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March 29, 2016

**VIA ELECTRONIC DELIVERY**

Jeff Pursley  
Nebraska Public Service Commission  
300 The Atrium  
1200 "N" Street  
Lincoln, NE 68509-4927

**Re: In the Matter of the Application of Black Hills/Nebraska Gas Company, LLC d/b/a Black Hills Energy for Approval of its Cost of Service Gas Hedge Agreement with Black Hills Utility Holdings, Inc.**

**Application No. NG-0086**

Dear Mr. Pursley:

Enclosed please find for filing an original and four (4) copies of Black Hills/Nebraska Gas Utility Company, LLC, d/b/a Black Hills Energy, COSG Rebuttal Testimony and Exhibits regarding the above referenced:

- Rebuttal Testimony of Aarron Carr
- Rebuttal Testimony of Chris Kilpatrick
- Rebuttal Testimony of Richard C. (Chuck) Loomis
- Rebuttal Testimony of John H. Benton
- Rebuttal Testimony of Adrien M. McKenzie, CFA
- Rebuttal Testimony of Julia Ryan
  - Exhibit JMR-2 Money.CNN.com\_US Oil and Gas Bankruptcies
  - Exhibit JMR-3 Moody's Ratings on 9 E&P Companies
  - Exhibit JMR-4 2015 Annual Energy Outlook to 2040

- **PUBLIC VERSION - Rebuttal Testimony of Ivan Vancas**
  - Exhibit IV-5-Order Approving the Wexpro II Agreement
  - Exhibit IV-6-Wexpro II Agreement
  - Exhibit IV-7-Order Approving Stipulation
- **PUBLIC VERSION-Rebuttal Testimony of Kyle White**
  - Exhibit KDW-1- Henry Hub Natural Gas Spot Price
- **HIGHLY CONFIDENTIAL VERSION-Rebuttal Testimony of Kyle White**
- **HIGHLY CONFIDENTIAL VERSION - Rebuttal Testimony of Ivan Vancas**
  - **Page 11, line 12**
- **CONFIDENTIAL VERSION - Rebuttal Testimony of Ivan Vancas**
  - **Pages 8, Lines 7 & 10; p. 9, Lines 21-23**

Please file stamp the extra copy and return to my office in the enclosed self-addressed stamped envelope.

If you have any questions or concerns regarding the enclosed filing, please contact me at your earliest convenience.

Sincerely,



Douglas J. Law

Enclosures

cc: Nichole Mulcahy-PSC Acting Director of Natural Gas  
Jamie Reyes-PSC Staff Attorney  
Rose Price