

Statement of Qualifications

Douglas N. Hyatt

Mr. Hyatt graduated from Colorado State University with a Bachelor's degree in Political Science. Upon graduation, he received a commission as an Officer in the United States Air Force Reserve, and after serving on active duty was placed on inactive individual ready reserve status for the remainder of his service commitment.

Mr. Hyatt accepted a civilian position with the United States Department of State at Embassy Budapest, Hungary. After working for three years in Budapest, he returned to Colorado in 1993, and began working towards an MBA at the University of Colorado at Denver. During a portion of his two years of studies, Mr. Hyatt accepted a civilian position in Office Automation with the Defense Finance and Accounting Service in Denver, Colorado. Upon achieving his MBA in 1995, Mr. Hyatt accepted a position as a Telecommunications Analyst with AT&T Wireless in Denver.

In April 1996, Mr. Hyatt accepted a position as a Telecommunication Analyst with First Data Corporation located in Englewood, Colorado. In that capacity, he oversaw the auditing of telecommunications services expense as well as the impact upon the unit cost to the Company of various retail customer financial transactions. He led the effort to develop a database to enable network engineers to maintain network information, to streamline the auditing of network cost, and properly account for the costs incurred for multitude of internal and external customers.

In January 2001, Mr. Hyatt accepted a position as a Senior Specialist with AT&T. In this position, he championed regulatory initiatives to reduce or mitigate potential increases to expense, and supported state advocacy plans to ensure favorable State Public Utilities Commission

rulings to reduce inter-carrier compensation expense. Mr. Hyatt testified before the Colorado Public Utilities Commission and drafted written testimony for submission to State Utilities Commissions. He assisted in the preparation of highly complex unit cost modeling for state regulatory proceedings throughout Qwest's 14 state territory. While at AT&T, Mr. Hyatt completed a Master of Applied Science Degree in Telecommunications at the University of Denver.

In November 2007, Mr. Hyatt accepted a position as a Lead Telecommunications Analyst with Qwest Communications. In this position, he played a lead role in auditing switched access expense to the Company. He played a role in the development of one of the largest private corporate databases in the World. During database development, he honed his expertise in compiling very large volumes of complex data into meaningful analytics for corporate decision makers.

Mr. Hyatt began his employment with Black Hills Corporation in June 2014, as Principal Regulatory Analyst. In this role, he has prepared and presented complex analyses and modelling for electric and gas utilities of Black Hills Corporation. Mr. Hyatt has prepared many studies and analyses in support of Company advocacy before the Colorado Public Utilities Commission and the Wyoming Public Service Commission in gas rate reviews.

Black Hills Nebraska Gas, LLC Summary of Statistical Results from Heating Degree Days Degree Day Regression Analysis

Exhibit No. DNH-2

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
1	Residential		1374	1230	1086	942	798	654	510	366	222	78	
2	Weather Station - Atkinson												
3	Constant		0.897	0.839	0.737	0.698	0.307	0.263	0.196	0.473	0.837	(0.393)	
4	Current Month's HDD		0.041	0.043	0.042	0.044	0.045	0.048	0.046	0.049	0.045		
5	Previous Month's HDD		0.054	0.053	0.054	0.053	0.052	0.052	0.049	0.051	0.049	0.054	
6	Trend		-	-	-	-	-	-	-	-	-	-	
7	Adjusted R Squared		0.939	0.939	0.936	0.939	0.936	0.932	0.943	0.947	0.953	0.938	
8	Standard Error		-	-	-	-	-	-	-	-	-	-	
9	F		912.379	824.191	696.519	645.227	524.015	403.705	392.917	312.314	232.906	84.627	
10	10 Year OCN Normal HDDs	6,790											
11	Predicted Normal Annual Use/Customer - therms		662.04	659.95	659.61	667.36	667.23	667.83	663.51	663.65	676.71	668.58	L3 x 12 + (L4 + L5) * Column B, L10
12	Predicted Peak Day Use/Customer - therms		7.46	7.45	7.45	7.54	7.58	7.60	7.55	7.53	7.64	7.67	(L3 x 12) / 365 + (L4 * Note(1) + L5 x Note(1))
13	Load Factor		24.30%	24.28%	24.25%	24.23%	24.10%	24.09%	24.07%	24.16%	24.28%	23.87%	L11 / 365 / L12
14	Time Period Used		xxxxxx										
15	Weather Station - Broken Bow												
16	Constant		4.818	4.866	4.847	4.803	4.447	4.368	4.478	4.922	4.879	4.329	
17	Current Month's HDD		0.032	0.033	0.033	0.036	0.037	0.037	0.036	0.034	0.037	0.035	
18	Previous Month's HDD		0.068	0.067	0.067	0.065	0.065	0.065	0.066	0.067	0.066	0.069	
19	Trend		-	-	-	-	-	-	-	-	-	-	
20	Adjusted R Squared		0.960	0.960	0.959	0.962	0.958	0.954	0.962	0.968	0.969	0.963	
21	Standard Error		-	-	-	-	-	-	-	-	-	-	
22	F		1,422.297	1,271.902	1,125.243	1,051.776	820.500	612.718	600.067	538.114	359.950	143.433	
23	10 Year OCN Normal HDDs	6,872											
24	Predicted Normal Annual Use/Customer - therms		748.15	746.76	746.24	754.18	754.16	753.24	752.45	752.87	763.51	762.76	L16 x 12 + (L17 + L18) * Column B, L23
25	Predicted Peak Day Use/Customer - therms		7.94	7.92	7.92	8.01	8.05	8.05	8.03	7.99	8.11	8.16	(L16 x 12) / 365 + (L17 * Note(1) + L18 x Note(1))
26	Load Factor		25.80%	25.82%	25.82%	25.79%	25.67%	25.64%	25.68%	25.83%	25.79%	25.61%	L24 / 365 / L25
27	Time Period Used		xxxxxx										
28	Weather Station - Cambridge												
29	Constant		1.256	1.221	0.947	0.741	0.305	0.087	(0.131)	(0.393)	0.355	(0.255)	
30	Current Month's HDD		0.043	0.043	0.042	0.044	0.044	0.045	0.047	0.044	0.048	0.044	
31	Previous Month's HDD		0.053	0.052	0.053	0.052	0.052	0.052	0.050	0.052	0.049	0.053	
32	Trend		-	-	-	-	-	-	-	-	-	-	
33	Adjusted R Squared		0.947	0.947	0.944	0.945	0.942	0.936	0.948	0.946	0.952	0.958	
34	Standard Error		-	-	-	-	-	-	-	-	-	-	
35	F		1,073.035	959.563	809.347	717.167	572.874	435.733	426.927	308.858	231.085	125.599	
36	10 Year OCN Normal HDDs	6,119											
37	Predicted Normal Annual Use/Customer - therms		600.23	599.50	595.63	597.18	595.10	596.50	594.10	586.46	592.71	586.40	L29 x 12 + (L30 + L31) * Column B, L36
38	Predicted Peak Day Use/Customer - therms		7.45	7.45	7.43	7.48	7.50	7.54	7.54	7.47	7.46	7.46	(L29 x 12) / 365 + (L30 * Note(1) + L31 x Note(1))
39	Load Factor		22.07%	22.05%	21.96%	21.89%	21.74%	21.66%	21.59%	21.50%	21.75%	21.54%	L37 / 365 / L38
40	Time Period Used		xxxxxx										
41	Weather Station - Gordon												
42	Constant		4.316	4.307	4.320	4.107	3.846	4.016	4.152	4.331	3.538	3.018	
43	Current Month's HDD		0.056	0.057	0.057	0.059	0.059	0.061	0.065	0.061	0.067	0.070	
44	Previous Month's HDD		0.058	0.057	0.058	0.057	0.057	0.054	0.050	0.053	0.050	0.047	
45	Trend		-	-	-	-	-	-	-	-	-	-	
46	Adjusted R Squared		0.962	0.963	0.961	0.962	0.960	0.958	0.963	0.965	0.969	0.969	
47	Standard Error		-	-	-	-	-	-	-	-	-	-	
48	F		1,525.029	1,377.165	1,170.083	1,062.329	858.575	677.118	618.764	482.963	360.496	170.281	
49	10 Year OCN Normal HDDs	7,348											
50	Predicted Normal Annual Use/Customer - therms		887.99	890.80	894.86	901.75	896.34	893.22	893.07	892.78	904.89	897.98	L42 x 12 + (L43 + L44) * Column B, L49
51	Predicted Peak Day Use/Customer - therms		8.96	8.99	9.03	9.13	9.09	9.04	9.03	9.01	9.21	9.19	(L42 x 12) / 365 + (L43 * Note(1) + L44 x Note(1))
52	Load Factor		27.15%	27.14%	27.14%	27.07%	27.00%	27.06%	27.09%	27.14%	26.91%	26.77%	L50 / 365 / L51
53	Time Period Used		xxxxxx										
54	Weather Station - Hastings												
55	Constant		3.882	3.849	3.777	3.709	3.548	3.637	3.703	3.891	3.780	3.308	
56	Current Month's HDD		0.075	0.077	0.077	0.079	0.081	0.083	0.083	0.078	0.084	0.083	
57	Previous Month's HDD		0.027	0.026	0.026	0.025	0.023	0.021	0.021	0.025	0.021	0.023	
58	Trend		-	-	-	-	-	-	-	-	-	-	
59	Adjusted R Squared		0.959	0.959	0.957	0.959	0.957	0.956	0.960	0.965	0.972	0.977	
60	Standard Error		-	-	-	-	-	-	-	-	-	-	
61	F		1,409.637	1,242.043	1,050.904	961.030	794.021	641.576	561.551	482.369	399.031	231.359	
62	10 Year OCN Normal HDDs	6,064											
63	Predicted Normal Annual Use/Customer - therms		669.80	670.40	670.49	676.09	673.18	676.19	673.30	671.74	682.39	684.47	L55 x 12 + (L56 + L57) * Column B, L62
64	Predicted Peak Day Use/Customer - therms		8.09	8.10	8.11	8.19	8.18	8.20	8.18	8.12	8.27	8.35	(L55 x 12) / 365 + (L56 * Note(1) + L57 x Note(1))
65	Load Factor		22.68%	22.66%	22.64%	22.61%	22.56%	22.58%	22.60%	22.67%	22.62%	22.46%	L63 / 365 / L64
66	Time Period Used		xxxxxx										

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Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
67	Weather Station - Kearney		1374	1230	1086	942	798	654	510	366	222	78	
68	Constant		6.618	6.786	6.909	6.877	6.731	6.911	7.196	7.285	7.003	6.623	
69	Current Month's HDD		0.026	0.026	0.025	0.027	0.027	0.027	0.027	0.028	0.031	0.031	
70	Previous Month's HDD		0.067	0.066	0.066	0.066	0.067	0.066	0.066	0.066	0.065	0.065	
71	Trend		-	-	-	-	-	-	-	-	-	-	
72	Adjusted R Squared		0.968	0.969	0.967	0.971	0.971	0.969	0.971	0.968	0.971	0.969	
73	Standard Error		-	-	-	-	-	-	-	-	-	-	
74	F		1,819.449	1,646.983	1,390.725	1,366.863	1,170.728	919.787	780.131	532.637	381.375	171.023	
75	10 Year OCN Normal HDDs	6,272											
76	Predicted Normal Annual Use/Customer - therms		658.90	658.61	659.80	667.93	670.31	668.81	672.52	675.29	684.76	679.46	L68 x 12 + (L69 + L70) * Column B, L75
77	Predicted Peak Day Use/Customer - therms		7.38	7.36	7.36	7.46	7.51	7.47	7.48	7.50	7.65	7.63	(L68 x 12) / 365 + (L69 * Note(1) + L70 x Note(1))
78	Load Factor		24.47%	24.53%	24.57%	24.53%	24.47%	24.54%	24.63%	24.66%	24.51%	24.39%	L76 / 365 / L77
79	Time Period Used		xxxxx										
80	Weather Station - Lincoln												
81	Constant		4.574	4.643	4.664	4.583	4.410	4.746	4.898	5.035	5.242	4.553	
82	Current Month's HDD		0.031	0.031	0.031	0.032	0.035	0.034	0.035	0.036	0.041	0.043	
83	Previous Month's HDD		0.069	0.068	0.069	0.068	0.068	0.066	0.064	0.063	0.060	0.059	
84	Trend		-	-	-	-	-	-	-	-	-	-	
85	Adjusted R Squared		0.974	0.975	0.973	0.975	0.974	0.974	0.976	0.976	0.982	0.978	
86	Standard Error		-	-	-	-	-	-	-	-	-	-	
87	F		2,260.277	2,073.680	1,737.908	1,638.486	1,348.808	1,120.067	958.249	723.341	615.101	248.324	
88	10 Year OCN Normal HDDs	5,905											
89	Predicted Normal Annual Use/Customer - therms		640.23	640.70	641.20	646.29	645.95	643.80	644.00	646.15	656.81	653.42	L81 x 12 + (L82 + L83) * Column B, L88
90	Predicted Peak Day Use/Customer - therms		7.83	7.83	7.83	7.91	7.93	7.86	7.84	7.85	7.97	8.01	(L81 x 12) / 365 + (L82 * Note(1) + L83 x Note(1))
91	Load Factor		22.33%	22.42%	22.42%	22.38%	22.32%	22.45%	22.50%	22.54%	22.59%	22.35%	L89 / 365 / L90
92	Time Period Used		xxxxx										
93	Weather Station - Norfolk												
94	Constant		4.809	4.987	4.872	4.777	4.648	4.698	4.939	5.199	5.154	4.408	
95	Current Month's HDD		0.053	0.054	0.054	0.056	0.058	0.059	0.059	0.057	0.061	0.060	
96	Previous Month's HDD		0.046	0.045	0.045	0.044	0.044	0.043	0.042	0.044	0.042	0.044	
97	Trend		-	-	-	-	-	-	-	-	-	-	
98	Adjusted R Squared		0.970	0.971	0.971	0.974	0.973	0.971	0.976	0.980	0.982	0.978	
99	Standard Error		-	-	-	-	-	-	-	-	-	-	
100	F		1,946.932	1,803.375	1,591.762	1,561.772	1,266.799	992.510	952.324	864.058	638.472	243.797	
101	10 Year OCN Normal HDDs	6,528											
102	Predicted Normal Annual Use/Customer - therms		703.32	704.71	707.00	714.13	716.00	718.96	719.04	723.12	733.41	731.87	L94 x 12 + (L95 + L96) * Column B, L101
103	Predicted Peak Day Use/Customer - therms		7.82	7.82	7.86	7.95	7.99	8.02	8.00	8.02	8.14	8.21	(L94 x 12) / 365 + (L95 * Note(1) + L96 x Note(1))
104	Load Factor		24.63%	24.69%	24.65%	24.60%	24.55%	24.56%	24.64%	24.72%	24.68%	24.44%	L102 / 365 / L103
105	Time Period Used		xxxxx										
106	Weather Station - North Platte												
107	Constant		7.894	8.248	8.446	8.353	8.263	8.765	9.286	9.390	9.427	8.736	
108	Current Month's HDD		0.035	0.034	0.034	0.037	0.037	0.038	0.039	0.040	0.045	0.045	
109	Previous Month's HDD		0.078	0.077	0.077	0.076	0.076	0.073	0.071	0.071	0.067	0.066	
110	Trend		-	-	-	-	-	-	-	-	-	-	
111	Adjusted R Squared		0.974	0.974	0.972	0.974	0.972	0.972	0.976	0.973	0.979	0.980	
112	Standard Error		-	-	-	-	-	-	-	-	-	-	
113	F		2,193.249	1,988.142	1,650.212	1,529.981	1,250.494	1,035.474	947.331	641.112	543.232	265.774	
114	10 Year OCN Normal HDDs	6,449											
115	Predicted Normal Annual Use/Customer - therms		821.98	820.05	820.79	826.97	826.55	823.30	826.24	827.62	838.35	824.47	L107 x 12 + (L108 + L109) * Column B, L114
116	Predicted Peak Day Use/Customer - therms		9.00	8.94	8.92	9.01	9.01	8.92	8.90	8.90	9.03	8.94	(L107 x 12) / 365 + (L108 * Note(1) + L109 x Note(1))
117	Load Factor		25.02%	25.14%	25.20%	25.15%	25.12%	25.29%	25.45%	25.47%	25.45%	25.28%	L115 / 365 / L116
118	Time Period Used		xxxxx										
119	Weather Station - Omaha												
120	Constant		7.729	7.604	7.539	7.500	7.343	8.186	8.643	8.210	8.873	3.360	
121	Current Month's HDD		0.016	0.016	0.017	0.021	0.022	0.025	0.030	0.038	0.051	0.071	
122	Previous Month's HDD		0.093	0.092	0.092	0.090	0.089	0.085	0.079	0.072	0.059	0.044	
123	Trend		-	-	-	-	-	-	-	-	-	-	
124	Adjusted R Squared		0.969	0.968	0.966	0.968	0.965	0.962	0.963	0.962	0.973	0.983	
125	Standard Error		-	-	-	-	-	-	-	-	-	-	
126	F		1,851.313	1,619.295	1,333.241	1,245.643	991.455	756.704	605.684	445.138	417.062	311.164	
127	10 Year OCN Normal HDDs	5,854											
128	Predicted Normal Annual Use/Customer - therms		728.11	727.34	729.81	735.78	739.02	739.75	744.11	745.35	751.64	710.84	L120 x 12 + (L121 + L122) * Column B, L127
129	Predicted Peak Day Use/Customer - therms		8.66	8.67	8.71	8.80	8.86	8.76	8.76	8.83	8.83	8.99	(L120 x 12) / 365 + (L121 * Note(1) + L122 x Note(1))
130	Load Factor		23.02%	22.98%	22.95%	22.92%	22.86%	23.13%	23.27%	23.12%	23.32%	21.67%	L128 / 365 / L129
131	Time Period Used		xxxxx										

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Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
132	Weather Station - Scottsbluff		1374	1230	1086	942	798	654	510	366	222	78	
133	Constant		5.395	5.074	4.940	4.724	4.553	4.404	4.067	4.439	4.638	5.555	
133	Current Month's HDD		0.039	0.041	0.039	0.040	0.039	0.040	0.043	0.041	0.042	0.043	
134	Previous Month's HDD		0.066	0.065	0.067	0.067	0.067	0.066	0.063	0.064	0.062	0.061	
134	Trend		-	-	-	-	-	-	-	-	-	-	
135	Adjusted R Squared		0.955	0.957	0.958	0.957	0.953	0.948	0.965	0.973	0.978	0.974	
135	Standard Error		-	-	-	-	-	-	-	-	-	-	
136	F		1,250.705	1,186.262	1,082.097	922.774	717.629	539.938	656.982	631.675	500.889	211.092	
136	10 Year OCN Normal HDDs	6,319											
137	Predicted Normal Annual Use/Customer - therms		730.86	730.59	730.58	731.89	730.13	724.85	719.59	713.80	716.68	722.30	L133 x 12 + (L133 + L134) * Column B, L136
137	Predicted Peak Day Use/Customer - therms		8.35	8.38	8.40	8.44	8.43	8.39	8.36	8.25	8.26	8.22	(L133 x 12) / 365 + (L133 * Note(1) + L134 x Note(1))
138	Load Factor		23.99%	23.89%	23.84%	23.77%	23.72%	23.68%	23.58%	23.71%	23.77%	24.06%	L137 / 365 / L137
138	Time Period Used		xxxxxx										
139	Weather Station - Sidney												
140	Constant		7.729	7.604	7.539	7.500	7.343	8.186	8.643	8.210	8.873	3.360	
140	Current Month's HDD		0.016	0.016	0.017	0.021	0.022	0.025	0.030	0.038	0.051	0.071	
141	Previous Month's HDD		0.093	0.092	0.092	0.090	0.089	0.085	0.079	0.072	0.059	0.044	
141	Trend		-	-	-	-	-	-	-	-	-	-	
142	Adjusted R Squared		0.969	0.968	0.966	0.968	0.965	0.962	0.963	0.962	0.973	0.983	
142	Standard Error		-	-	-	-	-	-	-	-	-	-	
143	F		1,851.313	1,619.295	1,333.241	1,245.643	991.455	756.704	605.684	445.138	417.062	311.164	
143	10 Year OCN Normal HDDs	6,322											
144	Predicted Normal Annual Use/Customer - therms		778.83	778.12	780.84	787.33	790.98	790.96	795.22	796.98	803.14	764.36	L140 x 12 + (L140 + L141) * Column B, L143
144	Predicted Peak Day Use/Customer - therms		8.66	8.67	8.71	8.80	8.86	8.76	8.83	8.83	8.83	8.99	(L140 x 12) / 365 + (L140 * Note(1) + L141 x Note(1))
145	Load Factor		24.63%	24.59%	24.56%	24.52%	24.46%	24.73%	24.87%	24.72%	24.91%	23.30%	L144 / 365 / L144
145	Time Period Used		xxxxxx										
146	Weather Station - Sioux City												
147	Constant		39.131	34.373	26.800	20.943	18.174	18.283	18.067	19.881	24.815	16.400	
147	Current Month's HDD		0.107	0.109	0.095	0.120	0.125	0.137	0.145	0.133	0.148	0.139	
148	Previous Month's HDD		0.334	0.341	0.352	0.330	0.331	0.318	0.315	0.328	0.319	0.370	
148	Trend		-	-	-	-	-	-	-	-	-	-	
149	Adjusted R Squared		0.875	0.898	0.909	0.924	0.918	0.914	0.915	0.907	0.914	0.886	
149	Standard Error		-	-	-	-	-	-	-	-	-	-	
150	F		417.425	474.220	473.331	504.848	399.871	315.635	255.223	171.915	123.082	43.629	
150	10 Year OCN Normal HDDs	6,664											
151	Predicted Normal Annual Use/Customer - therms		3,410.27	3,414.10	3,303.69	3,248.96	3,260.27	3,251.24	3,287.18	3,310.06	3,408.98	3,586.20	L147 x 12 + (L147 + L148) * Column B, L150
151	Predicted Peak Day Use/Customer - therms		35.49	36.04	35.56	35.55	35.98	35.86	36.30	36.37	37.00	39.96	(L147 x 12) / 365 + (L147 * Note(1) + L148 x Note(1))
152	Load Factor		26.33%	25.95%	25.45%	25.04%	24.83%	24.84%	24.81%	24.93%	25.24%	24.59%	L151 / 365 / L151
152	Time Period Used		xxxxxx										
153	Commercial												
154	Weather Station - Atkinson												
155	Constant		18.224	20.039	20.287	19.985	17.434	15.296	15.511	18.308	20.288	17.120	
156	Current Month's HDD		0.153	0.156	0.152	0.161	0.165	0.166	0.176	0.170	0.185	0.163	
157	Previous Month's HDD		0.225	0.220	0.223	0.220	0.219	0.218	0.202	0.208	0.201	0.226	
158	Trend		-	-	-	-	-	-	-	-	-	-	
159	Adjusted R Squared		0.919	0.920	0.917	0.921	0.917	0.909	0.927	0.931	0.940	0.928	
160	Standard Error		-	-	-	-	-	-	-	-	-	-	
161	F		674.906	617.610	527.132	486.251	392.014	296.361	298.736	236.869	179.662	71.752	
162	10 Year OCN Normal HDDs	6,790											
163	Predicted Normal Annual Use/Customer - therms		2,785.74	2,795.52	2,794.64	2,828.67	2,816.29	2,788.43	2,753.85	2,786.37	2,859.88	2,842.06	L155 x 12 + (L156 + L157) * Column B, L162
164	Predicted Peak Day Use/Customer - therms		29.90	29.82	29.79	30.21	30.33	30.24	29.82	29.90	30.53	30.66	(L155 x 12) / 365 + (L156 * Note(1) + L157 x Note(1))
165	Load Factor		25.53%	25.68%	25.70%	25.66%	25.44%	25.27%	25.30%	25.53%	25.66%	25.40%	L163 / 365 / L164
166	Time Period Used		xxxxxx										
167	Weather Station - Broken Bow												
168	Constant		35.391	36.730	37.194	37.653	35.330	35.647	36.668	44.604	51.725	47.766	
169	Current Month's HDD		0.118	0.119	0.120	0.133	0.136	0.141	0.134	0.129	0.145	0.135	
170	Previous Month's HDD		0.314	0.312	0.311	0.305	0.307	0.300	0.301	0.304	0.293	0.314	
171	Trend		-	-	-	-	-	-	-	-	-	-	
172	Adjusted R Squared		0.946	0.946	0.945	0.948	0.944	0.937	0.952	0.961	0.968	0.957	
173	Standard Error		-	-	-	-	-	-	-	-	-	-	
174	F		1,053.567	944.447	811.276	762.034	597.346	436.490	468.387	430.208	349.870	124.624	
175	10 Year OCN Normal HDDs	6,872											
176	Predicted Normal Annual Use/Customer - therms		3,395.14	3,403.46	3,410.51	3,456.54	3,467.54	3,453.34	3,425.67	3,512.02	3,629.74	3,661.14	L168 x 12 + (L169 + L170) * Column B, L175
177	Predicted Peak Day Use/Customer - therms		34.66	34.62	34.65	35.12	35.49	35.29	34.88	35.04	35.63	36.39	(L168 x 12) / 365 + (L169 * Note(1) + L170 x Note(1))
178	Load Factor		26.84%	26.93%	26.97%	26.96%	26.77%	26.81%	26.91%	27.46%	27.91%	27.56%	L176 / 365 / L177
179	Time Period Used		xxxxxx										

Exhibit No. DNH-2

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
180	Weather Station - Cambridge		1374	1230	1086	942	798	654	510	366	222	78	
181	Constant		33.749	33.680	34.340	36.041	35.553	36.385	37.594	39.517	44.236	40.613	
182	Current Month's HDD		0.158	0.159	0.157	0.163	0.162	0.163	0.171	0.161	0.179	0.159	
183	Previous Month's HDD		0.228	0.226	0.228	0.226	0.228	0.229	0.221	0.230	0.215	0.243	
184	Trend		-	-	-	-	-	-	-	-	-	-	
185	Adjusted R Squared		0.927	0.928	0.924	0.929	0.926	0.922	0.941	0.939	0.947	0.956	
186	Standard Error		-	-	-	-	-	-	-	-	-	-	
187	F		761.569	694.500	582.346	546.335	444.582	348.139	373.083	269.820	205.370	121.137	
188	10 Year OCN Normal HDDs	6,119	-	-	-	-	-	-	-	-	-	-	
189	Predicted Normal Annual Use/Customer - therms		2,764.82	2,762.48	2,767.05	2,812.56	2,817.78	2,831.24	2,850.27	2,869.07	2,940.44	2,944.34	L181 x 12 + (L182 + L183) * Column B, L188
190	Predicted Peak Day Use/Customer - therms		31.00	30.98	30.96	31.33	31.45	31.52	31.62	31.63	31.97	32.45	(L181 x 12) / 365 + (L182 * Note(1) + L183 x Note(1))
191	Load Factor		24.44%	24.43%	24.49%	24.60%	24.54%	24.61%	24.69%	24.85%	25.20%	24.86%	L189 / 365 / L190
192	Time Period Used		xxxxxx	-	-	-	-	-	-	-	-	-	
193	Weather Station - Gordon												
194	Constant		61.267	66.068	68.151	66.047	60.554	58.838	55.995	61.010	55.460	43.718	
195	Current Month's HDD		0.288	0.286	0.283	0.297	0.286	0.291	0.286	0.291	0.326	0.355	
196	Previous Month's HDD		0.272	0.272	0.270	0.259	0.264	0.268	0.251	0.265	0.255	0.235	
197	Trend		-	-	-	-	-	-	-	-	-	-	
198	Adjusted R Squared		0.959	0.962	0.959	0.960	0.960	0.955	0.960	0.961	0.974	0.972	
199	Standard Error		-	-	-	-	-	-	-	-	-	-	
200	F		1,391.181	1,347.311	1,111.542	1,008.173	842.241	621.894	561.601	432.312	433.247	189.915	
201	10 Year OCN Normal HDDs	7,348	-	-	-	-	-	-	-	-	-	-	
202	Predicted Normal Annual Use/Customer - therms		4,849.96	4,886.87	4,875.35	4,876.35	4,816.35	4,782.20	4,772.24	4,818.73	4,929.60	4,857.32	L194 x 12 + (L195 + L196) * Column B, L201
203	Predicted Peak Day Use/Customer - therms		45.41	45.35	45.04	45.25	45.13	44.93	45.09	45.11	46.80	47.14	(L194 x 12) / 365 + (L195 * Note(1) + L196 x Note(1))
204	Load Factor		29.26%	29.52%	29.66%	29.53%	29.24%	29.16%	29.00%	29.27%	28.86%	28.23%	L202 / 365 / L203
205	Time Period Used		xxxxxx	-	-	-	-	-	-	-	-	-	
206	Weather Station - Hastings												
207	Constant		44.843	50.006	54.178	45.890	38.565	35.310	33.867	37.542	32.391	30.284	
208	Current Month's HDD		0.287	0.289	0.282	0.292	0.316	0.343	0.347	0.314	0.360	0.356	
209	Previous Month's HDD		0.154	0.148	0.151	0.157	0.142	0.123	0.123	0.153	0.119	0.133	
210	Trend		-	-	-	-	-	-	-	-	-	-	
211	Adjusted R Squared		0.878	0.871	0.861	0.905	0.922	0.931	0.935	0.941	0.945	0.958	
212	Standard Error		-	-	-	-	-	-	-	-	-	-	
213	F		428.475	363.741	295.493	395.176	422.598	401.082	338.902	282.087	198.994	125.426	
214	10 Year OCN Normal HDDs	6,064	-	-	-	-	-	-	-	-	-	-	
215	Predicted Normal Annual Use/Customer - therms		3,208.23	3,246.21	3,272.25	3,271.80	3,236.64	3,252.20	3,256.84	3,281.47	3,297.49	3,323.85	L207 x 12 + (L208 + L209) * Column B, L214
216	Predicted Peak Day Use/Customer - therms		35.60	35.46	35.29	36.29	36.72	37.31	37.54	37.42	38.24	38.83	(L207 x 12) / 365 + (L208 * Note(1) + L209 x Note(1))
217	Load Factor		24.69%	25.08%	25.40%	24.70%	24.15%	23.88%	23.77%	24.03%	23.62%	23.45%	L215 / 365 / L216
218	Time Period Used		xxxxxx	-	-	-	-	-	-	-	-	-	
219	Weather Station - Kearney												
220	Constant		67.853	72.332	74.074	75.599	75.312	76.631	78.955	79.990	78.682	77.509	
221	Current Month's HDD		0.187	0.177	0.178	0.190	0.192	0.193	0.192	0.189	0.211	0.216	
222	Previous Month's HDD		0.308	0.317	0.319	0.315	0.321	0.321	0.321	0.323	0.316	0.310	
223	Trend		-	-	-	-	-	-	-	-	-	-	
224	Adjusted R Squared		0.956	0.960	0.959	0.968	0.969	0.967	0.969	0.967	0.972	0.968	
225	Standard Error		-	-	-	-	-	-	-	-	-	-	
226	F		1,285.530	1,290.306	1,125.488	1,246.590	1,123.521	861.421	739.590	509.850	394.293	170.078	
227	10 Year OCN Normal HDDs	6,272	-	-	-	-	-	-	-	-	-	-	
228	Predicted Normal Annual Use/Customer - therms		3,913.56	3,966.51	4,004.66	4,078.69	4,115.98	4,140.79	4,163.85	4,173.58	4,245.88	4,230.86	L220 x 12 + (L221 + L222) * Column B, L227
229	Predicted Peak Day Use/Customer - therms		40.53	40.67	40.94	41.68	42.17	42.32	42.34	42.34	43.39	43.34	(L220 x 12) / 365 + (L221 * Note(1) + L222 x Note(1))
230	Load Factor		26.46%	26.72%	26.80%	26.81%	26.74%	26.80%	26.94%	27.01%	26.81%	26.75%	L228 / 365 / L229
231	Time Period Used		xxxxxx	-	-	-	-	-	-	-	-	-	
232	Weather Station - Lincoln												
233	Constant		49.931	54.652	56.069	57.596	57.207	57.768	59.206	60.895	64.691	62.797	
234	Current Month's HDD		0.156	0.147	0.147	0.157	0.154	0.159	0.167	0.166	0.188	0.193	
235	Previous Month's HDD		0.304	0.314	0.317	0.313	0.318	0.309	0.299	0.302	0.292	0.295	
236	Trend		-	-	-	-	-	-	-	-	-	-	
237	Adjusted R Squared		0.954	0.960	0.959	0.964	0.964	0.963	0.965	0.964	0.976	0.975	
238	Standard Error		-	-	-	-	-	-	-	-	-	-	
239	F		1,240.223	1,292.817	1,123.303	1,123.150	943.306	764.160	655.688	470.048	461.161	211.411	
240	10 Year OCN Normal HDDs	5,905	-	-	-	-	-	-	-	-	-	-	
241	Predicted Normal Annual Use/Customer - therms		3,317.98	3,376.42	3,408.88	3,461.38	3,471.78	3,457.29	3,463.14	3,494.87	3,608.48	3,632.60	L233 x 12 + (L234 + L235) * Column B, L240
242	Predicted Peak Day Use/Customer - therms		37.33	37.50	37.75	38.25	38.44	38.18	38.08	38.28	39.30	39.85	(L233 x 12) / 365 + (L234 * Note(1) + L235 x Note(1))
243	Load Factor		24.35%	24.66%	24.74%	24.79%	24.75%	24.81%	24.92%	25.01%	25.16%	24.97%	L241 / 365 / L242
244	Time Period Used		xxxxxx	-	-	-	-	-	-	-	-	-	

Black Hills Nebraska Gas, LLC
Summary of Statistical Results from Heating Degree Days
Degree Day Regression Analysis

Exhibit No. DNH-2

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
245	Weather Station - Norfolk		1374	1230	1086	942	798	654	510	366	222	78	
246	Constant		59.652	63.393	63.219	58.285	55.843	56.979	60.009	65.339	70.562	70.460	
247	Current Month's HDD		0.276	0.286	0.282	0.284	0.288	0.299	0.305	0.309	0.323	0.326	
248	Previous Month's HDD		0.240	0.221	0.223	0.229	0.231	0.218	0.204	0.206	0.210	0.210	
249	Trend		-	-	-	-	-	-	-	-	-	-	
250	Adjusted R Squared		0.926	0.936	0.933	0.936	0.934	0.928	0.944	0.950	0.961	0.963	
251	Standard Error		-	-	-	-	-	-	-	-	-	-	
252	F		745.277	779.000	659.360	606.492	500.750	383.653	398.793	336.135	284.748	145.668	
253	10 Year OCN Normal HDDs	6,528											
254	Predicted Normal Annual Use/Customer - therms		4,086.02	4,066.81	4,056.90	4,048.66	4,056.16	4,056.91	4,038.68	4,145.84	4,325.59	4,342.88	L246 x 12 + (L247 + L248) * Column B, L253
255	Predicted Peak Day Use/Customer - therms		41.97	41.33	41.24	41.68	42.03	41.92	41.37	42.06	43.62	43.84	(L246 x 12) / 365 + (L247 * Note(1) + L248 x Note(1))
256	Load Factor		26.67%	26.96%	26.95%	26.61%	26.44%	26.51%	26.75%	27.01%	27.17%	27.14%	L254 / 365 / L255
257	Time Period Used		xxxxxx										
258	Weather Station - North Platte												
259	Constant		45.655	48.993	49.951	50.458	50.082	52.170	47.319	46.953	44.043	35.336	
260	Current Month's HDD		0.189	0.183	0.183	0.194	0.198	0.212	0.215	0.215	0.246	0.241	
261	Previous Month's HDD		0.294	0.302	0.306	0.303	0.307	0.305	0.298	0.300	0.288	0.312	
262	Trend		-	-	-	-	-	-	-	-	-	-	
263	Adjusted R Squared		0.952	0.954	0.953	0.956	0.954	0.949	0.956	0.950	0.954	0.948	
264	Standard Error		-	-	-	-	-	-	-	-	-	-	
265	F		1,177.084	1,098.482	953.962	909.101	739.218	548.266	514.156	333.977	239.105	100.878	
266	10 Year OCN Normal HDDs	6,449											
267	Predicted Normal Annual Use/Customer - therms		3,664.68	3,715.31	3,758.71	3,812.24	3,838.49	3,867.59	3,854.42	3,883.70	3,971.92	3,990.40	L259 x 12 + (L260 + L261) * Column B, L266
268	Predicted Peak Day Use/Customer - therms		38.96	39.20	39.61	40.20	40.55	40.67	41.05	41.45	42.83	44.02	(L259 x 12) / 365 + (L260 * Note(1) + L261 x Note(1))
269	Load Factor		25.77%	25.97%	26.00%	25.98%	25.93%	26.05%	25.72%	25.67%	25.41%	24.83%	L267 / 365 / L268
270	Time Period Used		xxxxxx										
271	Weather Station - Omaha												
272	Constant		49.874	51.277	51.514	50.396	49.133	45.155	42.429	48.609	46.921	46.002	
273	Current Month's HDD		0.260	0.266	0.264	0.269	0.268	0.274	0.288	0.268	0.318	0.332	
274	Previous Month's HDD		0.263	0.260	0.264	0.267	0.271	0.276	0.271	0.281	0.255	0.246	
275	Trend		-	-	-	-	-	-	-	-	-	-	
276	Adjusted R Squared		0.936	0.936	0.934	0.935	0.930	0.927	0.940	0.941	0.952	0.954	
277	Standard Error		-	-	-	-	-	-	-	-	-	-	
278	F		869.739	777.038	674.479	595.877	474.785	378.093	367.306	282.457	228.351	116.259	
279	10 Year OCN Normal HDDs	5,854											
280	Predicted Normal Annual Use/Customer - therms		3,661.09	3,692.31	3,713.36	3,743.67	3,742.01	3,762.56	3,779.14	3,796.75	3,913.57	3,937.62	L272 x 12 + (L273 + L274) * Column B, L279
281	Predicted Peak Day Use/Customer - therms		42.18	42.42	42.67	43.21	43.35	44.12	44.68	44.14	45.90	46.33	(L272 x 12) / 365 + (L273 * Note(1) + L274 x Note(1))
282	Load Factor		23.78%	23.85%	23.84%	23.74%	23.65%	23.36%	23.17%	23.57%	23.36%	23.28%	L280 / 365 / L281
283	Time Period Used		xxxxxx										
284	Weather Station - Scottsbluff												
285	Constant		31.504	32.426	33.850	36.713	38.789	40.987	45.279	57.180	71.562	90.291	
286	Current Month's HDD		0.252	0.257	0.251	0.253	0.253	0.254	0.266	0.264	0.295	0.277	
287	Previous Month's HDD		0.292	0.287	0.296	0.296	0.300	0.299	0.277	0.267	0.240	0.275	
288	Trend		-	-	-	-	-	-	-	-	-	-	
289	Adjusted R Squared		0.929	0.930	0.928	0.926	0.922	0.914	0.930	0.927	0.951	0.975	
290	Standard Error		-	-	-	-	-	-	-	-	-	-	
291	F		774.640	709.581	617.089	521.648	417.800	315.721	312.480	222.329	225.892	214.361	
292	10 Year OCN Normal HDDs	6,319											
293	Predicted Normal Annual Use/Customer - therms		3,821.45	3,830.79	3,861.50	3,909.17	3,957.33	3,981.36	3,977.69	4,040.97	4,228.58	4,570.46	L285 x 12 + (L286 + L287) * Column B, L292
294	Predicted Peak Day Use/Customer - therms		43.26	43.27	43.49	43.75	44.10	44.14	43.61	43.02	43.80	45.73	(L285 x 12) / 365 + (L286 * Note(1) + L287 x Note(1))
295	Load Factor		24.20%	24.25%	24.33%	24.48%	24.59%	24.71%	24.99%	25.73%	26.51%	27.38%	L293 / 365 / L294
296	Time Period Used		xxxxxx										
297	Weather Station - Sidney												
298	Constant		73.813	76.363	78.907	80.834	83.029	89.065	100.794	116.298	143.343	143.180	
299	Current Month's HDD		0.066	0.058	0.060	0.076	0.084	0.092	0.110	0.139	0.198	0.294	
300	Previous Month's HDD		0.394	0.402	0.402	0.391	0.384	0.368	0.341	0.306	0.226	0.137	
301	Trend		-	-	-	-	-	-	-	-	-	-	
302	Adjusted R Squared		0.924	0.919	0.911	0.911	0.901	0.880	0.861	0.843	0.816	0.824	
303	Standard Error		-	-	-	-	-	-	-	-	-	-	
304	F		723.988	609.908	487.144	426.576	323.109	217.483	146.341	94.951	51.885	26.723	
305	10 Year OCN Normal HDDs	6,322											
306	Predicted Normal Annual Use/Customer - therms		3,798.53	3,830.26	3,868.67	3,925.65	3,950.54	3,978.88	4,058.75	4,211.11	4,396.01	4,441.38	L298 x 12 + (L299 + L300) * Column B, L305
307	Predicted Peak Day Use/Customer - therms		38.14	38.23	38.41	38.89	38.95	38.60	38.24	38.34	37.52	38.09	(L298 x 12) / 365 + (L299 * Note(1) + L300 x Note(1))
308	Load Factor		27.29%	27.45%	27.59%	27.65%	27.79%	28.24%	29.08%	30.09%	32.10%	31.94%	L306 / 365 / L307
309	Time Period Used		xxxxxx										

Black Hills Nebraska Gas, LLC
Summary of Statistical Results from Heating Degree Days
Degree Day Regression Analysis

Exhibit No. DNH-2

	A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Description	Annual HDDs	1/2010-10 Years	1/2011-9 Years	1/2012-8 Years	1/2013-7 Years	1/2014-6 Years	1/2015-5 Years	1/2016-4 Years	1/2017-3 Years	1/2018-2 Years	1/2019-1 Year	Comments
			1374	1230	1086	942	798	654	510	366	222	78	
310	Weather Station - Sioux City												
311	Constant		1.477	1.371	1.094	0.754	1.143	1.277	1.382	1.755	0.568	143.180	
312	Current Month's HDD		0.029	0.028	0.029	0.030	0.032	0.033	0.033	0.037	0.035	0.294	
313	Previous Month's HDD		0.077	0.077	0.078	0.078	0.075	0.074	0.073	0.069	0.071	0.137	
314	Trend		-	-	-	-	-	-	-	-	-	-	
315	Adjusted R Squared		0.960	0.958	0.963	0.961	0.962	0.967	0.967	0.973	0.964	0.824	
316	Standard Error		-	-	-	-	-	-	-	-	-	-	
317	F		1,282.989	1,082.383	1,096.078	865.949	754.892	693.310	519.962	409.186	148.368	26.723	
318	10 Year OCN Normal HDDs	6,664											
319	Predicted Normal Annual Use/Customer - therms		718.17	718.13	725.30	725.47	721.58	724.24	720.40	725.21	711.88	4,588.79	L311 x 12 + (L312 + L313) * Column B, L318
320	Predicted Peak Day Use/Customer - therms		8.19	8.21	8.32	8.36	8.27	8.29	8.23	8.25	8.22	38.09	(L311 x 12) / 365 + (L312 * Note(1) + L313 x Note(1))
321	Load Factor		24.01%	23.98%	23.89%	23.78%	23.91%	23.95%	23.98%	24.09%	23.73%	33.00%	L319 / 365 / L320
322	Time Period Used		xxxxxx										

Notes: (1) Peak HDD used to calculate load factor:

Current	Previous
77.5	77.5

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					HDD	HDD	HDD	HDD	therm/cust. (3)		therms [H]x[I]	\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	\$ [L]+[N]
1	Residential	Atkinson	NEG	January	1,248	0,041	1,222	1,268	1.00	713	712	0.1950	139	0.4248	302	441
2				February	1,427	1,160	1,248	1,212	(13.05)	711	(9,277)	0.1950	(1,809)	0.4248	(3,941)	(5,750)
3				March	1,135	891	1,427	1,160	(24.64)	715	(17,617)	0.1950	(3,435)	0.4248	(7,483)	(10,918)
4				April	567	539	1,135	891	(14.42)	716	(10,327)	0.1950	(2,014)	0.4248	(4,387)	(6,400)
5				May	396	256	567	539	(7.31)	711	(5,198)	0.1950	(1,014)	0.4248	(2,208)	(3,222)
6				June	37	35	396	256	(7.72)	714	(5,511)	0.1950	(1,075)	0.4248	(2,341)	(3,415)
7				July	4	6	37	35	(0.05)	711	(34)	0.1950	(7)	0.4248	(15)	(21)
8				August	14	14	4	6	0.10	710	74	0.1950	14	0.4248	31	46
9				September	38	102	14	14	2.67	699	1,867	0.1950	364	0.4248	793	1,157
10				October	659	464	38	102	(4.61)	707	(3,257)	0.1950	(635)	0.4248	(1,384)	(2,019)
11				November	916	843	659	464	(13.67)	714	(9,757)	0.1950	(1,903)	0.4248	(4,144)	(6,047)
12				December	1,320	1,268	916	843	(6.14)	713	(4,381)	0.1950	(854)	0.4248	(1,861)	(2,715)
13				Total	7,761	6,790	7,663	6,790	(87.83)	711	(62,707)		(12,228)		(26,636)	(38,864)
14				Atkinson	NEG	January	1,248	1,212	1,222	1,268	1.00	5,735	5,723	0.1338	766	0.4248
15	February	1,427	1,160			1,248	1,212	(13.05)	5,730	(74,765)	0.1338	(10,004)	0.4248	(31,758)	(41,761)	
16	March	1,135	891			1,427	1,160	(24.64)	5,735	(141,303)	0.1338	(18,906)	0.4248	(60,020)	(78,927)	
17	April	567	539			1,135	891	(14.42)	5,731	(82,662)	0.1338	(11,060)	0.4248	(35,112)	(46,172)	
18	May	396	256			567	539	(7.31)	5,717	(41,797)	0.1338	(5,592)	0.4248	(17,754)	(23,346)	
19	June	37	35			396	256	(7.72)	5,679	(43,831)	0.1338	(5,865)	0.4248	(18,618)	(24,482)	
20	July	4	6			37	35	(0.05)	5,682	(273)	0.1338	(37)	0.4248	(116)	(153)	
21	August	14	14			4	6	0.10	5,644	585	0.1338	78	0.4248	249	327	
22	September	38	102			14	14	2.67	5,620	15,009	0.1338	2,008	0.4248	6,375	8,384	
23	October	659	464			38	102	(4.61)	5,650	(26,030)	0.1338	(3,483)	0.4248	(11,057)	(14,540)	
24	November	916	843			659	464	(13.67)	5,688	(77,729)	0.1338	(10,400)	0.4248	(33,016)	(43,417)	
25	December	1,320	1,268			916	843	(6.14)	5,714	(35,107)	0.1338	(4,697)	0.4248	(14,912)	(19,609)	
26	Total	7,761	6,790			7,663	6,790	(87.83)	5,694	(502,179)		(67,192)		(213,307)	(280,499)	
27	Broken Bow	NEG	January			1,252	1,262	1,220	1,224	0.60	3,913	2,330	0.1338	312	0.4248	990
28			February	1,372	1,119	1,252	1,262	(7.48)	3,922	(29,324)	0.1338	(3,924)	0.4248	(12,456)	(16,379)	
29			March	1,086	843	1,372	1,119	(25.07)	3,921	(98,290)	0.1338	(13,151)	0.4248	(41,750)	(54,901)	
30			April	547	563	1,086	843	(16.05)	3,915	(62,830)	0.1338	(8,407)	0.4248	(26,688)	(35,094)	
31			May	416	303	547	563	(2.60)	3,877	(10,090)	0.1338	(1,350)	0.4248	(4,286)	(5,636)	
32			June	64	36	416	303	(8.64)	3,868	(33,428)	0.1338	(4,473)	0.4248	(14,199)	(18,672)	
33			July	1	8	64	36	(1.71)	3,876	(6,629)	0.1338	(887)	0.4248	(2,816)	(3,703)	
34			August	16	17	1	8	0.46	3,857	1,770	0.1338	237	0.4248	752	989	
35			September	38	125	16	17	2.84	3,818	10,851	0.1338	1,452	0.4248	4,609	6,061	
36			October	684	499	38	125	(0.06)	3,849	(244)	0.1338	(33)	0.4248	(104)	(136)	
37			November	939	875	684	499	(14.66)	3,883	(56,934)	0.1338	(7,618)	0.4248	(24,183)	(31,801)	
38			December	1,255	1,224	939	875	(5.39)	3,899	(21,024)	0.1338	(2,813)	0.4248	(8,930)	(11,743)	
39			Total	7,670	6,872	7,635	6,872	(77.77)	3,883	(303,841)		(40,654)		(129,061)	(169,714)	

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment	
					HDD	HDD	HDD	HDD	therm/cust. (3)		therms [H]x[I]	\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	\$ [L]x[N]	
47		Cambridge				0.043		0.053									
48			NEGD	January	1,178	1,185	1,165	1,167	0.41	10,317	4,213	0.1338		564	0.4248	1,790	2,353
49			NEGD	February	1,277	1,042	1,178	1,185	(9.70)	10,330	(100,179)	0.1338	(13,404)	0.4248	(42,552)	(55,956)	
50			NEGD	March	968	750	1,277	1,042	(21.72)	10,349	(224,827)	0.1338	(30,082)	0.4248	(95,498)	(125,580)	
51			NEGD	April	402	452	968	750	(9.35)	10,368	(96,952)	0.1338	(12,972)	0.4248	(41,182)	(54,154)	
52			NEGD	May	313	217	402	452	(1.46)	10,312	(15,054)	0.1338	(2,014)	0.4248	(6,394)	(8,409)	
53			NEGD	June	29	15	313	217	(5.67)	10,309	(58,447)	0.1338	(7,820)	0.4248	(24,826)	(32,646)	
54			NEGD	July	0	2	29	15	(0.63)	10,268	(6,481)	0.1338	(867)	0.4248	(2,753)	(3,620)	
55			NEGD	August	5	5	0	2	0.14	10,229	1,384	0.1338	185	0.4248	588	773	
56			NEGD	September	17	83	5	5	2.84	10,183	28,935	0.1338	3,871	0.4248	12,290	16,162	
57			NEGD	October	588	410	17	83	(4.12)	10,216	(42,093)	0.1338	(5,632)	0.4248	(17,880)	(23,512)	
58			NEGD	November	846	789	588	410	(11.81)	10,287	(121,456)	0.1338	(16,251)	0.4248	(51,590)	(67,841)	
59			NEGD	December	1,192	1,167	846	789	(4.05)	10,352	(41,888)	0.1338	(5,605)	0.4248	(17,793)	(23,397)	
60				Total	6,815	6,119	6,788	6,119	(65.12)	10,293	(672,845)		(90,027)		(285,800)	(375,827)	
61		Gordon				0.056		0.058									
62																	
63			NEGD	January	1,169	1,285	1,246	1,279	8.35	3,149	26,305	0.1338	3,520	0.4248	11,173	14,693	
64			NEGD	February	1,483	1,182	1,169	1,285	(9.99)	3,140	(31,381)	0.1338	(4,199)	0.4248	(13,329)	(17,528)	
65			NEGD	March	1,205	893	1,483	1,182	(34.89)	3,149	(109,868)	0.1338	(14,700)	0.4248	(46,668)	(61,369)	
66			NEGD	April	640	648	1,205	893	(17.72)	3,136	(55,578)	0.1338	(7,436)	0.4248	(23,608)	(31,044)	
67			NEGD	May	548	369	640	648	(9.47)	3,144	(29,782)	0.1338	(3,985)	0.4248	(12,650)	(16,635)	
68			NEGD	June	94	71	548	369	(11.68)	3,104	(36,248)	0.1338	(4,850)	0.4248	(15,397)	(20,247)	
69			NEGD	July	5	12	94	71	(0.98)	3,083	(3,300)	0.1338	(405)	0.4248	(1,287)	(1,692)	
70			NEGD	August	31	23	5	12	(0.05)	3,061	(153)	0.1338	(20)	0.4248	(65)	(85)	
71			NEGD	September	127	142	31	23	0.37	3,048	1,143	0.1338	153	0.4248	485	638	
72			NEGD	October	842	547	127	142	(15.54)	3,081	(47,875)	0.1338	(6,406)	0.4248	(20,335)	(26,741)	
73			NEGD	November	996	898	842	547	(22.64)	3,096	(70,090)	0.1338	(9,378)	0.4248	(29,772)	(39,150)	
74			NEGD	December	1,274	1,279	996	898	(5.48)	3,111	(17,054)	0.1338	(2,282)	0.4248	(7,244)	(9,526)	
75				Total	8,414	7,348	8,386	7,348	(119.72)	3,109	(373,610)		(49,989)		(158,696)	(208,685)	
76		Hastings				0.075		0.027									
77																	
78			NEG	January	1,203	1,224	1,125	1,130	1.68	8,338	13,978	0.1950	2,726	0.4248	5,937	8,663	
79			NEG	February	1,306	1,067	1,203	1,224	(17.44)	8,342	(145,488)	0.1950	(28,370)	0.4248	(61,798)	(90,168)	
80			NEG	March	988	744	1,306	1,067	(24.96)	8,351	(208,421)	0.1950	(40,642)	0.4248	(88,530)	(129,172)	
81			NEG	April	432	446	988	744	(5.64)	8,333	(47,007)	0.1950	(9,166)	0.4248	(19,967)	(29,133)	
82			NEG	May	286	197	432	446	(6.35)	8,303	(52,743)	0.1950	(10,285)	0.4248	(22,403)	(32,688)	
83			NEG	June	25	11	286	197	(3.54)	8,266	(29,248)	0.1950	(5,703)	0.4248	(12,423)	(18,127)	
84			NEG	July	0	3	25	11	(0.20)	8,250	(1,658)	0.1950	(323)	0.4248	(1,028)	(1,108)	
85			NEG	August	4	4	0	3	0.06	8,256	525	0.1950	102	0.4248	223	326	
86			NEG	September	20	77	4	4	4.26	8,253	35,196	0.1950	6,863	0.4248	14,950	21,813	
87			NEG	October	549	387	20	77	(10.67)	8,298	(88,556)	0.1950	(17,268)	0.4248	(37,615)	(54,884)	
88			NEG	November	830	777	549	387	(8.46)	8,350	(70,616)	0.1950	(13,770)	0.4248	(29,955)	(43,765)	
89			NEG	December	1,011	1,130	830	777	7.48	8,364	62,521	0.1950	12,192	0.4248	26,557	38,748	
90				Total	6,654	6,064	6,768	6,064	(63.78)	8,309	(531,516)		(103,646)		(225,769)	(329,414)	
91																	

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD		HDD		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					Current Month	Previous Month	Actual	Normal (1)				Actual	Normal (1)	\$/therm (4)	\$ [J]x[K]	
					HDD	HDD	HDD	HDD	therm/cust. (3)	therms [H]x[I]						
92		Hastings	NEGD	January	1,203	0,075	1,125	1,130	1.68	7,751	12,994	0.1950	2,534	0.4248	5,519	8,053
93	NEGD		February	1,306	1,067	1,203	1,224	(17.44)	7,729	(134,797)	0.1950	(26,285)	0.4248	(57,257)	(83,543)	
95	NEGD		March	988	744	1,306	1,067	(24.96)	7,741	(193,197)	0.1950	(37,673)	0.4248	(82,063)	(119,737)	
96	NEGD		April	432	446	988	744	(5.64)	7,742	(43,673)	0.1950	(8,516)	0.4248	(27,067)	(27,067)	
97	NEGD		May	286	197	432	446	(6.35)	7,693	(48,868)	0.1950	(9,529)	0.4248	(20,757)	(30,287)	
98	NEGD		June	25	11	286	197	(3.54)	7,658	(27,096)	0.1950	(5,284)	0.4248	(11,510)	(16,793)	
99	NEGD		July	0	3	25	11	(0.20)	7,644	(1,536)	0.1950	(300)	0.4248	(653)	(952)	
100	NEGD		August	4	4	0	3	0.06	7,622	485	0.1950	95	0.4248	206	301	
101	NEGD		September	20	77	4	4	4.26	7,588	32,360	0.1950	6,310	0.4248	13,745	20,056	
102	NEGD		October	549	387	20	77	(10.67)	7,636	(81,491)	0.1950	(15,891)	0.4248	(34,614)	(50,505)	
103	NEGD		November	830	777	549	387	(8.46)	7,714	(65,237)	0.1950	(12,721)	0.4248	(27,710)	(40,432)	
104	NEGD		December	1,011	1,130	830	777	7.48	7,745	57,894	0.1950	11,289	0.4248	24,591	35,881	
105				Total	6,654	6,064	6,768	6,064	(63.78)	7,689	(492,163)		(95,972)		(209,053)	(305,025)
106		Kearney				0.026		0.067								
107																
108	NEGD		January	1,212	1,225	1,150	1,156	0.72	6,410	4,593	0.1338	615	0.4248	1,951	2,566	
109	NEGD		February	1,344	1,083	1,212	1,225	(5.90)	6,415	(37,818)	0.1338	(5,060)	0.4248	(16,064)	(21,124)	
110	NEGD		March	1,023	792	1,344	1,083	(23.37)	6,412	(149,868)	0.1338	(20,052)	0.4248	(63,658)	(83,711)	
111	NEGD		April	443	474	1,023	792	(14.61)	6,401	(93,499)	0.1338	(12,510)	0.4248	(39,715)	(52,225)	
112	NEGD		May	338	228	443	474	(0.81)	6,373	(5,137)	0.1338	(687)	0.4248	(2,182)	(2,869)	
113	NEGD		June	38	17	338	228	(7.86)	6,360	(49,971)	0.1338	(6,686)	0.4248	(21,226)	(27,912)	
114	NEGD		July	0	4	38	17	(1.30)	6,360	(8,260)	0.1338	(1,105)	0.4248	(3,508)	(4,614)	
115	NEGD		August	4	6	0	4	0.29	6,345	1,865	0.1338	250	0.4248	792	1,042	
116	NEGD		September	22	82	4	6	1.68	6,342	10,644	0.1338	1,424	0.4248	4,521	5,945	
117	NEGD		October	522	406	22	82	0.97	6,363	6,182	0.1338	827	0.4248	2,626	3,453	
118	NEGD	November	852	801	522	406	(9.05)	6,440	(58,295)	0.1338	(7,800)	0.4248	(24,762)	(32,562)		
119	NEGD	December	1,036	1,156	852	801	(0.32)	6,492	(2,056)	0.1338	(275)	0.4248	(873)	(1,149)		
120				Total	6,834	6,272	6,948	6,272	(59.55)	6,393	(381,620)		(51,061)		(162,098)	(213,159)
121		Lincoln														
122							0.031		0.069							
123	NEG		January	1,229	1,253	1,071	1,124	4.34	108,628	471,543	0.1950	91,951	0.4248	200,295	292,246	
124	NEG		February	1,296	1,069	1,229	1,253	(5.28)	108,666	(573,284)	0.1950	(111,790)	0.4248	(243,510)	(355,301)	
125	NEG		March	936	723	1,296	1,069	(22.06)	108,970	(2,404,235)	0.1950	(468,826)	0.4248	(1,021,232)	(1,490,058)	
126	NEG		April	339	391	936	723	(13.05)	108,988	(1,422,592)	0.1950	(277,405)	0.4248	(604,266)	(881,671)	
127	NEG		May	213	147	339	391	1.53	108,845	166,659	0.1950	32,498	0.4248	70,791	103,289	
128	NEG		June	6	5	213	147	(4.56)	108,526	(494,640)	0.1950	(96,455)	0.4248	(210,105)	(306,560)	
129	NEG		July	0	1	6	5	(0.04)	108,429	(4,789)	0.1950	(934)	0.4248	(2,968)	(4,934)	
130	NEG		August	0	1	0	1	0.10	108,498	10,592	0.1950	2,065	0.4248	4,499	6,564	
131	NEG		September	9	65	0	1	1.82	108,070	196,154	0.1950	38,250	0.4248	83,319	121,569	
132	NEG		October	507	362	9	65	(0.55)	108,234	(59,879)	0.1950	(11,676)	0.4248	(25,434)	(37,111)	
133	NEG	November	830	764	507	362	(11.95)	108,947	(1,301,509)	0.1950	(253,794)	0.4248	(552,834)	(806,628)		
134	NEG	December	1,000	1,124	830	764	(0.78)	109,221	(85,277)	0.1950	(16,629)	0.4248	(36,223)	(52,852)		
135				Total	6,365	5,905	6,436	5,905	(50.49)	108,669	(5,501,257)		(1,072,745)		(2,336,736)	(3,409,481)
136																

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					Actual	Normal (1)	Actual	Normal (1)	therm/cust. (3)		therms [Hx I]	\$/therm (4)	\$ [Jx K]	\$/therm (5)	\$ [Jx M]	\$ [Lx N]
137		Norfolk	NEG	January	1,295	0,053	1,201	1,210	1.68	20,191	33,868	0.1950	6,604	0.4248	14,386	20,990
138			NEG	February	1,408	1,146	1,295	1,319	(12.91)	20,161	(260,266)	0.1950	(50,752)	0.4248	(110,551)	(161,303)
139			NEG	March	1,031	805	1,408	1,146	(24.02)	20,224	(485,809)	0.1950	(94,733)	0.4248	(206,354)	(301,087)
141			NEG	April	450	469	1,031	805	(9.30)	20,204	(187,828)	0.1950	(36,627)	0.4248	(79,783)	(116,409)
142			NEG	May	260	201	450	469	(2.27)	20,173	(45,866)	0.1950	(8,944)	0.4248	(19,482)	(28,426)
143			NEG	June	29	17	260	201	(3.33)	20,057	(66,789)	0.1950	(13,024)	0.4248	(28,369)	(41,393)
144			NEG	July	0	4	29	17	(0.34)	20,023	(6,794)	0.1950	(1,325)	0.4248	(2,886)	(4,211)
145			NEG	August	5	7	0	4	0.30	20,012	5,905	0.1950	1,152	0.4248	2,508	3,660
146			NEG	September	27	90	5	7	3.45	19,902	68,717	0.1950	13,400	0.4248	29,189	42,589
147			NEG	October	602	431	27	90	(6.27)	19,964	(125,117)	0.1950	(24,398)	0.4248	(53,145)	(77,543)
148			NEG	November	902	830	602	431	(11.65)	20,152	(234,729)	0.1950	(45,772)	0.4248	(99,704)	(145,476)
149			NEG	December	1,113	1,210	902	830	1.90	20,246	38,508	0.1950	7,509	0.4248	16,357	23,866
150				Total	7,122	6,528	7,210	6,528	(62.76)	20,109	(1,266,200)		(246,909)		(537,836)	(784,745)
151		Norfolk				0.053		0.046								
152																
153			NEGD	January	1,295	1,319	1,201	1,210	1.68	4,167	6,990	0.1338	935	0.4248	2,969	3,904
154			NEGD	February	1,408	1,146	1,295	1,319	(12.91)	4,177	(53,922)	0.1338	(7,215)	0.4248	(22,904)	(30,119)
155			NEGD	March	1,031	805	1,408	1,146	(24.02)	4,200	(100,890)	0.1338	(13,499)	0.4248	(42,854)	(56,353)
156			NEGD	April	450	469	1,031	805	(9.30)	4,203	(39,074)	0.1338	(5,228)	0.4248	(16,597)	(21,825)
157			NEGD	May	260	201	450	469	(2.27)	4,177	(9,497)	0.1338	(1,271)	0.4248	(4,034)	(5,305)
158			NEGD	June	29	17	260	201	(3.33)	4,155	(13,836)	0.1338	(1,851)	0.4248	(5,877)	(7,728)
159			NEGD	July	0	4	29	17	(0.34)	4,152	(1,409)	0.1338	(189)	0.4248	(598)	(787)
160			NEGD	August	5	7	0	4	0.30	4,112	1,213	0.1338	162	0.4248	515	678
161			NEGD	September	27	90	5	7	3.45	4,102	14,163	0.1338	1,895	0.4248	6,016	7,911
162			NEGD	October	602	431	27	90	(6.27)	4,117	(25,802)	0.1338	(3,452)	0.4248	(10,960)	(14,412)
163			NEGD	November	902	830	602	431	(11.65)	4,151	(48,350)	0.1338	(6,469)	0.4248	(20,538)	(27,007)
164			NEGD	December	1,113	1,210	902	830	1.90	4,188	7,966	0.1338	1,066	0.4248	3,383	4,449
165				Total	7,122	6,528	7,210	6,528	(62.76)	4,158	(262,448)		(35,116)		(111,478)	(146,594)
166																
167																
168		North Platte				0.035		0.078								
169			NEGD	January	1,116	1,213	1,176	1,180	3.71	7,174	26,618	0.1338	3,562	0.4248	11,306	14,868
170			NEGD	February	1,305	1,084	1,116	1,213	(0.25)	7,177	(1,777)	0.1338	(238)	0.4248	(755)	(993)
171			NEGD	March	1,007	768	1,305	1,084	(25.55)	7,211	(184,242)	0.1338	(24,652)	0.4248	(78,259)	(102,911)
172			NEGD	April	469	503	1,007	768	(17.37)	7,198	(125,054)	0.1338	(16,732)	0.4248	(53,118)	(69,851)
173			NEGD	May	359	266	469	503	(0.60)	7,143	(4,276)	0.1338	(572)	0.4248	(1,816)	(2,388)
174			NEGD	June	38	21	359	266	(7.84)	7,040	(55,163)	0.1338	(7,381)	0.4248	(23,431)	(30,812)
175			NEGD	July	0	5	38	21	(1.14)	7,031	(8,015)	0.1338	(1,072)	0.4248	(4,477)	(5,447)
176			NEGD	August	5	7	0	5	0.42	7,018	2,946	0.1338	394	0.4248	1,251	1,646
177			NEGD	September	27	97	5	7	2.61	6,988	18,264	0.1338	2,444	0.4248	7,758	10,202
178			NEGD	October	678	464	27	97	(2.07)	7,049	(14,575)	0.1338	(1,950)	0.4248	(6,191)	(8,141)
179			NEGD	November	883	841	678	464	(18.11)	7,130	(129,159)	0.1338	(17,282)	0.4248	(54,862)	(72,144)
180			NEGD	December	1,067	1,180	883	841	0.73	7,161	5,222	0.1338	699	0.4248	2,218	2,917
181				Total	6,954	6,449	7,063	6,449	(65.45)	7,110	(469,211)		(62,780)		(199,304)	(262,084)
182																

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					Actual	Normal (1)	Actual	Normal (1)	therm/cust. (3)		therms [H]x[I]	\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	\$ [L]x[N]
183		Omaha			HDD	HDD	HDD	HDD								
184			NEG	January	1,251	1,269	1,093	1,119	2.69	45,857	123,457	0.1950	24,074	0.4248	52,440	76,514
185			NEG	February	1,324	1,087	1,251	1,269	(2.10)	45,707	(95,773)	0.1950	(18,676)	0.4248	(40,681)	(59,357)
186			NEG	March	911	724	1,324	1,087	(24.95)	45,993	(1,147,594)	0.1950	(223,781)	0.4248	(487,457)	(711,238)
187			NEG	April	312	376	911	724	(16.34)	46,005	(751,936)	0.1950	(146,628)	0.4248	(319,395)	(466,023)
188			NEG	May	178	135	312	376	5.22	45,759	238,944	0.1950	46,594	0.4248	101,495	148,089
189			NEG	June	0	4	178	135	(3.97)	45,693	(181,374)	0.1950	(35,368)	0.4248	(77,041)	(112,409)
190			NEG	July	0	1	0	4	0.34	45,913	15,700	0.1950	3,061	0.4248	6,669	9,730
191			NEG	August	0	1	0	1	0.12	45,936	5,339	0.1950	1,041	0.4248	2,268	3,309
192			NEG	September	4	53	0	1	0.85	45,758	38,940	0.1950	7,593	0.4248	16,540	24,133
193			NEG	October	498	338	4	53	1.98	46,062	91,133	0.1950	17,771	0.4248	38,710	56,481
194			NEG	November	829	750	498	338	(16.10)	46,328	(745,917)	0.1950	(145,454)	0.4248	(316,838)	(462,292)
195			NEG	December	1,004	1,119	829	750	(5.55)	46,419	(257,485)	0.1950	(50,209)	0.4248	(109,370)	(159,580)
196				Total	6,311	5,854	6,400	5,854	(57.81)	45,953	(2,666,567)		(519,981)		(1,132,662)	(1,652,642)
197		Scottsbluff				0.039		0.066								
198																
199			NEGD	January	1,071	1,146	1,077	1,167	9.50	15,265	145,011	0.1338	19,403	0.4248	61,596	80,998
200			NEGD	February	1,214	1,024	1,071	1,146	3.93	15,282	60,052	0.1338	8,035	0.4248	25,508	33,543
201			NEGD	March	1,032	743	1,214	1,024	(22.22)	15,332	(340,738)	0.1338	(45,591)	0.4248	(144,733)	(190,324)
202			NEGD	April	494	520	1,032	743	(26.41)	15,327	(404,759)	0.1338	(54,157)	0.4248	(171,927)	(226,084)
203			NEGD	May	436	295	494	520	0.18	15,238	2,785	0.1338	373	0.4248	1,183	1,555
204			NEGD	June	62	27	436	295	(13.64)	15,218	(207,561)	0.1338	(27,772)	0.4248	(88,165)	(115,936)
205			NEGD	July	0	2	62	27	(3.22)	15,192	(48,922)	0.1338	(6,546)	0.4248	(20,780)	(27,326)
206			NEGD	August	1	9	0	2	0.32	15,099	4,893	0.1338	655	0.4248	2,078	2,733
207			NEGD	September	67	92	1	9	1.09	15,022	16,447	0.1338	2,201	0.4248	6,986	9,187
208			NEGD	October	722	475	67	92	(1.61)	15,199	(24,523)	0.1338	(3,281)	0.4248	(10,416)	(13,697)
209			NEGD	November	856	821	722	475	(23.47)	15,220	(357,220)	0.1338	(47,796)	0.4248	(151,734)	(199,530)
210			NEGD	December	1,033	1,167	856	821	(1.10)	15,232	(16,711)	0.1338	(2,236)	0.4248	(7,098)	(9,334)
211				Total	6,988	6,319	7,032	6,319	(76.64)	15,219	(1,171,246)		(156,713)		(497,503)	(654,216)
212		Sidney				0.016		0.093								
213																
214			NEGD	January	1,115	1,140	1,066	1,126	5.92	4,688	27,747	0.1338	3,712	0.4248	11,786	15,498
215			NEGD	February	1,203	1,011	1,115	1,140	(0.74)	4,722	(3,496)	0.1338	(468)	0.4248	(1,953)	(1,953)
216			NEGD	March	989	754	1,203	1,011	(21.57)	4,712	(101,633)	0.1338	(13,599)	0.4248	(43,170)	(56,769)
217			NEGD	April	502	551	989	754	(21.05)	4,689	(98,701)	0.1338	(13,206)	0.4248	(41,925)	(55,131)
218			NEGD	May	471	323	502	551	2.24	4,717	10,554	0.1338	1,412	0.4248	4,483	5,895
219			NEGD	June	78	37	471	323	(14.40)	4,662	(67,154)	0.1338	(8,985)	0.4248	(28,525)	(37,510)
220			NEGD	July	0	5	78	37	(3.70)	4,635	(17,157)	0.1338	(2,296)	0.4248	(7,288)	(9,583)
221			NEGD	August	7	14	0	5	0.54	4,628	2,500	0.1338	335	0.4248	1,062	1,397
222			NEGD	September	53	94	7	14	1.31	4,619	6,053	0.1338	810	0.4248	2,571	3,381
223			NEGD	October	677	469	53	94	0.49	4,631	2,252	0.1338	301	0.4248	956	1,258
224			NEGD	November	841	800	677	469	(19.96)	4,660	(93,019)	0.1338	(12,446)	0.4248	(39,511)	(51,957)
225			NEGD	December	1,156	1,126	841	800	(4.32)	4,676	(20,197)	0.1338	(2,702)	0.4248	(8,579)	(11,281)
226				Total	7,092	6,322	7,002	6,322	(75.25)	4,670	(352,252)		(47,131)		(149,624)	(196,755)
227																

Exhibit No. DNH-3

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment therm/cust. (3)	2019 # of Customers	Volumetric Adjustment therms [H]x[I] (4)	Margin		Cost of Gas		Total Adjustment \$ [L]+[N] (5)
					Actual	Normal (1)	Actual	Normal (1)				\$	[J]x[K]	\$/therm (5)	\$ [J]x[M]	
228	Commercial	Sioux City	NEG	January	HDD											
229																
230																
231																
232																
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Black Hills Nebraska Gas, LLC
Calculation of Weather Normalization Adjustments
Based Upon 10 Year Normal Heating Degree Days

Exhibit No. DNH-3

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD		HDD		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					Current Month		Previous Month									
					Actual	Normal (1)	Actual	Normal (1)								
					HDD	HDD	HDD	HDD	therm/cust. (3)		therms [H]x[I]	\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	\$ [L]+[N]
274		Broken Bow	NEGD	January	1,252	0.118	1,220	1,224	2.43	749	1,819	0.1338	243	0.4233	770	1,014
275			NEGD	February	1,372		1,252	1,262	(26.59)	746	(19,835)	0.1338	(2,654)	0.4233	(8,397)	(11,051)
276			NEGD	March	1,086	843	1,372	1,119	(108.06)	745	(80,508)	0.1338	(10,772)	0.4233	(34,082)	(44,854)
277			NEGD	April	547	563	1,086	843	(74.55)	746	(55,617)	0.1338	(7,442)	0.4233	(23,544)	(30,986)
278			NEGD	May	416	303	547	563	(8.45)	746	(6,306)	0.1338	(844)	0.4233	(2,669)	(3,513)
279			NEGD	June	64	36	416	303	(39.00)	745	(29,054)	0.1338	(3,887)	0.4233	(12,299)	(16,187)
280			NEGD	July	1	8	64	36	(8.10)	742	(6,008)	0.1338	(804)	0.4233	(2,543)	(3,347)
281			NEGD	August	16	17	1	8	2.10	738	1,551	0.1338	208	0.4233	657	864
282			NEGD	September	38	125	16	17	10.40	727	7,557	0.1338	1,011	0.4233	3,199	4,210
283			NEGD	October	684	499	38	125	5.50	728	4,001	0.1338	535	0.4233	1,694	2,229
284			NEGD	November	939	875	684	499	(65.65)	730	(47,922)	0.1338	(6,412)	0.4233	(20,287)	(26,699)
285			NEGD	December	1,255	1,224	939	875	(23.91)	736	(17,597)	0.1338	(2,354)	0.4233	(7,449)	(9,804)
286				Total	7,670	6,872	7,635	6,872	(333.89)	740	(247,918)		(33,171)		(104,951)	(138,123)
287																
288		Cambridge				0.158		0.228								
289			NEGD	January	1,178	1,185	1,165	1,167	1.58	1,851	2,928	0.1338	392	0.4233	1,240	1,631
290			NEGD	February	1,277	1,042	1,178	1,185	(35.55)	1,847	(65,659)	0.1338	(8,785)	0.4233	(27,795)	(36,580)
291			NEGD	March	968	750	1,277	1,042	(87.86)	1,834	(161,132)	0.1338	(21,559)	0.4233	(68,212)	(89,771)
292			NEGD	April	402	452	968	750	(41.67)	1,852	(77,167)	0.1338	(10,325)	0.4233	(32,667)	(42,992)
293			NEGD	May	313	217	402	452	(3.73)	1,838	(6,852)	0.1338	(917)	0.4233	(2,901)	(3,817)
294			NEGD	June	29	15	313	217	(24.08)	1,840	(44,300)	0.1338	(5,927)	0.4233	(18,754)	(24,681)
295			NEGD	July	0	2	29	15	(2.79)	1,814	(5,053)	0.1338	(676)	0.4233	(2,139)	(2,815)
296			NEGD	August	5	5	0	2	0.58	1,810	1,046	0.1338	140	0.4233	443	583
297			NEGD	September	17	83	5	5	10.49	1,799	18,866	0.1338	2,524	0.4233	7,987	10,511
298			NEGD	October	588	410	17	83	(13.02)	1,806	(23,515)	0.1338	(3,146)	0.4233	(9,955)	(13,101)
299			NEGD	November	846	789	588	410	(49.40)	1,798	(88,822)	0.1338	(11,884)	0.4233	(37,601)	(49,485)
300			NEGD	December	1,192	1,167	846	789	(16.79)	1,819	(30,539)	0.1338	(4,086)	0.4233	(12,928)	(17,014)
301				Total	6,815	6,119	6,788	6,119	(262.23)	1,826	(480,197)		(64,250)		(203,282)	(267,532)
302																
303																
304		Gordon				0.288		0.272								
305			NEGD	January	1,169	1,285	1,246	1,279	42.30	671	28,385	0.1338	3,798	0.4233	12,016	15,814
306			NEGD	February	1,483	1,182	1,169	1,285	(55.15)	667	(36,784)	0.1338	(4,922)	0.4233	(15,572)	(20,494)
307			NEGD	March	1,205	893	1,483	1,182	(171.84)	663	(113,930)	0.1338	(15,244)	0.4233	(48,230)	(63,474)
308			NEGD	April	640	648	1,205	893	(82.63)	669	(55,281)	0.1338	(7,397)	0.4233	(23,402)	(30,798)
309			NEGD	May	548	369	640	648	(49.28)	670	(33,017)	0.1338	(4,418)	0.4233	(13,977)	(18,395)
310			NEGD	June	94	71	548	369	(55.24)	668	(36,900)	0.1338	(4,937)	0.4233	(15,621)	(20,558)
311			NEGD	July	5	12	94	71	(4.41)	657	(2,899)	0.1338	(1,227)	0.4233	(1,615)	(2,155)
312			NEGD	August	31	23	5	12	(0.45)	658	(295)	0.1338	(40)	0.4233	(125)	(165)
313			NEGD	September	127	142	31	23	2.17	650	1,409	0.1338	188	0.4233	596	785
314			NEGD	October	842	547	127	142	(80.89)	653	(52,822)	0.1338	(7,068)	0.4233	(22,361)	(29,429)
315			NEGD	November	996	898	842	547	(108.59)	639	(69,390)	0.1338	(9,284)	0.4233	(29,375)	(38,659)
316			NEGD	December	1,274	1,279	996	898	(25.50)	653	(16,652)	0.1338	(2,228)	0.4233	(7,049)	(9,277)
317				Total	8,414	7,348	8,386	7,348	(589.52)	660	(388,178)		(51,938)		(164,327)	(216,265)
318																

Black Hills Nebraska Gas, LLC
Calculation of Weather Normalization Adjustments
Based Upon 10 Year Normal Heating Degree Days

Exhibit No. DNH-3

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment therm/cust. (3)	2019 # of Customers	Volumetric Adjustment therms [H]x[I]	Margin		Cost of Gas		Total Adjustment \$ [L]+[N]
					Actual HDD	Normal (1) HDD	Actual HDD	Normal (1) HDD				\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	
319		Hastings	NEG	January		0.287		0.154								
320			NEG	February	1,203	1,224	1,125	1,130	6.60	1,427	9,412	0.1725	1,623	0.4233	3,985	5,608
321			NEG	February	1,306	1,067	1,203	1,224	(65.28)	1,441	(94,063)	0.1725	(16,221)	0.4233	(39,820)	(56,041)
322			NEG	March	988	744	1,306	1,067	(106.73)	1,431	(152,729)	0.1725	(26,338)	0.4233	(64,655)	(90,993)
323			NEG	April	432	446	988	744	(33.57)	1,426	(47,872)	0.1725	(8,256)	0.4233	(20,266)	(28,521)
324			NEG	May	286	197	432	446	(23.46)	1,432	(33,591)	0.1725	(5,793)	0.4233	(14,220)	(20,013)
325			NEG	June	25	11	286	197	(17.88)	1,429	(25,555)	0.1725	(4,407)	0.4233	(10,818)	(15,225)
326			NEG	July	0	3	25	11	(1.48)	1,421	(2,108)	0.1725	(364)	0.4233	(893)	(1,256)
327			NEG	August	4	4	0	3	0.37	1,420	527	0.1725	91	0.4233	223	314
328			NEG	September	20	77	4	4	16.21	1,421	23,030	0.1725	3,972	0.4233	9,749	13,721
329			NEG	October	549	387	20	77	(37.76)	1,427	(53,882)	0.1725	(9,292)	0.4233	(22,810)	(32,102)
330			NEG	November	830	777	549	387	(40.20)	1,430	(57,479)	0.1725	(9,912)	0.4233	(24,333)	(34,245)
331			NEG	December	1,011	1,130	830	777	25.77	1,433	36,929	0.1725	6,368	0.4233	15,633	22,001
332				Total	6,654	6,064	6,768	6,064	(277.41)	1,428	(397,383)		(68,529)		(168,224)	(236,753)
333																
334		Hastings				0.287		0.154								
335			NEGD	January	1,203	1,224	1,125	1,130	6.60	1,245	8,212	0.1338	1,099	0.4233	3,476	4,575
336			NEGD	February	1,306	1,067	1,203	1,224	(65.28)	1,245	(81,269)	0.1338	(10,874)	0.4233	(34,404)	(45,277)
337			NEGD	March	988	744	1,306	1,067	(106.73)	1,240	(132,344)	0.1338	(17,708)	0.4233	(56,025)	(73,733)
338			NEGD	April	432	446	988	744	(33.57)	1,245	(41,796)	0.1338	(5,592)	0.4233	(17,693)	(23,286)
339			NEGD	May	286	197	432	446	(23.46)	1,243	(29,158)	0.1338	(3,901)	0.4233	(12,343)	(16,245)
340			NEGD	June	25	11	286	197	(17.88)	1,241	(22,193)	0.1338	(2,969)	0.4233	(9,395)	(12,365)
341			NEGD	July	0	3	25	11	(1.48)	1,224	(1,816)	0.1338	(243)	0.4233	(769)	(1,012)
342			NEGD	August	4	4	0	3	0.37	1,223	454	0.1338	61	0.4233	192	253
343			NEGD	September	20	77	4	4	16.21	1,217	19,724	0.1338	2,639	0.4233	8,350	10,989
344			NEGD	October	549	387	20	77	(37.76)	1,217	(45,953)	0.1338	(6,148)	0.4233	(19,453)	(25,602)
345			NEGD	November	830	777	549	387	(40.20)	1,224	(49,199)	0.1338	(6,583)	0.4233	(20,827)	(27,410)
346			NEGD	December	1,011	1,130	830	777	25.77	1,230	31,697	0.1338	4,241	0.4233	13,418	17,659
347				Total	6,654	6,064	6,768	6,064	(277.41)	1,233	(343,641)		(45,979)		(145,473)	(191,453)
348																
349		Kearney				0.187		0.308								
350			NEGD	January	1,212	1,225	1,150	1,156	4.17	884	3,689	0.1338	494	0.4233	1,562	2,055
351			NEGD	February	1,344	1,083	1,212	1,225	(44.86)	881	(39,520)	0.1338	(5,288)	0.4233	(16,730)	(22,018)
352			NEGD	March	1,023	792	1,344	1,083	(123.54)	878	(108,468)	0.1338	(14,513)	0.4233	(45,918)	(60,431)
353			NEGD	April	443	474	1,023	792	(65.40)	881	(57,620)	0.1338	(7,710)	0.4233	(24,392)	(32,102)
354			NEGD	May	338	228	443	474	(11.14)	884	(9,844)	0.1338	(1,317)	0.4233	(4,167)	(5,484)
355			NEGD	June	38	17	338	228	(37.70)	881	(33,211)	0.1338	(4,444)	0.4233	(14,059)	(18,503)
356			NEGD	July	0	4	38	17	(5.75)	875	(5,036)	0.1338	(674)	0.4233	(2,132)	(2,805)
357			NEGD	August	4	6	0	4	1.50	871	1,306	0.1338	175	0.4233	553	727
358			NEGD	September	22	82	4	6	11.77	865	10,182	0.1338	1,362	0.4233	4,310	5,673
359			NEGD	October	522	406	22	82	(3.34)	861	(2,879)	0.1338	(385)	0.4233	(1,219)	(1,604)
360			NEGD	November	852	801	522	406	(45.26)	863	(39,059)	0.1338	(5,226)	0.4233	(16,535)	(21,761)
361			NEGD	December	1,036	1,156	852	801	6.62	871	5,764	0.1338	771	0.4233	2,440	3,211
362				Total	6,834	6,272	6,948	6,272	(312.93)	875	(274,696)		(36,754)		(116,287)	(153,041)

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD		HDD		Per Customer Adjustment therm/cust. (3)	2019 # of Customers	Volumetric Adjustment [H]x[I]	Margin		Cost of Gas		Total Adjustment [L]+[N]
					Current Month		Previous Month					\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	
					Actual	Normal (1)	Actual	Normal (1)								
					HDD	HDD	HDD	HDD								
349		Lincoln				0.156		0.304								
350			NEG	January	1,229	1,253	1,071	1,124	19.76	10,970	216,715	0.1725	37,373	0.4233	91,742	129,115
351			NEG	February	1,296	1,069	1,229	1,253	(28.08)	10,931	(306,921)	0.1725	(52,928)	0.4233	(129,929)	(182,857)
352			NEG	March	936	723	1,296	1,069	(102.29)	10,950	(1,120,076)	0.1725	(193,157)	0.4233	(474,161)	(667,319)
353			NEG	April	339	391	936	723	(56.85)	10,875	(618,256)	0.1725	(106,618)	0.4233	(261,726)	(368,345)
354			NEG	May	213	147	339	391	5.43	10,895	59,208	0.1725	10,210	0.4233	25,064	35,275
355			NEG	June	6	5	213	147	(20.24)	10,844	(219,525)	0.1725	(37,857)	0.4233	(92,932)	(130,789)
356			NEG	July	0	1	6	5	(0.18)	10,798	(1,938)	0.1725	(334)	0.4233	(821)	(1,155)
357			NEG	August	0	1	0	1	0.46	10,822	5,000	0.1725	862	0.4233	2,117	2,979
358			NEG	September	9	65	0	1	9.21	10,782	99,337	0.1725	17,131	0.4233	42,052	59,183
359			NEG	October	507	362	9	65	(5.43)	10,793	(58,640)	0.1725	(10,113)	0.4233	(24,824)	(34,937)
360			NEG	November	830	764	507	362	(54.37)	10,849	(589,906)	0.1725	(101,729)	0.4233	(249,725)	(351,454)
361			NEG	December	1,000	1,124	830	764	(0.92)	10,977	(10,082)	0.1725	(1,739)	0.4233	(4,268)	(6,007)
362				Total	6,365	5,905	6,436	5,905	(233.50)	10,874	(2,545,085)		(438,900)		(1,077,410)	(1,516,310)
363																
364		Norfolk				0.276		0.240								
365			NEG	January	1,295	1,319	1,201	1,210	8.72	3,155	27,519	0.1725	4,746	0.4233	11,650	16,395
366			NEG	February	1,408	1,146	1,295	1,319	(66.72)	3,156	(210,558)	0.1725	(36,311)	0.4233	(89,135)	(125,446)
367			NEG	March	1,031	805	1,408	1,146	(125.48)	3,165	(397,151)	0.1725	(68,489)	0.4233	(168,126)	(236,615)
368			NEG	April	450	469	1,031	805	(49.11)	3,160	(155,180)	0.1725	(26,761)	0.4233	(65,692)	(92,453)
369			NEG	May	260	201	450	469	(11.69)	3,142	(36,715)	0.1725	(6,331)	0.4233	(15,543)	(21,874)
370			NEG	June	29	17	260	201	(17.49)	3,138	(54,895)	0.1725	(9,467)	0.4233	(23,239)	(32,705)
371			NEG	July	0	4	29	17	(1.81)	3,122	(5,647)	0.1725	(974)	0.4233	(2,391)	(3,364)
372			NEG	August	5	7	0	4	1.54	3,113	4,808	0.1725	829	0.4233	2,035	2,864
373			NEG	September	27	90	5	7	17.88	3,103	55,486	0.1725	9,569	0.4233	23,489	33,058
374			NEG	October	602	431	27	90	(32.16)	3,106	(99,903)	0.1725	(17,228)	0.4233	(42,292)	(59,520)
375			NEG	November	902	830	602	431	(61.04)	3,139	(191,601)	0.1725	(33,042)	0.4233	(81,110)	(114,152)
376			NEG	December	1,113	1,210	902	830	9.53	3,157	30,089	0.1725	5,189	0.4233	12,738	17,927
377				Total	7,122	6,528	7,210	6,528	(327.82)	3,138	(1,033,748)		(178,270)		(437,616)	(615,886)
378																
379		Norfolk				0.276		0.240								
380			NEGD	January	1,295	1,319	1,201	1,210	8.72	843	7,353	0.1338	984	0.4233	3,113	4,097
381			NEGD	February	1,408	1,146	1,295	1,319	(66.72)	832	(55,508)	0.1338	(7,427)	0.4233	(23,498)	(30,925)
383			NEGD	April	450	469	1,031	805	(49.11)	824	(40,465)	0.1338	(5,414)	0.4233	(17,130)	(22,544)
384			NEGD	May	260	201	450	469	(11.69)	821	(9,594)	0.1338	(1,284)	0.4233	(4,061)	(5,345)
385			NEGD	June	29	17	260	201	(17.49)	818	(14,310)	0.1338	(1,915)	0.4233	(6,058)	(7,972)
386			NEGD	July	0	4	29	17	(1.81)	805	(1,456)	0.1338	(195)	0.4233	(616)	(811)
387			NEGD	August	5	7	0	4	1.54	803	1,240	0.1338	166	0.4233	525	691
388			NEGD	September	27	90	5	7	17.88	789	14,108	0.1338	1,888	0.4233	5,973	7,860
389			NEGD	October	602	431	27	90	(32.16)	793	(25,506)	0.1338	(3,413)	0.4233	(10,798)	(14,210)
390			NEGD	November	902	830	602	431	(61.04)	792	(48,343)	0.1338	(6,468)	0.4233	(20,465)	(26,933)
391			NEGD	December	1,113	1,210	902	830	9.53	800	7,625	0.1338	1,020	0.4233	3,228	4,248
392				Total	7,122	6,528	7,210	6,528	(327.82)	811	(266,998)		(35,724)		(113,028)	(148,752)
393																
394																

Exhibit No. DNH-3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment	2019 # of Customers	Volumetric Adjustment	Margin		Cost of Gas		Total Adjustment
					Actual	Normal (1)	Actual	Normal (1)	therm/cust. (3)		therms [H]x[I]	\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	\$ [L]x[N]
395		North Platte			HDD	HDD	HDD	HDD								
396			NEGD	January	1,116	1,213	1,176	1,180	19.47	1,276	24,846	0.1338	3,324	0.4233	10,518	13,842
397			NEGD	February	1,305	1,084	1,116	1,213	(13.34)	1,277	(17,032)	0.1338	(2,279)	0.4233	(9,489)	
398			NEGD	March	1,007	768	1,305	1,084	(110.21)	1,259	(138,749)	0.1338	(18,565)	0.4233	(58,737)	(77,301)
399			NEGD	April	469	503	1,007	768	(63.88)	1,272	(81,256)	0.1338	(10,872)	0.4233	(34,398)	(45,270)
400			NEGD	May	359	266	469	503	(7.50)	1,272	(9,546)	0.1338	(1,277)	0.4233	(4,041)	(5,318)
401			NEGD	June	38	21	359	266	(30.62)	1,256	(38,458)	0.1338	(5,146)	0.4233	(16,280)	(21,426)
402			NEGD	July	0	5	38	21	(4.07)	1,244	(5,057)	0.1338	(677)	0.4233	(2,141)	(2,818)
403			NEGD	August	5	7	0	5	1.70	1,247	2,123	0.1338	284	0.4233	899	1,183
404			NEGD	September	27	97	5	7	13.84	1,230	17,017	0.1338	2,277	0.4233	7,204	9,481
405			NEGD	October	678	464	27	97	(19.86)	1,256	(24,946)	0.1338	(3,338)	0.4233	(10,560)	(13,898)
406			NEGD	November	883	841	678	464	(70.96)	1,243	(88,205)	0.1338	(11,802)	0.4233	(37,340)	(49,141)
407			NEGD	December	1,067	1,180	883	841	9.12	1,264	11,523	0.1338	1,542	0.4233	4,878	6,420
408				Total	6,954	6,449	7,063	6,449	(276.31)	1,258	(347,740)		(46,528)		(147,209)	(193,736)
409		Omaha				0.260		0.263								
410			NEG	January	1,251	1,269	1,093	1,119	11.47	4,758	54,576	0.1725	9,412	0.4233	23,104	32,515
411			NEG	February	1,324	1,087	1,251	1,269	(56.96)	4,781	(272,306)	0.1725	(46,959)	0.4233	(115,275)	(162,234)
412			NEG	March	911	724	1,324	1,087	(111.07)	4,795	(532,563)	0.1725	(91,841)	0.4233	(225,450)	(317,290)
413			NEG	April	312	376	911	724	(32.70)	4,755	(155,494)	0.1725	(26,815)	0.4233	(65,825)	(92,640)
414			NEG	May	178	135	312	376	5.49	4,712	25,873	0.1725	4,462	0.4233	10,953	15,415
415			NEG	June	0	4	178	135	(10.52)	4,717	(49,603)	0.1725	(8,554)	0.4233	(20,998)	(29,552)
416			NEG	July	0	1	0	4	1.21	4,697	5,670	0.1725	978	0.4233	2,400	3,378
417			NEG	August	0	1	0	1	0.52	4,710	2,466	0.1725	425	0.4233	1,044	1,469
418			NEG	September	4	53	0	1	12.87	4,621	59,457	0.1725	10,253	0.4233	25,170	35,423
419			NEG	October	498	338	4	53	(28.81)	4,694	(135,241)	0.1725	(23,322)	0.4233	(57,251)	(80,574)
420			NEG	November	829	750	498	338	(62.78)	4,695	(294,757)	0.1725	(50,831)	0.4233	(124,779)	(175,610)
421			NEG	December	1,004	1,119	829	750	8.98	4,813	43,235	0.1725	7,456	0.4233	18,302	25,758
422				Total	6,311	5,854	6,400	5,854	(262.29)	4,729	(1,248,687)		(215,336)		(528,606)	(743,942)
423		Scottsbluff														
424						0.252		0.292								
425			NEGD	January	1,071	1,146	1,077	1,167	43.05	2,307	99,322	0.1338	13,289	0.4233	42,046	55,335
426			NEGD	February	1,214	1,024	1,071	1,146	(29.79)	2,311	(68,841)	0.1338	(9,211)	0.4233	(29,142)	(38,353)
427			NEGD	March	1,032	743	1,214	1,024	(125.28)	2,292	(287,139)	0.1338	(38,419)	0.4233	(121,555)	(159,974)
428			NEGD	April	494	520	1,032	743	(69.38)	2,305	(159,914)	0.1338	(21,396)	0.4233	(67,696)	(89,093)
429			NEGD	May	436	295	494	520	(29.82)	2,297	(68,504)	0.1338	(9,166)	0.4233	(29,000)	(38,166)
430			NEGD	June	62	27	436	295	(46.27)	2,281	(105,535)	0.1338	(14,121)	0.4233	(44,676)	(58,797)
431			NEGD	July	0	2	62	27	(8.67)	2,254	(19,539)	0.1338	(2,614)	0.4233	(8,271)	(10,886)
432			NEGD	August	1	9	0	2	2.55	2,245	5,734	0.1338	767	0.4233	2,427	3,195
433			NEGD	September	67	92	1	9	8.42	2,242	18,877	0.1338	2,526	0.4233	7,991	10,517
434			NEGD	October	722	475	67	92	(57.74)	2,254	(130,142)	0.1338	(17,413)	0.4233	(55,093)	(72,506)
435			NEGD	November	856	821	722	475	(74.07)	2,252	(166,802)	0.1338	(22,318)	0.4233	(70,612)	(92,930)
436			NEGD	December	1,033	1,167	856	821	25.64	2,257	57,861	0.1338	7,742	0.4233	24,494	32,236
437				Total	6,988	6,319	7,032	6,319	(361.35)	2,275	(824,621)		(110,334)		(349,087)	(459,421)
438																
439																

Black Hills Nebraska Gas, LLC
Calculation of Weather Normalization Adjustments
Based Upon 10 Year Normal Heating Degree Days

Exhibit No. DNH-3

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Line No.	Customer Class	Weather Station	Company	2019 Month	HDD Current Month		HDD Previous Month		Per Customer Adjustment therm/cust. (3)	2019 # of Customers	Volumetric Adjustment therms [H]x[I]	Margin		Cost of Gas		Total Adjustment \$ [L]+[N]
					Actual	Normal (1)	Actual	Normal (1)				\$/therm (4)	\$ [J]x[K]	\$/therm (5)	\$ [J]x[M]	
					HDD	HDD	HDD	HDD								
440		Sidney				0.066		0.394								
441			NEGD	January	1,115	1,140	1,066	1,126	22.13	764	16,911	0.1338	2.263	0.4233	7,159	9,422
442			NEGD	February	1,203	1,011	1,115	1,140	(43.50)	767	(33,362)	0.1338	(4,464)	0.4233	(14,123)	(18,587)
443			NEGD	March	989	754	1,203	1,011	(111.85)	767	(85,789)	0.1338	(11,479)	0.4233	(36,317)	(47,796)
444			NEGD	April	502	551	989	754	(49.13)	767	(37,685)	0.1338	(5,042)	0.4233	(15,953)	(20,995)
445			NEGD	May	471	323	502	551	(25.56)	766	(19,579)	0.1338	(2,620)	0.4233	(8,288)	(10,908)
446			NEGD	June	78	37	471	323	(49.64)	763	(37,878)	0.1338	(5,068)	0.4233	(16,035)	(21,103)
447			NEGD	July	0	5	78	37	(9.52)	749	(7,130)	0.1338	(954)	0.4233	(3,018)	(3,972)
448			NEGD	August	7	14	0	5	3.08	749	2,308	0.1338	309	0.4233	977	1,286
449			NEGD	September	53	94	7	14	12.47	753	9,392	0.1338	1,257	0.4233	3,976	5,232
450			NEGD	October	677	469	53	94	(43.39)	758	(32,890)	0.1338	(4,401)	0.4233	(13,923)	(18,324)
451			NEGD	November	841	800	677	469	(65.57)	763	(50,029)	0.1338	(6,694)	0.4233	(21,179)	(27,873)
452		NEGD	December	1,156	1,126	841	800	(18.80)	765	(14,381)	0.1338	(1,924)	0.4233	(6,088)	(8,012)	
453			Total		7,092	6,322	7,002	6,322	(379.27)	761	(290,113)		(38,817)		(122,813)	(161,630)
454		Sioux City				0.029		0.077								
455			NEG	January	1,340	1,376	1,210	1,236	16.10	285	4,587	0.1725	791	0.4233	1,942	2,733
456			NEG	February	1,433	1,187	1,340	1,376	(54.63)	282	(15,407)	0.1725	(2,657)	0.4233	(6,522)	(9,179)
457			NEG	March	1,021	817	1,433	1,187	(117.80)	286	(33,691)	0.1725	(5,810)	0.4233	(14,263)	(20,073)
458			NEG	April	465	468	1,021	817	(52.95)	287	(15,197)	0.1725	(2,621)	0.4233	(6,433)	(9,054)
459			NEG	May	277	184	465	468	(23.51)	288	(6,771)	0.1725	(1,168)	0.4233	(2,866)	(4,034)
460			NEG	June	23	13	277	184	(27.03)	284	(7,677)	0.1725	(1,324)	0.4233	(3,250)	(4,574)
461			NEG	July	1	3	23	13	(2.03)	283	(575)	0.1725	(99)	0.4233	(244)	(343)
462			NEG	August	4	7	1	3	1.25	281	352	0.1725	61	0.4233	149	210
463			NEG	September	32	88	4	7	15.32	280	4,289	0.1725	740	0.4233	1,815	2,555
464			NEG	October	615	435	32	88	(31.98)	282	(9,019)	0.1725	(1,555)	0.4233	(3,818)	(5,373)
465			NEG	November	947	851	615	435	(72.41)	283	(20,492)	0.1725	(3,534)	0.4233	(8,675)	(12,209)
466		NEG	December	1,179	1,236	947	851	(10.59)	282	(2,987)	0.1725	(515)	0.4233	(1,264)	(1,779)	
467			Total		7,337	6,664	7,368	6,664	(360.28)	284	(102,588)		(17,691)		(43,428)	(61,120)
468		Residential Commercial														
469																
470																
471																
472										253,543	(15,129,988)		(2,675,605)		(6,426,673)	(9,102,278)
473										32,161	(9,232,002)		(1,442,414)		(3,908,181)	(5,350,596)
474		Total Nebraska Adjustment								285,704	(24,361,990)		(4,118,020)		(10,334,854)	(14,452,874)

Notes: (1) Exhibit ___(LWL-7)
(2) Exhibit DNH-1
(3) (Current Month Normal HDD - Current Month Actual HDD) x Current Month HDD Statistic + (Previous Month Normal HDD - Previous Month Actual HDD) * Previous Month HDD Statistic
(4) Exhibit V, Schedule C, Line 13

Black Hills Nebraska Gas, LLC
Customer Growth Adjustment
For the Pro-Forma 12 Months Ended December 31, 2020

Exhibit No. DNH-4
Page 1 of 1

Line No.	Proposed Customer Class	2020	Growth	%
1	Residential	255,678	2,137	0.8%
2	Commercial	32,398	233	0.7%
3	Total	288,076	2,370	0.8%
4				
5	Total by Company			
6				
7	BH Gas Utility			
8	Residential	187,139	1,815	1.0%
9	Commercial	20,733	186	0.9%
10	Total	207,872	2,001	1.0%
11				
12	BH Gas Distribution			
13	Residential	68,539	322	0.5%
14	Commercial	11,666	47	0.4%
15	Total	80,204	368	0.5%
16				
17	Consolidated Total	288,076	2,369	0.8%

**Black Hills Nebraska Gas, LLC
Agricultural Normalization Adjustment
For the Test Year Ended December 31, 2020**

Exhibit No. DNH-5
Page 1 of 1

	A	B	C	D	E	F	G	H	I
Line No.	Year	Volumes - Tier 1	Winter Volumes - Tier 2	Summer Volumes - Tier 2	Total Volumes - Tier 2	Winter Volumes - Tier 3	Summer Volumes - Tier 3	Total Volumes - Tier 3	Total Volumes
1	<u>1. Annual Therms</u>								
2	2015	26,907,120	5,599,893	10,607,692	16,207,585	133,056	3,693	136,749	43,251,454
3	2016	29,599,159	4,489,620	16,211,846	20,701,466	0	0	0	50,300,625
4	2017	27,651,895	6,452,202	10,650,943	17,103,145	0	0	0	44,755,040
5	2018	22,752,388	7,290,062	6,427,075	13,717,137	0	0	0	36,469,525
6	2019	16,907,833	9,294,054	3,987,352	13,281,406	0	0	0	30,189,239
7	5-yr. Average	24,763,679	6,625,166	9,576,982	16,202,148	26,611	739	27,350	40,993,177
8	<u>2. Test Year Adjustment</u>								
		10,803,938							
9	<u>3. Seasonal Adjustment</u>								
			Base Year		Allocation of				
			Volumes	% of Total	Adjustment				
10	Winter Volumes - Tier 2		9,294,054	69.98%	7,560,373				
11	Summer Volumes - Tier 2		3,987,352	30.02%	3,243,565				
12	Total		13,281,406	100.00%	10,803,938				
13	<u>4. Margin Adjustment</u>								
			Adjustment	Rate - \$/therm	Margin Adjustment - \$				
14	Winter Volumes - Tier 2		7,560,373	0.2185	1,651,942				
15	Summer Volumes - Tier 2		3,243,565	0.1581	512,808				
16	Total		10,803,938		2,164,749				
17	Second Tier - Agricultural is next 8,000 therms.								
18	Third Tier - Agricultural is Over 9,000 therms.								

Black Hills Nebraska Gas, LLC
Load Factor Analysis
For the Test Year Ended December 31, 2020

Exhibit No. DNH-6
Page 1 of 1

	A	B	C	D	E	F	G
Line No.	Weather Station	Therms	WNA Therms	Total Therms	Percent of Total Therms	Load Factor	Weighted Average Load Factor\LF
1	1. Jurisdictional						
2	Residential						
3	Atkinson	5,291,591	(564,886)	4,726,705	2.68%	24.30%	0.65%
4	Broken Bow	2,947,336	(303,841)	2,643,495	1.50%	25.80%	0.39%
5	Cambridge	7,776,898	(672,845)	7,104,053	4.03%	22.07%	0.89%
6	Gordon	2,521,419	(373,610)	2,147,809	1.22%	27.15%	0.33%
7	Hastings	13,228,444	(1,023,679)	12,204,765	6.92%	22.68%	1.57%
8	Kearney	4,942,343	(381,620)	4,560,723	2.58%	24.47%	0.63%
9	Lincoln	75,249,553	(5,501,257)	69,748,296	39.52%	22.39%	8.85%
10	Norfolk	19,061,155	(1,528,648)	17,532,507	9.93%	24.63%	2.45%
11	North Platte	5,745,609	(469,211)	5,276,398	2.99%	25.02%	0.75%
12	Omaha	37,514,648	(2,666,567)	34,848,081	19.75%	23.02%	4.55%
13	Scottsbluff	12,200,061	(1,171,246)	11,028,815	6.25%	23.99%	1.50%
14	Sidney	3,727,706	(352,252)	3,375,454	1.91%	24.63%	0.47%
15	Sioux City	1,397,315	(120,324)	1,276,991	0.72%	26.33%	0.19%
16	Total	191,604,078	(15,129,988)	176,474,090	100.0%		23.21%
17	Commercial						
18	Atkinson	4,958,367	(440,412)	4,517,955	3.60%	25.53%	0.92%
19	Broken Bow	2,358,552	(247,918)	2,110,634	1.68%	26.84%	0.45%
20	Cambridge	6,231,419	(480,197)	5,751,222	4.59%	24.44%	1.12%
21	Gordon	2,551,358	(388,178)	2,163,180	1.73%	29.26%	0.50%
22	Hastings	11,944,883	(741,024)	11,203,859	8.93%	24.69%	2.21%
23	Kearney	3,255,198	(274,696)	2,980,502	2.38%	26.46%	0.63%
24	Lincoln	46,855,351	(2,545,085)	44,310,266	35.34%	24.35%	8.61%
25	Norfolk	16,870,128	(1,300,745)	15,569,383	12.42%	26.67%	3.31%
26	North Platte	5,681,910	(347,740)	5,334,170	4.25%	25.77%	1.10%
27	Omaha	18,772,787	(1,248,687)	17,524,100	13.97%	23.78%	3.32%
28	Scottsbluff	10,303,281	(824,621)	9,478,660	7.56%	24.20%	1.83%
29	Sidney	3,460,284	(290,113)	3,170,171	2.53%	27.29%	0.69%
30	Sioux City	1,385,642	(102,588)	1,283,054	1.02%	24.01%	0.25%
31	Total	134,629,160	(9,232,002)	125,397,158	100.00%		24.00%
32	2. Non-Jurisdictional Customer Classes						
		Average Day		Peak Month / 20	Load Factor		
		Annual	Peak Month				
33	Maximum Rate	26,611	30,827	47,782	55.69%		
34	Negotiated Distribution	317,468	401,264	621,959	51.04%		
35	Negotiated Transmission _/1	219,494	208,551	323,255	67.90%		

36 _/1 These calculations are a reasonableness check of the Load Factor calculation as shown in
37 wp_Negotiated Transmission_Direct_ and Supply.xls

BLACK HILLS NEBRASKA GAS, LLC
REVENUE UNDER COST-BASE RATE DESIGN
FOR THE PRO FORMA PERIOD ENDED DECEMBER 31, 2020

EXHIBIT DNH-7
PAGE 1 OF 4

	A	B	C	D
Line No.	Description	Total Sales	Residential	Commercial
1	<u>1. Number of Bills</u>			
2	Base Year	3,409,659	3,068,136	341,523
3	Energy Options	47,190	0	47,190
4	Total	3,456,849	3,068,136	388,713
5				
6	<u>2. Total Volumes - Therms</u>			
7	Therm Threshold		20 Therms	40 Therms
8	Tier 1	61,085,314	50,236,949	10,848,365
9	Therm Threshold		>20 Therms	>40 Therms
10	Tier 2	243,181,879	127,724,573	115,457,305
11	Total	304,267,193	177,961,523	126,305,670
12				
13	<u>3. Base Year Revenues Under Current Rates</u>			
14	Cost of Gas - \$	129,060,888	75,587,276	53,473,612
15	Volumetric Charge - \$	57,687,432	36,129,313	21,558,119
16	Monthly Charge - \$	57,612,140	46,865,765	10,746,374
17	Total - \$	244,360,460	158,582,355	85,778,105
18				
19	<u>5. Current Base Rate Structure</u>			
20	% Fixed	49.97%	56.47%	33.27%
21	% Variable	50.03%	43.53%	66.73%

BLACK HILLS NEBRASKA GAS, LLC
REVENUE UNDER COST-BASE RATE DESIGN
FOR THE PRO FORMA PERIOD ENDED DECEMBER 31, 2020

EXHIBIT DNH-7
PAGE 2 OF 4

	A	B	C	D
Line No.	Description	Total Sales	Residential	Commercial
22	<u>6. Cost of Service Rates</u>			
23	Cost of Gas - \$/Therm		0.4247	0.4234
24	Volumetric Charge - \$/Therm			
25	Distribution Charge Tier 1		0.1209	0.1181
26	Distribution Charge Tier 2		0.1209	0.1181
27	Customer Charge - \$/Month		\$24.50	\$54.00
28				
29	<u>7. Revenues Under Cost of Service Rates</u>			
30	Cost of Gas - \$	129,060,888	75,587,276	53,473,612
31	Volumetric Charge - \$/			
32			20 Therms	40 Therms
33	Distribution Charge Tier 1	7,354,839	6,073,647	1,281,192
34			>20 Therms	> 40 Therms
35	Distribution Charge Tier 2	29,077,409	15,441,901	13,635,508
36				
37	Customer Charge - \$	96,159,834	75,169,332	20,990,502
38				
39	Total - \$	261,652,970	172,272,157	89,380,813
40				
41	<u>8. Cost of Service Base Rate Structure</u>			
42	% Fixed	72.52%	77.75%	58.46%
43	% Variable	27.48%	22.25%	41.54%
44				
45	<u>9. Difference (Cost of Service - Current)</u>			
46	Cost of Gas - \$	0	0	0
47	Volumetric Charge - \$	(21,255,184)	(14,613,765)	(6,641,419)
48	Customer Charge - \$	38,547,694	28,303,567	10,244,128
49	Total - \$	17,292,510	13,689,802	3,602,708

BLACK HILLS NEBRASKA GAS, LLC
REVENUE UNDER COST-BASE RATE DESIGN
FOR THE PRO FORMA PERIOD ENDED DECEMBER 31, 2020

EXHIBIT DNH-7
PAGE 3 OF 4

	A	B	C	D
Line No.	Description	Total Sales	Residential	Commercial
50	<u>10. Proposed Rates</u>			
51	Cost of Gas - \$/Therm		0.4247	0.4234
52	Volumetric Charge - \$/Therm			
53	Distribution Charge Tier 1		0.5996	0.5996
54	Distribution Charge Tier 2		0.1500	0.1500
55	Customer Charge - \$/Month		\$15.45	\$31.10
56				
57	<u>11. Revenues Under Proposed Rates</u>			
58	Cost of Gas - \$	129,060,888	75,587,276	53,473,612
59	Volumetric Charge - \$/			
60			20 Therms	40 Therms
61	Distribution Charge Tier 1	36,626,754	30,122,075	6,504,679
62			>20 Therms	> 40 Therms
63	Distribution Charge Tier 2	36,477,282	19,158,686	17,318,596
64				
65	Customer Charge - \$	59,491,676	47,402,701	12,088,974
66				
67	Total - \$	261,656,600	172,270,738	89,385,861
68				
69	<u>12. Base Rate Structure</u>			
70	% Fixed	44.87%	49.03%	33.66%
71	% Variable	55.13%	50.97%	66.34%
72				
73	<u>13. Difference (Proposed - Current)</u>			
74	Cost of Gas - \$	0	0	0
75	Volumetric Charge - \$	15,416,604	13,151,448	2,265,156
76	Customer Charge - \$	1,879,536	536,936	1,342,600
77	Total - \$	17,296,140	13,688,384	3,607,756

BLACK HILLS NEBRASKA GAS, LLC
REVENUE UNDER COST-BASE RATE DESIGN
FOR THE PRO FORMA PERIOD ENDED DECEMBER 31, 2020

EXHIBIT DNH-7
PAGE 4 OF 4

	A	B	C	D
Line No.	Description	Total Sales	Residential	Commercial
78	<u>14. Alternate Rates</u>			
79	Cost of Gas - \$/Therm		0.42474	0.42337
80	Volumetric Charge - \$/Therm			
81	All Therms		0.15000	0.15000
82	Customer Charge - \$/Month		\$22.81	\$43.65
83				
84	<u>15. Revenues Under Proposed Rates</u>			
85	Cost of Gas - \$	129,060,888	75,587,276	53,473,612
86	Volumetric Charge - \$/			
87	All Therms	45,640,079	26,694,228	18,945,851
88				
89	Customer Charge - \$	86,951,505	69,984,182	16,967,322
90				
91	Total - \$	261,652,472	172,265,687	89,386,785
92				
93	<u>16. Base Rate Structure</u>			
94	% Fixed	65.58%	72.39%	47.25%
95	% Variable	34.42%	27.61%	52.75%
96				
97	<u>17. Difference (Alternate - Current)</u>			
98	Cost of Gas - \$	0	0	0
99	Volumetric Charge - \$	(12,047,353)	(9,435,084)	(2,612,269)
100	Customer Charge - \$	29,339,365	23,118,417	6,220,948
101	Total - \$	17,292,012	13,683,332	3,608,680