BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

IN THE MATTER OF APPLICATION OF BLACK HILLS NEBRASKA GAS, LLC, D/B/A BLACK HILLS ENERGY, RAPID CITY, SOUTH DAKOTA SEEKING APPROVAL OF A GENERAL RATE INCREASE	))))))	**Docket No. NG-124**

DIRECT TESTIMONY AND EXHIBITS OF CHARLES A. FIJNVANDRAAT, PE

ON BEHALF OF THE NEBRASKA PUBLIC ADVOCATE

August 15, 2025

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Charles A. Fijnvandraat. My business address is 94 Elm Street, Andover, Massachusetts 01810.

Q. BY WHOM ARE YOU EMPLOYED, AND WHAT IS YOUR POSITION?

A. I am the principal of Fijnvandraat Consulting Group, Inc. ("fcgEnergy"). I am performing this work as a subcontractor to Blue Ridge Consulting Services, Inc ("Blue Ridge").

Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

A. I am testifying on behalf of the Nebraska Public Advocate.

II. STATEMENT OF QUALIFICATIONS

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.

A. I received a Bachelor of Science in Electrical Engineering from the University of Hartford and a Master of Business Administration from Western New England University.

Q. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE.

A. I have been actively engaged in the utility industry for over 35 years. I have held electric utility management positions ranging from field operations to engineering. As a consultant, I have supported various electric and gas utilities in developing operational improvement initiatives, defining best-in-class engineering design and material standards, and supporting regulatory strategies for rate cases and targeted capital trackers. **I**n addition, I have provided technical subject-matter expertise in distribution gas and electric capital

tracker filings as well as programs for the accelerated replacement of cast iron and bare steel mains. My clients have included public service commissions, attorneys general, and public advocates across multiple jurisdictions.

I am a licensed Professional Engineer in Connecticut and Hawaii, a working member of IEEE groups on Electric Distribution System Design and Distribution Networks, and a former Executive Board Member of the Transmission/Substation Group for the Edison Electric Institute.

Q. HAVE YOU INCLUDED A MORE DETAILED DESCRIPTION OF YOUR QUALIFICATIONS?

A. Yes. A description of my qualifications is included as Attachment CF-1.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE NEBRASKA CORPORATION COMMISSION?

A. Yes. I provided testimony in Docket No. 109 regarding engineering issues.

Q. HAVE YOU PERFORMED OTHER WORK THAT HAS COME BEFORE THIS COMMISSION?

A. I was part of the Blue Ridge Consulting Services, Inc. team in Dockets 112.1–112.4.

III. SCOPE AND SUMMARY OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to summarize the key findings and recommendations derived from review of these subject areas:

A. Black Hills Nebraska Gas, LLC's Operational Strategies, Risk Management, Cost Control (Exhibit CF-2)
B. McCook MGP Site Management, (Exhibit CF-3)
C. Report on Virtual/Desktop Field Audit Outcomes (Exhibit CF-4)
D. 2026 System Safety & Integrity Rider (SSIR) Projects (Exhibit CF-5)

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

I recommend that BH Nebraska Gas, LLC, continue its operational excellence and prudent investment in system safety and integrity.

Additionally, for the BH Nebraska Gas Operational Strategies, Risk Management, Cost Control, I have these four recommendations:

1. Developing Formalized Action Plans for Underperforming Metric
2. Expediting Progress on Data Infrastructure Improvement Program (DIIP) Projects
3. Addressing Un-locatable Plant" Issues
4. Mitigating Indirect Supply Chain Disruptions

For the McCook MGP Site Management, I have these three recommendations:

1. Providing Cost Estimates and Scope Delineation
2. Supplying PRP Identification and Negotiation Strategy
3. Providing Timeline for Remediation

Q. ARE YOU PRESENTING ANY EXHIBITS IN CONNECTION WITH YOUR DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes. Besides my resume included as Exhibit CF-1, I have also included Exhibit CF-2 through Exhibit CF-5 of selected documents that are referenced in my testimony.

IV. FINDINGS AND RECOMMENDATIONS BY ATTACHMENT

Subject Area A: BH Nebraska Gas's Operational Strategies, Risk Management, and Cost Control

Q. PLEASE SUMMARIZE YOUR REVIEW OF BH NEBRASKA GAS'S OPERATIONAL STRATEGIES, RISK MANAGEMENT, AND COST CONTROL (EXHIBIT CF-2).

A. BH Nebraska Gas has implemented strategies for inflationary impact mitigation, operating metrics, damage prevention, and risk ranking. The Company's risk ranking approach, which combines modeled risk and Subject Matter Expert (SME) input, is consistent with industry best practices. Damage prevention efforts have shown a reduction in hits per thousand.

Q. WHAT DO YOU RECOMMEND REGARDING THE OPERATIONAL STRATEGIES, RISK MANAGEMENT, AND COST CONTROL?

A. My recommendations include these four:

1. Developing Formalized Action Plans for Underperforming Metrics (DR PA-210): While the Company addresses performance issues through dialogue, the lack of formalized written action plans and defined timelines for improvement may hinder consistent and measurable progress. I recommend that BH Nebraska Gas implement a formal process for developing written action plans that include clear accountability and a structured approach to problem-solving.
2. Expediting Progress on Data Infrastructure Improvement Program (DIIP) Projects (DR PA-197, PA-330): While BH Nebraska Gas has made progress on several DIIP

projects, several critical DIIP initiatives—including Pressure Systems, Emergency Response Zones, Cathodic Protection (CP) Zones, Buried Pipe Inspection (BPI) and SME Pipeline Attribute Assessment, and Document Management Migration—remain at 0% completion. Accelerating progress on these foundational data infrastructure projects is essential to support and improve the accuracy and comprehensiveness of risk analysis and operational planning.

3. Addressing "Un-locatable Plant" Issues (DR PA-211): While the Company is refining processes and evaluating new technologies, I recommend that it undertake continued—and more focused—efforts to address issues related to un-locatable plant. Doing so will further enhance safety and operational efficiency.
4. Mitigating Indirect Supply Chain Disruptions (DR PA-208): Despite maintaining 99% domestic inventory, concerns remain about indirect exposure to global supply chain disruptions through domestic suppliers. I recommend a deeper analysis of those suppliers' supply chains to identify potential vulnerabilities and to develop appropriate contingency plans.

Subject Area B: McCook MGP Site Management

Q. PLEASE SUMMARIZE YOUR REVIEW OF BH NEBRASKA GAS'S MCCOOK MGP SITE MANAGEMENT (EXHIBIT CF-3).

A. My primary purpose is not an environmental compliance review of the McCook Manufactured Gas Plant (MGP) site. Rather, my focus is to evaluate whether the Company has taken prudent actions in managing the site, whether those actions are auditable, and whether the information collected—along with the Company's forward-looking

approach—supports defensible decision-making regarding environmental liabilities and potential remediation.

BH Nebraska Gas has demonstrated its commitment to responsible site management by enrolling the McCook Site in the Voluntary Cleanup Program (VCP), conducting site investigations, and actively working to identify Potentially Responsible Parties (PRPs). The Company's emphasis on coordination with the Nebraska Department of Environment and Energy (NDEE) and compliance with applicable laws further indicates prudence in its actions.

Q. WHAT DO YOU RECOMMEND REGARDING THE MCCOOK MGP SITE MANAGEMENT?

A. My recommendations include these three:

1. Providing Cost Estimates and Scope Delineation (DR PA-213): While a precise estimate of remediation costs has not yet been established, greater detail on the methodology used—along with a range of potential costs under various remediation scenarios—would be beneficial. Additionally, a clear explanation of how the Company intends to mitigate the risk of significant cost deviations as the site investigation progresses would demonstrate proactive financial management. Additional information as well, would be helpful to understand why the Company believes the remediation scope may expand and what changes to rules and regulations or information received suggests that NDEE remediation requirements may increase.
2. Supplying PRP Identification and Negotiation Strategy (DR PA-214): To support defensible decision-making, it would be valuable to understand the specific criteria—beyond CERCLA § 107(a)—that the Company uses to determine whether an entity is

a viable candidate for PRP status. Additionally, a general outline of the negotiation process and the Company's approach to cost allocation or responsibility sharing with the identified PRPs, to the extent disclosable, would enhance transparency regarding efforts to minimize customer burden.

3. Providing Timeline for Remediation (DR PA-271): Although the remediation timeline depends on coordination with the NDEE and PRP negotiations, a more detailed projection under various scenarios—such as whether a PRP is identified and assumes responsibility or the Company proceeds alone—would improve planning and oversight. This projection should include key milestones, including anticipated dates for Remedial Action Plan (RAP) approval and the start of remediation activities.

Subject Area C: Report on Virtual/Desktop Field Audit Outcomes

Q. PLEASE SUMMARIZE YOUR REVIEW OF BH NEBRASKA GAS'S REPORT ON VIRTUAL/DESKTOP FIELD AUDIT OUTCOMES (EXHIBIT CF-4)

A. Based on the review of documentation and detailed discussions during the virtual field audit on July 18, 2025, all ten selected projects were found to be prudent, used, and useful. The assets are in service, appropriately classified, not gold-plated, and reflect prudent decision-making in both their selection and execution.

Q. WHAT DO YOU RECOMMEND REGARDING THE REPORT ON VIRUTAL/DESKTOP FIELD AUDIT OUTCOMES?

A. I have no specific recommendations for improvement as all audited projects were found to be prudent, used, and useful.

Subject Area D: 2026 System Safety & Integrity Rider (SSIR) Projects

Q. PLEASE SUMMARIZE YOUR REVIEW OF BH NEBRASKA GAS, LLC'S 2026 SYSTEM SAFETY & INTEGRITY RIDER (SSIR) PROJECTS (EXHIBIT CF-5).

A. The proposed 2026 System Safety & Integrity Rider (SSIR) projects generally align with the SSIR definition outlined in the Nebraska Gas Tariff. The project descriptions and cost estimates appear reasonable and prudent, supporting defensible decision-making concerning pipeline safety and integrity. The Company's reliance on objective risk models (TIMP, DIMP, ARMR), along with consideration of additional operational factors—including SME identification for specific projects—appropriately informs investment prioritization. Justifications for projects that deviate from strict risk-score ranking are clearly articulated and reflect a pragmatic approach to addressing critical safety and operational needs.

Q. WHAT DO YOU RECOMMEND REGARDING THE 2026 SYSTEM SAFETY & INTEGRITY RIDER (SSIR) PROJECTS?

A. I have no specific recommendations for improvement as the proposed 2026 SSIR projects appear to constitute a well-considered plan to enhance the safety and integrity of BH Nebraska Gas's system. These projects are expected to benefit customers and support the continued provision of safe and reliable service.

V. CONCLUSION

Q. IN CONCLUSION, WHAT ARE YOUR RECOMMENDATIONS REGARDING THE SUBJECT AREAS YOU REVIEWED?

A. I recommend that BH Nebraska Gas, LLC, continue its operational excellence and prudent investment in system safety and integrity.

Additionally, for the BH Nebraska Gas Operational Strategies, Risk Management, Cost Control, I have these four recommendations:

1. Developing Formalized Action Plans for Underperforming Metric
2. Expediting Progress on Data Infrastructure Improvement Program (DIIP) Projects
3. Addressing Un-locatable Plant" Issues
4. Mitigating Indirect Supply Chain Disruptions

For the McCook MGP Site Management, I have these three recommendations:

1. Providing Cost Estimates and Scope Delineation
2. Supplying PRP Identification and Negotiation Strategy
3. Providing Timeline for Remediation

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

Professional Experience and Education
Charles A. Fijnvandraat

Summary

Electric Transmission and Distribution consultant with proven leadership and experience in asset based condition and risk, business strategy and development, growth initiatives and implementing work process improvements and metrics in a bargaining unit environment.

Highlights

- 30 years' experience as a management consultant (14 years) and utility manager at NSTAR and Northeast Utilities (16 years)
- Significant T&D emergency management, asset condition, smart grid, regulatory compliance, large capital project prioritization, expense reduction, work force optimization, storm management, and enhancing customer satisfaction
- Working member of the IEEE committees on "Distribution System Design" and "Distribution Networks Task Force," including contributing member for writing and publication of P1366 Guide for Electric Power Distribution Reliability Indices, and the Underground Network Tutorial
- Former Executive Board Member, Edison Electric Institute (EEI) Transmission/Substation Group
- Published author and speaker at various IEEE, EEI, and other industry sponsored forums
- Registered Professional Engineer in Connecticut and Hawaii

Key Qualifications and Selected Professional Experience

Relevant Experience—Utility Consultant

Plant-in-Service and Capital Spending Prudence Audits

Columbia Gas of Ohio

- Case No. 17-2202-GA-ALT, May 2018–October 2018
- Case No. 19-0438-GA-RDR, April 2019–August 2019

Dominion Energy Ohio

- Case No. 19-468-GA-ALT, October 2019-August 2020

Duke Energy Ohio

- Case No. 19-664-GA-RDR, March 2020-August 2020

Vectren Energy Delivery of Ohio

- Case No. 20-0099-GA-RDR and Case No. 20-0101-GA-RDR, March 2020-September 2020

Distribution Infrastructure Rider Compliance Audits

First Energy

- Case No. 19-1887-EL-RDR, January 2020-August 2020

AEP-Ohio

- Case No. 20-0169-EL-RDR, May 2020-present

- For the Ohio Consumers Counsel intervenor status in "Case No. 15-0362-GA-ALT in the matter of East Ohio Gas Company d/b/a/ Dominion East Ohio for Approval of an Alternative form of Regulation" (accelerated distribution pipe line replacement)
- For a Private Equity Investment firm, due diligence involving work practices and equipment condition for possible investment in a T&D Electric Maintenance firm specializing in substation assets
- For several Electric Utility clients, development of a formalized Root Cause Process for recent T&D failures
- Technical subject matter for the State of Massachusetts Attorney General's office, under Docket 10-79 NGRID 2009 Distribution Capital Tracker filing, Docket 11-01 Unitil Electric Rate Case asking for increased Vegetation budget levels along with 2008 Storm Cost recovery, Docket 11-02 Unitil Gas Rate Case for Cast Iron Main and Bare Steel accelerated replacement, and Docket 11-03 NGRID December 26, 2010 Storm Performance audit,11-36 NGRID (Boston Gas) TIRF, 11-60 NGRID 2010 Distribution Capital Tracker Filing. Deliverables included writing information requests, pre-filed testimony, testifying at evidentiary hearings, and supporting initial and final briefs.
- Technical expert for a review of storm restoration best practices and helped develop a storm mobilization model for a major utility operating in both the Mid-Atlantic and the Midwest. The model allows the company to use weather forecasts to more accurately and quantitatively predict damage and resource requirements to mobilize more effectively in the early stages of a storm.
- Technical and Regulatory subject matter expert to support a client to develop organizational changes and enhanced work processes to improve storm emergency response times and measure and manage community and regulatory communication
- Technical subject matter expert for several clients, responsible to implement a decision-analytic model for prioritizing core Transmission/Distribution capital and maintenance expenditures, including load relief, reliability, service connections, relocations, failures, preventive maintenance and information technology
- Served on the Senior Executive team supporting the Long Island Power Authority's Management Outsourcing Agreement (MSA) with KeySpan Energy (annual capital budget of $299 million). Deliverables included defining systems and performance metrics to optimize and measure expense and capital investment rates of return and ensure compliance to contractual agreements.
- Transmission/Distribution Operations subject matter expert on the team that was tasked with reviewing a multi-state utility accounting practices for compliance to GAAP and FERC regulations. Led teams that created programs and linked scorecards to define and manage business compliance risk

Relevant Experience—Utility Manager

- Defined and staffed a new Substation Performance and Reliability department. Created and sponsored cross organizational performance goals and scorecards
- Led cross organization teams to define, measure and implement, targeted 4kV substation expense and prioritized capital investments, resulting in stepwise improvements in 4kV substation performance
- Key sponsor and team leader responsible for leading cross organizational teams to define and implement the Substation long range reliability plan. Deliverables include top down analysis

of historical expense and capital investments in the context of cost, performance and best in class practices,
- Served as the Division Operations Manager responsible for overall substation performance and reliability, supporting the Overhead and Transmission construction plan and regional wide environmental compliance

Publications and Presentations

- 2015 ENSC (March 2015), Tempe, AZ—presentation: "Should you expand, shrink or retire your Network?"
- 2014 ENSC in Indianapolis IN—presentation: "Best practices in Underground Network Operations and Design"
- 2011 ENSC in Savanah GA – presentation: "How to survive a Regulatory Underground Network Get Well Program"
- "Achieving Customer Satisfaction with Outage Communication – Getting Your Estimated Time of Restoration Right," 6th Annual Emergency Preparedness and Service Restoration Conference, Hosted by O'Neill Management Consulting, Memphis, TN, March 2011
- "Underground Network Tutorial," Pre-conference workshop at the IEEE T&D conference, Calgary, October 2009 and New Orleans, April 2010
- "Life Cycle Costs of High Pressure Fluid Filled (HPFF) Transmission U.G. Cable at NSTAR Electric," EEI T&D Conference, April 2008
- "Asset Management – Spending Prioritization for the T&D system," Pre-conference workshop at the T&D World Conference, Indianapolis, IN, May 2004
- "Risk and Return on Investment at LIPA," EPRI Asset Management Conference, June 2003, co-presented with LIPA
- "LIPA Advances to the Next Level," Transmission & Distribution World Magazine, March 2002, co-authored with LIPA and KeySpan
- "T&D Outsourcing Issues at Long Island Power Authority," T&D World Magazine Outsourcing Conference, December 2001, co-presented with LIPA
- "Taking Utility Maintenance to the Next Level," EPRI Substation Diagnostics Conference, February 2001, co-presented with LIPA

Professional Experience

NSTAR
Manager Substation Performance & Reliability; and Manager Distribution Underground Network, Engineering Projects (2006–2010)

Navigant Consulting, Inc.
Management Consultant (1999–2005)

Northeast Utilities (WMECO)
Springfield District Manager for Substations and Equipment; Engineer, in Electric Operations, Distribution Planning, and Demand Side Management (1986–1998)

Professional Activities

- Professional Engineer in CT & HI
- Working member of IEEE groups on Distribution System Design and on Distribution Networks
- Edison Electric Institute (EEI)—Executive Board Member Transmission/Substation Group

- Papers presented at conferences

Education

MBA, Western New England

BSEE, Electrical Engineering, University of Hartford

TOPIC: Black Hills Nebraska Gas, LLC's Operational Strategies, Risk Management, Cost Control

Work Paper of Charles Fijnvandraat

Introduction

This exhibit presents an analysis of the strategies and performance of Black Hills Nebraska Gas, LLC ("BH Nebraska Gas" or "Company") concerning inflationary impact mitigation, operating metrics, damage prevention, risk ranking, and data infrastructure improvement.

This analysis is based on information provided by the Company in its responses to Public Advocate Data Requests: PA-193, PA-194, PA-195, PA-196, PA-197, PA-208, PA-209, PA-210, PA-211, PA-212, and PA-237.

Summary of Attachments by Program

1. Inflationary Impacts and Cost Control Measures (PA-208, PA-237)

BH Nebraska Gas reports mitigating inflationary pressures through strategic staff reorganization and an annual competitive bid-letting process for construction contracts. This process, reported as not new, involves multiple contractors (eight in Eastern Nebraska, three in Central) to enhance competition and control costs. While generally preferred, competitive bidding is not always used, such as with sole regional suppliers or existing blanket contracts, where extensions may be renegotiated. Material costs are reported as stable; however, tariffs and global supply chain disruptions are identified as potential risks, despite 99% domestic inventory [PA-208, PA-237].

2. Operating Metrics and Performance (PA-209, PA-210, PA-211, PA-212)

- **Goal Setting and Monitoring (PA-209)**: Annual goals for Nebraska Operational Metrics (e.g., Compliance Goal of 0, Damage Prevention Goal ≤ 1.56 HPT, Emergency Response Goal ≥ 98%) are reported as being set based on industry best practices and organizational needs, then monitored monthly and reported to leadership [PA-209].
- **Action Plans for Underperformance (PA-210)**: Underperforming metrics (e.g., Compliance, Damage Prevention HPT, Preventable Vehicle Incidents, Recordable Injuries) are reported as being addressed through ongoing dialogue and collaboration. Managers are reported to review performance monthly to identify root causes and implement tailored strategies, with no formal written plans or timelines noted [PA-210].
- **Damage Prevention Coordinator's Impact (PA-211)**: Damage Prevention efforts are reported to have reduced hits per thousand from 1.85 in 2020 to 1.67 in 2024 (10% reduction), with current May year-to-date at 1.33, despite fiber optic growth. The Company reports continued refinement of processes and evaluation of new technologies to address "un-locatable plant" issues [PA-211].
- **Public Awareness Program (PA-212)**: A proposed $200,000 increase in O&M expenses is stated to fund a Public Awareness Program aimed at reducing third-party excavation damages. Activities include community outreach events, educational materials, one-call awareness campaigns, and targeted media outreach (geofencing, billboards). Expected outcomes, as stated, include increased outreach, material distribution, digital engagement, and reduced excavation incidents [PA-212].

3. Risk Ranking and Prioritization (PA-193, PA-194, PA-195, PA-196)

- **Validation and Review of Risk Analysis (PA-193)**: BH Nebraska Gas reports validation of its asset risk model results via year-over-year comparisons, data improvements, and alignment with leak history. State-level Subject Matter Experts (SMEs) collaboratively review results to incorporate field knowledge. Data gaps trigger targeted collection through SME Input or DIIP, followed by re-evaluation [PA-193].
- **Quantitative Incorporation of SME Input (PA-194)**: SME input is reported as quantitatively integrated using GIS-based SME Input Polygons. SMEs populate fields answering threat-specific questions, which the model uses to assign likelihood and/or consequence scores directly into the risk algorithm [PA-194].
- **Resolving Disagreements Among SMEs (PA-195)**: When differing opinions arise among SMEs regarding program ranking, BH Nebraska Gas reports using a collaborative process. Asset Risk and operations teams review model outputs, historical leak data, and consider the Company's ability to manage multiple programs while minimizing risk. Factors like crew availability, economic development, permitting, and weather also inform final project selection [PA-195].
- **Industry Best Practices and Frameworks (PA-196)**: BH Nebraska Gas's risk ranking is reported to align with PHMSA's RMWG guidance, utilizing a GIS-based, annually updated model with diverse data inputs and weighted relative risk scoring. SME input is described as a consistent industry best practice, bridging data and operational reality. The Asset Risk team annually reviews regulations and standards. No external surveys are reported as being used [PA-196].

4. Data Infrastructure Improvement Program (DIIP) (PA-197, PA-330)

Reported Nebraska DIIP project completion updates are as follows:

- Transmission/Gathering systems TVC records: ~80% complete
- Distribution Main and Service Centerline survey: ~16% complete (Lincoln by June 2025; Papillion starting July 2025)
- Distribution Data Attribute Improvement: ~14% complete (Lincoln complete; Papillion starting in 2025)
- Pressure Systems, Emergency Response Zones, Cathodic Protection (CP) Zones, Buried Pipe Inspection (BPI) and SME Pipeline Attribute Assessment, and Document Management Migration: All 0% complete [PA-197]

Areas for Improvement

Based on the provided responses, the following areas present opportunities for improvement:

- **Formalized Action Plans for Underperforming Metrics**: While BH Nebraska Gas addresses performance issues through dialogue and collaboration, the absence of a formalized process for developing written action plans and setting specific timelines for improvement (PA-210) could hinder consistent and measurable progress. Implementing such a process would provide clearer accountability and facilitate more structured problem-solving.
- **Progress on DIIP Projects**: Several critical DIIP initiatives, including Pressure Systems, Emergency Response Zones, Cathodic Protection (CP) Zones, Buried Pipe Inspection (BPI) and SME Pipeline Attribute Assessment, and Document Management Migration, are currently at 0% completion (PA-197, PA-330). Expediting progress on these foundational data infrastructure projects is crucial for enhancing the accuracy and comprehensiveness of risk analysis and operational planning.

- **Addressing "Un-locatable Plant" Issues**: While the Company is refining processes and evaluating new technologies, the continued presence of "un-locatable plant" (PA-211) poses an ongoing operational challenge and potential safety risk. A more aggressive timeline or dedicated program for resolving these issues could further enhance safety and operational efficiency.
- **Indirect Exposure to Supply Chain Disruptions**: Although 99% of distribution inventory is domestically sourced, the concern about indirect exposure to domestic suppliers due to global supply chain disruptions (PA-208) suggests a need for deeper analysis into the supply chain of domestic suppliers to identify potential vulnerabilities and develop contingency plans.

Conclusion

BH Nebraska Gas's operational strategies and performance in areas, such as inflationary impact mitigation, operating metrics, damage prevention, and risk ranking, have been reviewed. The Company's approach to risk ranking, which incorporates both modeled risk and Subject Matter Expert input, is noted as aligning with industry best practices. Identified areas for potential enhancement include the formalization of action plans for underperforming metrics, acceleration of progress on Data Infrastructure Improvement Program (DIIP) projects, and continued efforts to address "un-locatable plant" issues and mitigate indirect supply chain risks. These areas, if addressed, will support efforts to further strengthen the Company's operational resilience.

TOPIC: McCook MGP Site Management

Work Paper of Charles Fijnvandraat

I. Introduction

The purpose of this exhibit is to evaluate the management actions of Black Hills Nebraska Gas, LLC ("BH Nebraska Gas" or "Company") concerning the McCook Manufactured Gas Plant (MGP) site. While this exhibit is not intended to serve as a comprehensive environmental compliance review, its scope is to specifically evaluate whether the Company has taken prudent actions in managing the site, if those actions are auditable, and if the information collected and the Company's go-forward strategy support defensible decision-making regarding the site's environmental liabilities and potential remediation.

II. Background and Approach to McCook Site

BH Nebraska Gas acquired the Former Citizens Gas MGP site in McCook, Nebraska ("Site") in 2016 through the acquisition of SourceGas, Inc. (Kevin M. Jarosz Direct Testimony, p. 32, lines 23–24). At the time of acquisition, the Site was enrolled in the Nebraska Department of Environment and Energy's (NDEE) Voluntary Cleanup Program (VCP) by Interstate Power and Light Company (IPL). Following IPL's withdrawal, BH Nebraska Gas enrolled the Site in the VCP as the current landowner (Kevin M. Jarosz Direct Testimony, p. 33, lines 1–6).

Since enrolling in the VCP, BH Nebraska Gas has conducted further site investigation, including soil and groundwater sampling and analysis, to satisfy NDEE requirements and prepare for remediation work (Kevin M. Jarosz Direct Testimony, p. 33, lines 9–12). The Company states that it has "performed and will continue to perform all sampling and monitoring activities at the Site in compliance with applicable federal and state laws and regulations" and has worked directly with NDEE to secure their concurrence on sampling and monitoring activities (Kevin M. Jarosz Direct Testimony, p. 34, lines 16–20). The site investigation is expected to be completed in Q1 of 2026, after which remediation can begin once NDEE approves the Remedial Action Plan (RAP) (DR PA-271, p. 2, section c).

A key aspect of the Company's approach has been the identification of Potentially Responsible Parties (PRPs). BH Nebraska Gas is "actively exploring options to identify PRPs to assume management and responsibility for the Site" (Kevin M. Jarosz Direct Testimony, p. 33, lines 15–16). A third-party consultant was engaged in November 2024, and a final report was provided on April 23, 2025, with the goal of identifying a party with liability under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) (DR PA-214, Response). Based on the report's findings, BH Nebraska Gas believes an entity may have some level of CERCLA liability and anticipates starting negotiations in Q3 2025 (DR PA-214, Response). The Company will evaluate pursuing formal legal action depending on the outcome of negotiations (DR PA-214, Response).

The Company asserts that its management of the McCook Site has been prudent, emphasizing compliance with laws and coordination with NDEE, which ensures that "BH Nebraska Gas performs only the remedial activities required by NDEE, which results in remediation that complies with applicable laws in a cost-effective manner" (Kevin M. Jarosz Direct Testimony, p. 34, lines 20–24 and p. 35, line 1).

III. Areas for Improvement or Further Clarification

While the Company has outlined its general approach, further clarification and detail would enhance the audibility and defensibility of its decision-making.

1. **Cost Estimates and Scope Delineation**: The testimony states that a "precise estimate has not yet been established" for remediation costs, and that costs can "deviate greatly from the initial estimate primarily because the area of contamination is based on assumptions between data points" (Kevin M. Jarosz Direct Testimony, p. 39, lines 1–13 of original filing, cited in DR PA-213). While a preliminary cost estimate from 2021 by GHD Services, Inc. exists, and it is acknowledged that costs could exceed this estimate by "several millions of dollars," due to factors, such as inflation and expanded scope (DR PA-213, Response), more granular detail on the methodology for these estimates, including the range of potential costs for various remediation scenarios, would be beneficial. Furthermore, a clear explanation of how the Company plans to mitigate the risk of significant cost deviations as the site investigation progresses would demonstrate proactive financial management.
2. **PRP Identification and Negotiation Strategy**: The Company has engaged a consultant and identified a potential PRP, with negotiations anticipated to begin in Q3 2025 (DR PA-214, Response). To ensure defensible decision-making, it would be valuable to understand the specific criteria used beyond CERCLA § 107(a) for determining a "viable candidate" for PRP status. Additionally, while legal strategy is privileged, a general outline of the negotiation process and the Company's approach to cost allocation or responsibility sharing with the identified PRP, to the extent disclosable, would provide greater transparency regarding efforts to minimize customer burden.
3. **Timeline for Remediation**: The remediation timeline is currently "undetermined and will be dependent on coordination with the NDEE and negotiations with PRPs" (DR PA-271, p. 2, section c). While this dependency is understood, providing a more detailed projected timeline for various scenarios (e.g., if a PRP is successfully identified and assumes responsibility vs. if the Company must proceed alone) would allow for better planning and oversight. Such a timeline would include key milestones for RAP approval and the commencement of remediation activities.

IV. Conclusion

BH Nebraska Gas has demonstrated a commitment to managing the McCook Site by enrolling it in the VCP, conducting site investigations, and actively seeking to identify Potentially Responsible Parties. The Company's emphasis on coordination with NDEE and compliance with applicable laws is a positive indicator of prudent action. To further solidify the audibility and defensibility of its approach, providing more detailed information on cost-estimation methodologies, the specifics of PRP negotiation strategies (to the extent permissible), and more granular remediation timelines would be beneficial. This additional clarity would allow for a more comprehensive assessment of the Company's efforts to manage this environmental liability in a cost-effective and responsible manner for its customers.

TOPIC: Report on Virtual/Desktop Field Audit Outcomes

Work Paper of Charles Fijnvandraat

Introduction

This exhibit presents the summary findings of the virtual and on-site field audit conducted on July 18, 2025, concerning ten selected projects undertaken by Black Hills Nebraska Gas, LLC ("Company"). The audit was performed as a continuation of the Rate Case Review Process, as outlined in the Public Advocate's Fifteenth Request for Information and Documents to Applicant (PA-290), for the specific purpose of evaluating the prudency, used, and usefulness of the Company's investments in the selected projects.

Field Audit Approach and Methodology

As detailed in PA-290, Blue Ridge selected ten projects for a detailed Desktop Virtual/On-Site Field Review. The primary objective of this review was to perform field verification checks, through video conferencing, to determine whether the assets associated with these projects are used and useful, and to support our review of the prudency of the investments.

Prior to the virtual audit on July 18, 2025, Black Hills Nebraska Gas, LLC provided comprehensive documentation for each selected project. This information included these items:

- **Project Justification**: Detailed explanations for why each project was undertaken, along with any alternatives considered
- **Risk Ranking Data**: The risk ranking scores and model inputs that supported the decision to proceed with the projects
- **Visual Aids**: Schematics, drawings, and photographs illustrating what was built or installed, including before-and-after images where available
- **Material and Equipment Lists**: Comprehensive lists of all materials and equipment installed, including major asset serial numbers
- **Detailed Costs**: A breakdown of direct costs, encompassing labor, materials, transportation, and equipment
- **Removed Equipment Details**: Information on major equipment removed and retired, including vintage year, removal costs, and salvage value

During the virtual audit on July 18, 2025, representatives from Black Hills Nebraska Gas, LLC, including utility project subject-matter experts and, where necessary, project managers, were present and available to describe each project in detail. They provided presentations and were responsive to all inquiries, offering additional supporting details, such as one-line drawings and detailed material lists as requested.

The audit team assessed the documentation provided and the live presentations against this criteria:

- **Assets in Service and Used and Useful**: Verification that the assets are actively in service, providing benefit to ratepayers, and properly classified in capital accounts
- **Absence of Gold-Plating**: Assessment to ensure the assets do not appear overbuilt or excessively designed for the intended purpose
- **Prudence of Investment**: Examination of the decision-making process and execution to confirm that prudence was exercised in the investment

The ten projects selected for this field audit:

- Isolation Valve on T-Line 460-0150 (Work Order 10082013)
- LINCOLN RIDGE G122 NEW MAIN 10914 (Work Order 60183104)
- 460-8009 4" STEEL - EDGAR, NE (Work Order 60192859)
- BHE LEAK G222- 123 N DEPOT ST, LO (Work Order 60195348)
- HWY6 GILES TO SUNSET MEADOWS G122 (Work Order 60199478)
- WESTERN SUGAR 5TH AVE TBS SITE (Work Order 60163297)
- 72ND CORNHUSKER STEEL G222 - 9912 S (Work Order 60209097)
- HOOPER LEAK REPAIR PARK ST G222 - 2 (Work Order 60212289)
- BHE-LINCOLN NE - 110TH RD & PANAMA (Work Order 60216735)
- 6" HDPE Hwy 31 & Plattview to 180th & Capehart (system loop) (Work Order 10075141N)

Conclusion

Based on our review of the documentation provided by Black Hills Nebraska Gas, LLC, and the detailed discussions held during the virtual field audit on July 18, 2025, we have determined that all ten selected projects were found to be prudent, used, and useful.

The information presented demonstrated that the assets are in service, properly classified, and not gold-plated and that prudence was exercised in their selection and execution. Further detailed observations from the field audit are contained within a confidential work paper.

2026 System Safety & Integrity Rider (SSIR) projects

Work Paper of Charles A. Fijnvandraat

I. Introduction

This exhibit provides a review and analysis of the proposed 2026 System Safety & Integrity Rider (SSIR) projects submitted by Black Hills Nebraska Gas, LLC ("BH Nebraska Gas" or "Company") in Commission Application No. NG-124. This review evaluates several key factors: whether the selected projects conform to the SSIR definition as outlined in the Nebraska Gas Tariff; whether their descriptions and cost estimates are reasonable and prudent; whether they support defensible decision-making concerning pipeline safety and integrity; and finally, whether sufficient information on project scope and cost has been provided to ensure the investments can be audited for "used and useful" status once placed in-service.

The Company's 2026 SSIR Application identifies 23 individually numbered Capital SSIR Projects and 16 alternate projects, with total projected capital and Operation and Maintenance (O&M) expenditures amounting to $47,623,430 (Direct Testimony of Tatyana V. Bannan, p. 2, lines 12–14; Direct Exhibit TVB-2 - 2026 SSIR Application, p. 10). All projects are anticipated to be in service in 2026 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 10). The SSIR mechanism is designed to recover "Eligible System Safety and Integrity Costs," which includes a return on increased jurisdictional net plant in-service balances, plant-related ownership costs (depreciation, ADIT, taxes), and projected jurisdictional O&M expenses related to the projects (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 8). Excluded are improvements made at the Company's discretion for future growth not specifically required by statute or regulation (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 9).

The SSIR Tariff defines "SSIR Projects" to include those complying with federal safety standards (CFR Title 49, Part 192, Subpart O for transmission and Subpart P for distribution), final rules from PHMSA, facility relocation projects exceeding $20,000 due to public works, and projects ensuring gas availability and delivery, such as "Obsolete Infrastructure Projects" (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 9).

II. Review of 2026 SSIR Projects Using Unit Costs and Justification for Deviations

The 2026 SSIR Application proposes projects across several categories, each justified by risk models and operational considerations. The Company utilizes three distinct risk models: the Transmission Integrity Management Program (TIMP) risk model, the Distribution Integrity Management Program (DIMP) risk model, and the At-Risk Meter Relocation (ARMR) risk model. These models use objective and external factors to provide scores correlating to proactive analysis of system risk (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 10). In addition to risk models, the Company considers factors, such as crew availability, project management constraints, local economic development plans, customer inconvenience, regulatory requirements, threat assessment, and pipeline characteristics (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 11).

A. Replacement of Bare Steel Distribution Main

BH Nebraska Gas proposes five projects for the replacement of bare steel distribution mains, with a total estimated capital cost of $8,438,430 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 17). These projects are classified under CFR Title 49, Part 192, Subpart P (DIMP), which requires operators to identify threats, evaluate and risk rank, and implement measures to address risks (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 16).

- **David City, Nebraska**: Replacing approximately 23,706 feet (4.49 miles) of unprotected bare steel main and 355 service lines. Max risk score: 1,196.6. Estimated cost: $3,081,780 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 17).
- **Palmyra, Nebraska**: Replacing approximately 19,447 feet (3.68 miles) of unprotected bare steel main and 259 service lines. Max risk score: 1,431.0. Estimated cost: $2,528,110 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 17).
- **Wilber, Nebraska**: Replacing approximately 8,991 feet (1.70 miles) of unprotected bare steel main and 135 service lines. Max risk score: 1,480.8. Estimated cost: $1,168,830 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 17).
- **Dorchester, Nebraska**: Replacing approximately 7,761 feet (1.47 miles) of unprotected bare steel main and 120 service lines. Max risk score: 1,627.1. Estimated cost: $1,008,930 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 18).
- **Crete, Nebraska**: Replacing approximately 5,006 feet (0.95 miles) of unprotected bare steel main and 90 service lines. Max risk score: 1,803.5. Estimated cost: $650,780 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 18).

The justification for these projects is the accelerated corrosion rate of bare steel pipelines and the difficulty in maintaining effective cathodic protection due to age and material (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 16). The use of polyethylene pipe for replacement, unless high pressure necessitates steel, is a standard and prudent practice. The unit costs appear consistent with the scope of work described (e.g., length of main and number of service lines).

B. Replacement of Transmission Pipeline

The Company has identified no transmission replacement projects to be included in this filing for 2026 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 19), which indicates that based on their TIMP risk model, no segments require remediation under CFR Title 49, Part 192, Subpart O, Section 192.917 for 2026 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 19).

C. Barricades

Similarly, no barricade installation projects are included in this filing for 2026 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 20), which suggests the DIMP risk model and field assessments did not identify facilities requiring barricade remediation under CFR Title 49, Part 192, Subpart P, Section 192.1007 for the upcoming year.

D. Cathodic Protection and Corrosion Prevention

Two projects are proposed for the installation of remote monitoring units (RMUs) on rectified cathodic protection systems, with a total estimated capital cost of $207,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 21). These projects are classified under CFR Title 49, Part 192, Subpart O (TIMP) or Subpart P (DIMP), as applicable (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 21). The justification is to improve safety by remotely monitoring cathodic protection and alerting rectifier issues between normal reads, which is critical for systems protected by rectifiers due to the higher potential for injury or damage from malfunctions (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 22). The costs appear reasonable for specialized monitoring equipment and installation across various regions.

E. Town Border Stations (TBS)

Four TBS replacement projects are proposed, with a total estimated capital cost of $1,040,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 23). These projects address aging infrastructure

and are classified under CFR Title 49, Part 192, Subpart O (TIMP) or Subpart P (DIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 22). Each replacement is estimated at $260,000.

- **Gibbon, Nebraska**: Max risk score: 8.8. Estimated cost: $260,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 23).
- **Curtis, Nebraska**: Max risk score: 9.06. Estimated cost: $260,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 23).
- **Laurel, Nebraska**: Max risk score: 8.9. Estimated cost: $260,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 24).
- **Ainsworth, Nebraska**: Max risk score: 8.9. Estimated cost: $260,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 24).

The justification for these replacements includes bringing facilities up to current code, improving safety and reliability, and addressing corrosion concerns on piping, poor valve conditions, and obsolete pressure regulating and relief equipment (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 22). The consistent unit cost per TBS replacement suggests a standardized approach to these upgrades, which is reasonable.

F. Top of Ground ("TOG"), Span, Shallow and Exposed Pipe Replacement

Four projects are proposed for the replacement of TOG, Span, Shallow, and Exposed pipeline segments, with a total estimated capital expenditure of $11,176,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 26). These projects are covered under CFR Title 49, Part 192, Subpart O (TIMP) or Subpart P (DIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 25-26).

- **Adams County, Nebraska (Sutton 24)**: Replacing 42,926 feet (8.13 miles) of TOG pipe. Max risk score: 1,962.9. Estimated cost: $4,057,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 26).
- **Adams County, Nebraska (Sutton 19)**: Replacing 67,079 feet (12.88 miles) of TOG pipe. Max risk score: 2,062.3. Estimated cost: $3,329,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 26).
- **Phelps County, Nebraska (Holdrege 1)**: Replacing 62,515 feet (11.84 miles) of TOG pipe. Max risk score: 2,104.9. Estimated cost: $2,990,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 27).
- **Lincoln, Nebraska (SW 4th & W South)**: Replacing 1,600 feet (0.30 miles) of pipe suspended from a bridge. Not scored by risk model but prioritized by Subject Matter Expert ("SME") identification. Estimated cost: $800,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 27).

The justification for these projects is the susceptibility of TOG, span, shallow, and exposed pipes to outside force damage and corrosion threats, especially as land use changes and segments become partially buried (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 25). The Lincoln project's deviation from a risk score-based prioritization is justified by specific integrity concerns identified by SMEs, such as failing pipe supports, dis-bonded coating, and exposure to road salt (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 27). Such justification demonstrates a prudent approach to addressing immediate and critical safety issues.

G. Mega Rule Projects

One Mega Rule project is proposed, the Lincoln, Nebraska - 12" Rokeby Line, with an estimated capital cost of $1,190,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 29). This project involves pressure testing approximately 36,000 feet (6.82 miles) of 12-inch transmission main and completing material verification (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 29). This project is

mandated by PHMSA's Mega Rule I, which requires MAOP reconfirmation and material verification for steel transmission pipelines (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 27–28). The cost is reasonable for the extensive testing and verification required for regulatory compliance.

H. Meter Relocations

BH Nebraska Gas plans to relocate approximately 2,265 meters in 2026, with a total estimated capital expenditure of $18,120,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 30). These projects are classified under CFR Title 49, Part 192, Subpart P (DIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 30).

- **Lincoln, Nebraska**: Relocating approximately 1,246 meters. Average max risk score: 21,971.4. Estimated cost: $9,968,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 31).
- **Holdredge, Nebraska**: Relocating approximately 400 meters. Average max risk score: 13,687.5. Estimated cost: $3,200,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 31).
- **Alliance, Nebraska**: Relocating approximately 400 meters. Average max risk score: 8,794.5. Estimated cost: $3,200,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 31).
- **Ralston, Nebraska**: Relocating approximately 219 meters. Not scored but prioritized by SME identification. Estimated cost: $1,752,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 31-32).

The justification for these projects is to protect meters from outside force damage by relocating them from vulnerable locations (alleys, streets) to structures, and to address safety issues with "Inside Meters" that do not vent to the atmosphere (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 29). The Ralston project's prioritization by SME, despite lacking a risk score, is justified by the inherent safety concerns associated with inside meters and the operational efficiencies gained by relocating them (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 29–30). The unit cost per meter relocation appears consistent across projects.

I. Obsolete Infrastructure

One project, Chart Replacements, is proposed with an estimated capital cost of $360,000 for the North Region (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 33). This project involves replacing outdated chart recording equipment with electronic pressure monitoring equipment that can be remotely monitored (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 33). The equipment replacement is classified under CFR Title 49, Part 192, Subpart P (DIMP) and Subpart O (TIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 32). The justification is to improve safety by allowing quicker response to damages and pressure-related equipment malfunctions through real-time data, which directly impacts DIMP risk modeling (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 33). The cost is reasonable for the upgrade to modern monitoring technology.

J. Obsolete Pipe Replacement

Two projects are proposed for the replacement of PVC distribution main pipelines, with a total estimated capital expenditure of $4,692,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 34). These projects are covered under CFR Title 49, Part 192, Subpart O (TIMP) or Subpart P (DIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 34).

- **Adams County, Nebraska (Sutton 4)**: Replacing 65,419 feet (12.39 miles) of PVC pipe. Max risk score: 2,150.4. Estimated cost: $2,808,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 35).

- **Clay County, Nebraska (Sutton 11)**: Replacing 46,992 feet (8.90 miles) of PVC pipe. Max risk score: 1,652.9. Estimated cost: $1,884,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 35).

The justification for these projects is the safety issues associated with PVC pipe, including high instances of leaks at joints, brittleness over time, and corroded tracer wire making accurate location difficult (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 33–34). The unit costs per foot of pipe replacement appear consistent for similar pipe materials and installation complexities.

K. Facility Relocation Projects

The Company notes that it encounters the need for facility relocation projects due to municipal infrastructure projects but will provide updates and seek recovery for these through subsequent filings, as plans are often finalized late in the prior year or early in the project year (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 35). This approach is reasonable given the unpredictable nature of municipal project timelines.

L. Data Infrastructure Improvement Program (DIIP)

The DIIP includes projects aimed at closing data gaps and verifying current data for accuracy, which will help develop more predictive and analytical risk models, improve system mapping, and protect against third-party damage (Direct Exhibit TVB-2 - 2026 SSIR Application, pp. 35–36). The total SSIR expenditure for DIIP in 2026 is estimated to be $2,400,000 (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 37). These projects are classified under CFR Title 49, Part 192, Subpart P (DIMP) and Subpart O (TIMP) (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 36).

- **Transmission/Gathering TVC Records**: Estimated expenditure: $1,200,000. This project involves gathering, scanning, and storing original construction records and linking them to the GIS, verifying MAOP attributes, and updating missing pipeline attributes (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 37).
- **Distribution Main & Service Centerline Survey**: Estimated expenditure: $960,000. This project includes high-accuracy GPS survey of mains, service lines, and meter locations, adding unmapped lines to GIS, and correcting spatial locations (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 38).
- **Distribution Attribute Improvement**: Estimated expenditure: $240,000. This project updates data attributes for pipeline features in GIS from legacy records and GPS survey data (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 38).

The DIIP projects are essential for improving the accuracy and completeness of the Company's pipeline system data, which directly enhances safety by improving risk modeling, one-call coverage, and emergency response (Direct Exhibit TVB-2 - 2026 SSIR Application, p. 36). The costs appear reasonable for the scope of data management and surveying work described.

III. Conclusion

Based on the review of the proposed 2026 SSIR projects, it is my conclusion that the projects selected generally fit within the definition of the SSIR as outlined in the Nebraska Gas Tariff. The descriptions provided for each project clearly articulate the safety and integrity concerns being addressed, and the proposed solutions align with industry best practices and regulatory compliance.

The cost estimates, where detailed, appear reasonable and prudent given the scope and nature of the work involved, including the replacement of aging infrastructure, implementation of modern monitoring, and critical data improvement initiatives. The Company's reliance on objective risk models (TIMP, DIMP, ARMR) and the consideration of additional operational factors, including SME

identification for specific projects, supports defensible decision-making in prioritizing these investments. The justifications for projects that deviate from strict risk score prioritization (e.g., Lincoln Span Replacement, Ralston Meter Relocations) are well-articulated and demonstrate a pragmatic approach to addressing critical safety and operational needs.

Overall, the proposed 2026 SSIR projects appear to be a well-considered plan to enhance the safety and integrity of BH Nebraska Gas's system, benefiting customers and supporting reliable service.

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-197

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Jennifer Bingaman**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Data Infrastructure Improvement Program (DIIP)**

REQUEST:

PA-197. **Data Infrastructure Improvement Program (DIIP)**: Reference Testimony of Jennifer C. Bingaman (Manager, Asset Risk). Please provide detailed updates of the remaining work, including percentage completion, for each DIIP initiative mentioned in Direct Exhibit JCB-6.

RESPONSE:

Direct Exhibit JCB-6 includes DIIP projects of all BHE operating units. Below are the projects relevant to the Nebraska DIIP projects.

- Transmission/Gathering systems traceable, verifiable and complete (TVC) records this project is approximately 80% complete.
- Distribution Man and Service Centerline survey this project is approximately 16% complete.
  - The Lincoln area is anticipated to be complete by the end of June 2025 and starting in the Papillion area in July 2025.
- Distribution Data Attribute Improvement this project is approximately 14% complete.
  - It is anticipated that the Lincoln area will be complete, and Papillion will be started in 2025.
- Pressure Systems 0% complete
- Emergency Response Zones 0% complete
- Cathodic Protection (CP) Zones 0% complete
- Buried Pipe Inspection (BPI) and SME Pipeline Attribute Assessment 0% complete
- Document Management Migration 0% complete
- Buried Pipe Inspection (BPI) and SME Pipeline Attribute Assessment 0% complete
- Document Management Migration 0% complete

ATTACHMENT(S):

None

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-208

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Inflationary Impacts and Cost Control Measures**

REQUEST:

PA-208. **Inflationary Impacts and Cost Control Measures**: Reference Testimony of Kevin M. Jarosz (Vice President of Nebraska Gas Operations). What additional strategies is BH Nebraska Gas implementing or considering to mitigate future inflationary pressures on its operating expenses and capital costs of material and labor?

RESPONSE:

BH Nebraska Gas has taken proactive steps to mitigate inflationary pressures on both operating expenses and capital costs. Our operations team conducted a thorough evaluation of workload, customer growth, and geographic areas, which led to a strategic reorganization of some of our staff to better align resources and reduce costs. Additionally, we recently initiated a competitive bid-letting process for our construction contracts, covering both blanket and other capital projects. This process attracted participation from eight contractors in Eastern Nebraska and three in the Central portion of the state, increasing competition and helping to control construction costs. Our cost for materials remains stable. Tariffs pose a risk of driving prices higher, and the utility sector faces potential risk from global supply chain disruptions. While approximately 99% of our distribution inventory is sourced domestically, there is a concern about indirect exposure to domestic suppliers.

ATTACHMENT(S):

None

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-210

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Operating Metrics and Performance**

REQUEST:

PA-210. **Operating Metrics and Performance**: Reference Testimony of Kevin M. Jarosz (Vice President of Nebraska Gas Operations). For metrics where the various Company operating offices are not meeting their goals, such as Compliance, Damage Prevention HPT, Preventable Vehicle Incidents, and Recordable Injuries, as shown in Direct Exhibit KMJ-4, what specific action plans are in place to improve performance, and what are the timelines for achieving these improvements?

RESPONSE:

The Nebraska Operational Metrics report serves as a key tool for monitoring and promoting operational excellence across critical performance indicators, including Compliance, Damage Prevention HPT, Preventable Vehicle Incidents, and Recordable Injuries. This report is generated monthly and reviewed by the Nebraska operations leadership team. Operations managers and the general manager convene monthly to review performance results, share best practices, and discuss ongoing challenges. While there is currently no formalized process for developing written action plans or setting specific timelines for improvement, performance issues are addressed through ongoing dialogue and collaboration. Managers work closely with their supervisory teams to identify root causes of underperformance and to implement targeted strategies for improvement. These strategies are tailored to the unique circumstances of each operating office and may evolve over time based on results and feedback.

ATTACHMENT(S):

None

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-211

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Operating Metrics and Performance**

REQUEST:

PA-211. **Operating Metrics and Performance**: Reference Testimony of Kevin M. Jarosz (Vice President of Nebraska Gas Operations). Please provide specific quantitative data illustrating the direct impact of the Damage Prevention Coordinator's efforts on reducing line hits, and outline the current status of addressing "un-locatable plant" issues mentioned on page 26, lines 1–7 of your direct testimony.

RESPONSE:

Since the last Rate Case, BH Nebraska Gas has reduced hits per thousand from 1.85 in 2020 to 1.67 in 2024, a 10% reduction. Current May year-to-date hits per thousand are at 1.33. These numbers would likely be substantially higher without Damage Prevention efforts given the significant growth in fiber optic infrastructure installations across Nebraska and the United States over the past five years.

With respect to un-locatable plant, BH Nebraska Gas continues to refine and enhance its internal processes for identifying, documenting, and prioritizing the replacement of such facilities. In addition, the Company is actively evaluating and testing new technologies designed to improve the ability to locate facilities that are currently classified as un-locatable.

ATTACHMENT(S):

None

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-213

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Manufactured Gas Plant (MGP) Site Remediation**

REQUEST:

PA-213. **Manufactured Gas Plant (MGP) Site Remediation**: Reference Testimony of Kevin M. Jarosz (Vice President of Nebraska Gas Operations). While a "precise estimate has not yet been established" for remediation costs for the McCook Site (page 39, lines 1–13), please provide a range of potential costs based on preliminary site investigations and industry experience for similar MGP cleanups.

RESPONSE:

A preliminary cost estimate was last developed in 2021 by third-party contractor GHD, which produced an estimated range of remediation costs based on oversight, subsurface removals, and site restoration. The cost estimate developed is defined by recommended practices of the Association for the Advancement of Cost Engineering (AACE) and is to be used as a feasibility or screening-level cost estimate. The cost estimates from the 2021 analysis are provided in Confidential Attachment PA 5-213 – McCook MGP Remediation Budgetary Cost Estimate. Based on past industry experience for similar MGP cleanups, it is possible that the range of potential remediation costs could exceed the 2021 estimate by several millions of dollars, due to factors including, but not limited to, inflation, expanded scope of remediation due to additional site delineation, and compliance with NDEE remediation requirements.

ATTACHMENT(S):

- Confidential Attachment PA 5-213 - McCook MGP Remediation Budgetary Cost Estimate

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-214

DATE OF REQUEST:	**June 4, 2025**
DATE RESPONSE DUE:	**June 16, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz**
DATE RESPONDED:	**June 13, 2025**
SUBJECT:	**Manufactured Gas Plant (MGP) Site Remediation**

REQUEST:

PA-214. **Manufactured Gas Plant (MGP) Site Remediation**: Reference Testimony of Kevin M. Jarosz (Vice President of Nebraska Gas Operations). Please provide a detailed timeline and summary of efforts to identify Potentially Responsible Parties (PRPs) for the McCook Site, including specific criteria for "viable candidates" and any legal actions being pursued, as mentioned on page 33, lines 13–17 of your direct testimony.

RESPONSE:

BH Nebraska Gas engaged a third-party consultant in November 2024 to assist in the identification of any potentially responsible parties ("PRPs") associated with the McCook, NE Site. A final report was provided to BH Nebraska Gas on April 23, 2025. The goal of the report was to identify a party who may have liability under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 ("CERCLA"). The specific criteria used to identify whether an entity would be a "viable candidate" as a PRP can be found in CERCLA § 107(a), which imposes liability on four classes of persons. Based on findings from the report, BH Nebraska Gas believes that there may be an entity who may have some level of liability under CERCLA.

BH Nebraska Gas anticipates starting negotiations with the viable candidate in Q3 2025. Depending on the outcome of negotiations, including understanding any statutory defenses, statutory exemptions, or any other protections from CERCLA liability, the Company will evaluate whether to pursue formal legal action to pursue the PRP.

ATTACHMENT(S):

None

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-271

DATE OF REQUEST:	**June 30, 2025**
DATE RESPONSE DUE:	**July 10, 2025**
REQUESTOR:	**Public Advocate**
WITNESS:	**Kevin Jarosz and Brooke Bassell-Herman**
DATE RESPONDED:	**July 10, 2025**
SUBJECT:	**Manufactured Gas Plant (MGP) Research and Remediation**

REQUEST:

PA-271. Manufactured Gas Plant (MGP) Research and Remediation: Reference Direct Testimony of Kevin M. Jarosz at 31:12–35:18, Direct Testimony of Samantha K. Johnson at 42:9–13, and Direct Testimony of Brooke N. Bassell-Herman at 28:14–29:19 and follow up to PA-213 and PA-214.

(a) Please provide support for the derivation of the annual expenses the Company proposes to include in the $138,821 base line expense for MGP.

(b) Please provide a description of the work done to date at the McCook MGP site, the cost, and when incurred.

(c) Please provide a timeline and expected costs of the expected research and remediation work over the next five years.

(d) What is the status of the negotiations with the viable responsible party that has been identified to take over the management and responsibility for the site? Is the party receptive to negotiations?

RESPONSE:

Objection: BH Nebraska Gas objects to this data request to the extent that it calls for the production of privileged materials (e.g. attorney work product, attorney legal opinions, or attorney client communications), legal opinions, or other legal strategy protected from third party disclosure.

Without waiving or restricting its objection, BH Nebraska Gas responds as follows:

(a) See Attachment PA 11-271a - 2024 Base Year MGP Expenses for details of the $138,821 in baseline expenses.

(b) BH Nebraska Gas entered the Voluntary Cleanup Program ("VCP") in November 2021 with the State of Nebraska Department of Environment and Energy ("NDEE"). BH Nebraska Gas has contracted with GHD Services, Inc. ("GHD") to complete the required testing and monitoring at the Site. GHD has been performing the site investigation with oversight and assistance from NDEE that includes soil and groundwater sampling to support the Remedial Action Plan ("RAP"). There has been no remediation completed on the property, to date.

Please see Attachment PA 11-271b - GHD Services Expenses and Attachment PA 11-271c - Nebraska Dept of Environment and Energy Charges for details on the work done to date, the cost, and when incurred.

(c) BH Nebraska Gas continues to investigate and monitor the Site per NDEE's requirements. The Site investigation is expected to be completed in Q1 of 2026. Once the site investigation is complete, and NDEE approves the RAP, remediation of the Site can begin.

The remediation timeline is undetermined and will be dependent on coordination with the NDEE and negotiations with PRPs. Please see Response to PA 5-213 for an estimate on the cost of remediation of the Site.

(d) Please see Response to PA 5-21 for the Company's anticipated timeline to begin negotiations with the PRP. The Company continues to prepare its legal strategy and evaluate necessary resources for negotiations with PRPs.

ATTACHMENT(S):

- Attachment PA 11-271a - 2024 Base Year MGP Expenses
- Attachment PA 11-271b - GHD Services Expenses
- Attachment PA 11-271c - Nebraska Dept of Environment and Energy Charges

BLACK HILLS NEBRASKA GAS, LLC
PA 11-271
2024 BASE YEAR MGP EXPENSES

Atachment PA 11-271a

Sum of AMOUNT ACCOUNT	RESOURCE	CHARTFIELD DESCR	VENDOR NAME	Invoice	JRNL LINE DESCR	Total
920000	**1001**	LABOR STRAIGHT TIME NON-UNION			AGLOAD CAPAG01	(80.22)
					AGLOAD CAPAG03_2	80.22
					Payroll Accrual	0.00
					REG - Reg Earns	615.57
	9100	PAYROLL TAXES LOADING			TAX LOAD SC	27.42
	9102	BENEFITS LOADING			BENEFIT LOAD SC 47XX	77.79
	9103	COMPENSATED ABSENCES-LABOR			COMP ABS LOAD SC 47XX	76.78
	9112	INCENTIVE LOADING NON-UNION			INCENTIVE SC 47XX	102.72
920000 Total						**900.28**
923000	**1815**	CONTRACTOR PYMTS	**GHD SERVICES INC**	340-0105411	2023 ASSESSMENT	4,172.00
				340-0127859	PROFESSIONAL SERVICES	571.80
923000 Total						**4,743.80**
925000	**1809**	CONSULTING FEES			VCHR 340-0095727 - GHD SERVICE	0.00
			GHD SERVICES INC	340-0095727	MCCOOK FMGP ENVIRO ASSISTANCE	73,424.54
				340-0102107	RATE LABOR/EXPENSES/UNIT RATE	8,751.90
			STATE OF NEBRASKA	46860	REMEDIAL ACTION PLAN MONITORIN	126.79
				47135	REMEDIAL ACTION PLAN MONITOR	438.48
				48626	REMEDIAL ACTION PLAN MONITORIN	158.33
				48642	FMGP SITE	371.99
	1815	CONTRACTOR PYMTS			VCHR 340-0088764 - GHD SERVICE	0.00
			GHD SERVICES INC	340-0088764	PROFESSIONAL SERVICES	18,807.76
				340-0098383	FMGP ENBIRONMENTAL ASSISTANCE	9,942.28
				340-0109900	RATE LABOR	4,647.75
				340-0113279	ASSESSMENT LABOT/EXPENSES	1,837.25
				340-0116008	2023 ASSESSMENT LABOR/EXPENSES	6,498.00
				340-0119992	ASSESSMENT LABOR/EXPENSES	4,196.00
				340-0123045	LABOR/EXPENSES	1,371.50
			STATE OF NEBRASKA	48337	RARMA VCP - MCCOOK FMGP	1,671.02
925000 Total						**132,243.59**
930200	**1809**	CONSULTING FEES	**STATE OF NEBRASKA**	46203	REMEDIAL ACTION PLAN MONITORIN	90.50
				46760	REMEDIAL ACTION PLAN MONITORIN	705.50
				46881	REMEDIAL ACTION PLAN MONITOR	137.11
930200 Total						**933.11**
Grand Total						**138,821**

BLACK HILLS NEBRASKA GAS, LLC
NEBRASKA GAS RATE REVIEW
APPLICATION NO. NG-124
RESPONSE TO PUBLIC ADVOCATE
DATA REQUEST NO. PA-330

DATE OF REQUEST: **July 21, 2025**
DATE RESPONSE DUE: **July 31, 2025**
REQUESTOR: **Public Advocate**
WITNESS: **Tatyana Bannan**
DATE RESPONDED: **July 31, 2025**
SUBJECT: **SSIR DIIP**

REQUEST:

PA-330. **SSIR DIIP**: Reference Exhibit TVB-2 – 2026 SSIR Model, Tab, M-DIIP Support. The following table was included in Blue Ridge's report in Docket No. 112.4.

Project	Estimated % Complete	Estimated Cost	In-Service Date	Revised In-Service?
Transmission/Gathering Traceable, Verifiable and Complete (TVC)Records	87%	2024 $1,652,122 2025 $250,920	3/31/25	No
Gas Service Card Mapping	NA	NA	12/31/34	Yes*
Distribution Main & Service Centerline Survey	10%	2024 $100,000 2025 $1,400,905 2026-2034 $2,112,000 Annually	Annually through 2034	No
Distribution Attribute Improvement	10%	2024 $232,458 2025 $288,000 2026-2034 $288,000 Annually	Annually through 2034	No
GIS Pressure Systems	0%	TBD**	12/31/35	No
GIS Emergency Response Zone	0%	TBD**	12/31/35	No
GIS Cathodic Protection (CP) Zones	0%	TBD**	12/31/35	No
Bare Pipe Inspection (BPI) and Subject Matter Expert (SM)E Pipeline Attribute Assessment	0%	TBD**	12/31/35	No
Document Management Migration	0%	TBD**	12/31/26	No

*The Gas Service Cards Mapping Project was stopped as a stand-alone effort in 2023 and combined with the Distribution Main and Service Centerline Survey & Distribution Attribute Improvement project. This will result in a more efficient use of project dollars and resources.
**Requests for Proposals will be issued in future years to determine the cost for future projects.

For each of the above-listed projects, please respond to these requests:

(a) What is the status/percent completion of each project as of July 31, 2025?

(b) For each project that is not yet complete, please provide the following information.
   i. Estimated cost for each year
   ii. Most recent estimated in-service dates
   iii. Indication of whether the estimated project in-service date is a revision to a previously estimated in-service date (And, if so, provide all the previous dates by project.)
   iv. For any estimated project in-service date that has been revised, explanation of the reason(s) for the change

RESPONSE:

See table below for status/percent complete, estimated cost, and in-service dates.

Transmission/Gathering Traceable, Verifiable and Complete (TVC) Records - This project previously estimated to be completed by 3/31/2025. Due to issues with vendor performance, this project required an RFP process to select a new vendor. A vendor has been selected, and this project will resume work in 2026.

Document Management Migration – Previous in-service date was 12/31/2026. Due to larger internal efforts in document migration, the scope of this project will likely be impacted. The in-service date has been changed to 12/31/2035.

Project	Estimated % Complete	Estimated Cost	In-Service Date	Revised In-Service?
Transmission/Gathering Traceable, Verifiable and Complete (TVC) Records	89%	2024 $1,652,122 2025 $278,224 2026 $1,200,000 2027 $399,686	12/31/2027	Yes
Gas Service Card Mapping	NA	NA*	12/31/2034	No
Distribution Main & Service Centerline Survey	12% overall complete 78% Lincoln area complete	2024 $100,000 2025 $1,400,905 2026 $960,000 2027 $1,600,252 2028-2034 $1,920,000	Annually through 2034	No

Distribution Attribute Improvement	11% overall complete 69% Lincoln area complete	2024 $232,458 2025 $669,412 2026 $240,000 2027 $400,062 2028-2034 $480,000	Annually through 2034	No
GIS Pressure Systems	0%	TBD**	12/31/2035	No
GIS Emergency Response Zone	0%	TBD**	12/31/2035	No
GIS Cathodic Protection (CP) Zones	0%	TBD**	12/31/2035	No
Bare Pipe Inspection (BPI) and subject matter expert (SME) pipeline attribute assessment	0%	TBD**	12/31/2035	No
Document Management Migration	0%	TBD**	12/31/2035	Yes

* The Gas Service Card Mapping project was stopped as a stand-alone effort in 2023 and combined with the Distribution Main and Service Centerline Survey & Distribution Attribute Improvement project. This will result in a more efficient use of project dollars and resources.
**Requests for Proposals (RFP) will be sent in future years to determine the cost for future projects.

ATTACHMENT(S):

None

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application of Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy, Rapid City, South Dakota, seeking approval of a general rate increase.	)	Application No. NG-124
	)	**AFFIDAVIT OF WITNESS**

STATE OF Florida)
) ss.
COUNTY OF Manatee)

I, Charles A. Fijnvandraat, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing prepared testimony filed in the above-captioned action and I am familiar with its contents, and that the facts set forth therein are true to the best of my knowledge, information, and belief.

Charles A Fijnvandraat

SUBSCRIBED and sworn to before me this 14 day of August, 2025.

(SEAL)

NOTARY PUBLIC
VICTOR DIAZ
Notary Public, State of Florida
Commission# HH 495406
My comm. expires Feb. 21, 2028

Notary Public

My Commission Expires: 2-21-2028