

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

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IN THE MATTER OF the Application of ) REGULATORY DIVISION  
MONTANA-DAKOTA UTILITIES CO. )  
A Division of MDU Resources Group, ) DOCKET NO. D2012.9.100  
Inc., for Authority to Establish Increased )  
Rates for Natural Gas Service )

**RENUMBERED DATA REQUESTS OF  
THE MONTANA CONSUMER COUNSEL**

**MCC-175** RE: RESPONSE TO MCC-148  
WITNESS: ROBINSON

For each building listed in response to MCC-148, please identify the Company's current plans to retire the facility. For any building that the Company current has plans for retirement, provide all associated documents supporting expected future retirement expectations.

**MCC-176** RE: RESPONSE TO MCC-147  
WITNESS: ROBINSON

In response to MCC-147, the Company states that it does not allocate costs between additions and retirements when replacement activity occurs, and that costs are directly assigned to retirement and additions accounts by work orders. Regarding the Company's statement, please provide the specific activities directly assigned to cost of removal and to additions when a replacement of a main or a replacement of a service occurs. The response should specifically identify each of the activities performed, along with the expected cost of such activities and all support and justification demonstrating why each activity charged to cost of removal is not more appropriately assigned to the cost of the new replacement installation. Further, provide all underlying studies, documents, etc. justifying and

supporting the decision to classify any activity and corresponding cost as cost as removal rather than as a cost of the new addition.

**MCC-177**            RE:    RESPONSE TO MCC-139  
                          WITNESS:    ROBINSON

In response to MCC-139, the Company states it performs an estimation of vintage level survivors based on both Development Survivor routines with the SPR data and more recent detailed line item records from the Company's Continuing Property Records. Regarding the Company's statement, provide the actual and estimated age data for Accounts 376 and 380, identifying which items of information were utilized, and specifically how, in the calculation for Accounts 376 and 380. Further, provide the Development Survivor routines on electronic medium in Excel readable format to the extent such are available in Excel. If not available in Excel, provide the information in hard copy and in its native electronic format. Further, provide all other documentation, assumptions, and information reviewed and/or relied upon in sufficient detail to permit replication of the Company's estimates for Accounts 376 and 380.

**MCC-178**            RE:    RESPONSE TO MCC-149  
                          WITNESS:    ROBINSON

In response to MCC-149, the Company provided a listing of office buildings that it retired in the past 20 years along with the level of cost of removal and gross salvage incurred. Please provide all reasons the Company believes the level of gross salvage and cost of removal obtained historically for the buildings listed is not indicative of the expected cost of removal and gross salvage that may be incurred at the time of retirement of its existing general plant buildings identified in response to MCC-148. Further, provide all workpapers, assumptions, and information reviewed and/or relied upon necessary to fully support the position taken.

**MCC-179** RE: RESPONSE TO MCC-155  
WITNESS: ROBINSON

In response to MCC-155, the Company claims that it does not have available in its fixed assets systems the requested information. At this time, please identify to the best of the Company's ability the different generations of plastic pipe it installed as well as the approximate years each different generation of plastic pipe was installed and when it ceased placing each generation of plastic pipe in service corresponding to plant in Account 376.2 – Distribution Plastic Mains. Further, provide all bases for the response.

**MCC-180** RE: RESPONSE TO MCC-156  
WITNESS: ROBINSON

In response to MCC-156, the Company claims that it does not track steel mains by bare, coated, or wrapped for investment in Account 376.1 – Distribution Steel Mains. At this time please identify the different types of steel mains the Company has placed in service, when each separate type of steel main was placed into service to the best of the Company's knowledge, and when it no longer installed each such type of main.

**MCC-181** RE: RESPONSE TO MCC-157  
WITNESS: ROBINSON

In response to MCC-157, the Company claims it cannot identify the level of retirements by year associated with bare, wrapped, coated steel mains set forth in Account 376.1. At this time, provide the dollar level of retirements by year associated with each different type and/or size of main set forth in Account 376.1 – distribution Steel Mains that the Company can identify. The information should be provided on electronic medium in Excel readable format. Further, provide all bases for the response.

**MCC-182** RE: RESPONSES TO MCC-145 AND -154  
WITNESS: ROBINSON

In response to MCC-153 and 154 requesting identification of other utilities with life estimates greater than a certain value, the Company responded in part by saying it does not have a comprehensive list of other companies. At this time, provide the requested information for the utilities the Company does have, whether the list is comprehensive or not.

**MCC-183** RE: SECTION 5 GRAPHS  
WITNESS: ROBINSON

Regarding the graphs set forth in Section 5 for the Gas Division Depreciation Study, please provide the actual annual balance, as well as the simulated balance by year, by account, both on hard copy and on electronic medium in Excel readable format. Further, provide the underlying calculations that support each simulated value.

**MCC-184** RE: ACCOUNT 390 – COMMON PLANT  
WITNESS: ROBINSON

As it relates to Account 390 – Common Plant, please identify what retired and the reason for retirement corresponding to the \$502,496 level of retirement set forth on page 5-2 of the Common Plant Depreciation Study in Exhibit\_(EMR-2) for the age interval 0.5-1.5. The response should further specifically demonstrate and fully support why retirements of such magnitude at such an early age are indicative of the existing plant in service.

**MCC-185** RE: ACCOUNT 390 – COMMON PLANT  
WITNESS: ROBINSON

As it relates to Account 390 – Common Plant, please identify what retired and the reason for retirement corresponding to the \$998,763 level of retirement set forth on page 5-2 of the Common Plant Depreciation Study in Exhibit\_(EMR-2) for the



**MCC-189** RE: ACCOUNT 391.30  
WITNESS: ROBINSON

Regarding the assumed 5R3 life-curve combination for common plant Account 391.30 – Computer Equipment – PC as set forth on page II-19 of the Common Plant Depreciation Study at Table 7, please provide all support and justification of the assumed 5R3 life-curve combination.

**MCC-190** RE: ACCOUNT 391.10  
WITNESS: ROBINSON

Please provide the actual dollar level of retirement in Account 391.10 – Common Plant Office Furniture & Equipment by year, for the period 2009 through 2012. To the extent the retirement information is available on a vintage basis, provide the information in such manner. The information should be provided both on hard copy and on electronic medium in Excel readable format.

**MCC-191** RE: ACCOUNT 391.30  
WITNESS: ROBINSON

Please provide the actual dollar level of retirement in Account 391.30 – Computer Equipment – PC by year, for the period 2009 through 2012. To the extent the retirement information is available on a vintage basis, provide the information in such manner. The information should be provided both on hard copy and on electronic medium in Excel readable format.

**MCC-192** RE: ACCOUNT 391.50  
WITNESS: ROBINSON

Please provide the actual dollar level of retirement in Account 391.50 – Computer Equipment – Other by year, for the period 2009 through 2012. To the extent the retirement information is available on a vintage basis, provide the information in such manner. The information should be provided both on hard copy and on electronic medium in Excel readable format.

**MCC-193**            RE:    RESPONSE TO MCC-135  
                          WITNESS:    ROBINSON

Please provide a detailed explanation of each type of value presented in response to MCC-135 Excel attachments. The response should clearly identify and explain code values, and what positive versus negative values represent (e.g., a negative addition is a correction of a prior reported addition, etc.).