

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

| Line No. | Customer Class | Weather Station | Company | 2019 Month  | HDD Current Month |                | HDD Previous Month |                | Per Customer Adjustment therm/cust. (3) | 2019 # of Customers | Volumetric Adjustment therm [H]x[I] | Margin       |            | Cost of Gas  |            | Total Adjustment \$ [L]+[N] |        |          |          |
|----------|----------------|-----------------|---------|-------------|-------------------|----------------|--------------------|----------------|---|---------------------|-------------------------------------|--------------|------------|--------------|------------|-----------------------------|--------|----------|----------|
|          |                |                 |         |             | Actual HDD        | Normal (1) HDD | Actual HDD         | Normal (1) HDD |   |                     |                                     | \$/therm (4) | \$ [J]x[K] | \$/therm (5) | \$ [J]x[M] |                             |        |          |          |
|          |                |                 |         |             |                   |                |                    |                |   |                     |                                     |              |            |              |            |                             |        |          |          |
| 1        | Residential    | Atkinson        | NEG     | January     | 1,248             | 1,212          | 1,222              | 1,268          | 2.53                                    | 713                 | 1,806                               | 0.1950       | 352        | 0.4248       | 767        | 1,119                       |        |          |          |
| 2        |                |                 |         | February    | 1,427             | 1,160          | 1,248              | 1,212          | (10.33)                                 | 711                 | (7,344)                             | 0.1950       | (1,432)    | 0.4248       | (3,120)    | (4,552)                     |        |          |          |
| 3        |                |                 |         | March       | 1,135             | 891            | 1,427              | 1,160          | (27.47)                                 | 715                 | (19,640)                            | 0.1950       | (3,830)    | 0.4248       | (8,343)    | (12,172)                    |        |          |          |
| 4        |                |                 |         | April       | 567               | 539            | 1,135              | 891            | (19.61)                                 | 716                 | (14,038)                            | 0.1950       | (2,737)    | 0.4248       | (5,963)    | (8,701)                     |        |          |          |
| 5        |                |                 |         | May         | 396               | 256            | 567                | 539            | (6.08)                                  | 711                 | (4,320)                             | 0.1950       | (842)      | 0.4248       | (1,835)    | (2,677)                     |        |          |          |
| 6        |                |                 |         | June        | 37                | 35             | 396                | 256            | (10.88)                                 | 714                 | (7,768)                             | 0.1950       | (1,515)    | 0.4248       | (3,300)    | (4,814)                     |        |          |          |
| 7        |                |                 |         | July        | 4                 | 6              | 37                 | 35             | (0.12)                                  | 711                 | (83)                                | 0.1950       | (16)       | 0.4248       | (35)       | (52)                        |        |          |          |
| 8        |                |                 |         | August      | 14                | 14             | 4                  | 6              | 0.13                                    | 710                 | 96                                  | 0.1950       | 19         | 0.4248       | 41         | 59                          |        |          |          |
| 9        |                |                 |         | September   | 38                | 102            | 14                 | 14             | 1.83                                    | 699                 | 1,279                               | 0.1950       | 249        | 0.4248       | 543        | 793                         |        |          |          |
| 10       |                |                 |         | October     | 659               | 464            | 38                 | 102            | (0.56)                                  | 707                 | (394)                               | 0.1950       | (77)       | 0.4248       | (167)      | (244)                       |        |          |          |
| 11       |                |                 |         | November    | 916               | 843            | 659                | 464            | (17.13)                                 | 714                 | (12,232)                            | 0.1950       | (2,385)    | 0.4248       | (5,196)    | (7,581)                     |        |          |          |
| 12       |                |                 |         | December    | 1,320             | 1,268          | 916                | 843            | (7.12)                                  | 713                 | (5,078)                             | 0.1950       | (990)      | 0.4248       | (2,157)    | (3,147)                     |        |          |          |
| 13       |                |                 |         | Total       | 7,761             | 6,790          | 7,663              | 6,790          | (94.79)                                 | 711                 | (67,717)                            |              | (13,205)   |              | (28,764)   | (41,969)                    |        |          |          |
| 14       |                |                 |         | Residential | Atkinson          | NEGD           | January            | 1,248          | 1,212                                   | 1,222               | 1,268                               | 2.53         | 5,735      | 14,527       | 0.1338     | 1,944                       | 0.4248 | 6,171    | 8,114    |
| 15       |                |                 |         |             |                   |                | February           | 1,427          | 1,160                                   | 1,248               | 1,212                               | (10.33)      | 5,730      | (59,188)     | 0.1338     | (7,919)                     | 0.4248 | (25,141) | (33,060) |
| 16       | March          | 1,135           | 891     |             |                   |                | 1,427              | 1,160          | (27.47)                                 | 5,735               | (157,536)                           | 0.1338       | (21,078)   | 0.4248       | (66,915)   | (87,994)                    |        |          |          |
| 17       | April          | 567             | 539     |             |                   |                | 1,135              | 891            | (19.61)                                 | 5,731               | (112,366)                           | 0.1338       | (15,035)   | 0.4248       | (47,729)   | (62,764)                    |        |          |          |
| 18       | May            | 396             | 256     |             |                   |                | 567                | 539            | (6.08)                                  | 5,717               | (34,734)                            | 0.1338       | (4,647)    | 0.4248       | (14,754)   | (19,401)                    |        |          |          |
| 19       | June           | 37              | 35      |             |                   |                | 396                | 256            | (10.88)                                 | 5,679               | (61,786)                            | 0.1338       | (8,267)    | 0.4248       | (26,244)   | (34,511)                    |        |          |          |
| 20       | July           | 4               | 6       |             |                   |                | 37                 | 35             | (0.12)                                  | 5,682               | (666)                               | 0.1338       | (89)       | 0.4248       | (283)      | (372)                       |        |          |          |
| 21       | August         | 14              | 14      |             |                   |                | 4                  | 6              | 0.13                                    | 5,644               | 761                                 | 0.1338       | 102        | 0.4248       | 323        | 425                         |        |          |          |
| 22       | September      | 38              | 102     |             |                   |                | 14                 | 14             | 1.83                                    | 5,620               | 10,283                              | 0.1338       | 1,376      | 0.4248       | 4,368      | 5,744                       |        |          |          |
| 23       | October        | 659             | 464     |             |                   |                | 38                 | 102            | (0.56)                                  | 5,650               | (3,146)                             | 0.1338       | (421)      | 0.4248       | (1,336)    | (1,757)                     |        |          |          |
| 24       | November       | 916             | 843     |             |                   |                | 659                | 464            | (17.13)                                 | 5,688               | (97,446)                            | 0.1338       | (13,038)   | 0.4248       | (41,392)   | (54,430)                    |        |          |          |
| 25       | December       | 1,320           | 1,268   |             |                   |                | 916                | 843            | (7.12)                                  | 5,714               | (40,697)                            | 0.1338       | (5,445)    | 0.4248       | (17,287)   | (22,732)                    |        |          |          |
| 26       | Total          | 7,761           | 6,790   |             |                   |                | 7,663              | 6,790          | (94.79)                                 | 5,694               | (541,993)                           |              | (72,519)   |              | (230,219)  | (302,738)                   |        |          |          |
| 27       | Residential    | Broken Bow      | NEGD    |             |                   |                | January            | 1,252          | 1,262                                   | 1,220               | 1,224                               | 0.64         | 3,913      | 2,486        | 0.1338     | 333                         | 0.4248 | 1,056    | 1,388    |
| 28       |                |                 |         |             |                   |                | February           | 1,372          | 1,119                                   | 1,252               | 1,262                               | (9.92)       | 3,922      | (38,889)     | 0.1338     | (5,203)                     | 0.4248 | (16,519) | (21,722) |
| 29       |                |                 |         | March       | 1,086             | 843            | 1,372              | 1,119          | (23.84)                                 | 3,921               | (93,462)                            | 0.1338       | (12,505)   | 0.4248       | (39,699)   | (52,204)                    |        |          |          |
| 30       |                |                 |         | April       | 547               | 563            | 1,086              | 843            | (12.59)                                 | 3,915               | (49,292)                            | 0.1338       | (6,595)    | 0.4248       | (20,937)   | (27,533)                    |        |          |          |
| 31       |                |                 |         | May         | 416               | 303            | 547                | 563            | (3.85)                                  | 3,877               | (14,926)                            | 0.1338       | (1,997)    | 0.4248       | (6,340)    | (8,337)                     |        |          |          |
| 32       |                |                 |         | June        | 64                | 36             | 416                | 303            | (7.35)                                  | 3,868               | (28,434)                            | 0.1338       | (3,805)    | 0.4248       | (12,078)   | (15,882)                    |        |          |          |
| 33       |                |                 |         | July        | 1                 | 8              | 64                 | 36             | (1.27)                                  | 3,876               | (4,909)                             | 0.1338       | (657)      | 0.4248       | (2,085)    | (2,742)                     |        |          |          |
| 34       |                |                 |         | August      | 16                | 17             | 1                  | 8              | 0.37                                    | 3,857               | 1,445                               | 0.1338       | 193        | 0.4248       | 614        | 807                         |        |          |          |
| 35       |                |                 |         | September   | 38                | 125            | 16                 | 17             | 3.63                                    | 3,818               | 13,842                              | 0.1338       | 1,852      | 0.4248       | 5,880      | 7,732                       |        |          |          |
| 36       |                |                 |         | October     | 684               | 499            | 38                 | 125            | (2.93)                                  | 3,849               | (11,272)                            | 0.1338       | (1,508)    | 0.4248       | (4,788)    | (6,296)                     |        |          |          |
| 37       |                |                 |         | November    | 939               | 875            | 684                | 499            | (12.73)                                 | 3,883               | (49,431)                            | 0.1338       | (6,614)    | 0.4248       | (20,996)   | (27,610)                    |        |          |          |
| 38       |                |                 |         | December    | 1,255             | 1,224          | 939                | 875            | (4.80)                                  | 3,899               | (18,703)                            | 0.1338       | (2,503)    | 0.4248       | (7,945)    | (10,447)                    |        |          |          |
| 39       |                |                 |         | Total       | 7,670             | 6,872          | 7,635              | 6,872          | (74.63)                                 | 3,883               | (291,546)                           |              | (39,009)   |              | (123,838)  | (162,847)                   |        |          |          |









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|----------|----------------|-----------------|---------|------------|-------------------|----------------|--------------------|----------------|---|---------------------|--------------------------------------|--------------|------------|--------------|------------|-----------------------------|----------|-----------|-----------|----------|
|          |                |                 |         |            | Actual HDD        | Normal (1) HDD | Actual HDD         | Normal (1) HDD |   |                     |                                      | \$/therm (4) | \$ [J]x[K] | \$/therm (5) | \$ [J]x[M] |                             |          |           |           |          |
|          |                |                 |         |            |                   |                |                    |                |   |                     |                                      |              |            |              |            |                             |          |           |           |          |
| 228      | Commercial     | Sioux City      | NEG     | January    | 1,340             | 1,376          | 1,210              | 1,236          | 3.12                                    | 1,591               | 4,962                                | 0.1950       | 968        | 0.4248       | 2,108      | 3,075                       |          |           |           |          |
| 229      |                |                 |         |            | 1,433             | 1,187          | 1,340              | 1,376          | (7.35)                                  | 1,590               | (11,691)                             | 0.1950       | (2,280)    | 0.4248       | (4,966)    | (7,245)                     |          |           |           |          |
| 230      |                |                 |         |            | 1,021             | 817            | 1,433              | 1,187          | (24.29)                                 | 1,590               | (38,618)                             | 0.1950       | (7,530)    | 0.4248       | (16,403)   | (23,934)                    |          |           |           |          |
| 231      |                |                 |         |            | 465               | 468            | 1,021              | 817            | (13.35)                                 | 1,594               | (21,276)                             | 0.1950       | (4,149)    | 0.4248       | (9,037)    | (13,186)                    |          |           |           |          |
| 232      |                |                 |         |            | 277               | 184            | 465                | 468            | (3.49)                                  | 1,579               | (5,516)                              | 0.1950       | (1,076)    | 0.4248       | (2,343)    | (3,419)                     |          |           |           |          |
| 233      |                |                 |         |            | 23                | 13             | 277                | 184            | (6.53)                                  | 1,568               | (10,240)                             | 0.1950       | (1,997)    | 0.4248       | (4,350)    | (6,347)                     |          |           |           |          |
| 234      |                |                 |         |            | 1                 | 3              | 23                 | 13             | (0.56)                                  | 1,557               | (870)                                | 0.1950       | (170)      | 0.4248       | (370)      | (539)                       |          |           |           |          |
| 235      |                |                 |         |            | 4                 | 7              | 1                  | 3              | 0.24                                    | 1,550               | 371                                  | 0.1950       | 72         | 0.4248       | 158        | 230                         |          |           |           |          |
| 236      |                |                 |         |            | 32                | 88             | 4                  | 7              | 2.40                                    | 1,549               | 3,714                                | 0.1950       | 724        | 0.4248       | 1,577      | 2,302                       |          |           |           |          |
| 237      |                |                 |         |            | 615               | 435            | 32                 | 88             | (3.39)                                  | 1,560               | (5,283)                              | 0.1950       | (1,030)    | 0.4248       | (2,244)    | (3,274)                     |          |           |           |          |
| 238      |                |                 |         |            | 947               | 851            | 615                | 435            | (15.67)                                 | 1,572               | (24,635)                             | 0.1950       | (4,804)    | 0.4248       | (10,464)   | (15,268)                    |          |           |           |          |
| 239      |                |                 |         |            | 1,179             | 1,236          | 947                | 851            | (4.12)                                  | 1,586               | (6,542)                              | 0.1950       | (1,276)    | 0.4248       | (2,779)    | (4,055)                     |          |           |           |          |
| 240      |                |                 |         |            |                   |                | Total              | 7,337          | 6,664                                   | 7,368               | 6,664                                | (73.00)      | 1,574      | (115,623)    |            | (22,547)                    |          | (49,113)  | (71,659)  |          |
| 241      |                |                 |         |            | Commercial        | Atkinson       | NEG                | January        |   | 0.107               |                                      | 0.334        |            |              |            |                             |          |           |           |          |
| 242      |                |                 |         |            |                   |                |                    |                | 1,248                                   | 1,212               | 1,222                                | 1,268        | 11.50      | 95           | 1,093      | 0.1725                      | 188      | 0.4233    | 463       | 651      |
| 243      |                |                 |         |            |                   |                |                    |                | 1,427                                   | 1,160               | 1,248                                | 1,212        | (40.76)    | 95           | (3,872)    | 0.1725                      | (668)    | 0.4233    | (1,639)   | (2,307)  |
| 244      |                |                 |         |            |                   |                |                    |                | 1,135                                   | 891                 | 1,427                                | 1,160        | (115.27)   | 95           | (10,951)   | 0.1725                      | (1,889)  | 0.4233    | (4,636)   | (6,524)  |
| 245      |                |                 |         |            |                   |                |                    |                | 567                                     | 539                 | 1,135                                | 891          | (84.44)    | 94           | (7,938)    | 0.1725                      | (1,369)  | 0.4233    | (3,360)   | (4,729)  |
| 246      |                |                 |         |            |                   |                |                    |                | 396                                     | 256                 | 567                                  | 539          | (24.22)    | 94           | (2,277)    | 0.1725                      | (393)    | 0.4233    | (964)     | (1,357)  |
| 247      |                |                 |         |            |                   |                |                    |                | 37                                      | 35                  | 396                                  | 256          | (47.05)    | 95           | (4,470)    | 0.1725                      | (771)    | 0.4233    | (1,892)   | (2,663)  |
| 248      |                |                 |         |            |                   |                |                    |                | 4                                       | 6                   | 37                                   | 35           | (0.53)     | 94           | (50)       | 0.1725                      | (9)      | 0.4233    | (21)      | (30)     |
| 249      |                |                 |         |            |                   |                |                    |                | 14                                      | 14                  | 4                                    | 6            | 0.58       | 93           | 54         | 0.1725                      | 9        | 0.4233    | 23        | 32       |
| 250      |                |                 |         |            |                   |                |                    |                | 38                                      | 102                 | 14                                   | 14           | 6.97       | 93           | 649        | 0.1725                      | 112      | 0.4233    | 275       | 386      |
| 251      |                |                 |         |            |                   |                |                    |                | 659                                     | 464                 | 38                                   | 102          | 0.47       | 95           | 45         | 0.1725                      | 8        | 0.4233    | 19        | 27       |
| 252      | 916            | 843             | 659     | 464        |                   |                |                    |                | (73.06)                                 | 95                  | (6,940)                              | 0.1725       | (1,197)    | 0.4233       | (2,938)    | (4,135)                     |          |           |           |          |
| 253      | 1,320          | 1,268           | 916     | 843        |                   |                |                    |                | (30.06)                                 | 95                  | (2,855)                              | 0.1725       | (492)      | 0.4233       | (1,209)    | (1,701)                     |          |           |           |          |
| 254      |                |                 | Total   | 7,761      |                   |                |                    |                | 6,790                                   | 7,663               | 6,790                                | (395.87)     | 94         | (37,513)     |            | (6,469)                     |          | (15,881)  | (22,350)  |          |
| 255      | Commercial     | Atkinson        | NEGD    | January    |                   |                |                    |                |   | 0.107               |                                      | 0.334        |            |              |            |                             |          |           |           |          |
| 256      |                |                 |         |            |                   |                |                    |                | 1,248                                   | 1,212               | 1,222                                | 1,268        | 11.50      | 1,189        | 13,675     | 0.1338                      | 1,830    | 0.4233    | 5,789     | 7,619    |
| 257      |                |                 |         |            |                   |                |                    |                | 1,427                                   | 1,160               | 1,248                                | 1,212        | (40.76)    | 1,187        | (48,383)   | 0.1338                      | (6,474)  | 0.4233    | (20,482)  | (26,956) |
| 258      |                |                 |         |            |                   |                |                    |                | 1,135                                   | 891                 | 1,427                                | 1,160        | (115.27)   | 1,186        | (136,715)  | 0.1338                      | (18,292) | 0.4233    | (57,875)  | (76,168) |
| 259      |                |                 |         |            |                   |                |                    |                | 567                                     | 539                 | 1,135                                | 891          | (84.44)    | 1,191        | (100,571)  | 0.1338                      | (13,456) | 0.4233    | (42,575)  | (56,031) |
| 260      |                |                 |         |            |                   |                |                    |                | 396                                     | 256                 | 567                                  | 539          | (24.22)    | 1,185        | (28,704)   | 0.1338                      | (3,841)  | 0.4233    | (12,151)  | (15,992) |
| 261      |                |                 |         |            |                   |                |                    |                | 37                                      | 35                  | 396                                  | 256          | (47.05)    | 1,181        | (55,568)   | 0.1338                      | (7,435)  | 0.4233    | (23,524)  | (30,959) |
| 262      |                |                 |         |            |                   |                |                    |                | 4                                       | 6                   | 37                                   | 35           | (0.53)     | 1,169        | (620)      | 0.1338                      | (83)     | 0.4233    | (263)     | (346)    |
| 263      |                |                 |         |            |                   |                |                    |                | 14                                      | 14                  | 4                                    | 6            | 0.58       | 1,163        | 672        | 0.1338                      | 90       | 0.4233    | 284       | 374      |
| 264      |                |                 |         |            |                   |                |                    |                | 38                                      | 102                 | 14                                   | 14           | 6.97       | 1,157        | 8,069      | 0.1338                      | 1,080    | 0.4233    | 3,416     | 4,496    |
| 265      |                |                 |         |            | 659               | 464            | 38                 | 102            | 0.47                                    | 1,163               | 550                                  | 0.1338       | 74         | 0.4233       | 233        | 306                         |          |           |           |          |
| 266      |                |                 |         |            | 916               | 843            | 659                | 464            | (73.06)                                 | 1,160               | (84,746)                             | 0.1338       | (11,339)   | 0.4233       | (35,875)   | (47,214)                    |          |           |           |          |
| 267      |                |                 |         |            | 1,320             | 1,268          | 916                | 843            | (30.06)                                 | 1,171               | (35,195)                             | 0.1338       | (4,709)    | 0.4233       | (14,899)   | (19,608)                    |          |           |           |          |
| 268      |                |                 |         |            |                   |                | Total              | 7,761          | 6,790                                   | 7,663               | 6,790                                | (395.87)     | 1,175      | (467,536)    |            | (62,556)                    |          | (197,922) | (260,478) |          |











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|----------|----------------|----------------------------------|---------|------------|-------------------|----------------|--------------------|----------------|---|---------------------|--------------------------------------|--------------|--------------------|--------------|---------------------|-----------------------------|
|          |                |                                  |         |            | Actual HDD        | Normal (1) HDD | Actual HDD         | Normal (1) HDD |   |                     |                                      | \$/therm (4) | \$ [J]x[K]         | \$/therm (5) | \$ [J]x[M]          |                             |
|          |                |                                  |         |            |                   |                |                    |                |   |                     |                                      |              |                    |              |                     |                             |
| 440      |                | Sidney                           |         |            |                   | 0.252          |                    | 0.292          |   |                     |                                      |              |                    |              |                     |                             |
| 441      |                |                                  | NEGD    | January    | 1,115             | 1,140          | 1,066              | 1,126          | 22.23                                   | 764                 | 16,984                               | 0.1338       | 2,272              | 0.4233       | 7,190               | 9,462                       |
| 442      |                |                                  | NEGD    | February   | 1,203             | 1,011          | 1,115              | 1,140          | (29.08)                                 | 767                 | (22,301)                             | 0.1338       | (2,984)            | 0.4233       | (9,441)             | (12,425)                    |
| 443      |                |                                  | NEGD    | March      | 989               | 754            | 1,203              | 1,011          | (101.15)                                | 767                 | (77,580)                             | 0.1338       | (10,380)           | 0.4233       | (32,842)            | (43,222)                    |
| 444      |                |                                  | NEGD    | April      | 502               | 551            | 989                | 754            | (59.96)                                 | 767                 | (45,987)                             | 0.1338       | (6,153)            | 0.4233       | (19,468)            | (25,621)                    |
| 445      |                |                                  | NEGD    | May        | 471               | 323            | 502                | 551            | (13.50)                                 | 766                 | (10,342)                             | 0.1338       | (1,384)            | 0.4233       | (4,378)             | (5,762)                     |
| 446      |                |                                  | NEGD    | June       | 78                | 37             | 471                | 323            | (51.37)                                 | 763                 | (39,198)                             | 0.1338       | (5,245)            | 0.4233       | (16,594)            | (21,839)                    |
| 447      |                |                                  | NEGD    | July       | 0                 | 5              | 78                 | 37             | (11.11)                                 | 749                 | (8,322)                              | 0.1338       | (1,114)            | 0.4233       | (3,523)             | (4,637)                     |
| 448      |                |                                  | NEGD    | August     | 7                 | 14             | 0                  | 5              | 2.71                                    | 749                 | 2,033                                | 0.1338       | 272                | 0.4233       | 861                 | 1,133                       |
| 449      |                |                                  | NEGD    | September  | 53                | 94             | 7                  | 14             | 9.81                                    | 753                 | 7,387                                | 0.1338       | 988                | 0.4233       | 3,127               | 4,116                       |
| 450      |                |                                  | NEGD    | October    | 677               | 469            | 53                 | 94             | (27.36)                                 | 758                 | (20,741)                             | 0.1338       | (2,775)            | 0.4233       | (8,780)             | (11,555)                    |
| 451      |                |                                  | NEGD    | November   | 841               | 800            | 677                | 469            | (69.11)                                 | 763                 | (52,730)                             | 0.1338       | (7,055)            | 0.4233       | (22,322)            | (29,377)                    |
| 452      |                |                                  | NEGD    | December   | 1,156             | 1,126          | 841                | 800            | (17.93)                                 | 765                 | (13,717)                             | 0.1338       | (1,835)            | 0.4233       | (5,807)             | (7,642)                     |
| 453      |                |                                  |         | Total      | 7,092             | 6,322          | 7,002              | 6,322          | (345.81)                                | 761                 | (264,515)                            |              | (35,392)           |              | (111,977)           | (147,369)                   |
| 454      |                |                                  |         |            |                   |                |                    |                |   |                     |                                      |              |                    |              |                     |                             |
| 455      |                | Sioux City                       |         |            |                   | 0.066          |                    | 0.394          |   |                     |                                      |              |                    |              |                     |                             |
| 456      |                |                                  | NEG     | January    | 1,340             | 1,376          | 1,210              | 1,236          | 14.38                                   | 285                 | 4,098                                | 0.1725       | 707                | 0.4233       | 1,735               | 2,442                       |
| 457      |                |                                  | NEG     | February   | 1,433             | 1,187          | 1,340              | 1,376          | (36.06)                                 | 282                 | (10,170)                             | 0.1725       | (1,754)            | 0.4233       | (4,305)             | (6,059)                     |
| 458      |                |                                  | NEG     | March      | 1,021             | 817            | 1,433              | 1,187          | (111.01)                                | 286                 | (31,749)                             | 0.1725       | (5,475)            | 0.4233       | (13,441)            | (18,916)                    |
| 459      |                |                                  | NEG     | April      | 465               | 468            | 1,021              | 817            | (59.48)                                 | 287                 | (17,071)                             | 0.1725       | (2,944)            | 0.4233       | (7,227)             | (10,170)                    |
| 460      |                |                                  | NEG     | May        | 277               | 184            | 465                | 468            | (16.82)                                 | 288                 | (4,843)                              | 0.1725       | (835)              | 0.4233       | (2,050)             | (2,886)                     |
| 461      |                |                                  | NEG     | June       | 23                | 13             | 277                | 184            | (29.25)                                 | 284                 | (8,307)                              | 0.1725       | (1,432)            | 0.4233       | (3,516)             | (4,949)                     |
| 462      |                |                                  | NEG     | July       | 1                 | 3              | 23                 | 13             | (2.47)                                  | 283                 | (698)                                | 0.1725       | (120)              | 0.4233       | (296)               | (416)                       |
| 463      |                |                                  | NEG     | August     | 4                 | 7              | 1                  | 3              | 1.11                                    | 281                 | 311                                  | 0.1725       | 54                 | 0.4233       | 132                 | 185                         |
| 464      |                |                                  | NEG     | September  | 32                | 88             | 4                  | 7              | 11.44                                   | 280                 | 3,202                                | 0.1725       | 552                | 0.4233       | 1,356               | 1,908                       |
| 465      |                |                                  | NEG     | October    | 615               | 435            | 32                 | 88             | (17.49)                                 | 282                 | (4,933)                              | 0.1725       | (851)              | 0.4233       | (2,088)             | (2,939)                     |
| 466      |                |                                  | NEG     | November   | 947               | 851            | 615                | 435            | (71.16)                                 | 283                 | (20,139)                             | 0.1725       | (3,473)            | 0.4233       | (8,525)             | (11,998)                    |
| 467      |                |                                  | NEG     | December   | 1,179             | 1,236          | 947                | 851            | (17.63)                                 | 282                 | (4,973)                              | 0.1725       | (858)              | 0.4233       | (2,105)             | (2,963)                     |
| 468      |                |                                  |         | Total      | 7,337             | 6,664          | 7,368              | 6,664          | (334.45)                                | 284                 | (95,271)                             |              | (16,429)           |              | (40,331)            | (56,760)                    |
| 469      |                |                                  |         |            |                   |                |                    |                |   |                     |                                      |              |                    |              |                     |                             |
| 470      |                |                                  |         |            |                   |                |                    |                |   |                     |                                      |              |                    |              |                     |                             |
| 471      |                |                                  |         |            |                   |                |                    |                |   |                     |                                      |              |                    |              |                     |                             |
| 472      |                | Residential                      |         |            |                   |                |                    |                |   | 253,543             | (14,695,112)                         |              | (2,597,509)        |              | (6,241,953)         | (8,839,463)                 |
| 473      |                | Commercial                       |         |            |                   |                |                    |                |   | 32,161              | (9,295,628)                          |              | (1,455,964)        |              | (3,935,116)         | (5,391,080)                 |
| 474      |                | <b>Total Nebraska Adjustment</b> |         |            |                   |                |                    |                |   | <b>285,704</b>      | <b>(23,990,740)</b>                  |              | <b>(4,053,473)</b> |              | <b>(10,177,069)</b> | <b>(14,230,542)</b>         |

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

|          | A                        | B           | C            | D            | E                       | F           | G                               |
|----------|--------------------------|-------------|--------------|--------------|-------------------------|-------------|---------------------------------|
| Line No. | Weather Station          | Therms      | WNA Therms   | Total Therms | Percent of Total Therms | Load Factor | Weighted Average Load Factor\LF |
| 1        | <b>1. Jurisdictional</b> |             |              |              |                         |             |                                 |
| 2        | <b>Residential</b>       |             |              |              |                         |             |                                 |
| 3        | Atkinson                 | 5,291,591   | (609,710)    | 4,681,881    | 2.65%                   | 24.43%      | 0.65%                           |
| 4        | Broken Bow               | 2,947,336   | (291,546)    | 2,655,790    | 1.50%                   | 24.59%      | 0.37%                           |
| 5        | Cambridge                | 7,776,898   | (703,582)    | 7,073,316    | 4.00%                   | 23.19%      | 0.93%                           |
| 6        | Gordon                   | 2,521,419   | (313,585)    | 2,207,834    | 1.25%                   | 26.39%      | 0.33%                           |
| 7        | Hastings                 | 13,228,444  | (1,185,099)  | 12,043,345   | 6.81%                   | 22.68%      | 1.54%                           |
| 8        | Kearney                  | 4,942,343   | (389,615)    | 4,552,728    | 2.57%                   | 23.40%      | 0.60%                           |
| 9        | Lincoln                  | 75,249,553  | (5,148,751)  | 70,100,802   | 39.63%                  | 23.21%      | 9.20%                           |
| 10       | Norfolk                  | 19,061,155  | (1,582,698)  | 17,478,457   | 9.88%                   | 24.55%      | 2.43%                           |
| 11       | North Platte             | 5,745,609   | (393,637)    | 5,351,972    | 3.03%                   | 24.36%      | 0.74%                           |
| 12       | Omaha                    | 37,514,648  | (2,487,330)  | 35,027,318   | 19.80%                  | 22.38%      | 4.43%                           |
| 13       | Scottsbluff              | 12,200,061  | (1,121,363)  | 11,078,698   | 6.26%                   | 24.57%      | 1.54%                           |
| 14       | Sidney                   | 3,727,706   | (352,572)    | 3,375,134    | 1.91%                   | 24.00%      | 0.46%                           |
| 15       | Sioux City               | 1,397,315   | (115,623)    | 1,281,692    | 0.72%                   | 25.80%      | 0.19%                           |
| 16       | Total                    | 191,604,078 | (14,695,112) | 176,908,966  | 100.0%                  |             | 23.39%                          |
| 17       | <b>Commercial</b>        |             |              |              |                         |             |                                 |
| 18       | Atkinson                 | 4,958,367   | (505,050)    | 4,453,317    | 3.55%                   | 26.76%      | 0.95%                           |
| 19       | Broken Bow               | 2,358,552   | (218,118)    | 2,140,434    | 1.71%                   | 25.81%      | 0.44%                           |
| 20       | Cambridge                | 6,231,419   | (535,356)    | 5,696,063    | 4.54%                   | 24.26%      | 1.10%                           |
| 21       | Gordon                   | 2,551,358   | (266,464)    | 2,284,894    | 1.82%                   | 28.62%      | 0.52%                           |
| 22       | Hastings                 | 11,944,883  | (965,417)    | 10,979,466   | 8.76%                   | 24.92%      | 2.18%                           |
| 23       | Kearney                  | 3,255,198   | (232,797)    | 3,022,401    | 2.41%                   | 25.39%      | 0.61%                           |
| 24       | Lincoln                  | 46,855,351  | (2,716,614)  | 44,138,737   | 35.22%                  | 25.23%      | 8.89%                           |
| 25       | Norfolk                  | 16,870,128  | (1,191,883)  | 15,678,245   | 12.51%                  | 26.46%      | 3.31%                           |
| 26       | North Platte             | 5,681,910   | (361,717)    | 5,320,193    | 4.24%                   | 26.40%      | 1.12%                           |
| 27       | Omaha                    | 18,772,787  | (1,175,889)  | 17,596,898   | 14.04%                  | 23.75%      | 3.33%                           |
| 28       | Scottsbluff              | 10,303,281  | (766,539)    | 9,536,742    | 7.61%                   | 25.36%      | 1.93%                           |
| 29       | Sidney                   | 3,460,284   | (264,515)    | 3,195,769    | 2.55%                   | 24.21%      | 0.62%                           |
| 30       | Sioux City               | 1,385,642   | (95,271)     | 1,290,371    | 1.03%                   | 28.42%      | 0.29%                           |
| 31       | Total                    | 134,629,160 | (9,295,628)  | 125,333,532  | 100.00%                 |             | 24.39%                          |

32 **2. Non-Jurisdictional Customer Classes**

|                                | Average Day |            | Peak Month / 20 | Load Factor |
|--------------------------------|-------------|------------|-----------------|-------------|
|                                | Annual      | Peak Month |                 |             |
| 33 Maximum Rate                | 26,611      | 30,827     | 47,782          | 55.69%      |
| 34 Negotiated Distribution     | 317,468     | 401,264    | 621,959         | 51.04%      |
| 35 Negotiated Transmission _/1 | 219,494     | 208,551    | 323,255         | 67.90%      |

36 /1 These calculations are a reasonableness check of the Load Factor calculation as shown in  
 37 wp\_Negotiated Transmission\_Direct\_ and Supply.xls

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

|          | A  | B           | C                    | D                    |
|----------|--|-------------|----------------------|----------------------|
| Line No. | Description                                      | Total Sales | Residential          | Commercial           |
| 1        | <u>1. Number of Bills</u>                        |             |                      |                      |
| 2        | Base Year  | 3,409,659   | 3,068,136            | 341,523              |
| 3        | Energy Options                                   | 47,190      | 0                    | 47,190               |
| 4        | Total  | 3,456,849   | 3,068,136            | 388,713              |
| 5        |  |             |                      |                      |
| 6        | <u>2. Total Volumes - Therms</u>                 |             |                      |                      |
| 7        | Therm Threshold                                  |             | <b>20 Therms</b>     | <b>40 Therms</b>     |
| 8        | Tier 1   | 61,085,314  | 50,236,949           | 10,848,365           |
| 9        | Therm Threshold                                  |             | <b>&gt;20 Therms</b> | <b>&gt;40 Therms</b> |
| 10       | Tier 2   | 243,556,333 | 128,163,114          | 115,393,219          |
| 11       | Total  | 304,641,647 | 178,400,064          | 126,241,584          |
| 12       |  |             |                      |                      |
| 13       | <u>3. Base Year Revenues Under Current Rates</u> |             |                      |                      |
| 14       | Cost of Gas - \$                                 | 129,220,029 | 75,773,737           | 53,446,292           |
| 15       | Volumetric Charge - \$                           | 57,752,622  | 36,208,212           | 21,544,410           |
| 16       | Monthly Charge - \$                              | 57,612,140  | 46,865,765           | 10,746,374           |
| 17       | Total - \$                                       | 244,584,790 | 158,847,713          | 85,737,077           |
| 18       |  |             |                      |                      |
| 19       | <u>5. Current Base Rate Structure</u>            |             |                      |                      |
| 20       | % Fixed  | 49.94%      | 56.41%               | 33.28%               |
| 21       | % Variable                                       | 50.06%      | 43.59%               | 66.72%               |

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

|          | A  | B            | C                    | D                     |
|----------|--|--------------|----------------------|-----------------------|
| Line No. | Description                                      | Total Sales  | Residential          | Commercial            |
| 22       | <u>6. Cost of Service Rates</u>                  |              |                      |                       |
| 23       | Cost of Gas - \$/Therm                           |              | 0.4247               | 0.4234                |
| 24       | Volumetric Charge - \$/Therm                     |              |                      |                       |
| 25       | Distribution Charge Tier 1                       |              | 0.1235               | 0.1168                |
| 26       | Distribution Charge Tier 2                       |              | 0.1235               | 0.1168                |
| 27       | Customer Charge - \$/Month                       |              | \$24.00              | \$53.00               |
| 28       |  |              |                      |                       |
| 29       | <u>7. Revenues Under Cost of Service Rates</u>   |              |                      |                       |
| 30       | Cost of Gas - \$                                 | 129,220,029  | 75,773,737           | 53,446,292            |
| 31       | Volumetric Charge - \$/                          |              |                      |                       |
| 32       |  |              | <b>20 Therms</b>     | <b>40 Therms</b>      |
| 33       | Distribution Charge Tier 1                       | 7,471,352    | 6,204,263            | 1,267,089             |
| 34       |  |              | <b>&gt;20 Therms</b> | <b>&gt; 40 Therms</b> |
| 35       | Distribution Charge Tier 2                       | 29,306,073   | 15,828,145           | 13,477,928            |
| 36       |  |              |                      |                       |
| 37       | Customer Charge - \$                             | 94,237,053   | 73,635,264           | 20,601,789            |
| 38       |  |              |                      |                       |
| 39       | Total - \$                                       | 260,234,507  | 171,441,408          | 88,793,098            |
| 40       |  |              |                      |                       |
| 41       | <u>8. Cost of Service Base Rate Structure</u>    |              |                      |                       |
| 42       | % Fixed  | 71.93%       | 76.97%               | 58.28%                |
| 43       | % Variable                                       | 28.07%       | 23.03%               | 41.72%                |
| 44       |  |              |                      |                       |
| 45       | <u>9. Difference (Cost of Service - Current)</u> |              |                      |                       |
| 46       | Cost of Gas - \$                                 | 0            | 0                    | 0                     |
| 47       | Volumetric Charge - \$                           | (20,975,197) | (14,175,804)         | (6,799,394)           |
| 48       | Customer Charge - \$                             | 36,624,913   | 26,769,499           | 9,855,415             |
| 49       | Total - \$                                       | 15,649,716   | 12,593,695           | 3,056,021             |

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

|          | A  | B           | C                    | D                     |
|----------|--|-------------|----------------------|-----------------------|
| Line No. | Description                                | Total Sales | Residential          | Commercial            |
| 50       | <u>10. Proposed Rates</u>                  |             |                      |                       |
| 51       | Cost of Gas - \$/Therm                     |             | 0.4247               | 0.4234                |
| 52       | Volumetric Charge - \$/Therm               |             |                      |                       |
| 53       | Distribution Charge Tier 1                 |             | 0.5780               | 0.5780                |
| 54       | Distribution Charge Tier 2                 |             | 0.1500               | 0.1500                |
| 55       | Customer Charge - \$/Month                 |             | \$15.45              | \$30.30               |
| 56       |  |             |                      |                       |
| 57       | <u>11. Revenues Under Proposed Rates</u>   |             |                      |                       |
| 58       | Cost of Gas - \$                           | 129,220,029 | 75,773,737           | 53,446,292            |
| 59       | Volumetric Charge - \$/                    |             |                      |                       |
| 60       |  |             | <b>20 Therms</b>     | <b>40 Therms</b>      |
| 61       | Distribution Charge Tier 1                 | 35,307,311  | 29,036,957           | 6,270,355             |
| 62       |  |             | <b>&gt;20 Therms</b> | <b>&gt; 40 Therms</b> |
| 63       | Distribution Charge Tier 2                 | 36,533,450  | 19,224,467           | 17,308,983            |
| 64       |  |             |                      |                       |
| 65       | Customer Charge - \$                       | 59,180,705  | 47,402,701           | 11,778,004            |
| 66       |  |             |                      |                       |
| 67       | Total - \$                                 | 260,241,495 | 171,437,862          | 88,803,634            |
| 68       |  |             |                      |                       |
| 69       | <u>12. Base Rate Structure</u>             |             |                      |                       |
| 70       | % Fixed                                    | 45.17%      | 49.55%               | 33.31%                |
| 71       | % Variable                                 | 54.83%      | 50.45%               | 66.69%                |
| 72       |  |             |                      |                       |
| 73       | <u>13. Difference (Proposed - Current)</u> |             |                      |                       |
| 74       | Cost of Gas - \$                           | 0           | 0                    | 0                     |
| 75       | Volumetric Charge - \$                     | 14,088,139  | 12,053,212           | 2,034,927             |
| 76       | Customer Charge - \$                       | 1,568,566   | 536,936              | 1,031,630             |
| 77       | Total - \$                                 | 15,656,705  | 12,590,148           | 3,066,557             |

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

|          | A   | B            | C           | D           |
|----------|---|--------------|-------------|-------------|
| Line No. | Description                                 | Total Sales  | Residential | Commercial  |
| 78       | <u>14. Alternate Rates</u>                  |              |             |             |
| 79       | Cost of Gas - \$/Therm                      |              | 0.42474     | 0.42337     |
| 80       | Volumetric Charge - \$/Therm                |              |             |             |
| 81       | All Therms                                  |              | 0.15000     | 0.15000     |
| 82       | Customer Charge - \$/Month                  |              | \$22.46     | \$42.23     |
| 83       |   |              |             |             |
| 84       | <u>15. Revenues Under Proposed Rates</u>    |              |             |             |
| 85       | Cost of Gas - \$                            | 129,220,029  | 75,773,737  | 53,446,292  |
| 86       | Volumetric Charge - \$/                     |              |             |             |
| 87       | All Therms                                  | 45,696,247   | 26,760,010  | 18,936,238  |
| 88       |   |              |             |             |
| 89       | Customer Charge - \$                        | 85,325,685   | 68,910,335  | 16,415,350  |
| 90       |   |              |             |             |
| 91       | Total - \$                                  | 260,241,960  | 171,444,081 | 88,797,880  |
| 92       |   |              |             |             |
| 93       | <u>16. Base Rate Structure</u>              |              |             |             |
| 94       | % Fixed                                     | 65.12%       | 72.03%      | 46.43%      |
| 95       | % Variable                                  | 34.88%       | 27.97%      | 53.57%      |
| 96       |   |              |             |             |
| 97       | <u>17. Difference (Alternate - Current)</u> |              |             |             |
| 98       | Cost of Gas - \$                            | 0            | 0           | 0           |
| 99       | Volumetric Charge - \$                      | (12,056,375) | (9,448,202) | (2,608,173) |
| 100      | Customer Charge - \$                        | 27,713,545   | 22,044,569  | 5,668,976   |
| 101      | Total - \$                                  | 15,657,170   | 12,596,367  | 3,060,803   |