

Tax Cuts & Jobs Act Rate Refund for North Dakota Customers

North Dakota customers of Great Plains Natural Gas Co. (Great Plains) who were billed for natural gas service January 2018 through January 2019 will see a one-time bill credit on their natural gas bill issued between April 12, 2019 and May 12, 2019. This refund is associated with the Tax Cuts and Jobs Act of 2017 (TCJA) passed into law in late December 2017 as well the Company's 2017 Application for an update to its natural gas tariffs and rate schedules.

On February 3, 2017, Great Plains filed an application with the North Dakota Public Service Commission (Commission) to update the Company's natural gas tariffs and rate schedules. On January 10, 2018, the Commission issued an Order Initiating Investigation in order to determine the effect of the TCJA on Great Plains and other jurisdictional utilities in the State of North Dakota. On October 19, 2018, Great Plains filed a Settlement Agreement between the Company and Commission Advocacy Staff, incorporating changes from both the Company's 2017 Application and the effects of the TCJA. On January 9, 2019, the Commission approved the Settlement

Agreement. On January 23, 2019, the Commission approved the Company's updated rates and a refund plan whereby customers who were billed for natural service during the January 2018 through January 2019 time frame were to receive a one-time bill credit to be applied to customers' accounts no later than April 15, 2019. The bill credit includes interest at the three-month Treasury Bill rate.

Pursuant to the refund plan approved by the Commission, the Company is refunding \$241,111 to North Dakota natural gas service customers through a one-time bill credit on their natural gas bill issued between April 12, 2019 and May 12, 2019 based on each customer's consumption billed January 2018 through January 2019.

The bill credit is shown as a separate line item in the Account Summary section of your bill and will be identified as "Gas Tax Act Refund".

Please contact Great Plains at 1-877-267-4764 if you have any further questions regarding the Tax Act Refund on your bill.

