

SECRETARY’S RECORD, PUBLIC SERVICE COMMISSION

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BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application of Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy, Rapid City, South Dakota, seeking approval of a Natural Gas rate increase ) Application No. NG-124  
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) ORDER APPROVING INTERIM  
) RATE REFUND PLAN  
)  
)  
)  
) Entered: April 14, 2026

BY THE COMMISSION:

On May 1, 2025, Black Hills Nebraska Gas, LLC, d/b/a Black Hills Energy (“Black Hills” or “Applicant”) filed an application (“Application”) with the Nebraska Public Service Commission (“Commission”), seeking a general rate increase. On May 8, 2025 the Commisison granted the formal intervention of the Nebraska Public Advocate (“PA”). On June 6, 2025, the Commission granted the formal intervention of WoodRiver Energy, LLC (“WoodRiver”).<sup>1</sup>

As permitted by Neb. Rev. Stat. § 66-1838(10)(b), Black Hills instituted interim rates in the amount of the requested increase, effective August 1, 2025. The parties then entered into Stipulations resolving the issues in this matter. Following hearing, an order in this matter was entered on December 9, 2025, approving the Stipulations.

Pursuant to that order, Black Hills submitted an Interim Rate Refund Plan (“Refund Plan”) to the Commission on March 2, 2026. The PA submitted a Review of the Refund Plan (“Review”) on March 23, 2026. Black Hills submitted a response to the Review on March 24, 2026. No other party to this matter submitted objections to the Refund Plan.

**O P I N I O N   A N D   F I N D I N G S**

The Refund Plan submitted by Black Hills proposes a method of refunding customers for the amount overcollected through interim rates between August 1, 2025, and December 31, 2025. Black Hills provided estimates of its refund calculations, to be finalized following the Commission’s approval of the Refund Plan.

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<sup>1</sup>On June 6, 2025, the Commission granted the Federal Executive Agencies’ (“FEA”) formal intervention in this proceeding. However, on June 16, 2025, the FEA filed a motion to withdraw from the proceeding, which the Commission approved on June 20, 2025.

Under its Refund Plan, Black Hills estimates it will refund customers a total of \$4.7 million. The amount to be refunded also includes interest on the total amount of overcollection of interim rates, calculated at the state's judgment interest rate.

Black Hills proposes to provide this refund to customers as a one-time bill credit to its current residential, Large Commercial retail, and Large Commercial Energy Options customers based on the number of months the customer was on the system during the interim period and on their individual usage during that same period. Black Hills states that customers no longer receiving service will be issued a refund check if a forwarding address is known, and Black Hills will undertake other commercially reasonable actions to locate the customer. Undistributed refunds and any printed checks mailed and returned to Black Hills will be forwarded to the State Treasurer per the State's Escheat laws. Refunds will be used to offset any outstanding balance of a customer who may still owe Black Hills for past gas consumption. Once the refund is complete, Black Hills will provide the Commission with a report of the final refund amount.

Following Black Hills' submission of its Refund Plan, the PA submitted a Review of the Refund Plan. In the Review, the PA generally stated that the Refund Plan was not unreasonable and provided one modification. The PA recommended that Black Hills revise the minimum refund amount for checks to be printed for former customers from \$5.00 to \$2.00, consistent with the Commission's previous approval in Application No. NG-109. In Black Hills' Response to the PA Review of Interim Refund Plan, Black Hills accepted the recommendation of the PA. Black Hills had no other objection to the PA's recommendation.

Upon review of the submitted Refund Plan, the Review of the PA, and Black Hills' Response to the Review, the Commission finds that the Refund Plan is reasonable and should be adopted, with the modification proposed by the PA and as agreed upon by Black Hills. The Commission finds that Black Hills shall submit to the Commission a report on or before May 15, 2026, regarding the final disposition of the refund. Such report shall include 1) the total amount refunded to customers; 2) the total number of customers that received a refund and the number of customers that did not receive a refund due to amount, unlocatable status, or escheatment to the State of Nebraska; and 3) a description of the steps taken by Black Hills to provide the outstanding refunds to customers. The filing may be made electronically to [psc.naturalgas@nebraska.gov](mailto:psc.naturalgas@nebraska.gov), with a copy to all other parties to this docket.

**O R D E R**

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the Interim Rate Refund Plan submitted by Black Hills Nebraska Gas, LLC, d/b/a Black Hills Energy in this matter shall be approved, subject to the modification agreed upon between the Applicant and the Public Advocate as set forth in the filings described above.

IT IS FURTHER ORDERED that the deadlines and filing requirements set forth above shall hereby be adopted.

ENTERED AND MADE EFFECTIVE at Lincoln, Nebraska, this 14th day of April, 2026.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

*Eric M. Hamler*  
*[Signature]*  
*Kevin Stocker*  
*[Signature]*

*Tim Schram*  
Chair

ATTEST:  
*[Signature]*  
Executive Director