

DEPARTMENT OF PUBLIC SERVICE REGULATION
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MONTANA

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IN THE MATTER of NorthWestern Energy's)	REGULATORY DIVISION
Application for Approval of Unreflected Gas)	
Cost Account Balance and Projected Gas Cost)	DOCKET NO. D2011.5.36
and Gas Transportation Adjustment Clause)	
Balance)	

Prefiled Direct Testimony

of

George L. Donkin

on Behalf

of

The Montana Consumer Counsel

November 14, 2011

J.W. Wilson & Associates, Inc.

Economic Counsel

1601 North Kent Street · Rosslyn Plaza C · Suite 1104 Arlington, VA 22209

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1 **I. QUALIFICATIONS AND INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS**
3 **ADDRESS.**

4 A. My name is George L. Donkin. I am an economist employed by J.W.
5 Wilson & Associates, Inc. My business address is 1601 North Kent Street,
6 Arlington, VA, 22209.

7 **Q. ON WHOSE BEHALF ARE YOU APPEARING IN THIS**
8 **PROCEEDING?**

9 A. My appearance in this case is on behalf of the Montana Consumer Counsel
10 (MCC).

11 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND**
12 **PROFESSIONAL BACKGROUND?**

13 A. I hold B.A. and M.A. degrees in economics from the University of
14 Maryland, where my major fields of study were economic theory, industrial
15 organization, and antitrust economics. I am a consulting economist
16 specializing in energy economics and public policy toward business. I have
17 forty years of experience in energy-related and public utility work, both as a
18 consultant and as a staff economist at the Federal Power Commission, the

1 predecessor of the Federal Energy Regulatory Commission (FERC). Since
2 1974, I have been employed as a consulting economist representing various
3 clients, including federal agencies, state regulatory commissions, state
4 consumer advocate offices, public and private utility companies, industrial
5 firms, natural gas producers, gas pipelines, gas distribution companies, gas
6 marketers, and non-profit organizations. My professional work has
7 pertained to a wide range of issues concerning the natural gas and
8 petroleum industries, public utility regulation, energy policy, antitrust
9 issues, and economic research and analysis. A special focus of my
10 professional work has been the study of natural gas markets generally, and
11 the analysis of price formation in both the regulated and unregulated sectors
12 of the natural gas industry, in particular.

13 **Q. HAVE YOU PREVIOUSLY PRESENTED EXPERT TESTIMONY IN**
14 **PROCEEDINGS INVOLVING THE NATURAL GAS AND OIL**
15 **INDUSTRIES?**

16 A. Yes. I have presented expert testimony on natural gas and oil industry
17 topics in more than one hundred-fifty proceedings before numerous state
18 and federal courts, before the Federal Energy Regulatory Commission,
19 before the Surface Transportation Board, and before various state public
20 utility commissions. I have also testified as a natural gas expert in

1 arbitration proceedings in Louisiana, New Mexico and Texas, before a
2 Mediator in Ohio, and in Federal bankruptcy court. Attachment A to my
3 prepared direct testimony contains a listing of my prior expert testimony.

4 **Q. HAVE YOU PREVIOUSLY PRESENTED EXPERT TESTIMONY**
5 **BEFORE THE MONTANA PUBLIC SERVICE COMMISSION?**

6 A. Yes. I have presented expert testimony before this Commission in
7 numerous proceedings, including proceedings that involved NorthWestern
8 Energy (NWE, or the Company) and its predecessor, the Montana Power
9 Company (MPC). My testimony in several of those proceedings addressed
10 NWE's or MPC's gas supply portfolio planning, gas supply acquisition
11 practices and policies, and gas tracker issues.

12 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?**

13 A. This case involves NWE's May 27, 2011, natural gas tracker filing, for the
14 actual period July 2010 through June 2011, and for the projected period
15 July 2011 through June 2012. The MCC has asked me to analyze the
16 Company's filing, its subsequent responses to MCC and Commission Staff
17 data requests in this docket, and to present the results of my analysis to the
18 Commission in the form of this prefiled direct testimony. As in prior NWE
19 gas tracker proceedings, MCC asked me to analyze the overall

1 reasonableness of NWE's actual purchased gas costs and gas storage
2 operations during July 2010 through June 2011. In addition, MCC asked
3 me to place a special focus on:

4 1. The extent to which NWE's gas supply portfolio, including
5 its fixed-for-float hedging transactions, have been consistent
6 with the provisions contained in the October 29, 2010,
7 Stipulation and Settlement Agreement (October 2010
8 Stipulation), by and between NWE and the MCC; and

9 2. The level of gas costs being included in the actual and
10 projected periods covered by this tracker filing for the Battle
11 Creek owned production supplies that NWE acquired through
12 two separate transactions in 2010.

13 Having reviewed the Company's filing and responses to MCC and Staff
14 data requests, I have concluded that during the period July 2010 through
15 June 2011, the purchased gas costs that were paid by NWE to gas suppliers,
16 and the Company's operations of its gas storage resources, were reasonable.

17 With respect to the 2010 Stipulation and the Battle Creek owned production
18 supplies, I have the following opinions and conclusions.

1 **II. THE OCTOBER 2010 STIPULATION**

2 **Q.** ARE THE COMPANY’S GAS SUPPLY PORTFOLIO AND RELATED
3 FIXED-FOR-FLOAT HEDGING TRANSACTIONS FOR THE ACTUAL
4 AND PROJECTED PERIODS COVERED BY THIS TRACKER FILING
5 CONSISTENT WITH THE 2010 STIPULATION?

6 **A.** Yes. To illustrate, Paragraph 1 of the 2010 Stipulation provides that NWE
7 is to reduce its fixed price swap activity to a maximum level of two million
8 dekatherms (Dkt) per year. How that reduction is to be accomplished is
9 specified in Paragraphs 1.a. through 1.e. of the 2010 Stipulation. For
10 example, Paragraph 1.a. states that no additional swaps will be entered into
11 by NWE for the 2010/2011 tracking period, and Paragraphs 1.b. through
12 1.e. provide limits on the level of new swaps transactions that NWE may
13 enter into after the 2010/2011 tracking period. As is shown in NWE’s
14 response to Data Request MCC-010, the Company has not entered into any
15 new gas supply hedging contracts after July 1, 2010.

16 **III. BATTLE CREEK OWNED PRODUCTION**

17 **Q.** **WHAT IS YOUR UNDERSTANDING OF NWE’S OBJECTIVE IN**
18 **PURCHASING A WORKING INTEREST IN THE BATTLE CREEK**
19 **NATURAL GAS FIELD IN BLAINE COUNTY, MONTANA?**

1 A. It is my understanding that NWE purchased a working interest in the Battle
2 Creek natural gas field as an alternative way to hedge against gas supply
3 price volatility. The Company's working interest in the Battle Creek
4 production is committed to NWE's default supply market. For November
5 2010 through June 2011, NWE has been using gas supply "prices" equal to
6 its calculations of the Battle Creek cost of service, including a return of and
7 on its investment. It is expected that over time, with the exception of the
8 royalty and production tax expenses (which are a relatively small portion of
9 the total cost of service), the Battle Creek cost of service prices will not
10 change significantly, even if there are significant unexpected changes in gas
11 supply prices.

12 **Q. HOW DID THE COST OF SERVICE PRICES THAT NWE**
13 **COLLECTED FROM RATEPAYERS DURING THE ACTUAL**
14 **PERIOD OF THIS TRACKER FILING COMPARE WITH GAS**
15 **SUPPLY MARKET PRICES?**

16 A. John Smith's prefiled direct testimony states that NWE's Battle Creek cost
17 of service price was \$5.3959 per Dkt in November and December of 2010,
18 and \$5.2957 per Dkt from January through June of 2011. See JMS-7, lines
19 21-24. The Company's response to data request MCC-006 shows that
20 during that same 8-month period, the average prices paid by NWE for gas

1 supplies purchased from other working interest owners in the Battle Creek
2 field ranged between a low of \$3.5358 per Dkt in November 2010, and a
3 high of \$4.0200 per Dkt in June 2011. Mr. Smith's Exhibit ___ (JMS-1)
4 shows that from November 2010 through June 2011, the average price of
5 all gas purchased by NWE on the Havre Pipeline system in Montana was
6 \$3.7412 per Dkt. These cost/market price comparisons demonstrate that
7 during the actual period of this tracker, the cost of service per Dkt collected
8 by NWE was significantly greater than gas supply market prices.

9 **Q. IS NWE PLANNING TO MAKE A COMPLETE COST OF**
10 **SERVICE FILING IN THE NEAR FUTURE TO MOVE MOST OF**
11 **THE COSTS OF ITS BATTLE CREEK OWNED PRODUCTION**
12 **OUT OF ITS GAS TRACKER AND INTO BASE RATES?**

13 A. Yes. At JMS-8, lines 1 – 5, Mr. Smith states that the Company is planning
14 to seek rate base treatment and a revenue requirement for Battle Creek in
15 2011. More recently, in response to data request PSC-003, NWE states that
16 it is in the process of preparing a Battle Creek revenue requirement filing,
17 but does not have a firm date for that filing.

18 **Q. DO YOU HAVE AN OPINION AT THIS TIME REGARDING THE**
19 **REASONABLENESS OF THE COST OF SERVICE PRICE THAT**

1 **NWE HAS BEEN COLLECTING FROM RATEPAYERS FOR ITS**
2 **BATTLE CREEK OWNED PRODUCTION?**

3 A. Not at this time. I have been asked by the MCC to postpone forming an
4 opinion regarding the reasonableness of NWE's Battle Creek cost of
5 service prices until the Company completes and makes its revenue
6 requirement filing for Battle Creek.

7 **Q. PLEASE ASSUME THAT THE BATTLE CREEK COST OF**
8 **SERVICE AND REVENUE REQUIREMENT THAT IS**
9 **EVENTUALLY APPROVED BY THE COMMISSION AFTER THE**
10 **NWE FILING IS MADE IS LESS THAN WHAT THE COMPANY**
11 **HAS BEEN COLLECTING USING THE "BRIDGING CONCEPT"**
12 **THAT MR. SMITH REFERS TO AT JMS-7, LINES 7 – 17. SHOULD**
13 **THE DIFFERENCE BETWEEN THE APPROVED BATTLE CREEK**
14 **COST OF SERVICE AND REVENUE REQUIREMENT AND WHAT**
15 **NWE HAS COLLECTED USING THAT BRIDGING CONCEPT BE**
16 **REFUNDED TO RATEPAYERS?**

17 A. Yes. As is shown in NWE's response to data request MCC-007, the
18 Company also agrees that any difference between the Commission-
19 approved Battle Creek cost of service and revenue requirement and the

1 revenues that were collected under the bridging concept shall be refunded
2 to ratepayers.

3 **Q. DOES THIS COMPLETE YOUR PREFILED DIRECT TESTIMONY**
4 **IN THIS CASE?**

5 A. Yes, it does.

ATTACHMENT A

PRIOR EXPERT TESTIMONY
OF GEORGE L. DONKIN

Item	Jurisdiction	Lead Case/ Docket No.	Case Title	Issue Codes*/
*/ See description of Issue Codes at page 13.				
1.	Federal Court (New York)	CV75C208	Counties of Suffolk, et al. v. Department of Interior	j, k
2.	Federal Court (District of Columbia)	CV79-1633	Energy Action, et al. v. Cecil D. Andrews, et al.	i, j
3.	Federal Court (New Mexico)	MDL403	In Re New Mexico Natural Gas Antitrust Litigation	g, h, i
4.	Federal Court (Colorado)	MDL403	In Re New Mexico Natural Gas Antitrust Litigation	g, h, i
5.	Federal Court (New Mexico)	CV81-036	City of Farmington v. Amoco Gas Company	b, h
6.	Federal Court (Pennsylvania)	CV85-1514	Kentucky West Virginia Gas Co. v. Pennsylvania Public Utility Commission	e, h
7.	Federal Court (New Mexico)	CV85-2550	Sheilah Brewer, et al. v. Consolidated Oil & Gas, Inc.	g, h, i
8.	Federal Court (W. Texas)	MO-87-CA-312	JJ-CC, Limited, et al. v. Transwestern Pipeline Company	b, h
9.	Federal Court (W. Texas)	MO-87-CA-313	Doyle Hartman v. Burlington Northern, Inc., et al.	a, f, h, i, p

10.	Federal Court (N. Texas)	CA-87-0219-D	Southern Union Exploration Co. v. Public Service Co. of New Mexico	g, h, i
11.	Federal Court (New Mexico)	CIV-88-0519-5C	Public Service Co. of New Mexico, et al., v. Meridian Oil Company	g, h, i
12.	Federal Court (New Mexico)	CIV89-02115C	Sunterra Gas Gathering Co. v. El Paso Natural Gas Co.	a, f, h
13.	Federal Court (Kansas)	85-2349	In Re Wyoming Tight Sands Antitrust Cases	a, f, g, h, i
14.	Federal Court (Ohio)	C2-85-1209	Enterprise Energy Corp., et al., v. Columbia Gas Trans- mission Corp.	f, h
15.	Federal Court (Texas)	89-0072	New Bremen Corp. v. Columbia Gas Trans- mission Corp.	f, h
16.	Federal Court (Wyoming)	86-0172	Amoco Rocmount Co., et al. v. The Anschutz Corp.	e, g
17.	Federal Court (N. Oklahoma)	92-C-649E	Windward Energy & Marketing Co. v. El Paso Natural Gas Co. et al.	i, j, p
18.	Federal Court (N. Dis. WV)	93-0009-W(S)	Cameron Gas Co., et al., v. Allegheny & Western Resources Corp., et al.	i, j
19.	Federal Court (N. Dis. CA)	C94-0911 VRW	Norcen Energy Resources Ltd., et al. v. Pacific Gas and Electric Co., et al.	c, e, d, p
20.	Federal Court (New Mexico)	95-0012-JC/WWD	Doris Feerer, et al., v. Amoco Prod. Co., et al.	b, e, i, p
21.	Federal Court (Texas)	CA-H97-2126	EPEC Gas Latin America, Inc., et al. v. Intratec S.A. de C.V., et al.	h, i

22.	Federal Court (Colorado)	96-Z-2451	U.S. Government, et al., v. Shell Oil Co., et al.	a, c, h
23.	Federal Court (Nevada)	MDL No. 1566	Learjet Inc. v. Oneok Inc. et al.	e, i, m
24.	Federal Court (New Mexico)	CIV-06-00624 MCA/RLP	Malcolm Smithson, et al. v. Hess Corp	r
25.	Federal Court (Delaware - Ch. 11)	91-803 & 91-804	Columbia Gas System, Inc. and Columbia Gas Transmission Corp.	h, j
26.	Federal Court (Delaware - Ch. 11)	91-803, 91-804, & M-93-276	Columbia Gas System, Inc. and Columbia Gas Transmission Corp.	e, l, j
27.	Federal Court (Delaware - Ch. 11)	91-804	Columbia Gas Transmission Corp.	h, k
28.	Federal Court (PA - Ch. 11)	05-94-01486	Continental Energy Associates Limited Partnership	a, h, j
29.	Federal Court (Maryland)	DKC 08 CU0967	Washington Gas Light Co. v. PG County	a, h
30.	U.S. Tax Court	5295-91	Pacific Enterprises and Subsidiaries v. IRS	a, b, j, q
31.	New Mexico State Court	SF79-1523	Cotton Petroleum Company v. State of New Mexico	a, h
32.	New Mexico State Court	CV90-759-4	Northern Trust Co. v. El Paso Natural Gas Company	b, g
33.	New Mexico State Court	SF94-1982(C)	Bank One, Texas N.A., et al. v. Meridian Oil, Inc., et al.	h, k, j
34.	New Mexico State Court	D-0101-CV-2000	Ray Powell, Commissioner of Public Lands v. Amoco Production Co., et al.	r, p

35.	New Mexico State Court	D-818-CV-2004-00026	J.Casper Heimann et al.,v. Kinder-Morgan Co ² Company, L.P.	r, p
36.	New Mexico State Court	04-24 CV	Jay D. Heimann, et al., v. Oxy USA, Inc.	r, p
37.	New Mexico State Court	D-0101-CV-2004-01459	Patrick H. Lyons, Commissioner of Public Lands v. Oxy USA, Inc	r, p
38.	New Mexico State Court	CV 2004-26	R.G. Heimann, et al., v. Kinder-Morgan	r
39.	New Mexico State Court	05-48 CV	Marguerite Annie Poling et.al. v. OXY USA, Inc.	r
40.	New Mexico State Court	06-28 CV	Malcolm D. Smithson et al. v. Amerada Hess Corporation	r
41.	Montana State Court	CT-1996-1	Williams Companies, Inc. v. State of Montana, Montana Department of Revenue	q
42.	Montana State Court	DV-02-3223	Encana Energy Resources Company v. State of Montana, Department of Revenue	q
43.	Montana State Court	BVD-2004-288	Omimex Canada, Ltd. v. State of Montana, Department of Revenue	q
44.	Montana State Court	BDV-2010-545	Devon Energy Production Company. v. Montana Department of Revenue	q.
45.	Texas State Court	B-37,557	James E. Burr & Ruth Sutton v. Doyle Hartman v. Burlington Northern, Inc.	h, i

46.	Texas State Court	88V-655	Fred K. Fox, et al. v. Mobil Oil Corp. v. Columbia Gas Transmission Corp.	f, h
47.	Texas State Court	93-039414	Pennzoil Gas Marketing Co. v. Enercor, Inc.	j
48.	Probate Court (Texas)	GC-99-01184	Gary Shores, et al. v. Mobil Oil Corp., et al.	a, c, h, p
49.	Arbitration (Dallas)	N/A	Mesa Petroleum Co. v. Kansas Power & Light Co.	b, h
50.	Arbitration (New Orleans)	N/A	Columbia Gas Transmission Corp. v. Adobe Oil & Gas Co., et al.	f, h
51.	Arbitration (Houston)	N/A	Columbia Gas Transmission Corp. v. New Bremen Corp.	f, h
52.	Arbitration (New Orleans)	N/A	Columbia Gas Transmission Corp. v. Cherokee Resources, Inc.	f, h
53.	Arbitration (Santa Fe)	N/A	San Rio Oil & Gas Co. v. El Paso Natural Gas Company	b, h
54.	FPC	CI73-293	Belco Petroleum Corp., et al.	a
55.	FPC	CP74-192	Florida Gas Transmission Corp.	a, f
56.	FPC	RP75-79	Lehigh Portland Cement Co. v. Florida Gas Transmission Corp.	a, l

57.	FPC	RM77-13	Nationwide Rates for New Wellhead Sales of Natural Gas	b, l
58.	FERC	CP78-391	Great Plains Gasification Associates, et al.	a, k
59.	FERC	OR78-1	Trans-Alaska Pipeline System	i, p
60.	FERC	RP74-41	Texas Eastern Transmission Corp.	b, d
61.	FERC	TA81-1-21	Columbia Gas Transmission Corp.	a, f, g
62.	FERC	GP80-11	Columbia Gas Transmission Corp., et al.	b, h
63.	FERC	RP81-109	Texas Eastern Transmission Corp.	b, d, p
64.	FERC	RP81-83	Columbia Gas Transmission Corp.	b, d, p
65.	FERC	RP81-105	Panhandle Eastern Pipe Line Co.	e, i
66.	FERC	RP81-130	Transwestern Pipeline Co.	d, e, i, p
67.	FERC	RP82-57	United Gas Pipe Line Co.	b, c, d, p
68.	FERC	RP82-80	Michigan-Wisconsin Pipeline Co.	b, c, d, p
69.	FERC	CP65-393	Florida Gas Transmission Corp.	l
70.	FERC	RP83-114	Pacific Gas Transmission Corp., et al.	d, e, i, p
71.	FERC	RP83-93	Trunkline Gas Company	f, g
72.	FERC	TA82-1-21	Columbia Gas Transmission Corp.	a, f, g

73.	FERC	RP85-122	Colorado Interstate Gas Co.	b, c, f
74.	FERC	TA85-1-16	National Fuel Gas Supply Corporation	f, g
75.	FERC	RP81-85	Trunkline LNG Co., et al.	a, f, g
76.	FERC	RP85-203	Panhandle Eastern Pipe Line Company	a, f, g
77.	FERC	RM86-3	Ceiling Prices-Old Gas Pricing Structure	b, k
78.	FERC	TA86-1-29	Transcontinental Gas Pipe Line Corporation	e, f, g
79.	FERC	RP87-15	Trunkline Gas Co.	e, f, g
80.	FERC	RP87-103	Panhandle Eastern Pipe Line Company	b, c, e
81.	FERC	CP82-487	Williston Basin Interstate Pipeline Company	g
82.	FERC	RP86-119	Tennessee Gas Pipeline Co.	e, f, g
83.	FERC	RP86-51	Northwest Pipeline Corp.	a, e, f
84.	FERC	RP87-7	Transcontinental Gas Pipeline Corp.	a, f
85.	FERC	TA87-4-49	Williston Basin Interstate Pipeline Company	d, g
86.	FERC	TA87-4-21	Columbia Gas Transmission Corp.	a, f, g
87.	FERC	GP84-56-007	Williams Natural Gas, et al. Company	a, f, g
88.	FERC	RP90-2	Williston Basin Interstate Pipeline Co.	d

89.	FERC	RP90-104	Texas Gas Transmission, et al. Corp.	d, e, p
90.	FERC	RP90-119	Texas Eastern Transmission Corp.	b, d, p
91.	FERC	91-203, et al.	Tennessee Gas Pipeline Company	b, e, p
92.	FERC	RP94-68-000	Mississippi River Transmission Corp.	b, e, p
93.	FERC	RP94-96, et al.	CNG Transmission Corp.	b, d, p
94.	FERC	RP95-112	Tennessee Gas Pipeline Company	b, d, p
95.	FERC	RP95-364-005	Williston Basin Interstate Pipeline Company	n
96.	Surface Transportation Board	41191	AEP Texas North Co. v. Burlington Northern and Santa Fe Railroad Company	s, t
97.	Surface Transportation Board	42088	Western Fuels Association, Inc., et.al. v. BNSF Railway Company	s, t
98.	Surface Transportation Board	42081	Dyno Nobel, Inc. v. Kaneb Pipe Line Partners, L.P.	s, t
99.	MI PSC	U-5955(I)	Michigan Consolidated Gas Co.	b, c
100.	MI PSC	U-5995(P)	Michigan Consolidated Gas Company	b, c
101.	MI PSC	U-6133	Michigan Consolidated Gas Company	g
102.	MI PSC	U-7298	Michigan Consolidated Gas Company	b, c
103.	MN PSC	GR85-108	Northern States Power Co.	d
104.	OH PUC	79-125	Columbia Gas of Ohio, Inc.	a, l

105.	OH PUC	79-535	East Ohio Gas Co.	b, c, d
106.	OH PUC	80-769	East Ohio Gas Co.	b, c, d
107.	OH PUC	81-1024	Colombia Gas of Ohio, Inc.	d
108.	OH PUC	81-1025	Columbia Gas of Ohio, Inc.	d
109.	OH PUC	84-6	Columbia Gas of Ohio, Inc.	f, g
110.	OH PUC	85-21	Columbia Gas of Ohio, Inc.	f, g
111.	RI PUC	1398	Providence Gas Co.	c, d
112.	PA PUC	R-7909056	National Fuel Gas Distribution Corp.	a, b
113.	PA PUC	R-81160	National Fuel Gas Distribution Corp.	d
114.	PA PUC	R-822133	Equitable Gas Co.	d
115.	PA PUC	R-832469	National Fuel Gas Distribution Corp.	f, g
116.	PA PUC	R-850032	Philadelphia Electric Co.	f, g
117.	PA PUC	R-850041	National Fuel Gas Distribution Corp.	f, g
118.	PA PUC	R-860314	Columbia Gas of Pennsylvania, Inc.	f, g
119.	PA PUC	R-850270	Peoples Natural Gas Co.	b, d
120.	PA PUC	R-860310	Peoples Natural Gas Co.	f, g
121.	PA PUC	R-922324	Pennsylvania Gas & Water Company	b, g, h
122.	PA PUC	R-932676	Pennsylvania Gas & Water Company	a, g
123.	PA PUC	R-942993	Pennsylvania Gas & Water Company	b, e
124.	PA PUC	R-00963612	PG Energy, Inc.	b, d, e
125.	DC PSC	772(PI)	Washington Gas Light Co.	a, b, c
126.	DC PSC	772 (PII)	Washington Gas Light Co.	a, b, c

127.	DC PSC	787	Washington Gas Light Co.	d
128.	DC PSC	F.C. 989	Washington Gas Light Co.	a, d
129.	NV PSC	82-239	Rulemaking on Natural Gas Rate Design	d
130.	NV PSC	93-3003	Southwest Gas Corporation Northern Nevada Division	d, g
131.	NV PSC	93-3004	Southwest Gas Corporation Southern Nevada Division	d, g
132.	OK CC	28331	Public Service Company of Oklahoma	b, c
133.	NM PSC	1982	Public Service Company of New Mexico	f, g
134.	SC PSC	87-530-G	South Carolina Pipeline Corp.	f, g
135.	SC PSC	87-227-G	South Carolina Electric & Gas Company	f, g
136.	SC PSC	87-427-G	Peoples Natural Gas Co.	f, g
137.	TX PUC	5820	Gulf States Utilities Co.	g
138.	TX PUC	16705	Entergy Gulf States, Inc.	f, h, j
139.	WV PSC	87-770-G-C	Cameron Gas Co. v. Hope Gas, Inc.	d, e
140.	WV PSC	05-0304-G-42T	Hope Gas, Inc.	d
141.	WV PSC	04-1595-G-42T	Mountaineer Gas Company	b, d
142.	WV PSC	05-1278-E-PC-PW-42-T	Appalachian Power Co. and Wheeling Power Company	d
143.	WV PSC	08-1281-6-30C	Equitable Gas Company	g, m
144.	MT PSC	90.1.1	Montana Power Co.	a, b, k, o
145.	MT PSC	90.3.20	Great Falls Gas Company	b, d

146.	MT PSC	91.5.18, et al.	Montana-Dakota Utilities Company	b, f, g
147.	MT PSC	91.11.63	Montana-Dakota Utilities Company	b, e
148.	MT PSC	93.4.19, et al.	Montana-Dakota Utilities Company	d, e, h
149.	MT PSC	D95.7.90	Montana-Dakota Utilities Company	b, d, e
150.	MT PSC	D96.2.22	Montana Power Co.	b, d, e, k
151.	MT PSC	D98.3.68	Energy West Montana	d, f, g
152.	MT PSC	D98.9.213	Energy West Montana	f, g
153.	MT PSC	D99.8.176	Montana Power Company	d, e
154.	MT PSC	D96.2.22	Montana Power Co.	O
155.	MT PSC	D99.8.176	Montana Power Co.	d, e
156.	MT PSC	D99.10.243	Energy West Montana	a, f, g
157.	MT PSC	D96.2.22	Montana Power Co.	m, o
158.	MT PSC	D2001.12.156	Montana Power Co.	a, f, g
159.	MT PSC	D2002.5.59	Montana Dakota Utilities Company	d, e
160.	MT PSC	D2002.11.140	NorthWestern Energy	a, f, g
161.	MT PSC	D2003.6.75	Energy West Montana	f, g, h
162.	MT PSC	D2004.4.50	Montana Dakota Utilities Company	d, e
163.	MT PSC	D2004.3.46	Energy West Montana	d, e
164.	MT PSC	D2006.5.58	NorthWestern Energy	f
165.	MT PSC	D2004.7.120 and D2006.6.80	Energy West Montana	f
166.	MT PSC	N2005.6.101	NorthWestern Energy	f
167.	MT PSC	D2005.5.87	NorthWestern Energy	f

168.	MT PSC	D2003.4.49 et al.	Montana-Dakota Utilities Co.	f
169.	MT PSC	D2007.5.44	NorthWestern Energy	f, g
170.	MT PSC	D2008.3.27	Cut Bank Gas Company	m, o
171.	MT PSC	D2007.7.82	NorthWestern Energy	d, b
172.	MT PSC	N2008.12.138	NorthWestern Energy	a, f, h
173.	MT PSC	D2009.9.129	NorthWestern Energy	d, f, h, k
174.	MT PSC	D2010.5.55	CenturyLink/Qwest	b, i
175.	MT PSC	D2010.9.90	Energy West Montana	d, m
176.	AZ CC	U-1551-92-253	Southwest Gas Corporation Central Arizona Division	d, g
177.	CN DPUC	93-02-04	Connecticut Natural Gas Corporation	b, d, e
178.	MDPSC	9180	Washington Gas Light Company	a, h
179.	DOE/ERA	None	In the Matter of No. 2 (Home Heating) Oil	i
180.	Congress	None	Senate Subcommittee on Antitrust and Monopoly	a
181.	Congress	None	Senate Joint Subcommittee on Antitrust and Monopoly and Government Operations	a, j
182.	Congress	None	House Committee on Small Business	a, j
183.	Congress	None	House Ad Hoc Committee on Outer Continental Shelf	a, j
184.	Congress	None	House Committee on Interstate and Foreign Commerce	a
185.	Congress	None	House Subcommittee on Mines and Mining	a

N/A = Not Available

<u>Issue Codes</u>	<u>Description</u>
a	Gas Supply
b	Utility Rate Levels
c	Utility Sales/Transportation Volumes
d	Utility Rate Design/Cost of Service
e	Utility Tariff Matters
f	Gas Acquisition Practices
g	Purchased Gas Adjustments
h	Gas Supply Contract Matters
i	Competition/Antitrust
j	Oil/Gas Leasing Policy
k	Gas Production Costs
l	Gas Curtailment
m	Natural Gas Markets
n	Cost of Capital
o	Market Value Analysis
p	Pipeline Rates
q	Property Tax Appraisals
r	Royalty Valuation
s	Rail Transportation Rates
t	Petroleum Product Markets