas Sales Service Rate N71

- 9th Revised Sheet No. 5-51 Interruptible Gas Transportation Service Rates N81 and N82
- 10th Revised Sheet No. 5-58 Large Interruptible Gas Sales Service Rate N85
- Section No. 5 – South District
 - 11th Revised Sheet No. 5-70 Residential Gas Service Rate S60
 - 11th Revised Sheet No. 5-72 Firm General Service Rate S70
 - 10th Revised Sheet No. 5-74 Small Interruptible Gas Sales Service Rate N71
 - 8th Revised Sheet No. 5-81 Interruptible Gas Transportation Service Rates S81 and S82
 - 9th Revised Sheet No. 5-88 Large Interruptible Gas Sales Service Rate S85

TCJA Savings

Exhibit B shows the revenue requirement authorized in Docket No. GR15-879 along with the adjustments to reflect the change in the federal income tax rate from 35 percent to 21 percent. The overall change in the revenue requirement related to the change in the federal income tax rate of \$235,708 is summarized on page 1. Pages 2 and 3 show the detailed changes to the Company's projected 2016 test year assuming the TCJA had been in effect at that time. As shown, the TCJA would result in an increase in income of \$23,828 as a result of lower income tax expense.

The TCJA required Great Plains to remeasure the accumulated deferred income taxes as of December 31, 2017 to determine the level of excess deferred income taxes to be returned to customers. The excess deferred income taxes for plant related items are amortized on an ARAM methodology and the non-plant related excess deferred income taxes are amortized over ten years as approved by the Commission. Exhibit B, page 1, shows the total excess deferred income taxes, after gross up, is \$159,498.

The total impact of the TCJA is an annual reduction of revenue of \$395,206.

Change in Base Rates

As shown on Exhibit C, page 2 the TCJA decrease of \$395,206 was applied equally to the currently authorized distribution revenues as presented on Exhibit C, page 1.² This allocation produces essentially the same non-gas revenue apportionment as authorized

² Docket No. G004/GR-15-879 phase 3 rates effective January 1, 2019.

in Docket No. GR15-879. The calculation of the Distribution Delivery Charge for each schedule is provided in Exhibit C, pages 4 through 11.

Change in Rate Riders

Great Plains will submit a separate compliance filing to revise the Company's Revenue Decoupling Mechanism (RDM) rates in Docket No. G004/GR-15-879. This compliance filing will incorporate the decisions outlined in the December 5 Order as well as the decisions reached at the Commission's December 20, 2018 meeting regarding the Company's first annual RDM report and rates. As January 1, 2018 marked the start date of the Company's Phase 2 rates in Docket No. G004/GR-15-879 as well as the effective date of the TCJA rates, Great Plains will need to re-calculate its Phase 2 rates incorporating the December 5 Order in order to appropriately determine the TCJA impact on the Company's RDM rates.

Great Plains also has a Gas Utility Infrastructure Cost Adjustment (GUIC) mechanism in place³. On April 13, 2018, Great Plains filed its Annual Report and Petition for approval of recovery of updated adjustments under its GUIC Adjustment Tariff for 2018.⁴ The Commission approved the updated adjustments at its December 6, 2018 meeting, The Commission Order has not yet issued its Order in Docket No. G004/M-17-858. However, as noted on page seven of the Company's petition, filed on April 13, 2018, the 2018 costs take into account the effects of the TCJA of 2017. As such, no change in the GUIC rates currently in effect or those pending in Docket No. G004/M-17-858 require further revision.

If you have any questions please contact Tamie Aberle at (701) 222-7856, or Brian Meloy, at (612) 335-1451.

Sincerely,

/s/ Tamie A. Aberle

Tamie A. Aberle
Director of Regulatory Affairs

cc: Service List

³ On October 6, 2017 the Commission issued its ORDER APPROVING RIDER AND RATE ADJUSTMENT FACTORS AND REQUIRING COMPLIANCE FILING in Docket No. G-004/M-16-1066 authorizing Great Plains to establish a GUIC Rider.

⁴ Docket No. G004/M-17-858.

Exhibit A



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
11th Revised Sheet No. 5-40
Canceling 10th Revised Sheet No. 5-40

RESIDENTIAL GAS SERVICE Rate N60 North District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) for the domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:	\$7.50 per month
Distribution Charge:	\$1.6545 per dk
Base Cost of Gas:	\$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

Date Filed: January 4, 2019

Effective Date:

Issued By: Tamie A. Aberle
Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

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

Section No. 5
11th Revised Sheet No. 5-42
Canceling 10th Revised Sheet No. 5-42

**FIRM GENERAL SERVICE Rate N70
North District**

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
Under 500 cubic feet per hour \$23.00 per month

For customers with meters rated
Over 500 cubic feet per hour \$28.50 per month

Distribution Charge: \$1.3193 per dk

Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Date Filed: January 4, 2019

Effective Date:

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Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

10th Revised Sheet No. 5-44

Canceling 9th Revised Sheet No. 5-44

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate N71 North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose normal annual interruptible requirements are in excess of 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.8599 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Date Filed: January 4, 2019

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Director- Regulatory Affairs

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
9th Revised Sheet No. 5-51
Canceling 8th Revised Sheet No. 5-51

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates N81 and N82 North District

Distribution Charge:

Rate N81 \$1.1444 per dk
Rate N82 \$0.5763 per dk

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate N82 Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are automatically served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

10th Revised Sheet No. 5-58

Canceling 9th Revised Sheet No. 5-58

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate N85

North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: \$0.5763 per dk

Base Cost of Gas: \$2.8599 per dk

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
11th Revised Sheet No. 5-70
Canceling 10th Revised Sheet No. 5-70

RESIDENTIAL GAS SERVICE Rate S60 South District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake) for domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge: \$7.50 per month
Distribution Charge: \$1.6545 per dk
Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

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Effective Date:

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Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
11th Revised Sheet No. 5-72
Canceling 10th Revised Sheet No. 5-72

FIRM GENERAL SERVICE Rate S70 South District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
Under 500 cubic feet per hour \$23.00 per month

For customers with meters rated
Over 500 cubic feet per hour \$28.50 per month

Distribution Charge: \$1.3193 per dk

Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

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Effective Date:

Issued By: Tamie A. Aberle
Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

10th Revised Sheet No. 5-74

Canceling 9th Revised Sheet No. 5-74

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate S71 South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake), whose normal annual interruptible requirements exceed 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.8599 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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Effective Date:

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Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

8th Revised Sheet No. 5-81

Canceling 7th Revised Sheet No. 5-81

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates S81 and S82 South District

Rate S82 \$260.00 per month

Distribution Charge:

Rate S81 \$1.1444 per dk

Rate S82 \$0.5763 per dk

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate S82 Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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Effective Date:

Issued By: Tamie A. Aberle
Director – Regulatory Affairs

Docket No.: G999/CI-17-895



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

9th Revised Sheet No. 5-88

Canceling 8th Revised Sheet No. 5-88

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate S85 South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company, of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: \$0.5763 per dk

Base Cost of Gas: \$2.8599 per dk

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy

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Director – Regulatory Affairs

Docket No.: G999/CI-17-895

Tariffs Reflecting Proposed Changes



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
10th Revised Sheet No. 5-40
Canceling 9th Revised Sheet No. 5-40

RESIDENTIAL GAS SERVICE Rate N60 North District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) for the domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:	\$7.50 per month
Distribution Charge:	\$ 1.7832 <u>1.6545</u> per dk
Base Cost of Gas:	\$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

Date Filed:	November 30, 2018	Effective Date:	Service rendered on and after January 1, 2019
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
10th Revised Sheet No. 5-42
Canceling 9th Revised Sheet No. 5-42

FIRM GENERAL SERVICE Rate N70 North District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
Under 500 cubic feet per hour \$23.00 per month

For customers with meters rated
Over 500 cubic feet per hour \$28.50 per month

Distribution Charge: \$~~1.4113~~1.3193 per dk

Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Date Filed:	November 30, 2018	Effective Date:	Service rendered on and after January 1, 2019
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

9th Revised Sheet No. 5-44

Canceling 8th Revised Sheet No. 5-44

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate N71 North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose normal annual interruptible requirements are in excess of 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$145.00 per month
Distribution Charge:	\$ 1.21221 .1444 per dk
Base Cost of Gas:	\$2.8599 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Date Filed: November 30, 2018

Effective Date: Service rendered on and after January 1, 2019

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
8th Revised Sheet No. 5-51
Canceling 7th Revised Sheet No. 5-51

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates N81 and N82 North District

Distribution Charge:

Rate N81 ~~\$1.21221.1444~~ per dk
Rate N82 ~~\$0.60400.5763~~ per dk

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate N82 Company and customer will agree to a price between \$0.0320 and ~~\$1.47601.1206~~ per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are automatically served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

9th Revised Sheet No. 5-58

Canceling 8th Revised Sheet No. 5-58

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate N85 North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: ~~\$0.60400~~ 0.5763 per dk

Base Cost of Gas: \$2.8599 per dk

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and ~~\$1.45201~~ 1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
10th Revised Sheet No. 5-70
Canceling 9th Revised Sheet No. 5-70

RESIDENTIAL GAS SERVICE Rate S60 South District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake) for domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge: \$7.50 per month
Distribution Charge: \$~~1.7832~~1.6545 per dk
Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
10th Revised Sheet No. 5-72
Canceling 9th Revised Sheet No. 5-72

FIRM GENERAL SERVICE Rate S70 South District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
Under 500 cubic feet per hour \$23.00 per month

For customers with meters rated
Over 500 cubic feet per hour \$28.50 per month

Distribution Charge: \$~~4.4143~~1.3193 per dk

Base Cost of Gas: \$3.7191 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

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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

9th Revised Sheet No. 5-74

Canceling 8th Revised Sheet No. 5-74

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate S71 South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake), whose normal annual interruptible requirements exceed 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$145.00 per month
Distribution Charge:	\$ 1.2122 <u>1.1444</u> per dk
Base Cost of Gas:	\$2.8599 per dk

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

7th Revised Sheet No. 5-81

Canceling 6th Revised Sheet No. 5-81

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates S81 and S82 South District

Rate S82 \$260.00 per month

Distribution Charge:

Rate S81 \$~~1.21221~~.1444 per dk

Rate S82 \$~~0.60400~~.5763 per dk

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate S82 Company and customer will agree to a price between \$0.0320 and \$~~1.17601~~.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

8th Revised Sheet No. 5-88

Canceling 7th Revised Sheet No. 5-88

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate S85 South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company, of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: ~~\$0.60490~~ 0.5763 per dk

Base Cost of Gas: \$2.8599 per dk

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and ~~\$1.4520~~ 1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy

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**GREAT PLAINS NATURAL GAS CO.
CALCULATION OF REVENUE DEFICIENCY
GAS UTILITY - MINNESOTA
TWELVE MONTHS ENDED DECEMBER 31, 2014
PROJECTED 2015-2016**

REVISED TO REFLECT 21% FEDERAL TAX RATE

	<u>Authorized</u>	<u>Authorized As Adjusted</u>	
Rate Base	\$16,824,465	\$16,824,465	
Required Rate of Return	7.032%	7.032%	
Required Income	\$1,183,096	\$1,183,096	
Operating Income	<u>513,907</u>	<u>537,735</u>	<u>23,828</u>
Income Deficiency	\$669,189	\$645,361	
Gross Revenue Conversion Factor	1.705611	1.403351	
Revenue Deficiency	<u>\$1,141,376</u>	<u>\$905,668</u>	<u>(\$235,708)</u>
Excess Deferred Income Taxes:			
Plant related - ARAM method		(\$98,850)	
Nonplant related - 10 year amortization		<u>(14,808)</u>	
Total Excess Deferred Income Taxes		(\$113,658)	
Gross Revenue Conversion Factor		1.403351	
Change in Required Revenue - Excess Deferred Taxes			<u>(\$159,498)</u>
Total Change in Annual Rates			<u>(\$395,206)</u>

**GREAT PLAINS NATURAL GAS CO.
INCOME STATEMENT
GAS UTILITY - MINNESOTA
TWELVE MONTHS ENDED DECEMBER 31, 2014
PROJECTED 2015-2016
REVISED TO REFLECT 21% FEDERAL TAX RATE**

	<u>Authorized</u>	<u>Authorized As Adjusted</u>
Operating Revenues		
Sales	\$20,684,195	\$20,684,195
Transportation	1,310,252	1,310,252
Other	366,449	366,449
Total Revenues	<u>22,360,896</u>	<u>22,360,896</u>
Operating Expenses		
Operation and Maintenance		
Cost of Gas	13,247,538	13,247,538
Other O&M	5,938,425	5,938,425
Total O&M	<u>19,185,963</u>	<u>19,185,963</u>
Depreciation	1,729,126	1,729,126
Taxes Other Than Income	853,840	853,840
Current Income Taxes	78,060	54,232
Deferred Income Taxes		
Total Expenses	<u>21,846,989</u>	<u>21,823,161</u>
Operating Income	<u>\$513,907</u>	<u>\$537,735</u>
Rate Base	<u>\$16,824,465</u>	<u>\$16,824,465</u>
Rate of Return	<u>3.055%</u>	<u>3.196%</u>

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF CURRENT INCOME TAXES
PROJECTED 2015-2016**

REVISED TO REFLECT 21% FEDERAL TAX RATE

	<u>Authorized</u>	<u>Authorized As Adjusted</u>
Operating Revenues		
Sales Revenues	\$20,684,195	\$20,684,195
Transportation Revenues	1,310,252	1,310,252
Other Revenues	366,449	366,449
Total Operating Revenues	<u>22,360,896</u>	<u>22,360,896</u>
Operating Expenses		
Operation and Maintenance		
Cost of Gas	13,247,538	13,247,538
Other O&M	5,938,425	5,938,425
Total O&M	<u>19,185,963</u>	<u>19,185,963</u>
Depreciation Expense	1,729,126	1,729,126
Taxes other Than Income	853,840	853,840
Total Operating Expenses	<u>21,768,929</u>	<u>21,768,929</u>
Operating Income before Income Taxes	591,967	591,967
Deductions and Adjustments to Book Income:		
Interest Expense	403,280	403,280
Other Tax Deductions		
Total Adjustments to Taxable Income	<u>403,280</u>	<u>403,280</u>
Taxable Income	188,687	188,687
Federal & State Income Taxes	<u>\$78,060</u>	<u>\$54,232</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
REVENUES UNDER CURRENT AND PROPOSED RATES
Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

<i>Revenues as Adjusted</i>						
Customer Class/Rate	Revenues Before Increase			Total Adjusted Revenue	Adjusted Revenue Increase	Percent Increase
	Bills	Dk	Revenue			
Residential	18,836	1,466,925	\$9,774,698	\$9,585,904	(\$188,794)	-1.9%
Firm General Service	3,002	1,304,120	7,590,424	7,470,445	(119,979)	-1.6%
Small Interruptible						
Sales	139	699,060	3,093,658	3,046,262	(47,396)	-1.5%
Transport	5	57,794	82,057	78,139	(3,918)	-4.8%
Subtotal	144	756,854	3,175,715	3,124,401	(51,314)	-1.6%
Large Interruptible						
Sales	6	328,512	1,144,135	1,135,035	(9,100)	-0.8%
Transport	13	3,533,487	1,450,883	1,424,856	(26,027)	-1.8%
Subtotal	19	3,861,999	2,595,018	2,559,891	(35,127)	-1.4%
Total Minnesota	22,001	7,389,898	\$23,135,855	\$22,740,641	(\$395,214)	-1.7%

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF REVENUES BEFORE INCREASE
Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted**

Rate Class	Authorized Billing Determinants - Docket No. G004/GR-15-879 - Phase 3 Rates							Total Revenues
	Customers	Dk	Distribution Revenues	CIP Base	Demand	Gas Costs		
						Commodity	Total	
Residential								
North	8,499	693,245	1,962,560	38,544	892,414	1,718,278	2,610,692	4,611,796
South	10,337	773,680	2,266,940	43,017	846,638	2,006,307	2,852,945	5,162,902
Total Residential	18,836	1,466,925	4,229,500	81,561	1,739,052	3,724,585	5,463,637	9,774,698
Firm General Service 2/								
North	1,271	528,173	1,097,398	29,366	679,917	1,309,130	1,989,047	3,115,811
South	1,731	775,947	1,570,165	43,143	849,119	2,012,186	2,861,305	4,474,613
Total Firm General	3,002	1,304,120	2,667,563	72,509	1,529,036	3,321,316	4,850,352	7,590,424
Small IT Sales								
North	70	339,927	514,960	18,900	112,108	842,543	954,651	1,488,511
South	69	359,133	535,433	19,968	118,442	931,304	1,049,746	1,605,147
Total SI	139	699,060	1,050,393	38,868	230,550	1,773,847	2,004,397	3,093,658
Large IT Sales								
North	5	271,268	162,563	15,083	89,464	672,365	761,829	939,475
South	1	57,244	34,153	3,183	18,879	148,445	167,324	204,660
Total LI	6	328,512	196,716	18,266	108,343	820,810	929,153	1,144,135
Small IT Transport								
North	2	36,725	47,276	2,042				49,318
South	3	21,069	31,568	1,171				32,739
Total SI	5	57,794	78,844	3,213				82,057
Large IT Transport								
North - Flex Rate	5	2,072,398	713,873	31,857				745,730
South - Full Rate	6	939,603	533,998	52,242				586,240
South - Flex Rate	2	521,486	89,918	28,995				118,913
Total LI	13	3,533,487	1,337,789	113,094				1,450,883
Total Minnesota	22,001	7,389,898	\$9,560,805	\$327,511	\$3,606,981	\$9,640,558	\$13,247,539	\$23,135,855

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
ALLOCATION OF REVENUES
Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

Target Rate Design - Distribution Revenues - TCJA

RATE CLASS	TCJA Target Decrease 1/	Current Distribution Revenue 2/	Current Non-Gas Apportionment	Distr Rev Reflecting Decrease	Proposed Non-Gas Apportionment	Gas Costs	Total Design Revenues	Total Current Revenues 2/	Design Decrease	Proposed % Decrease
Residential										
North	(\$87,640)	\$2,001,104	20.2%	\$1,911,883	20.1%	\$2,610,692	\$4,522,575	\$4,611,796	(89,221)	-1.93%
South	(101,167)	2,309,957	23.4%	2,210,384	23.3%	2,852,945	5,063,329	5,162,902	(99,573)	-1.93%
Total Residential	(188,807)	4,311,061		4,122,267		5,463,637	9,585,904	9,774,698	(188,794)	-1.93%
Firm General Service										
North	(49,348)	1,126,764	11.4%	1,078,172	11.4%	1,989,047	3,067,219	3,115,811	(48,592)	-1.56%
South	(70,656)	1,613,308	16.3%	1,541,921	16.2%	2,861,305	4,403,226	4,474,613	(71,387)	-1.60%
Total Firm General	(120,004)	2,740,072		2,620,093		4,850,352	7,470,445	7,590,424	(119,979)	-1.58%
Small IT Sales										
North	(23,381)	533,860	5.4%	510,813	5.4%	954,651	1,465,464	1,488,511	(23,047)	-1.55%
South	(24,324)	555,401	5.6%	531,052	5.6%	1,049,746	1,580,798	1,605,147	(24,349)	-1.52%
Total SI	(47,705)	1,089,261		1,041,865		2,004,397	3,046,262	3,093,658	(47,396)	-1.53%
Large IT Sales										
North	(7,780)	177,646	1.8%	170,132	1.8%	761,829	931,961	939,475	(7,514)	-0.80%
South	(1,635)	37,336	0.4%	35,750	0.4%	167,324	203,074	204,660	(1,586)	-0.77%
Total Large IT Sales	(9,415)	214,982		205,882		929,153	1,135,035	1,144,135	(9,100)	-0.80%
Small IT Transportation										
North	(2,160)	49,318	0.5%	46,828	0.5%	0	46,828	49,318	(2,490)	-5.05%
South	(1,434)	32,739	0.3%	31,311	0.3%	0	31,311	32,739	(1,428)	-4.36%
Total SI Transport	(3,594)	82,057		78,139		0	78,139	82,057	(3,918)	-4.77%
Large IT Transportation										
North (Flex Rate)	0	745,730	7.5%	745,730	7.9%	0	745,730	745,730	0	0.00%
South (Full Rate)	(25,675)	586,240	5.9%	560,213	5.9%	0	560,213	586,240	(26,027)	-4.44%
South (Flex Rate)	0	118,913	1.2%	118,913	1.3%	0	118,913	118,913	0	0.00%
Total LI Transport	(25,675)	1,450,883		1,424,856		0	1,424,856	1,450,883	(26,027)	-1.79%
Total Minnesota	(\$395,200)	\$9,888,316		\$9,493,102		\$13,247,539	\$22,740,641	\$23,135,855	(\$395,214)	-1.71%

1/ Decrease allocated equally to all classess based on non-gas increase (excl flex contracts)

Final Decrease to be allocated (\$395,206) -4.3796%

2/ Docket No. G004/GR-15-879, Phase 3 Rates implemented January 1, 2019. See compliance filing dated November 30, 2018.

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

	Billing Units 1/		Current 2/		Proposed TCJA		Revenue Change
			Rate	Amount	Proposed Rate	Amount	
<u>Residential Rate - N60</u>							
Basic Service Charge	8,499	Customers	\$7.50	\$764,910	\$7.50	\$764,910	0
Standby Charge	327	Customers	0.00	\$0	0.00	0	0
Distribution Charge	693,245	Dk	1.7276	1,197,650	1.5989	1,108,429	(89,221)
CIP Base	693,245	Dk	0.0556	38,544	0.0556	38,544	0
Cost of Gas - Commodity	693,245	Dk	2.4786	1,718,278	2.4786	1,718,278	0
Cost of Gas - Demand	693,245	Dk	1.2873	892,414	1.2873	892,414	0
Total Revenue - North				4,611,796		4,522,575	(89,221)
<u>Residential Rate - S60</u>							
Basic Service Charge	10,337	Customers	\$7.50	\$930,330	\$7.50	\$930,330	0
Standby Charge	83	Customers	0.00	\$0	0.00	0.00	0
Distribution Charge	773,680	Dk	1.7276	1,336,610	1.5989	1,237,037	(99,573)
CIP Base	773,680	Dk	0.0556	43,017	0.0556	43,017	0
Cost of Gas - Commodity	773,680	Dk	2.5932	2,006,307	2.5932	2,006,307	0
Cost of Gas - Demand	773,680	Dk	1.0943	846,638	1.0943	846,638	0
Total Revenue - South 13				5,162,902		5,063,329	(99,573)
Total Distribution Revenues Per Design						\$4,122,267	
Target Distribution Revenues						4,122,254	
Difference						\$13	

1/ Final billing units as authorized in Docket No. G004/GR-15-979.

2/ Docket No. G004/GR-15-879, Phase 3 Rates implemented January 1, 2019. See compliance filing dated November 30, 2018.

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

Residential	
Current Non-Gas Revenues	\$4,311,061
Proposed Revenue Decrease	<u>(188,807)</u>
Total Revenue Requirement	\$4,122,254

	<u>North</u>	<u>South 13</u>	<u>Total</u>
Current Non-Gas Revenue	\$2,001,104	\$2,309,957	\$4,311,061
Proposed Revenue Decrease	<u>(87,640)</u>	<u>(101,167)</u>	<u>(188,807)</u>
	1,913,464	2,208,790	4,122,254
Proposed Base Rate	<u>764,910</u>	<u>930,330</u>	<u>1,695,240</u>
Net Commodity	1,148,554	1,278,460	2,427,014
Proposed Distribution Charge			
Per Dk			\$1.6545
Less: CIP Base/Dk			<u>0.0556</u>
			1.5989
Projected 2016 Dk	693,245	773,680	1,466,925
Authorized CIP Base	\$0.0556		

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

	Billing Units 1/		Current 2/		Proposed Rate	Proposed TCJA		
			Rate	Amount		Amount	Revenue Change	
<u>Firm General Rate - N70</u>								
Basic Service Charge < 500	808	Customers	\$23.00	\$223,008	\$23.00	\$223,008	0	
Basic Service Charge > 500	463	Customers	28.50	158,346	28.50	158,346	0	
Standby Charge	19	Customers	0.00	0	0.00	0	0	
Distribution Charge	528,173	Dk	1.3557	716,044	1.2637	667,452	(48,592)	
CIP Base	528,173	Dk	0.0556	29,366	0.0556	29,366	0	
Cost of Gas - Commodity	528,173	Dk	2.4786	1,309,130	2.4786	1,309,130	0	
Cost of Gas - Demand	528,173	Dk	1.2873	679,917	1.2873	679,917	0	
Total Revenue Rate - North 4				3,115,811		3,067,219	(48,592)	
<u>Firm General Rate - S70</u>								
Basic Service Charge < 500	1,118	Customers	\$23.00	\$308,568	\$23.00	\$308,568	0	
Basic Service Charge > 500	613	Customers	28.50	209,646	28.50	209,646	0	
Standby Charge	7	Customers	0.00	0	0.00	0	0	
Distribution Charge	775,947	Dk	1.3557	1,051,951	1.2637	980,564	(71,387)	
CIP Base	775,947	Dk	0.0556	43,143	0.0556	43,143	0	
Cost of Gas - Commodity	775,947	Dk	2.5932	2,012,186	2.5932	2,012,186	0	
Cost of Gas - Demand	775,947	Dk	1.0943	849,119	1.0943	849,119	0	
Total Revenue Rate - South 13				4,474,613		4,403,226	(71,387)	
Total Distribution Revenues Per Design						\$2,620,093		
Target Distribution Revenues						<u>2,620,068</u>		
Difference						\$25		

1/ Final billing units as authorized in Docket No. G004/GR-15-979.

2/ Docket No. G004/GR-15-879, Phase 3 Rates implemented January 1, 2019. See compliance filing dated November 30, 2018.

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

Firm General Service	
Current Non-Gas Revenues	\$2,740,072
Proposed Revenue Decrease	(120,004)
Total Revenue Requirement	<u>\$2,620,068</u>

	<u>North</u>	<u>South 13</u>	<u>Total</u>
Current Non-Gas Revenue	\$1,126,764	\$1,613,308	\$2,740,072
Proposed Revenue Decrease	(49,348)	(70,656)	(120,004)
	<u>1,077,416</u>	<u>1,542,652</u>	<u>2,620,068</u>
Proposed Base Rate	381,354	518,214	899,568
Net Commodity	<u>696,062</u>	<u>1,024,438</u>	<u>1,720,500</u>
Proposed Distribution Charge			
Per Dk			\$1.3193
Less: CIP Base/Dk			0.0556
			<u>1.2637</u>
Projected 2016 Dk	528,173	775,947	1,304,120
Authorized CIP Base	\$0.0556		

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

	Billing Units 1/		Current 2/		Proposed TCJA		Revenue Change
			Rate	Amount	Rate	Amount	
<u>Small Interruptible Rate - N71 & N81</u>							
Basic Service Charge - Sales	70	Customers	\$145.00	\$121,800	\$145.00	121,800	0
Basic Service Charge - Transport	2	Customers	200.00	4,800	200.00	4,800	0
Distribution Chg - Sales	339,927	Dk	1.1566	393,160	1.0888	370,113	(23,047)
Distribution Chg - Transport	36,725	Dk	1.1566	42,476	1.0888	39,986	(2,490)
CIP Base - Int. Sales	339,927	Dk	0.0556	18,900	0.0556	18,900	0
CIP Base - Transport	36,725	Dk	0.0556	2,042	0.0556	2,042	0
Cost of Gas - Commodity	339,927	Dk	2.4786	842,543	2.4786	842,543	0
Cost of Gas - Demand	339,927	Dk	0.3298	112,108	0.3298	112,108	0
Total North Revenue				1,537,829	1,512,292	(25,537)	
<u>Small Interruptible Rate - S71 & S81</u>							
Basic Service Charge - Sales	69	Customers	\$145.00	\$120,060	\$145.00	\$120,060	0
Basic Service Charge - Transport	3	Customers	200.00	7,200	\$200.00	7,200	0
Distribution Charge - Sales	359,133	Dk	1.1566	415,373	1.0888	391,024	(24,349)
Distribution Charge - Transport	21,069	Dk	1.1566	24,368	1.0888	22,940	(1,428)
CIP Base - Int. Sales	359,133	Dk	0.0556	19,968	0.0556	19,968	0
CIP Base - Transport	21,069	Dk	0.0556	1,171	0.0556	1,171	0
Cost of Gas - Commodity	359,133	Dk	2.5932	931,304	2.5932	931,304	0
Cost of Gas - Demand	359,133	Dk	0.3298	118,442	0.3298	118,442	0
Total South Revenue				1,637,886	1,612,109	(25,777)	
Total Distribution Revenues Per Design						1,120,004	
Target Distribution Revenues						1,120,019	
Difference						(\$15)	

1/ Final billing units as authorized in Docket No. G004/GR-15-979.

2/ Docket No. G004/GR-15-879, Phase 3 Rates implemented January 1, 2019. See compliance filing dated November 30, 2018.

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

Small Interruptible	
Current Non-Gas Revenues	\$1,171,318
Proposed Revenue Decrease	<u>(51,299)</u>
Total Revenue Requirement	\$1,120,019

	<u>North</u>	<u>South 13</u>	<u>Total</u>
Current Non-Gas Revenue	\$583,178	\$588,140	\$1,171,318
Proposed Revenue Decrease	<u>(25,541)</u>	<u>(25,758)</u>	<u>(51,299)</u>
	557,637	562,382	1,120,019
Proposed Base Rate	<u>126,600</u>	<u>127,260</u>	<u>253,860</u>
Net Commodity	431,037	435,122	866,159
Proposed Distribution Charge			
Per Dk			\$1.1444
Less: CIP Base/Dk			<u>0.0556</u>
			1.0888
Projected 2016 Sales Dk	339,927	359,133	699,060
Projected 2016 Transport Dk	<u>36,725</u>	<u>21,069</u>	<u>57,794</u>
Total Dk	376,652	380,202	756,854
Authorized CIP Base	0.0556		

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RATE RECONCILIATION
LARGE INTERRUPTIBLE GAS SERVICE**
Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

	Billing Units 1/	Current 2/		Proposed TCJA		Revenue Change
		Rate	Amount	Rate	Amount	
<u>Large Interruptible - North</u>						
Basic Service Charge - Sales	5 Customers	\$230.00	\$13,800	\$230.00	13,800	0
Basic Service Charge - Transport	0 Customers	260.00	0	260.00	0	0
Distribution Charge - Sales	271,268 Dk	0.5484	148,763	0.5207	141,249	(7,514)
Distribution Charge - Transport	0 Dk	0.5484	0	0.5207	0	0
CIP Base - Sales	271,268 Dk	0.0556	15,083	0.0556	15,083	0
CIP Base - Transport	0 Dk	0.0556	0	0.0556	0	0
Cost of Gas - Commodity	271,268 Dk	2.4786	672,365	2.4786	672,365	0
Cost of Gas - Demand	271,268 Dk	0.3298	89,464	0.3298	89,464	0
Total Revenue Rate - North 4			939,475	931,961	(7,514)	
<u>Large Interruptible - South</u>						
Basic Service Charge - Sales	1 Customers	\$230.00	\$2,760	\$230.00	\$2,760	0
Basic Service Charge - Transport	6 Customers	260.00	18,720	260.00	18,720	0
Distribution Charge - Sales	57,244 Dk	0.5484	31,393	0.5207	29,807	(1,586)
Distribution Charge - Transport	939,603 Dk	0.5484	515,278	0.5207	489,251	(26,027)
CIP Base - Sales	57,244 Dk	0.0556	3,183	0.0556	3,183	0
CIP Base - Transport	939,603 Dk	0.0556	52,242	0.0556	52,242	0
Cost of Gas - Commodity	57,244 Dk	2.5932	148,445	2.5932	148,445	0
Cost of Gas - Demand	57,244 Dk	0.3298	18,879	0.3298	18,879	0
Total Revenue Rate - South 13			790,900	763,287	(27,613)	
Total Distribution Revenues Per Design					\$766,095	
Target Distribution Revenues					766,132	
Difference					(\$37)	

1/ Final billing units as authorized in Docket No. G004/GR-15-979.

2/ Docket No. G004/GR-15-879, Phase 3 Rates implemented January 1, 2019. See compliance filing dated November 30, 2018.

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

Final Order- Projected 2016 - Docket No. G004/GR-15-879 - TCJA Adjusted

Large Interruptible	
Current Non-Gas Revenues	\$1,665,865
Less: Flexed Contracts	(864,643)
Proposed Revenue Decrease	(35,090)
Total Revenue Requirement	<u>766,132</u>

	North 4	South 13	Total
Current Non-Gas Revenue	\$177,646	\$623,576	\$801,222
Proposed Revenue Decrease	(7,780)	(27,310)	(35,090)
Less increase in Flex Base Rates	0	0	0
	<u>169,866</u>	<u>596,266</u>	<u>766,132</u>
Proposed Base Rate	13,800	21,480	35,280
Net Commodity	<u>156,066</u>	<u>574,786</u>	<u>730,852</u>
Proposed Distribution Charge			
Per Dk			\$0.5763
Less: CIP Base/Dk			0.0556
			<u>0.5207</u>
Projected 2016 Sales Dk	271,268	57,244	328,512
Projected 2016 Transport Dk	0	939,603	939,603
Total Dk	<u>271,268</u>	<u>996,847</u>	<u>1,268,115</u>

Authorized CIP Base	0.0556
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New Gas Rates Effective for the Tax Cuts and Jobs Act, or TCJA

On December 22, 2017, Public Law 115-97 (known as the Tax Cuts and Jobs Act, or TCJA) took effect, reducing the marginal federal income tax rate for corporations from a maximum 35 percent to a flat 21 percent, starting in 2018.

On December 29, 2017, the Minnesota Public Utilities Commission (Commission) initiated Docket No. E, G-999/CI-17-895 into the effects of the new law on the rates and services of Minnesota's rate-regulated electric and gas utilities.

On December 5, 2018 the Commission issued an Order requiring Great Plains Natural Gas (Great Plains) to reduce its rates to ratepayers a total of \$395,206 or approximately 1.7%.

The following chart shows how the rate change affects the average monthly bills for the various rate classes. However, how this rate affects your individual monthly bill will vary depending on your actual gas consumption for the month. It is also important to remember your monthly bill will vary due to changes in the cost of gas itself.

Average Monthly Bill cost by Customer Class

Customer Class	Average Monthly Usage in Dk	Average Monthly Bill Current 1/	Average Monthly Bill TCJA 1/
Residential	7	\$61.66	\$60.76
Small Firm General Service	16	140.25	138.78
Large Firm General Service	73	563.45	556.73
Interruptible Sales Service Small Volume	419	2,690.47	2,662.06
Interruptible Sales Service Large Volume	4,563	25,070.97	24,944.58
Interruptible Transportation Small Volume	963	1,443.14	1,377.85
Interruptible Transportation Large Volume	13,050	8722.93	8,361.44
1/ Reflects gas costs as of January 1, 2019			

Prorated Bill:

The first bill you receive may be prorated, depending on the date your meter was read. Bills are prorated to reflect rates in effect at the time service is actually rendered, rather than when your bill processed. This means that any gas used after January 1, 2019 will be billed at the new rates.

In _____, 2019, Great Plains will refund its customers via a one-time bill credit an amount equal to approximately 1.7% of the amount billed to each customer for the period January 1, 2018 up to _____.

Great Plains' rates, rules and regulations are on file at its offices and are available for inspection upon request. Contact a Great Plains' representative at the telephone number shown on your bill if you have any questions or would like to obtain additional information.

**Great Plains Natural Gas Co.
Gas Utility - Minnesota
Tax Refund Plan
Docket No. E,G-999/CI-17-895**

Great Plains Natural Gas Co. (Great Plains) submits the following Tax Refund Plan in compliance with the Minnesota Public Utilities Commission's (Commission) Order in Docket No. E,G-999/CI-17-895 issued on December 5, 2018, specifically Ordering Paragraph 8B which states "the utility shall also provide a one-time refund capturing the TCJA's impacts that have already accrued, consistent with its existing rate design, and shall track the refunds separately."

Great Plains is proposing to determine the amount to be refunded by applying the annual percentage change in revenues of 4.513 percent (percentage change based on the annual reduction of \$395,206 as a percent of total authorized distribution revenue excluding flexed contracts of \$8,757,014) to the actual revenues collected from the period January 1, 2018 up to the effective date of new rates in this docket (Refund Period). Exhibit D, page 3 reflects the allocation of the 2018 refund amount to the respective classes as of December 31, 2018 as an estimate. Consistent with the allocation of the TCJA-related savings to the respective rate classes, the proposed allocation of the refund excludes flexible rate contract customers.

The Company is proposing that a bill credit be applied to active customer accounts no later than ninety days after implementation of new rates. Individual customer refunds will be calculated based on each customer's actual consumption for the Refund Period and shown as a separate line item on customers' bill, titled "Tax Act Refund". In the event a customer account is no longer active, checks will be issued if

the refund is \$5.00 or greater. Any un-refunded monies will be handled in accordance with Minnesota Statute 345.34

Upon completion of the application of the refund to customer accounts, the Company will submit a compliance filing summarizing the breakdown of the refund by rate class.

**Great Plains Natural Gas co.
Gas Utility - Minnesota
Estimated TCJA Refund by Rate Class
Docket No. E, G-999/CI-17-895
(as of December 31, 2015)**

<u>Rate Class</u>	<u>Distribution Revenues 1/</u>	<u>Refund 2/ 3/</u>	<u>Dk 4/</u>	<u>Refund Rate per Dk</u>
Residential				
North	\$2,164,087	\$97,665	749,382.9	\$0.1303
South	2,264,903	102,215	847,831.7	\$0.1206
Total Residential	4,428,990	199,880	1,597,214.6	
Firm General				
North	1,189,827	53,697	552,193.3	\$0.0972
South	1,521,585	68,669	793,660.6	\$0.0865
Total Firm General	2,711,412	122,366	1,345,853.9	
Small Interruptible				
North				
Sales	492,236		336,871.6	
Transport	101,192		77,164.0	
Total North Small IT	593,428	26,781	414,035.6	\$0.0647
South				
Sales	693,973		363,695.8	
Transport	32,229		21,822.0	
Total South Small IT	726,202	32,773	385,517.8	\$0.0850
Total Small IT	1,319,630	59,554	799,553.4	
Large Interruptible				
North				
Sales	212,318		230,001.7	
Transport	75,079		81,861.0	
Total North Large IT	287,397	12,970	311,862.7	\$0.0416
South				
Sales	34,442		69,505.5	
Transport	335,996		703,122.0	
Total South Large IT	370,438	16,718	772,627.5	\$0.0216
Total Large IT	657,835	29,688	1,084,490.2	
Flex Contracts				
North	769,207		2,348,013.0	
South	260,719		1,755,163.0	
	1,029,926		4,103,176.0	
Total Minnesota	\$10,147,793	\$411,488	8,930,288.1	

1/ Revenues excluding Cost of Gas, Infrastructure, and Revenue Decoupling Revenues for January 2018 up to effective date of new rates.

2/ Refund factor = 4.5130% 5/

3/ Excluding flexible contract rates.

4/ Dk billed January through December 2018

5/ TCJA Decrease =

Total Distribution Revenues (excluding CIP Base & Flexible Rates Revenue)

Refund Factor

6/ Exhibit C, page 2

\$395,206
8,757,014 6/
4.5130%