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(701) 222-7900

January 25, 2013

Mr. Robert Nelson
Montana Consumer Counsel
111 North Last Chance Gulch, Suite 1B
PO Box 201703
Helena, MT 59620-1703

Re: General Gas Rate Application
Docket No. D2012.9.100

Dear Mr. Nelson:

Montana-Dakota Utilities Co. electronically submits its responses to the Montana Consumer Counsel's data requests dated January 11, 2013 and January 18, 2013. Responses to the following requests are attached:

MCC-135	MCC-144
MCC-137	MCC-145
MCC-138	MCC-152
MCC-139	MCC-161
MCC-141	MCC-164
MCC-142	

Sincerely,

A handwritten signature in red ink that reads 'Rita A. Mulkern'.

Rita A. Mulkern
Director of Regulatory Affairs

Attachments
cc: Service List

Montana-Dakota Utilities Co.
Docket No. D2012.9.100
Service List

Ms. Kate Whitney, Administrator
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**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-135 RE: DATA
WITNESS: ROBINSON**

Please provide the original cost, by vintage, by account as reflected in Section 9 of the depreciation study, on electronic medium in Excel readable format for each account separately.

Response:

There is no Section 9 in either the Montana-Dakota Gas or Common Plant depreciation study report. The SPR depreciation data etc. and related developed survivors along with the Company's historical salvage data are being provided electronically on the enclosed CD entitled 'MCC-135 Depr Data Base.zip'.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-137 RE: DATA
WITNESS: ROBINSON**

Please provide all life and net salvage input data, both before adjustment or modification and after adjustment or modification, on electronic medium in Excel readable format by account.

Response:

Please see Response No. MCC-135.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-138 RE: NET SALVAGE
 WITNESS: ROBINSON**

Please provide all values set forth in Section 7 of the depreciation study as it relates to net salvage, by account, on electronic medium in Excel readable format.

Response:

Please see Response No. MCC-135. The output contained in Section 7 of the depreciation study is not available in Excel format.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-139 RE: NET SALVAGE
 WITNESS: ROBINSON**

Please provide a detailed narrative explaining how the average retirement age is determined in the net salvage analysis for each account, given the Company does not maintain age data for its plant in service and has run SPR analysis rather than actuarial analysis for life purposes. Further, provide the average retirement age calculation for each account on electronic medium in Excel readable format.

Response:

While the Company has not historically had long term vintage balance records, using both Develop Survivor routines with the SPR data and more recent detailed line item records from the Company's Continuing Property Records, estimated vintage level survivors were developed. Furthermore, as a result of the implementation of improved accounting records in more recent periods, along with engineering records, increasing amounts of aged data is becoming available. The output from the more recent retirement data was used to identify average ages of retirements. Please see Response No. MCC-135 for the data utilized in the net salvage module of the depreciation model to create the schedules contained in Section 7 of the depreciation study report. This information is not available in Excel format.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-141 RE: ACCOUNT 376
 WITNESS: ROBINSON**

Please identify the linear feet of mains retired, by size of main, by year for the past 10 years. The information should be provided on electronic medium in Excel readable format.

Response:

Please see the enclosed CD for the Microsoft Excel spreadsheet entitled 'MCC-141 and MCC-142.xlsm' for the linear feet of mains retired, by size of main, by year for the past eight years. Montana-Dakota does not have 10 years of data readily available in its fixed assets systems.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-142 RE: ACCOUNT 3780
 WITNESS: ROBINSON**

Please identify the number of services retired by year for the past 10 years. The information should be provided on electronic medium in Excel readable format.

Response:

Please see the enclosed CD for the Microsoft Excel spreadsheet entitled 'MCC-141 and MCC-142.xlsm' for the services retired by year for the past eight years. Montana-Dakota does not have 10 years of data readily available in its fixed assets systems.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-144 RE: NET SALVAGE
 WITNESS: ROBINSON**

To the extent future inflation influenced the determination of the proposed net salvage value, please explain why future inflation was not discounted back to a net present value level so that current customers would not be paying with current dollars for future inflated costs. Further, provide all support for such position.

Response:

The calculation of future net salvage is not the determination of an absolute net salvage amount, but the relationship (percentage) of original cost that is anticipated to occur at end of life.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-145 RE: DATA
 WITNESS: ROBINSON**

Please provide all net salvage and life-related workpapers. All workpapers should be provided on electronic medium in Excel readable format.

Response:

Please see Response Nos. MCC-135 and MCC-139 and Section 7 of the depreciation study for all available information relative to the historical and forecast net salvage.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-152 RE: DATA
 WITNESS: ROBINSON**

Please provide all industry data associated with life and net salvage parameters for investments in Accounts 376 – Distribution Mains, and 380 – Distribution Services, in the possession of either the Company or its depreciation consultant.

Response:

Please see the enclosed CD for the electronic file entitled 'MCC-152 – Gas Industry Depr Param.zip' for the AGA/EEI Gas Depreciation Study.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 18, 2013
DOCKET NO. D2012.9.100**

**MCC-164 RE: Adjustment No. 7, Statement G, page 5
WITNESS: Jones**

Given your direct testimony at page 6, lines 13-18, what is causing the large increase in post-retirement costs?

Response:

The increase in post-retirement costs is due to a true-up of the transition obligation associated with post-retirement benefit costs ASC 715, formerly FAS 106.

**MONTANA-DAKOTA UTILITIES CO.
MONTANA CONSUMER COUNSEL
DATA REQUEST
DATED JANUARY 11, 2013
DOCKET NO. D2012.9.100**

**MCC-161 RE: DATA
 WITNESS: ROBINSON**

Please provide a copy of each of Mr. Robinson's gas-related depreciation studies, including all testimony and exhibits submitted during the past five years.

Response:

Please see the enclosed CD for the electronic file entitled 'MCC-161 Aus Depr Study Reports' for Mr. Robinson's gas related depreciation studies, including testimony and exhibits.