

2016
Annual Report

of

Black Hills
Nebraska Gas Utility Company, LLC

1102 E. First Street
Papillion, Nebraska

to the

Nebraska
Public Service Commission

**Black Hills
Nebraska Gas Utility Company, LLC
Year Ended December 31, 2016
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QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC		Year/Period of Report End of 2016/Q4
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1102 E. First Street, Papillion, NE 68046		
05 Name of Contact Person Marne Jones		06 Title of Contact Person Vice President - Regulatory
07 Address of Contact Person (Street, City, State, Zip Code) 625 Ninth Street, Rapid City, SD 57701		
08 Telephone of Contact Person, Including Area Code: (605) 721-2348	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr): 12/31/2016
ANNUAL CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
11 Name Marne Jones		12 Title Vice President - Regulatory
13 Signature 		14 Date Signed April 26, 2017
Title 18, U.S.C. 1001 makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenues and Expenses from Utility Plant Leased to Others*, in another utility column (l, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	142,129,169	160,925,372
3	Operating Expenses			
4	Operation Expenses (401)	320-325	98,237,742	118,069,858
5	Maintenance Expenses (402)	320-325	3,321,979	2,898,723
6	Depreciation Expense (403)	336-338	10,256,930	10,158,967
7	Amort. & Depl. of Utility Plant (404-405)	336-338	36,341	35,933
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	1,598,104	1,600,467
12	Income Taxes - Federal (409.1)	262-263	(1,315,611)	(1,064,666)
13	- Other (409.1)	262-263	(112,097)	(90,939)
14	Provision for Deferred Income Taxes (410.1)	234,272-277	23,843,910	21,277,550
15	(Less) Provisions for Deferred Income Taxes-Cr. (411.1)	234,272-277	13,710,696	11,666,199
16	Investment Tax Credit Adj. - Net (411.4)	266	-	-
17	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		122,156,602	141,219,694
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		19,972,567	19,705,678

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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account <i>(a)</i>	(Ref.) Page No. <i>(b)</i>	TOTAL	
			Current Year <i>(c)</i>	Previous Year <i>(d)</i>
21	Net Utility Operating Income (Carried forward from page 114)		19,972,567	19,705,678
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenue from Merchandising, Jobbing and Contract Work (415)		456,670	301,075
26	(Less) Costs & Expense of Merch, Jobbing & Contr Work (416)		385,734	150,866
27	Revenues from Nonutility Operations (417)		9,978,861	9,745,644
28	(Less) Expenses of Nonutility Operations (417.1)		6,208,861	6,632,126
29	Nonoperating Rental Income (418)		-	-
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		271,621	209,879
32	Allowance for Other Funds Used During Construction (419.1)		-	-
33	Miscellaneous Nonoperating Income (421)		40,300	38,761
34	Gain on Disposition of Property (421.1)		-	-
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		4,152,857	3,512,367
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	295,270	248,699
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		295,270	248,699
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	83,837	83,536
43	Income Taxes - Federal (409.2)	262-263	1,313,665	1,065,710
44	Income Taxes - Other (409.2)	262-263	112,098	90,939
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	-	-
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	-	-
47	Investment Tax Credit Adj.-Net (411.5)		-	-
48	(Less) Investment Tax Credits (420)		-	-
49	TOTAL Taxes on Other Inc & Deduct. (Total of 42 thru 48)		1,509,600	1,240,185
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		2,347,987	2,023,483
51	Interest Charges			
52	Interest on Long-Term Debt (427)		-	-
53	Amort. of Debt Disc. and Expense (428)	256	-	-
54	Amortization of Loss on Recquired Debt (428.1)	257	-	-
55	(Less) Amort. of Premium on Debt-Credit (429)	256	-	-
56	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)	257	-	-
57	Interest on Debt to Assoc. Companies (430)	340	5,312,617	5,390,091
58	Other Interest Expense (431)	340	65,957	59,330
59	(Less) Allow for Borrowed Funds Used During Construction-Cr.(432)		175,172	102,804
60	Net Interest Charges (Enter Total of lines 52 thru 59)		5,203,402	5,346,617
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		17,117,152	16,382,544
62	Extraordinary Items			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Enter Total of line 63 less line 64)		-	-
66	Income Taxes-Federal and Other (409.3)		-	-
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)		-	-
68	Net Income (Enter Total of lines 61 and 67)		17,117,152	16,382,544

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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classifications of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

STATEMENT OF INCOME

(1) Taxes are computed by using the effective tax rate for state and federal income taxes. It should be noted, however, that all expense allocations used in this report do affect the net taxable income upon which income taxes are calculated.

(1) **Black Hills Corp. Completes Purchase of SourceGas:**

Black Hills Corp. announced on February 12, 2016 it had completed the purchase of SourceGas Holdings LLC, a natural gas utility serving approximately 429,000 customers in Arkansas, Colorado, Nebraska and Wyoming, and a 512-mile regulated intrastate natural gas transmission pipeline in Colorado. Black Hills Corp. now serves more than 1.2 million natural gas and electric utility customers in nearly 800 communities in eight Rocky Mountain and Midcontinent states. Black Hills Corp. acquired SourceGas from investment funds managed by Alinda Capital Partners and GE Unit (NYSE:GE) GE Energy Financial Services, for total consideration of approximately \$1.89 billion, including assumption of \$760 million of debt. The transaction was financed by equity common shares and equity units issued Nov. 23, 2015, a debt offering completed Jan. 13, 2016, and short-term borrowings. The purchase was approved by the utility commissions in Arkansas, Colorado, Nebraska and Wyoming.

(6) Please refer to Black Hills Corporation's annual report for specific details on the company's performance.

(6) **Officer Changes:**

(a) Linden R. Evans' title changed from President and Chief Operating Officer - Utilities to President and Chief Operating Officer effective January 1, 2016; (b) Brian G. Iverson's title changed from Senior Vice President - Regulatory and Government Affairs and Assistant General Counsel to Senior Vice President and General Counsel effective April 25, 2016; (c) Steven J. Helmers' title changed from Senior Vice President, General Counsel and Chief Compliance Officer to Senior Vice President effective April 25, 2016; he subsequently retired on July 1, 2016; (d) Jennifer C. Landis was appointed Vice President - Human Resources on April 25, 2016; (e) Melinda Lee Watkins was appointed Vice President - Tax on October 31, 2016; (f) Amy K. Koenig was appointed Assistant Corporate Secretary on August 18, 2016; (g) Stuart A. Wevik's title changed from Vice President - Utility Operations to Group Vice President - Electric Utilities effective January 1, 2016, thereby removing him from an officer position with BHNEG; (h) Ivan Vancas' title changed from Vice President - Operations Services to Group Vice President - Natural Gas Utilities effective January 1, 2016; (i) Perry S. Krush's title changed from Vice President - Supply Chain to Vice President - Facilities effective September 12, 2016; (j) Karen Beachy was appointed Vice President - Supply Chain on September 12, 2016; (k) Kyle D. White's title changed from Vice President - Regulatory Affairs to Vice President - Regulatory Strategy effective August 18, 2016; (l) Mark L. Lux's title changed from Vice President and General Manager - Power Delivery to Vice President - Power Generation, Safety and Environmental effective January 1, 2016; (m) Mark E. Stege was appointed Vice President - Customer Service on January 1, 2016; (n) Jodi Culp was appointed Vice President - Gas Asset Optimization on February 12, 2016; (o) Richard C. Loomis' title changed from Vice President - Energy Asset Optimization to Vice President - Special Projects on February 12, 2016; he subsequently was reassigned from that position on September 26, 2016; (p) John A. Hill, Jr. was appointed Vice President - Gas Engineering on December 1, 2016.

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Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item <i>(a)</i>	Total <i>(b)</i>	Electric <i>(c)</i>	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	342,522,518		
4	Property Under Capital Leases	0		
5	Plant Purchased or Sold	3,121,737		
6	Completed Construction not Classified	0		
7	Experimental Plant Unclassified	0		
8	TOTAL (Enter Total of lines 3 thru 7)	345,644,255		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	13,839,387		
12	Acquisition Adjustments	42,487,092		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	401,970,734		
14	Accum. Prov. for Depr., Amort., & Depl.	130,542,268		
15	Net Utility Plant (Enter Total of line 13 less 14)	271,428,466		
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
16				
17	In Service:			
18	Depreciation	129,587,207		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	955,061		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	130,542,268		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	0		
33	TOTAL Accumulated provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	130,542,268		

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		This Report Is: (1) X An Original (2) A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report
					Dec. 31, 2016
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
342,522,518					3
0					4
3,121,737					5
					6
					7
345,644,255					8
0					9
0					10
13,839,387					11
42,487,092					12
401,970,734					13
130,542,268					14
271,428,466					15
					16
					17
129,587,207					18
					19
					20
955,061					21
130,542,268					22
					23
					24
					25
0					26
					27
					28
					29
0					30
					31
0					32
130,542,268					33

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- | | |
|--|--|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Acct 101, Gas Plant in Service (Classified), this page and the next include Acct 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and Acct 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions & retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p> | <p>entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p> |
|--|--|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	256	
3	302 Franchises and Consents	88,073	
4	303 Miscellaneous Intangible Plant	1,081,377	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,169,706	0
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Production Lands	0	
9	325.2 Producing Leaseholds	0	
10	325.3 Gas Rights	0	
11	325.4 Rights-of-Way	0	
12	325.5 Other Land and Land Rights	0	
13	326 Gas Well Structures	0	
14	327 Field Compressor Station Structures	0	
15	328 Field Measuring and Regulating Station Structures	0	
16	329 Other Structures	0	
17	330 Producing Gas Wells-Well Construction	0	
18	331 Producing Gas Wells-Well Equipment	0	
19	332 Field Lines	0	
20	333 Field Compressor Station Equipment	0	
21	334 Field Measuring and Regulating Station Equipment	0	
22	335 Drilling and Cleaning Equipment	0	
23	336 Purification Equipment	0	
24	337 Other Equipment	0	
25	338 Unsuccessful Exploration & Development Costs	0	
26	339 Asset Retirement Costs for Natural Gas Production & Gathering Plant	0	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	0	0
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	0	
30	341 Structures and Improvements	0	
31	342 Extraction and Refining Equipment	0	
32	343 Pipe Lines	0	
33	344 Extracted Products Storage Equipment	0	
34	345 Compressor Equipment	0	

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Acct 102. In showing the clearance of Account 102, include in column (e) amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
					1
			256	301	2
			88,073	302	3
			1,081,377	303	4
0	0	0	1,169,706		5
					6
					7
			0	325.1	8
			0	325.2	9
			0	325.3	10
			0	325.4	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0	339	26
0	0	0	0		27
					28
			0	340	29
			0	341	30
			0	342	31
			0	343	32
			0	344	33
			0	345	34

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2016
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
35	346 Gas Measuring and Regulating Equipment	0		
36	347 Other Equipment	0		
37	348 Asset Retirement Costs for Products Extraction Plant	0		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0	
40	Manufactured Gas Production Plant (Submit Supplementary Statement)	0		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	0	0	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	0		
45	350.2 Rights-of-Way	0		
46	351 Structures and Improvements	0		
47	352 Wells	0		
48	352.1 Storage Leaseholds and Rights	0		
49	352.2 Reservoirs	0		
50	352.3 Non-recoverable Natural Gas	0		
51	353 Lines	0		
52	354 Compressor Station Equipment	0		
53	355 Measuring and Regulating Equipment	0		
54	356 Purification Equipment	0		
55	357 Other Equipment	0		
56	358 Asset Retirement Costs for Products Extraction Plant	0		
57	TOTAL Underground Storage Plant (Enter Total of lines 43 thru 56)	0	0	
58	359 Other Storage Plant			
59	360 Land and Land Rights	0		
60	361 Structures and Improvements	0		
61	362 Gas Holders	0		
62	363 Purification Equipment	0		
63	363.1 Liquefaction Equipment	0		
64	363.2 Vaporizing Equipment	0		
65	363.3 Compressor Equipment	0		
66	363.4 Measuring and Regulating Equipment	0		
67	363.5 Other Equipment	0		
68	363.6 Asset Retirement Costs for Other Storage Plant	0		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	0	0	
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
71	364.1 Land and Land Rights	0		
72	364.2 Structures and Improvements	0		
73	364.3 LNG Processing Terminal Equipment	0		
74	364.4 LNG Transportation Equipment	0		
75	364.5 Measuring and Regulating Equipment	0		
76	364.6 Compressor Station Equipment	0		
77	364.7 Communications Equipment	0		
78	364.8 Other Equipment	0		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas Terminaling and Processing Plant	0		
80	TOTAL Base Load Liquefied Nat Gas Terminaling and Processing Plant (Lines 71 thru 79)	0	0	
81	TOTAL Nat Gas Storage and Processing Plt (Total of lines 57, 69 & 80)	0	0	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	0		
84	365.2 Rights-of-Way	170,272		
85	366 Structures and Improvements	8,174		

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission		(Mo, Da, Yr)	Dec. 31, 2016	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)						
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)			Line No.
			0	346		35
			0	347		36
			0	348		37
0	0	0	0			38
0	0	0	0			39
0			0			40
0	0	0	0			41
						42
						43
			0	350.1		44
			0	350.2		45
			0	351		46
			0	352		47
			0	352.1		48
			0	352.2		49
			0	352.3		50
			0	353		51
			0	354		52
			0	355		53
			0	356		54
			0	357		55
			0	358		56
0	0	0	0			57
				359		58
			0	360		59
			0	361		60
			0	362		61
			0	363		62
			0	363.1		63
			0	363.2		64
			0	363.3		65
			0	363.4		66
			0	363.5		67
			0	363.6		68
0	0	0	0			69
						70
			0	364.1		71
			0	364.2		72
			0	364.3		73
			0	364.4		74
			0	364.5		75
			0	364.6		76
			0	364.7		77
			0	364.8		78
				364.9		79
0	0	0	0			80
0	0	0	0			81
						82
			0	365.1		83
			170,272	365.2		84
			8,174	366		85

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2016
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
86	367 Mains	5,327,486		
87	368 Compressor Station Equipment	0		
88	369 Measuring and Regulating Station Equipment	624,132		
89	370 Communication Equipment	0		
90	371 Other Equipment	0		
91	372 Asset Retirement Costs for Transmission Plant	0		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	6,130,064	0	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	384,965	229,297	
95	375 Structures and Improvements	182,643		
96	376 Mains	129,426,277	8,037,653	
97	377 Compressor Station Equipment	183,457		
98	378 Measuring and Regulating Station Equipment-General	10,566,056	527,106	
99	379 Measuring and Regulating. Station Equipment-City Gate	0		
100	380 Services	74,805,330	5,933,809	
101	381 Meters	31,922,539	57,980	
102	382 Meter Installations	5,059,619	4,572	
103	383 House Regulators	19,911,003	3,252,624	
104	384 House Regulator Installations	0		
105	385 Industrial Measuring and Regulating Station Equipment	7,983,654	1,723	
106	386 Other Property on Customers' Premises	0		
107	387 Other Equipment	34,267	(2,220)	
108	388 Asset Retirement Costs for Distribution Plant	0		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	280,459,810	18,042,544	
110	GENERAL PLANT			
111	389 Land and Land Rights	158,003		
112	390 Structures and Improvements	3,540,797	4,089	
113	391 Office Furniture and Equipment	27,507,917	74,398	
114	392 Transportation Equipment	6,827,431	1,280,730	
115	393 Stores Equipment	0		
116	394 Tools, Shop, and Garage Equipment	3,192,321	190,420	
117	395 Laboratory Equipment	152,401	(14,300)	
118	396 Power Operated Equipment	854,165	206,019	
119	397 Communication Equipment	1,154,830	63,898	
120	398 Miscellaneous Equipment	10,434	(4)	
121	Subtotal (Enter Total of lines 111 thru 120)	43,398,299	1,805,250	
122	399 Other Tangible Property	5,455	0	
123	399.1 Asset Retirement Costs for General Plant	3,261	0	
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	43,407,015	1,805,250	
125	TOTAL (Accounts 101 and 106)	331,166,595	19,847,794	
126	Gas Plant Purchased (See Instr. 8)			
127	(Less) Gas Plant Sold (See Instr. 8)			
128	Experimental Gas Plant Unclassified			
129	TOTAL Gas Plant in Service (Enter Total of lines 125 thru 128)	331,166,595	19,847,794	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2016	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			5,327,486	367	86
			0	368	87
			624,132	369	88
			0	370	89
			0	371	90
			0	372	91
0	0	0	6,130,064		92
					93
	(554)		613,708	374	94
			182,643	375	95
(213,988)	528,368		137,778,310	376	96
	(183,457)		0	377	97
(98,714)	6,661		11,001,109	378	98
			0	379	99
(650,864)			80,088,275	380	100
(703,983)	956,344		32,232,880	381	101
			5,064,191	382	102
(164,740)			22,998,887	383	103
			0	384	104
(161,304)	181,910		8,005,983	385	105
			0	386	106
	3,190		35,237	387	107
			0	388	108
(1,993,593)	1,492,462	0	298,001,223		109
					110
	(23,930)		134,073	389	111
(58,395)	(155,557)		3,330,934	390	112
(1,158,348)	(1,322,012)		25,101,955	391	113
(1,235,744)	(26,745)		6,845,672	392	114
			0	393	115
(116,141)	(97,966)		3,168,634	394	116
(4,322)	138		133,917	395	117
(131,712)	(57,829)		870,643	396	118
(560,607)	83,701		741,822	397	119
	(273)		10,157	398	120
(3,265,269)	(1,600,473)	0	40,337,807		121
			5,455	399	122
	(3,261)		0	399.1	123
(3,265,269)	(1,603,734)	0	40,343,262		124
(5,258,862)	(111,272)	0	345,644,255		125
					126
					127
					128
(5,258,862)	(111,272)	0	345,644,255		129

** Transfers and Adjustments are netted in Adjustments column.

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (ACCOUNT 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

- the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
 5. At lines 8 and 15, add rows as necessary to report all data. Additional rows should be numbered in sequence, e g, 8.01, 8.02, etc.

SECTION A. BALANCES AND CHANGES DURING YEAR

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	127,257,973	127,257,973		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	10,256,930	10,256,930		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0	0		
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation Expenses - Clearing	826,075	826,075		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
8.01					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	11,083,005	11,083,005		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(5,258,862)	(5,258,862)		
12	Cost of Removal	(323,312)	(323,312)		
13	Salvage (Credit)	299,606	299,606		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	(5,282,568)	(5,282,568)		
15	Other Debit or Cr. Items (Describe):	0	0		
15.01	Transfers, adjustments and allocation chgs	(3,471,203)	(3,471,203)		
16	Book Cost of Asset Retirement Costs	0	0		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	129,587,207	129,587,207		

Section B. Balances at End of Year According to Functional Classifications

18	Production- Manufactured Gas	(18,028)	(18,028)		
19	Prod. and Gathering - Natural Gas	0	0		
20	Products Extraction - Natural Gas				
21	Underground Gas Storage	0	0		
22	Other Storage Plant	0	0		
23	Base Load LNG Term. and Proc. Plt.	0	0		
24	Transmission	4,249,492	4,249,492		
25	Distribution	106,013,273	106,013,273		
26	General	19,342,470	19,342,470		
27	TOTAL (Total of lines 18 thru 26)	129,587,207	129,587,207		

GAS STORED (Account 117, 164.1 and 164.2)

1. Report below the information called for concerning inventories of gas stored.

2. The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Mcf of inputs and withdrawals and balance for each project, except under certain specified circumstances. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and reason for any deviation from the general basis provided by the Uniform System of Accounts. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.

3. If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment and account charged or credited.

4. Give a concise statement of the facts and the accounting

performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

5. If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

6. If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during year.

7. Pressure base of gas volumes reported in this schedule is 14.73 psia at 60°F.

Line No.	Description	Noncurrent (Account 117) (a)	Current (Account 164.1) (b)	LNG (Account 164.2) (c)	LNG (Account 164.3) (d)	Total (e)
1	Balance, beginning of year -----	\$ 0	\$ 10,960,825	\$ 0	\$ 0	\$ 10,960,825
2	Gas delivered to storage					
3	(contra Account) -----	0	11,744,153	0	0	11,744,153
4	Gas withdrawn from storage					
5	(contra Account) -----	0	13,338,705	0	0	13,338,705
6	Other debits or credits					
7	(Explain)-----					
8	Allocation Change		(40,133)			(40,133)
9	Fees		248,279			248,279
10	Estimate Withdrawal		(847,010)			(847,010)
11						
12	Balance, end of year -----	\$ 0	\$ 8,727,409	\$ 0	\$ 0	\$ 8,727,409
13	Mcf-----	0	3,409,780	0	0	3,409,780
14	Amount per Mcf -----	0	2.56	0	0	2.56
15	State basis of segregation of inventory between current and noncurrent portions					
16						
17	Gas delivered to storage:					
18	Mcf.....				4,708,242	
19	Amount per Mcf.....				2.49	
20	Cost basis of gas delivered to storage:					
21	Specify: Own production (give production area, see uniform system of accounts); average system purchases; specific purchases (state which purchases).					
22						
23						
24	Does cost of gas delivered to storage include any expenses for use of respondent's transmission storage, or other facilities?					
25If so, give particulars and date of Commission approval of the accounting.					
26						
27						
28						
29	Gas withdrawn from storage:					
30	Mcf.....				5,962,685	
31	Amount per Mcf.....				2.24	
32	Cost basis of withdrawals:					
33	Specify: average cost, lifo, fifo. (Explain any change in inventory basis during year and give date of Commission approval of the change or approval of an inventory basis different from that referred to in uniform system of accounts.)					
34						
35						
36						
37						
38						
39						
40						
41						

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance End of Year (b)
1	242003 Accrued Benefits-Compensated Absences	\$ 358,344
2	242009 Accrued Benef Retiree HC Current	722,000
3	242013 Accrued Benefits 401K	125,642
4	242019 Accrued Energy Aid Assistance	22,881
5	242028 Accrued Uncl Checks/Escheats	389
6	242041 Accrued Incentive	808,561
7	242045 Accrued Payroll	294,271
8	242046 Accrued EE Reimbursed Exp	23,946
9	242052 Accrued LT Performance Plan	19,212
10	242500 Accrued LT Liabilities	13,533
11	242999 Accrued Other	5,718,713
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	\$ 8,107,492

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance End of Year (b)
36	Gas	\$ -
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47	TOTAL	\$ -

Name of Respondent		This Report Is:		Date of Report	Year of Report					
Black Hills/Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission		(Mo, Da, Yr)	Dec. 31, 2016					
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)										
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.										
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)		Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
		Account No. (c)	Amount (d)	Account No. (e)	Amount (f)					
1	Gas Utility									
2	3%		0		0		0		0	
3	4%		0		0		0		0	
4	7%		0		0		0		0	
5	10%		0		0		0		0	
6										
7										
8	TOTAL		0		0		0		0	
9	Other (list separately and show 3%, 4%, 7% 10% and TOTAL)									
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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OTHER DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits. of amortization in column (a).
 2. For any deferred debit being amortized, show period 3. Minor items (less than \$100,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	Debits <i>(c)</i>	CREDITS		Balance at End of Year <i>(f)</i>
				Account Charged <i>(d)</i>	Amount <i>(e)</i>	
1	None					-
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc Work in Progress	\$ -				\$ -
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	-				-
49	TOTAL	\$ -				\$ -

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or

accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. in Account 165) (c)
1	INCOME TAXES:		
2	Federal Income	\$ -	\$ 739,437
3			
4	State Income	-	39,103
5			
6			
7	OTHER TAXES:		
8	Payroll Taxes	110,737	-
9	Property	2,442,919	-
10	State/Local Sales & Use	8,534	-
11	City Franchise	-	-
12	Other Misc Taxes	25	-
13			
14			
15			
16			
17			
18	TOTAL	\$ 2,562,215	\$ 778,540

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2		\$ (1,315,610)		\$ 1,313,665
3				
4		(112,097)		112,097
5				
6				
7				
8		(71,272)		80,626
9		1,673,211		3,368
10		(3,861)		(157)
11				
12		25		
13				
14				
15				
16				
17				
18	TOTAL	\$ 170,396		\$ 1,509,599

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) and (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
\$ 1,711			\$ -	\$ 737,726	1
					2
					3
-		(1)	(1)	39,103	4
					5
					6
1,057,590	1,057,590	(7,410)	103,327	-	8
1,676,579	1,758,293	(27,543)	2,333,662	-	9
52,676	37,542		23,668	-	10
-			-	-	11
25	25		25	-	12
-			-	-	13
					14
					15
					16
					17
\$ 2,788,581	\$ 2,853,450	\$ (34,954)	\$ 2,460,681	\$ 776,829	18

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
			3,656	2
				3
				4
				5
				6
				7
			1,048,236	8
				9
			56,694	10
				11
				12
				13
				14
				15
				16
				17
			\$ 1,108,586	18

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES--OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	32,450,882	8,922,773	3,217,803
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	32,450,882	8,922,773	3,217,803
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	32,450,882	8,922,773	3,217,803
10	Classification of TOTAL			
11	Federal Income Tax	29,899,504	8,143,638	2,936,244
12	State Income Tax	2,551,378	779,135	281,559
13	Local Income Tax			

NOTES

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)(Continued)

income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
			0		0	38,155,852	3
							4
			0		0	38,155,852	5
							6
							7
							8
			0		0	38,155,852	9
							10
						35,106,898	11
						3,048,954	12
							13

NOTES (Continued)

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating		to amounts recorded in Account 283. 2. For Other (Specify), include deferrals relating to other		
Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 <i>(c)</i>	Amounts Credited to Account 411.1 <i>(d)</i>
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric <i>(Total of lines 2 thru 8)</i>			
10	Gas	(2,951,963)	3,824,952	3,979,966
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas <i>(Total of lines 10 thru 16)</i>	(2,951,963)	3,824,952	3,979,966
18	Other (Specify)			
19	TOTAL Acct 283 <i>(Total of lines 9,17 and 18)</i>	(2,951,963)	3,824,952	3,979,966
20	Classification of TOTAL			
21	Federal Income Tax	(2,770,311)	3,520,310	3,665,754
22	State Income Tax	(181,652)	304,642	314,212
23	Local Income Tax			
NOTES				

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

income and deductions. and 277. Include amounts relating to insignificant items listed
 3. Provide in the space below explanations for pages 276 under Other.
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
		190	1,674,477	190	44,844	(4,736,610)	10
							11
							12
							13
							14
							15
							16
			1,674,477		44,844	(4,736,610)	17
							18
			1,674,477		44,844	(4,736,610)	19
							20
			1,546,351		44,844	(4,417,262)	21
			128,126			(319,348)	22
							23

NOTES (Continued)

Page 277, Line 19, Column (h) Fin 48 Adjustment 1,674,477 Credit 190

Page 277, Line 19, Column (j) Fin 48 Adjustment 48,844 Debit 190

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GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Report number of customers, columns (f) and (g), on the basis of meters. In addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. Report quantities of natural gas sold in Mcf (14.73 psia) at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.
5. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	98,300,330	111,089,495
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	27,728,009	32,778,212
5	Large (or Ind.) (See Instr. 6)	458,669	1,339,428
6	482 Other Sales to Public Authorities	14,387	20,337
7	484 Interdepartmental Sales	0	0
8	TOTAL Sales to Ultimate Consumers	126,501,395	145,227,472
9	483 Sales for Resale	0	0
10	TOTAL Nat. Gas Service Revenues	126,501,395	145,227,472
11	Revenues from Manufactured Gas	0	0
12	TOTAL Gas Service Revenues	126,501,395	145,227,472
13	OTHER OPERATING REVENUES		
14	486 Intracompany Transfers	0	0
15	487 Forfeited Discounts	337,254	453,250
16	488 Misc. Service Revenues	1,017,751	1,070,599
17	489 Rev. from Nat. Gas Proc. by Others	13,625,688	13,427,125
18	490 Sales of Prod. Ext. from Nat. Gas		0
19	491 Rev. from Nat. Gas Proc. by Others		0
20	492 Incidental Gasoline & Oil Sales		0
21	493 Rent from Gas Property	16,994	16,994
22	494 Interdepartmental Rents		0
23	495 Other Gas Revenues	630,087	729,932
24	TOTAL Other Operating Revenues	15,627,774	15,697,900
25	TOTAL Gas Operating Revenues	142,129,169	160,925,372
26	(Less) 496 Provision for Rate Refunds	0	0
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	142,129,169	160,925,372
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Cust.)	126,356,627	145,102,748
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	144,768	124,724
30	Sales for Resale	0	0
31	Other Sales to Pub. Auth. (Local Dist. Only)	0	0
32	Interdepartmental Sales	0	0
33	TOTAL (Same as Line 10, Columns (b) & (d))	126,501,395	145,227,472

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GAS OPERATING REVENUES (Account 400) (Continued)

reported figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
10,676,153	10,620,051	181,597	179,572	2
				3
3,984,382	3,989,949	16,010	15,844	4
86,904	242,738	129	142	5
2,150	2,479	5	5	6
0	0	0	0	7
14,749,589	14,855,217	197,741	195,563	8
0	0	0	0	9
14,749,589	14,855,217	197,741	195,563	10
		NOTES		11
				12
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				19
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				21
				22
				23
				24
				25
				26
				27
14,724,633				28
100,882				29
0				30
0				31
0				32
14,825,515				33

Note: Includes Unbilled

**Black Hills
Nebraska Gas Utility Company, LLC
Year Ended December 31, 2016**

Line No.	(a)	Jurisdictional			Non-Jurisdictional			Total		
		Revenues (b)	Purchases (c)	Customers (d)	Revenues (e)	Purchases (f)	Customers (g)	Revenues (h)	Purchases (i)	Customers (j)
1	Residential	98,300,330	46,103,806	181,597	-	-	-	98,300,330	46,103,806	181,597
2	Commercial Firm	26,240,372	16,006,282	15,957	-	-	-	26,240,372	16,006,282	15,957
3	Commercial Interr	-	-	-	1,487,637	1,011,758	53	1,487,637	1,011,758	53
4	Industrial Firm *	132,668	89,539	24	-	-	-	132,668	89,539	24
5	Industrial Interr	-	-	-	326,001	190,292	105	326,001	190,292	105
6	Government Sales	14,387	9,364	5	-	-	-	14,387	9,364	5
7	Energy Options	6,668,363	-	4,022	716,004	-	103	7,384,367	-	4,125
8	Other Transport	-	-	-	6,241,321	-	133	6,241,321	-	133
9	Other Revenue	-	-	-	2,002,086	-	-	2,002,086	-	-
10	Prov. For Rate Refund	-	-	-	-	-	-	-	-	-
11	Total	131,356,120	62,208,991	201,605	10,773,049	1,202,050	394	142,129,169	63,411,041	201,999

*Nebraska Industrial Firm
Breakdown by Rate

	Avg.		
	Revenues	Purchases	Customers
NE051	338	51	1
NE061	5,133	2,078	7
NE071	123,834	85,694	16
Total Jurisdictional	129,305	87,823	24
Unbilled	3,363	1,716	-
Total Juris. Ind Firm	132,668	89,539	24

Black Hills/Nebraska Gas Utility Company, LLC
Sales of Natural Gas
Mcf at Sales Pressure Base
Year Ended December 31, 2016

<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Irrigation</u>	<u>Government</u>	<u>Total</u>
10,804,155	4,015,316	43,417	43,752	2,170	14,908,810

**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(ACCOUNT 426.4)**

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in the Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Costs to Influence Public Opinion - Payroll	\$ 17,374
2	Costs to Influence Public Opinion - Nonpayroll	78,546
3		
4		
5		95,920
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Wells Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	135	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation <i>(Enter Total of lines 7 thru 17)</i>	135	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	69	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance <i>(Enter Total of lines 20 thru 28)</i>	69	0
30	TOTAL Natural Gas Production and Gathering <i>(Total of lines 18 and 29)</i>	204	0
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	782 Extracted Products Used by the Utility-Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation <i>(Enter Total of lines 33 thru 46)</i>	0	0

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
B2. Products Extraction (Continued)			
48	Maintenance		
49	784 Maintenance Supervision and Engineering	0	0
50	785 Maintenance of Structures and Improvements	0	0
51	786 Maintenance of Extraction and Refining Equipment	0	0
52	787 Maintenance of Pipe Lines	0	0
53	788 Maintenance of Extracted Products Storage Equipment	0	0
54	789 Maintenance of Compressor Equipment	0	0
55	790 Maintenance of Gas Measuring and Reg. Equipment	0	0
56	791 Maintenance of Other Equipment	0	0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0
58	TOTAL Products Extraction (Enter total of lines 47 and 57)	0	0
C. Exploration and Development			
60	Operation		
61	795 Delay Rentals	0	0
62	796 Nonproductive Well Drilling	0	0
63	797 Abandoned Leases	0	0
64	798 Other Exploration	0	0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0
D. Other Gas Supply Expenses			
66	Operation		
67	800 Natural Gas Well Head Purchases	0	0
68	800.1 Natural Gas Well Head Purch., Intracompany Transfers	0	0
69	801 Natural Gas Field Line Purchases	0	0
70	802 Natural Gas Gasoline Plant Outlet Purchases	0	0
71	803 Natural Gas Transmission Line Purchases	0	0
72	804 Natural Gas City Gate Purchases	61,110,159	68,227,762
73	804.1 Liquefied Natural Gas Purchases	0	0
74	805 Other Gas Purchases	0	0
75	(Less) 805.1 Purchases Gas Cost Adjustments	(2,170,461)	(12,761,356)
76	(Less) 805.2 Incremental Gas Cost Adjustments	2,087,395	1,765,482
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	61,193,225	79,223,636
78	806 Exchange Gas	0	0
79	Purchased Gas Expenses		
80	807.1 Well Expenses-Purchases Gas	0	0
81	807.2 Operation of Purchased Gas Measuring Stations	0	0
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0
83	807.4 Purchased Gas Calculations Expenses	0	0
84	807.5 Other Purchased Gas Expenses	0	0
85	TOTAL Purchased Gas Expense (Enter Total of lines 80 thru 84)	0	0
86	808.1 Gas Withdrawn from Storage-Debit	14,139,913	16,705,800
87	(Less) 808.2 Gas Delivered to Storage-Credit	11,906,497	13,055,363
88	809.1 Withdrawals of Liquefied Nat. Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Nat. Gas for Processing-Credit	0	0
90	(Less) Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	0	0
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	15,600	36,185
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	15,600	36,185
95	813 Other Gas Supply Expenses	0	6,248
96	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	63,411,041	82,844,136
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65,and 96)	63,411,245	82,844,136

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	146	0
102	815 Maps and Records	0	0
103	816 Wells Expenses	0	0
104	817 Lines Expense	743	0
105	818 Compressor Station Expenses	72	0
106	819 Compressor Station Fuel and Power	0	0
107	820 Measuring and Regulation Station Expenses	0	0
108	821 Purification Expenses	0	0
109	822 Exploration and Development	0	0
110	823 Gas Losses	0	0
111	824 Other Expenses	0	0
112	825 Storage Well Royalties	0	0
113	826 Rents	0	0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	961	0
115	Maintenance		
116	830 Maintenance Supervision and Engineering	0	0
117	831 Maintenance of Structures and Improvements	0	0
118	832 Maintenance of Reservoirs and Wells	314	0
119	833 Maintenance of Lines	0	0
120	834 Maintenance of Compressor Station Equipment	(156)	0
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0
122	836 Maintenance of Purification Equipment	0	0
123	837 Maintenance of Other Equipment	0	0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	158	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	1,119	0
126	B. Other Storage Expense		
127	Operation		
128	840 Operation Supervision and Engineering	38	0
129	841 Operation Labor and Expenses	0	0
130	842 Rents	0	0
131	842.1 Fuel	0	0
132	842.2 Power	0	0
133	842.3 Gas Losses	0	0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	38	0
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	0	0
137	843.2 Maintenance of Structures and Improvements	0	0
138	843.3 Maintenance of Gas Holders	0	0
139	843.4 Maintenance of Purification Equipment	0	0
140	843.5 Maintenance of Liquefaction Equipment	0	0
141	843.6 Maintenance of Vaporizing Equipment	0	0
142	843.7 Maintenance of Compressor Equipment	0	0
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0
144	843.9 Maintenance of Other Equipment	0	0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 thru 145)	38	0

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulating Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	845.5 Wharfage Receipts-Credit	0	0	
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	
163	846.1 Gas Losses	0	0	
164	846.2 Other Expenses	0	0	
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)	0	0	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	1,157	0	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	56,658	0	
181	851 System Control and Load Dispatching	586	0	
182	852 Communication System Expenses	682	0	
183	853 Compressor Station Labor and Expenses	0	0	
184	854 Gas for Compressor Station Fuel	0	0	
185	855 Other Fuel and Power for Compressor Stations	0	0	
186	856 Mains Expenses	982	1,843	
187	857 Measuring and Regulating Station Expenses	35	0	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	22,131	31,678	
190	860 Rents	3,006	0	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	84,080	33,521	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
3. TRANSMISSION EXPENSES (Continued)			
192	Maintenance		
193	861 Maintenance Supervision and Engineering	33,941	0
194	862 Maintenance of Structures and Improvements	1,024	0
195	863 Maintenance of Mains	53	583
196	864 Maintenance of Compressor Station Equipment	0	0
197	865 Maintenance of Measuring and Reg. Station Equipment	560	0
198	866 Maintenance of Communication Equipment	2	0
199	867 Maintenance of Other Equipment	0	0
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	35,580	583
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	119,660	34,104
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	2,246,949	2,148,219
205	871 Distribution Load Dispatching	1,182	189
206	872 Compressor Station Labor and Expenses	0	3,553
207	873 Compressor Station Fuel and Power	0	0
208	874 Mains and Services Expenses	4,205,927	4,224,691
209	875 Measuring and Regulating Station Expenses-General	163,860	141,347
210	876 Measuring and Regulating Station Expenses-Industrial	19,816	0
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	3,819	3,393
212	878 Meter and House Regulator Expenses	2,185,596	2,110,791
213	879 Customer Installations Expenses	1,158,693	1,039,094
214	880 Other Expenses	2,361,181	2,569,424
215	881 Rents	222,361	179,020
216	TOTAL Operation (Enter Total of lines 204 thru 215)	12,569,384	12,419,721
217	Maintenance		
218	885 Maintenance Supervision and Engineering	28,683	0
219	886 Maintenance of Structures and Improvements	0	1,102
220	887 Maintenance of Mains	697,169	498,675
221	888 Maintenance of Compressor Station Equipment	16,137	14,095
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	240,509	180,357
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	460,233	482,811
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	395,820	236,650
225	892 Maintenance of Services	544,531	481,555
226	893 Maintenance of Meters and House Regulators	279,792	266,597
227	894 Maintenance of Other Equipment	2,795	1,039
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,665,669	2,162,881
229	TOTAL Distribution Expenses (Enter Total of lines 216 thru 228)	15,235,053	14,582,602
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	99,265	137,452
233	902 Meter Reading Expenses	473,610	599,893
234	903 Customer Records and Collection Expenses	4,997,960	5,436,420
235	904 Uncollectible Accounts	431,056	462,270
236	905 Miscellaneous Customer Accounts Expenses	264,067	314,673
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	6,265,958	6,950,708

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	18,193	51,345
241	908 Customer Assistance Expenses	679,873	18,554
242	909 Informational and Instructional Expenses	54,190	25,637
243	910 Miscellaneous Customer Service and Informational Expenses	115,549	12,741
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	867,805	108,277
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	71,926	262,168
248	912 Demonstrating and Selling Expenses	369,692	1,092,883
249	913 Advertising Expenses	164,094	73,886
250	916 Miscellaneous Sales Expenses	4,849	12,702
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	610,561	1,441,639
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	9,364,893	9,658,814
255	921 Office Supplies and Expenses	2,170,695	1,960,910
256	(Less) (922) Administrative Expenses Transferred-Cr	1,427,919	1,082,038
257	923 Outside Services Employed	2,291,479	1,201,320
258	924 Property Insurance	1,876	2,850
259	925 Injuries and Damages	449,981	838,912
260	926 Employee Pensions and Benefits	317,845	563,722
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	107,382	30,415
263	(Less) (929) Duplicate Charges-Cr	0	0
264	930.1 General Advertising Expenses	86,851	68,475
265	930.2 Miscellaneous General Expenses	595,444	431,988
266	931 Rents	469,252	596,488
267	TOTAL Operation (Enter Total of lines 254 thru 266)	14,427,779	14,271,856
268	Maintenance		
269	935 Maintenance of General Plant	620,503	735,259
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	15,048,282	15,007,115
271	TOTAL GAS O.and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	101,559,721	120,968,581

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special

construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date)	12-31-2016
2. Total Regular Full-Time Employees	171
3. Total Part-Time and Temporary Employees	2
4. Total Employees	173

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)			

- Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
- Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).
Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Sections B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges							
Line No.	Functional Classification (e)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible plant	0				33,000	33,000
2	Production plant, manufactured gas						0
3	Production & gathering plant, natural gas						0
4	Products extraction plant						0
5	Underground gas storage plant						0
6	Other storage plant						0
7	Base load LNG terminating and processing plant						0
8	Transmission plant	52,003			2,673		54,676
9	Distribution plant	8,865,011					8,865,011
10	General plant	1,339,916			668		1,340,584
11	Common plant - gas						0
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14							
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24							
25	TOTAL	10,256,930	0	0	3,341	33,000	10,293,271

COMMON UTILITY PLANT AND EXPENSES

1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

(1) Plant and accumulated provisions for depreciation allocated to the State of Nebraska at December 31, 2016, and the related allocation bases are as follows:

	Alloc Basis	PLANT		ACCUMULATED DEPRECIATION	
		Total	State of Nebraska	Total	State of Nebraska
Distribution Plant					
Black Hills Service Company (BHSCO)	(1)	NA	0	NA	0
Black Hills Utility Holding Company (BHUHC)	(2)	NA	1,724,696	NA	(141,498)
TOTAL		0	1,724,696	0	(141,498)
General Plant					
Black Hills Service Company (BHSCO)	(1)	NA	4,665,643	NA	2,357,053
Black Hills Utility Holding Company (BHUHC)	(2)	NA	21,466,729	NA	13,295,049
TOTAL		0	26,132,372	0	15,652,102
TOTAL ALLOCABLE		0	27,857,068	0	15,510,604

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.

COMMON UTILITY PLANT AND EXPENSES

1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Depreciation expense and operations and maintenance allocated to the State of Nebraska at December 31, 2016, and the related allocation bases are as follows:

	Alloc Basis	DEPRECIATION		OPERATION & MAINTENANCE	
		Total	State of Nebraska	Total	State of Nebraska
Depreciation Expense					
Black Hills Service Company (BHSCO)	(1)		490,061		
Black Hills Utility Holding Company (BHUHC)	(2)		658,053		
TOTAL		<u>0</u>	<u>1,148,114</u>		
O & M					
Black Hills Service Company (BHSCO)	(1)				7,450,253
Black Hills Utility Holding Company (BHUHC)	(2)				9,611,316
TOTAL				<u>0</u>	<u>17,061,569</u>
TOTAL ALLOCABLE		<u>0</u>	<u>1,148,114</u>	<u>0</u>	<u>17,061,569</u>

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CLASSIFIED - GAS
(Accounts 107 and 106)

- | | |
|---|--|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for</p> | <p>Account 106, Completed Construction Not Classified, Gas, shall be furnished even though this account is included in the schedule, Gas Plant in Service, pages 501-504, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Developments (see account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p> |
|---|--|

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress-Gas (Account 107) <i>(b)</i>	Completed Construction Not Classified-Gas (Account 106) <i>(c)</i>	Estimated Additional Cost of Project <i>(d)</i>
1		\$	\$	\$
2				
3	48 Miles 8" line from Bancroft to Norfolk, NE	12,548,414		
4				
5				
6	Various Construction Projects	1,290,973	3,121,737	
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40	TOTAL	\$ 13,839,387	\$ 3,121,737	

**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF
PLANT ACQUISITION ADJUSTMENTS (Accounts 114,115)**

1. Report the particulars called for concerning acquisition adjustments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.
4. For acquisition adjustments arising during the

- year state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, were accepted for filing by the Commission.
5. In the blank space at the bottom of the schedule explain the plan of disposition of any acquisition adjustments not currently being amortized.
6. Give date Commission authorized use of Account 115.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
1	Account 114					
2	Acquisition of Aquila, Inc. Properties*	42,487,092				42,487,092
3	July 14, 2008					
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SALES OF NATURAL GAS BY RATE AREA

1. Report below the information called for concerning sales of gas in each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. The information called for by this schedule, however, may be re-

ported by individual communities of such size as required by a state regulatory commission concerned. Report in total for each state, sales by classes of service in other communities of smaller size. For main line sales to residential and commercial consumers, report these also in total by states. Do not include in this schedule field and main line sales to industrial consumers. These should be reported in the schedule, Field and Main Line Industrial Sales of Natural Gas, page 519.

Line No.	Name of Community (a)	Population (b)	B. t. u. content per cu. ft. of gas (c)	TOTAL RESIDENTIAL COMMERCIAL AND INDUSTRIAL			RESIDENTIAL
				Operating revenues (d)	Mcf (sales base pressure) (e)	Average number of customers (f)	Operating revenues (g)
1				\$			\$
2	Rate Area 1	112,388	1.0579	25,268,788	2,797,799	37,816	19,525,614
3	Rate Area 1.4		1.0593	4,439,442	514,350	6,556	3,636,825
4	Rate Area 2	258,379	1.0507	55,703,762	6,325,953	95,340	44,438,817
5	Rate Area 2.4		1.0603	121,754	17,214	86	55,091
6	Rate Area 3	170,688	1.0640	38,988,599	4,815,805	57,470	28,939,902
7	Rate Area 3.4		1.0629	359,137	44,600	423	335,239
8	Sub-total Nebraska	541,455		124,881,482	14,515,721	197,691	96,931,488
9							
10	Unbilled			1,475,145	208,912		1,368,842
11							
12	Total Nebraska			126,356,627	14,724,633	197,691	98,300,330
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SALES OF NATURAL GAS BY RATE AREA (Continued)

2. Provide subheadings and total for sales within each Sta
 3. Natural gas means either natural gas unmixed, or any r
 ture of natural and manufactured gas. Designate, however, th
 communities in which mixed gas is sold. In a footnote state th

components of mixed gas, i.e., whether natural and oil
 refinery gases, natural and coke oven gases, etc., and
 specify the approximate percentage of natural gas in
 the mixture.

RESIDENTIAL (CONTINUED)		COMMERCIAL			INDUSTRIAL			Line No.
Mcf (sales base pressure) (h)	Average number of customers (i)	Operating revenues (j)	Mcf (sales base pressure) (k)	Average number of customers (l)	Operating revenues (m)	Mcf (sales base pressure) (n)	Average number of customers (o)	
		\$			\$			1
2,093,176	34,757	5,737,047	703,583	3,057	6,127	1,040		2
397,479	6,147	802,617	116,871	409	0	0		3
4,666,699	88,692	11,260,212	1,658,793	6,640	4,733	461		4
6,490	82	66,663	10,724	4				5
3,271,506	51,500	9,730,433	1,484,516	5,902	318,264	59,783		6
41,454	419	23,585	3,135	3	313	11		7
10,476,804	181,597	27,620,557	3,977,622	16,015	329,437	61,295		8
								9
199,349		103,014	8,910		3,289	653		10
								11
10,676,153	181,597	27,723,571	3,986,532	16,015	332,726	61,948		12
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

1. Report below particulars concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent classifying between field sales and transmission sales and further subdividing these sales between sales subject to FPC certification and sales not requiring a FPC certificate. Include also any field and main line sales, classified as Other Sales to Public Authorities and indicate such exclusion. "Field sales" shall mean sales made from wells, from points along gathering lines in gas field production areas or from points along transmission lines within field or production areas and "transmission lines" shall mean sales made from points along transmission lines not within gas field or production areas.

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate,

however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke over gases, etc., and specify the approximate percentage of natural gas in the mixture.

3. Report separately sales to each field and main line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped by States and totalled for each State, showing number of sales so grouped.

4. Provide separate totals for each State in addition to a grand total for all field and main line industrial

5. Point of delivery, column (c), should be so designated that it can be readily identified on map or the respondent's pipe line system.

Line No.	Name of Customer <i>(Designate associated companies)</i> <i>(a)</i>	Latest Effective Docket Number in which Delivery was Authorized <i>(b)</i>	Point of Delivery <i>(State and county, or city)</i> <i>(c)</i>	Type of Sale <i>(See Instr. 6)</i> <i>(d)</i>	Approx. Btu per Cu. Ft. <i>(e)</i>
1					
2	Nebraska				
3					
4					
5	0 sales less than 50,000	NG-0061	Various	1	
6	50 sales less than 50,000	NG-0061	Various	3	0
7					
8	Total Nebraska				
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

6. Use following codes to designate type of sale in column (d): Firm 1; Off peak 2; Interruptible 3; Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sales and among sales of the same type.

7. On each line following an entry in Column (h), itemize separately the adjustment portion of the entry in Column (h) due to adjustment provisions, such as purchased gas, tax, Btu or other rate adjustments. The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket entered in Column (b). The effect of purchased gas, tax, Btu or other rate adjustment

provision shall be shown as the quotient of the total annual revenue received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.

each point of delivery, show in column (l) the non-coincidental peak day volume of delivery at pressure base indicated, in column (m) the coincidental system peak day volume of delivery at pressure base indicated and in column (k) show the dates of the noncoincidental peak day deliveries. In a footnote state the date of the system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate.

Mcf Sold (sales base pressure) <i>(f)</i>	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) <i>(g)</i>	Portion Due to Adjustments <i>(Itemize)</i> <i>(h)</i>	Dollars per Mcf (To nearest hundredth)		Date <i>(k)</i>	Mcf(14.73 psia at 60°F)		
			Total <i>(i)</i>	Portion Due to Adjustments <i>(j)</i>		Noncoincidental <i>(l)</i>	Coincidental <i>(m)</i>	
24,956	125,943	8,850	5.05	0.35				1
24,956	125,943	8,850	5.05	0.35				2
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS					
Line No.	Name of Customer <i>(Designate associated companies)</i> <i>(a)</i>	Latest Effective Docket Number in which Delivery was Authorized <i>(b)</i>	Point of Delivery <i>(State and county, or city)</i> <i>(c)</i>	Type of Sale <i>(See Instr. 6)</i> <i>(d)</i>	Approx. Btu per Cu. Ft. <i>(e)</i>
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)								Line No.
Mcf Sold (sales base pressure) <i>(f)</i>	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			
	Total (To nearest dollar) <i>(g)</i>	Portion Due to Adjustments (Itemize) <i>(h)</i>	Cents per Mcf (to nearest hundredth)		Date <i>(k)</i>	Mcf(14.73 psia at 60°F)		
			Total <i>(i)</i>	Portion Due to Adjustments <i>(j)</i>		Noncoincidental <i>(l)</i>	Coincidental <i>(m)</i>	
								40
								41
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SALES FOR RESALE NATURAL GAS (Account 483)

1. Report particulars concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. Provide separate totals for each State in addition to a grand total for all sales to other gas utilities.

4. Point of delivery, column (b), should show name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate any sales which are other than firm sales, i.e. sales for storage etc.

6. Monthly billing demands, as used in column (g) are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills whereby such number of Mcf if multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand charges.

7. Where consolidated bills for more than one point of delivery are rendered under an FPC rate schedule, the several points of delivery shall be indicated in column (b) and the remainder of the information reported on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under an FPC rate schedule, the required information shall be furnished for each point of delivery.

8. Designate if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d).

9. For each firm sale of \$25,000 or more for the year at each point of delivery show in column (i) peak day volume of gas, at pressure base indicated in column (d) and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, the peak day delivery and date thereof should be shown for each delivery point if billing is on a non-conjunctive basis, and should be shown in total for each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others. B. Transmission system sales divided by deliveries to (i) interstate pipeline companies (ii) intrastate pipeline companies and gas utilities for resale under FPC rate schedule and (iii) others. "Field sales" shall mean sales made from wells, from points along gathering lines and gas field or production areas or from points along transmission lines within fields or production areas and "transmission sales" shall mean sales made from points along transmission lines not within gas field or production area.

Line No.	Name of Other Gas Utility (Designate associated companies)	Point of Delivery	F.P.C. Tariff Rate Schedule Designation	Mcf of Gas Sold (14.73) psia at 60°F.) (Approx. Btu per Cu.Ft.)	Revenue for Year (See Instr. 5)	Average Revenue per Mcf (14.73 psia at 60°F.)	Sum of Monthly Billing Demands Mcf(14.73) psia 60°F.)	Peak Day Delivery to Customers		
								Date	Noncon- cidental	Coïn- cidental
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(ii)
1	Not Applicable									
2										
3										
4										
5										
6										
7										
8										
9										
10										
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19										
20										
21										
22										
23										

SALES FOR RESALE NATURAL GAS (Account 483)(Continued)										
Line No.	Name of Other Gas Utility (Designate associated companies)	Point of Delivery	F.P.C. Tariff Rate Schedule Designation	Mcf of Gas Sold (14.73) psia at 60°f. (Approx. Btu per Cu.Ft.)	Revenue for Year (See Instr. 5)	Average Revenue per Mcf (14.73 psia at 60°f. (f))	Sum of Monthly Billing Demands Mcf(14.73) psia 60°f. (g)	Peak Day Delivery to Customers		
								Date (h)	Noncoincidental (i)	Coincidental (j)
24	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
25										
26										
27										
28										
29										
30										
31										
32										
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INTERDEPARTMENTAL SALES-NATURAL GAS (Account 484)				
Report particulars concerning sales of natural gas included in Account 484.				
Line No.	Department and Basis of Charges <i>(a)</i>	Mcf		
		Point of Delivery <i>(b)</i>	(14.73 psia at 60°F.) <i>(c)</i>	Revenue <i>(d)</i>
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
RENT FROM GAS PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 493, 494)				
<ol style="list-style-type: none"> Report particulars concerning rents received, included in Accounts 493 and 494. Minor rents may be entered at the total amount for each class of such rents. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents 		profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such changes to Account 493 or 494. 4. Provide a subheading and total for each account.		
Line No.	Name of leasee or department (Designate associated companies) <i>(a)</i>	Description of Property <i>(b)</i>	Amount of revenue per year	
			Natural gas property <i>(c)</i>	Manufactured gas property <i>(d)</i>
31	Not Applicable			
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805)			
Line No.	Name of Seller (Designate Associated Companies) (a)	Name of Producing Field or Gasoline Plant (b)	Net Rate Effective December 31 (c)**
1	804 - City Gate*		
2	805 - Other		
3			
4			
5			
6			
7			
8	*Natural gas suppliers to the State of Nebraska		
9	included in this account are as follows:		
10			
11	ANADARKO ENERGY SERVICES CO		
12	BP ENERGY CO		
13	BP CAN (OMA)		
14	CARGILL INC.		
15	CASTLETON		
16	CENTERPOINT ENERGY		
17	CENTERPOINT ENERGY RESOURCES		
18	CHEVRON NATURAL GAS		
19	CIMA ENERGY, L.L.C.		
20	CONCORD ENERGY		
21	CONOCO PHILLIPS CO		
22	CONTINUUM		
23	DCP MIDSTREAM		
24	EDF TRADING		
25	ENCORE		
26	ENSTOR		
27	ENTERPRISE		
28	INTERSTATE POWER & LIGHT CO		
29	J. ARON		
30	KOCH ENERGY		
31	MACQUARIE ENERGY LLC		
32	MIECO		
33	METROPOLITAN UTILITIES DISTRICT		
34	ONEOK ROCKY		
35	PRGLC		
36	SHELL ENERGY NORTH AMERICA (US), L.P.		
37	SEQUENT		
38	TENASKA MARKETING VENTURES		
39	TENASKA STORAGE		
40	TWIN EAGLE		
41	UNITED ENERGY		
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53	**Various rates apply depending on the source		
54	of supply and type of customer		

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805 (Continued))										
Seller Code <i>(d)</i>	State Code <i>(e)</i>	County Code <i>(f)</i>	Rate Schedule		Date of Contract <i>(i)</i>	Approx. Btu Per Cu. ft. <i>(j)</i>	Gas Purchased-Mcf*** (14.73 psia 60°F) <i>(k)</i>	Cost of Gas <i>(l)</i>	Cost Per Mcf (cents) <i>(m)</i>	Line No.
			No. <i>(g)</i>	Suffix <i>(h)</i>						
							15,042,552	61,110,159	406.25	1
							10,877	6,762	62.17	2
										3
										4
										5
										6
										7
										8
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										41
										42
										43
										44
										45
										46
										47
										48
										49
***Volumes reported in MMBTU										50
										51
										52
										53
										54

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars of credits during the year to mixture of natural and manufactured gas. or other account, list separately in column (c) the M.c.f. of gas so used, omitting entries in columns (d) and (e).
 3. If the reported M.c.f. for any use is an estimated quantity, state such fact.
 5. Pressure base of measurement, to be reported in columns (c) and (f) is 14.73 psia at 60°F.

2. Natural gas means either natural gas unmixed, or any charge was not made to the appropriate operating expense

4. If any natural gas was used by the respondent for which charge was not made to the appropriate operating expense

Line No.	Purpose for which gas was used (a)	Account Charged (b)	Natural Gas		Manufactured Gas			
			M.c.f. of gas used (14.73 psia at 60°F.) (c)	Amount of Credit (d)	Amount per Mcf (e)	M.c.f. of gas used (14.73 psia at 60°F.) (f)	Amount of Credit (g)	
1	810 Gas used for Compressor Station Fuel-Credit							
2	811 Gas used for Products Extraction-Credit							
3	(a) Gas shrinkage and other usage in respondent's own processing							
4	(b) Gas shrinkage, etc., for respondent's gas processed by others							
5	812 Gas Used for Other Utility Operations-Credit	880	5,175	15,600	3.01			
6	(Report separately for each principal use. Group minor uses.)							
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24	TOTAL.....		5,175	15,600	3.01			

FRANCHISE REQUIREMENTS (Account 927) (Gas)						
Line No.	Name of municipality or other governmental authority (a)	Cash outlays (b)	Gas Supplied Mcf (14.73 psia at 60°F.) (c)	Amount (d)	Other Items Furnished Without Charge (e)	Total (f)
1		\$		\$		\$
2	NOT APPLICABLE					
3						
4						
5						
6						
7						
8						
9						
10						
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12						
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24						
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27						
28						
29						
30	TOTAL					

GAS ACCOUNT - NATURAL GAS

1. The purpose of the schedule is to account for the quantity of natural gas received and delivered by the respondent taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the respective items of receipts and deliveries.

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
1	GAS RECEIVED	
2	Natural gas produced	0
3	LPG gas produced and mixed with natural gas	0
4	Manufactured gas produced and mixed with natural gas	0
5	Purchased gas:	
6	a. Wellhead	0
7	b. Field lines	0
8	c. Gasoline plants	0
9	d. Transmission line	0
10	e. City gate under FERC rate schedules	15,042,552
11	f. Other	219,804
12	Total, Gas purchased	15,262,356
13	Gas of others received for transportation	29,452,821
14	Receipts of respondent's gas transported or compressed by others	0
15	Exchange gas received	0
16	Gas withdrawn from underground storage	5,137,203
17	Gas received from LNG storage	0
18	Other receipts: (specify)	0
19	Total receipts	49,852,380

GAS ACCOUNT - NATURAL GAS (Continued)

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
20	GAS DELIVERED	
21	Natural gas sales:	
22	a. Field sales:	
23	(i) To interstate pipeline companies for resale pursuant to FERC	
24	rate schedules	0
25	(ii) Retail industrial sales	0
26	(iii) Other field sales	0
27	Total, field sales	0
28	b. Transmission systems sales:	
29	(i) To interstate pipeline co. for resale under FERC rate schedules	0
30	(ii) To intrastate pipeline co. and gas utilities for resale under FERC	
31	rate schedules	0
32	(iii) Mainline industrial sales under FERC certification	24,956
33	(iv) Other mainline industrial sales	0
34	(v) Other transmission system sales	0
35	Total, transmission system sales	24,956
36	c. Local distribution by respondent:	
37	(i) Retail industrial sales	61,948
38	(ii) Other distribution system sales	14,662,685
39	Total, distribution system sales	14,724,633
40	d. Interdepartmental sales	0
41	TOTAL SALES	14,749,589
42		
43	Deliveries of gas transported or compressed for:	
44	a. Other interstate pipeline companies	0
45	b. Others	29,452,821
46	Total, Gas transported or compressed for others	29,452,821
47	Deliveries of respondent's gas for transportation or compression by others	0
48	Exchange gas delivered	0
49	Natural gas used by respondent	5,175
50	Natural gas delivered to underground storage	4,687,009
51	Natural gas delivered to LNG storage	0
52	Natural gas for franchise requirements	0
53	Other deliveries: (specify)	0
54	TOTAL SALES AND OTHER DELIVERIES	48,894,594
55	UNACCOUNTED FOR	
56	Production system losses (NOT AVAILABLE)	
57	Storage losses	
58	Transmission system losses	
59	Distribution system losses	
60	Other losses (specify in so far as possible)	
61	Total unaccounted for	0
62	TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR	48,894,594