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January 30, 2019

Mike Hybl, Executive Director  
Nebraska Public Service Commission  
1200 N Street, 300 Atrium  
Lincoln, NE 68508

Dear Mr. Hybl:

Pursuant to Section 54 of LB790 and the Commission's September 9, 2003 Order in Docket No. NG-004, Black Hills/Nebraska Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills Energy"), submits the Twenty-Third Revised Index No. 49, which details the factors in the Gas Cost Adjustment for each of Black Hills Energy's rate areas.

The attached confidential computations are submitted in support of the gas supply cost adjustments affecting volumes delivered to Black Hills Energy's customers on or after February 1, 2019. The attached Schedule A – All Rate Areas reflects spot market and gas purchase costs effective February 1, 2019. The total impact on the Gas Cost Adjustment is as follows:

	<u>Incr/(Decr) \$/Therm</u>
All Rate Areas	(\$0.05716)

If you have any questions, please feel free to contact me.

Sincerely,

Nancy Vernon  
Enclosures

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**COST RECOVERY MECHANISMS  
PURCHASED GAS COST ADJUSTMENT (PGA)  
CURRENT GAS COST ADJUSTMENT FACTORS - TSS**

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As provided in the Gas Cost Adjustment Clause, the following adjustment(s) will be made to the applicable Traditional Sales Service rate schedules:

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Monthly GCA Factors Effective February 1, 2019 through February 28, 2019:

	(a) Gas Cost Component (\$/Therm)	(b) Gas Cost Reconciliation (\$/Therm)	(c) Refunds (\$/Therm)	(a)+(b)+(c) Total GCA (\$/Therm)
<u>RATE AREA ONE</u>	<u>\$ 0.44291</u>	<u>\$ .00063</u>	<u>\$ 0.00000</u>	<u>\$ 0.44354</u>
<u>RATE AREA TWO</u>	<u>\$ 0.44291</u>	<u>\$ .00063</u>	<u>\$ 0.00000</u>	<u>\$ 0.44354</u>
<u>RATE AREA THREE</u>	<u>\$ 0.44291</u>	<u>\$ .00063</u>	<u>\$ 0.00000</u>	<u>\$ 0.44354</u>

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