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By Deena Ackerman at 3:20 pm, Sep 14, 2020

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE)	
APPLICATION OF BLACK HILLS)	Application No. NG-109
NEBRASKA GAS, LLC d/b/a)	
BLACK HILLS ENERGY, RAPID CITY,)	
SOUTH DAKOTA, SEEKING)	
APPROVAL OF A GENERAL RATE)	
INCREASE.)	

WITNESS AND EXHIBIT LIST OF PUBLIC ADVOCATE

Witness	Exhibit Description		
	Exhibit DHM-1	Professional Experience and Qualifications of Donna H. Mullinax	
	Exhibit DHM-2	Revenue Requirements Schedules-CONFIDENTIAL	
	Exhibit DHM-3	Black Hills response to PA-19	
	Exhibit DHM-4	Black Hills response to PA-204 - SUPPLEMENTAL	
	Exhibit DHM-5	Excerpts from SSIR Dockets Forecasted vs Actual	
	Exhibit DHM-6	Black Hills response to PA-262	
	Exhibit DHM-7	NG-0090 Stipulation and Recommendation	
	Exhibit DHM-8	Black Hills response to PA-268	
	Exhibit DHM-9	Black Hills response to PA-266	
Donna Mullinax	Exhibit DHM-10	Black Hills response to PA-273	
	Exhibit DHM-11	Black Hills response to PA-272	
	Exhibit DHM-12	Black Hills response to PA-270	
	Exhibit DHM-13	Black Hills response to PA-308	
	Exhibit DHM-14	Black Hills response to PA-217	
	Exhibit DHM-15	Black Hills response to PA-283	
	Exhibit DHM-16	Black Hills response to PA-243	
	Exhibit DHM-17	Black Hills response to PA-50-CONFIDENTIAL	
	Exhibit DHM-18	Black Hills response to PA-233	
	Exhibit DHM-19	Black Hills response to PA-231-CONFIDENTIAL	
	Exhibit DHM-20	Black Hills response to PA-232	
	Exhibit DHM-21	Black Hills response to PA-299	
	Exhibit DHM-22	Black Hills response to PA-298	

Witness		Exhibit Description		
	Exhibit DHM-23	Black Hills response to PA-236		
	Exhibit DHM-24	Black Hills response to PA-237		
	Exhibit DHM-25	Amdor WP 2019 BH Nebraska Scorecard 5N		
	Exhibit DHM-26	Black Hills response to PA-238		
	Exhibit DHM-27	Black Hills response to PA-239		
	Exhibit DHM-28	Black Hills response to PA-265		
	Exhibit DHM-29	Black Hills response to PA-264		
	Exhibit DHM-30	Black Hills response to PA-202		
	Exhibit DHM-31	Black Hills response to PA-203		
	Exhibit DHM-32	Black Hills response to PA-206		
	Exhibit DHM-33	Black Hills response to PA-205		
	Exhibit DHM-34	Black Hills response to PA-257		
	Exhibit DHM-35	Black Hills response to PA-256		
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Charles Fijnvandraat	Attachment CAF-1	***		
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	Exhibit HS-1	Professional Experience and Qualifications of Howard		
		Solganick, P.E.		
	Exhibit HS-2	Recommended Revenue Allocation		
	Exhibit HS-3	Recommended Rates		
Howard Solganick	Exhibit HS-4	Residential Rate Comparisons		
110 ward bolgamek	Exhibit HS-5	Commercial Rate Comparisons		
	Exhibit HS-6	Late Fee Adjustment		
	Exhibit HS-7	Miscellaneous Charges Adjustment		
	Exhibit HS-8	Diversion Fee Adjustment		
	Exhibit HS-9	Data Responses Referenced		
	Exhibit SKB-1	Professional Experience and Qualifications of S. Keith		
		Berry, PhD		
	Exhibit SKB-2	Long-Term US Nominal GDP Growth Estimates		
	Exhibit SKB-3	BHNG DCF Cost of Equity		
Dr. S. Keith Berry	Exhibit SKB-4	BHNG CAPM Analysis		
	Exhibit SKB-5	Risk Premium Regression Results		
	Exhibit SKB-6	Black Hills Response to PA-291		
	Exhibit SKB-7	BHNG Cost of Long-Term Debt		
	Exhibit SKB-8	BHNG Overall Cost of Capital		
William W. Dunkel	Exhibit WWD-1	Professional Experience and Qualifications of William		
willialli w. Dunkel		W. Dunkel		
	Exhibit WWD-2	Recommended Depreciation Rates and Summary Table		

Witness	Exhibit Description		
	Exhibit WWD-3	BHE Response to PA-226 [Re: the \$697,531 was not cost of removal]	
	Exhibit WWD-4	BHE Response to PA-227 [Re: \$697,531 included in Services COR]	
	Exhibit WWD-5	Company Reserve Adjustment in 2018 by Account	
	Exhibit WWD-6	Page 148 of BH NE Depreciation Study [Services Net Salvage]	
	Exhibit WWD-7	Corrected Services Net Salvage, Account 380	
	Exhibit WWD-8	Corrected Mains Net Salvage, Account 376	
	Exhibit WWD-9	HE Response to PA-77 [Re: COR booked were only reserve adjustments]	
	Exhibit WWD-10	BHE Response to PA-197 [Re: Company Reserve Adjustment in 2018]	
	Exhibit WWD-11	BHE Response to PA-157. [Re: Company's practices, Account 380]	
	Exhibit WWD-12	BHE Response to PA-147 [Re: BHE proposed depreciation by component]	
	Exhibit WWD-13	BHE Response to PA-274. [Re: Both Company Net Salvage in 2013-2019]	
	Exhibit WWD-14	BHE Response to PA-224 [Re: \$494,489 was not cost of removal]	
	Exhibit WWD-15	BHE Response to PA-149. [Re: Little effort to abandon a pipeline in place]	
	Exhibit WWD-16	BHE Response to PA-225 [Re: \$494,489 included in Mains Cost of Removal]	
	Exhibit WWD-17	Page 145 of BH NE Depreciation Study [Mains Net Salvage]	
	Exhibit WWD-18	BHE Response to PA-146. [Re: Approx. 95% of pipe abandoned in place]	
	Exhibit WWD-19	BHE Response to PA-228. [Re: No impact making this reserve realignment]	
	Exhibit WWD-20	Services Life, 2013-2019 Experience, 1930-2019 Placement	
	Exhibit WWD-21	BHE Response to PA-255. [Re: Source Gas data not uploaded prior to 2012]	
	Exhibit WWD-22	BHE Response to PA-248. [Re: Source Gas transactional data 2013-2019]	
	Exhibit WWD-23	BHE Response to PA-249. [Re: Some older services booked mains account]	
	Exhibit WWD-24	BHE Response to PA-250. [Re: possible 2/3 of 1987 retirements by FIFO]	
	Exhibit WWD-25	BHE Response to PA-193. [Re: Elkhorn system sale]	

Witness	Exhibit Description		
	Exhibit WWD-26	House Regulators Life, 2013-2019 Experience, 1932-	
	0.000.0	2019 Placement	
	Exhibit WWD-27	 Services Life, 1998-2012 & 2013-2019 Experience 1930-2019 Placement 	

Dated: September 1494, 2020.

PUBLIC ADVOCATE

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