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July 1, 2022

Col. Thomas Golden (Ret.)
Executive Director
Nebraska Public Service Commission
1200 N Street, Suite 300
Lincoln, NE 68508

**Re: Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy
Application No. NG-109
Order Approving Interim Rate Refund Plan – Final Disposition
Entered May 11, 2021**

Dear Mr. Golden:

In accordance to Application No. NG-109 – Order Approving Interim Rate Refund Plan entered on May 11, 2021, Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy (“Black Hills”) hereby submits for filing with the Nebraska Public Service Commission a report detailing the final disposition of the interim rate refund plan. The requirements of the filing are listed and fulfilled on Attachment A as shown below.

- 1) The total amount refunded to customers¹,
- 2) The total amount being held for unlocatable customers that will be returned through the GCA mechanism²,
- 3) 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 Nebraska³, and
- 4) A description of the steps taken by Black Hills to provide the outstanding refunds to customers⁴.

Please contact me at (402) 858-3561 if you have any questions or need additional information.

¹ Attachment A, Line 8

² Attachment A, Line 14

³ Attachment A, Lines 8 & 14

⁴ Attachment A, Lines 33-34

Sincerely,

/s/ Tyler E. Frost

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and

/s/ Douglas J. Law

Douglas J. Law, NE Bar #19436
Associate General Counsel
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Enclosure

cc: William F. Austin, Esq., Nebraska Public Advocate
Nichole Mulcahy, Director of Natural Gas Department, NPSC



Line	Description	Source	Amount \$	# of Customers
1	Total Amount Refunded to Customers			
2	Residential	<i>Internal Software</i>	\$ 5,651,831	261,364
3	Commercial	<i>Internal Software</i>	\$ 1,682,283	28,391
4	Refunds from Billing Software	<i>Ln 2 + Ln 3</i>	\$ 7,334,114	289,755
5	Residential	<i>Internal Software</i>	\$ 896	1,943
6	Commercial	<i>Internal Software</i>	\$ -	-
7	Manual Refunds	<i>Ln 5 + Ln 6</i>	\$ 896	1,943
8	Total Amount Refunded to Customers	<i>Ln 4 + Ln 7</i>	\$ 7,335,010	291,698
9				
10	Portion of Refund Not Distributed			
11	Residential	<i>Internal Software</i>	\$ 2,473	3,244
12	Commercial	<i>Internal Software</i>	\$ 48	42
13	Inactive Customer – Refund Under \$2	<i>Ln 11 + Ln 12</i>	\$ 2,521	3,286
14	Unlocatable/Returned Check/Escheat	<i>Internal Software</i>	\$ -	-
15	Total Refund Not Distributed	<i>Ln 13 + Ln 14</i>	\$ 2,521	3,286
16				
17	Total Refund Dollars	<i>Ln 8 + Ln 15</i>	\$ 7,337,532	
18				
19				
20	Refund Plan			
21	Residential	<i>Exhibit 1 filed 6/1/21</i>	\$ 5,655,357	
22	Commercial	<i>Exhibit 1 filed 6/1/21</i>	\$ 1,683,614	
23	Total Refund Plan	<i>Ln 21 + Ln 22</i>	\$ 7,338,972	
24				
25	Variance*	<i>Ln 23 - Ln 17</i>	\$ 1,440	
26				
27	Amount to be returned through the GCA	<i>Ln 13 + Ln 25</i>	\$ 3,961	
28				
29	*In Exhibit 1 filed 6/1/21, the customer charge & HEAT refunds were calculated with the number of			
30	customers each month multiplied by refund rate; however, the actual refund captured the proration of			
31	interim rates.			
32				
33	Black Hills Energy has no outstanding refunds. For inactive customers whose refunds were less than \$2			
34	(line 13), amounts will be returned through the GCA (line 27).			