



A Division of Montana-Dakota Utilities Co.

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April 15, 2025

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

**RE: Gas Utility Infrastructure Cost Adjustment Tariff
2025 Revenue Requirement and Revised Adjustment Factors
Docket No. G004/M-25-___**

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically submits its Annual Report and Petition for approval of recovery of updated Gas Utility Infrastructure Costs (GUIC) under its GUIC Adjustment Tariff for 2025. This annual report presents the projected 2025 revenue requirement to be recovered through the GUIC, including a true-up of the prior year's revenue requirement with actual costs and recoveries for the period ending December 31, 2024, and projected recoveries for January through September 2025.

GUIC Costs and Recoveries

Under Recovery - December 2023	\$625,534
Revenue Requirement - 2024	1,336,111
Actual Recoveries: January - December 2024	<u>(829,389)</u>
Total Under Recovery as of December 31, 2024	\$1,132,256
Projected 2025 Revenue Requirement	1,711,777
Estimated Recoveries: January - September 2025	<u>(1,013,699)</u>
Total Required Recovery - October 2025 - September 2026	<u><u>\$1,830,334</u></u>

The Company proposes the following rates to be effective October 1, 2025.

	Proposed Rate	Current Rate	Change
<u>Sales:</u>			
Residential	\$0.5772	\$0.4642	\$0.1130
Firm General	\$0.4144	\$0.3366	\$0.0778
Grain Drying	\$0.3690	\$0.1607	\$0.2083
Small Interruptible	\$0.3090	\$0.2723	\$0.0367
Large Interruptible	\$0.1687	\$0.1484	\$0.0203
<u>Transportation:</u>			
Small Interruptible	\$0.4051	\$0.3621	\$0.0430
Large Interruptible 1/	\$0.0746	\$0.0660	\$0.0086

1/ Includes the Margin Sharing Customer.

Great Plains respectfully requests this filing be accepted as being in full compliance with the filing requirements of this Commission and that the Commission approve the Annual Report and Petition as consistent with the public interest.

Please contact me at (701) 222-7855 or travis.jacobson@mdu.com, or Kristin Stastny at (612) 977-8656 if you have any questions regarding this filing.

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Vice President of Regulatory Affairs

cc: Kristin Stastny

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STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Joseph K. Sullivan	Vice-Chair
Hwikwon Ham	Commissioner
Audrey Partridge	Commissioner
John A. Tuma	Commissioner

In the Matter of the Petition of Great Plains	)	
Natural Gas Co., a Division of Montana-	)	
Dakota Utilities Co., for Approval of a Gas	)	Docket No. G004/M-25-____
Utility Infrastructure Cost Adjustment for	)	
2025 Revenue Requirement	)	

SUMMARY OF FILING

Great Plains Natural Gas Co., (Great Plains) a Division of Montana-Dakota Utilities Co., established a Gas Utility Infrastructure Cost (GUIC) adjustment tariff in 2017 pursuant to Minnesota Statute § 216B.1635. Great Plains now submits a Petition for approval for the recovery of \$1,830,334 effective October 1, 2025. This reflects:

- An under-recovered balance of \$1,132,256 as of December 2024;
- A projected 2025 revenue requirement of \$1,711,777; and
- Estimated recoveries for January through September 2025 of \$1,013,699.

STATE OF MINNESOTA
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Dakota Utilities Co., for Approval of a Gas	)	Docket No. G004/M-25-____
Utility Infrastructure Cost Adjustment for	)	
2025 Revenue Requirement	)	

PETITION

I. INTRODUCTION AND SUMMARY

Great Plains Natural Gas Co., (Great Plains) a Division of Montana-Dakota Utilities Co., established a Gas Utility Infrastructure Cost (GUIC) adjustment tariff in 2017 pursuant to Minnesota Statute § 216B.1635. Great Plains hereby petitions the Minnesota Public Utilities Commission (MPUC, Commission) for approval of the annual update to its GUIC tariff adjustment to be effective with service rendered on and after October 1, 2025¹. This update reflects the projected 2025 revenue requirement, net of estimated recoveries for January through September 2025, and a true-up of actual costs and recoveries through December 2024 authorized in Docket No. G004/M-24-170. Exhibit A lists the matrix of information required by Minnesota Statute § 216B.1635 and identifies where the required information is contained in the filing.

¹ The effective date is consistent with the timing outlined in the GUIC tariff and the process changes as authorized in the Minnesota Public Utilities Commission Order issued March 21, 2018 in Docket No. G004/M-17-858.

As discussed below, Great Plains' authorized GUIC tariff allows Great Plains to continue to recover costs and expenses that will be incurred to comply with federal regulations, specifically costs associated with the Distribution Integrity Management Program (DIMP). Great Plains respectfully requests to recover \$1,830,334 which includes a 2025 projected revenue requirement of \$1,711,777, a December 31, 2024 under-collected balance of \$1,132,256 of costs and expenses associated with the authorized 2024 PVC pipe mains and services replacement projects, and estimated recoveries for January through September 2025 of \$1,013,699. There are no operation and maintenance expenses associated with the projects.

II. BACKGROUND

Minnesota Statute § 216B.1635 allows utilities to seek rider recovery of gas utility infrastructure costs. Gas utility infrastructure costs are those that are not included in the gas utility's rate base in its most recent general rate case, and that are incurred in projects involving: (1) the replacement of natural gas facilities required by road construction or other public work by or on behalf of a government agency or (2) the replacement or modification of existing facilities required by a federal or state agency, including surveys, assessments, reassessment, and other work necessary to determine the need for replacement or modification of existing infrastructure.

In December of 2003, PHMSA published the Transmission Integrity Management Rule or the "TIMP Rule" (49 C.F.R. 192, Subpart O). The TIMP Rule specifies how operators must identify, prioritize, assess, evaluate, repair, and validate the safety and integrity of its transmission pipelines that could affect High Consequence Areas or "HCAs." HCAs are highly populated buildings or outdoor areas of population. As

required by the rule, Great Plains implemented its TIMP program in December of 2004. Since its inception, several revisions have been made to the program, with the latest revision released on January 2, 2025. Great Plains' TIMP program is divided into four major sections: Segment Identification, Risk Assessment, Baseline and Continuing Assessment Plan, and Supporting Processes.

In December 2006, the President signed into law the Pipeline Inspection, Protection, Enforcement and Safety Act or the "PIPES Act". As a result of the PIPES Act, PHMSA's regulatory and enforcement authority was strengthened. The PIPES Act also mandates PHMSA to prescribe minimum standards for pipeline safety and integrity management programs for distribution pipelines. As a result, the law requires operators of distribution pipelines to continually identify and assess risks on their distribution systems to remediate conditions that present a potential threat to the integrity of their pipeline system. Operators must also monitor the program's effectiveness.

As prescribed in the PIPES Act, PHMSA published the Integrity Management Program for Gas Distribution Pipelines Rule or the "DIMP Rule" (49 CFR Part 192, Subpart P) in December of 2009. DIMP requires operators to know the make-up of their distribution system along with the written development of a distribution pipeline safety and integrity management program. The objective of the plan is to develop a model to assist in determining which areas of the gas distribution system to focus operation, maintenance and repair efforts and resources due to known or predicted threats to the distribution system. As required by the rule, Great Plains implemented their DIMP program and is currently operating under the latest revision effective in September of 2023.

Great Plains proposed a GUIC rider to recover costs incurred to comply with federal regulations that set standards governing the safety, reliability, and integrity of natural gas distribution assets and infrastructure. Great Plains' DIMP program identified two capital projects for replacing polyvinyl chloride (PVC) pipe mains and services throughout the Company's service territory. This method was approved by the Commission in its Order dated October 6, 2017, in Docket No. G004/M-16-1066. Great Plains' current proposal to recover the costs follow the rate design approved by the Commission in the Company's most recent general rate case, excluding flexible rate customers, in Docket No. G004/M-19-511.

Exhibit B provides an overview of the replacement projects completed in 2024 and the projects to be completed in 2025.

III. General Filing Information

Pursuant to Minnesota Rules Part 7829.1300, Subpart 3, Great Plains provides the following general information:

Utility:	Great Plains Natural Gas Co. A Division of Montana-Dakota Utilities Co.
Company's Attorneys:	Kristin Stastny Taft Stettinius & Hollister LLP 2200 IDS Center 80 South 8 th Street Minneapolis, MN 55402 Telephone: 612-977-8656
Date of Filing	April 15, 2025
Proposed Effective Date	October 1, 2025
Controlling Statute for Time in Processing the Filing	Minnesota Statute §216B.1635 does not establish a time for processing.
Utility personnel authorizing the filing and to whom copies of correspondence, pleadings and notices should be sent:	Travis R. Jacobson Vice President of Regulatory Affairs Great Plains Natural Gas Co. 400 North 4 th Street Bismarck, ND 58501

IV. Description of Filing

A. Petitioner

Great Plains is a Minnesota public utility as defined in Minnesota Statute § 216B.02, Subd. 4 and operates as a Division of Montana-Dakota Utilities Co. Great Plains is engaged in business as a natural gas local distribution company providing natural gas utility service to 22,500 customers in eighteen communities in Minnesota.

B. The GUIC Adjustment Tariff and True-Up Mechanism

Great Plains files this update to its Gas Utility Infrastructure Cost (GUIC) adjustment tariff and implement a GUIC adjustment to be effective with service rendered on and after October 1, 2025, in accordance with the terms of the Gas Utility Infrastructure Cost Adjustment tariff. The updated tariff is shown in Exhibit C.

The calculation of the revenue requirement to be recovered through the GUIC is shown on Exhibit D and includes the authorized return on investment, depreciation, ad valorem taxes and income taxes related to the projects. The rate of return is that authorized in Docket No. G004/GR-19-511 effective April 1, 2021.

The Company's filing does not include an adjustment related to the infrastructure being replaced under its replacement program nor does it include the associated cost of removal. The mains and services are accounted for as mass assets which does not maintain the accumulated reserve for individual sections of pipe. Therefore, upon retirement of mains and service, the original cost of plant in service is removed and applied to the accumulated reserve balance with no resulting change in rate base. The Company's experience has indicated that there is no salvage value associated with PVC mains and services which have been removed.

To maintain compliance with the Internal Revenue Service normalization rules for rates based on forecasted costs, Great Plains continues to apply the proration methodology for deferred income taxes in a manner consistent with the methodology underlying the rates approved by the Commission in Docket No. G004/M-18-282.

Exhibit E is the proposed GUIC adjustment proposed to be effective with service rendered on and after October 1, 2025. The total GUIC adjustment amount of \$1,830,334 was allocated to the rate classes (residential, firm general, grain drying, small interruptible and large interruptible sales and transportation, excluding the flexed transportation service agreements) based on the non-gas revenues authorized in Docket No. G004/GR-19-511.

The allocated revenue requirement was then divided by projected dk volumes for the period October 2025 – September 2026 to arrive at the adjustment per dk, with the proposed GUIC adjustment shown in the table below.

	Proposed Rate	Current Rate	Change
<u>Sales:</u>			
Residential	\$0.5772	\$0.4642	\$0.1130
Firm General	\$0.4144	\$0.3366	\$0.0778
Grain Drying	\$0.3690	\$0.1607	\$0.2083
Small Interruptible	\$0.3090	\$0.2723	\$0.0367
Large Interruptible	\$0.1687	\$0.1484	\$0.0203
<u>Transportation:</u>			
Small Interruptible	\$0.4051	\$0.3621	\$0.0430
Large Interruptible 1/	\$0.0746	\$0.0660	\$0.0086

1/ Includes the Margin
Sharing Customer.

A copy of the customer notice bill insert has been provided in Exhibit G.

V. THE GUIC ADJUSTMENT IS IN THE PUBLIC INTEREST

The GUIC adjustment is in the public interest as it fully complies with the requirements of Minnesota Statute § 216B.1635 in reflecting prudently incurred costs. The replacement of facilities for safety and reliability purposes benefits customers, as does the avoidance of a general rate case and the adjustment is consistent with the revenue allocation authorized in the last rate case (Docket No. G004/GR-19-511).

VI. FILING COMPLIANCE

The list of requirements set forth in Minnesota Statute §216B.1635 and Great Plains compliance with the requirements is contained in Exhibit A.

VII. CONCLUSION

Based on the information provided in this Petition, Great Plains respectfully requests that the Commission approve the Gas Utility Infrastructure Cost adjustment tariff and authorize the GUIC adjustment as set forth on Exhibit C effective with service rendered on and after October 1, 2025.

Respectfully submitted,

Great Plains Natural Gas Co.,
A Division of Montana-Dakota Utilities Co.

By: */s/ Travis R. Jacobson*

Travis R. Jacobson
Vice President of Regulatory Affairs

**INFORMATION REQUIRED BY MINNESOTA PUBLIC UTILITIES
MINNESOTA STATUTE §216B.1635**

**Minnesota
Statute**

Information Requested

Section and page of Application

216B.1635 Subd. 2	Gas Infrastructure Filing A public utility submitting a petition to recover gas infrastructure costs under this section must submit to the commission, the department, and interested parties a gas infrastructure project plan report and a petition for rate recovery of only incremental costs associated with projects under subdivision 1, paragraph (c). The report and petition must be made at least 150 days in advance of implementation of the rate schedule, provided that the rate schedule will not be implemented until the petition is approved by the commission pursuant to subdivision 5. The report must be for a forecast period of one year.	Application
Subd. 3	Gas infrastructure project plan report The gas infrastructure project plan report required to be filed under subdivision 2 shall include all pertinent information and supporting data on each proposed project including, but not limited to, project description and scope, estimated project costs, and project in-service date.	Exhibit B
Subd. 4	Cost recovery petition for utility's facilities Notwithstanding any other provision of this chapter, the commission may approve a rate schedule for the automatic annual adjustment of charges for gas utility infrastructure costs net of revenues under this section, including a rate of return, income taxes on the rate of return, incremental property taxes, incremental depreciation expense, and any incremental operation and maintenance costs. A gas utility's petition for approval of a rate schedule to recover gas utility infrastructure costs outside of a general rate case under section <u>216B.16</u> is subject to the following:	

**INFORMATION REQUIRED BY MINNESOTA PUBLIC UTILITIES
MINNESOTA STATUTE §216B.1635**

**Minnesota
Statute**

Information Requested

Section and page of Application

	(1) a gas utility may submit a filing under this section no more than once per year; and	Annual April 15
	(2) a gas utility must file sufficient information to satisfy the commission regarding the proposed GUIC. The information includes, but is not limited to:	
	(i) the information required to be included in the gas infrastructure project plan report under subdivision 3;	Exhibit B
	(ii) the government entity ordering or requiring the gas utility project and the purpose for which the project is undertaken;	Exhibit B
	(iii) a description of the estimated costs and salvage value, if any, associated with the existing infrastructure replaced or modified as a result of the project;	Exhibit B
	(iv) a comparison of the utility's estimated costs included in the gas infrastructure project plan and the actual costs incurred, including a description of the utility's efforts to ensure the costs of the facilities are reasonable and prudently incurred;	Exhibit B
	(v) calculations to establish that the rate adjustment is consistent with the terms of the rate schedule, including the proposed rate design and an explanation of why the proposed rate design is in the public interest;	Exhibit E and Exhibit F
	(vi) the magnitude and timing of any known future gas utility projects that the utility may seek to recover under this section;	Exhibit B
	(vii) the magnitude of GUIC in relation to the gas utility's base revenue as approved by the commission in the gas utility's most recent general rate case, exclusive of gas purchase costs and transportation charges;	Exhibit F

**INFORMATION REQUIRED BY MINNESOTA PUBLIC UTILITIES
MINNESOTA STATUTE §216B.1635**

<u>Minnesota Statute</u>	<u>Information Requested</u>	<u>Section and page of Application</u>
	(viii) the magnitude of GUIC in relation to the gas utility's capital expenditures since its most recent general rate case; and	Exhibit F
	(ix) the amount of time since the utility last filed a general rate case and the utility's reasons for seeking recovery outside of a general rate case.	Exhibit F
Subd. 6	Rate of return The return on investment for the rate adjustment shall be at the level approved by the commission in the public utility's last general rate case, unless the commission determines that a different rate of return is in the public interest.	Exhibit D

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY INFRASTRUCTURE COST ADJUSTMENT
PROJECT DETAIL**

TIMP Overview

Great Plains' TIMP plan identifies, prioritizes, assesses, evaluates, repairs, and validates the integrity of transmission pipelines that could, in the event of a leak or failure, affect High Consequence Areas (HCAs). The TIMP plan assesses the integrity of transmission pipelines located in HCAs by identifying threats and performing a risk assessment. The threats that are identified and evaluated as part of TIMP include:

- Time-Dependent Threats (grow over time)
 - External Corrosion
 - Internal Corrosion
 - Stress Corrosion Cracking
- Stable Threats (threats that act when influenced by another condition or failure mechanism)
 - Manufacturing Related Defects
 - Construction Related
 - Equipment
- Time-Independent Threats (not influenced by time)
 - Third Party / Mechanical Damage
 - Incorrect Operations
 - Weather-Related and Outside Force
- Human Error Threats

The TIMP plan encompasses this information into a baseline assessment plan and integrity assessment plan. Once the transmission pipeline has a baseline, there needs to be continuing evaluation of the pipeline's integrity based on existing threats and new threats. The performance of the pipeline and assessment is updated periodically.

Great Plains' TIMP plan requires the Company to conduct integrity assessments (i.e., direct assessment, pressure testing, inline inspection) of its transmission pipelines located in HCAs. Based on the results of the integrity assessments, a remediation action plan may be required to remediate conditions found.

TIMP Projects

Great Plains has no TIMP projects forecasted for 2025.

DIMP Overview

Great Plains' DIMP plan assesses nine different threat categories: Corrosion, Natural Forces, Equipment Failure, Excavation Damage, Incorrect Operation, Joint Failure, Outside Forces, Missing Values, and Other.

A detailed geographical information system (GIS) map, with every piece or component that makes up the gas distribution system, both above and below ground, and with as much information about each piece as is available is used as the basis of the DIMP risk model. Scores for a range of factors were determined by a group of subject matter experts including engineers and field employees.

The model sets a 50 foot by 50 foot grid to analyze all components. Each grid is then analyzed by nine individual sub-models with multiple calculations in each sub-

model. This in turn produces a very comprehensive look at the entire system.

The results obtained from the DIMP modeling are consistent with what was expected by the Company's subject matter experts. The top three risks identified by the DIMP model for Great Plains were:

1. Excavation Damage (driven by PVC)
2. Material Failure (driven by PVC)
3. Missing Data (driven by older vintage steel systems)

The DIMP results are used as an operational tool to aid in directing resources to reduce pipeline risks. The results are consistently analyzed to determine accelerated actions to the pipeline so that changes to resource planning and budgeting can be made to carry out the reduction in risks from pipeline threats.

DIMP Projects

Great Plains previously included in its GUIC the projected costs for 2024 projects in Redwood Falls, submitted in Docket No. G004/M-24-170. Great Plains has two capital budget projects that are includable in the GUIC: replacing PVC pipe mains and services in its Minnesota communities. The two funding projects and associated amounts for the 2024 period as well as the projected 2025 costs are in the table below. The planned PVC replacement projects for 2025 will continue in Redwood Falls. The costs include the capital costs of replacing the mains and services as there is no salvage associated with the PVC mains and services.

	Actual 2024	Projected 2025
Replace PVC Mains	\$1,934,745	\$1,671,560
Replace PVC Services	881,085	1,392,964
Total Capital Expenditure	\$2,815,830	\$3,064,524

In 2024, mains and services were replaced in Redwood Falls. A comparison of year end costs for the work completed in 2024, as included in this update filing, is compared to the 2024 estimated costs from the costs projected in Docket No. G004/M-24-170 in the table below. The scope of the project changed to focus on installing additional main segments south of Redwood Falls, which contributed to the variance, along with retirement of services versus replacement of services north of Redwood Falls.

	Actual 2024	2024 Est. As Filed	Variance	% Capital Variance
Replace PVC Mains	\$1,934,745	\$1,563,046	\$371,699	23.78%
Replace PVC Services	881,085	1,295,367	(414,282)	-31.98%
Total Capital Expenditure	\$2,815,830	\$2,858,413	(\$42,583)	-1.49%
Mains (feet)	49,580	42,359	7,221	17.05%
Number of Services	371	376	(5)	-1.33%

At the end of 2024, approximately 61% of total mains and 64% of total services planned to be replaced were completed.

The list of 2025 planned PVC replacements is in the table below. Great Plains is requesting an update to the GUIC rates to continue the recovery of the projects placed in service as of December 31, 2024, as well as include recovery for the projected 2025 projects.

Year	Location	Mains (feet)	Number of Services
2025	Redwood Falls	28,721	335

The 2025 project is a multi-year project continuing from 2024, that was bid through a Request for Proposal (RFP) process. This process helps to ensure that the costs of the projects are reasonable through:

- Using a competitive bidding process with multiple contractors on larger projects; and
- Closely watching costs to stay within the budgeted amounts. The costs and footages shown above are based on the quantities in the RFP.

Exhibit C



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 3

Section No. 5

5th Revised Sheet No. 5-131

Canceling 4th Revised Sheet No. 5-131

GAS UTILITY INFRASTRUCTURE COST ADJUSTMENT

twelve months ending December 31. The amount may be an under recovery or (over) recovery.

- b. The resulting balance is divided by the projected annual dk sales and transportation volumes.
3. When the Company files its next general rate case, all project costs shall be removed from the GUIC tracker and included in base rates. Only the true-up component (remaining GUIC tracker balance) shall remain in the GUIC Rider to be either collected or refunded to customers over a subsequent period.
4. The current GUIC adjustment for each rate class is (excluding flexible rate contracts):

	Adjustment Per Dk
<u>Sales</u>	
Residential	\$0.5772
Firm General	\$0.4144
Grain Drying	\$0.3690
Small Interruptible	\$0.3090
Large Interruptible	\$0.1687
<u>Transportation</u>	
Small Interruptible	\$0.4051
Large Interruptible	\$0.0746

Date Filed: April 15, 2025

Effective Date:

Issued By: Travis R. Jacobson
Vice President – Regulatory Affairs

Docket No.:



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 3

Section No. 5

~~45th~~ Revised Sheet No. 5-131

Canceling ~~3rd~~ 4th Revised Sheet No. 5-131

GAS UTILITY INFRASTRUCTURE COST ADJUSTMENT

twelve months ending December 31. The amount may be an under recovery or (over) recovery.

- b. The resulting balance is divided by the projected annual dk sales and transportation volumes.
3. When the Company files its next general rate case, all project costs shall be removed from the GUIC tracker and included in base rates. Only the true-up component (remaining GUIC tracker balance) shall remain in the GUIC Rider to be either collected or refunded to customers over a subsequent period.
4. The current GUIC adjustment for each rate class is (excluding flexible rate contracts):

	Adjustment Per Dk
<u>Sales</u>	
Residential	\$0.4642 <u>0.5772</u>
Firm General	\$0.3366 <u>0.4144</u>
Grain Drying	\$0.1607 <u>0.3690</u>
Small Interruptible	\$0.2723 <u>0.3090</u>
Large Interruptible	\$0.1484 <u>0.1687</u>
<u>Transportation</u>	
Small Interruptible	\$0.3621 <u>0.4051</u>
Large Interruptible	\$0.0660 <u>0.0746</u>

Date Filed: April 15, 2025

Effective Date: ~~Service rendered on and after October 1, 2024~~

Issued By: Travis R. Jacobson
~~Director~~ Vice President – Regulatory
Affairs

Docket No.: ~~G004/M-24-170~~

**GREAT PLAINS NATURAL GAS CO.
GUIC REVENUE REQUIREMENT
OVERALL REVENUE REQUIREMENT**

GUIC Costs and Recoveries

Under Recovery - December 2023	\$625,534	1/
Revenue Requirement - 2024	1,336,111	2/
Actual Recoveries: January - December 2024	<u>(829,389)</u>	3/
Total Under Recovery as of December 31, 2024	<u>\$1,132,256</u>	
Projected 2025 Revenue Requirement	1,711,777	2/
Estimated Recoveries: January - September 2025	(1,013,699)	3/
Total Required Recovery - October 2025 - September 2026	<u>\$1,830,334</u>	

1/ Docket No. G004/M-24-170, Exhibit D, page 1.

2/ Exhibit D, page 2.

3/ Exhibit E, page 1.

**GREAT PLAINS NATURAL GAS CO.
GUIC SUMMARY REVENUE REQUIREMENT
MAINS AND SERVICES**

	ACTUAL 2024		
	Total	Mains 1/	Services 2/
Depreciation Expense	\$301,397	\$162,205	\$139,192
Ad Valorem Taxes	212,820	126,805	86,015
Return	644,940	381,297	263,643
Income Taxes	(207,046)	(118,097)	(88,949)
Gross up for Taxes	384,000	222,714	161,286
Total	<u>\$1,336,111</u>	<u>\$774,924</u>	<u>\$561,187</u>
Total Plant Investment	\$11,382,539	\$6,782,112	\$4,600,427

	PROJECTED 2025		
	Total	Mains 3/	Services 4/
Depreciation Expense	\$393,626	\$216,169	\$177,457
Ad Valorem Taxes	270,117	158,058	112,059
Return	822,390	492,415	329,975
Income Taxes	(266,321)	(152,797)	(113,524)
Gross up for Taxes	491,965	287,902	204,063
Total	<u>\$1,711,777</u>	<u>\$1,001,747</u>	<u>\$710,030</u>
2025 Plant Additions	<u>\$3,064,524</u>	<u>\$1,671,560</u>	<u>\$1,392,964</u>
Total Plant Investment	<u>\$14,447,063</u>	<u>\$8,453,672</u>	<u>\$5,993,391</u>

1/ Exhibit D, page 3.

2/ Exhibit D, page 4.

3/ Exhibit D, page 5.

4/ Exhibit D, page 6.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2024 REVENUE REQUIREMENT**

Mains	2024 ACTUALS												
	January	February	March	April	May	June	July	August	September	October	November	December	
Plant in Service	\$5,025,200	\$5,025,466	\$5,026,366	\$5,031,096	\$5,036,444	\$5,324,638	\$5,778,445	\$5,972,068	\$6,378,153	\$6,509,825	\$6,702,884	\$6,782,112	
Accumulated Reserve	181,901	194,130	206,359	218,591	230,834	243,090	256,047	270,109	284,642	300,163	316,004	332,310	
ADIT	89,451	94,269	98,602	102,464	105,838	108,742	111,158	113,089	114,549	115,522	116,025	116,041	
Rate Base	\$4,753,848	\$4,737,067	\$4,721,405	\$4,710,041	\$4,699,772	\$4,972,806	\$5,411,240	\$5,588,870	\$5,978,962	\$6,094,140	\$6,270,855	\$6,333,761	
	Total												
Return @ 7.119% 1/	\$381,297	\$28,202	\$28,103	\$28,010	\$27,942	\$27,881	\$29,501	\$32,102	\$33,156	\$35,470	\$36,153	\$37,202	\$37,575
Expenses													
Depreciation	\$162,205	\$11,796	\$12,229	\$12,229	\$12,232	\$12,243	\$12,256	\$12,957	\$14,062	\$14,533	\$15,521	\$15,841	\$16,306
Ad Valorem Taxes	126,805	7,830	7,830	7,832	7,839	7,848	8,297	9,004	9,305	9,938	10,143	10,444	30,495
Total Expenses	\$289,010	\$19,626	\$20,059	\$20,061	\$20,071	\$20,091	\$20,553	\$21,961	\$23,367	\$24,471	\$25,664	\$26,285	\$46,801
Income before taxes	(\$289,010)	(\$19,626)	(\$20,059)	(\$20,061)	(\$20,071)	(\$20,091)	(\$20,553)	(\$21,961)	(\$23,367)	(\$24,471)	(\$25,664)	(\$26,285)	(\$46,801)
Interest expense	\$121,904	\$9,016	\$8,985	\$8,955	\$8,933	\$8,914	\$9,432	\$10,263	\$10,600	\$11,340	\$11,559	\$11,894	\$12,013
Taxable Income	(\$410,914)	(\$28,642)	(\$29,044)	(\$29,016)	(\$29,004)	(\$29,005)	(\$29,985)	(\$32,224)	(\$33,967)	(\$35,811)	(\$37,223)	(\$38,179)	(\$58,814)
Income Taxes	\$118,097	\$8,232	\$8,347	\$8,339	\$8,336	\$8,336	\$8,618	\$9,261	\$9,762	\$10,292	\$10,698	\$10,973	\$16,903
Operating Income	(\$170,913)	(\$11,394)	(\$11,712)	(\$11,722)	(\$11,735)	(\$11,755)	(\$11,935)	(\$12,700)	(\$13,605)	(\$14,179)	(\$14,966)	(\$15,312)	(\$29,898)
Revenue Requirement	\$774,924	\$55,566	\$55,873	\$55,756	\$55,679	\$55,622	\$58,148	\$62,871	\$65,620	\$69,673	\$71,736	\$73,694	\$94,686

1/ Authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2024 REVENUE REQUIREMENT**

	2024 ACTUALS											
	January	February	March	April	May	June	July	August	September	October	November	December
Services												
Plant in Service	\$3,719,342	\$3,732,194	\$3,732,194	\$3,733,261	\$3,734,117	\$3,747,498	\$3,977,239	\$4,116,001	\$4,327,900	\$4,493,331	\$4,554,496	\$4,600,427
Accumulated Reserve	192,108	202,986	213,902	224,818	235,737	246,658	257,618	269,250	281,288	293,946	307,088	320,422
ADIT	71,334	74,181	76,742	79,025	81,019	82,735	84,164	85,305	86,168	86,743	87,039	87,048
Rate Base	\$3,455,900	\$3,455,027	\$3,441,550	\$3,429,418	\$3,417,361	\$3,418,105	\$3,635,457	\$3,761,446	\$3,960,444	\$4,112,642	\$4,160,369	\$4,192,957
	Total											
Return @ 7.119% 1/	\$263,643	\$20,502	\$20,497	\$20,417	\$20,345	\$20,273	\$20,278	\$21,567	\$22,315	\$23,495	\$24,398	\$24,875
Expenses												
Depreciation	\$139,192	\$10,878	\$10,878	\$10,916	\$10,916	\$10,919	\$10,921	\$10,960	\$11,632	\$12,038	\$12,658	\$13,334
Ad Valorem Taxes	86,015	5,795	5,815	5,815	5,817	5,818	5,839	6,197	6,413	6,743	7,001	7,666
Total Expenses	\$225,207	\$16,673	\$16,693	\$16,731	\$16,733	\$16,737	\$16,760	\$17,157	\$18,045	\$18,781	\$19,659	\$20,238
Income before taxes	(\$225,207)	(\$16,673)	(\$16,693)	(\$16,731)	(\$16,733)	(\$16,737)	(\$16,760)	(\$17,157)	(\$18,045)	(\$18,781)	(\$19,659)	(\$20,238)
Interest expense	\$84,289	\$6,555	\$6,553	\$6,527	\$6,504	\$6,482	\$6,483	\$6,895	\$7,134	\$7,512	\$7,800	\$7,953
Taxable Income	(\$309,496)	(\$23,228)	(\$23,246)	(\$23,258)	(\$23,237)	(\$23,219)	(\$23,243)	(\$24,052)	(\$25,179)	(\$26,293)	(\$27,459)	(\$28,129)
Income Taxes	\$88,949	\$6,676	\$6,681	\$6,684	\$6,678	\$6,673	\$6,680	\$6,913	\$7,236	\$7,557	\$7,892	\$8,084
Operating Income	(\$136,258)	(\$9,997)	(\$10,012)	(\$10,047)	(\$10,055)	(\$10,064)	(\$10,080)	(\$10,244)	(\$10,809)	(\$11,224)	(\$11,767)	(\$12,154)
Revenue Requirement	\$561,187	\$42,800	\$42,814	\$42,750	\$42,661	\$42,572	\$42,602	\$44,641	\$46,483	\$48,722	\$50,751	\$51,691
	\$62,700											

1/ Authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2025 REVENUE REQUIREMENT**

Mains	2025 PROJECTED												
	January	February	March	April	May	June	July	August	September	October	November	December	
Plant in Service	\$6,782,112	\$6,782,112	\$6,782,112	\$6,862,180	\$7,054,911	\$7,433,519	\$7,652,326	\$7,905,567	\$8,125,210	\$8,300,891	\$8,371,097	\$8,453,672	
Accumulated Reserve	348,814	365,318	381,822	398,326	415,025	432,193	450,282	468,904	488,142	507,914	528,114	548,479	
ADIT	159,314	165,162	170,421	175,109	179,203	182,729	185,662	188,006	189,778	190,958	191,568	191,586	
Rate Base	\$6,273,984	\$6,251,632	\$6,229,869	\$6,288,745	\$6,460,683	\$6,818,597	\$7,016,382	\$7,248,657	\$7,447,290	\$7,602,019	\$7,651,415	\$7,713,607	
	Total												
Return @ 7.119% 1/	\$492,415	\$37,220	\$37,088	\$36,959	\$37,308	\$38,328	\$40,451	\$41,625	\$43,003	\$44,181	\$45,099	\$45,392	\$45,761
Expenses													
Depreciation	\$216,169	\$16,504	\$16,504	\$16,504	\$16,504	\$16,699	\$17,168	\$18,089	\$18,622	\$19,238	\$19,772	\$20,200	\$20,365
Ad Valorem Taxes	158,058	10,567	10,567	10,567	10,692	10,992	11,582	11,923	12,317	12,660	12,933	13,043	30,215
Total Expenses	\$374,227	\$27,071	\$27,071	\$27,071	\$27,196	\$27,691	\$28,750	\$30,012	\$30,939	\$31,898	\$32,705	\$33,243	\$50,580
Income before taxes	(\$374,227)	(\$27,071)	(\$27,071)	(\$27,071)	(\$27,196)	(\$27,691)	(\$28,750)	(\$30,012)	(\$30,939)	(\$31,898)	(\$32,705)	(\$33,243)	(\$50,580)
Interest expense	\$157,429	\$11,900	\$11,857	\$11,816	\$11,928	\$12,254	\$12,933	\$13,308	\$13,748	\$14,125	\$14,418	\$14,512	\$14,630
Taxable Income	(\$531,656)	(\$38,971)	(\$38,928)	(\$38,887)	(\$39,124)	(\$39,945)	(\$41,683)	(\$43,320)	(\$44,687)	(\$46,023)	(\$47,123)	(\$47,755)	(\$65,210)
Income Taxes	\$152,797	\$11,200	\$11,188	\$11,176	\$11,244	\$11,480	\$11,980	\$12,450	\$12,843	\$13,227	\$13,543	\$13,725	\$18,741
Operating Income	(\$221,430)	(\$15,871)	(\$15,883)	(\$15,895)	(\$15,952)	(\$16,211)	(\$16,770)	(\$17,562)	(\$18,096)	(\$18,671)	(\$19,162)	(\$19,518)	(\$31,839)
Revenue Requirement	\$1,001,747	\$74,503	\$74,335	\$74,171	\$74,740	\$76,535	\$80,299	\$83,058	\$85,741	\$88,201	\$90,178	\$91,089	\$108,897

1/ Authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2025 REVENUE REQUIREMENT**

	2025 PROJECTED											
	January	February	March	April	May	June	July	August	September	October	November	December
Services												
Plant in Service	\$4,600,427	\$4,600,427	\$4,600,427	\$4,627,590	\$4,764,518	\$4,900,611	\$5,141,872	\$5,376,726	\$5,594,028	\$5,880,282	\$5,981,551	\$5,993,391
Accumulated Reserve	333,877	347,332	360,787	374,242	387,776	401,711	416,044	431,083	446,809	463,170	480,369	497,879
ADIT	112,546	115,918	118,948	121,650	124,011	126,043	127,733	129,085	130,107	130,787	131,139	131,149
Rate Base	<u>\$4,154,004</u>	<u>\$4,137,177</u>	<u>\$4,120,692</u>	<u>\$4,131,698</u>	<u>\$4,252,731</u>	<u>\$4,372,857</u>	<u>\$4,598,095</u>	<u>\$4,816,558</u>	<u>\$5,017,112</u>	<u>\$5,286,325</u>	<u>\$5,370,043</u>	<u>\$5,364,363</u>
	Total											
Return @ 7.119% 1/	\$329,975	\$24,644	\$24,544	\$24,446	\$24,511	\$25,229	\$25,942	\$27,278	\$28,574	\$29,764	\$31,361	\$31,824
Expenses												
Depreciation	\$177,457	\$13,455	\$13,455	\$13,455	\$13,455	\$13,534	\$13,935	\$14,333	\$15,039	\$15,726	\$16,361	\$17,199
Ad Valorem Taxes	112,059	7,168	7,168	7,168	7,210	7,424	7,636	8,012	8,378	8,716	9,162	9,320
Total Expenses	<u>\$289,516</u>	<u>\$20,623</u>	<u>\$20,623</u>	<u>\$20,623</u>	<u>\$20,665</u>	<u>\$20,958</u>	<u>\$21,571</u>	<u>\$22,345</u>	<u>\$23,417</u>	<u>\$24,442</u>	<u>\$25,523</u>	<u>\$26,519</u>
Income before taxes	(\$289,516)	(\$20,623)	(\$20,623)	(\$20,623)	(\$20,665)	(\$20,958)	(\$21,571)	(\$22,345)	(\$23,417)	(\$24,442)	(\$25,523)	(\$26,519)
Interest expense	\$105,495	\$7,879	\$7,847	\$7,816	\$7,836	\$8,066	\$8,294	\$8,721	\$9,135	\$9,516	\$10,026	\$10,185
Taxable Income	<u>(\$395,011)</u>	<u>(\$28,502)</u>	<u>(\$28,470)</u>	<u>(\$28,439)</u>	<u>(\$28,501)</u>	<u>(\$29,024)</u>	<u>(\$29,865)</u>	<u>(\$31,066)</u>	<u>(\$32,552)</u>	<u>(\$33,958)</u>	<u>(\$35,549)</u>	<u>(\$52,381)</u>
Income Taxes	\$113,524	\$8,191	\$8,182	\$8,173	\$8,191	\$8,341	\$8,583	\$8,928	\$9,355	\$9,760	\$10,217	\$10,549
Operating Income	(\$175,992)	(\$12,432)	(\$12,441)	(\$12,450)	(\$12,474)	(\$12,617)	(\$12,988)	(\$13,417)	(\$14,062)	(\$14,682)	(\$15,306)	(\$15,970)
Revenue Requirement	<u>\$710,030</u>	<u>\$52,029</u>	<u>\$51,901</u>	<u>\$51,777</u>	<u>\$51,901</u>	<u>\$53,110</u>	<u>\$54,631</u>	<u>\$57,108</u>	<u>\$59,832</u>	<u>\$62,372</u>	<u>\$65,488</u>	<u>\$82,763</u>

1/ Authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2021 ADDITIONS - YEAR 4 - ACTUALS**

2024 ACTUALS													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285
Depreciation	35,520	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
Accumulated Reserve	121,514	88,954	91,914	94,874	97,834	100,794	103,754	106,714	109,674	112,634	115,594	118,554	121,514
ADIT - see page 16 1/	42,246	37,841	38,639	39,357	39,997	40,556	41,037	41,437	41,757	41,999	42,160	42,243	42,246
Net Rate Base	<u>\$1,052,525</u>	<u>\$1,089,490</u>	<u>\$1,085,732</u>	<u>\$1,082,054</u>	<u>\$1,078,454</u>	<u>\$1,074,935</u>	<u>\$1,071,494</u>	<u>\$1,068,134</u>	<u>\$1,064,854</u>	<u>\$1,061,652</u>	<u>\$1,058,531</u>	<u>\$1,055,488</u>	<u>\$1,052,525</u>
Ad Valorem Taxes	\$22,741	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,896

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2021 ADDITIONS - YEAR 5 - PROJECTED**

2025 PROJECTED													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285	1,216,285
Depreciation	35,520	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960	2,960
Accumulated Reserve	157,034	124,474	127,434	130,394	133,354	136,314	139,274	142,234	145,194	148,154	151,114	154,074	157,034
ADIT - see page 16 1/	52,878	49,101	49,786	50,402	50,951	51,430	51,843	52,186	52,460	52,667	52,805	52,876	52,878
Net Rate Base	<u>\$1,006,373</u>	<u>\$1,042,710</u>	<u>\$1,039,065</u>	<u>\$1,035,489</u>	<u>\$1,031,980</u>	<u>\$1,028,541</u>	<u>\$1,025,168</u>	<u>\$1,021,865</u>	<u>\$1,018,631</u>	<u>\$1,015,464</u>	<u>\$1,012,366</u>	<u>\$1,009,335</u>	<u>\$1,006,373</u>
Ad Valorem Taxes	\$22,741	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,895	\$1,896

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2021 ADDITIONS - YEAR 4 - ACTUALS**

	2024 ACTUALS												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855
Depreciation	50,118	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,182
Accumulated Reserve	166,981	121,039	125,215	129,391	133,567	137,743	141,919	146,095	150,271	154,447	158,623	162,799	166,981
ADIT - see page 16 1/	43,896	39,664	40,431	41,121	41,736	42,273	42,735	43,120	43,427	43,659	43,814	43,894	43,896
Net Rate Base	\$1,216,978	\$1,267,152	\$1,262,209	\$1,257,343	\$1,252,552	\$1,247,839	\$1,243,201	\$1,238,640	\$1,234,157	\$1,229,749	\$1,225,418	\$1,221,162	\$1,216,978
Ad Valorem Taxes	\$26,697	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,222

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2021 ADDITIONS - YEAR 5 - PROJECTED**

	2025 PROJECTED												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855	1,427,855
Depreciation	50,118	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,182
Accumulated Reserve	217,099	171,157	175,333	179,509	183,685	187,861	192,037	196,213	200,389	204,565	208,741	212,917	217,099
ADIT - see page 16 1/	53,958	50,462	51,095	51,664	52,172	52,616	52,998	53,316	53,570	53,762	53,890	53,956	53,958
Net Rate Base	\$1,156,798	\$1,206,236	\$1,201,427	\$1,196,682	\$1,191,998	\$1,187,378	\$1,182,820	\$1,178,326	\$1,173,896	\$1,169,528	\$1,165,224	\$1,160,982	\$1,156,798
Ad Valorem Taxes	\$26,697	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,225	\$2,222

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2022 ADDITIONS - YEAR 3 - ACTUALS**

2024 ACTUALS													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008
Depreciation	45,406	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,782
Accumulated Reserve	105,847	64,225	68,009	71,793	75,577	79,361	83,145	86,929	90,713	94,497	98,281	102,065	105,847
ADIT - see page 17 1/	39,428	32,935	34,112	35,170	36,113	36,937	37,646	38,236	38,707	39,063	39,301	39,424	39,428
Net Plant	<u>\$1,409,733</u>	<u>\$1,457,848</u>	<u>\$1,452,887</u>	<u>\$1,448,045</u>	<u>\$1,443,318</u>	<u>\$1,438,710</u>	<u>\$1,434,217</u>	<u>\$1,429,843</u>	<u>\$1,425,588</u>	<u>\$1,421,448</u>	<u>\$1,417,426</u>	<u>\$1,413,519</u>	<u>\$1,409,733</u>
Ad Valorem Taxes	\$29,074	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,421

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2022 ADDITIONS - YEAR 4 - PROJECTED**

2025 PROJECTED													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008	1,555,008
Depreciation	45,406	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,784	3,782
Accumulated Reserve	151,253	109,631	113,415	117,199	120,983	124,767	128,551	132,335	136,119	139,903	143,687	147,471	151,253
ADIT - see page 17 1/	55,183	49,554	50,574	51,491	52,309	53,023	53,638	54,150	54,559	54,868	55,074	55,180	55,183
Net Plant	<u>\$1,348,572</u>	<u>\$1,395,823</u>	<u>\$1,391,019</u>	<u>\$1,386,318</u>	<u>\$1,381,716</u>	<u>\$1,377,218</u>	<u>\$1,372,819</u>	<u>\$1,368,523</u>	<u>\$1,364,330</u>	<u>\$1,360,237</u>	<u>\$1,356,247</u>	<u>\$1,352,357</u>	<u>\$1,348,572</u>
Ad Valorem Taxes	\$29,074	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,423	\$2,421

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2022 ADDITIONS YEAR 3 - ACTUALS**

2024 ACTUALS													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349
Depreciation	39,254	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,273
Accumulated Reserve	92,481	56,498	59,769	63,040	66,311	69,582	72,853	76,124	79,395	82,666	85,937	89,208	92,481
ADIT - see page 17 1/	24,671	20,736	21,449	22,090	22,662	23,161	23,591	23,949	24,235	24,451	24,595	24,669	24,671
Net Plant	\$1,001,197	\$1,041,115	\$1,037,131	\$1,033,219	\$1,029,376	\$1,025,606	\$1,021,905	\$1,018,276	\$1,014,719	\$1,011,232	\$1,007,817	\$1,004,472	\$1,001,197
Ad Valorem Taxes	\$20,910	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,748

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2022 ADDITIONS YEAR 4 - PROJECTED**

2025 PROJECTED													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349	1,118,349
Depreciation	39,254	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,273
Accumulated Reserve	131,735	95,752	99,023	102,294	105,565	108,836	112,107	115,378	118,649	121,920	125,191	128,462	131,735
ADIT - see page 17 1/	34,107	30,792	31,393	31,933	32,414	32,835	33,197	33,498	33,739	33,921	34,042	34,105	34,107
Net Plant	\$952,507	\$991,805	\$987,933	\$984,122	\$980,370	\$976,678	\$973,045	\$969,473	\$965,961	\$962,508	\$959,116	\$955,782	\$952,507
Ad Valorem Taxes	\$20,910	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,742	\$1,748

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2023 ADDITIONS - YEAR 2 - ACTUALS**

2024 ACTUALS													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074
Depreciation	60,621	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,049
Accumulated Reserve	84,291	28,722	33,774	38,826	43,878	48,930	53,982	59,034	64,086	69,138	74,190	79,242	84,291
ADIT - see page 18 1/	27,458	17,534	19,332	20,949	22,390	23,649	24,733	25,635	26,356	26,901	27,264	27,452	27,458
Net Plant	<u>\$1,964,325</u>	<u>\$2,029,818</u>	<u>\$2,022,968</u>	<u>\$2,016,299</u>	<u>\$2,009,806</u>	<u>\$2,003,495</u>	<u>\$1,997,359</u>	<u>\$1,991,405</u>	<u>\$1,985,632</u>	<u>\$1,980,035</u>	<u>\$1,974,620</u>	<u>\$1,969,380</u>	<u>\$1,964,325</u>
Ad Valorem Taxes	\$38,816	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,231

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2023 ADDITIONS - YEAR 3 - PROJECTED**

2025 PROJECTED													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074	2,076,074
Depreciation	60,621	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,052	5,049
Accumulated Reserve	144,912	89,343	94,395	99,447	104,499	109,551	114,603	119,655	124,707	129,759	134,811	139,863	144,912
ADIT - see page 18 1/	51,607	42,937	44,508	45,921	47,180	48,280	49,227	50,015	50,645	51,121	51,438	51,602	51,607
Net Plant	<u>\$1,879,555</u>	<u>\$1,943,794</u>	<u>\$1,937,171</u>	<u>\$1,930,706</u>	<u>\$1,924,395</u>	<u>\$1,918,243</u>	<u>\$1,912,244</u>	<u>\$1,906,404</u>	<u>\$1,900,722</u>	<u>\$1,895,194</u>	<u>\$1,889,825</u>	<u>\$1,884,609</u>	<u>\$1,879,555</u>
Ad Valorem Taxes	\$38,816	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,235	\$3,231

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2023 ADDITIONS YEAR 2 - ACTUALS**

2024 ACTUALS													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138
Depreciation	41,177	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,436
Accumulated Reserve	52,317	14,571	18,002	21,433	24,864	28,295	31,726	35,157	38,588	42,019	45,450	48,881	52,317
ADIT - see page 18 1/	15,234	10,398	11,274	12,062	12,764	13,378	13,906	14,346	14,697	14,963	15,140	15,231	15,234
Net Plant	<u>\$1,105,587</u>	<u>\$1,148,169</u>	<u>\$1,143,862</u>	<u>\$1,139,643</u>	<u>\$1,135,510</u>	<u>\$1,131,465</u>	<u>\$1,127,506</u>	<u>\$1,123,635</u>	<u>\$1,119,853</u>	<u>\$1,116,156</u>	<u>\$1,112,548</u>	<u>\$1,109,026</u>	<u>\$1,105,587</u>
Ad Valorem Taxes	\$21,934	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,826

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2023 ADDITIONS YEAR 3 - PROJECTED**

2025 PROJECTED													
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138	1,173,138
Depreciation	41,177	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,431	3,436
Accumulated Reserve	93,494	55,748	59,179	62,610	66,041	69,472	72,903	76,334	79,765	83,196	86,627	90,058	93,494
ADIT - see page 18 1/	26,894	22,764	23,513	24,186	24,786	25,310	25,761	26,136	26,436	26,663	26,814	26,892	26,894
Net Plant	<u>\$1,052,750</u>	<u>\$1,094,626</u>	<u>\$1,090,446</u>	<u>\$1,086,342</u>	<u>\$1,082,311</u>	<u>\$1,078,356</u>	<u>\$1,074,474</u>	<u>\$1,070,668</u>	<u>\$1,066,937</u>	<u>\$1,063,279</u>	<u>\$1,059,697</u>	<u>\$1,056,188</u>	<u>\$1,052,750</u>
Ad Valorem Taxes	\$21,934	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828	\$1,826

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2024 ADDITIONS - ACTUALS**

	2024 ACTUALS												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$1,934,745	\$177,833	\$266	\$900	\$4,730	\$5,348	\$288,194	\$453,807	\$193,623	\$406,085	\$131,672	\$193,059	\$79,228
Plant In Service	1,934,745	177,833	178,099	178,999	183,729	189,077	477,271	931,078	1,124,701	1,530,786	1,662,458	1,855,517	1,934,745
Depreciation	20,658	0	433	433	436	447	460	1,161	2,266	2,737	3,725	4,045	4,515
Accumulated Reserve	20,658	0	433	866	1,302	1,749	2,209	3,370	5,636	8,373	12,098	16,143	20,658
ADIT - see page 19 1/	6,909	1,141	2,186	3,126	3,964	4,696	5,326	5,850	6,269	6,586	6,797	6,906	6,909
Net Plant	<u>\$1,907,178</u>	<u>\$176,692</u>	<u>\$175,480</u>	<u>\$175,007</u>	<u>\$178,463</u>	<u>\$182,632</u>	<u>\$469,736</u>	<u>\$921,858</u>	<u>\$1,112,796</u>	<u>\$1,515,827</u>	<u>\$1,643,563</u>	<u>\$1,832,468</u>	<u>\$1,907,178</u>
Ad Valorem Taxes	\$36,174	\$277	\$277	\$279	\$286	\$295	\$744	\$1,451	\$1,752	\$2,385	\$2,590	\$2,891	\$22,947

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2024 ADDITIONS - YEAR 2 - PROJECTED**

	2025 PROJECTED												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745	1,934,745
Depreciation	56,495	4,708	4,708	4,708	4,708	4,708	4,708	4,708	4,708	4,708	4,708	4,708	4,707
Accumulated Reserve	77,153	25,366	30,074	34,782	39,490	44,198	48,906	53,614	58,322	63,030	67,738	72,446	77,153
ADIT - see page 19 1/	25,987	16,743	18,418	19,924	21,267	22,440	23,450	24,290	24,961	25,469	25,807	25,982	25,987
Net Plant	<u>\$1,831,605</u>	<u>\$1,892,636</u>	<u>\$1,886,253</u>	<u>\$1,880,039</u>	<u>\$1,873,988</u>	<u>\$1,868,107</u>	<u>\$1,862,389</u>	<u>\$1,856,841</u>	<u>\$1,851,462</u>	<u>\$1,846,246</u>	<u>\$1,841,200</u>	<u>\$1,836,317</u>	<u>\$1,831,605</u>
Ad Valorem Taxes	\$36,174	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,014	\$3,020

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2024 ADDITIONS - ACTUALS**

	2024 ACUTALS												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$881,085	\$0	\$12,852	\$0	\$1,067	\$856	\$13,381	\$229,741	\$138,762	\$211,899	\$165,431	\$61,165	\$45,931
Plant In Service	881,085	0	12,852	12,852	13,919	14,775	28,156	257,897	396,659	608,558	773,989	835,154	881,085
Depreciation	8,643	0	0	38	38	41	43	82	754	1,160	1,780	2,264	2,443
Accumulated Reserve	8,643	0	0	38	76	117	160	242	996	2,156	3,936	6,200	8,643
ADIT - see page 19 1/	3,247	536	1,027	1,469	1,863	2,207	2,503	2,749	2,946	3,095	3,194	3,245	3,247
Net Plant	\$869,195	(\$536)	\$11,825	\$11,345	\$11,980	\$12,451	\$25,493	\$254,906	\$392,717	\$603,307	\$766,859	\$825,709	\$869,195
Ad Valorem Taxes	\$16,474	\$0	\$20	\$20	\$22	\$23	\$44	\$402	\$618	\$948	\$1,206	\$1,301	\$11,870

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2024 ADDITIONS YEAR 2 - PROJECTED**

	2025 PROJECTED												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Services													
Closure to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant In Service	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085	881,085
Depreciation	30,926	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,579
Accumulated Reserve	39,569	11,220	13,797	16,374	18,951	21,528	24,105	26,682	29,259	31,836	34,413	36,990	39,569
ADIT - see page 19 1/	11,366	7,731	8,390	8,982	9,510	9,971	10,368	10,698	10,962	11,162	11,295	11,364	11,366
Net Plant	\$830,150	\$862,134	\$858,898	\$855,729	\$852,624	\$849,586	\$846,612	\$843,705	\$840,864	\$838,087	\$835,377	\$832,731	\$830,150
Ad Valorem Taxes	\$16,474	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,373	\$1,371

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS
2025 ADDITIONS - PROJECTED**

	2025 PROJECTED												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$1,671,560	\$0	\$0	\$0	\$80,068	\$192,731	\$378,608	\$218,807	\$253,241	\$219,643	\$175,681	\$70,206	\$82,575
Plant In Service	1,671,560	0	0	0	80,068	272,799	651,407	870,214	1,123,455	1,343,098	1,518,779	1,588,985	1,671,560
Depreciation	18,127	0	0	0	0	195	664	1,585	2,118	2,734	3,268	3,696	3,867
Accumulated Reserve	18,127	0	0	0	0	195	859	2,444	4,562	7,296	10,564	14,260	18,127
ADIT - see page 20 1/	5,931	979	1,876	2,683	3,402	4,030	4,571	5,021	5,381	5,653	5,834	5,928	5,931
Net Plant	<u>\$1,647,502</u>	<u>(\$979)</u>	<u>(\$1,876)</u>	<u>(\$2,683)</u>	<u>\$76,666</u>	<u>\$268,574</u>	<u>\$645,977</u>	<u>\$862,749</u>	<u>\$1,113,512</u>	<u>\$1,330,149</u>	<u>\$1,502,381</u>	<u>\$1,568,797</u>	<u>\$1,647,502</u>
Ad Valorem Taxes	\$31,253	\$0	\$0	\$0	\$125	\$425	\$1,015	\$1,356	\$1,750	\$2,093	\$2,366	\$2,476	\$19,647

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - SERVICES
2025 ADDITIONS - PROJECTED**

	2025 PROJECTED												
	Total	January	February	March	April	May	June	July	August	September	October	November	December
Replace PVC Main													
Closure to Plant	\$1,392,964	\$0	\$0	\$0	\$27,163	\$136,928	\$136,093	\$241,261	\$234,854	\$217,302	\$286,254	\$101,269	\$11,840
Plant In Service	1,392,964	0	0	0	27,163	164,091	300,184	541,445	776,299	993,601	1,279,855	1,381,124	1,392,964
Depreciation	15,982	0	0	0	0	79	480	878	1,584	2,271	2,906	3,744	4,040
Accumulated Reserve	15,982	0	0	0	0	79	559	1,437	3,021	5,292	8,198	11,942	15,982
ADIT - see page 20 1/	4,824	797	1,527	2,183	2,768	3,279	3,719	4,085	4,378	4,599	4,746	4,822	4,824
Net Plant	<u>\$1,372,158</u>	<u>(\$797)</u>	<u>(\$1,527)</u>	<u>(\$2,183)</u>	<u>\$24,395</u>	<u>\$160,733</u>	<u>\$295,906</u>	<u>\$535,923</u>	<u>\$768,900</u>	<u>\$983,710</u>	<u>\$1,266,911</u>	<u>\$1,364,360</u>	<u>\$1,372,158</u>
Ad Valorem Taxes	\$26,044	\$0	\$0	\$0	\$42	\$256	\$468	\$844	\$1,210	\$1,548	\$1,994	\$2,152	\$17,530

1/ Balances based on monthly proration methodology.

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS AND SERVICE
DEFERRED TAXES CALCULATION
GAS UTILITY - MINNESOTA
2021 ADDITIONS**

2021 Plant additions - 2024 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			\$36,970			\$38,827
January 2024	91.78%	\$949	\$871	37,841	\$912	\$837	39,664
February	84.11%	949	798	38,639	912	767	40,431
March	75.62%	949	718	39,357	912	690	41,121
April	67.40%	949	640	39,997	912	615	41,736
May	58.90%	949	559	40,556	912	537	42,273
June	50.68%	949	481	41,037	912	462	42,735
July	42.19%	949	400	41,437	912	385	43,120
August	33.70%	949	320	41,757	912	307	43,427
September	25.48%	949	242	41,999	912	232	43,659
October	16.99%	949	161	42,160	912	155	43,814
November	8.77%	949	83	42,243	912	80	43,894
December	0.27%	945	3	42,246	912	2	43,896
Total		\$11,384	\$5,276		\$10,944	\$5,069	

Mains	
2024 GUIC	
Year end Plant Bal.:	\$1,216,285
Tax Depreciation Rate:	6.1770%
	\$75,130
Book Depreciation:	35,520
Remainder:	\$39,610
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$11,384
Monthly Increment:	\$949

Service	
2024 GUIC	
Year end Plant Bal.:	\$1,427,855
Tax Depreciation Rate:	6.1770%
	\$88,199
Book Depreciation:	50,118
Remainder:	\$38,081
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$10,944
Monthly Increment:	\$912

2021 Plant additions - 2025 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2024	100.00%			\$48,354			\$49,771
January 2025	91.78%	\$814	\$747	49,101	\$753	\$691	50,462
February	84.11%	814	685	49,786	753	633	51,095
March	75.62%	814	616	50,402	753	569	51,664
April	67.40%	814	549	50,951	753	508	52,172
May	58.90%	814	479	51,430	753	444	52,616
June	50.68%	814	413	51,843	753	382	52,998
July	42.19%	814	343	52,186	753	318	53,316
August	33.70%	814	274	52,460	753	254	53,570
September	25.48%	814	207	52,667	753	192	53,762
October	16.99%	814	138	52,805	753	128	53,890
November	8.77%	814	71	52,876	753	66	53,956
December	0.27%	808	2	52,878	757	2	53,958
Total		\$9,762	\$4,524		\$9,040	\$4,187	

Mains	
2025 GUIC	
Year end Plant Bal.:	\$1,216,285
Tax Depreciation Rate:	5.7130%
	\$69,486
Book Depreciation:	35,520
Remainder:	\$33,966
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$9,762
Monthly Increment:	\$814

Service	
2025 GUIC	
Year end Plant Bal.:	\$1,427,855
Tax Depreciation Rate:	5.7130%
	\$81,573
Book Depreciation:	50,118
Remainder:	\$31,455
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$9,040
Monthly Increment:	\$753

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS AND SERVICE
DEFERRED TAXES CALCULATION
GAS UTILITY - MINNESOTA
2022 ADDITIONS**

2022 Plant additions - 2024 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			\$31,651			\$19,958
January 2024	91.78%	\$1,399	\$1,284	32,935	\$848	\$778	20,736
February	84.11%	1,399	1,177	34,112	848	713	21,449
March	75.62%	1,399	1,058	35,170	848	641	22,090
April	67.40%	1,399	943	36,113	848	572	22,662
May	58.90%	1,399	824	36,937	848	499	23,161
June	50.68%	1,399	709	37,646	848	430	23,591
July	42.19%	1,399	590	38,236	848	358	23,949
August	33.70%	1,399	471	38,707	848	286	24,235
September	25.48%	1,399	356	39,063	848	216	24,451
October	16.99%	1,399	238	39,301	848	144	24,595
November	8.77%	1,399	123	39,424	848	74	24,669
December	0.27%	1,401	4	39,428	851	2	24,671
Total		\$16,790	\$7,777		\$10,179	\$4,713	

<u>Mains</u>	
<u>2024 GUIC</u>	
Year end Plant Bal.:	\$1,555,008
Tax Depreciation Rate:	6.6770%
	\$103,828
Book Depreciation:	45,406
Remainder:	\$58,422
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$16,790
Monthly Increment:	\$1,399

<u>Service</u>	
<u>2024 GUIC</u>	
Year end Plant Bal.:	\$1,118,349
Tax Depreciation Rate:	6.6770%
	\$74,672
Book Depreciation:	39,254
Remainder:	\$35,418
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$10,179
Monthly Increment:	\$848

2022 Plant additions - 2025 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2024	100.00%			\$48,441			\$30,137
January 2025	91.78%	\$1,213	\$1,113	49,554	\$714	\$655	30,792
February	84.11%	1,213	1,020	50,574	714	601	31,393
March	75.62%	1,213	917	51,491	714	540	31,933
April	67.40%	1,213	818	52,309	714	481	32,414
May	58.90%	1,213	714	53,023	714	421	32,835
June	50.68%	1,213	615	53,638	714	362	33,197
July	42.19%	1,213	512	54,150	714	301	33,498
August	33.70%	1,213	409	54,559	714	241	33,739
September	25.48%	1,213	309	54,868	714	182	33,921
October	16.99%	1,213	206	55,074	714	121	34,042
November	8.77%	1,213	106	55,180	714	63	34,105
December	0.27%	1,213	3	55,183	718	2	34,107
Total		\$14,556	\$6,742		\$8,572	\$3,970	

<u>Mains</u>	
<u>2025 GUIC</u>	
Year end Plant Bal.:	\$1,555,008
Tax Depreciation Rate:	6.1770%
	\$96,053
Book Depreciation:	45,406
Remainder:	\$50,647
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$14,556
Monthly Increment:	\$1,213

<u>Service</u>	
<u>2025 GUIC</u>	
Year end Plant Bal.:	\$1,118,349
Tax Depreciation Rate:	6.1770%
	\$69,080
Book Depreciation:	39,254
Remainder:	\$29,826
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$8,572
Monthly Increment:	\$714

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS AND SERVICE
DEFERRED TAXES CALCULATION
GAS UTILITY - MINNESOTA
2023 ADDITIONS**

2023 Plant additions - 2024 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			\$15,572			\$9,442
January 2024	91.78%	\$2,138	\$1,962	17,534	\$1,042	\$956	10,398
February	84.11%	2,138	1,798	19,332	1,042	876	11,274
March	75.62%	2,138	1,617	20,949	1,042	788	12,062
April	67.40%	2,138	1,441	22,390	1,042	702	12,764
May	58.90%	2,138	1,259	23,649	1,042	614	13,378
June	50.68%	2,138	1,084	24,733	1,042	528	13,906
July	42.19%	2,138	902	25,635	1,042	440	14,346
August	33.70%	2,138	721	26,356	1,042	351	14,697
September	25.48%	2,138	545	26,901	1,042	266	14,963
October	16.99%	2,138	363	27,264	1,042	177	15,140
November	8.77%	2,138	188	27,452	1,042	91	15,231
December	0.27%	2,133	6	27,458	1,043	3	15,234
Total		\$25,651	\$11,886		\$12,505	\$5,792	

Mains	
<u>2024 GUIC</u>	
Year end Plant Bal.:	\$2,076,074
Tax Depreciation Rate:	7.2190%
	\$149,872
Book Depreciation:	60,621
Remainder:	\$89,251
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$25,651
Monthly Increment:	\$2,138

Service	
<u>2024 GUIC</u>	
Year end Plant Bal.:	\$1,173,138
Tax Depreciation Rate:	7.2190%
	\$84,689
Book Depreciation:	41,177
Remainder:	\$43,512
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$12,505
Monthly Increment:	\$1,042

2023 Plant additions - 2025 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2024	100.00%			\$41,223			\$21,947
January 2025	91.78%	\$1,868	\$1,714	42,937	\$890	\$817	22,764
February	84.11%	1,868	1,571	44,508	890	749	23,513
March	75.62%	1,868	1,413	45,921	890	673	24,186
April	67.40%	1,868	1,259	47,180	890	600	24,786
May	58.90%	1,868	1,100	48,280	890	524	25,310
June	50.68%	1,868	947	49,227	890	451	25,761
July	42.19%	1,868	788	50,015	890	375	26,136
August	33.70%	1,868	630	50,645	890	300	26,436
September	25.48%	1,868	476	51,121	890	227	26,663
October	16.99%	1,868	317	51,438	890	151	26,814
November	8.77%	1,868	164	51,602	890	78	26,892
December	0.27%	1,869	5	51,607	888	2	26,894
Total		\$22,417	\$10,384		\$10,678	\$4,947	

Mains	
<u>2025 GUIC</u>	
Year end Plant Bal.:	\$2,076,074
Tax Depreciation Rate:	6.6770%
	\$138,619
Book Depreciation:	60,621
Remainder:	\$77,998
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$22,417
Monthly Increment:	\$1,868

Service	
<u>2025 GUIC</u>	
Year end Plant Bal.:	\$1,173,138
Tax Depreciation Rate:	6.6770%
	\$78,330
Book Depreciation:	41,177
Remainder:	\$37,153
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$10,678
Monthly Increment:	\$890

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS AND SERVICE
DEFERRED TAXES CALCULATION
GAS UTILITY - MINNESOTA
2024 ADDITIONS**

2024 Plant additions - 2024 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2023	100.00%			\$0			\$0
January 2024	91.78%	\$1,243	\$1,141	1,141	\$584	\$536	536
February	84.11%	1,243	1,045	2,186	584	491	1,027
March	75.62%	1,243	940	3,126	584	442	1,469
April	67.40%	1,243	838	3,964	584	394	1,863
May	58.90%	1,243	732	4,696	584	344	2,207
June	50.68%	1,243	630	5,326	584	296	2,503
July	42.19%	1,243	524	5,850	584	246	2,749
August	33.70%	1,243	419	6,269	584	197	2,946
September	25.48%	1,243	317	6,586	584	149	3,095
October	16.99%	1,243	211	6,797	584	99	3,194
November	8.77%	1,243	109	6,906	584	51	3,245
December	0.27%	1,242	3	6,909	588	2	3,247
Total		\$14,915	\$6,909		\$7,012	\$3,247	

Mains	
2024 GUIC	
Year end Plant Bal.:	\$1,934,745
Tax Depreciation Rate:	3.7500%
	\$72,553
Book Depreciation:	20,658
Remainder:	\$51,895
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$14,915
Monthly Increment:	\$1,243

Service	
2024 GUIC	
Year end Plant Bal.:	\$881,085
Tax Depreciation Rate:	3.7500%
	\$33,041
Book Depreciation:	8,643
Remainder:	\$24,398
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$7,012
Monthly Increment:	\$584

2024 Plant additions - 2025 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2024	100.00%			\$14,915			\$7,012
January 2025	91.78%	\$1,992	\$1,828	16,743	\$783	\$719	7,731
February	84.11%	1,992	1,675	18,418	783	659	8,390
March	75.62%	1,992	1,506	19,924	783	592	8,982
April	67.40%	1,992	1,343	21,267	783	528	9,510
May	58.90%	1,992	1,173	22,440	783	461	9,971
June	50.68%	1,992	1,010	23,450	783	397	10,368
July	42.19%	1,992	840	24,290	783	330	10,698
August	33.70%	1,992	671	24,961	783	264	10,962
September	25.48%	1,992	508	25,469	783	200	11,162
October	16.99%	1,992	338	25,807	783	133	11,295
November	8.77%	1,992	175	25,982	783	69	11,364
December	0.27%	1,992	5	25,987	779	2	11,366
Total		\$23,904	\$11,072		\$9,392	\$4,354	

Mains	
2025 GUIC	
Year end Plant Bal.:	\$1,934,745
Tax Depreciation Rate:	7.2190%
	\$139,669
Book Depreciation:	56,495
Remainder:	\$83,174
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$23,904
Monthly Increment:	\$1,992

Service	
2025 GUIC	
Year end Plant Bal.:	\$881,085
Tax Depreciation Rate:	7.2190%
	\$63,606
Book Depreciation:	30,926
Remainder:	\$32,680
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$9,392
Monthly Increment:	\$783

**GREAT PLAINS NATURAL GAS CO.
GUIC PLANT ADDITIONS - MAINS AND SERVICE
DEFERRED TAXES CALCULATION
GAS UTILITY - MINNESOTA
2025 ADDITIONS**

2025 Plant additions - 2025 GUIC

Month	Weighting for Projection	Mains			Service		
		Monthly Increments	Balance/ Increments	Balance	Monthly Increments	Balance/ Increments	Balance
December 2024	100.00%			\$0			\$0
January 2025	91.78%	\$1,067	\$979	979	\$868	\$797	797
February	84.11%	1,067	897	1,876	868	730	1,527
March	75.62%	1,067	807	2,683	868	656	2,183
April	67.40%	1,067	719	3,402	868	585	2,768
May	58.90%	1,067	628	4,030	868	511	3,279
June	50.68%	1,067	541	4,571	868	440	3,719
July	42.19%	1,067	450	5,021	868	366	4,085
August	33.70%	1,067	360	5,381	868	293	4,378
September	25.48%	1,067	272	5,653	868	221	4,599
October	16.99%	1,067	181	5,834	868	147	4,746
November	8.77%	1,067	94	5,928	868	76	4,822
December	0.27%	1,069	3	5,931	871	2	4,824
Total		\$12,806	\$5,931		\$10,419	\$4,824	

Mains	
	<u>2025 GUIC</u>
Year end Plant Bal.:	\$1,671,560
Tax Depreciation Rate:	3.7500%
	\$62,684
Book Depreciation:	18,127
Remainder:	\$44,557
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$12,806
Monthly Increment:	\$1,067

Service	
	<u>2025 GUIC</u>
Year end Plant Bal.:	\$1,392,964
Tax Depreciation Rate:	3.7500%
	\$52,236
Book Depreciation:	15,982
Remainder:	\$36,254
Income Tax Rate:	28.7400%
Deferred Income Tax:	\$10,419
Monthly Increment:	\$868

**GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY CAPITAL STRUCTURE
AUTHORIZED - MINNESOTA**

	<u>Ratio</u>	<u>Cost</u>	<u>Rate of Return</u>	<u>Weighted Cost of Debt</u>
<u>Authorized 2020 1/</u>				
Long Term Debt	45.132%	4.712%	2.126%	
Short Term Debt	4.053%	3.693%	0.150%	2.276%
Common Equity	<u>50.815%</u>	<u>9.530%</u>	<u>4.843%</u>	
Total	<u>100.000%</u>		<u>7.119%</u>	

1/ Authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
ALLOCATION OF GUIC BASED ON
AUTHORIZED REVENUE ALLOCATION
PROJECTED 2025**

	Authorized Rev. Alloc 1/	Allocation Percentage	GUIC Balance - Dec. 2023	GUIC 2024 Rev. Require	GUIC Recovery - 2024	GUIC Balance - Dec. 2024	GUIC Projected 2025 Rev. Require	GUIC Recover - 2025 2/	GUIC Necessary Recovery	Projected Dk 3/	Proposed Per Dk
Residential	\$5,767,518	44.5628%	\$274,536	\$595,408	\$332,028	\$537,916	\$762,816	\$449,945	\$850,787	1,473,884	\$0.5772
Firm General	3,894,949	30.0943%	182,301	402,093	245,054	339,340	515,147	302,701	551,786	1,331,664	0.4144
Grain Drying	355,147	2.7441%	(15,117)	36,664	16,133	5,414	46,973	11,692	40,695	110,284	0.3690
Small IT Sales	841,369	6.5008%	43,319	86,858	54,476	75,701	111,279	69,846	117,134	379,027	0.3090
Large IT Sales	317,212	2.4509%	16,537	32,747	20,333	28,951	41,954	27,816	43,089	255,377	0.1687
Small IT Transport	161,987	1.2516%	11,272	16,723	14,002	13,993	21,425	14,398	21,020	51,888	0.4051
Large IT Transport 4/ Flex Contracts	1,604,280 495,755	12.3955%	112,686	165,618	147,363	130,941	212,183	137,301	205,823	2,757,561	0.0746
Total	<u>\$2,100,035</u>	<u>12.3955%</u>	<u>\$112,686</u>	<u>\$165,618</u>	<u>\$147,363</u>	<u>\$130,941</u>	<u>\$212,183</u>	<u>\$137,301</u>	<u>\$205,823</u>	<u>2,757,561</u>	
Total	<u><u>\$13,438,217</u></u>	<u><u>100.0000%</u></u>	<u><u>\$625,534</u></u>	<u><u>\$1,336,111</u></u>	<u><u>\$829,389</u></u>	<u><u>\$1,132,256</u></u>	<u><u>\$1,711,777</u></u>	<u><u>\$1,013,699</u></u>	<u><u>\$1,830,334</u></u>	<u><u>6,359,685</u></u>	
Excluding Flex	\$12,942,462										

1/ Docket No. G004/GR-19-511, November 10, 2020 Final Order Compliance Filing, Exhibit 3, p. 2.

2/ Estimated recoveries January - September 2025.

3/ Projected dk for the period October 2025 - September 2026 for non-flex classes.

4/ Includes the Margin Sharing Customer authorized in Docket No. G004/GR-19-511.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY INFRASTRUCTURE COST ADJUSTMENT
INFORMATION REQUIRED PURSUANT TO
MINN. STAT. §216b.1635 SUBP. 4**

(2)(vii) The magnitude of GUIC in relation to the gas utility's base revenue as approved by the commission in the gas utility's most recent general rate case, exclusive of gas purchase costs and transportation charges

Authorized margin - Docket No. G004/GR-19-511	\$13,438,217
GUIC Revenue Requirement	\$1,830,334
% of margin	13.6%

(2)(viii) The magnitude of GUIC in relation to the gas utility's capital expenditures since its most recent general rate case

Capital Expenditures	<u>2025</u> \$3,064,524
Capital expenditures - rate case 1/	\$5,941,487
% of rate case expenditures	51.6%

1/ Docket No. G004/GR-19-511

(2)(ix) The amount of time since the utility last filed a general rate case and the utility's reasons for seeking recovery outside of a general rate case.

The last general rate case was filed September 27, 2019 in Docket No. G004/GR-19-511 using a projected 2020 test period. The final order was issued March 1, 2021 with final rates effective April 1, 2021.

The capital investments included in this filing were not reflected in the most recent rate case and therefore are eligible for recovery under the statute. Great Plains leverages the availability of the recovery afforded through the GUIC tariff and adjustment to help delay the necessity of filing a general rate case, while continuing to provide safe and affordable service to the Company's customers in Minnesota.

**Gas Utility Infrastructure Cost Adjustment
Rate Effective October 1, 2025**

On April 15, 2025, Great Plains Natural Gas Co. (Great Plains) requested approval from the Minnesota Public Utilities Commission (MPUC) to update its Gas Utility Infrastructure Cost (GUIC) tariff. The GUIC allows Great Plains to recover the cost of infrastructure investments mandated by federal and state agencies that are associated with Great Plains' pipeline integrity and safety programs. This covers the expenses such as the cost of assessments, and modifications and replacement of natural gas facilities that are not included in the base rate. On (date approved), the MPUC issued an order in (docket number) approving the rates below.

The per dekatherm adjustment charge in the GUIC filing is shown by customer class in the table below. The GUIC is reflected as a separate line item on your monthly gas service statement and will be effective with service rendered on or after October 1, 2025.

	Rate per Dekatherm (Dk)
<u>Sales</u>	
Residential	\$0.5772
Firm General	\$0.4144
Grain Drying	\$0.3690
Small Interruptible	\$0.3091
Large Interruptible	\$0.1687
<u>Transportation (excluding flexible rate contracts)</u>	
Small Interruptible	\$0.4053
Large Interruptible (including Margin Sharing Customer)	\$0.0746

Questions? For more information regarding the charges on your natural gas bill, please visit our website at www.gpng.com and click on "Understanding Your Bill" or contact us at 1-877-267-4764.