

SECRETARY'S RECORD, PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. NG-107
of Black Hills Nebraska Gas, LLC)
d/b/a Black Hills Energy for a)
deferred accounting order to) ORDER CLOSING DOCKET
record and preserve costs)
related to the Covid-19)
pandemic.) Entered: May 25, 2021

BY THE COMMISSION:

On April 22, 2020, Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy ("Black Hills" or "Applicant") filed an application with the Nebraska Public Service Commission ("Commission") seeking authorization for Black Hills to establish a regulatory asset to record and preserve costs related to the Covid-19 pandemic. A petition for Formal Intervention was filed by the Nebraska Public Advocate ("PA") on April 30, 2020, and his intervention was approved by the Commission on May 5, 2020. A hearing was held on July 21, 2020 for purposes of presenting the application. The application was granted by order of the Commission on August 25, 2020.

Pursuant to the grant of the application, the Applicant was given leave to create a regulatory asset account on its books and records, comprised of expenses directly caused by and attributable to the Covid-19 pandemic. As ordered by the Commission, the Applicant then submitted quarterly reports detailing expenses included in the regulatory asset account.

On April 30, 2021, the Applicant submitted to the Commission its quarterly report detailing the expenses held in the regulatory asset account as of the first quarter of 2021. This report demonstrated that the Applicant had reversed the prior balances previously recorded in the regulatory asset account created pursuant to this docket. The balance of the account is therefore \$0.00. As part of this quarterly report, the Applicant submitted a statement that it does not anticipate recording any additional expenses, nor savings, in the regulatory asset account. The Applicant requests that this docket be closed, and all reporting requirements related to this docket be terminated.

Upon review of the quarterly reports submitted in this docket, the Commission finds the Applicant's request for this docket to be closed to be reasonable. The regulatory asset account created pursuant to this docket carries a zero-dollar balance and no

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further entries are anticipated. This account should therefore be closed, and all reporting requirements related to this docket should be terminated effective as of the date of this order. Any further costs incurred, or savings realized as a direct result of the Covid-19 pandemic are to be incorporated into the Applicant's general accounting practices, and will be reviewed as part of the Applicant's next general rate filing.

O R D E R

IT IS THEREFORE ORDERED that the regulatory asset account created by Black Hills Nebraska Gas to record and preserve costs related to the Covid-19 pandemic shall be closed immediately.

IT IS FURTHER ORDERED that the requirement for Black Hills Nebraska Gas to file quarterly reports previously ordered in this docket is hereby terminated. No further reports regarding the NG-107 regulatory asset account will be required to be filed.

ENTERED AND MADE EFFECTIVE at Lincoln, Nebraska, this 25th day of May, 2021.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Rock Johnson
Crystal Brander
Mary Kidden

Don Watson
Chair

ATTEST:

Michael S. Hyatt
Executive Director