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September 18, 2026

Mr. Greg Walklin
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-117 Green Forward Program Pilot One-Year Extension Request

Dear Mr. Walklin:

Pursuant to the Nebraska Public Service Commission's December 13, 2022 Order in Application No. NG-117 approving the Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy's ("Black Hills Energy", the "Company", or the "Applicant") Voluntary Renewable Natural Gas and Carbon Offset Program, known as the Green Forward Program ("Program"), and directing the Company to seek further Commission approval should it desire to continue the Program beyond the pilot period, Black Hills Energy hereby submits an Application requesting approval to extend the existing pilot program for one additional year, through December 31, 2027.

The Program was approved as a four-year pilot effective January 1, 2023, through December 31, 2026. Through this filing, Black Hills Energy seeks approval to continue the Program for one additional year under the same terms and conditions previously approved by the Commission. The requested one-year extension will allow the Company to continue evaluating customer participation, program administration, and overall program performance. The Company also proposes to transition certain program administration functions from a third-party administrator to internal Company resources while continuing to utilize an external supplier for renewable natural gas attributes and carbon offsets.

The enclosed filing consists of the following:

- Application for approval of a one-year extension of a Voluntary Renewable Natural Gas and Carbon Offset Program, known as the Green Forward Program, through December 31, 2027; and
- Direct Testimony of Eben Nordahl.

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Black Hills Energy respectfully requests approval of the requested one-year extension through December 31, 2027, with the currently approved tariff provisions and deferred accounting mechanism remaining in effect throughout the one-year extension period.

If you have any questions regarding the enclosed filing, please contact us at your convenience.

Sincerely,

/s/ Brad Quimby
Brad Quimby
Regulatory Manager
402.851.2459

/s/ Douglas J. Law
Douglas J. Law, NE Bar #19436
Associate General Counsel
402.221.2635

Enclosures

cc: Brooke Bassell-Herman
Chris Dibbern, Nebraska Public Advocate
Nichole Mulcahy, Director of Natural Gas Department, NPSC

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF)
BLACK HILLS NEBRASKA GAS, LLC d/b/a BLACK)
HILLS ENERGY FOR APPROVAL TO IMPLEMENT) Application No. NG-117.1
A VOLUNTARY RENEWABLE NATURAL GAS)
AND CARBON OFFSET PROGRAM)

**APPLICATION FOR APPROVAL OF A ONE-YEAR EXTENSION OF A VOLUNTARY
RENEWABLE NATURAL GAS AND CARBON OFFSET PROGRAM**

Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy (“Black Hills Energy,” the “Company,” or the “Applicant”), by its undersigned attorney, and pursuant to applicable Nebraska statutes and Commission rules and regulations, submits this Application (“Application”) for approval by the Nebraska Public Service Commission (“Commission”) of a one-year extension of its existing Voluntary Renewable Natural Gas and Carbon Offset Program (“Program”) through December 31, 2027. The Company further requests that the currently approved Program tariff provisions and deferred accounting mechanism remain in effect during the requested one-year extension period.

I. BACKGROUND

1. The Company’s Voluntary Renewable Natural Gas and Carbon Offset Program, now known as the Green Forward Program (“Program”), was approved by the Commission in Application No. NG-117 by Order entered December 13, 2022. The Commission approved the Program as a four-year pilot program effective January 1, 2023 through December 31, 2026. The Commission further directed that Black Hills seek approval should it desire to continue the Program beyond the pilot period.

2. The Program provides interested residential and commercial retail customers with the choice to buy “blocks” monthly to offset a certain amount of carbon dioxide emissions associated with the customer’s natural gas usage. Each “block” represents the offset of 20.5 therms of natural gas emissions, which equates to approximately 33% of the average residential customer’s monthly usage, and customers may buy as many blocks as they choose.

3. The Company structured the Program to allow both residential classes and commercial customer classes to engage voluntarily in the purchase of renewable natural gas environmental attributes and carbon offset credits and to offer flexibility for that engagement. For each “block” purchased by customers, the Company will procure the renewable natural gas environmental attributes and carbon offset credits to reflect mitigation of the carbon emissions associated with customer natural gas usage. In no instance would the failure to pay amounts due under the Program subject a customer to disconnection of their natural gas utility service.

4. Customers wishing to take part voluntarily opt-in to the Program and must be in good standing. Customers specify the set number of blocks they wish to purchase each month and may stop their participation commencing with their next billing cycle. Through the Program, participating customers directly fund the purchase of renewable natural gas environmental attributes and carbon offset credits, which represent measurable, verifiable emission reductions from certified climate action projects.

5. The Program was approved by the Commission for a pilot period of four years effective January 1, 2023, through December 31, 2026. Since implementation, the Company has operated the Program in accordance with the Commission's approval and applicable tariff provisions and has submitted the required reports. The Company is requesting to extend the existing pilot program for one additional year, through December 31, 2027.

6. During the requested one-year extension period, administrative functions previously supported by a third-party administrator will transition to internal Company resources, while procurement of natural gas attributes and carbon offsets will continue to be provided through an external supplier. The Company expects this transition to reduce program administration costs while maintaining the existing Program structure. The requested one-year extension will allow the Company to collect additional program participation and operational data and gain additional experience evaluating program performance, customer participation, and administrative effectiveness.

7. The Commission previously approved a deferred accounting mechanism to capture the revenues and expenses associated with the Program. A deferred accounting mechanism ensures that the Program will be funded exclusively by participants of the Program and costs will not be passed on to customers who do not enroll in the Program.

8. All administrative costs incurred by the Company as part of the Program will continue to be tracked separately through the Commission approved deferred accounting mechanism and will be recovered from participating customers only. Program tariff rates include a contribution toward administrative costs, but do not include any margin. Customers who are not enrolled members of the Program will not bear any costs associated with the Program.

9. Name and Address of Applicant. The Applicant is Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy. Black Hills Energy's principal office for natural gas operations in Nebraska is located at 1731 Windhoek Drive, Lincoln, NE 68512.

10. Name Under Which Applicant Will Provide Service. Black Hills Nebraska Gas Utility Company, LLC provides service under Black Hills Energy. Black Hills Energy is its registered trade name on file with the Nebraska Secretary of State's office.

11. Representatives to Whom Inquiries Concerning the Application Should Be Made.

In addition to the undersigned counsel, all inquiries about this Application should be directed to:

Brooke Bassell-Herman

Director, Regulatory - Iowa & Nebraska
Black Hills Energy
1205 SW 37th St
Grimes, IA 50111-4947
Phone: (515) 205-0043
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Phone: (402) 221-2635
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12. Description of Black Hills Energy's Existing Operations and Service Area. Black

Hills Energy provides natural gas public utility service in many areas throughout the State of Nebraska. Black Hills Energy serves approximately 300,000 customers in 319 Nebraska communities. The customer base is made up of primarily residential customers but also includes commercial, High Volume, Interruptible, and Agricultural customers. A full listing of Black Hills Energy's existing operations and service areas is set forth in Black Hills Energy's tariffs on file with the Commission.

II. REQUESTED APPROVALS

13. Through this Application, Black Hills Energy respectfully requests the Commission approve a one-year extension of the existing Voluntary Renewable Natural Gas and Carbon Offset Program ("Program") through December 31, 2027. The Company further requests that the

currently approved tariff provisions and deferred accounting mechanism remain in effect during the one-year extension period.

14. The above information and other evidence in support of the relief requested herein are contained in the Direct Testimonies of the following witnesses submitted on behalf of the Company:

- Mr. Eben Nordahl, Senior Manager – Customer Solutions

III. REQUESTED RELIEF

WHEREFORE, Black Hills Energy respectfully requests that the Commission: (1) deem this Application complete; (2) enter an order approving the Company's request to extend the existing Voluntary Renewable Natural Gas and Carbon Offset Program ("Program") through December 31, 2027; (3) authorize the currently approved tariff provisions and deferred accounting mechanism applicable to the Program to remain in effect throughout the one-year extension period; and (4) to the extent necessary or appropriate, grant such waivers, conditions, approvals or such other and further relief as it deems appropriate, consistent with this Application.

Date: September 18, 2026

Respectfully submitted,

/s/ Douglas J. Law

Douglas J. Law, NE Bar #19436

Associate General Counsel

Black Hills Energy

1731 Windhoek Drive

Lincoln, NE 68512

Telephone: (402) 221-2635

douglas.law@blackhillscorp.com

Counsel for Black Hills Nebraska Gas, LLC
d/b/a Black Hills Energy

Applicant's address:

Black Hills Nebraska Gas, LLC
d/b/a Black Hills Energy
1731 Windhoek Drive
Lincoln, NE 68512

Certificate of Service

The undersigned hereby certifies that a copy of the foregoing was served by e-mail and U.S. Mail, sufficient postage prepaid on the 18th day of September 2026 upon the following individuals:

Nichole Mulcahy Nichole.mulcahy@nebraska.gov	Deena Ackerman Denna.ackerman@nebraska.gov E-filing: psc.naturalgas@nebraska.gov
Jonathan Smith Jon.Smith@nebraska.gov	Donna Mullinax dmullinax@bluerigdecs.com
Chris Dibbern dibbernlaw@gmail.com	

Respondent

By: /s/ Douglas J. Law

Douglas J. Law, #19436
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Tel: (402) 221-2635
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**Attorney for Black Hills Nebraska Gas, LLC
d/b/a Black Hills Energy**

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE)
APPLICATION OF BLACK HILLS)
NEBRASKA GAS, LLC d/b/a BLACK)
HILLS ENERGY FOR APPROVAL TO) Application No. NG-117
IMPLEMENT A VOLUNTARY)
RENEWABLE NATURAL GAS AND)
CARBON OFFSET PROGRAM)

DIRECT TESTIMONY AND EXHIBITS OF

EBEN J. NORDAHL

ON BEHALF OF

BLACK HILLS NEBRASKA GAS, LLC

D/B/A BLACK HILLS ENERGY

September 18, 2026

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1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Eben J. Nordahl. My business address is 7001 Mount Rushmore Road, Rapid
4 City, South Dakota 57702.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am employed by Black Hills Service Company, LLC., d/b/a Black Hills Energy
7 ("BHSC"). My title at Black Hills Energy is Senior Manager, Customer Solutions. I am
8 testifying in this proceeding on behalf of Black Hills Nebraska Gas, LLC d/b/a Black Hills
9 Energy ("Black Hills Energy").

10 **II. STATEMENT OF QUALIFICATIONS**

11 **Q. WHAT ARE THE DUTIES AND RESPONSIBILITIES IN YOUR CURRENT**
12 **POSITION?**

13 A. As Senior Manager of Customer Solutions, I provide enterprise leadership for the design,
14 deployment, and performance management of customer-facing programs across Black
15 Hills Energy's regulated and non-regulated offerings. My responsibilities include
16 developing long-term program strategies; overseeing financial performance, adoption, and
17 cost-effectiveness; leading cross-functional collaboration with Regulatory, Finance,
18 Operations, Marketing, and Customer Care; and ensuring compliance with applicable
19 regulatory requirements.

20 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**
21 **BACKGROUND.**

22 A. A summary of my education and professional experience is provided in Appendix A. My
23 background includes more than seven years of experience in customer program strategy,

1 business development, and utility operations, with a strong focus on financial performance,
2 customer adoption, and regulatory alignment.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

4 A. No.

5 **III. PURPOSE OF TESTIMONY**

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

7 A. The purpose of my testimony is to provide an overview of Black Hills Energy's "Green
8 Forward Program" and explain Black Hills Energy's request to extend the Green Forward
9 Program pilot period for one additional year, through December 31, 2027.¹

10 **Q. WHAT IS BLACK HILLS ENERGY REQUESTING?**

11 A. Black Hills Energy seeks Commission approval to extend the current pilot program for an
12 additional year, through December 31, 2027, under the same terms and conditions
13 previously approved by the Commission.

14 **Q. WHY IS THIS ONE-YEAR EXTENSION NECESSARY?**

15 A. A one-year extension of the Green Forward Program allows the Company to collect data
16 and gain operational experience over a full two-year calendar period, consistent with
17 evaluation timelines used in other jurisdictions where the program has been implemented.²
18 Wyoming, one of the most recent states to launch Black Hills Energy's Green Forward
19 Program, has a pilot program that ends December 31, 2027. Extending the program would
20 provide a more robust dataset and a stronger foundation for evaluating program

¹ Black Hills Energy's Green Forward Program was initially approved under Commission Application No. NG-117 under the program name of Voluntary Renewable Natural Gas ("VRNG") program. The VRNG program was later renamed by Black Hills Corporation as the "Green Forward" program. See Section IV of this testimony for more background on the VRNG program.

² In addition to Nebraska, the Green Forward program has been approved in the following states: Arkansas, Kansas, and Wyoming.

1 performance, customer participation, and operational effectiveness. This additional
2 experience would support more informed, data-driven decisions regarding the future of the
3 Green Forward Program.

4 **Q. IS BLACK HILLS PROPOSING ANY CHANGES IN HOW THE GREEN**
5 **FORWARD PROGRAM IS ADMINISTERED?**

6 A. Yes. The most significant change proposed by Black Hills Energy for the Green Forward
7 Program is the elimination of outside program administration support from a third-party
8 administrator. Upon approval of the one-year extension, the Green Forward Program
9 operations will shift to internal Black Hills Energy resources for the proposed one-year
10 extension to the pilot with no adverse effect to the current participating Green Forward
11 customers. This program change is necessary to help demonstrate greater cost effectiveness
12 and to apply internal expertise. Outside administration and support were initially necessary
13 with program startup for guidance. In addition, the contract for outside services could not
14 be terminated for convenience prior to the existing pilot expiration. However, Black Hills
15 Energy's knowledge and experience gained during the Green Forward pilot period should
16 allow for Green Forward program management and administrative duties to be performed
17 by Black Hills Energy at a lower cost to the program. Not all administrative costs can be
18 shifted to internal Company personnel. For example, Carbon Offset "Attribute
19 procurement" would still be outsourced in alignment with other Black Hills Energy affiliate
20 versions of the Green Forward program whose pilot program operates through the end of
21 2027.

1 **IV. BACKGROUND OF THE GREEN FORWARD PROGRAM**

2 **Q. SUMMARIZE THE GREEN FORWARD PROGRAM?**

3 A. The Green Forward Program is and will remain a voluntary renewable natural gas ("RNG")
4 and carbon offset program available to eligible Black Hills Energy residential and
5 commercial natural gas customers in Nebraska. The Green Forward Program provides
6 customers with a simple and flexible opportunity to address up to 100 percent or more of
7 the emissions associated with their natural gas usage. Participating customers purchase
8 blocks, where revenues are collected monthly by the Company through the customer's
9 utility bill and then annually paid to a 3rd party for procurement of the 1% RNG and 99%
10 carbon offset mix to support carbon offset programs and the purchase of RNG attributes
11 designed to reduce greenhouse gas emissions.

12 Participation in the program starts at \$5 per month per block purchased. Each block is
13 equivalent to offsetting approximately 25% to 37% of the emissions associated with an
14 average home's monthly natural gas usage, depending on the state. Customers may choose
15 the number of blocks that best aligns with their sustainability goals. Available options allow
16 participants to address up to 100% or more of the emissions associated with their natural
17 gas consumption. Eligible residential and commercial customers may enroll in the program
18 through the Black Hills Energy website, by contacting Customer Service, or through other
19 channels offered by Black Hills Energy. Enrollment is voluntary and requires no
20 registration fees, installation, or equipment.

21 The Green Forward Program application was originally filed with the Nebraska Public
22 Service Commission (NPSC) in August 2022. The NPSC approved the program through
23 Docket No. NG-117 in December 2022, becoming effective on January 1, 2023. Since
24 implementation, Black Hills Energy has filed all required annual reporting documentation.

1 During the first year in 2023, enrollment reached 234 participating customers representing
2 293 monthly blocks. As reported in the latest Green Forward Annual Report filed on July
3 31, 2026, in 2025 enrollment increased to 355 participating customers representing 592
4 monthly blocks (See the Program Participation Summary Table in the Green Forward
5 Annual Reports filed on February 20, 2024 and July 31, 2026.)

6 **Q. WHO PAYS FOR THE COSTS?**

7 A. As indicated above, participation in the Green Forward Program is completely voluntary
8 and allows customer unenrollment at any time with no associated fees or penalties. Only
9 customers who voluntarily enroll in the program pay the associated program costs. The
10 program is designed so that non-participating customers do not bear any program-related
11 costs. This design allows interested customers to support renewable natural gas and carbon
12 reduction initiatives while ensuring that customers who choose not to participate remain
13 unaffected.

14 **Q. WHY DID BLACK HILLS ENERGY PROPOSE THE GREEN FORWARD**
15 **PROGRAM?**

16 A. Black Hills Energy proposed the Green Forward Program as a voluntary offering for
17 customers interested in supporting sustainability initiatives and addressing the greenhouse
18 gas ("GHG") emissions associated with their natural gas consumption, without requiring
19 changes to their energy usage habits. Through the purchase of renewable natural gas
20 ("RNG") attributes and carbon offsets, participating customers can help support projects
21 that reduce, avoid, or offset GHG emissions. The Green Forward Program further advances
22 Black Hills Energy's Environmental, Social, and Governance ("ESG") objectives by

1 providing customers with an additional option to pursue their environmental and
2 sustainability goals.³

3 **Q. WHAT ACTION DID THE COMMISSION TAKE REGARDING THE GREEN**
4 **FORWARD PROGRAM?**

5 A. On December 13, 2022, the Nebraska Public Service Commission approved Black Hills
6 Energy's application to implement the Green Forward Program in Docket No. NG-117. As
7 approved by the Commission, the Green Forward Program was established as a four-year
8 pilot program with an effective date of January 1, 2023, through December 31, 2026. Since
9 implementation, Black Hills Energy has operated the program in accordance with the
10 Commission's approval and applicable tariff provisions.

11 **Q. WHY IS THE REQUESTED ONE-YEAR EXTENSION APPROPRIATE?**

12 A. There are several reasons that a one-year extension of the program is appropriate and
13 necessary. Participation in the Green Forward Program remains entirely voluntary. Black
14 Hills Energy customers are not required to enroll and may choose whether participation in
15 the Green Forward program aligns with their individual environmental and sustainability
16 objectives. The costs continue to be funded by participating customers. Black Hills Energy
17 customers who elect to enroll in the Green Forward Program pay the costs associated with
18 their chosen level of participation. The one-year extension of the Green Forward program
19 will not adversely affect nonparticipating customers. Because the Green Forward Program
20 is participant-funded, customers who do not enroll do not incur any program-related costs
21 and are not impacted by its continued operation. Existing Commission oversight and

³ For more information on Black Hills Corporations efforts toward ESG, please see the reports found at the following weblink: <https://www.blackhillsenergy.com/our-company/our-commitment-sustainability/sustainability-and-esg-reports>

1 transparency measures will remain in place throughout the requested Green Forward
2 program's one-year extension period, ensuring continued visibility into program
3 performance and participation.

4 **Q. WHAT DOES BLACK HILLS ENERGY INTEND TO DO AFTER THE ONE-**
5 **YEAR EXTENSION PERIOD?**

6 A. Prior to the expiration of the requested one-year extension on December 31, 2027, Black
7 Hills Energy will further evaluate the results of the Green Forward Program, including
8 customer participation, program administration, and overall program performance. Based
9 on that comprehensive program evaluation, Black Hills Energy will determine whether to
10 (a) seek permanent approval, (b) propose modifications, or (c) notify the Commission and
11 Customers of the Green Forward Program's expiration.

12 **V. CONCLUSION**

13 **Q. WHAT DO YOU RECOMMEND?**

14 A. For the reasons provided above, I recommend that the Commission approve the Company's
15 request to extend the Green Forward Pilot Program for one additional year, through
16 December 31, 2027.

17 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

18 A. Yes.
19

Appendix A – Statement of Qualifications

Eben J. Nordahl

Mr. Eben J. Nordahl is employed by Black Hills Service Company as Senior Manager, Customer Solutions, where he provides enterprise leadership for the development, execution, and performance management of eight customer-facing programs across Black Hills Energy's electric and natural gas utility footprints including the Green Forward program. In this role, Mr. Nordahl is responsible for shaping long-term customer program strategy, overseeing regulated and non-regulated offerings, and ensuring programs are financially sound, customer-focused, and aligned with applicable regulatory frameworks.

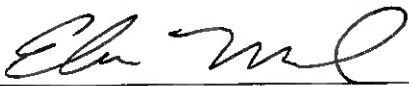
Mr. Nordahl holds a bachelor's degree in mining engineering and management from South Dakota School of Mines and Technology and a master's degree in strategic finance from Bellevue University. His undergraduate education provided foundational training in finance, economics, and organizational management, while his graduate-level education emphasized strategic planning, financial analysis, leadership, and enterprise decision-making. Together, his academic background supports his responsibilities for evaluating program economics, assessing cost-effectiveness, and aligning customer programs with long-term business and regulatory objectives.

Mr. Nordahl has more than seven years of professional experience in customer solutions, program strategy, and utility operations, with demonstrated expertise in driving customer adoption, managing program financial performance, and collaborating across functions including Regulatory, Finance, Operations, Marketing, and Customer Care. His responsibilities include leading cross-jurisdictional program planning, overseeing capital and expense budgets, evaluating program performance metrics, and advising senior leadership on customer-centric growth strategies.

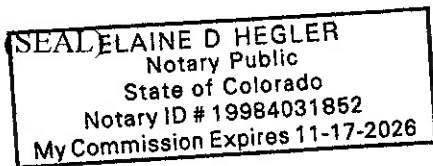
1 As Senior Manager, Customer Solutions, Mr. Nordahl has oversight responsibility for
2 customer programs spanning multiple states and regulatory jurisdictions, including voluntary
3 natural gas initiatives such as the Green Forward program. His role includes incorporating
4 customer insights, stakeholder feedback, and industry trends into program design, while balancing
5 grid reliability, affordability, and the interests of both participating and non-participating
6 customers.

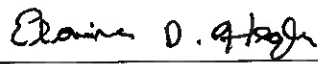
STATE OF COLORADO)
) SS
COUNTY OF JEFFERSON)

I, Eben Nordahl, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing prepared testimony and I am familiar with its contents, and that the facts set forth are true to the best of my knowledge, information and belief.


Eben Nordahl

Subscribed and sworn to before me this 18th day of September, 2026.




Notary Public

My Commission Expires: 11-17-26