NorthWestern® Energy

Before The Public Service Commission
Of the State of Montana

NATURAL GAS TRACKER FILING

Docket Nos. D2013.5.34 / D2014.5.47

SUPPLEMENTAL TESTIMONY AND EXHIBITS

December 2014

NorthWestern Energy
Delivering a Bright Future

December 5, 2014

Ms. Kate Whitney
Administrator, Regulatory Division
Montana Public Service Commission
1701 Prospect Avenue
PO Box 202601
Helena, MT 59620-2601

RE: NorthWestern Energy's Natural Gas Cost Tracker Filing – Combined Docket Nos. D2013.5.34/D2014.5.47 Supplemental Testimony

Dear Ms. Whitney:

With this letter, NorthWestern Energy ("NorthWestern") submits an original and ten copies of its Supplemental Testimony in the Natural Gas Cost Tracker Filing – Combined Docket Nos. D2013.5.34/D2014.5.47 to the Montana Public Service Commission ("Commission"). Electronic versions of all Excel exhibits are also provided on CD.

Since including the NFR and Devon natural gas production properties in the November 2012 and December 2013 Monthly Natural Gas Cost Rate Adjustment filings, respectively, NorthWestern's goal has been to maximize consumption of the NorthWestern-owned production on our system for the benefit of our customers. NorthWestern has determined that due to an allocation issue, the actual volumes of NorthWestern-owned production delivered to our customers and reported through the monthly natural gas tracker filings were significantly below the forecasted production, and therefore, our customers have not received the benefits to which they are entitled. NorthWestern also found an error in accounting for royalty expenses related to these gas production properties. Correction of the allocation procedures and the booked royalty expenses results in an additional net $1,154,881 refund to customers from November 2012 through September 2014. The January 2015 Monthly Natural Gas Cost Rate Adjustment will include a $(1,154,881) over-collection adjustment to the deferred account to immediately reflect this refund.

NorthWestern also discovered that corrections and updates are needed to properly reflect proposed lost revenues in these consolidated dockets. The

necessary changes have been made and the net impact of these items is a $250,175 rate reduction.

On December 19, 2013 the Commission issued a Notice of Additional Issue in Docket No. D2013.5.34 ("Notice") in which it directed NorthWestern to supplement its 2012-2013 Natural Gas Supply Tracker Filing with a response regarding Commission Findings of Fact ¶¶ 40-79 in Order No. 7219h issued in the Electric Tracker Docket No. D2012.5.49 involving true-up of lost revenues and the lost revenues adjustment policy that may be applicable to the natural gas tracker application and proceeding. This Supplemental Filing includes testimony responding to the Notice.

The Prefiled Supplemental Testimony and Exhibits of John M. Smith describe the allocation and accounting issues in detail and provide corrected exhibits that reflect the accurate natural gas costs for the 2012/2013 natural gas tracker period, the 2013/2014 natural gas tracker period, and the first three months of the 2014/2015 natural gas tracker period.

The Prefiled Supplemental Testimony and Exhibits of Joe Schwartzenberger explain the corrections and updates made to certain exhibits previously sponsored by William Thomas and present corrected and updated replacement exhibits which reflect NorthWestern's proposed lost revenues in these consolidated dockets. In addition, Mr. Schwartzenberger provides testimony responding to the Notice.

Three copies of this letter and accompanying documents are being delivered to the Montana Consumer Counsel.

If there are any questions in this regard, I can be reached at (406) 497-3362.

Sincerely,

Joe Schwartzenberger

Joe Schwartzenberger
Director of Regulatory Affairs

Enclosures
cc: Montana Consumer Counsel

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of NorthWestern Energy's Natural Gas Tracker Supplemental Testimony in Docket Nos. D2013.5.34/D2014.5.47 will be hand delivered to the Montana Public Service Commission and Montana Consumer Counsel and also e-filed on the PSC Website. It will also be served upon the following persons by, postage prepaid via first class mail, as follows:

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DATED this 5th day of December 2014.

Connie Moran

Administrative Assistant
Regulatory Affairs

Department of Public Service Regulation
Montana Public Service Commission
Docket Nos. D2013.5.34 / D2014.5.47
Annual Natural Gas Supply Tracker Filing
NorthWestern Energy

PREFILED SUPPLEMENTAL TESTIMONY

OF JOHN M. SMITH

ON BEHALF OF NORTHWESTERN ENERGY

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Exhibits

NWE Owned Production Narrative and Spreadsheets and Associated Work Papers	Exhibit__(JMS-2 Sup)
Revised 12-Months Actual Gas Market, Supply and Cost vs. Docket No. D2012.5.48 and Associated Work Papers	Exhibit__(JMS-1Sup(I))
Revised 12-Months Actual Gas Market, Supply and Cost vs. Docket No. D2013.5.34 and Associated Work Papers	Exhibit__(JMS-1Sup(II))
Original 12-Months Actual Gas Market, Supply and Cost vs. Docket No. D2013.5.34 and Associated Work Papers	Exhibit__(JMS-3 Sup)

Witness Information

Q. Please state your name and business address.

A. My name is John M. Smith and my business address is 40 East Broadway, Butte, Montana 59701.

Q. Are you the same John M. Smith who submitted prefiled direct testimony ("Direct Testimony") in these dockets?

A. Yes.

Purpose of Testimony

Q. What is the purpose of your testimony?

A. First, I explain an accounting issue and an allocation issue related to NorthWestern Energy ("NorthWestern") owned natural gas production. As a result of these issues, I update and explain:

1. The actual natural gas market, supply, and costs for the 12 months ended June 30, 2013;
2. The actual natural gas market, supply, and costs for the 12-months ended June 30, 2014.
3. The 3-months actual and 9-months estimated natural gas market, supply, and costs for the 12-months ended June 30, 2015. I revise the data for the actual months of July, August, and September 2014.

NorthWestern Owned Production Narrative and Spreadsheets

Q. Do you sponsor an exhibit that explains accounting and allocation issues related to NorthWestern owned natural gas production?

A. Yes. Exhibit__(JMS-2 Sup) explains corrections to the monthly natural gas cost rate adjustment filings ("monthly natural gas tracker filings") to reflect the proper accounting and allocations related to NorthWestern's acquisition of NFR and Devon natural gas production assets included in the November 2012 and December 2013 monthly natural gas tracker filings, respectively. The analysis begins in November 2012. In addition, Exhibit__(JMS-2 Sup) shows the updates to the actual costs ended June 30, 2013 and June 30, 2014 and the first three months (July, August, and September) of the current tracker year.

Actual Gas Market, Supply, and Costs for 12-Months Ended June 30, 2013

Q. Do you sponsor an updated exhibit which summarizes the actual operations during the 12-months ended June 30, 2013?

A. Yes. Exhibit__(JMS-1Sup(I)) compares the market requirements, supply, and costs as projected in the 2012-2013 Annual Natural Gas Supply Tracker (Docket No. D2012.5.48) with the actual 2012-2013 market requirements, supply, and costs.

Q. Is the updated 12-month actual natural gas cost which NorthWestern experienced on behalf of core customers from July 1, 2012 through June 30, 2013 different than the cost testified to in your supplemental testimony in Docket No. 2013.5.34?

1 **A.** Yes. The 12-month actual total net natural gas cost on Exhibit__(JMS-1Sup(I)),
2 line 64 is $5,353,000 lower than projected by NorthWestern in Docket No.
3 D2012.5.48. NorthWestern's previous testimony stated that Exhibit__(JMS-1S),
4 line 64 was $5,132,000 lower than projected by NorthWestern in Docket No.
5 D2012.5.48. The difference between these two numbers after rounding is
6 $220,000 and ties to Exhibit__(JMS-2 Sup) on page 6.
7
8 **Actual Gas Market, Supply, and Costs for 12-Months Ended June 30, 2014**
9 **Q. Do you sponsor an updated exhibit which summarizes the actual**
10 **operations during the 12-months ended June 30, 2014?**
11 **A.** Yes. Exhibit__(JMS-1Sup(II)) compares the market requirements, supply, and
12 costs as projected in the 2013-2014 Annual Natural Gas Supply Tracker
13 (Docket No. D2013.5.34) with the actual 2013-2014 market requirements,
14 supply, and cost.
15
16 **Q. Has Exhibit__(JMS-1) originally submitted in Docket No. D2014.5.47 been**
17 **updated with 12-month actual data?**
18 **A.** Yes, please refer to Exhibit__(JMS-3 Sup) attached.
19
20 **Q. Is the original 12-month actual natural gas cost which NorthWestern**
21 **experienced on behalf of core customers from July 1, 2013 through June**
22 **30, 2014 in Exhibit__(JMS-3 Sup) different than the updated 12-month**
23 **actual cost calculated by NorthWestern in Exhibit__(JMS-1Sup(II))?**

A. Yes. The 12-month actual total net natural gas cost on Exhibit__(JMS-1Sup(II)), line 64 is $6,593,000 lower than projected by NorthWestern in Docket No. D2013.5.34. NorthWestern's updated calculation in Exhibit__(JMS-3 Sup) line 64 was $5,645,000 lower than projected by NorthWestern in Docket No. D2013.5.34. The difference between these two numbers after rounding is $948,000 and ties to Exhibit__(JMS-2 Sup).

Updated Actual Data for the Months of July, August and September 2014

Q. Do you provide information which details the changes to the actual gas cost for the months of July, August and September of 2014?

A. Yes. The Work Papers attached to Exhibit__(JMS-2 Sup) detail the updated gas cost for July, August, and September on page 2, line 45 of the Work Papers. The total updated gas cost for these three months is $4,591,949. This number is also found on the table at the end of the narrative in Exhibit__(JMS-2 Sup).

Q. What was the actual gas cost that was reported for July, August and September in the November monthly natural gas tracker filing that was made on October 15, 2014?

A. The total gas cost for these three months was $4,578,264. This number can be found in the November monthly rate filing on page 2, line 45 of the work papers. This number is also found on the table at the end of the narrative in Exhibit__(JMS-2 Sup).

Q. What is the updated balance in the deferred account as of September 30, 2014?

A. The updated balance in the deferred account as of September 30, 2014, is an over-collection (revenues > expenses) of $(2,770,067). This balance can be found on Exhibit__(JMS-2 Sup) Work Papers page 3, line 22 for the actual month ending September 2014.

Q. What was the deferred account balance at the end of September 2014 in the November monthly natural gas tracker filing?

A. The deferred account balance at the end of September 2014 was reported as an over-collection (revenues > expenses) of $(1,615,186). The updated deferred account balance of $(2,770,067) represents an increase to the over-collection of $(1,154,881).

Q. Does this increase of $(1,154,881) correct the deferred account balance since November 2012?

A. Yes. The 2012/2013 amount is a reduction to gas cost of $(220,106). The 2013/2014 amount is a reduction to gas cost of $(948,458). The July 2014 through September 2014 amount is an increase to gas cost of $13,683. The sum of these three figures equals $(1,154,881).

Q. Is an adjustment to the deferred account balance necessary?

A. Yes. NorthWestern will adjust the deferred account balance by increasing the over-collection by $(1,154,881). When this change is made in the January

2015 monthly natural gas tracker filing, the impact is estimated to be a reduction to the natural gas supply rate of slightly less than $0.10/Dkt.

Q. Does this conclude your testimony?

A. Yes, it does.

NorthWestern Energy Owned Production Natural Gas Tracker Filing Revision – November 1, 2012 through September 30, 2014

Background

NorthWestern Energy's ("NorthWestern") natural gas customers commenced receipt of supply from NorthWestern-owned Bear Paw (also referred to as NFR) natural gas fields on November 1, 2012. NorthWestern initially included the costs related to its interest in Bear Paw natural gas production in the November 2012 Monthly Natural Gas Cost Rate Adjustment. From November 2012 to December 2013, Devon Energy Production Company, LC ("Devon") operated the Havre Pipeline Company ("HPC") transmission line which delivers gas north to an interconnection with the Many Islands transmission pipeline at the U. S./Canada border point known as "Loomis". Devon required that all the NorthWestern-controlled production (acquired from NFR) that was behind the Blaine County #4 gathering compressor go north to Loomis and be sold into the Saskatchewan marketplace. The volume of gas going north that was being produced by previous NFR property was roughly 4,000 MMBtu or Dkt per day. This gas was a combination of NorthWestern-owned Equity and Royalty gas along with Equity and Royalty gas that was owned by third parties with an ownership interest in the wells that NFR sold to NorthWestern.

Jefferson Energy Trading Company ("Jetco") is a Butte, Montana based business that was performing the wellhead production accounting functions and related reporting for NFR prior to the sale to NorthWestern. After the sale, NorthWestern retained Jetco to continue to perform these duties for NorthWestern in a similar capacity. As such, Jetco sends NorthWestern's Accounting, Supply and Production groups extensive reports each month that detail NorthWestern's owned production data and the production data of NorthWestern's third party partners, along with the details of the delivery of gas

to NorthWestern for its system use and the delivery of gas to Loomis for sale in the open market.

In December of 2013, NorthWestern acquired the Devon gas production assets, including Devon's share of HPC. Once this occurred, NorthWestern reduced the amount of gas going north to Loomis by approximately 50% and planned instead to use this natural gas to serve its customers. NorthWestern expanded Jetco's role to include the accounting and reporting for the Devon production as well as NorthWestern's interest in HPC and associated gathering systems. NorthWestern initially included the costs related to the Devon production in the December 2013 Monthly Natural Gas Cost Rate Adjustment.

Issue

Since purchasing these gas production properties, NorthWestern's goal has been to maximize consumption of the NorthWestern-owned production (Equity and Royalty) on NorthWestern's system for the benefit of NorthWestern's customers. As NorthWestern progressed through the ownership of gas production learning curve, both Jetco and NorthWestern pursued the best and most efficient format for presentation of information from Jetco for NorthWestern's internal accounting needs. This process resulted in several changes in methodology as NorthWestern learned about natural gas production accounting and Jetco learned about natural gas utility regulation and related cost recovery filings. Once the Devon acquisition was completed, this process became much larger and more complicated.

In early October 2014, NorthWestern analyzed data in preparation of responses to data requests from both the Montana Public Service Commission ("PSC") and Montana Consumer Counsel ("MCC") in the combined Docket Nos. D2013.5.34/D2014.5.47. During this analysis, it became apparent that the actual volumes of NorthWestern-owned production delivered to NorthWestern's system and reported through the monthly natural gas cost rate adjustments were significantly below the forecasted production. NorthWestern's Accounting and

Gas Supply groups were aware that Jetco was allocating all NFR and Devon production going to both delivery points based on the total percentage of ownership. For example, if NorthWestern's overall percentage of ownership (Equity and Royalty) in the NFR and Devon acquisitions combined equaled 60%, then Jetco was allocating both the deliveries to Loomis and the deliveries to NorthWestern's system based on a 60%-owned and 40%-third party purchased allocation. The Accounting and Supply groups believed that this allocation methodology was necessary to follow the physical flow of gas from the individual wells to the point at which the gas either went into NorthWestern's system or was exported to Canada. In addition, NorthWestern's Production group was tracking total wellhead production from the NFR and Devon acquisitions. Their data indicated that both acquisitions were performing at or near forecast.

Once NorthWestern realized the impact of the allocation on the monthly natural gas cost rate adjustments, the NorthWestern Production group requested that Jetco go back to November 1, 2012 and allocate the gas so that NorthWestern maximizes the amount of NorthWestern-owned (Equity and Royalty) production delivered to NorthWestern's system. This means that the gas delivered north to Loomis is now primarily the third party purchase gas. With more owned production and less third party purchase gas included in the monthly natural gas cost rate adjustments, the total cost of gas for NorthWestern customers is reduced.

There are additional components of gas cost that are impacted by this revision. The cost of gas injected into storage will change when the monthly cost of gas changes. The impact on storage cost has been reflected on pages 6, 7, and 8 of this exhibit by year near the bottom of each page. The deferred account interest component changes when the deferred account balance increases or decreases and the storage working gas interest component also changes when storage costs change. The combined change to these two interest components has also been reflected by year, near the bottom of pages 6, 7, and 8.

NorthWestern's Accounting group also made a retroactive adjustment on NorthWestern's books to correct the level of royalty expenses related to

NorthWestern-owned production. The royalty expenses were originally booked incorrectly as a net amount, reduced by the royalty owner's gathering, transportation, and production tax expense. The revised booked expenses correctly reflect the gross royalty amount paid to the owners. This change, combined with the corrected allocation methodology which also impacted royalty expense, results in an increase in royalty expenses. The monthly natural gas cost rate adjustments are based on NorthWestern's books and records, and therefore also included the incorrect royalty expenses.

Resolution

NorthWestern has now recalculated the data included in the exhibits for the 2012/2013 natural gas tracker period, the 2013/2014 natural gas tracker period and the first three months of the 2014/2015 natural gas tracker period using the revised allocations and corrected accounting method. In the recalculated "Revised" models, the new "NWE Equity and Royalty First" allocations and corrected accounting method were both used. The attached spreadsheets detail the difference between the original calculations and the revised calculations by tracking period (July thru June). The November 2014 Monthly Natural Gas Cost Rate Adjustment filed in mid-October 2014 showed a $(1,615,186) over-collection deferred account balance at the end of September 2014. The revised tracker analysis shows that the September 2014 deferred account balance is an over-collection of $(2,770,067). This represents a reduction in gas cost for NorthWestern's customers of $1,154,881 for the period of time from November 1, 2012 through September 2014. NorthWestern implemented the accounting and allocation changes in October 2014 and will continue to use the revised methods in the future. The $(1,154,881) over-collection adjustment to the deferred account will be reflected in the January 2015 Monthly Natural Gas Cost Rate Adjustment. The new process going forward will ensure customers get the maximum benefit from NorthWestern-owned natural gas production. Below is a table that summarizes the natural gas cost changes from the "Original" filings to the "Revised" filings:

	2012/2013			
	Original	***Revised***	***Variance***	
NWE Owned Production (Dkt)	1,179,639	1,246,033	66,394	
NWE Owned Production ($)	$ 632,002	$ 746,214	$ 114,212	
Third Party Purchase (Dkt) *	57,960	55	(57,905)	
Third Party Purchase ($) *	$ 869,841	$ 162	$ (869,679)	
Natural Gas Expense	$ 68,444,068	$ 67,688,601	$ (755,467)	
Storage Injection/Withdrawal	$ (1,422,988)	$ (887,507)	$ 535,481	
Interest	$ 1,851,446	$ 1,851,326	$ (120)	
Total Gas Cost ($)	$ 68,872,526	$ 68,652,420	$ (220,106)	
Total Gas Cost Variance 2012/2013				$ (220,106)
	2013/2014			
	Original	***Revised***	***Variance***	
NWE Owned Production (Dkt)	3,709,297	4,489,967	780,670	
NWE Owned Production ($)	$ 3,288,813	$ 4,019,424	$ 730,611	
Third Party Purchase (Dkt) *	1,241,658	647,307	(594,351)	
Third Party Purchase ($) *	$ 3,499,893	$ 2,878,145	$ (621,748)	
Natural Gas Expense	$ 69,615,131	$ 69,723,994	$ 108,863	
Storage Injection/Withdrawal	$ (1,089,170)	$ (2,057,791)	$ (968,621)	
Interest	$ 1,667,157	$ 1,578,457	$ (88,700)	
Total Gas Cost ($)	$ 70,193,118	$ 69,244,660	$ (948,458)	
Total Gas Cost Variance 2013/2014				$ (948,458)
	2014/2015 (July – Sept.)			
	Original	***Revised***	***Variance***	
NWE Owned Production (Dkt)	1,568,082	1,711,794	143,712	
NWE Owned Production ($)	$ 1,045,485	$ 1,224,538	$ 179,053	
Third Party Purchase (Dkt) *	402,779	258,264	(144,515)	
Third Party Purchase ($) *	$ 1,033,535	$ 916,484	$ (117,051)	
Natural Gas Expense	$ 12,853,991	$ 12,915,993	$ 62,002	
Storage Injection/Withdrawal	$ (8,773,393)	$ (8,814,007)	$ (40,614)	
Interest	$ 497,668	$ 489,963	$ (7,705)	
Total Gas Cost ($)	$ 4,578,266	$ 4,591,949	$ 13,683	
Total Gas Cost Variance 2014/2015				$ 13,683
Total Gas Cost Variance 2012 - 2015				$ (1,154,881)
* NFR and Devon only				

2012/2013 TRACKING CASE ANALYSIS

	July	August	September	October	November	December	January	February	March	April	May	June	Total	
"Original" Tracker Analysis														
NWE NFR Owned (Dkt) as Booked	0	0	0	0	94,995	94,995	96,007	87,080	89,813	99,584	96,100	34,870	693,444	
NWE NFR Owned ($) as Booked	$ -	$ -	$ -	$ -	$ 59,682	$ 28,189	$ 22,581	$ 19,286	$ 64,157	$ 67,828	$ 29,748	$ 26,154	$ 317,625	
NWE NFR Owned ($/Dkt) as Booked	$ -	$ -	$ -	$ -	$ 0.628	$ 0.297	$ 0.235	$ 0.221	$ 0.714	$ 0.681	$ 0.310	$ 0.750	$ 0.458	
NFR Third Party (Dkt) as Booked	0	0	0	0	0	0	0	0	0	0	0	57,950	57,950	
NFR Third Party ($) as Booked	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,322	$ 115,322	
NFR Third Party Adjustment ($) as Booked	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 754,519	$ 754,519	
NFR Third Party ($/Dkt) as Booked	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.990	$ 1.990	
Total NFR (Owned+3rd) (Dkt) Booked	0	0	0	0	94,995	94,995	96,007	87,080	89,813	99,584	96,100	92,820	751,394	
Total NFR (Owned+3rd) ($) Booked	$ -	$ -	$ -	$ -	$ 59,682	$ 28,189	$ 22,581	$ 19,286	$ 64,157	$ 67,828	$ 29,748	$ 895,995	$ 1,187,466	
Total NFR (Owned+3rd) ($/Dkt) Booked	0.000	0.000	0.000	0.000	$ 0.628	0.297	0.235	0.221	0.714	0.681	0.310	9.653	1.580	
"Revised" Tracker Analysis														
NFR Equity (Dkt)	0	0	0	0	86,139	89,857	86,550	77,044	83,631	82,818	87,542	82,300	675,881	
NFR Royalty (Dkt)	0	0	0	0	10,115	2,846	10,422	13,596	12,775	11,931	11,496	10,777	83,958	
NFR Total Owned Production (Dkt)	0	0	0	0	96,254	92,703	96,972	90,640	96,406	94,749	99,038	93,077	759,839	
NFR Royalty and Production Tax ($)	$ -	$ -	$ -	$ -	$ 74,416	$ 25,911	$ 45,949	$ 52,990	$ 59,665	$ 62,509	$ 59,770	$ 50,627	$ 431,837	
NWE NFR Owned ($/Dkt)	0	$ -	$ -	$ -	$ 0.773	$ 0.280	$ 0.474	$ 0.585	$ 0.619	$ 0.660	$ 0.604	$ 0.544	$ 0.568	
NFR Third Party (Dkt)	0	0	0	0	0	0	0	0	0	55	0	0	55	
NFR Third Party ($)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 162	$ -	$ -	$ 162	
NFR Third Party ($/Dkt)	0	0	0	0	0	0	0	0	0	2.945	0	0	2.945	
Total "Revised" NFR (Owned + 3rd) (Dkt)	0	0	0	0	96,254	92,703	96,972	90,640	96,406	94,804	99,038	93,077	759,894	
Total "Revised" NFR (Owned + 3rd) ($)	$ -	$ -	$ -	$ -	$ 74,416	$ 25,911	$ 45,949	$ 52,990	$ 59,665	$ 62,671	$ 59,770	$ 50,627	$ 431,999	
"Revised" Tracker $ versus "Original" Tracker $	$ -	$ -	$ -	$ -	$ 14,734	$ (2,278)	$ 23,368	$ 33,704	$ (4,492)	$ (5,157)	$ 30,022	$ (845,368)	$ (755,467)	
Annual Storage $ Impact													$ 535,481	
Annual Change in Interest													$ (120)	
Net Change to Deferred Account													$ (220,106)	
Tracker Model Change to Deferred Account													$ (220,106)	$ -

2013/2014 TRACKING CASE ANALYSIS

	July	August	September	October	November	December	January	February	March	April	May	June	Total
"Original" Tracker Analysis													
NWE NFR Owned (Dkt) as Booked	36,491	37,946	30,531	46,239	34,738	39,568	43,036	23,510	118,448	67,478	80,358	76,977	635,320
NWE NFR Owned ($) as Booked	$ 37,828	$ 36,615	$ 20,595	$ 1,601	$ 64,871	$ 25,425	$ 56,441	$ 56,643	$ 107,450	$ 63,701	$ 41,936	$ 56,461	$ 569,567
NWE NFR Owned ($/Dkt) as Booked	$ 1.037	$ 0.965	$ 0.675	$ 0.035	$ 1.867	$ 0.643	$ 1.311	$ 2.409	$ 0.907	$ 0.944	$ 0.522	$ 0.733	$ 0.897
NFR Third Party (Dkt) as Booked	57,416	57,906	56,298	45,168	58,652	40,984	45,840	45,554	32,625	36,335	43,269	41,449	561,496
NFR Third Party ($) as Booked	$ 96,213	$ 62,369	$ 41,341	$ (2,317)	$ 140,668	$ 61,898	$ 105,835	$ 139,306	$ 253,298	$ 122,797	$ 113,856	$ (326,256)	$ 809,008
NFR Third Party ($/Dkt) as Booked	1.676	1.077	0.734	-0.051	2.398	1.510	2.309	3.058	7.764	3.380	2.631	-7.871	$ 1.441
Total NFR (Owned+3rd) (Dkt) Booked	93,907	95,852	86,829	91,407	93,390	80,552	88,876	69,064	151,073	103,813	123,627	118,426	1,196,816
Total NFR (Owned+3rd) ($) Booked	$ 134,041	$ 98,984	$ 61,936	$ (716)	$ 205,539	$ 87,323	$ 162,276	$ 195,949	$ 360,748	$ 186,498	$ 155,792	$ (269,795)	$ 1,378,575
Total NFR (Owned+3rd) ($/Dkt) Booked	1.427	1.033	0.713	-0.008	2.201	1.084	1.826	2.837	2.388	1.796	1.260	-2.278	1.152
NWE DVN Owned (Dkt) as Booked	0	0	0	0	0	353,510	289,885	306,823	514,621	340,960	454,120	397,367	2,657,286
NWE DVN Owned ($) as Booked	$ -	$ -	$ -	$ -	$ -	$ 242,588	$ 358,802	$ 610,796	$ 412,893	$ 418,425	$ 328,331	$ (430)	$ 2,371,405
NWE DVN Owned ($/Dkt) as Booked	$ -	$ -	$ -	$ -	$ -	$ 0.69	$ 1.24	$ 1.99	$ 0.80	$ 1.23	$ 0.72	$ (0.001)	$ 0.892
DVN Third Party (Dkt) as Booked	0	0	0	0	0	117,837	72,003	99,171	123,985	111,447	68,756	86,963	680,162
DVN Third Party ($) as Booked	$ -	$ -	$ -	$ -	$ -	$ 395,900	$ 301,320	$ 635,916	$ 578,203	$ 323,518	$ 164,975	$ 291,053	$ 2,690,885
DVN Third Party ($/Dkt) as Booked	0	0	0	0	0	3.360	4.185	6.412	4.663	2.903	2.399	3.347	3.956
Total DVN (Owned+3rd) (Dkt) Booked	0	0	0	0	0	471,347	361,888	405,994	638,606	452,407	522,876	484,330	3,337,448
Total DVN (Owned+3rd) ($) Booked	$ -	$ -	$ -	$ -	$ -	$ 638,488	$ 660,122	$ 1,246,712	$ 991,096	$ 741,943	$ 493,306	$ 290,623	$ 5,062,290
Total DVN (Owned+3rd) ($/Dkt) Booked	0	0	0	0	0	1.355	1.824	3.071	1.552	1.640	0.943	0.600	1.517
Total Dollars Booked	$ 134,041	$ 98,984	$ 61,936	$ (716)	$ 205,539	$ 725,811	$ 822,398	$ 1,442,661	$ 1,351,844	$ 928,441	$ 649,098	$ 20,828	$ 6,440,865
"Revised" Tracker Analysis													
NFR Equity (Dkt)	83,214	82,825	78,640	77,682	72,279	70,745	73,381	63,144	71,093	72,317	74,563	69,050	888,933
NFR Royalty (Dkt)	11,760	13,128	13,005	10,372	12,755	12,484	12,950	11,143	12,546	12,762	13,158	12,185	148,248
NFR Total Owned Production (Dkt)	94,974	95,953	91,645	88,054	85,034	83,229	86,331	74,287	83,639	85,079	87,721	81,235	1,037,181
NFR Royalty and Production Tax ($)	$ 43,752	$ 38,414	$ 30,637	$ 48,928	$ 53,114	$ 60,851	$ 68,880	$ 109,433	$ 79,576	$ 73,646	$ 74,251	$ 71,976	$ 753,458
NWE NFR Owned ($/Dkt)	$ 0.461	$ 0.400	$ 0.334	$ 0.556	$ 0.625	$ 0.731	$ 0.798	$ 1.473	$ 0.951	$ 0.866	$ 0.846	$ 0.886	$ 0.726
NFR Third Party (Dkt)	0	0	0	0	21,473	39,826	40,789	40,001	41,508	33,887	45,000	42,213	304,697
NFR Third Party ($)	$ -	$ -	$ -	$ -	$ 67,936	$ 138,184	$ 154,386	$ 264,303	$ 186,288	$ 140,665	$ 180,450	$ 176,872	$ 1,309,084
NFR Third Party ($/Dkt)	$ -	$ -	$ -	$ -	3.164	3.470	3.785	6.607	4.488	4.151	4.010	4.190	4.296
Total NFR "Revised" Case ($)	$ 43,752	$ 38,414	$ 30,637	$ 48,928	$ 121,050	$ 199,035	$ 223,266	$ 373,736	$ 265,864	$ 214,311	$ 254,701	$ 248,848	$ 2,062,542
DVN Equity (Dkt)	0	0	0	0	0	368,652	363,888	308,720	346,656	392,843	395,674	383,439	2,559,872
DVN Royalty (Dkt)	0	0	0	0	0	80,924	79,878	67,768	76,095	57,507	57,921	56,130	476,223
DVN Total Owned Production (Dkt)	$ -	$ -	$ -	$ -	$ -	449,576	443,766	376,488	422,751	450,350	453,595	439,569	3,036,095
DVN Royalty and Production Tax ($)	$ -	$ -	$ -	$ -	$ -	280,782	424,939	655,690	480,056	359,817	355,284	361,556	$ 2,918,124
NWE DVN Owned ($/Dkt)	$ -	$ -	$ -	$ -	$ -	$ 0.625	$ 0.958	$ 1.742	$ 1.136	$ 0.799	$ 0.783	$ 0.823	$ 0.961
DVN Third Party (Dkt)	0	0	0	0	0	57,389	61,867	77,365	66,726	1,245	38,559	39,459	342,610
DVN Third Party ($)	$ -	$ -	$ -	$ -	$ -	$ 199,123	$ 234,167	$ 511,182	$ 299,466	$ 5,168	$ 154,622	$ 165,333	$ 1,569,061
DVN Third Party ($/Dkt)	$ -	$ -	$ -	$ -	$ -	3.470	3.785	6.607	4.488	4.151	4.010	4.190	4.580
Total DVN "Revised" Case ($)	$ -	$ -	$ -	$ -	$ -	$ 479,905	$ 659,106	$ 1,166,872	$ 779,522	$ 364,985	$ 509,906	$ 526,889	$ 4,487,185
Total "Revised" NFR + DVN (Owned + 3rd) ($)	$ 43,752	$ 38,414	$ 30,637	$ 48,928	$ 121,050	$ 678,940	$ 882,372	$ 1,540,608	$ 1,045,386	$ 579,296	$ 764,607	$ 775,737	$ 6,549,727
"Revised" Tracker $ versus "Original" Tracker $	$ (90,289)	$ (60,570)	$ (31,299)	$ 49,644	$ (84,489)	$ (46,871)	$ 59,974	$ 97,947	$ (306,458)	$ (349,145)	$ 115,509	$ 754,909	$ 108,862
Annual Storage $ Impact													$ (968,621)
Prior Year Deferred Account Starting Balance Adjust.													$ (220,106)
Annual Change in Interest													$ (88,700)
Total Change to Deferred Account													$ (1,168,565)
Tracker Model Change to Deferred Account													$ (1,168,564) $ 1

2014/2015 TRACKING CASE ANALYSIS

	July	August	September	October	November	December	January	February	March	April	May	June	Total
"Original" Tracker Analysis													
NWE NFR Owned (Dkt) as Booked	77,078	77,129	75,652	0	0	0	0	0	0	0	0	0	229,859
NWE NFR Owned ($) as Booked	$ 54,297	$ 35,841	$ 60,933	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 151,071
NWE NFR Owned ($/Dkt) as Booked	$ 0.704	$ 0.465	$ 0.805	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.657
NFR Third Party (Dkt) as Booked	41,505	41,530	40,735	0	0	0	0	0	0	0	0	0	123,770
NFR Third Party ($) as Booked	$ 105,615	$ 101,830	$ 82,325	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 289,770
NFR Third Party ($/Dkt) as Booked	2.545	2.452	2.021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2.341
Total NFR (Owned+3rd) (Dkt) Booked	118,583	118,659	116,387	0	0	0	0	0	0	0	0	0	353,629
Total NFR (Owned+3rd) ($) Booked	$ 159,912	$ 137,671	$ 143,258	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 440,841
Total NFR (Owned+3rd) ($/Dkt) Booked	1.349	1.160	1.231	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1.247
NWE DVN Owned (Dkt) as Booked	417,267	419,165	397,089	0	0	0	0	0	0	0	0	0	1,233,521
NWE DVN Owned ($) as Booked	$ 277,846	$ 275,179	$ 248,803	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 801,828
NWE DVN Owned ($/Dkt) as Booked	$ 0.666	$ 0.656	$ 0.627	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.650
DVN Third Party (Dkt) as Booked	93,032	93,526	92,451	0	0	0	0	0	0	0	0	0	279,009
DVN Third Party ($) as Booked	$ 261,240	$ 246,227	$ 236,298	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 743,765
DVN Third Party ($/Dkt) as Booked	2.808	2.633	2.556	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2.666
Total DVN (Owned+3rd) (Dkt) Booked	510,299	512,691	489,540	0	0	0	0	0	0	0	0	0	1,512,530
Total DVN (Owned+3rd) ($) Booked	$ 539,086	$ 521,406	$ 485,101	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,545,593
Total DVN (Owned+3rd) ($/Dkt) Booked	1.056	1.017	0.991	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1.022
Total Dollars Booked	$ 698,998	$ 659,077	$ 628,359	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,986,434
"Revised" Tracker Analysis													
NFR Equity (Dkt)	71,752	73,810	68,653	0	0	0	0	0	0	0	0	0	214,215
NFR Royalty (Dkt)	12,662	13,025	12,115	0	0	0	0	0	0	0	0	0	37,802
NFR Total Owned Production (Dkt)	84,414	86,835	80,768	0	0	0	0	0	0	0	0	0	252,017
NFR Royalty and Production Tax ($)	$ 65,345	$ 63,309	$ 62,418	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 191,072
NWE NFR Owned ($/Dkt)	$ 0.774	$ 0.729	$ 0.773	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.758
NFR Third Party (Dkt)	44,857	44,945	42,307	0	0	0	0	0	0	0	0	0	132,109
NFR Third Party ($)	$ 165,253	$ 157,442	$ 145,917	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 468,612
NFR Third Party ($/Dkt)	3.684	3.503	3.449	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.547
Total NFR "Revised" Case ($)	$ 230,598	$ 220,751	$ 208,335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 659,684
DVN Equity (Dkt)	400,179	398,264	383,597	0	0	0	0	0	0	0	0	0	1,182,040
DVN Royalty (Dkt)	58,581	58,301	56,153	0	0	0	0	0	0	0	0	0	173,035
DVN Total Owned Production (Dkt)	458,760	456,565	439,750	0	0	0	0	0	0	0	0	0	1,355,075
DVN Royalty and Production Tax ($)	$ 332,660	$ 309,903	$ 298,317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 940,880
NWE DVN Owned ($/Dkt)	$ 0.725	$ 0.679	$ 0.678	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.694
DVN Third Party (Dkt)	45,053	40,309	40,793	0	0	0	0	0	0	0	0	0	126,155
DVN Third Party ($)	$ 165,975	$ 141,202	$ 140,695	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 447,872
DVN Third Party ($/Dkt)	3.684	3.503	3.449	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.550
Total DVN "Revised" Case ($)	$ 498,635	$ 451,105	$ 439,012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,388,752
Total "Revised" NFR + DVN (Owned + 3rd) ($)	$ 729,233	$ 671,856	$ 647,347	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,048,436
"Revised" Tracker $ versus "Original" Tracker $	$ 30,235	$ 12,779	$ 18,988	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,002
Annual Storage $ Impact													$ (40,614)
Prior Year Deferred Account Starting Balance Adjust.													$ (1,168,564)
Annual Change in Interest													$ (7,705)
Total Change to Deferred Account													$ (1,154,881)
Tracker Model Change to Deferred Account													$ (1,154,881) $ -

Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
Volume Balancing	**Jul-14**	**Aug-14**	**Sep-14**	**Oct-14**	**Nov-14**	**Dec-14**	**Jan-15**	**Feb-15**	**Mar-15**	**Apr-15**	**May-15**	**Jun-15**	**Total**
Billed Market (Dekatherms)													
Residential	293,054	224,871	323,126	648,327	1,092,034	1,835,295	2,045,915	1,865,257	1,641,368	1,082,384	863,092	510,893	12,425,617
LIEAP	15,961	10,213	14,243	26,249	43,839	76,424	87,976	85,045	80,278	59,929	49,350	30,019	579,525
Employee	848	499	829	1,643	2,618	4,593	4,679	4,323	3,845	2,867	2,556	1,573	30,874
Commercial	190,316	165,439	195,553	318,551	542,392	920,501	1,060,414	952,432	908,031	552,692	430,056	269,339	6,505,715
Firm Industrial	5,960	6,562	4,614	5,197	10,488	17,031	21,219	17,435	17,471	10,222	7,967	5,230	129,394
Governmental	1,464	939	2,079	4,582	3,745	10,185	9,036	8,873	9,750	5,203	4,382	3,155	63,392
Inter-Department	1,871	1,299	1,993	3,370	5,520	8,933	9,946	8,695	7,241	5,776	4,756	3,120	62,518
CNG Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution Sales	509,473	409,823	542,436	1,007,918	1,700,635	2,872,962	3,239,186	2,942,059	2,667,983	1,719,073	1,362,157	823,328	19,797,034
Cycle Billing Adjustment	-49,825	66,307	232,741	346,359	586,163	183,112	-148,563	-137,038	-474,455	-178,458	-269,415	-122,534	34,394
Distribution City Gate Deliveries	459,648	476,130	775,177	1,354,277	2,286,799	3,056,074	3,090,622	2,805,021	2,193,528	1,540,615	1,092,743	700,795	19,831,429
Firm Utility Gas Sales (Dekatherms)													
Cut Bank	3,656	1,718	2,267	5,040	12,266	21,349	29,968	31,095	25,759	22,602	14,898	6,779	177,397
Kevin	296	51	66	554	790	1,572	1,816	2,222	1,938	1,628	1,026	330	12,290
Sunburst	552	226	300	540	1,668	3,386	4,821	5,022	4,058	3,683	2,285	781	27,321
Total Utility Sales	4,504	1,995	2,633	6,133	14,725	26,307	36,606	38,339	31,756	27,913	18,209	7,889	217,008
Total City Gate Deliveries	464,152	478,125	777,810	1,360,410	2,301,523	3,082,381	3,127,228	2,843,360	2,225,284	1,568,528	1,110,952	708,684	20,048,437
Transmission U&UAF	11,418	11,762	19,134	33,466	56,617	75,827	76,930	69,947	54,742	38,586	27,329	17,434	493,192
Total Supply Requirements	475,570	489,887	796,944	1,393,876	2,358,140	3,158,208	3,204,158	2,913,307	2,280,026	1,607,114	1,138,281	726,118	20,541,629
Gas Supply (Dekatherms)													
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline	620,000	310,000	300,000	310,000	-	620,000	620,000	560,000	620,000	800,000	810,000	800,000	6,370,000
Havre Pipeline	140,807	133,562	133,080	208,268	201,550	208,268	208,268	188,113	208,268	201,550	208,268	201,550	2,241,552
EnCana Pipeline	374,758	378,137	352,460	362,000	350,500	362,000	362,000	327,500	362,000	350,500	362,000	350,500	4,294,355
Colorado Interstate Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production	577,696	581,809	552,289	529,936	558,559	577,174	577,174	521,318	577,174	532,859	577,174	532,859	6,696,021
Intra-Montana Purchases	66,820	74,605	67,073	60,675	60,675	85,475	85,475	83,075	85,475	60,675	60,675	60,675	851,373
Total Purchases	1,780,081	1,478,113	1,404,902	1,470,879	1,171,284	1,852,917	1,852,917	1,680,006	1,852,917	1,945,584	2,018,117	1,945,584	20,453,301
	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Activity													
Storage Supply Activity	1,373,701	1,112,997	732,522	77,003	(1,186,856)	(1,305,291)	(1,351,241)	(1,233,301)	(427,109)	338,470	879,836	1,219,466	230,197
Storage U&UAF (injection only)	15,484	12,545	8,257	868	-	-	-	-	-	3,815	9,917	13,745	64,631
Metered Storage Activity	1,358,217	1,100,452	724,265	76,135	(1,186,856)	(1,305,291)	(1,351,241)	(1,233,301)	(427,109)	334,655	869,919	1,205,721	165,566
Net Difference (delivered vs. supply)	69,190	124,771	124,564	0	-	-	-	-	-	(0)	(0)	(0)	

12/04/14

Natural Gas Default Supply Tracking Mechanism

	Supply Revenue/Cost Calculations	Actual Jul-14	Actual Aug-14	Actual Sep-14	Estimate Oct-14	Estimate Nov-14	Estimate Dec-14	Estimate Jan-15	Estimate Feb-15	Estimate Mar-15	Estimate Apr-15	Estimate May-15	Estimate Jun-15	Total
5	Total Sales													
6	Dekatherms	513,977	411,818	545,069	1,014,051	1,715,360	2,899,269	3,275,791	2,980,398	2,699,739	1,746,986	1,380,366	831,218	20,014,042
7	Current Year Supply Cost	$ 3.7283	$ 3.2646	$ 3.0992	$ 3.0920	$ 3.0899	$ 3.0899	$ 3.0899	$ 3.0899	$ 3.0899	$ 3.0899	$ 3.0899	$ 3.0899	
8	Prior Year(s) Deferred Expense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9	Current Year Deferred Adjust.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11	Gas Cost Revenues													
12	Current Year Gas Cost	$ 2,407,505	$ 1,465,009	$ 1,737,858	$ 3,135,446	$ 5,300,291	$ 8,958,451	$ 10,121,867	$ 9,209,133	$ 8,341,923	$ 5,398,013	$ 4,265,194	$ 2,568,379	$ 62,909,068
13	Prior Year(s) Defered Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Battle Creek DSM Lost Revenue	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (1,603)	$ (19,236)
15	DSM Lost Revenue (D, T, & S.)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,176)	$ (41,175)	$ (494,111)
16	Total Revenue	$ 2,364,726	$ 1,422,230	$ 1,695,079	$ 3,092,667	$ 5,257,512	$ 8,915,672	$ 10,079,088	$ 9,166,354	$ 8,299,144	$ 5,355,234	$ 4,222,415	$ 2,525,601	$ 62,395,721
18	Natural Gas Expenses	$ 5,480,013	$ 3,819,166											
19	NOVA Capacity	$ 98,528	$ 96,029	$ 95,850	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 236,264	$ 2,416,782
20	Canada Pipeline	$ 2,559,315	$ 1,247,371	$ 1,025,245	$ 1,187,300	$ -	$ 2,597,800	$ 2,597,800	$ 2,346,400	$ 2,597,800	$ 2,698,000	$ 2,675,025	$ 2,650,000	$ 24,182,056
21	Havre Pipeline	$ 555,379	$ 452,678	$ 452,564	$ 739,914	$ 686,255	$ 738,831	$ 764,782	$ 701,418	$ 728,938	$ 644,125	$ 646,152	$ 631,963	$ 7,742,999
22	EnCana Pipeline	$ 1,562,951	$ 1,353,266	$ 1,270,841	$ 1,287,008	$ 1,185,590	$ 1,290,395	$ 1,332,025	$ 1,198,519	$ 1,273,200	$ 1,117,962	$ 1,129,305	$ 1,096,932	$ 15,097,994
23	Colorado Interstate Pipeline	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	NW Energy Owned Production	$ 434,830	$ 402,607	$ 387,101	$ 454,682	$ 399,310	$ 412,620	$ 412,620	$ 372,689	$ 412,620	$ 399,310	$ 412,620	$ 399,310	$ 4,900,319
25	Intra-Montana Purchases	$ 269,010	$ 267,216	$ 239,310	$ 215,561	$ 205,084	$ 305,704	$ 315,535	$ 304,841	$ 301,645	$ 192,493	$ 188,246	$ 188,853	$ 2,993,498
26	Storage Injection/Withdrawal	$ (4,181,297)	$ (2,843,361)	$ (1,789,349)	$ (213,296)	$ 3,770,297	$ 4,146,529	$ 4,292,500	$ 3,917,840	$ 1,356,801	$ (909,601)	$ (2,279,251)	$ (3,224,612)	$ 2,043,200
27	Total Natural Gas Expenses	$ 1,298,716	$ 975,805	$ 1,681,562	$ 3,907,433	$ 6,482,800	$ 9,728,143	$ 9,951,526	$ 9,077,971	$ 6,907,268	$ 4,378,553	$ 3,008,361	$ 1,978,710	$ 59,376,848
29	Administrative Expenses													
30	MCC Tax Collection	$ 3,329	$ 2,164	$ 2,643	$ 2,638	$ 4,858	$ 8,503	$ 9,666	$ 8,794	$ 7,887	$ 4,956	$ 3,810	$ 2,126	$ 61,375
31	MPSC Tax Collection	$ 12,589	$ 8,223	$ 10,042	$ 5,238	$ 9,625	$ 16,844	$ 19,107	$ 17,350	$ 15,577	$ 9,739	$ 7,507	$ 4,204	$ 136,044
32	Labor & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	DSM Expense	$ 55,853	$ 45,958	$ 1,759	$ 84,766	$ 57,560	$ 105,816	$ 56,277	$ 36,225	$ 149,542	$ 63,819	$ 78,932	$ 240,535	$ 977,042
34	Computer Expense & Support	$ 7,294	$ 2,524	$ 2,524	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,341
35	Travel/Education Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Basin Creek Storage Rebate	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (36,000)
38	Total Administrative Expenses	$ 76,065	$ 55,869	$ 13,968	$ 89,642	$ 69,044	$ 128,163	$ 82,050	$ 59,369	$ 170,005	$ 75,514	$ 87,249	$ 243,865	$ 1,150,803
40	Rate Base Expenses													
41	Storage Working Gas	$ 156,291	$ 193,033	$ 196,866	$ 198,734	$ 165,713	$ 129,396	$ 91,801	$ 57,487	$ 45,604	$ 53,571	$ 73,533	$ 101,775	$ 1,463,806
42	Deferred Expense	$ (17,021)	$ (21,940)	$ (17,267)	$ (10,456)	$ (1,363)	$ 5,340	$ 5,664	$ 5,878	$ (1,463)	$ (6,789)	$ (13,438)	$ (14,785)	$ (87,640)
43	Total Rate Base Expense	$ 139,270	$ 171,093	$ 179,600	$ 188,279	$ 164,350	$ 134,736	$ 97,465	$ 63,365	$ 44,141	$ 46,782	$ 60,095	$ 86,991	$ 1,376,165
45	Total Expenses	$ 1,514,052	$ 1,202,767	$ 1,875,130	$ 4,185,354	$ 6,716,193	$ 9,991,042	$ 10,131,041	$ 9,200,705	$ 7,121,414	$ 4,500,848	$ 3,155,705	$ 2,309,566	$ 61,903,816
47	Deferred Cost Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Monthly Deferred Cost	$ 850,674	$ 219,463	$ (180,051)	$ (1,092,687)	$ (1,458,682)	$ (1,075,370)	$ (51,953)	$ (34,351)	$ 1,177,730	$ 854,385	$ 1,066,710	$ 216,036	$ 491,905
50	Cumulative Deferred Cost	$ 850,674	$ 1,070,137	$ 890,086	$ (202,600)	$ (1,661,282)	$ (2,736,652)	$ (2,788,605)	$ (2,822,956)	$ (1,645,226)	$ (790,841)	$ 275,869	$ 491,905	

12/04/14

Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Total Supply Cost Calculations	**Jul-14**	**Aug-14**	**Sep-14**	**Oct-14**	**Nov-14**	**Dec-14**	**Jan-15**	**Feb-15**	**Mar-15**	**Apr-15**	**May-15**	**Jun-15**
Rate Base Storage												
Beginning Inventory	3,883,824	5,242,041	6,342,493	7,066,758	7,142,893	5,956,037	4,650,746	3,299,505	2,066,204	1,639,095	1,973,750	2,843,669
Net Storage Activity	1,358,217	1,100,452	724,265	76,135	(1,186,856)	(1,305,291)	(1,351,241)	(1,233,301)	(427,109)	334,655	869,919	1,205,721
Ending Inventory	5,242,041	6,342,493	7,066,758	7,142,893	5,956,037	4,650,746	3,299,505	2,066,204	1,639,095	1,973,750	2,843,669	4,049,390
Beginning Rate Base $	$ 13,663,593	$ 17,844,890	$ 20,688,251	$ 22,477,599	$ 22,690,895	$ 18,920,598	$ 14,774,069	$ 10,481,569	$ 6,563,729	$ 5,206,928	$ 6,116,530	$ 8,395,781
Net Storage Activity $	$ 4,181,297	$ 2,843,361	$ 1,789,349	$ 213,296	$ (3,770,297)	$ (4,146,529)	$ (4,292,500)	$ (3,917,840)	$ (1,356,801)	$ 909,601	$ 2,279,251	$ 3,224,612
Ending Rate Base $	$ 17,844,890	$ 20,688,251	$ 22,477,599	$ 22,690,895	$ 18,920,598	$ 14,774,069	$ 10,481,569	$ 6,563,729	$ 5,206,928	$ 6,116,530	$ 8,395,781	$ 11,620,393
Beginning Unit Cost	$ 3.5181	$ 3.4042	$ 3.2618	$ 3.1808	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.0989	$ 2.9524
Activity Unit Cost	$ 3.0785	$ 2.5838	$ 2.4706	$ 2.8015	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 2.7180	$ 2.6201	$ 2.6744
Ending Unit Cost	$ 3.4042	$ 3.2618	$ 3.1808	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.1767	$ 3.0989	$ 2.9524	$ 2.8697
Deferred Supply Cost Expense												
Beginning Balance	$ (1,879,981)	$ (2,730,655)	$ (2,950,118)	$ (2,770,067)	$ (1,677,381)	$ (218,699)	$ 856,671	$ 908,624	$ 942,975	$ (234,755)	$ (1,089,140)	$ (2,155,850)
Monthly Activity	$ (850,674)	$ (219,463)	$ 180,051	$ 1,092,687	$ 1,458,682	$ 1,075,370	$ 51,953	$ 34,351	$ (1,177,730)	$ (854,385)	$ (1,066,710)	$ (216,036)
Ending Balance	$ (2,730,655)	$ (2,950,118)	$ (2,770,067)	$ (1,677,381)	$ (218,699)	$ 856,671	$ 908,624	$ 942,975	$ (234,755)	$ (1,089,140)	$ (2,155,850)	$ (2,371,886)

		Oct 1,2014
Interest	Interest Rate	
Working Gas	10.51%	10.51%
Deferred Account	7.48%	7.48%

Regulatory Taxes	Oct.1,2013	Oct.1,2014
MCC Rate	0.11%	0.10%
MPSC Rate	0.420%	0.200%

12/04/14

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Supply Detail (Dekatherms)	Actual Jul-14	Actual Aug-14	Actual Sep-14	Estimate Oct-14	Estimate Nov-14	Estimate Dec-14	Estimate Jan-15	Estimate Feb-15	Estimate Mar-15	Estimate Apr-15	Estimate May-15	Estimate Jun-15	Total
Iowa Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline													
Carway Purchase Morg. Stan.	620,000	310,000	300,000	-	-	-	-	-	-	-	-	-	1,230,000
Tenaska Winter	-	-	-	310,000	-	620,000	620,000	560,000	620,000	800,000	810,000	800,000	5,140,000
BP___ Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Barclays	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Suisse	-	-	-	-	-	-	-	-	-	-	-	-	-
InrCo/Pk Transp.Reserv. Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
IS Capacity Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
Barclays	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Suisse	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale to Morgan Stanley	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales to TMV	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Canada Pipeline Purchases	620,000	310,000	300,000	310,000	-	620,000	620,000	560,000	620,000	800,000	810,000	800,000	6,370,000
Havre Pipeline Purchase													
Battle Creek - 3rd Party	50,897	48,308	49,980	46,000	44,516	46,000	46,000	41,548	46,000	44,516	46,000	44,516	554,281
Devon Energy (Pool)	-	-	-	-	-	-	-	-	-	-	-	-	-
Kalabzuba (BC#3)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Paw(NFR)Third Party	44,857	44,945	42,307	40,314	39,014	40,314	40,314	36,413	40,314	39,014	40,314	39,014	487,134
Bear Paw S.(Devon)Third Party	45,053	40,309	40,793	121,954	118,020	121,954	121,954	110,152	121,954	118,020	121,954	118,020	1,200,137
Other (BC#3)	-	-	-	-	-	-	-	-	-	-	-	-	-
Havre Pipe Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Havre Pipeline Purchases	140,807	133,562	133,080	208,268	201,550	208,268	208,268	188,113	208,268	201,550	208,268	201,550	2,241,552
EnCana Pipeline													
PineCliff Purchase	310,000	310,000	300,000	310,000	300,000	310,000	310,000	280,000	310,000	300,000	310,000	300,000	3,650,000
PineCliff Purchase	55,600	60,000	51,400	46,500	45,000	46,500	46,500	42,000	46,500	45,000	46,500	45,000	576,500
Purchase (8,000/d)	-	-	-	-	-	-	-	-	-	-	-	-	-
Legacy	9,158	8,137	1,060	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	67,855
Iteration	-	-	-	-	-	-	-	-	-	-	-	-	-
EnCana Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total EnCana Purchases	374,758	378,137	352,460	362,000	350,500	362,000	362,000	327,500	362,000	350,500	362,000	350,500	4,294,355
Colorado Interstate Pipeline													
Tenaska	-	-	-	-	-	-	-	-	-	-	-	-	-
BP Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Koch	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CIG Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production													
Bear Paw S.(Devon) Royalty	58,581	58,301	56,153	96,854	56,430	58,311	58,311	52,668	58,311	56,430	58,311	56,430	725,091
Bearpaw(NFR) Royalty	12,662	13,025	12,115	15,529	12,330	12,741	12,741	11,508	12,741	12,330	12,741	12,330	152,793
NW E Owned Production BC	34,522	38,409	31,771	35,666	34,515	35,666	35,666	32,214	35,666	34,515	35,666	34,515	418,791
NW E Owned ProductionNFR	71,752	73,810	68,653	72,168	69,840	72,168	72,168	65,184	72,168	69,840	72,168	69,840	849,759
NW E Owned Production (Dvn)	400,179	398,264	383,597	309,719	385,444	398,288	398,288	359,744	398,288	359,744	398,288	359,744	4,549,587
NW Energy Owned Production	577,696	581,809	552,289	529,936	558,559	577,174	577,174	521,318	577,174	532,859	577,174	532,859	6,696,021
Intra-Montana Purchases													
JETCO	-	-	-	-	-	24,800	24,800	22,400	24,800	-	-	-	96,800
Whitlash Farm Taps (118)	1	(4)	31	28	28	28	28	28	28	28	28	28	280
Fulton Aden (118)	-	-	-	-	-	-	-	-	-	-	-	-	-
MW Cummings1-22 (2061)	2,767	4,113	5,204	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	3,589	44,385
LA Boe 1-28 (2061)	481	566	564	404	404	404	404	404	404	404	404	404	5,247
Davis Deep (2061)	3,122	2,665	2,897	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	49,481
Peterson 14-14 (2061)	-	-	-	-	-	-	-	-	-	-	-	-	-
Peterson 14-14 (2061)	94	76	86	114	114	114	114	114	114	114	114	114	1,282
Ferdig (2061)	31,748	42,118	28,963	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	372,829
Ramac (2070)	-	-	-	-	-	-	-	-	-	-	-	-	-
Hi-Butte Federal (2061)	-	-	-	7	7	7	7	7	7	7	7	7	63
CIG to Cobb Transfer-TMV	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr Alex Johnson Barn	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr Alex Johnson Residence	-	-	-	-	-	-	-	-	-	-	-	-	-
Johnson Water Well	-	-	-	-	-	-	-	-	-	-	-	-	-
BP-Pool	28,607	25,071	29,328	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	281,006
Underground Sto Transf. BP-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BP-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BPnd	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-1	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale to Basin (6999Pool)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Pool (TMV)	-	-	-	-	-	-	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Mt. Sale to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intra-Montana	66,820	74,605	67,073	60,675	60,675	85,475	85,475	83,075	85,475	60,675	60,675	60,675	851,373
	-												
Total Delivered Supply	1,780,081	1,478,113	1,404,902	1,470,879	1,171,284	1,852,917	1,852,917	1,680,006	1,852,917	1,945,584	2,018,117	1,945,584	20,453,301
	-												

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Total Supply Expense	Actual Jul-14	Actual Aug-14	Actual Sep-14	Estimate Oct-14	Estimate Nov-14	Estimate Dec-14	Estimate Jan-15	Estimate Feb-15	Estimate Mar-15	Estimate Apr-15	Estimate May-15	Estimate Jun-15	Total
Nova Capacity	$98,528	$96,029	$95,850	$236,264	$236,264	$236,264	$236,264	$236,264	$236,264	$236,264	$236,264	$236,264	$2,416,782
Canada Pipeline	-												
Carway Purchase Morg. Stan.	$2,559,315	$1,247,371	$1,025,245	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,831,931
Tenaska Winter	$0	$0	$0	$1,187,300	$0	$2,597,800	$2,597,800	$2,346,400	$2,597,800	$2,698,000	$2,675,025	$2,650,000	$19,350,125
BP___ Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Barclays	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Credit Seisse	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
InrCo/Pk Transp.Reserv. Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
IS Capacity Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Barclays	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Credit Suisse	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sale to Morgan Stanley	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales to TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Canada Pipeline Purchases	$2,559,315	$1,247,371	$1,025,245	$1,187,300	$0	$2,597,800	$2,597,800	$2,346,400	$2,597,800	$2,698,000	$2,675,025	$2,650,000	$24,182,056
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$224,151	$154,034	$165,952	$163,424	$155,480	$163,185	$168,475	$167,555	$161,000	$145,935	$142,716	$143,175	$1,955,082
Devon Energy (Pool)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Kalabzuba (BC#3)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Bear Paw (NFR)Third Party	$165,253	$157,442	$145,917	$143,224	$131,867	$143,014	$147,650	$132,634	$141,099	$123,772	$125,074	$121,431	$1,678,377
Bear Paw S.(Devon)Third Party	$165,975	$141,202	$140,695	$433,266	$398,908	$432,632	$448,657	$401,229	$426,839	$374,418	$378,362	$367,357	$4,109,540
Other (BC#3)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Havre Pipe Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Havre Pipeline Purchases	$555,379	$452,678	$452,564	$739,914	$686,255	$738,831	$764,782	$701,418	$728,938	$644,125	$646,152	$631,963	$7,742,999
EnCana Pipeline													
PineCliff Purchase	$1,316,725	$1,112,435	$1,085,880	$1,101,337	$1,014,000	$1,105,925	$1,141,575	$1,025,500	$1,091,200	$957,750	$967,975	$939,750	$12,860,052
PineCliff Purchase	$207,683	$211,656	$181,038	$166,131	$153,000	$164,959	$170,306	$152,985	$162,750	$142,763	$144,266	$140,063	$1,997,600
Purchase (8,000/d)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Legacy	$38,544	$29,175	$3,922	$19,540	$18,590	$19,511	$20,144	$20,034	$19,250	$17,449	$17,064	$17,119	$240,342
Iteration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
EnCana Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total EnCana Purchases	$1,562,951	$1,353,266	$1,270,841	$1,287,008	$1,185,590	$1,290,395	$1,332,025	$1,198,519	$1,273,200	$1,117,962	$1,129,305	$1,096,932	$15,097,994
Colorado Interstate Pipeline													
Tenaska	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Koch	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Colorado Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total CIG Purchases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NW Energy Owned Production													
Bear Paw S.(Devon) Royalty	$332,660	$309,903	$298,317	$359,099	$306,810	$317,037	$317,037	$286,356	$317,037	$306,810	$317,037	$306,810	$3,774,913
Bearpaw(NFR) Royalty	$65,345	$63,309	$62,418	$64,387	$62,310	$64,387	$64,387	$58,156	$64,387	$62,310	$64,387	$62,310	$758,093
NW E Owned Broduction BC	$36,825	$29,395	$26,366	$31,196	$30,190	$31,196	$31,196	$28,177	$31,196	$30,190	$31,196	$30,190	$367,313
NW E Owned BroductionNFR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NW E Owned Production (Dvn)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NW Energy Owned Production	$434,830	$402,607	$387,101	$454,682	$399,310	$412,620	$412,620	$372,689	$412,620	$399,310	$412,620	$399,310	$4,900,319
Intra-Montana Purchases													
JETCO	$0	$0	$0	$0	$0	$90,458	$93,310	$83,832	$89,280	$0	$0	$0	$356,880
Whitlash Farm Taps (118)	$6	-$20	$114	$101	$96	$101	$104	$103	$99	$90	$88	$89	$970
Fulton Aden (118)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MW Cummings1-22 (2061)	$11,735	$15,016	$18,705	$12,751	$12,131	$12,732	$13,145	$13,073	$12,562	$11,386	$11,135	$11,171	$155,543
LA Boe 1-28 (2061)	$2,036	$2,041	$2,029	$1,435	$1,366	$1,433	$1,480	$1,472	$1,414	$1,282	$1,253	$1,257	$18,498
Davis Deep (2061)	$13,098	$9,637	$10,420	$16,104	$15,322	$16,081	$16,602	$16,511	$15,866	$14,381	$14,064	$14,109	$172,195
Peterson 14-14 (2061)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Peterson 14-14 (2061)	$398	$263	$310	$405	$385	$404	$418	$415	$399	$362	$354	$355	$4,468
Ferdig (2061)	$134,206	$151,989	$104,421	$106,581	$101,400	$106,425	$109,875	$109,275	$105,000	$95,175	$93,075	$93,375	$1,310,797
Ramac (2070)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hi-Butte Federal (2061)	$0	$0	$0	$25	$24	$25	$26	$25	$25	$22	$22	$22	$216
CIG to Cobb Transfer-TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dr Alex Johnson Barn	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dr Alex Johnson Residence	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Johnson Water Well	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP-Pool	$107,531	$88,291	$103,311	$78,159	$74,360	$78,045	$80,575	$80,135	$77,000	$69,795	$68,255	$68,475	$973,932
Underground Sto Transf. BP-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BP-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BPnd	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sale to Basin (6999Pool)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Pool (TMV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Shell	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Intra Mt. Sale to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Intra-Montana	$269,010	$267,216	$239,310	$215,561	$205,084	$305,704	$315,535	$304,841	$301,645	$192,493	$188,246	$188,853	$2,993,498
Total Delivered Supply	$5,480,013	$3,819,166	$3,470,911	$4,120,729	$2,712,503	$5,581,614	$5,659,026	$5,160,131	$5,550,467	$5,288,154	$5,287,612	$5,203,322	$57,333,648

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Unit Costs	Actual Jul-14	Actual Aug-14	Actual Sep-14	Estimate Oct-14	Estimate Nov-14	Estimate Dec-14	Estimate Jan-15	Estimate Feb-15	Estimate Mar-15	Estimate Apr-15	Estimate May-15	Estimate Jun-15	Total
Nova Capacity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Canada Pipelines													
Carway Purchase Morg. Stan.	$ 4.128	$ 4.024	$ 3.417	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 3.928
Tenaska Winter	n/a	n/a	n/a	$ 3.830	n/a	$ 4.190	$ 4.190	$ 4.190	$ 4.190	$ 3.373	$ 3.303	$ 3.313	$ 3.765
BP___ Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Barclays													n/a
Credit Swiss													n/a
InterCo. Transp.Reserv Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IS Capacity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Barclays													n/a
Credit Swiss													n/a
Sale to Morgan Stanley	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sales to TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sales to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Canada Pipeline Purchases	$ 4.128	$ 4.024	$ 3.417	$ 3.830	n/a	$ 4.190	$ 4.190	$ 4.190	$ 4.190	$ 3.373	$ 3.303	$ 3.313	$ 3.796
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$ 4.404	$ 3.189	$ 3.320	$ 3.553	$ 3.493	$ 3.548	$ 3.663	$ 4.033	$ 3.500	$ 3.278	$ 3.103	$ 3.216	$ 3.527
Devon Energy (Pool)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Kalabzuba (BC#3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bear Paw (NFR)Third Party	$ 3.684	$ 3.503	$ 3.449	$ 3.553	$ 3.380	$ 3.548	$ 3.662	$ 3.642	$ 3.500	$ 3.173	$ 3.102	$ 3.112	$ 3.445
Bear Paw S.(Devon)Third Party	$ 3.684	$ 3.503	$ 3.449	$ 3.553	$ 3.380	$ 3.548	$ 3.679	$ 3.643	$ 3.500	$ 3.172	$ 3.102	$ 3.113	$ 3.424
Other (BC#3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Havre Pipe Sales													n/a
Total Havre Pipeline Purchases	$ 3.944	$ 3.389	$ 3.401	$ 3.553	$ 3.405	$ 3.548	$ 3.672	$ 3.729	$ 3.500	$ 3.196	$ 3.103	$ 3.136	$ 3.454
EnCana Pipeline													
PineCliff Purchase	$ 4.248	$ 3.589	$ 3.620	$ 3.553	$ 3.380	$ 3.568	$ 3.683	$ 3.663	$ 3.520	$ 3.193	$ 3.123	$ 3.133	$ 3.523
PineCliff Purchase	$ 3.735	$ 3.528	$ 3.522	$ 3.573	$ 3.400	$ 3.548	$ 3.662	$ 3.643	$ 3.500	$ 3.173	$ 3.102	$ 3.113	$ 3.465
Purchase (8,000/d)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Legacy	$ 4.209	$ 3.585	$ 3.700	$ 3.553	$ 3.380	$ 3.547	$ 3.663	$ 3.643	$ 3.500	$ 3.173	$ 3.103	$ 3.113	$ 3.542
Iteration	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EnCana Sales													$ -
Total EnCana Purchases	$ 4.171	$ 3.579	$ 3.606	$ 3.555	$ 3.383	$ 3.565	$ 3.680	$ 3.660	$ 3.517	$ 3.190	$ 3.120	$ 3.130	$ 3.516
Colorado Interstate Pipeline													
Tenaska	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Koch	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Colorado Sales													n/a
Total CIG Purchases	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NW Energy Owned Production													
Bear Paw Royalty	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bear Paw S.(Devon) Royalty	$ 5.679	$ 5.316	$ 5.313	$ 3.708	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.206
NW E Owned Production BC	$ 5.679	$ 5.316	$ 5.313	$ 3.708	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.437	$ 5.206
Bearpaw(NFR) Royalty	$ 5.161	$ 4.861	$ 5.152	$ 4.146	$ 5.054	$ 5.054	$ 5.054	$ 5.054	$ 5.054	$ 5.054	$ 5.054	$ 5.054	$ 4.962
NW E Owned ProductionNFR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NW E Owned Production (Dvn)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NW Energy Owned Production	$ 0.753	$ 0.692	$ 0.701	$ 0.858	$ 0.715	$ 0.715	$ 0.715	$ 0.715	$ 0.715	$ 0.749	$ 0.715	$ 0.749	$ 0.732
Intra-Montana Purchases													
JETCO	n/a	n/a	n/a	n/a	n/a	$ 3.648	$ 3.763	$ 3.743	$ 3.600	n/a	n/a	n/a	$ 3.687
Whitlash Farm Taps (118)	$ 5.620	$ 4.968	$ 3.666	$ 3.607	$ 3.429	$ 3.607	$ 3.714	$ 3.679	$ 3.536	$ 3.214	$ 3.143	$ 3.179	$ 3.466
Fulton Aden (118)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MW Cummings1-22 (2061)	$ 4.241	$ 3.651	$ 3.594	$ 3.553	$ 3.380	$ 3.548	$ 3.663	$ 3.643	$ 3.500	$ 3.172	$ 3.103	$ 3.113	$ 3.504
LA Boe 1-28 (2061)	$ 4.233	$ 3.606	$ 3.598	$ 3.552	$ 3.381	$ 3.547	$ 3.663	$ 3.644	$ 3.500	$ 3.173	$ 3.101	$ 3.111	$ 3.525
Davis Deep (2061)	$ 4.195	$ 3.616	$ 3.597	$ 3.553	$ 3.380	$ 3.548	$ 3.662	$ 3.642	$ 3.500	$ 3.173	$ 3.103	$ 3.113	$ 3.480
Peterson 14-14 (2061)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Peterson 14-14 (2061)	$ 4.238	$ 3.456	$ 3.600	$ 3.553	$ 3.377	$ 3.544	$ 3.667	$ 3.640	$ 3.500	$ 3.175	$ 3.105	$ 3.114	$ 3.485
Ferdig (2061)	$ 4.227	$ 3.609	$ 3.605	$ 3.553	$ 3.380	$ 3.548	$ 3.663	$ 3.643	$ 3.500	$ 3.173	$ 3.103	$ 3.113	$ 3.516
Ramac (2070)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hi-Butte Federal (2061)	n/a	n/a	n/a	$ 3.571	$ 3.429	$ 3.571	$ 3.714	$ 3.571	$ 3.571	$ 3.143	$ 3.143	$ 3.143	$ 3.429
CIG to Cobb Transfer-TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Dr Alex Johnson Barn	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Dr Alex Johnson Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Johnson Water Well	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP-Pool	$ 3.759	$ 3.522	$ 3.523	$ 3.553	$ 3.380	$ 3.548	$ 3.663	$ 3.643	$ 3.500	$ 3.173	$ 3.103	$ 3.113	$ 3.466
Underground Sto Transf. BP-2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BP-3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BPnd	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV-1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. TMV3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sale to Basin (6999Pool)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP Pool	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Shell	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Intra Mt. Sale to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Intra-Montana	$ 4.026	$ 3.582	$ 3.568	$ 3.553	$ 3.380	$ 3.577	$ 3.692	$ 3.669	$ 3.529	$ 3.173	$ 3.103	$ 3.113	$ 3.516
Total Delivered Supply	$ 3.079	$ 2.584	$ 2.471	$ 2.802	$ 2.316	$ 3.012	$ 3.054	$ 3.071	$ 2.996	$ 2.718	$ 2.620	$ 2.674	$ 2.803

ACTUAL OPERATIONS
12 MONTHS ACTUAL & 0 MONTHS ESTIMATE ENDING June 30, 2013 VERSUS DOCKET No. 2012.5.48

	CITY GATE REQUIREMENTS Dkt (000)	Docket No. 2012.5.48 as filed 05/29/12	12 ACT/0 EST 12 MO.END. 06/30/13	OVER/(UNDER) Docket No. 2012.5.48	OVER/(UNDER) %
1	GAS COST SALES				
2	DBU SALES - BILLED	19,490	18,349	(1,141)	(5.9)
3					
4	DBU SALES - CITY GATE DELIVERIES	19,490	18,349	(1,141)	(5.9)
5	FUGC	239	206	(33)	(13.8)
6					
7	TOTAL CITY GATE REQUIREMENTS	19,729	18,555	(1,174)	(6.0)
8					
9	Cycle Billing Adj.	0	29	29	
10	CORE FUEL U & UAF	485	457	(28)	(5.8)
11					
12					
13	TOTAL GAS SUPPLY REQUIREMENTS	20,214	19,041	(1,173)	(5.8)
14					
15	GAS SUPPLY (Dkt (000))				
16					
17	CANADIAN PIPELINE	6,500	5,761	(739)	
18					
19	HAVRE PIPELINE	6,187	6,234	47	0.8
20					
21	ENCANA PIPELINE	5,657	5,119	(538)	(9.5)
22					
23	COLORADO INTERSTATE PIPELINE	0	0	0	
24					
25	INTRA - MONTANA PURCHASES	1,510	1,066	(444)	(29.4)
26	NW ENERGY OWNED PRODUCTION	499	1,246	747	149.7
27					
28	STORAGE NET (-Inj. / +With.)	(47)	(452)	(405)	
29					
30	STORAGE FUEL USE	(92)	(89)	3	
31					
32	TOTAL GAS SUPPLY	20,214	18,885	(1,329)	(6.6)
33					
34	COST ($000)				
35					
36	NOVA CAPACITY	$ 2,025	$ 871	$ (1,154)	
37	TRANS CANADIAN PIPELINE	$ 27,924	$ 27,203	$ (721)	
38					
39	HAVRE PIPELINE	$ 17,003	$ 18,752	$ 1,749	10.3
40					
41	ENCANA PIPELINE	$ 16,325	$ 14,743	$ (1,582)	(9.7)
42					
43	COLORADO INTERSTATE PIPELINE	$ -	$ -	$ -	
44					
45	INTRA - MONTANA PURCHASES	$ 4,112	$ 3,116	$ (996)	(24.2)
46	NW ENERGY OWNED PRODUCTION	$ 308	$ 746		
47					
48	STORAGE	$ 587	$ (887)	$ (1,474)	
49					
50	TOTAL GAS SUPPLY COST	$ 68,284	$ 64,544	$ (3,740)	(5.5)
51					
52					
53	NET GAS COSTS TO MT MKT	$ 68,284	$ 64,544	$ (3,740)	(5.5)
54					
55	WORKING GAS REVENUE REQUIREMENT	$ 1,612	$ 1,641	$ 29	1.8
56					
57	DEFERRED ACCOUNT INTEREST	$ 160	$ 210		
58					
59	ADMINISTRATIVE COSTS	$ 4,032	$ 2,257		
60					
61	NET GAS COSTS (INCL. W.G. REV REQ)	$ 74,088	$ 68,652	$ (5,436)	(7.3)
62	D.S.M. Lost Revenues (D,T,& S)	$ 1,453	$ 1,536		
63	D.S.M. Lost Revenues Adjustment	$ -	$ -		
64	TOTAL GAS COST (Incl Lost DSM Rev)	$ 75,541	$ 70,188	$ (5,353)	(7.1)
65	UNIT NET GAS COSTS ($/DKT)				
66					
67	CORE RATE ($/Dkt)	$ 3.8149	$ 3.7827	$ (0.0322)	(0.8)

Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Volume Balancing	**Jul-12**	**Aug-12**	**Sep-12**	**Oct-12**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**May-13**	**Jun-13**	**Total**
Billed Market (Dekatherms)													
Residential	282,804	212,498	258,883	475,035	1,045,976	1,498,459	2,022,412	1,752,253	1,501,963	1,136,232	853,388	456,466	11,496,368
LIEAP	15,017	9,599	12,253	22,777	47,360	70,158	97,026	87,472	79,686	63,173	48,788	26,107	579,415
Employee	827	538	734	1,398	2,707	4,011	5,323	4,535	3,977	3,046	2,552	1,389	31,036
Commercial	178,040	146,150	167,861	250,801	526,303	764,264	1,041,986	907,674	765,418	580,063	427,413	248,018	6,003,992
Firm Industrial	3,933	2,843	2,914	4,594	12,749	14,484	23,255	20,142	15,567	10,781	7,957	4,818	124,039
Governmental	989	674	1,407	3,011	5,586	7,432	10,284	7,452	6,327	5,550	4,375	2,720	55,807
Inter-Department	1,559	1,304	1,524	2,394	5,027	7,309	9,979	8,138	7,429	6,097	4,750	2,848	58,357
CNG Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution Sales	483,168	373,607	445,576	760,009	1,645,708	2,366,116	3,210,264	2,787,666	2,380,367	1,804,943	1,349,223	742,367	18,349,014
Cycle Billing Adjustment	-54,781	35,984	157,217	442,849	360,204	422,074	-211,299	-203,650	-287,712	-227,860	-303,428	-100,927	28,672
Distribution City Gate Deliveries	428,388	409,591	602,792	1,202,858	2,005,912	2,788,190	2,998,965	2,584,016	2,092,655	1,577,083	1,045,795	641,440	18,377,686
Firm Utility Gas Sales (Dekatherms)													
Cut Bank	3,054	713	1,108	2,214	14,858	20,456	29,785	29,152	21,962	22,024	16,418	6,214	167,958
Kevin	120	59	59	92	655	1,329	1,805	2,081	1,645	1,585	1,135	304	10,869
Sunburst	537	205	286	492	2,383	3,276	4,791	4,699	3,439	3,585	2,532	711	26,936
Total Utility Sales	3,711	977	1,453	2,798	17,896	25,061	36,381	35,932	27,046	27,194	20,085	7,229	205,763
Total City Gate Deliveries	432,099	410,568	604,245	1,205,656	2,023,808	2,813,251	3,035,346	2,619,948	2,119,701	1,604,277	1,065,880	648,669	18,583,449
Transmission U&UAF	10,630	10,100	14,864	29,659	49,786	69,206	74,670	64,451	52,145	39,465	26,221	15,957	457,154
Total Supply Requirements	442,729	420,668	619,109	1,235,315	2,073,594	2,882,457	3,110,016	2,684,399	2,171,846	1,643,742	1,092,101	664,626	19,040,603
Gas Supply (Dekatherms)													
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline	1,095,726	1,095,726	1,060,380	775,000	-	-	-	-	-	-	744,000	990,000	5,760,832
Havre Pipeline	523,488	523,849	510,809	520,222	506,388	522,181	521,668	471,250	520,742	503,945	575,719	533,362	6,233,623
EnCana Pipeline	469,741	467,503	448,390	441,503	414,781	433,536	422,162	382,644	406,429	414,835	410,193	407,092	5,118,809
Colorado Interstate Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production	42,491	42,932	40,016	41,204	137,261	133,590	136,580	126,083	141,798	124,875	141,915	137,288	1,246,033
Intra-Montana Purchases	92,434	94,180	78,998	83,015	68,097	82,431	120,892	95,882	106,974	90,181	81,219	72,321	1,066,624
Total Purchases	2,223,880	2,224,190	2,138,593	1,860,944	1,126,527	1,171,738	1,201,302	1,075,859	1,175,943	1,133,836	1,953,046	2,140,063	19,425,921
	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Activity													
Storage Supply Activity	1,894,399	1,745,478	1,483,857	277,795	(985,288)	(1,702,711)	(1,952,293)	(1,402,830)	(863,634)	(471,171)	1,178,068	1,339,171	540,841
Storage U&UAF (injection only)	21,353	19,674	16,725	3,131	-	-	-	-	-	-	13,279	15,094	89,256
Metered Storage Activity	1,873,046	1,725,804	1,467,132	274,664	(985,288)	(1,702,711)	(1,952,293)	(1,402,830)	(863,634)	(471,171)	1,164,789	1,324,077	451,585
Net Difference (delivered vs. supply)	113,248	(58,044)	(35,627)	(347,834)	(38,221)	8,008	(43,579)	205,710	132,269	38,735	317,123	(136,266)	

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Natural Gas Default Supply Tracking Mechanism

	Supply Revenue/Cost Calculations	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12	Actual Dec-12	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Total
5	Total Sales													
6	Dekatherms	486,879	374,584	447,029	762,807	1,663,604	2,391,177	3,246,645	2,823,598	2,407,413	1,832,137	1,369,308	749,596	18,554,777
7	Current Year Supply Cost	$ 3.8149	$ 3.7916	$ 3.8733	$ 3.8126	$ 3.9420	$ 3.9416	$ 3.9139	$ 3.8516	$ 3.8029	$ 3.7261	$ 3.7366	$ 3.5220	
8	Prior Year(s) Deferred Expense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9	Current Year Deferred Adjust.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11	Gas Cost Revenues													
12	Current Year Gas Cost	$ 1,727,708	$ 1,424,439	$ 1,710,015	$ 2,931,060	$ 6,250,884	$ 9,415,406	$ 12,754,080	$ 10,981,778	$ 9,219,246	$ 6,909,469	$ 5,106,831	$ 2,749,057	$ 71,179,972
13	Prior Year(s) Defered Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142	$ -	$ -	$ 142
14	Bear Paw Revenue Credit	$ -	$ -	$ -	$ -	$ -	$ 23,062	$ (23,062)	$ -	$ -	$ -	$ -	$ -	$ -
15	DSM Lost Revenue (D, T, & S.)	$ (121,067)	$ (121,067)	$ (121,067)	$ (121,067)	$ (121,067)	$ (121,067)	$ (121,068)	$ (121,068)	$ (121,068)	$ -	$ (223,204)	$ (223,203)	$ (1,536,013)
16	Total Revenue	$ 1,606,641	$ 1,303,372	$ 1,588,948	$ 2,809,993	$ 6,129,817	$ 9,317,401	$ 12,609,949	$ 10,860,710	$ 9,098,178	$ 6,909,611	$ 4,883,627	$ 2,525,854	$ 69,644,101
18	Natural Gas Expenses													
19	NOVA Capacity	$ 85,803	$ 87,318	$ 89,243	$ 92,537	$ 75,374	$ 68,215	$ 66,134	$ 62,263	$ 68,665	$ 56,132	$ 60,545	$ 58,960	$ 871,187
20	Canada Pipeline	$ 4,245,014	$ 4,246,391	$ 4,101,679	$ 4,051,407	$ 504,096	$ 635,006	$ 683,133	$ 636,464	$ 570,330	$ 483,837	$ 3,168,886	$ 3,877,093	$ 27,203,335
21	Havre Pipeline	$ 1,199,197	$ 1,144,818	$ 1,180,867	$ 1,617,061	$ 1,690,710	$ 1,657,108	$ 1,583,958	$ 1,422,620	$ 1,747,787	$ 1,808,674	$ 2,006,088	$ 1,693,428	$ 18,752,315
22	EnCana Pipeline	$ 940,027	$ 1,054,790	$ 969,005	$ 1,148,714	$ 1,336,186	$ 1,431,008	$ 1,290,863	$ 1,132,395	$ 1,218,202	$ 1,401,634	$ 1,449,450	$ 1,370,398	$ 14,742,672
23	Colorado Interstate Pipeline	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	NW Energy Owned Production	$ 14,567	$ 24,748	$ 12,743	$ 21,432	$ 109,876	$ 59,855	$ 73,492	$ 81,990	$ 77,374	$ 97,218	$ 91,248	$ 81,671	$ 746,214
25	Intra-Montana Purchases	$ 183,240	$ 208,260	$ 168,636	$ 211,163	$ 245,150	$ 277,747	$ 375,101	$ 287,936	$ 331,924	$ 304,018	$ 284,729	$ 238,228	$ 3,116,132
26	Storage Injection/Withdrawal	$ (5,615,943)	$ (5,250,158)	$ (4,474,386)	$ (1,054,162)	$ 3,238,085	$ 5,595,849	$ 6,416,084	$ 4,610,310	$ 2,838,277	$ 1,548,473	$ (4,211,120)	$ (4,528,815)	$ (887,507)
27	Total Natural Gas Expenses	$ 1,051,904	$ 1,516,166	$ 2,047,788	$ 6,088,153	$ 7,199,477	$ 9,724,787	$ 10,488,764	$ 8,233,977	$ 6,852,559	$ 5,699,985	$ 2,849,825	$ 2,790,963	$ 64,544,348
29	Administrative Expenses													
30	MCC Tax Collection	$ 2,096	$ 1,803	$ 2,112	$ 2,112	$ 4,719	$ 7,084	$ 9,592	$ 8,234	$ 6,915	$ 5,176	$ 3,824	$ 2,062	$ 55,728
31	MPSC Tax Collection	$ 3,468	$ 2,997	$ 3,509	$ 6,914	$ 15,343	$ 23,030	$ 31,158	$ 26,703	$ 22,460	$ 16,748	$ 12,377	$ 6,707	$ 171,412
32	Labor & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	DSM Expense	$ 1,099	$ 532,792	$ 206,318	$ 225,675	$ 104,669	$ 236,587	$ 98,272	$ 2,004	$ 36,225	$ 375,385	$ 77,900	$ 45,296	$ 1,942,220
34	Computer Expense & Support	$ 3,250	$ 3,250	$ 3,300	$ 3,250	$ 3,250	$ 5,302	$ 10,075	$ 3,250	$ 82,409	$ 3,250	$ 3,900	$ (1,100)	$ 123,385
35	Travel/Education Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Basin Creek Storage Rebate	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (36,000)
38	Total Administrative Expenses	$ 6,913	$ 537,841	$ 212,238	$ 234,951	$ 124,981	$ 269,003	$ 146,096	$ 37,191	$ 145,008	$ 397,558	$ 95,001	$ 49,965	$ 2,256,746
40	Rate Base Expenses													
41	Storage Working Gas	$ 151,364	$ 200,015	$ 241,478	$ 251,247	$ 221,240	$ 169,386	$ 109,930	$ 67,208	$ 40,906	$ 25,100	$ 61,983	$ 101,648	$ 1,641,504
42	Deferred Expense	$ (1,566)	$ 4,740	$ 10,834	$ 35,916	$ 45,561	$ 51,483	$ 39,433	$ 22,937	$ 9,405	$ 4,002	$ (7,745)	$ (5,179)	$ 209,822
43	Total Rate Base Expense	$ 149,798	$ 204,755	$ 252,312	$ 287,162	$ 266,802	$ 220,869	$ 149,363	$ 90,145	$ 50,312	$ 29,103	$ 54,238	$ 96,468	$ 1,851,326
45	Total Expenses	$ 1,208,615	$ 2,258,762	$ 2,512,338	$ 6,610,266	$ 7,591,259	$ 10,214,658	$ 10,784,223	$ 8,361,313	$ 7,047,878	$ 6,126,646	$ 2,999,065	$ 2,937,395	$ 68,652,420
47	Deferred Cost Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142	$ -	$ -	$ 142
49	Monthly Deferred Cost	$ 398,026	$ (955,390)	$ (923,391)	$ (3,800,273)	$ (1,461,442)	$ (897,257)	$ 1,825,726	$ 2,499,397	$ 2,050,300	$ 782,822	$ 1,884,562	$ (411,542)	$ 991,540
50	Cumulative Deferred Cost	$ 398,026	$ (557,364)	$ (1,480,755)	$ (5,281,028)	$ (6,742,470)	$ (7,639,727)	$ (5,814,001)	$ (3,314,603)	$ (1,264,303)	$ (481,481)	$ 1,403,081	$ 991,540	

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Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Total Supply Cost Calculations	**Jul-12**	**Aug-12**	**Sep-12**	**Oct-12**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**May-13**	**Jun-13**
Rate Base Storage												
Beginning Inventory	2,909,311	4,782,357	6,508,161	7,975,293	8,249,957	7,264,669	5,561,958	3,609,665	2,206,835	1,343,201	872,030	2,036,819
Net Storage Activity	1,873,046	1,725,804	1,467,132	274,664	(985,288)	(1,702,711)	(1,952,293)	(1,402,830)	(863,634)	(471,171)	1,164,789	1,324,077
Ending Inventory	4,782,357	6,508,161	7,975,293	8,249,957	7,264,669	5,561,958	3,609,665	2,206,835	1,343,201	872,030	2,036,819	3,360,896
Beginning Rate Base $	$ 10,718,298	$ 16,334,241	$ 21,584,399	$ 26,058,785	$ 27,112,948	$ 23,874,863	$ 18,279,014	$ 11,862,929	$ 7,252,620	$ 4,414,343	$ 2,865,870	$ 7,076,990
Net Storage Activity $	$ 5,615,943	$ 5,250,158	$ 4,474,386	$ 1,054,162	$ (3,238,085)	$ (5,595,849)	$ (6,416,084)	$ (4,610,310)	$ (2,838,277)	$ (1,548,473)	$ 4,211,120	$ 4,528,815
Ending Rate Base $	$ 16,334,241	$ 21,584,399	$ 26,058,785	$ 27,112,948	$ 23,874,863	$ 18,279,014	$ 11,862,929	$ 7,252,620	$ 4,414,343	$ 2,865,870	$ 7,076,990	$ 11,605,805
Beginning Unit Cost	$ 3.6841	$ 3.4155	$ 3.3165	$ 3.2674	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.4745
Activity Unit Cost	$ 2.9983	$ 3.0422	$ 3.0498	$ 3.8380	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.6154	$ 3.4204
Ending Unit Cost	$ 3.4155	$ 3.3165	$ 3.2674	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.2864	$ 3.4745	$ 3.4532
Deferred Supply Cost Expense												
Beginning Balance	$ 160,757	$ (237,269)	$ 718,121	$ 1,641,512	$ 5,441,785	$ 6,903,227	$ 7,800,484	$ 5,974,758	$ 3,475,360	$ 1,425,060	$ 642,096	$ (1,242,466)
Monthly Activity	$ (398,026)	$ 955,390	$ 923,391	$ 3,800,273	$ 1,461,442	$ 897,257	$ (1,825,726)	$ (2,499,397)	$ (2,050,300)	$ (782,964)	$ (1,884,562)	$ 411,542
Ending Balance	$ (237,269)	$ 718,121	$ 1,641,512	$ 5,441,785	$ 6,903,227	$ 7,800,484	$ 5,974,758	$ 3,475,360	$ 1,425,060	$ 642,096	$ (1,242,466)	$ (830,924)

Interest	Interest Rate	Changed 4/1/2013
Working Gas	11.12%	10.51%
Deferred Account	7.92%	7.48%

Regulatory Taxes	Oct.1,2012
MCC Rate	0.07%
MPSC Rate	0.230%

12/03/14

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Supply Detail (Dekatherms)	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12	Actual Dec-12	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Total
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline													
Carway Purchase Morg. Stan.	169,880	169,880	164,400	169,880	-	-	-	-	-	-	-	-	674,040
Tenaska Winter	775,000	775,000	750,000	775,000	-	-	-	-	-	-	744,000	990,000	4,809,000
BP___ Purchase	320,726	320,726	310,380	-	-	-	-	-	-	-	-	-	951,832
Barclays	42,470	42,470	41,100	42,470	41,100	42,470	42,470	38,360	42,470	41,100	42,470	41,100	500,050
Credit Suisse	127,810	127,410	122,900	127,810	123,300	127,810	127,810	115,080	127,810	123,300	127,810	123,300	1,502,150
IntCo/Pk Transp.Reserv. Charge	-	-	-	-	-	-	-	-	-	-	-	42,470	42,470
IS Capacity Charge	-	-	-	-	-	-	-	-	-	-	-	127,810	127,810
Barclays	(42,470)	(42,470)	(41,100)	(42,470)	(41,100)	(42,470)	(42,470)	(38,360)	(42,470)	(41,100)	(42,470)	(41,100)	(500,050)
Credit Suisse	(127,810)	(127,410)	(122,900)	(127,810)	(123,300)	(127,810)	(127,810)	(115,080)	(127,810)	(123,300)	(127,810)	(123,300)	(1,502,150)
Sale to Morgan Stanley	(169,880)	(169,880)	(164,400)	(169,880)	-	-	-	-	-	-	-	(42,470)	(716,510)
Sales to TMV	-	-	-	-	-	-	-	-	-	-	-	(127,810)	(127,810)
Sales to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Canada Pipeline Purchases	1,095,726	1,095,726	1,060,380	775,000	-	-	-	-	-	-	744,000	990,000	5,760,832
Havre Pipeline Purchase													
Battle Creek - 3rd Party	27,488	27,849	30,809	24,222	26,388	26,181	25,668	23,195	24,742	23,945	79,719	53,362	393,568
Devon Energy (#1)	496,000	496,000	480,000	496,000	480,000	496,000	496,000	448,000	496,000	480,000	496,000	480,000	5,840,000
Bear Paw Third Party Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Paw Third Party	-	-	-	-	-	-	-	-	-	-	-	-	-
B.C.-Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
B.C.-Royalty(NWE only)	-	-	-	-	-	-	-	-	-	-	-	-	-
B.C. 3rd.Party Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
B.C. Transport. & Gathering	-	-	-	-	-	-	-	-	-	-	-	-	-
NFR-Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
NFR-Royalty(NWE only)	-	-	-	-	-	-	-	-	-	-	-	-	-
NFR. 3rd.Party Purchase	-	-	-	-	-	-	-	55	-	-	-	-	55
NFR Transport. & Gathering	-	-	-	-	-	-	-	-	-	-	-	-	-
Devon-Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Devon-Royalty(NWE only)	-	-	-	-	-	-	-	-	-	-	-	-	-
Devon 3rd.Party Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Devon 3rd.Party 100%Purchase													
Devon Transport. & Gathering	-	-	-	-	-	-	-	-	-	-	-	-	-
Loomis Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Havre Pipeline Purchases	523,488	523,849	510,809	520,222	506,388	522,181	521,668	471,250	520,742	503,945	575,719	533,362	6,233,623
EnCana Pipeline													
Spur Purchase	310,000	310,000	300,000	310,000	300,000	310,000	310,000	280,000	310,000	300,000	310,000	300,000	3,650,000
Spur Purchase (12,000/d)	150,440	147,870	138,360	124,266	106,582	116,742	106,888	96,638	91,044	109,292	94,575	101,160	1,383,877
Spur Purchase (10,000/d)	-	-	-	-	-	-	-	-	-	-	-	-	-
Legacy	9,301	9,633	10,030	7,237	8,199	6,794	5,274	6,006	5,385	5,543	5,618	5,912	84,932
Iteration	-	-	-	-	-	-	-	-	-	-	-	-	-
EnCana Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total EnCana Purchases	469,741	467,503	448,390	441,503	414,781	433,536	422,162	382,644	406,429	414,835	410,193	407,092	5,118,809
Colorado Interstate Pipeline													
Tenaska	-	-	-	-	-	-	-	-	-	-	-	-	-
BP Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Koch	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CIG Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
NWE Owned Production													
Battle Creek	42,491	42,932	40,016	41,204	41,007	40,887	39,608	35,443	45,392	30,126	42,878	44,211	486,195
NFR Equity					86,139	89,857	86,550	77,044	83,631	82,818	87,542	82,300	675,881
NFR Royalty	-	-	-	-	10,115	2,846	10,422	13,596	12,775	11,931	11,495	10,777	83,957
Battle Creek Owned Production	42,491	42,932	40,016	41,204	137,261	133,590	136,580	126,083	141,798	124,875	141,915	137,288	1,246,033
Intra-Montana Purchases													
JETCO	-	-	-	-	-	18,600	31,000	22,400	24,800	-	-	-	96,800
Whitlash Farm Taps (118)	6	2	23	(11)	47	57	137	149	39	17	84	(44)	506
MW Cummings1-22 (2061)	3,519	4,637	4,361	4,117	4,259	4,619	4,583	4,864	3,202	5,572	1,528	(2,719)	42,542
LA Boe 1-28 (2061)	441	384	436	408	326	439	425	436	296	453	316	497	4,857
Davis Deep (2061)	9,004	7,887	7,169	7,786	7,864	7,382	6,721	5,768	2,947	4,962	3,405	5,906	76,801
Peterson 14-14 (2061)	-	-	-	-	-	-	-	-	-	-	-	-	-
Peterson 14-14 (2061)	264	(26)	73	232	88	199	117	75	72	111	83	174	1,462
Ferdig (2061)	51,272	45,685	34,688	50,617	41,541	36,070	38,937	32,397	43,301	45,827	43,075	39,114	502,524
Ramac (2070)	-	-	-	-	-	-	-	-	-	-	-	-	-
Hi-Butte Federal (2061)	5	(2)	(2)	-	2	(1)	2	1	(1)	29	3	17	53
CIG to Cobb Transfer-TMV	-	-	-	-	-	-	-	-	-	-	-	-	-
BP-Pool	27,923	35,613	32,250	19,866	13,970	15,066	38,970	29,792	32,318	33,210	32,725	29,376	341,079
Underground Sto Transf. BP-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BP-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BPnd	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-1	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Pool (TMV)	-	-	-	-	-	-	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Mt. Sale to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intra-Montana	92,434	94,180	78,998	83,015	68,097	82,431	120,892	95,882	106,974	90,181	81,219	72,321	1,066,624
	-												
Total Delivered Supply	2,223,880	2,224,190	2,138,593	1,860,944	1,126,527	1,171,738	1,201,302	1,075,859	1,175,943	1,133,836	1,953,046	2,140,063	19,425,921
	-												

Supply Detail Actual Matches Invoices

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Total Supply Expense	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12	Actual Dec-12	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Total
Nova Capacity	$85,803	$87,318	$89,243	$92,537	$75,374	$68,215	$66,134	$62,263	$68,665	$56,132	$60,545	$58,960	$871,187
Canada Pipeline	-												
Carway Purchase Morg. Stan.	$1,369,233	$1,369,233	$1,325,064	$1,369,233	$0	$0	$0	$0	$0	$0	$0	$0	$5,432,762
Tenaska Winter	$1,813,773	$1,806,133	$1,835,850	$2,486,278	$5	$0	$0	$0	$0	$0	$2,709,760	$3,413,526	$14,065,324
BP___ Purchase	$684,815	$837,924	$650,246	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,172,985
Barclays	$271,596	$271,596	$262,835	$271,596	$270,561	$279,580	$279,580	$252,524	$279,580	$270,561	$279,580	$270,561	$3,260,149
Credit Seisse	$777,201	$777,201	$752,130	$777,201	$773,502	$799,285	$799,285	$721,935	$799,285	$773,502	$799,285	$773,502	$9,323,316
IntCo/Pk Transp.Reserv. Charge	$0	$0	$0	$0	$0	$142,600	$142,600	$128,800	$0	$0	$0	$0	$414,000
IS Capacity Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Barclays	($83,950)	($101,962)	($90,556)	($106,612)	($134,993)	($146,615)	($134,583)	($116,699)	($127,134)	($140,056)	($154,935)	($145,124)	($1,483,220)
Credit Suisse	($251,851)	($305,886)	($271,667)	($319,837)	($404,979)	($439,845)	($403,750)	($350,096)	($381,402)	($420,169)	($464,804)	($435,372)	($4,449,659)
Sale to Morgan Stanley	($335,802)	($407,848)	($362,223)	($426,450)	$0	$0	$0	$0	$0	$0	$0	$0	($1,532,322)
Sales to TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Canada Pipeline Purchases	$4,245,014	$4,246,391	$4,101,679	$4,051,407	$504,096	$635,006	$683,133	$636,464	$570,330	$483,837	$3,168,886	$3,877,093	$27,203,335
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$61,323	$59,074	$68,995	$75,443	$86,406	$81,316	$76,166	$68,513	$81,624	$84,418	$275,395	$166,452	$1,185,126
Devon Energy (#1)	$1,137,874	$1,085,744	$1,111,872	$1,541,617	$1,604,304	$1,575,792	$1,507,791	$1,353,946	$1,666,163	$1,724,256	$1,730,693	$1,526,976	$17,567,027
Bear Paw Third party Adj.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Bear Paw Third Party	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B.C.-Equity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B.C.-Royalty(NWE only)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B.C. 3rd.Party Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B.C. Transport. & Gathering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NFR-Equity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NFR-Royalty(NWE only)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NFR. 3rd.Party Purchase	$0	$0	$0	$0	$0	$0	$0	$162	$0	$0	$0	$0	$162
NFR Transport. & Gathering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Devon-Equity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Devon-Royalty(NWE only)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Devon 3rd.Party Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Devon 3rd.Party 100%Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Devon Transport. & Gathering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Loomis Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Havre Pipeline Purchases	$1,199,197	$1,144,818	$1,180,867	$1,617,061	$1,690,710	$1,657,108	$1,583,958	$1,422,620	$1,747,787	$1,808,674	$2,006,088	$1,693,428	$18,752,315
EnCana Pipeline													
Spur Purchase	$587,977	$719,448	$636,990	$753,393	$961,350	$1,045,382	$957,559	$829,416	$903,185	$998,310	$1,106,111	$1,035,300	$10,534,421
Spur Purchase (12,000/d)	$334,594	$313,337	$310,812	$377,533	$348,768	$362,717	$317,447	$285,295	$299,462	$384,948	$323,380	$314,791	$3,973,083
Spur Purchase (10,000/d)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Legacy	$17,456	$22,005	$21,203	$17,789	$26,068	$22,909	$15,857	$17,684	$15,555	$18,376	$19,958	$20,306	$235,167
Iteration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
EnCana Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total EnCana Purchases	$940,027	$1,054,790	$969,005	$1,148,714	$1,336,186	$1,431,008	$1,290,863	$1,132,395	$1,218,202	$1,401,634	$1,449,450	$1,370,398	$14,742,671
Colorado Interstate Pipeline													
Tenaska	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Koch	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Colorado Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total CIG Purchases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NWEOwned Production													
Battle Creek	$14,567	$24,748	$12,743	$21,432	$35,460	$33,944	$27,543	$29,000	$17,709	$34,709	$31,478	$31,044	$314,377
NFR Equity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NFR Royalty	$0	$0	$0	$0	$74,416	$25,911	$45,949	$52,990	$59,665	$62,509	$59,770	$50,627	$431,837
Battle Creek Owned Production	$14,567	$24,748	$12,743	$21,432	$109,876	$59,855	$73,492	$81,990	$77,374	$97,218	$91,248	$81,671	$746,214
Intra-Montana Purchases													
JETCO	$0	$0	$0	$0	$0	$66,774	$103,354	$72,128	$81,344	$0	$0	$0	$323,600
Whitlash Farm Taps (118)	$12	$7	$52	-$23	$136	$193	$445	$454	$114	$71	$301	($161)	$1,600
MW Cummings1-22 (2061)	$6,249	$10,235	$8,717	$10,022	$13,547	$15,464	$14,076	$14,311	$9,228	$18,166	$5,844	($9,680)	$116,178
LA Boe 1-28 (2061)	$784	$851	$878	$987	$1,068	$1,467	$1,307	$1,282	$853	$1,485	$1,135	$1,713	$13,811
Davis Deep (2061)	$16,000	$17,346	$14,318	$18,737	$24,886	$24,790	$20,495	$16,853	$8,440	$16,437	$12,292	$20,368	$210,962
Peterson 14-14 (2061)	$0	$0	$0	$0	$25,907	-$25,907	$0	$0	$0	$0	$0	$0	$0
Peterson 14-14 (2061)	$469	-$4	$144	$530	$307	$661	$353	$216	$207	$364	$297	$602	$4,147
Ferdig (2061)	$96,242	$104,618	$72,086	$120,556	$133,580	$121,591	$119,328	$94,738	$125,441	$150,432	$152,951	$133,932	$1,425,494
Ramac (2070)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hi-Butte Federal (2061)	$9	-$3	($4)	$0	$6	$25,904	$6	$3	-$3	$90	$12	$59	$26,079
CIG to Cobb Transfer-TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP-Pool	$63,475	$75,209	$72,446	$60,355	$45,714	$46,810	$115,737	$87,952	$106,300	$116,972	$111,897	$91,395	$994,262
Underground Sto Transf. BP-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BP-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BPnd	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Pool (TMV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Shell	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Intra Mt. Sale to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Intra-Montana	$183,240	$208,260	$168,636	$211,163	$245,150	$277,747	$375,101	$287,936	$331,924	$304,018	$284,729	$238,228	$3,116,132
Total Delivered Supply	$6,667,847	$6,766,325	$6,522,174	$7,142,315	$3,961,392	$4,128,938	$4,072,680	$3,623,667	$4,014,282	$4,151,513	$7,060,946	$7,319,778	$65,431,855

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Unit Costs	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12	Actual Dec-12	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Total
Nova Capacity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Canada Pipelines													
Carway Purchase Morg. Stan.	$ 8.060	$ 8.060	$ 8.060	$ 8.060	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 8.060
Tenaska Winter	$ 2.340	$ 2.330	$ 2.448	$ 3.208	n/a	n/a	n/a	n/a	n/a	n/a	$ 3.642	$ 3.448	$ 2.925
BP___ Purchase	$ 2.135	$ 2.613	$ 2.095	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 2.283
Barclays													$ 6.520
Credit Swiss													$ 6.207
InterCo. Transp.Reserv Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ -	$ -	$ 9.748
IS Capacity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ -	$ -	$ -
Barclays													$ 2.966
Credit Swiss													$ 2.962
Sale to Morgan Stanley	$ 1.977	$ 2.401	$ 2.203	$ 2.510	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ -	$ 2.139
Sales to TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ -	$ -
Sales to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Total Canada Pipeline Purchases	$ 3.874	$ 3.875	$ 3.868	$ 5.228	n/a	n/a	n/a	n/a	n/a	n/a	$ 4.259	$ 3.916	$ 4.722
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$ 2.231	$ 2.121	$ 2.239	$ 3.115	$ 3.274	$ 3.106	$ 2.967	$ 2.954	$ 3.299	$ 3.526	$ 3.455	$ 3.119	$ 3.011
Devon Energy (#1)	$ 2.294	$ 2.189	$ 2.316	$ 3.108	$ 3.342	$ 3.177	$ 3.040	$ 3.022	$ 3.359	$ 3.592	$ 3.489	$ 3.181	$ 3.008
Kalabzuba (BC#3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Kalabzuba (Box Elder)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
B.C.-Equity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
B.C.-Royalty(NWE only)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
B.C. 3rd.Party Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
B.C. Transport. & Gathering	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NFR-Equity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NFR-Royalty(NWE only)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NFR. 3rd.Party Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 2.945	n/a	n/a	n/a	n/a	$ 2.945
NFR Transport. & Gathering	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Devon-Equity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Devon-Royalty(NWE only)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Devon 3rd.Party Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Devon 3rd.Party 100%Purchase													
Devon Transport. & Gathering	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loomis Sales													n/a
Total Havre Pipeline Purchases	$ 2.291	$ 2.185	$ 2.312	$ 3.108	$ 3.339	$ 3.173	$ 3.036	$ 3.019	$ 3.356	$ 3.589	$ 3.484	$ 3.175	$ 3.008
EnCana Pipeline													
Spur Purchase	$ 1.897	$ 2.321	$ 2.123	$ 2.430	$ 3.205	$ 3.372	$ 3.089	$ 2.962	$ 2.914	$ 3.328	$ 3.568	$ 3.451	$ 2.886
Spur Purchase (12,000/d)	$ 2.224	$ 2.119	$ 2.246	$ 3.038	$ 3.272	$ 3.107	$ 2.970	$ 2.952	$ 3.289	$ 3.522	$ 3.419	$ 3.111	$ 2.871
Spur Purchase (10,000/d)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Legacy	$ 1.877	$ 2.284	$ 2.114	$ 2.458	$ 3.179	$ 3.372	$ 3.007	$ 2.944	$ 2.889	$ 3.315	$ 3.553	$ 3.435	$ 2.769
Iteration	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EnCana Sales													$ -
Total EnCana Purchases	$ 2.001	$ 2.256	$ 2.161	$ 2.602	$ 3.221	$ 3.301	$ 3.058	$ 2.959	$ 2.997	$ 3.379	$ 3.534	$ 3.366	$ 2.880
Colorado Interstate Pipeline													
Tenaska	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Koch	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Colorado Sales													n/a
Total CIG Purchases	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NWE Owned Production													
Battle Creek	$ 0.343	$ 0.576	$ 0.318	$ 0.520	$ 0.865	$ 0.830	$ 0.695	$ 0.818	$ 0.390	$ 1.152	$ 0.734	$ 0.702	$ 0.647
NFR Equity	n/a	n/a	n/a	n/a	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFR Royalty	n/a	n/a	n/a	n/a	$ 7.357	$ 9.104	$ 4.409	$ 3.897	$ 4.670	$ 5.239	$ 5.200	$ 4.698	$ 5.144
Battle Creek Owned Production	$ 0.343	$ 0.576	$ 0.318	$ 0.520	$ 0.800	$ 0.448	$ 0.538	$ 0.650	$ 0.546	$ 0.779	$ 0.643	$ 0.595	$ 0.599
Intra-Montana Purchases													
JETCO	n/a	n/a	n/a	n/a	n/a	$ 3.590	$ 3.334	$ 3.220	$ 3.280	n/a	n/a	n/a	$ 3.343
Whitlash Farm Taps (118)	$ 1.953	$ 3.665	$ 2.252	$ 2.128	$ 2.886	$ 3.385	$ 3.248	$ 3.044	$ 2.922	$ 4.192	$ 3.582	$ 3.660	$ 3.162
MW Cummings1-22 (2061)	$ 1.776	$ 2.207	$ 1.999	$ 2.434	$ 3.181	$ 3.348	$ 3.071	$ 2.942	$ 2.882	$ 3.260	$ 3.824	$ 3.560	$ 2.731
LA Boe 1-28 (2061)	$ 1.777	$ 2.217	$ 2.015	$ 2.418	$ 3.277	$ 3.341	$ 3.074	$ 2.941	$ 2.883	$ 3.278	$ 3.593	$ 3.447	$ 2.843
Davis Deep (2061)	$ 1.777	$ 2.199	$ 1.997	$ 2.406	$ 3.165	$ 3.358	$ 3.049	$ 2.922	$ 2.864	$ 3.313	$ 3.610	$ 3.449	$ 2.747
Peterson 14-14 (2061)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Peterson 14-14 (2061)	$ 1.777	$ 0.145	$ 1.971	$ 2.286	$ 3.484	$ 3.322	$ 3.013	$ 2.881	$ 2.881	$ 3.282	$ 3.583	$ 3.459	$ 2.836
Ferdig (2061)	$ 1.877	$ 2.290	$ 2.078	$ 2.382	$ 3.216	$ 3.371	$ 3.065	$ 2.924	$ 2.897	$ 3.283	$ 3.551	$ 3.424	$ 2.837
Ramac (2070)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hi-Butte Federal (2061)	$ 1.778	$ 1.355	$ 2.200	n/a	$ 2.795	n/a	$ 3.210	$ 2.940	$ 2.940	$ 3.108	$ 4.027	$ 3.459	$ 492.061
CIG to Cobb Transfer-TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP-Pool	$ 2.273	$ 2.112	$ 2.246	$ 3.038	$ 3.272	$ 3.107	$ 2.970	$ 2.952	$ 3.289	$ 3.522	$ 3.419	$ 3.111	$ 2.915
Underground Sto Transf. BP-2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BP-3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BPnd	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV-1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP Pool	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Shell	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Intra Mt. Sale to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Intra-Montana	$ 1.982	$ 2.211	$ 2.135	$ 2.544	$ 3.600	$ 3.369	$ 3.103	$ 3.003	$ 3.103	$ 3.371	$ 3.506	$ 3.294	$ 2.921
Total Delivered Supply	$ 2.998	$ 3.042	$ 3.050	$ 3.838	$ 3.516	$ 3.524	$ 3.390	$ 3.368	$ 3.414	$ 3.661	$ 3.615	$ 3.420	$ 3.368

Supply Detail Actual Matches Invoices

ACTUAL OPERATIONS
12 MONTHS ACTUAL & 0 MONTHS ESTIMATE ENDING June 30, 2014 VERSUS DOCKET No. 2013.5.34

	CITY GATE REQUIREMENTS Dkt (000)	Docket No. 2013.5.34 as filed 05/31/13	12 ACT/0 EST 12 MO.END. 06/30/14	OVER/(UNDER) Docket No. 2013.5.34	OVER/(UNDER) %
1	GAS COST SALES				
2	DBU SALES - BILLED	19,020	20,186	1,166	6.1
3					
4	DBU SALES - CITY GATE DELIVERIES	19,020	20,186	1,166	6.1
5	FUGC	215	237	22	10.2
6					
7	TOTAL CITY GATE REQUIREMENTS	19,235	20,423	1,188	6.2
8					
9	Cycle Billing Adj.	0	(3)	(3)	
10	CORE FUEL U & UAF	473	503	30	6.3
11					
12					
13	TOTAL GAS SUPPLY REQUIREMENTS	19,708	20,923	1,215	6.2
14					
15	GAS SUPPLY Dkt (000)				
16					
17	CANADIAN PIPELINE	5,750	8,296	2,546	
18					
19	HAVRE PIPELINE	6,187	3,646	(2,541)	(41.1)
20					
21	ENCANA PIPELINE	5,074	4,395	(679)	(13.4)
22					
23	COLORADO INTERSTATE PIPELINE	0	0	0	
24					
25	INTRA - MONTANA PURCHASES	1,165	919	(246)	(21.1)
26	NW ENERGY OWNED PRODUCTION	1,620	4,490	2,870	177.2
27					
28	STORAGE NET (-Inj. / +With.)	4	(523)	(527)	
29					
30	STORAGE FUEL USE	(92)	(103)	(11)	
31					
32	TOTAL GAS SUPPLY	19,708	21,120	1,412	7.2
33					
34	COST $(000)				
35					
36	NOVA CAPACITY	$ 2,025	$ 570	$ (1,455)	
37	TRANS CANADIAN PIPELINE	$ 22,314	$ 33,429	$ 11,115	
38					
39	HAVRE PIPELINE	$ 21,970	$ 11,419	$ (10,551)	(48.0)
40					
41	ENCANA PIPELINE	$ 17,733	$ 15,398	$ (2,335)	(13.2)
42					
43	COLORADO INTERSTATE PIPELINE	$ -	$ -	$ -	
44					
45	INTRA - MONTANA PURCHASES	$ 4,090	$ 3,271	$ (819)	(20.0)
46	NW ENERGY OWNED PRODUCTION	$ 1,401	$ 4,019		
47					
48	STORAGE	$ 1	$ (2,057)	$ (2,058)	
49					
50	TOTAL GAS SUPPLY COST	$ 69,534	$ 66,049	$ (3,485)	(5.0)
51					
52					
53	NET GAS COSTS TO MT MKT	$ 69,534	$ 66,049	$ (3,485)	(5.0)
54					
55	WORKING GAS REVENUE REQUIREMENT	$ 1,670	$ 1,443	$ (227)	(13.6)
56					
57	DEFERRED ACCOUNT INTEREST	$ 217	$ 135		
58					
59	ADMINISTRATIVE COSTS	$ 3,318	$ 1,618		
60					
61	TOTAL NET GAS COSTS (INCL. W.G. REV REQ)	$ 74,739	$ 69,245	$ (5,494)	(7.4)
62	DSM Lost Revenues (D,T,& S)	$ 322	$ (787)		
63	Battle Creek D.S.M. Lost Revenues	$ -	$ 10		
64	TOTAL GAS COST (Incl Lost DSM Rev)	$ 75,061	$ 68,468	$ (6,593)	(8.8)
65	UNIT NET GAS COSTS ($/DKT)				
66					
67	CORE RATE ($/Dkt)	$ 3.9193	$ 3.3525	$ (0.5668)	(14.5)

Natural Gas Default Supply Tracking Mechanism

	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
Volume Balancing													
Billed Market (Dekatherms)													
Residential	283,026	215,106	251,403	655,765	1,120,160	1,859,062	1,993,377	1,947,903	1,847,676	1,222,465	832,900	425,563	12,654,405
LIEAP	12,419	8,437	10,074	26,559	44,977	77,427	85,702	88,898	90,697	66,374	45,736	23,392	580,692
Employee	797	487	582	1,681	2,714	4,700	4,604	4,561	4,376	3,033	2,243	1,234	31,010
Commercial	216,061	160,055	150,336	322,376	557,198	935,963	1,039,006	997,106	979,022	636,940	422,817	240,156	6,657,035
Firm Industrial	4,030	2,806	3,832	5,274	10,833	17,403	20,891	18,341	19,397	13,147	8,887	8,065	132,906
Governmental	2,088	2,170	596	4,712	3,887	10,436	8,886	9,386	10,886	6,665	4,192	2,614	66,518
Inter-Department	1,910	1,521	1,628	3,430	5,699	9,127	9,796	9,139	8,143	6,104	4,458	2,659	63,614
CNG Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution Sales	520,330	390,581	418,450	1,019,796	1,745,468	2,914,118	3,162,263	3,075,334	2,960,198	1,954,727	1,321,232	703,681	20,186,180
Cycle Billing Adjustment	-64,874	13,934	300,673	362,836	584,325	124,072	-43,464	-57,568	-502,736	-316,747	-308,776	-95,196	(3,521)
Distribution City Gate Deliveries	455,456	404,516	719,123	1,382,632	2,329,793	3,038,191	3,118,798	3,017,766	2,457,462	1,637,980	1,012,457	608,485	20,182,659
Firm Utility Gas Sales (Dekatherms)													
Cut Bank	3,559	2,176	2,358	4,070	13,387	22,167	34,209	27,502	32,879	27,798	14,905	7,449	192,459
Kevin	266	145	118	406	865	1,634	2,965	2,432	2,737	2,229	1,453	754	16,004
Sunburst	504	234	213	429	1,830	3,521	5,429	4,164	5,196	4,197	1,972	1,058	28,747
Total Utility Sales	4,329	2,555	2,689	4,905	16,082	27,322	42,603	34,098	40,812	34,224	18,330	9,261	237,210
Total City Gate Deliveries	459,785	407,071	721,812	1,387,537	2,345,875	3,065,513	3,161,401	3,051,864	2,498,274	1,672,204	1,030,787	617,746	20,419,869
Transmission U&UAF	11,311	10,014	17,757	34,133	57,709	75,412	77,770	75,076	61,458	41,136	25,357	15,197	502,330
Total Supply Requirements	471,096	417,085	739,569	1,421,670	2,403,584	3,140,925	3,239,171	3,126,940	2,559,732	1,713,340	1,056,144	632,943	20,922,199
Gas Supply (Dekatherms)													
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline	1,023,000	1,023,000	900,000	884,000	-	474,000	310,000	102,000	150,315	990,000	1,240,000	1,200,000	8,296,315
Havre Pipeline	540,792	539,061	527,413	538,329	547,449	138,652	146,153	168,324	145,348	87,411	133,419	133,494	3,645,845
EnCana Pipeline	408,461	408,442	381,407	328,717	315,268	352,642	401,751	333,866	378,967	366,595	364,471	354,456	4,395,043
Colorado Interstate Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production	130,925	134,013	128,365	127,289	113,597	562,039	565,732	484,157	549,475	564,167	577,717	552,491	4,489,967
Intra-Montana Purchases	74,376	79,481	70,538	78,390	76,482	109,878	90,544	80,540	60,003	88,687	59,345	50,790	919,054
Total Purchases	2,177,554	2,183,997	2,007,723	1,956,725	1,052,796	1,637,211	1,514,180	1,168,887	1,284,108	2,096,860	2,374,952	2,291,231	21,746,224
	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Activity													
Storage Supply Activity	1,777,647	1,762,822	1,353,532	282,247	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	430,312	1,782,809	1,714,978	625,548
Storage U&UAF (injection only)	20,037	19,870	15,256	3,181	-	-	-	-	-	4,850	20,095	19,330	102,619
Metered Storage Activity	1,757,610	1,742,952	1,338,276	279,066	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	425,462	1,762,714	1,695,648	522,929
Net Difference (delivered vs. supply)	71,189	(4,090)	85,378	(252,808)	(43,649)	(335,714)	92,320	(294,251)	(84,336)	46,792	464,001	56,690	

12/03/14

Natural Gas Default Supply Tracking Mechanism

	Supply Revenue/Cost Calculations	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
5	Total Sales													
6	Dekatherms	524,659	393,136	421,139	1,024,701	1,761,550	2,941,440	3,204,866	3,109,432	3,001,010	1,988,951	1,339,562	712,942	20,423,390
7	Current Year Supply Cost	$ 3.9193	$ 3.4739	$ 3.2364	$ 3.3728	$ 3.4417	$ 2.7775	$ 3.1202	$ 3.1456	$ 3.7457	$ 4.7141	$ 5.3076	$ 5.3076	
8	Prior Year(s) Deferred Expense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9	Current Year Deferred Adjust.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10														
11	Gas Cost Revenues													
12	Current Year Gas Cost	$ 1,915,331	$ 1,481,665	$ 1,423,401	$ 3,371,382	$ 5,986,215	$ 7,695,547	$ 9,302,162	$ 9,719,487	$ 10,154,843	$ 8,110,145	$ 6,580,741	$ 3,776,455	$ 69,517,375
13	Prior Year(s) Defered Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Battle Creek DSM Lost Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,197)	$ (10,197)
15	DSM Lost Revenue (D, T, & S.)	$ 908,268	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ 59,839	$ 59,839	$ 786,539
16	Total Revenue	$ 2,823,599	$ 1,454,842	$ 1,396,578	$ 3,344,559	$ 5,959,392	$ 7,668,724	$ 9,275,339	$ 9,692,664	$ 10,128,020	$ 8,083,322	$ 6,640,580	$ 3,826,097	$ 70,293,717
17														
18	Natural Gas Expenses													
19	NOVA Capacity	$ 58,815	$ 52,830	$ 55,404	$ 64,332	$ 64,417	$ 14,631	$ 14,948	$ 16,598	$ 17,340	$ 17,646	$ 96,333	$ 96,207	$ 569,503
20	Canada Pipeline	$ 3,569,036	$ 3,217,784	$ 2,926,722	$ 3,353,416	$ 16,786	$ 1,786,940	$ 1,343,819	$ 1,026,261	$ 949,486	$ 4,452,788	$ 5,471,430	$ 5,314,724	$ 33,429,192
21	Havre Pipeline	$ 1,436,525	$ 1,214,660	$ 1,068,677	$ 1,671,254	$ 1,761,032	$ 472,981	$ 543,281	$ 998,886	$ 786,485	$ 389,579	$ 526,599	$ 548,558	$ 11,418,518
22	EnCana Pipeline	$ 1,186,938	$ 1,013,464	$ 842,955	$ 802,381	$ 1,029,797	$ 1,109,498	$ 1,449,764	$ 1,451,682	$ 1,963,428	$ 1,540,280	$ 1,538,927	$ 1,469,333	$ 15,398,446
23	Colorado Interstate Pipeline	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	NW Energy Owned Production	$ 65,339	$ 54,644	$ 45,267	$ 60,809	$ 83,944	$ 367,019	$ 527,073	$ 799,267	$ 615,830	$ 473,948	$ 462,525	$ 463,759	$ 4,019,424
25	Intra-Montana Purchases	$ 209,265	$ 191,813	$ 148,662	$ 199,858	$ 271,100	$ 334,010	$ 351,399	$ 389,072	$ 329,451	$ 387,527	$ 247,954	$ 211,247	$ 3,271,359
26	Storage Injection/Withdrawal	$ (5,267,387)	$ (4,584,988)	$ (3,391,269)	$ (877,399)	$ 4,231,079	$ 5,581,292	$ 4,953,942	$ 6,834,067	$ 4,126,467	$ (1,473,444)	$ (6,192,831)	$ (5,997,317)	$ (2,057,791)
27	Total Natural Gas Expenses	$ 1,258,532	$ 1,160,208	$ 1,696,418	$ 5,274,651	$ 7,458,154	$ 9,666,371	$ 9,184,226	$ 11,515,834	$ 8,788,486	$ 5,788,324	$ 2,150,937	$ 2,106,510	$ 66,048,650
28														
29	Administrative Expenses													
30	MCC Tax Collection	$ 1,547	$ 1,034	$ 1,090	$ 4,068	$ 7,153	$ 12,426	$ 14,429	$ 14,876	$ 15,082	$ 11,454	$ 8,918	$ 5,048	$ 97,125
31	MPSC Tax Collection	$ 4,749	$ 3,668	$ 3,557	$ 15,459	$ 27,065	$ 47,016	$ 54,376	$ 56,175	$ 56,834	$ 43,016	$ 33,592	$ 19,020	$ 364,526
32	Labor & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	DSM Expense	$ 64,670	$ 96,543	$ 35,276	$ 110,607	$ 96,257	$ 149,764	$ 72,104	$ 65,453	$ 177,076	$ 75,644	$ 9,573	$ 124,888	$ 1,077,856
34	Computer Expense & Support	$ 2,612	$ 2,073	$ 3,435	$ 1,362	$ 2,612	$ 4,187	$ 2,487	$ 2,487	$ 83,209	$ 3,886	$ 3,174	$ 2,524	$ 114,046
35	Travel/Education Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Basin Creek Storage Rebate	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (36,000)
38	Total Administrative Expenses	$ 70,577	$ 100,318	$ 40,358	$ 128,497	$ 130,087	$ 210,393	$ 140,396	$ 135,990	$ 329,201	$ 130,999	$ 52,256	$ 148,480	$ 1,617,553
39														
40	Rate Base Expenses													
41	Storage Working Gas	$ 147,781	$ 193,033	$ 217,640	$ 225,324	$ 188,267	$ 139,384	$ 95,996	$ 36,141	$ 0	$ 12,905	$ 67,144	$ 119,670	$ 1,443,286
42	Deferred Expense	$ (13,659)	$ (13,753)	$ (10,340)	$ 3,921	$ 15,343	$ 30,163	$ 31,264	$ 43,975	$ 37,914	$ 24,659	$ (2,598)	$ (11,719)	$ 135,171
43	Total Rate Base Expense	$ 134,122	$ 179,280	$ 207,300	$ 229,245	$ 203,610	$ 169,548	$ 127,260	$ 80,116	$ 37,914	$ 37,564	$ 64,546	$ 107,952	$ 1,578,457
44														
45	Total Expenses	$ 1,463,231	$ 1,439,806	$ 1,944,075	$ 5,632,393	$ 7,791,852	$ 10,046,311	$ 9,451,882	$ 11,731,940	$ 9,155,600	$ 5,956,887	$ 2,267,739	$ 2,362,942	$ 69,244,660
46														
47	Deferred Cost Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48														
49	Monthly Deferred Cost	$ 1,360,368	$ 15,036	$ (547,497)	$ (2,287,834)	$ (1,832,460)	$ (2,377,587)	$ (176,544)	$ (2,039,276)	$ 972,419	$ 2,126,435	$ 4,372,842	$ 1,463,155	$ 1,049,057
50	Cumulative Deferred Cost	$ 1,360,368	$ 1,375,404	$ 827,907	$ (1,459,927)	$ (3,292,387)	$ (5,669,974)	$ (5,846,517)	$ (7,885,793)	$ (6,913,374)	$ (4,786,939)	$ (414,098)	$ 1,049,057	
51														
52														
53														
54														
55														

12/03/14

Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Total Supply Cost Calculations	**Jul-13**	**Aug-13**	**Sep-13**	**Oct-13**	**Nov-13**	**Dec-13**	**Jan-14**	**Feb-14**	**Mar-14**	**Apr-14**	**May-14**	**Jun-14**
Rate Base Storage												
Beginning Inventory	3,360,896	5,118,506	6,861,458	8,199,734	8,478,800	7,084,363	5,244,936	3,612,265	1,359,961	1	425,462	2,188,176
Net Storage Activity	1,757,610	1,742,952	1,338,276	279,066	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	425,462	1,762,714	1,695,648
Ending Inventory	5,118,506	6,861,458	8,199,734	8,478,800	7,084,363	5,244,936	3,612,265	1,359,961	1	425,462	2,188,176	3,883,824
Beginning Rate Base $	$ 11,605,805	$ 16,873,192	$ 21,458,181	$ 24,849,450	$ 25,726,849	$ 21,495,770	$ 15,914,478	$ 10,960,536	$ 4,126,470	$ 3	$ 1,473,444	$ 7,666,276
Net Storage Activity $	$ 5,267,387	$ 4,584,988	$ 3,391,269	$ 877,399	$ (4,231,079)	$ (5,581,292)	$ (4,953,942)	$ (6,834,067)	$ (4,126,467)	$ 1,473,444	$ 6,192,831	$ 5,997,317
Ending Rate Base $	$ 16,873,192	$ 21,458,181	$ 24,849,450	$ 25,726,849	$ 21,495,770	$ 15,914,478	$ 10,960,536	$ 4,126,470	$ 3	$ 1,473,444	$ 7,666,276	$ 13,663,593
Beginning Unit Cost	$ 3.4532	$ 3.2965	$ 3.1274	$ 3.0305	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0300	$ 3.4632	$ 3.5035
Activity Unit Cost	$ 2.9969	$ 2.6306	$ 2.5341	$ 3.1441	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.4632	$ 3.5132	$ 3.5369
Ending Unit Cost	$ 3.2965	$ 3.1274	$ 3.0305	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0343	$ 3.0300	$ 3.4632	$ 3.5035	$ 3.5181
Deferred Supply Cost Expense												
Beginning Balance	$ (830,924)	$ (2,191,292)	$ (2,206,328)	$ (1,658,831)	$ 629,003	$ 2,461,463	$ 4,839,050	$ 5,015,593	$ 7,054,869	$ 6,082,450	$ 3,956,015	$ (416,826)
Monthly Activity	$ (1,360,368)	$ (15,036)	$ 547,497	$ 2,287,834	$ 1,832,460	$ 2,377,587	$ 176,544	$ 2,039,276	$ (972,419)	$ (2,126,435)	$ (4,372,842)	$ (1,463,155)
Ending Balance	$ (2,191,292)	$ (2,206,328)	$ (1,658,831)	$ 629,003	$ 2,461,463	$ 4,839,050	$ 5,015,593	$ 7,054,869	$ 6,082,450	$ 3,956,015	$ (416,826)	$ (1,879,981)

Interest	Interest Rate
Working Gas	10.51%
Deferred Account	7.48%

Regulatory Taxes	Oct.1,2013
MCC Rate	0.11%
MPSC Rate	0.420%

12/03/14

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Supply Detail (Dekatherms)	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline													
Carway Purchase Morg. Stan.	-	-	-	-	-	164,000	310,000	102,000	138,315	990,000	1,240,000	1,200,000	4,144,315
Tenaska Winter	1,023,000	1,023,000	900,000	884,000	-	310,000	-	-	12,000	-	-	-	4,152,000
BP___ Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Barclays	42,470	42,470	41,100	42,470	-	-	-	-	-	-	-	-	168,510
Credit Suisse	127,810	127,810	123,300	127,810	-	-	-	-	-	-	-	-	506,730
IntrCo/Pk Transp.Reserv. Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
IS Capacity Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
Barclays	(42,470)	(42,470)	(41,100)	(42,470)	-	-	-	-	-	-	-	-	(168,510)
Credit Suisse	(127,810)	(127,810)	(123,300)	(127,810)	-	-	-	-	-	-	-	-	(506,730)
Sale to Morgan Stanley	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales to TMV	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Canada Pipeline Purchases	1,023,000	1,023,000	900,000	884,000	-	474,000	310,000	102,000	150,315	990,000	1,240,000	1,200,000	8,296,315
Havre Pipeline Purchase													
Battle Creek - 3rd Party	44,792	43,061	47,413	45,033	45,976	41,437	43,497	50,958	37,114	52,279	49,860	51,822	553,242
Devon Energy (Pool)	496,000	496,000	480,000	493,296	480,000	-	-	-	-	-	-	-	2,445,296
Bear Paw Third Party Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Paw(NFR)Third Party	-	-	-	-	21,473	39,826	40,789	40,001	41,508	33,887	45,000	42,213	304,697
Bear Paw S.(Devon)Third Party	-	-	-	-	-	57,389	61,867	77,365	66,726	1,245	38,559	39,459	342,610
Other (BC#3)	-	-	-	-	-	-	-	-	-	-	-	-	-
Havre Pipe Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Havre Pipeline Purchases	540,792	539,061	527,413	538,329	547,449	138,652	146,153	168,324	145,348	87,411	133,419	133,494	3,645,845
EnCana Pipeline													
Spur Purchase	310,000	310,000	300,000	310,000	300,000	310,000	310,000	280,000	310,000	300,000	310,000	300,000	3,650,000
Spur Purchase (12,000/d)	91,575	91,825	74,259	9,075	9,100	37,000	85,500	47,800	64,550	60,800	48,550	48,000	668,034
Spur Purchase (10,000/d)	-	-	-	-	-	-	-	-	-	-	-	-	-
Legacy	6,886	6,617	7,148	9,642	6,168	5,642	6,251	6,066	4,417	5,795	5,921	6,456	77,009
Iteration	-	-	-	-	-	-	-	-	-	-	-	-	-
EnCana Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total EnCana Purchases	408,461	408,442	381,407	328,717	315,268	352,642	401,751	333,866	378,967	366,595	364,471	354,456	4,395,043
Colorado Interstate Pipeline													
Tenaska	-	-	-	-	-	-	-	-	-	-	-	-	-
BP Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-
Koch	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CIG Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production													
Bear Paw S.(Devon) Royalty		-	-	-	-	80,924	79,878	67,768	76,095	57,507	57,921	56,130	476,223
Bearpaw(NFR) Royalty	11,760	13,128	13,005	10,372	12,755	12,484	12,950	11,143	12,546	12,762	13,158	12,185	148,248
NW E Owned Production - BC	35,951	38,060	36,720	39,235	28,563	29,234	35,635	33,382	43,085	28,738	36,401	31,687	416,691
NW E Owned ProductionNFR	83,214	82,825	78,640	77,682	72,279	70,745	73,381	63,144	71,093	72,317	74,563	69,050	888,933
NW E Owned Production (Dvn)	-	-	-	-	-	368,652	363,888	308,720	346,656	392,843	395,674	383,439	2,559,872
NW Energy Owned Production	130,925	134,013	128,365	127,289	113,597	562,039	565,732	484,157	549,475	564,167	577,717	552,491	4,489,967
Intra-Montana Purchases													
JETCO	-	-	-	-	-	24,800	24,800	22,400	-	24,800	-	-	96,800
Whitlash Farm Taps (118)	11	(6)	9	2	42	41	93	136	107	3	105	(35)	508
MW Cummings1-22 (2061)	1,961	9,698	4,367	3,827	3,910	3,237	3,125	3,589	2,018	2,923	3,416	3,554	45,625
LA Boe 1-28 (2061)	361	555	439	462	379	639	466	682	337	625	525	492	5,962
Davis Deep (2061)	6,917	6,719	6,386	5,606	7,770	3,809	2,951	2,396	683	1,780	1,387	1,115	47,519
Peterson 14-14 (2061)	-	-	-	-	-	-	-	-	-	-	-	-	-
Peterson 14-14 (2061)	100	152	97	169	117	104	71	131	29	124	100	114	1,308
Fordig (2061)	36,761	34,022	29,888	40,814	49,895	40,651	31,710	27,465	30,663	33,288	27,159	20,512	402,828
Ramac (2070)	-	-	-	-	-	-	-	-	-	-	-	-	-
Hi-Butte Federal (2061)	24	(5)	3	(1)	(1)	15	16	(8)	-	9	11	(8)	55
CIG to Cobb Transfer-TMV	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr Alex Johnson Barn	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr Alex Johnson Residence	-	-	-	-	-	-	-	-	-	-	-	-	-
Johnson Water Well	-	-	-	-	-	-	-	-	-	-	-	-	-
BP-Pool	28,241	28,346	29,349	27,511	14,370	36,582	27,312	23,749	26,166	25,135	26,642	25,046	318,449
Underground Sto Transf. BP-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BP-3	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf. BPnd	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-1	-	-	-	-	-	-	-	-	-	-	-	-	-
Underground Sto Transf.TMV-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Pool (TMV)	-	-	-	-	-	-	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Mt. Sale to BP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intra-Montana	74,376	79,481	70,538	78,390	76,482	109,878	90,544	80,540	60,003	88,687	59,345	50,790	919,054
	-												
Total Delivered Supply	2,177,554	2,183,997	2,007,723	1,956,725	1,052,796	1,637,211	1,514,180	1,108,887	1,284,108	2,096,860	2,374,952	2,291,231	21,746,224
	-												

Supply Detail Actual Matches Invoices

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Total Supply Expense	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
Nova Capacity	$58,815	$52,830	$55,404	$64,332	$64,417	$14,631	$14,948	$16,598	$17,340	$17,646	$96,333	$96,207	$569,503
Canada Pipeline	-												
Carway Purchase Morg. Stan.	$0	$0	$0	$0	$0	$613,590	$1,250,819	$942,261	$863,086	$4,378,968	$5,471,430	$5,314,724	$18,834,877
Tenaska Winter	$3,012,552	$2,588,370	$2,270,199	$2,699,998	$16,786	$1,080,350	$0	$0	$86,400	$0	$0	$0	$11,754,655
BP___ Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Barclays	$279,580	$279,580	$270,561	$279,580	$0	$0	$0	$0	$0	$0	$0	$0	$1,109,301
Credit Seisse	$799,285	$799,285	$773,502	$799,285	$0	$0	$0	$0	$0	$0	$0	$0	$3,171,358
InrCo/Pk Transp.Reserv. Charge	$0	$0	$0	$0	$0	$93,000	$93,000	$84,000	$0	$96	-$96	$0	$270,000
IS Capacity Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$73,724	$96	$0	$73,820
Barclays	($130,595)	($112,363)	($96,885)	($106,362)	$0	$0	$0	$0	$0	$0	$0	$0	($446,205)
Credit Suisse	($391,786)	($337,089)	($290,655)	($319,086)	$0	$0	$0	$0	$0	$0	$0	$0	($1,338,615)
Sale to Morgan Stanley	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales to TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Canada Pipeline Purchases	$3,569,036	$3,217,784	$2,926,722	$3,353,416	$16,786	$1,786,940	$1,343,819	$1,026,261	$949,486	$4,452,788	$5,471,430	$5,314,724	$33,429,192
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$113,892	$93,105	$107,477	$122,945	$140,872	$135,674	$154,728	$223,401	$300,731	$243,746	$191,527	$206,353	$2,034,451
Devon Energy (Pool)	$1,322,634	$1,121,555	$961,200	$1,548,308	$1,552,224	$0	$0	$0	$0	$0	$0	$0	$6,505,922
Bear Paw Third Party Adj.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Bear Paw (NFR)Third Party	$0	$0	$0	$0	$67,936	$138,184	$154,386	$264,303	$186,288	$140,665	$180,450	$176,872	$1,309,084
Bear Paw S.(Devon)Third Party	$0	$0	$0	$0	$0	$199,123	$234,167	$511,182	$299,466	$5,168	$154,622	$165,333	$1,569,061
Other (BC#3)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Havre Pipe Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Havre Pipeline Purchases	$1,436,525	$1,214,660	$1,068,677	$1,671,254	$1,761,032	$472,981	$543,281	$998,886	$786,485	$389,579	$526,599	$548,558	$11,418,518
EnCana Pipeline													
Spur Purchase	$928,450	$795,367	$683,190	$751,564	$980,130	$960,690	$1,101,027	$1,104,933	$1,637,947	$1,258,380	$1,314,648	$1,238,460	$12,754,786
Spur Purchase (12,000/d)	$237,784	$201,207	$143,506	$27,848	$28,791	$131,583	$326,601	$322,870	$300,661	$257,597	$199,293	$204,302	$2,382,043
Spur Purchase (10,000/d)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Legacy	$20,704	$16,890	$16,259	$22,968	$20,876	$17,225	$22,135	$23,879	$24,820	$24,303	$24,986	$26,570	$261,616
Iteration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
EnCana Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total EnCana Purchases	$1,186,938	$1,013,464	$842,955	$802,381	$1,029,797	$1,109,498	$1,449,764	$1,451,682	$1,963,428	$1,540,280	$1,538,927	$1,469,333	$15,398,445
Colorado Interstate Pipeline													
Tenaska	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Koch	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Colorado Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total CIG Purchases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MW Energy Owned Production													
Bear Paw S.(Devon) Royalty		$0	$0	$0	$0	$280,782	$424,939	$655,690	$480,056	$359,817	$355,284	$361,556	$2,918,124
Bearpaw(NFR) Royalty	$43,752	$38,414	$30,637	$48,928	$53,114	$60,851	$68,880	$109,433	$79,576	$73,646	$74,251	$71,976	$753,458
NW E Owned Broduction - BC	$21,587	$16,230	$14,630	$11,881	$30,830	$25,386	$33,254	$34,144	$56,198	$40,485	$32,990	$30,227	$347,842
NW E Owned BroductionNFR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NW E Owned Production (Dvn)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
MW Energy Owned Production	$65,339	$54,644	$45,267	$60,809	$83,944	$367,019	$527,073	$799,267	$615,830	$473,948	$462,525	$463,759	$4,019,424
Intra-Montana Purchases													
JETCO	$0	$0	$0	$0	$0	$90,024	$108,872	$98,336	$13,216	$127,968	$0	$0	$438,416
Whitlash Farm Taps (118)	$33	-$20	$22	$5	$115	$141	$322	$532	$566	-$41	$450	-$153	$1,974
MW Cummings1-22 (2061)	$6,209	$26,526	$9,729	$9,284	$11,976	$10,869	$11,189	$14,114	$11,649	$12,328	$14,407	$14,629	$152,908
LA Boe 1-28 (2061)	$1,056	$1,446	$988	$1,111	$1,534	$1,674	$1,656	$2,647	$1,942	$2,707	$2,217	$2,020	$20,997
Davis Deep (2061)	$20,968	$17,246	$14,445	$13,543	$19,592	$16,934	$11,073	$9,847	$5,439	$7,312	$5,867	$4,552	$146,819
Peterson 14-14 (2061)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Peterson 14-14 (2061)	$289	$394	$214	$403	$423	$279	$261	$508	$209	$548	$422	$469	$4,420
Ferdig (2061)	$107,305	$83,922	$66,112	$90,755	$153,758	$127,432	$114,484	$110,133	$171,819	$129,629	$115,116	$83,351	$1,353,816
Ramac (2070)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hi-Butte Federal (2061)	$74	-$18	$6	-$2	-$5	$51	$55	-$27	$1	$42	$46	-$34	$189
CIG to Cobb Transfer-TMV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dr Alex Johnson Barn	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dr Alex Johnson Residence	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Johnson Water Well	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
BP-Pool	$73,331	$62,318	$57,146	$84,759	$83,708	$86,606	$103,487	$152,981	$124,608	$107,033	$109,430	$106,413	$1,151,820
Underground Sto Transf. BP-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BP-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf. BPnd	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Underground Sto Transf.TMV-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Pool (TMV)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Shell	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Intra Mt. Sale to BP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Intra-Montana	$209,265	$191,813	$148,662	$199,858	$271,100	$334,010	$351,399	$389,072	$329,451	$387,527	$247,954	$211,247	$3,271,359
Total Delivered Supply	$6,525,919	$5,745,196	$5,087,687	$6,152,050	$3,227,076	$4,085,078	$4,230,284	$4,681,767	$4,662,019	$7,261,769	$8,343,768	$8,103,827	$68,106,440

Natural Gas Default Supply Tracking Mechanism

Tracker Accounting Period Match Unit Costs	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
Nova Capacity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Canada Pipelines													
Carway Purchase Morg. Stan.	n/a	n/a	n/a	n/a	n/a	$ 3.741	$ 4.035	$ 9.238	$ 6.240	$ 4.423	$ 4.412	$ 4.429	$ 4.545
Tenaska Winter	$ 2.945	$ 2.530	$ 2.522	$ 3.054	n/a	$ 3.485	n/a	n/a	$ 7.200	n/a	n/a	n/a	$ 2.831
BP___ Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Barclays													$ 6.583
Credit Swiss													$ 6.258
InterCo. Transp Reserv Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IS Capacity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Barclays													$ 2.648
Credit Swiss													$ 2.642
Sale to Morgan Stanley	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sales to TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sales to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Canada Pipeline Purchases	$ 3.489	$ 3.145	$ 3.252	$ 3.793	n/a	$ 3.770	$ 4.335	$ 10.061	$ 6.317	$ 4.498	$ 4.412	$ 4.429	$ 4.029
Havre Pipeline Purchase													
Battle Creek - 3rd Party	$ 2.543	$ 2.162	$ 2.267	$ 2.730	$ 3.064	$ 3.274	$ 3.557	$ 4.384	$ 8.103	$ 4.662	$ 3.841	$ 3.982	$ 3.677
Devon Energy (Pool)	$ 2.667	$ 2.261	$ 2.003	$ 3.139	$ 3.234	n/a	n/a	n/a	n/a	n/a	n/a	n/a	$ 2.661
Bear Paw Third Party Adj.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bear Paw (NFR)Third Party	n/a	n/a	n/a	n/a	$ 3.164	$ 3.470	$ 3.785	$ 6.607	$ 4.488	$ 4.151	$ 4.010	$ 4.190	$ 4.296
Bear Paw S.(Devon)Third Party	n/a	n/a	n/a	n/a	n/a	$ 3.470	$ 3.785	$ 6.607	$ 4.488	$ 4.151	$ 4.010	$ 4.190	$ 4.580
Other (BC#3)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Havre Pipe Sales													n/a
Total Havre Pipeline Purchases	$ 2.656	$ 2.253	$ 2.026	$ 3.105	$ 3.217	$ 3.411	$ 3.717	$ 5.934	$ 5.411	$ 4.457	$ 3.947	$ 4.109	$ 3.132
EnCana Pipeline													
Spur Purchase	$ 2.995	$ 2.566	$ 2.277	$ 2.424	$ 3.267	$ 3.099	$ 3.552	$ 3.946	$ 5.284	$ 4.195	$ 4.241	$ 4.128	$ 3.494
Spur Purchase (12,000/d)	$ 2.597	$ 2.191	$ 1.933	$ 3.069	$ 3.164	$ 3.556	$ 3.820	$ 6.755	$ 4.658	$ 4.237	$ 4.105	$ 4.256	$ 3.566
Spur Purchase (10,000/d)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Legacy	$ 3.007	$ 2.553	$ 2.275	$ 2.382	$ 3.385	$ 3.053	$ 3.541	$ 3.937	$ 5.619	$ 4.194	$ 4.220	$ 4.116	$ 3.397
Iteration	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EnCana Sales													$ -
Total EnCana Purchases	$ 2.906	$ 2.481	$ 2.210	$ 2.441	$ 3.266	$ 3.146	$ 3.609	$ 4.348	$ 5.181	$ 4.202	$ 4.222	$ 4.145	$ 3.504
Colorado Interstate Pipeline													
Tenaska	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP Purchase	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Koch	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Colorado Sales													n/a
Total CIG Purchases	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NW Energy Owned Production													
Bear Paw Royalty							$ 9.676	$ 6.309	$ 6.257	$ 6.134	$ 6.441	$ 6.128	
Bear Paw S.(Devon) Royalty							$ 9.821	$ 6.343	$ 5.771	$ 5.643	$ 5.907	$ 5.082	
NW E Owned Broduction - BC	$ 0.600	$ 0.426	$ 0.398	$ 0.303	$ 1.079	$ 0.868	$ 0.933	$ 1.023	$ 1.304	$ 1.409	$ 0.906	$ 0.954	$ 0.835
Bearpaw(NFR) Royalty	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NW E Owned BroductionNFR													$ -
NW E Owned Production (Dvn)	$ 0.499	$ 0.408	$ 0.353	$ 0.478	$ 0.739	$ 0.653	$ 0.932	$ 1.651	$ 1.121	$ 0.840	$ 0.801	$ 0.839	$ 0.895
Intra-Montana Purchases													
JETCO	n/a	n/a	n/a	n/a	n/a	$ 3.630	$ 4.390	$ 4.390	n/a	$ 5.160	n/a	n/a	$ 4.529
Whitlash Farm Taps (118)	$ 3.015	$ 3.270	$ 2.434	$ 2.630	$ 2.728	$ 3.435	$ 3.466	$ 3.910	$ 5.294	$ (13.537)	$ 4.290	$ 4.371	$ 3.885
LA Boe 1-28 (2061)	$ 2.924	$ 2.605	$ 2.249	$ 2.405	$ 4.047	$ 2.620	$ 3.553	$ 3.882	$ 5.764	$ 4.331	$ 4.222	$ 4.105	$ 3.522
Davis Deep (2061)	$ 3.031	$ 2.567	$ 2.262	$ 2.416	$ 2.522	$ 4.446	$ 3.752	$ 4.110	$ 7.964	$ 4.108	$ 4.230	$ 4.083	$ 3.090
Peterson 14-14 (2061)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Peterson 14-14 (2061)	$ 2.893	$ 2.594	$ 2.207	$ 2.383	$ 3.616	$ 2.686	$ 3.672	$ 3.881	$ 7.201	$ 4.421	$ 4.221	$ 4.116	$ 3.379
Ferdig (2061)	$ 2.919	$ 2.467	$ 2.212	$ 2.224	$ 3.082	$ 3.135	$ 3.610	$ 4.010	$ 5.603	$ 3.894	$ 4.239	$ 4.064	$ 3.361
Ramac (2070)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hi-Butte Federal (2061)	$ 3.070	$ 3.576	$ 2.067	$ 1.970	$ 4.810	$ 3.374	$ 3.419	$ 3.434	n/a	$ 4.659	$ 4.209	$ 4.221	$ 3.434
CIG to Cobb Transfer-TMV	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Dr Alex Johnson Barn	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Dr Alex Johnson Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Johnson Water Well	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
BP-Pool	$ 2.597	$ 2.198	$ 1.947	$ 3.081	$ 5.825	$ 2.367	$ 3.789	$ 6.442	$ 4.762	$ 4.258	$ 4.107	$ 4.249	$ 3.617
Underground Sto Transf. BP-2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BP-3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf. BPnd	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV-1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Underground Sto Transf.TMV2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Shell	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Intra Mt. Sale to BP	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Intra-Montana	$ 2.814	$ 2.413	$ 2.108	$ 2.550	$ 3.545	$ 3.040	$ 3.881	$ 4.831	$ 5.491	$ 4.370	$ 4.178	$ 4.159	$ 3.559
Total Delivered Supply	$ 2.997	$ 2.631	$ 2.534	$ 3.144	$ 3.065	$ 2.495	$ 2.794	$ 4.005	$ 3.631	$ 3.463	$ 3.513	$ 3.537	$ 3.132

ACTUAL OPERATIONS
12 MONTHS ACTUAL & 0 MONTHS ESTIMATE ENDING June 30, 2014 VERSUS DOCKET No. 2013.5.34

	CITY GATE REQUIREMENTS Dkt (000)	Docket No. 2013.5.34 as filed 05/31/13	12 ACT/0 EST 12 MO.END. 06/30/14	OVER/(UNDER) Docket No. 2013.5.34	OVER/(UNDER) %
1	GAS COST SALES				
2	DBU SALES - BILLED	19,020	20,186	1,166	6.1
3					
4	DBU SALES - CITY GATE DELIVERIES	19,020	20,186	1,166	6.1
5	FUGC	215	237	22	10.2
6					
7	TOTAL CITY GATE REQUIREMENTS	19,235	20,423	1,188	6.2
8					
9	Cycle Billing Adj.	0	(3)	(3)	
10	CORE FUEL U & UAF	473	503	30	6.3
11					
12					
13	TOTAL GAS SUPPLY REQUIREMENTS	19,708	20,923	1,215	6.2
14					
15	GAS SUPPLY Dkt (000)				
16					
17	CANADIAN PIPELINE	5,750	8,296	2,546	
18					
19	HAVRE PIPELINE	6,187	4,134	(2,053)	(33.2)
20					
21	ENCANA PIPELINE	5,074	4,395	(679)	(13.4)
22					
23	COLORADO INTERSTATE PIPELINE	0	0	0	
24					
25	INTRA - MONTANA PURCHASES	1,165	919	(246)	(21.1)
26	NW ENERGY OWNED PRODUCTION	1,620	3,709	2,089	129.0
27					
28	STORAGE NET (-Inj. / +With.)	4	(523)	(527)	
29					
30	STORAGE FUEL USE	(92)	(103)	(11)	
31					
32	TOTAL GAS SUPPLY	19,708	20,827	1,119	5.7
33					
34	COST $(000)				
35					
36	NOVA CAPACITY	$ 2,025	$ 570	$ (1,455)	
37	TRANS CANADIAN PIPELINE	$ 22,314	$ 33,429	$ 11,115	
38					
39	HAVRE PIPELINE	$ 21,970	$ 12,040	$ (9,930)	(45.2)
40					
41	ENCANA PIPELINE	$ 17,733	$ 15,398	$ (2,335)	(13.2)
42					
43	COLORADO INTERSTATE PIPELINE	$ -	$ -	$ -	
44					
45	INTRA - MONTANA PURCHASES	$ 4,090	$ 3,271	$ (819)	(20.0)
46	NW ENERGY OWNED PRODUCTION	$ 1,401	$ 3,289		
47					
48	STORAGE	$ 1	$ (1,089)	$ (1,090)	
49					
50	TOTAL GAS SUPPLY COST	$ 69,534	$ 66,908	$ (2,626)	(3.8)
51					
52					
53	NET GAS COSTS TO MT MKT	$ 69,534	$ 66,908	$ (2,626)	(3.8)
54					
55	WORKING GAS REVENUE REQUIREMENT	$ 1,670	$ 1,473	$ (197)	(11.8)
56					
57	DEFERRED ACCOUNT INTEREST	$ 217	$ 195		
58					
59	ADMINISTRATIVE COSTS	$ 3,318	$ 1,617		
60					
61	TOTAL NET GAS COSTS (INCL. W.G. REV REQ)	$ 74,739	$ 70,193	$ (4,546)	(6.1)
62	DSM Lost Revenues (D,T,& S)	$ 322	$ (787)		
63	Battle Creek D.S.M. Lost Revenues	$ -	$ 10		
64	TOTAL GAS COST (Incl Lost DSM Rev)	$ 75,061	$ 69,416	$ (5,645)	(7.5)
65	UNIT NET GAS COSTS ($/DKT)				
66					
67	CORE RATE ($/Dkt)	$ 3.9193	$ 3.3989	$ (0.5204)	(13.3)

Natural Gas Default Supply Tracking Mechanism

	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
Volume Balancing													
Billed Market (Dekatherms)													
Residential	283,026	215,106	251,403	655,765	1,120,160	1,859,062	1,993,377	1,947,903	1,847,676	1,222,465	832,900	425,563	12,654,405
LIEAP	12,419	8,437	10,074	26,559	44,977	77,427	85,702	88,898	90,697	66,374	45,736	23,392	580,692
Employee	797	487	582	1,681	2,714	4,700	4,604	4,561	4,376	3,033	2,243	1,234	31,010
Commercial	216,061	160,055	150,336	322,376	557,198	935,963	1,039,006	997,106	979,022	636,940	422,817	240,156	6,657,035
Firm Industrial	4,030	2,806	3,832	5,274	10,833	17,403	20,891	18,341	19,397	13,147	8,887	8,065	132,906
Governmental	2,088	2,170	596	4,712	3,887	10,436	8,886	9,386	10,886	6,665	4,192	2,614	66,518
Inter-Department	1,910	1,521	1,628	3,430	5,699	9,127	9,796	9,139	8,143	6,104	4,458	2,659	63,614
CNG Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Distribution Sales	520,330	390,581	418,450	1,019,796	1,745,468	2,914,118	3,162,263	3,075,334	2,960,198	1,954,727	1,321,232	703,681	20,186,180
Cycle Billing Adjustment	-64,874	13,934	300,673	362,836	584,325	124,072	-43,464	-57,568	-502,736	-316,747	-308,776	-95,196	(3,521)
Distribution City Gate Deliveries	455,456	404,516	719,123	1,382,632	2,329,793	3,038,191	3,118,798	3,017,766	2,457,462	1,637,980	1,012,457	608,485	20,182,659
Firm Utility Gas Sales (Dekatherms)													
Cut Bank	3,559	2,176	2,358	4,070	13,387	22,167	34,209	27,502	32,879	27,798	14,905	7,449	192,459
Kevin	266	145	118	406	865	1,634	2,965	2,432	2,737	2,229	1,453	754	16,004
Sunburst	504	234	213	429	1,830	3,521	5,429	4,164	5,196	4,197	1,972	1,058	28,747
Total Utility Sales	4,329	2,555	2,689	4,905	16,082	27,322	42,603	34,098	40,812	34,224	18,330	9,261	237,210
Total City Gate Deliveries	459,785	407,071	721,812	1,387,537	2,345,875	3,065,513	3,161,401	3,051,864	2,498,274	1,672,204	1,030,787	617,746	20,419,869
Transmission U&UAF	11,311	10,014	17,757	34,133	57,709	75,412	77,770	75,076	61,458	41,136	25,357	15,197	502,330
Total Supply Requirements	471,096	417,085	739,569	1,421,670	2,403,584	3,140,925	3,239,171	3,126,940	2,559,732	1,713,340	1,056,144	632,943	20,922,199
Gas Supply (Dekatherms)													
Nova Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Canada Pipeline	1,023,000	1,023,000	900,000	884,000	-	474,000	310,000	102,000	150,315	990,000	1,240,000	1,200,000	8,296,315
Havre Pipeline	598,208	596,967	583,711	583,497	584,628	200,258	161,340	195,683	193,724	200,061	161,885	74,376	4,134,338
EnCana Pipeline	408,461	408,442	381,407	328,717	315,268	352,642	401,751	333,866	378,967	366,595	364,471	354,456	4,395,043
Colorado Interstate Pipeline	-	-	-	-	-	-	-	-	-	-	-	-	-
NW Energy Owned Production	72,442	76,006	67,251	85,474	31,276	486,362	336,531	363,397	676,472	437,176	570,879	506,031	3,709,297
Intra-Montana Purchases	74,376	79,481	70,538	78,390	76,482	109,878	90,544	80,540	60,003	88,687	59,345	50,790	919,054
Total Purchases	2,176,487	2,183,896	2,002,907	1,960,078	1,007,654	1,623,140	1,300,166	1,075,486	1,459,481	2,082,519	2,396,580	2,185,653	21,454,047
	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Activity													
Storage Supply Activity	1,777,647	1,762,822	1,353,532	282,247	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	430,312	1,782,809	1,714,978	625,548
Storage U&UAF (injection only)	20,037	19,870	15,256	3,181	-	-	-	-	-	4,850	20,095	19,330	102,619
Metered Storage Activity	1,757,610	1,742,952	1,338,276	279,066	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	425,462	1,762,714	1,695,648	522,929
Net Difference (delivered vs. supply)	72,256	(3,989)	90,194	(256,161)	1,493	(321,643)	306,334	(200,850)	(259,709)	61,133	442,373	162,268	

10/03/14

Natural Gas Default Supply Tracking Mechanism

	Supply Revenue/Cost Calculations	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Total
	Total Sales													
	Dekatherms	524,659	393,136	421,139	1,024,701	1,761,550	2,941,440	3,204,866	3,109,432	3,001,010	1,988,951	1,339,562	712,942	20,423,390
	Current Year Supply Cost	$ 3.9193	$ 3.4739	$ 3.2364	$ 3.3728	$ 3.4417	$ 2.7775	$ 3.1202	$ 3.1456	$ 3.7457	$ 4.7141	$ 5.3076	$ 5.3076	
	Prior Year(s) Deferred Expense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Current Year Deferred Adjust.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	Gas Cost Revenues													
	Current Year Gas Cost	$ 1,915,331	$ 1,481,665	$ 1,423,401	$ 3,371,382	$ 5,986,215	$ 7,695,547	$ 9,302,162	$ 9,719,487	$ 10,154,843	$ 8,110,145	$ 6,580,741	$ 3,776,455	$ 69,517,375
	Prior Year(s) Defered Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Battle Creek DSM Lost Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,197)	$ (10,197)
	DSM Lost Revenue (D, T, & S.)	$ 908,268	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ (26,823)	$ 59,839	$ 59,839	$ 786,539
	Total Revenue	$ 2,823,599	$ 1,454,842	$ 1,396,578	$ 3,344,559	$ 5,959,392	$ 7,668,724	$ 9,275,339	$ 9,692,664	$ 10,128,020	$ 8,083,322	$ 6,640,580	$ 3,826,097	$ 70,293,717
	Natural Gas Expenses													
	NOVA Capacity	$ 58,815	$ 52,830	$ 55,404	$ 64,332	$ 64,417	$ 14,631	$ 14,948	$ 16,598	$ 17,340	$ 17,646	$ 96,333	$ 96,207	$ 569,503
	Canada Pipeline	$ 3,569,036	$ 3,217,784	$ 2,926,722	$ 3,353,416	$ 16,786	$ 1,786,940	$ 1,343,819	$ 1,026,261	$ 949,486	$ 4,452,788	$ 5,471,430	$ 5,314,724	$ 33,429,192
	Havre Pipeline	$ 1,532,738	$ 1,277,029	$ 1,110,018	$ 1,668,937	$ 1,833,764	$ 593,472	$ 561,883	$ 998,623	$ 1,132,232	$ 690,061	$ 470,358	$ 171,150	$ 12,040,265
	EnCana Pipeline	$ 1,186,938	$ 1,013,464	$ 842,955	$ 802,381	$ 1,029,797	$ 1,109,498	$ 1,449,764	$ 1,451,682	$ 1,963,428	$ 1,540,280	$ 1,538,927	$ 1,469,333	$ 15,398,446
	Colorado Interstate Pipeline	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	NW Energy Owned Production	$ 59,415	$ 52,845	$ 35,225	$ 13,481	$ 95,701	$ 293,399	$ 448,497	$ 701,582	$ 576,541	$ 522,611	$ 403,258	$ 86,257	$ 3,288,813
	Intra-Montana Purchases	$ 209,265	$ 191,813	$ 148,662	$ 199,858	$ 271,100	$ 334,010	$ 351,399	$ 389,072	$ 329,451	$ 387,527	$ 247,954	$ 211,247	$ 3,271,359
	Storage Injection/Withdrawal	$ (5,342,881)	$ (4,555,734)	$ (3,498,143)	$ (868,830)	$ 4,355,713	$ 5,745,700	$ 5,099,869	$ 7,035,377	$ 4,248,019	$ (1,554,922)	$ (6,051,986)	$ (5,701,352)	$ (1,089,170)
	Total Natural Gas Expenses	$ 1,273,326	$ 1,250,032	$ 1,620,843	$ 5,233,576	$ 7,667,278	$ 9,877,649	$ 9,270,179	$ 11,619,196	$ 9,216,497	$ 6,055,992	$ 2,176,274	$ 1,647,566	$ 66,908,407
	Administrative Expenses													
	MCC Tax Collection	$ 1,547	$ 1,034	$ 1,090	$ 4,068	$ 7,153	$ 12,426	$ 14,429	$ 14,876	$ 15,082	$ 11,454	$ 8,918	$ 5,048	$ 97,125
	MPSC Tax Collection	$ 4,749	$ 3,668	$ 3,557	$ 15,459	$ 27,065	$ 47,016	$ 54,376	$ 56,175	$ 56,834	$ 43,016	$ 33,592	$ 19,020	$ 364,526
	Labor & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	DSM Expense	$ 64,670	$ 96,543	$ 35,276	$ 110,607	$ 96,257	$ 149,764	$ 72,104	$ 65,453	$ 177,076	$ 75,644	$ 9,573	$ 124,888	$ 1,077,856
	Computer Expense & Support	$ 2,612	$ 2,073	$ 3,435	$ 1,362	$ 2,612	$ 4,187	$ 2,487	$ 2,487	$ 83,209	$ 3,886	$ 3,174	$ 2,524	$ 114,046
	Travel/Education Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Basin Creek Storage Rebate	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (36,000)
	Total Administrative Expenses	$ 70,577	$ 100,318	$ 40,358	$ 128,497	$ 130,087	$ 210,393	$ 140,396	$ 135,990	$ 329,201	$ 130,999	$ 52,256	$ 148,480	$ 1,617,553
	Rate Base Expenses													
	Storage Working Gas	$ 153,132	$ 193,033	$ 224,352	$ 231,962	$ 193,813	$ 143,490	$ 98,824	$ 37,206	$ 0	$ 13,619	$ 66,624	$ 116,558	$ 1,472,612
	Deferred Expense	$ (12,152)	$ (11,673)	$ (8,679)	$ 5,376	$ 18,154	$ 34,343	$ 36,027	$ 49,423	$ 46,080	$ 34,560	$ 7,521	$ (4,434)	$ 194,545
	Total Rate Base Expense	$ 140,980	$ 181,360	$ 215,673	$ 237,338	$ 211,967	$ 177,833	$ 134,850	$ 86,629	$ 46,080	$ 48,179	$ 74,144	$ 112,124	$ 1,667,157
	Total Expenses	$ 1,484,883	$ 1,531,710	$ 1,876,873	$ 5,599,411	$ 8,009,332	$ 10,265,875	$ 9,545,426	$ 11,841,815	$ 9,591,778	$ 6,235,169	$ 2,302,674	$ 1,908,170	$ 70,193,118
	Deferred Cost Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Monthly Deferred Cost	$ 1,338,716	$ (76,869)	$ (480,295)	$ (2,254,852)	$ (2,049,940)	$ (2,597,151)	$ (270,087)	$ (2,149,151)	$ 536,242	$ 1,848,153	$ 4,337,906	$ 1,917,928	$ 100,599
	Cumulative Deferred Cost	$ 1,338,716	$ 1,261,847	$ 781,552	$ (1,473,300)	$ (3,523,240)	$ (6,120,391)	$ (6,390,478)	$ (8,539,629)	$ (8,003,387)	$ (6,155,235)	$ (1,817,329)	$ 100,599	

10/03/14

Natural Gas Default Supply Tracking Mechanism

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Total Supply Cost Calculations	**Jul-13**	**Aug-13**	**Sep-13**	**Oct-13**	**Nov-13**	**Dec-13**	**Jan-14**	**Feb-14**	**Mar-14**	**Apr-14**	**May-14**	**Jun-14**
Rate Base Storage												
Beginning Inventory	3,360,896	5,118,506	6,861,458	8,199,734	8,478,800	7,084,363	5,244,936	3,612,265	1,359,961	1	425,462	2,188,176
Net Storage Activity	1,757,610	1,742,952	1,338,276	279,066	(1,394,437)	(1,839,427)	(1,632,671)	(2,252,304)	(1,359,960)	425,462	1,762,714	1,695,648
Ending Inventory	5,118,506	6,861,458	8,199,734	8,478,800	7,084,363	5,244,936	3,612,265	1,359,961	1	425,462	2,188,176	3,883,824
Beginning Rate Base $	$ 12,141,286	$ 17,484,167	$ 22,117,708	$ 25,615,851	$ 26,484,681	$ 22,128,968	$ 16,383,269	$ 11,283,399	$ 4,248,023	$ 3	$ 1,554,922	$ 7,606,908
Net Storage Activity $	$ 5,342,881	$ 4,633,541	$ 3,498,143	$ 868,830	$ (4,355,713)	$ (5,745,700)	$ (5,099,869)	$ (7,035,377)	$ (4,248,019)	$ 1,554,922	$ 6,051,986	$ 5,701,352
Ending Rate Base $	$ 17,484,167	$ 22,117,708	$ 25,615,851	$ 26,484,681	$ 22,128,968	$ 16,383,269	$ 11,283,399	$ 4,248,023	$ 3	$ 1,554,922	$ 7,606,908	$ 13,308,260
Beginning Unit Cost	$ 3.6125	$ 3.4159	$ 3.2235	$ 3.1240	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1200	$ 3.6547	$ 3.4764
Activity Unit Cost	$ 3.0399	$ 2.6584	$ 2.6139	$ 3.1133	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.6547	$ 3.4333	$ 3.3623
Ending Unit Cost	$ 3.4159	$ 3.2235	$ 3.1240	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1236	$ 3.1200	$ 3.6547	$ 3.4764	$ 3.4266
Deferred Supply Cost Expense												
Beginning Balance	$ (610,818)	$ (1,949,534)	$ (1,872,665)	$ (1,392,370)	$ 862,482	$ 2,912,422	$ 5,509,573	$ 5,779,660	$ 7,928,811	$ 7,392,569	$ 5,544,417	$ 1,206,511
Monthly Activity	$ (1,338,716)	$ 76,869	$ 480,295	$ 2,254,852	$ 2,049,940	$ 2,597,151	$ 270,087	$ 2,149,151	$ (536,242)	$ (1,848,153)	$ (4,337,906)	$ (1,917,928)
Ending Balance	$ (1,949,534)	$ (1,872,665)	$ (1,392,370)	$ 862,482	$ 2,912,422	$ 5,509,573	$ 5,779,660	$ 7,928,811	$ 7,392,569	$ 5,544,417	$ 1,206,511	$ (711,417)

Interest	Interest Rate
Working Gas	10.51%
Deferred Account	7.48%

Regulatory Taxes	Oct.1,2013
MCC Rate	0.11%
MPSC Rate	0.420%

10/03/14

Department of Public Service Regulation
Montana Public Service Commission
Consolidated Docket Nos. D2013.5.34 and D2014.5.47
Annual Natural Gas Supply Tracker Filings
NorthWestern Energy

PREFILED SUPPLEMENTAL TESTIMONY

OF JOE SCHWARTZENBERGER

ON BEHALF OF NORTHWESTERN ENERGY

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Exhibits

Corrections and Updates to Exhibits	Exhibit__(JS-1)
2006-2007 Natural Gas DSM Lost Revenues	Exhibit__(WMT-4-2007.5.44-SBW)
2006-2007 Natural Gas DSM Lost Revenues	Exhibit__(WMT-4-D2007.5.44-SBW-Corrected)
2008-2014 Natural Gas DSM Lost Revenues	Exhibit__(WMT-3-Corrected.2)-12-13
Reconciled Lost Revenues	Exhibit__(WMT-5-Corrected.2)
2008-2015 Natural Gas DSM Lost Revenues	Exhibit__(WMT-3-Corrected)-13-14

Witness Information

Q. Please state your name and business address.

A. My name is Joe Schwartzenberger. My business address is 40 East Broadway, Butte, Montana 59701.

Q. By whom are you employed and in what capacity?

A. I am NorthWestern Energy's ("NorthWestern") Director of Regulatory Affairs.

Q. Please summarize your education and employment experience.

A. I attended Montana State University ("MSU"), receiving a Bachelor of Science degree in Mechanical Engineering Technology in 1982. I also earned a Master of Business Administration degree from the University of Montana in 2000. During my career, I have attended various seminars and sessions regarding a variety of electric and natural gas utility engineering, business, finance and regulatory subjects. I am a registered Professional Engineer in Montana.

After graduating MSU, I was employed by Bechtel Power Corporation as a field construction engineer in Colstrip, Montana and then at San Onofre Nuclear Generating Station in southern California. I began my career with the Montana Power Company ("MPC") in 1986 as a Plant Engineer in Colstrip. I relocated to Butte, Montana with MPC and progressed through a number of engineering positions becoming Manager of Technical Services in

1993 with responsibility for providing technical support for MPC's Demand-Side Management ("DSM") programs. In 1997, I was promoted to Director of Operations with responsibility for managing an unregulated energy services subsidiary of MPC. In 2002, I transferred to the Government and Regulatory Affairs Department as Manager of Regulatory Support Services with primary responsibility for NorthWestern's Universal System Benefits ("USB") and DSM programs. I was promoted to my current position in 2004. As pertains to this testimony, I have more than 20 years of experience in planning, designing, implementing and/or managing utility conservation programs in Montana with both NorthWestern and MPC.

Q. What are your responsibilities as Director of Regulatory Affairs?

A. I am the director responsible for state and federal regulatory activities, DSM and USB programs, electric load research, short-term electric load forecasting, and collecting and managing electric load data to meet various internal and external needs in Montana.

I regularly participate in the preparation and/or consideration of the testimony, exhibits and workpapers in NorthWestern's proceedings before the Montana Public Service Commission ("Commission") and the Federal Energy Regulatory Commission.

Purpose of Testimony

Q. What is the purpose of your supplemental testimony?

A. My testimony:

- explains corrections and updates made to certain exhibits previously sponsored by William Thomas and presents corrected and updated replacement exhibits which reflect NorthWestern's proposed lost revenues in these consolidated dockets; and
- responds to the December 19, 2013 Notice of Additional Issue in Docket No. D2013.5.34 in which the Commission directed NorthWestern to supplement its 2012-2013 Natural Gas Supply Tracker Filing with a response regarding Commission Findings of Fact ¶¶ 40-79 in Order No. 7219h issued in the Electric Tracker Docket No. D2012.5.49 involving true-up of lost revenues and the lost revenues adjustment policy that may be applicable to the natural gas tracker application and proceeding.

Q. Why are you presenting updates and corrections to exhibits originally used and sponsored by Mr. Thomas?

A. Mr. Thomas retired from NorthWestern effective November 7, 2014. In addition to submitting this testimony, I adopt the testimony and data responses previously filed and sponsored by Mr. Thomas in these consolidated dockets.

Corrections and Updates to Exhibits

Q. What generally do the corrections and updates impact?

A. There are three time periods of concern with respect to lost revenues in these consolidated dockets: the reconciliation of lost revenues for the July 1, 2006 through June 30, 2012 period ("Lost Revenues True-up Period"), lost revenues for the 2012-2013 tracker period, and lost revenues for the 2013-2014 tracker period. The corrections affect the reconciliation of lost revenues for the Lost Revenues True-up Period and the lost revenues for the 2012-2013 tracker period presented in NorthWestern's initial filing in Docket D2014.5 47. The updates affect both the reconciliation of lost revenues and lost revenues for the 2012-2013 and 2013-2014 tracker periods.

Q. Please address the Lost Revenues True-up Period.

Exhibit__(WMT-5-Corrected) was included with the Prefiled Supplemental Testimony of William Thomas in Docket No. D2013.5.34 and addresses reconciliation of lost revenues for the Lost Revenues True-up Period. The primary intent of Exhibit__(WMT-5-Corrected) is to compare the lost revenues NorthWestern collected during the Lost Revenues True-up Period (on the left side of the exhibit) to the lost revenues it incurred during the same period as determined based on SBW Consulting, Inc.'s ("SBW") 2012 evaluation ("SBW Adjusted True-up Period Lost Revenues") on the right side of the exhibit. All but one of the corrections that I explain ultimately impact the lost revenues reconciliation on Exhibit__(WMT-5-Corrected). Certain of the

corrections also affect the two supporting exhibits that produced the SBW Adjusted True-up Period Lost Revenues included on the right side of Exhibit__(WMT-5-Corrected).

Q. Please identify these supporting exhibits.

A. The first supporting exhibit is Exhibit__(WMT-4) originally submitted with the Prefiled Direct Testimony of William Thomas in Docket No. D2007.5.44, as adjusted to reflect SBW's evaluation of the July 1, 2006 through December 31, 2007 period. This uncorrected supporting exhibit is included with my testimony as Exhibit__(WMT-4-D2007.5.44-SBW). The second supporting exhibit is Exhibit__(WMT-3-Corrected) as adjusted to reflect SBW's evaluation for the January 1, 2008 through June 30, 2013 period and updated to reflect 12 months of actual data for the 2012-2013 tracker year that was provided in response to Data Request PSC-001 in Docket No. D2013.5.34. Exhibit__(WMT-3-Corrected) is not attached to this testimony. Changes have been made to each of these exhibits to produce corrected or updated supporting exhibits and associated corrected and updated SBW Adjusted True-up Period Lost Revenues that are reflected on the right side of my Exhibit__(WMT-5-Corrected.2).

Q. Please identify the corrected or updated supporting exhibits.

A. The corrected or updated supporting exhibits are Exhibit__(WMT-4-D2007.5.44-SBW-Corrected) and Exhibit__(WMT-3-Corrected.2)-12-13. Both are attached to this testimony.

Q. Are there any updates applied to the supporting exhibits that are also reflected in the SBW Adjusted True-up Period Lost Revenues on the right side of Exhibit__(WMT-5-Corrected.2)?

A. Yes, there are two such updates. The first update involves changing the method that NorthWestern used to compute the natural gas savings allocation or split between residential and general service customers for purposes of estimating lost revenues. This update, which has very minor impacts, is also applied to the 2012-2013 and 2013-2014 tracker periods, and NorthWestern intends to apply the updated method in future natural gas trackers.

The second update is an adjustment to the natural gas savings associated with the Montana Department of Environmental Quality ("DEQ") appliance program as further explained below.

Q. In addition to these updates, are there also corrections made directly to Exhibit__(WMT-5-Corrected) that are reflected on Exhibit__(WMT-5-Corrected.2)?

A. Yes. There are corrections to the lost revenues collected by NorthWestern. In addition, corrections or clarifications are made to certain referenced dockets, exhibits, and time period descriptions.

Q. Why are corrections and updates necessary?

A. Corrections and updates are necessary to present the appropriate lost revenues in these consolidated dockets.

Q. Are all corrections and updates summarized and explained in an exhibit?

A. Yes. All corrections and updates are addressed in detail in Exhibit__(JS-1).

Q. How is Exhibit__(JS-1) organized?

A. Moving from left to right across the table, the first column identifies the original exhibit that is now corrected or updated (the Base Exhibit). The second column identifies the new exhibit that includes the corrections or updates (the Corrected Base Exhibit). The third column identifies the location of the error and/or the location that is subject to update in the Base Exhibit, and the location of the correction and/or update in the Corrected Base Exhibit. The third column also describes the nature of the correction or update. The fourth column includes, for each of the tracker periods, the dollar impact of the corrections and/or updates applied for that period.

Q. Do Exhibit__(WMT-4-D2007.5.44-SBW-Corrected), Exhibit__(WMT-3-Corrected.2)-12-13, Exhibit__(WMT-5-Corrected.2), and Exhibit__(WMT-3-Corrected)-13-14 reflect and support NorthWestern's lost revenues proposals in these consolidated dockets?

A. Yes. These exhibits reflect and support NorthWestern's proposals for the lost revenue reconciliation for the Lost Revenues True-up Period as well as for the computation of lost revenues for the 2012-2013 and 2013-2014 tracker periods.

Q. What are the overall impacts of the corrections and updates?

A. The overall impacts are as follows:

- The over-collection of lost revenues for the Lost Revenues True-up Period increases from $233,167 to $480,040;
- Lost revenues for the 2012-2013 tracker period decrease from $603,388 to $602,371; and
- Lost revenues for the 2013-2014 tracker period decrease from $156,283 to $153,998.

The net impact of these three changes is a reduction of $250,175.

Additional Issues

Q. Which Commission Findings of Fact ¶¶ 40-79 in Order No. 7219h involving true-up of lost revenues and the lost revenue adjustment policy are applicable to this natural gas proceeding?

A. The applicable findings include:

- Removal of savings from conservation investments in NorthWestern's own facilities for purposes of computing lost revenues (¶ 44);
- Free ridership and spillover (¶¶ 47-59 and 76);
- Adjustment to the savings associated with the DEQ appliance program (¶¶ 69-70); and
- Lost revenue adjustment policy (¶¶ 78-79).

I address each of these items below.

Q. Have natural gas savings from conservation investments in NorthWestern's own facilities been removed for purposes of computing lost revenues for the Lost Revenues True-up Period and for the 2012-2013 and 2013-2014 tracker periods in these consolidated dockets?

A. There were no natural gas savings for conservation investments in NorthWestern's own facilities reported for the Lost Revenues True-up Period. Savings associated with such investments were removed in NorthWestern's most recent lost revenues proposals for the 2012-2013 and 2013-2014 tracker periods prior to the additional corrections and updates presented with this testimony.

Q. Paragraphs 47-59 and 76 of Order No. 7219h discuss application of the 0.87 realization rate derived by SBW for the electric Lost Revenues True-up Period and direct NorthWestern to true-up its lost revenue

calculations using realized savings that incorporate the free-ridership and spillover figures provided in response to Data Request PSC-033 (in Docket No. D2012.5.49) to both the electric Lost Revenues True-up Period and to all projections of lost revenues incurred subsequent to the 2011-2012 tracking period. Has NorthWestern applied these adjustments in these consolidated natural gas dockets?

A. NorthWestern has not applied the SBW derived realization rate to the natural gas savings used to compute lost revenues for the 2006-2007 through 2010-2011 tracker periods. Because the lost revenues are computed using the actual SBW verified savings for those periods, no further adjustment is necessary.

NorthWestern applied 0.67, the tracker period-based natural gas savings realization rate derived by SBW for the evaluation period, to reported savings for purposes of computing lost revenues for the 2011-2012, 2012-2013 and 2013-2014 tracker periods.

The issue of further adjusting realized savings via application of a net-to-gross factor that reflects free ridership and spillover as directed in Order No. 7219h in the electric tracker docket is pending in District Court. NorthWestern has not made the comparable adjustment to natural gas savings for purposes of computing lost revenues in these consolidated dockets. Rather, NorthWestern's computation of lost revenues reflects a net-to-gross factor of

1.0 as recommended by SBW as part of its 2012 evaluation and as supported in the Prefiled Direct Testimonies of Marjorie McRae and Michael Baker in Docket No. D2013.5.34.

Q. In Order No. 7219h, ¶ 70, the Commission directed NorthWestern to adjust realized electric savings from the DEQ appliance program by a factor equal to the ratio of NorthWestern's program costs to the total resource costs of the DEQ appliance program. Did this program also produce natural gas savings?

A. Yes. The DEQ appliance program provided rebates for energy efficient electric appliances such as clothes and dish washers. While such appliances reduce electric usage directly, they also reduce natural gas use because most NorthWestern customers use natural gas to heat water for use by these appliances.

Q. Have the natural gas savings associated with the DEQ appliance program been adjusted consistent with Order No. 7219h?

A. Yes. This update and the impact is further described on Exhibit__(JS-1).

Q. Among other things, Order No. 7219h, ¶¶ 78-79, found that "as of the service date of this Order, NorthWestern bears the burden of demonstrating why any request for incremental lost revenues resulting from the acquisition of additional USB or DSM savings is reasonable

and in the public interest." Have you addressed this issue in supplemental testimony?

A. No. In Docket No. D2012.5.49, Order No, 7219i, issued on May 15, 2014, the Commission removed the language quoted in the question from the Final Order. In addition, the Commission has established Docket No. 2014.6.53 for purposes of addressing policy issues related to NorthWestern's lost revenue adjustment mechanism.

Q. Does this conclude your testimony?

A. Yes, it does.

Summary of Corrections and Updates to Exhibits

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
Supported the lost revenues reconciliation for the Lost Revenues True-Up Period presented in NorthWestern's application in Docket No. D2013.5.34 and lost revenues for the 2012-13 and 2013-14 tracker periods in Docket Nos. D2013.5.34 and D2014.5.47	Support the revised lost revenues reconciliation for the Lost Revenues True-up Period and lost revenues for the 2012-13 and 2013-14 tracker periods in Docket Nos. D2013.5.34 and D2014.5.47		
Exhibit__(WMT-4) originally submitted with the Prefiled Direct Testimony of William Thomas in Docket No. D2007.5.44, as adjusted to reflect SBW's evaluation for the July 1, 2006 through December 31, 2007 period. This document is included with the Schwartzenberger Supplemental Testimony as Exhibit__(WMT-4-D2007.5.44-SBW)	Exhibit__(WMT-4-D2007.5.44-SBW-Corrected)	1. Owing to the cumulative nature of DSM savings between general rate cases, DSM natural gas savings for the 2006-07 tracker period include the cumulative savings for 2005-06 tracker period plus the impact of incremental savings achieved during the 2006-07 tracker period. On Page 3, cell E7, the Base Exhibit includes pre-adjusted reported savings of 170,938 Dekatherms (Dkt) for the 2005-06 tracker period. It is appropriate to adjust those reported savings prior to including them in the computation of lost revenues for the 2006-07 tracker period. At cell E7, the Corrected Base Exhibit applies 0.67, SBW's realization rate for the natural gas portfolio of programs for the evaluation period, to the 2005-06 savings. The revised value is 113,797 Dkt.	
		2. The residential rates used to compute lost revenues for the 2006-07 tracker period on Page 2 of the Base Exhibit are incorrect. The correct residential rates for July 1, 2006 through December 31, 2007 are included on Page 2 of the Corrected Base Exhibit.	
		3. Page 3 of the Base Exhibit assigns 100% of the natural gas savings for the 2006-07 tracker period to the	

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		residential class. NorthWestern allocated 0.8% of the savings for that period to the general service class based on SBW's evaluation. This change is reflected in the Corrected Base Exhibit in the added computations on Page 3, generally cells G11 through J25. The savings split computation methodology used here is the same as the methodology used in the electric tracker lost revenue adjustment mechanism model. The revised split carries through to the computation of lost revenues on Pages 5 and 6 where general service natural gas rates have been added.	
		4. NorthWestern's rates changed on April 1, 2007 in accordance with Order No. 6794b in the 2007 Tax Tracker, Docket No. D2006.12.176. The Base Exhibit does not reflect the April 1, 2007 rate change. Page 3 of the Corrected Base Exhibit now properly allocates the natural gas savings to the periods before and after the rate change. The corrected allocation is reflected in the computation of lost revenues on Pages 5 and 6 where rates for the time periods before and after this rate change are included.	SBW Adjusted Lost Revenues for the 2006-07 tracker period decrease by $210,050 due to Changes 1 through 4.
		5. Page 3 of the Base Exhibit assigns 100% of the savings for the 2007-08 tracker period to the residential class. NorthWestern allocated 2.5% of the savings for that period to the general service class based on SBW's evaluation. This change is reflected on Page 3, generally cells L11 through L25 of the Corrected Base Exhibit. The savings split computation methodology used here is the same as the methodology used in the electric tracker lost revenue adjustment mechanism model. The revised split carries through to the computation of lost revenues on Pages 5 and 6 where general service natural gas rates have been added.	

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		6. The natural gas savings on Page 3, cell H7 of the Base Exhibit for the July 1, 2007 through December 31, 2007 period include the natural gas savings for the January 1, 2008 through June 30, 2008 period shown on Page 3, cell E7 of Exhibit__(WMT-3-Corrected.2)-12-13. To correct for this double counting, the July 1, 2007 through December 31, 2007 period on Page 3 of the Corrected Base Exhibit excludes savings from the January 1, 2008 through June 30, 2008 period.	SBW Adjusted Lost Revenues for the July 1, 2007 through December 31, 2007 period decrease by $276,515 due to Changes 5 and 6.
Exhibit__(WMT-3-Corrected) as adjusted to reflect SBW's evaluation for the January 1, 2008 through June 30, 2013 period and updated to reflect 12 months of actual data for the 2012-2013 tracker period that was provided in response to Data Request PSC-001 in Docket No. D2013.5.34	Exhibit__(WMT-3-Corrected.2)-12-13	1. SBW identified natural gas DSM savings attributable to the general service class in the January 1, 2008 through June 30, 2008 period. While the Base Exhibit includes the general service savings identified by SBW on Page 3, cell E24, these savings are not included for purposes of computing lost revenues on Page 5. The Corrected Base Exhibit includes these general service savings for purposes of computing lost revenues on Page 5.	SBW Adjusted Lost Revenues for the January 1, 2008 through June 30, 2008 period increase by $1,630 due to this change.
		2. SBW identified natural gas DSM savings attributable to the general service class in the 2008-09 tracker period. While the Base Exhibit includes the general service savings identified by SBW on Page 3, cell G24, these savings are not included for purposes of computing lost revenues on Page 5. The Corrected Base Exhibit includes these general service savings for purposes of computing lost revenues on Page 5.	
		3. Page 3 of the Base Exhibit includes residential/general service natural gas savings split computations for the 2008-09 tracker period, generally cells G16 through G25.	SBW Adjusted Lost Revenues for the 2008-09 tracker

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		The Base Exhibit computes cumulative annual residential natural gas savings by adding the cumulative savings from the January – June 2008 period, cell E8, to half of the annual reported savings for the 2008-09 tracker period at cell G7, and then multiplies that total by the residential split for the 2008-09 tracker period, cell G16, to arrive at the total annual cumulative residential savings in cell G23. Computation of the general service savings split uses the same method. This computational method assigns the current period savings split to previous years' savings, regardless of the actual splits in previous years. For the 2008-09 tracker period, the Corrected Base Exhibit replaces the savings split computation in the Base Exhibit with the same savings split computation methodology added to Exhibit__(WMT-4-2007.5.44-SBW-Corrected) as described in Change 5 to that exhibit above. The computation is included generally in cells G16 through G32 on page 3. This methodology takes half of the reported annual savings for the 2008-2009 tracker period, cell G7, multiplies that value by the residential savings split for the same period, cell G16, and adds the cumulative residential savings for the January – June 2008 period, cell E21. The result is in cell G30. Computation of the general service savings split uses the same method. This change is made because: 1) it is the more accurate methodology because it preserves the savings splits from past periods that accumulate and are included in the current period computation, 2) it is the same as the computation added to Exhibit__(WMT-4-2007.5.44) in Change 5 above, and 3) it is the same as the computation methodology used in the electric tracker lost revenue adjustment mechanism model. This change in savings split computation methodology is consistently made for all periods on this Corrected Base Exhibit, (Exhibit__(WMT-3-Corrected.2)-12-13), and	period increase by $82,141 due to Changes 2 and 3.

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		Exhibit__(WMT-3-Corrected)-13-14 as noted in the descriptions of changes for future periods below. The impacts of this change in methodology are very minor. SBW Adjusted Lost Revenues for the Lost Revenue true-up Period increase by $140, lost revenues for the 2012-13 tracker period increase by $205, and lost revenues for the 2013-14 tracker period decrease by $44.	
		4. The savings split computation for the 2009-10 tracker period is revised in the Corrected Base Exhibit as described in Change 3 above for the 2008-09 tracker period.	SBW Adjusted Lost Revenues for the 2009-10 tracker period decrease by $259 due to Change 4.
		5. Order No. 7219h in Docket No. D2012.5.49 directed NorthWestern to adjust realized electric savings from the Montana Department of Environmental Quality ("DEQ") appliance program. This program operated during the 2010-11 tracker period. 100% of the natural gas savings identified by SBW for the program in the 2010-11 tracker period are included in the cumulative annual savings on Page 3 of the Base Exhibit for the 2010-11 and 2011-12 tracker periods, and the first nine months of the 2012-13 tracker period (lost revenues were reset to zero when base rates were reset on April 1, 2012 in Docket No. D2012.9.94.). On Page 3 of the Corrected Base Exhibit, the natural gas savings associated with this program are adjusted for the 2010-11 period based on the same methodology as the electric savings were adjusted per Order No. 7219h. SBW identified 1,606 Dkt of annual savings for this program for the 2010-11 tracker period. This adjustment removes approximately 96% or 1,546 Dkt from natural gas savings for that period. Because DSM savings accumulate from year-to-year,	SBW Adjusted Lost Revenues for the 2010-11 tracker period decrease by $3,849 due to the items in Change 5.

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		savings for the 2011-12 tracker period and the first nine months of the 2012-13 period also reflect this DEQ appliance program savings adjustment as noted in the descriptions of changes in those periods below. The savings split computation for the January – June 2011 period is revised in the Corrected Base Exhibit as described in Change 3 above for the 2008-09 tracker period.	
		6. In the Corrected Base Exhibit, cumulative savings for the 2011-12 tracker period reflect the adjustment to the DEQ appliance program natural gas savings discussed in Change 5 above for the 2010-11 tracker period. The savings split computation for the 2011-12 tracker period is revised in the Corrected Base Exhibit as described in Change 3 above for the 2008-09 tracker period.	SBW Adjusted Lost Revenues for the 2011-12 tracker period decrease by $3,258 due to the items in Change 6.
		7. In the Corrected Base Exhibit, cumulative savings for the July 1, 2012 through March 31, 2013 period reflect the adjustment to the DEQ appliance program natural gas savings discussed in Change 5 above for the 2010-2011 tracker period. The savings split computation for the July 1, 2012 through March 31, 2013 period is revised in the Corrected Base Exhibit as described in Change 3 above for the 2008-09 tracker period. Lost revenues were reset to zero when base rates were reset on April 1, 2013.	Lost Revenues for the 2012-13 tracker period decrease by $2,334 due to the items in Change 7.

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
Exhibit__(WMT-5-Corrected) included with the Prefiled Supplemental Testimony of William Thomas in Docket No. D2013.5.34. This exhibit reflects 9 months actual and 3 months estimated data for the 2012-13 period.	Exhibit__(WMT-5-Corrected.2). This exhibit reflects 12 months of actual data for the 2012-13 period taken from Exhibit__(WMT-3-Corrected.2)-12-13 above.	1. The lost revenues adjusted for the SBW evaluation included in Column I of the Corrected Base Exhibit reflect the changes in lost revenues described above on Exhibit__(WMT-4-D2007.5.44-SBW-Corrected) and Exhibit__(WMT-3-Corrected.2)-12-13.	SBW Adjusted Lost Revenues for the July 1, 2006 through June 30, 2012 true-up period decrease by $410,161 due to this change (the difference between cell I27 on the Base Exhibit and Cell I28 on the Corrected Base Exhibit).
		2. The lost revenues amounts of $706,850 for the 2007-08 period and $92,294 for the January-June 2008 period included in Column E of the Base Exhibit are incorrect. The correct lost revenues amounts of $548,381 for the 2007-08 period and $93,421 for the January-June 2008 period are included on Exhibit__(WMT-4), Page 1 of 1 filed with the Prefiled Direct Testimony of William Thomas in Docket No. D2008.5.44. Taken together, these two lost revenue amounts add up to $641,803 in lost revenues approved in Order 6930d in Docket D2008.5.44 for the 2007-08 tracker period. This lost revenue amount agrees with the booked lost revenues on Exhibit__(JMS-1) Work Papers, page 2 of 3, lines 15 and 16 included with the Prefiled Direct Testimony of John Smith in Docket No. D2008.5.44. The correct lost revenues for these time periods are included in Column E of the Corrected Base Exhibit.	The lost revenues collected decrease by $157,342 due to Change 2.
		3. The lost revenues amount of $410,272 for the 2008-09 tracker period included in Column E of the Base Exhibit is incorrect. The correct lost revenues amount of $369,175 for the 2008-09 tracker period is included on Exhibit__(WMT-3), page 1 of 5, submitted with the Prefiled	The lost revenues collected decrease by $41,097 due to Change 3.

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		Direct Testimony of William Thomas and agrees with the booked lost revenues on Exhibit__(JMS-1), Work Papers, page 2 of 3, line 15, included with the Prefiled Direct Testimony of John Smith, both filed in Docket No. D2009.5.63. The correct lost revenue amount for this time period is included in Column E of the Corrected Base Exhibit.	
		4. The lost revenues amount of $940,212 for the 2011-2012 tracker period included in Column E of the Base Exhibit is incorrect. The correct lost revenues amount of $975,364 for the 2011-2012 tracker period is included on Exhibit__(WMT-3), page 1 of 11, submitted with the Prefiled Direct Testimony of William Thomas and agrees with the booked lost revenues on Exhibit__(JMS-1), Work Papers, page 2 of 3, included with the Prefiled Direct Testimony of John Smith, both filed in Docket No. D2012.5.48. The correct lost revenue amount for this time period is included in Column E of the Corrected Base Exhibit.	The lost revenues collected increase by $35,152 due to Change 4.
		5. Several docket numbers and source file names in Columns C, D and H are revised on the Corrected Base Exhibit. The time period description in cell G12 has been revised for clarity.	No impact.
Exhibit__(WMT-3) reflecting SBW's findings with nine months of actual data and 3 months of estimated data for the 2013-14 tracker period included with the Prefiled Direct Testimony of William Thomas in Docket No. D2014.5.34.	Exhibit__(WMT-3-Corrected)-13-14	1. The natural gas savings and residential/general service savings splits for the 2012-13 tracker period at page 3, generally cells Q7 through T17, on the Base Exhibit reflect 9 months of actual and 3 months of estimated data. The Corrected Base Exhibit is corrected to include 12 months of actual data. The Corrected Base Exhibit is updated to include 12 months of actual data for the 2013-14 tracker period. The savings split computation for the 2013-14 tracker	Lost revenues for the 2012-13 tracker period decrease by $1,017 as a result of this update. Lost revenues for the 2013-14 tracker period decrease by $2,285 as a result of this update.

Base Exhibits	Corrected Base Exhibits	Description of the change to the Base Exhibit that is included on the Corrected Base Exhibit	Impact on lost revenues
		period is revised in the Corrected Base Exhibit as described in Change 3 above for Exhibit__(WMT-3-Corrected.2)-12-13 for the 2008-09 tracker period. The Corrected Base Exhibit has been changed to be consistent with the changes made for previous years to Exhibit__(WMT-3-Corrected.2)-12-13.	

	A	B	C	D	E	F	G
1	Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery						
2		DSM Program Cost		DSM Lost Revenue			
3	Tracker Year	Forecasted	Actual	Forecasted[1]	Amount Collected	Reconciled Amount	
4							
5	2005-06	$ 1,125,000	$ 1,015,679	$ 126,304	$ 126,304	$ 177,348	
6	2006-07	$ 800,000	$ 608,000	$ 177,348	$ 364,950	$ 686,470	
7	2007-08	$ 698,030		$ 939,574		$ 939,574	
8							
9							
10							
11	Notes:						
12	1. Forecasted Lost Revenues for 2005-06 and 2006-07 were based on then current rates for Residential Gas Distribution, Transmission						
13	and Storage. Lost Revenues for 2007-08 are based on updated Residential rates (effective as of May 1, 2007).						
14							
15							
16							
17							
18							
19							
20							
21							
22							

	A	B	C	D	E	F	G	H	I	J	K
1	**Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery**										
2											
3											
4		Rates as of May 1, 2007						Indicates line items used in lost revenue calcs.			
5											
6	**Residential:**										
7	Gas Distribution		$ 1.804365	per dKt							
8	Gas Transmission		$ 1.149625	per dKt							
9	Gas Storage		$ 0.348167	per dKt							

	A	B	C	D	E	F	G	H	I
1	**Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery**								
2									
3	**Annual Energy Savings:**								
4				**Natural Gas DSM Program Gross Savings**					
5	**1)**	**Gas DSM Savings -- Targets & Reported Savings**		**2005-06**		**2006-07**		**2007-08**	
6				**Year 1 Target**	**Year 1 Reported[1]**	**Year 2 Target**	**Year 2 Reported**	**Year 2 Target**	**Year 2 Reported**
7			Annual (dKt)	96,277	170,938	114,526	73,895	79,401	
8			Cumulative (dKt)	96,277	170,938	210,803	244,833	290,204	
9									
10									
11									
12				**2005-06**		**2006-07**		**2007-08**	
13	**2)**	**Cumulative Annual Gas Savings[1]**		**Year 1 Forecasted**	**Year 1 Reported[1]**	**Year 2 Forecasted**	**Year 2 Reported**	**Year 3 Forecasted**	**Year 3 Reported**
14			Residential (dKt)	48,139	85,469	228,201	207,885	284,533	
15									
16		1. Savings resulting from the "Increment" in any year (take Year 1 for example) is reduced by 50% in that year as associated projects							
17		are completed and start generating savings at different times throughout the first year. This assumption contemplates that							
18		associated projects start generating savings half way through the year on average. In the second year and							
19		beyond, projects completed in the first year generate savings for the entire year so the "Increment" is credited at 100%							
20		for the second year and each successive year.							
21									
22									

Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery

Adjustment Factor

The Adjustment Factor recognizes that, for a number of reasons, actual program savings is likely to vary from reported savings.
Such factors will be derived from future evaluations of actual programs and will be used as they become available.
The overall weighted Adjustment Factor, or Weighted "Net-to-Gross" factor used in NWE's derivation of Lost Revenues, is developed as follows:

Step 1: Reported Residential Gas DSM Program Savings for the 2005-06 and 2006-07 Tracker periods are used to establish weights based on reported energy savings for two general categories of Gas DSM Program measures. These categories are chosen because each has a different assumed rate of measure installation (or "realization rate").

	2005-07 Reported Gas DSM Program Savings (dKt/year)[1]			
Segment	**2005-06**	**2006-07**	**Total**	**Weight**
Insulation & Thermostats	17,941	10,268	28,209	14%
Weatherize Kits	110,820	59,790	170,610	86%
Total	128,761	70,058	198,819	100%

Note 1. Data sourced from Tracker 2005-06 Gas.xls and 2006-07 reported energy savings before any reductions based on assumed realization rates (e.g., 75% for weatherization kits as used in Tracker 2005-06 Gas.xls, tabs 3-5).

Step 2: Apply rates for Free Riders, Free Drivers, Realization Rates and Category Weights, to develop an overall Adjustment Factor that can be applied to total Gas DSM Program reported savings.

Factors for Free Riders and Free Drivers are taken from the MPC Integrated Least Cost Resource Plan, Exhibit 4-3 and Appendix H.
The realization rate for insulation and ENERGY STAR programmable thermostats is assumed at 100%
because consumers were required to apply for rebates and show proof-of-purchase.
The realization rate for give-away weatherization kits is assumed at 75%

Segment	Free Rider Rate	Free Driver Rate	Realization Rate	Net-to-Gross Ratio	Weight	Weighted Net-to-Gross Ratio
Insulation & Thermostats	25.00%	5.00%	100.00%	0.80	14%	0.11
Weatherize Kits	25.00%	5.00%	75.00%	0.60	86%	0.51
Combined					100%	**0.628**

Used for the 2005-06 Tracker Period

	A	B	C	D	E	F	G	H	I
1	**Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery**								
2									
3									
4	**Year 1: 2005-06 Lost Revenues:**								
5				**Reported**					
6				**Gross**					**Estimated**
7	**Residential**			**Program**			**Net**		**Lost**
8		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
9	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
10	Gas Distribution	$ 1.804365		85,469		0.628	53,707		96,906
11	Gas Transmission	$ 1.149625		85,469		0.628	53,707		61,742
12	Gas Storage	$ 0.348167		85,469		0.628	53,707		18,699
13					**Sub Total Residential:**		**53,707**		**$ 177,348**
14									
15									
16									
17	**Year 2: 2006-07 Lost Revenues (Forecast in June 2006):**								
18				**Reported**					
19				**Gross**					**Estimated**
20	**Residential**			**Program**			**Net**		**Lost**
21		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
22	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
23	Gas Distribution	$ 1.804365		207,885		1.000	207,885		375,101
24	Gas Transmission	$ 1.149625		207,885		1.000	207,885		238,990
25	Gas Storage	$ 0.348167		207,885		1.000	207,885		72,379
26					**Sub Total Residential:**		**207,885**		**$ 686,470**
27									
28									
29	**Year 3: 2007-08 Lost Revenues (Forecast in June 2007):**								
30				**Reported**					
31				**Gross**					**Estimated**
32	**Residential**			**Program**			**Net**		**Lost**
33		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
34	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
35	Gas Distribution	$ 1.804365		284,533		1.000	284,533		513,402
36	Gas Transmission	$ 1.149625		284,533		1.000	284,533		327,107
37	Gas Storage	$ 0.348167		284,533		1.000	284,533		99,065
38					**Sub Total Residential:**		**284,533**		**$ 939,574**
39									

	A	B	C	D	E	F
1	Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery					
2		DSM Program Cost		DSM Lost Revenue		
3	Tracker Year	Forecasted	Actual	Forecasted	Amount Collected	Reconciled Amount[1]
4						
5	2005-06	$ 1,125,000	$ 1,015,679	$ 126,304	$ 126,304	$ 177,348
6	2006-07	$ 800,000	$ 608,000	$ 177,348	$ 364,950	$ 476,420
7	July 1, 2007 - December 31, 2007	$ 698,030		$ 939,574		$ 663,059
8						
9						
10						
11	Notes:					
12	1. Updated Lost Revenues for Tracker Year 2006-07 and July 1, 2007 through December 31, 2007 to reflect corrected rates and SBW evaluation savings.					
13						
14						

July 1, 2006-December 31, 2007 Natural Gas DSM Lost Revenues

Tracker 2006-2007

Tracker 2006-07 BEFORE New T&D Rates

Period July 1, 2006-Dec 31, 2006			
Residential:			
Gas Distribution	$ 1.762951	per dKt	
Gas Transmission	$ 1.043948	per dKt	
Gas Storage	$ 0.317723	per dKt	
General Service:			
Gas Distribution	$ 1.742321	per dKt	
Gas Transmission	$ 1.042916	per dKt	
Gas Storage	$ 0.316692	per dKt	

Period Jan 1, 2007-March 31, 2007			
Residential:			
Gas Distribution	$ 1.804909	per dKt	
Gas Transmission	$ 1.068794	per dKt	
Gas Storage	$ 0.325285	per dKt	
General Service:			
Gas Distribution	$ 1.783788	per dKt	
Gas Transmission	$ 1.067737	per dKt	
Gas Storage	$ 0.324229	per dKt	

Weighted Average Rates for July 1, 2006 - March 31, 2007			
Residential:			
Gas Distribution	$ 1.776733	per dKt	
Gas Transmission	$ 1.052109	per dKt	
Gas Storage	$ 0.320207	per dKt	
General Service:			
Gas Distribution	$ 1.755942	per dKt	
Gas Transmission	$ 1.051069	per dKt	
Gas Storage	$ 0.319168	per dKt	

Tracker Natural Gas Savings Re-set with New T&D Rates

Period April 1, 2007-December 31, 2007			
Residential:			
Gas Distribution	$ 1.802617	per dKt	
Gas Transmission	$ 1.067437	per dKt	
Gas Storage	$ 0.324872	per dKt	
General Service:			
Gas Distribution	$ 1.781523	per dKt	
Gas Transmission	$ 1.066382	per dKt	
Gas Storage	$ 0.323818	per dKt	

2006-07 Weighting Table for T&D Rates

Factors used to pro-rate the rates for different rate periods during 2006-07

	# of Days
Period July 1, 2006-Dec 31, 2006	184
Period Jan 1, 2007-March 31, 2007	90
Subtotal	274
Period April 1, 2007-June 30, 2007	91
	365

July 1, 2006-December 31, 2007 Natural Gas DSM Lost Revenues

Annual Energy Savings:

		Tracker 2005-06		Tracker 2006-07[2]					
				Period July 1, 2006-Mar 31, 2007		Period April 1, 2007-June 30, 2007		Period July 1, 2007-December 31, 2007	
1) Gas DSM Savings -- Targets & Reported Savings		Target	Reported	Target	Reported	Target	Reported	Target	Reported
	Annual (dKt)	96,277	113,797	42,986	55,472	14,277	18,423	39,701	39,701
	Cumulative (dKt)	96,277	113,797	139,263	169,269	153,540	187,692	193,241	227,393
2) Percentage split between Residential & General Service:									
	Residential	100%	100.0%	100.0%	99.2%	100.0%	99.2%	100.0%	97.5%
	General Service	0%	0.0%	0.0%	0.8%	0.0%	0.8%	0%	2.5%
	Total	100%	100%	100%	100%	100%	100%	100%	100%
	Incremental Res. (dKt)	96,277	113,797	42,986	55,052	14,277	18,284	39,701	38,712
	Cumulative Res. (dKt)	96,277	113,797	156,783	168,849	183,125	187,132	226,833	225,844.29
	Incremental General Service (dKt)	-	-	-	421	-	140	-	988
	Cumulative General Service (dKt)	-	-	-	421	421	560	560	1,549
	ck fig			OK	OK	OK	OK	OK	OK
		Tracker 2005-06		Period July 1, 2006-March 31, 2007		Period April 1, 2007-June 30, 2007		Period July 1, 2007-December 31, 2007	
3) Cumulative Annual Gas Savings[1]		Target	Reported	Target	Reported	Target	Reported	Target	Reported
	Residential (dKt)	96,277	56,898	106,919	112,951	35,510	37,513	189,117	206,488
	General Service (dKt)	-	-	-	210	-	70	560	1,054
	Total	96,277	56,898	106,919	113,162	35,510	37,583	189,677	207,543

These Target and Reported Savings (range F12:G12) have been pro-rated for 9 months (July 1, 2006 - March 30, 2007). This reflects that the cumulative reported energy savings was in place for 9 months (not a full year) before the new T&D rates became effective.

2006-07 Pro-Rate Table

Factors used to pro-rate energy savings for different rate periods during 2012-13

	# of Days	% of Total 2006-07 Tracker Period
Period July 1, 2006-Dec 31, 2006	184	50.41%
Period Jan 1, 2007-March 31, 2007	90	24.66%
Subtotal	274	75.07%
Period April 1, 2007-June 30, 2007	91	24.93%
	365	100.00%

1. Savings resulting from the "Increment" in any year (take Year 1 for example) is reduced by 50% in that year as associated projects are completed and start generating savings at different times throughout the first year. This assumption contemplates that beyond, projects completed in the first year generate savings for the entire year so the "Increment" is credited at 100% for the second year and each successive year.

2. Different T&D rates were in effect for three separate intervals during 2006-07. A Weighted average rate was used (refer to Tab 2. Rates for the July 1, 2006-March 30, 2007 period). Total Reported DSM Savings was pro-rated for the July 1, 2006-March 30, 2007 and the April 1, 2007-June 30, 2007 periods using the 2006-07 Pro-Rate Table.

	A	B	C	D	E	F	G
1							
2		**1.000**	**Note: 1.0 was used for Tracker Year 2006-07 and July 1, 2007 through December 31, 2007 because the actual Net Adjusted Energy Savings from SBW evaluation were entered in Tab 3.**				
3							
4							
5							

	A	B	C	D	E	F	G	H	I
1	**Natural Gas DSM Program Cost Tracking and Lost Revenue Recovery**								
2									
3									
4	**July 1, 2006 through March 31, 2007 Lost Revenues**								
5									
6				**Reported**					
7				**Gross**					**Estimated**
8	**Residential**			**Program**			**Net**		**Lost**
9		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
10	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
11	Gas Distribution	$ 1.776733		112,951		1.000	112,951		$ 200,685
12	Gas Transmission	$ 1.052109		112,951		1.000	112,951		$ 118,837
13	Gas Storage	$ 0.320207		112,951		1.000	112,951		$ 36,168
14				**Sub Total Residential:**			**112,951**		**$ 355,690**
15									
16				**Reported**					
17				**Gross**					**Estimated**
18	**General Service**			**Program**			**Net**		**Lost**
19		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
20	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
21	Gas Distribution	$ 1.755942		210		1.000	210		$ 369
22	Gas Transmission	$ 1.051069		210		1.000	210		$ 221
23	Gas Storage	$ 0.319168		210		1.000	210		$ 67
24				**Sub Total General Service:**			**210**		**$ 657**
25									
26				**Total Tracker July 1, 2006 through March 31, 2007:**					**$ 356,347**
27									
28									
29	**April 1, 2007 through June 30, 2007 Lost Revenues**								
30									
31				**Reported**					
32				**Gross**					**Estimated**
33	**Residential**			**Program**			**Net**		**Lost**
34		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
35	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
36	Gas Distribution	$ 1.802617		37,513		1.000	37,513		67,622
37	Gas Transmission	$ 1.067437		37,513		1.000	37,513		40,043
38	Gas Storage	$ 0.324872		37,513		1.000	37,513		12,187
39				**Sub Total Residential:**			**37,513**		**$ 119,851**
40									
41				**Reported**					
42				**Gross**					**Estimated**
43	**General Service**			**Program**			**Net**		**Lost**
44		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
45	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
46	Gas Distribution	$ 1.781523		70		1.000	70		$ 124
47	Gas Transmission	$ 1.066382		70		1.000	70		$ 74
48	Gas Storage	$ 0.323818		70		1.000	70		$ 23
49				**Sub Total General Service:**			**70**		**$ 221**
50									
51				**Total Tracker July 1, 2006 throug March 31, 2007:**					**$ 120,073**
52									
53									
54				**TOTAL July 1, 2006- June 30, 2007 Lost Revenues:**					**$ 476,420**
55									

	A	B	C	D	E	F	G	H	I
56									
57	**July 1, 2007- December 31, 2007 Lost Revenues:**								
58				**Reported**					
59				**Gross**					**Estimated**
60	**Residential**			**Program**			**Net**		**Lost**
61		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
62	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
63	Gas Distribution	$ 1.802617		206,488		1.000	206,488		372,219
64	Gas Transmission	$ 1.067437		206,488		1.000	206,488		220,413
65	Gas Storage	$ 0.324872		206,488		1.000	206,488		67,082
66				**Sub Total Residential:**			**206,488**		**$ 659,715**
67									
68				**Reported**					
69				**Gross**					**Estimated**
70	**General Service**			**Program**			**Net**		**Lost**
71		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
72	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
73	Gas Distribution	$ 1.781523		1,054		1.000	1,054		$ 1,879
74	Gas Transmission	$ 1.066382		1,054		1.000	1,054		$ 1,124
75	Gas Storage	$ 0.323818		1,054		1.000	1,054		$ 341
76				**Sub Total General Service:**			**1,054**		**$ 3,344**
77									
78				**Total Tracker July 1, 2007 through December 31, 2007:**					**$ 663,059**
79									

January 2008-14 Natural Gas DSM Lost Revenues

Time Period[1]	Gas DSM Lost Revenue[2]
January-June 2008	$ 65,914
Tracker 2008-09	$ 332,826
Tracker 2009-10	$ 781,471
Tracker 2010-11:	
July-December 2010	$ 127,784
January-June 2011	$ 264,775
Total Tracker 2010-2011	$ 392,559
Tracker 2011-12	$ 504,444
Tracker 2012-13:	
July 1, 2012-March 31, 2013	$ 568,281
April 1, 2013-June 30, 2013	$ 31,595
Total Tracker 2012-2013	$ 599,876
Tracker 2013-14	$ 322,586

Notes:

1. MPSC Final Order 7004c authorizes DSM Lost Revenues in the amount of $791,614 for the 2009-10 period.

Natural Gas DSM Lost Revenues were reset in January 2008 due to newly established T&D rates; refer to Gas Supply Monthly Tracker D2006.7.102 and General Rate Case D2007.7.82, Interim Order 6852b, Tariff 133-G and MT monthly natural gas cost rate adj D2007.7.81 Tariff 132-G.

Natural Gas DSM Lost Revenues were reset again on Jan. 1, 2011 due to newly established T&D rates. Refer to Docket D2009.9.129, Final Order No. 7046h.

2. MPSC Final Order 7152b authorizes DSM Lost Revenues in the amount of $553,828 for the 2010-11 period.

Lost Revenues for the 2011-12 period are based on 12 months of actual reported energy savings.

Lost Revenues for the 2012-13 period are based on 12 months of actual reported energy savings.

Natural Gas DSM Lost Revenues were reset again on Apr. 1, 2013 due to newly established T&D rates. Reference Docket No. D2012.9.94 Compliance Filing Final Order No. 7249e (Note Exclude Rebate Rate)

3. This version of this Exhibit updates the previous version of Exhibit__(WMT-3-Corrected) to calculate the reported savings for the tracker period multiplied by the residential/commercial split for the same tracker period and then adds the cumulative savings to that total. Previous versions calculated the cumulative savings plus the reported savings for the tracker period and that total (cumulative plus the reported) multiplied by the residential/commercial splits.

4. This version of this Exhibit updates the previous version of Exhibit__(WMT-3-Corrected) from 9+3 gas savings numbers to 12+0 gas savings numbers. The Residential/Commercial splits changed slightly. SBW FRSO values are not included in this version.

5. This version of this Exhibit updates the January-June 2008 and Tracker 2008-2009 periods to include savings and updated rates from General Service (commercial). SBW had found dkt savings in the General Service sector through those periods through their evaluation.

6. This version of this Exhibit also reduces the dKt savings from the DEQ Appliance Program in Tracker Year 2010-11. D2012.5.49 Electric Order #7219h ordered NWE to reduce kWh savings on page 19, paragraph 70.

January 2008-2014 Natural Gas DSM Lost Revenues

January-June 2008

Rates as of January 1, 2008

Residential:		
Gas Distribution	$ 1.873843	per dKt
Gas Transmission	$ 1.109614	per dKt
Gas Storage	$ 0.337708	per dKt
General Service:		
GS Distribution-Commodity	$ 1.851950	per dKt
GS Transmission-Commodity	$ 1.108517	per dKt
GS Storage-Commodity	$ 0.336612	per dKt

Tracker 2008-09

Rates as of January 1, 2008

Residential:		
Gas Distribution	$ 1.873843	per dKt
Gas Transmission	$ 1.109614	per dKt
Gas Storage	$ 0.337708	per dKt
General Service:		
Gas Distribution	$ 1.851950	per dKt
Gas Transmission	$ 1.108517	per dKt
Gas Storage	$ 0.336612	per dKt

Tracker 2009-10

Rates as of January 1, 2009

Residential:		
Gas Distribution	$ 1.839552	per dKt
Gas Transmission	$ 1.089308	per dKt
Gas Storage	$ 0.331528	per dKt
General Service:		
Gas Distribution	$ 1.818025	per dKt
Gas Transmission	$ 1.088231	per dKt
Gas Storage	$ 0.330452	per dKt

Tracker 2010-11

Period July – December 2010

Reference: Compliance Filing on December 21, 2010 Docket D2009.9.129, Final Order 7046h; Work-Papers Section "Natural Gas Utility Approved Revenue Requirement ACOS and Derivation of Rates" Page 4 of 5 Column D.

Residential:		
Gas Distribution	1.842673	per dKt
Gas Transmission	1.091156	per dKt
Gas Storage	0.33209	per dKt
General Service:		
Gas Distribution	1.821775	per dKt
Gas Transmission	1.090475	per dKt
Gas Storage	0.331133	per dKt

Period January – June 2011

Reference: 2011 Annual Tax Tracker Filing Application December 23. 2010, Docket D2010.12.116, Final Order 7131a; Appendix A Pages 1 – 4, Column (B) + (E), excluding rebate in Column (C).

Residential:		
Gas Distribution	$ 1.890398	per dKt
Gas Transmission	$ 1.119417	per dKt
Gas Storage	$ 0.340691	per dKt
General Service:		
Gas Distribution	$ 1.868959	per dKt
Gas Transmission	$ 1.118718	per dKt
Gas Storage	$ 0.339709	per dKt

Tracker 2011-12

Reference: 2011 Annual Tax Tracker Filing Application December 23. 2010, Docket D2010.12.116, Final Order 7131a; Appendix A Pages 1 – 4, Column (B) + (E), excluding rebate in Column (C).

Residential:		
Gas Distribution	$ 1.890398	per dKt
Gas Transmission	$ 1.119417	per dKt
Gas Storage	$ 0.340691	per dKt
General Service:		
Gas Distribution	$ 1.868959	per dKt
Gas Transmission	$ 1.118718	per dKt
Gas Storage	$ 0.339709	per dKt

Tracker 2012 - 2013

Tracker 2012-13 BEFORE New T&D Rates

Period Jan 1, 2012-Dec 31, 2012

Reference: 2012 Annual Tax Tracker Filing Application December 8, 2011, Docket D2011.12.97., Final Order 7191a; Appendix A Pages 1-4

Residential:		
Gas Distribution	$ 1.828771	per dKt
Gas Transmission	$ 1.082924	per dKt
Gas Storage	$ 0.329584	per dKt
General Service:		
Gas Distribution	$ 1.808031	per dKt
Gas Transmission	$ 1.082248	per dKt
Gas Storage	$ 0.328634	per dKt

Period Jan 1, 2013-March 31, 2013

Reference: 2013 Annual Tax Tracker Filing Application December 11, 2012, Docket D2012.12.124., By Law; Appendix A Pages 1-4

Residential:		
Gas Distribution	$ 1.914723	per dKt
Gas Transmission	$ 1.133821	per dKt
Gas Storage	$ 0.345074	per dKt
General Service:		
Gas Distribution	$ 1.893008	per dKt
Gas Transmission	$ 1.133114	per dKt
Gas Storage	$ 0.344080	per dKt

Weighted Average Rates for July 1, 2012 - March 31, 2013

Residential:		
Gas Distribution	$ 1.857003	
Gas Transmission	$ 1.099642	
Gas Storage	$ 0.334672	
General Service:		
Gas Distribution	$ 1.835943	
Gas Transmission	$ 1.098956	
Gas Storage	$ 0.333708	

Tracker Natural Gas Savings Re-set with New T&D Rates

Period April 1, 2013-June 30, 2013

Reference Docket No. D2012.9.94 Compliance Filing Final Order No. 7249e (Note Exclude Rebate Rate)

Residential:		
Gas Distribution	$ 2.107839	per dKt
Gas Transmission	$ 1.248177	per dKt
Gas Storage	$ 0.379878	per dKt
General Service:		
Gas Distribution	$ 2.038022	per dKt
Gas Transmission	$ 1.206612	per dKt
Gas Storage	$ 0.366399	per dKt

Tracker 2013-14

Period July 1, 2013-June 30, 2014

Reference Docket No. D2012.9.94 Compliance Filing Final Order No. 7249e (Note Exclude Rebate Rate)

Residential:		
Gas Distribution	$ 2.107839	per dKt
Gas Transmission	$ 1.248177	per dKt
Gas Storage	$ 0.379878	per dKt
General Service:		
Gas Distribution	$ 2.038022	per dKt
Gas Transmission	$ 1.206612	per dKt
Gas Storage	$ 0.366399	per dKt

2012-13 Weighting Table for T&D Rates

Factors used to pro-rate the rates for different rate periods during 2012-13

	# of Days
Period July 1, 2012-Dec 31, 2012	184
Period Jan 1, 2013-March 31, 2013	90
Subtotal	274
Period April 1, 2013-June 30, 2013	91
	365

January 2008-14 Natural Gas DSM Lost Revenues

Annual Energy Savings:

1) Gas DSM Savings -- Targets & Reported Savings	January-June 2008		Tracker 2008-09		Tracker 2009-10		July-December 2010		January-June 2011		Tracker 2011-12		Period July 1, 2012-Mar 31, 2013		Period April 1, 2013-June 30, 2013		Tracker 2013-14	
							Tracker 2010-11[1]						Tracker 2012-13[3]					
	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported
Annual (dKt)	85,469	39,701	175,000	121,258	210,000	158,049	105,000	78,311	105,000	79,857	210,000	136,386	157,644	77,028	52,356	25,582	210,000	-
Cumulative (dKt)	85,469	39,701	260,469	160,959	470,469	319,008	105,000	78,311	210,000	158,168	420,000	294,554	577,644	371,582	52,356	25,582	262,356	

1. Different T&D rates were in effect for each 6-month period, so Total Reported DSM Savings was divided between the two periods. New rates went into effect on July 8, 2010, which is one week later than the beginning of the 2010-11 Tracker Period, so Reported Energy Savings has been "de-rated" by 7 days for the July-December 2010 period. DEQ program savings was also divided by the two periods and subtracted from the Total Reported DSM Savings.

2) Percentage split between Residential & General Service:																		
Residential	100%	97.5%	100%	75.2%	75%	87.5%	75%	89.2%	75%	89.2%	75%	81.6%	80%	79.57%	80%	79.57%	80%	
General Service	0%	2.5%	0%	24.8%	25%	12.5%	25%	10.8%	25%	10.8%	25%	18.4%	20%	20.43%	20%	20.43%	20%	
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
Incremental Res. (dKt)	85,469	38,712	175,000	91,226	157,500	138,342	78,750	69,890	78,750	71,270	157,500	111,291	126,115	61,288	41,885	20,355	168,000	
Cumulative Res. (dKt)	85,469	38,712	213,712	129,938	287,438	268,281	78,750	69,890	148,640	141,161	298,661	252,451	378,567	313,739	41,885	20,355	209,885	
Incremental General Service (dKt)	-	988	-	30,032	52,500	19,706	26,250	8,421	26,250	8,587	52,500	25,095	31,529	15,740	10,471	5,228	42,000	
Cumulative General Service (dKt)	-	988	988	31,020	83,520	50,727	26,250	8,421	34,671	17,008	69,508	42,103	73,631	57,843	10,471	5,228	47,228	
ck fig			OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	

3) Cumulative Annual Gas Savings[2]	January-June 2008		Tracker 2008-09		Tracker 2009-10		July-December 2010		January-June 2011		Tracker 2011-12		Period July 1, 2012-Mar 31, 2013		Period April 1, 2013-June 30, 2013		Tracker 2013-14	
	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported
Residential (dKt)	42,735	19,356	126,212	84,325	208,688	199,110	39,375	34,945	74,320	70,580	219,911	196,806	252,569	220,155	20,942	10,177	104,355	-
General Service (dKt)	-	494	988	16,004	57,270	40,874	13,125	4,210	17,335	8,504	43,258	29,555	47,370	39,476	5,236	2,614	26,228	-
Total	42,735	19,850	127,201	100,330	265,959	239,983	52,500	39,156	91,656	79,084	263,168	226,361	299,939	259,631	26,178	12,791	130,582	0

2. Savings resulting from the "Increment" in any year (take Year 1 for example) is reduced by 50% in that year as associated projects are completed and start generating savings at different times throughout the first year. This assumption contemplates that beyond, projects completed in the first year generate savings for the entire year so the "Increment" is credited at 100% for the second year and each successive year.

These Targets and Reported Savings (range P23:Q24) have been pro-rated for 9 months (July 1, 2012 - March 30, 2013). This reflects that the cumulative reported energy savings was in place for 9 months (not a full year) before the new T&D rates became effective.

3. Different T&D rates were in effect for three separate intervals during 2012-13. A Weighted average rate was used (refer to Tab 2_ for the July 1, 2012-March 30, 2013 period). Total Reported DSM Savings was pro-rated for the July 1, 2012-March 30, 2013 and the April 1, 2013-June 30, 2013 periods using the 2012-13 Pro-Rate Table. New natural gas T&D rates went into effect on April 1, 2013 so cumulative reported energy savings was reset to a zero starting point as of April 1, 2013.

2012-13 Pro-Rate Table

Factors used to pro-rate energy savings for different rate periods during 2012-13

	# of Days	% of Total 2012-13 Tracker Period
Period July 1, 2012-Dec 31, 2012	184	50.41%
Period Jan 1, 2013-March 31, 2013	90	24.66%
Subtotal	274	75.07%
Period April 1, 2013-June 30, 2013	91	24.93%
	365	100.00%

January 2008-14 Natural Gas DSM Lost Revenues

The Adjustment Factor recognizes that, for a number of reasons, actual program savings is likely to vary from reported savings.

For Lost Revenue calculations for the period beginning January 1, 2008 through June 30, 2011, the value of 1.0 is used for this because the actual Net Adjusted Energy Savings from SBW were entered in Tab 3.

Residential	**Net Savings Adjustment Ratio**
Segment	
All	1.0

Commercial/Industrial	**Net Savings Adjustment Ratio**
Segment	
All	1.0

For Lost Revenue calculations for the 2011-2012 tracker period forward, these values are used. SBW, Inc. DSM Evalution Study Savings Tracker Year Realization rate for all Natural Gas DSM programs

Residential	**Net Savings Adjustment Ratio**
Segment	
All	0.67

Commercial/Industrial	**Net Savings Adjustment Ratio**
Segment	
All	0.67

January 2008-14 Natural Gas DSM Lost Revenues

	A	B	C	D	E	F	G	H	I
3	**January-June 2008**								
4				**Gross**					**Estimated**
5	**Residential**			**Program**			**Net**		**Lost**
6		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
7	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
8	Gas Distribution	$1.873843		19,356		1.000	19,356		36,270
9	Gas Transmission	$1.109614		19,356		1.000	19,356		21,478
10	Gas Storage	$0.337708		19,356		1.000	19,356		6,537
11					**Sub Total Residential:**		**19,356**		$ 64,285
12									
13				**Gross**					**Estimated**
14	**General Service**			**Program**			**Net**		**Lost**
15		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
16	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
17	Gas Distribution	$1.851950		494		1.000	494		915
18	Gas Transmission	$1.108517		494		1.000	494		548
19	Gas Storage	$0.336612		494		1.000	494		166
20					Sub Total General Service:		494		$ 1,630
21									
22					**Total January-June 2008**				**$ 65,914**
23									
24									
25	**Tracker 2008-09**								
26				**Gross**					**Estimated**
27	**Residential**			**Program**			**Net**		**Lost**
28		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
29	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
30	Gas Distribution	$1.873843		84,325		1.000	84,325		158,012
31	Gas Transmission	$1.109614		84,325		1.000	84,325		93,569
32	Gas Storage	$0.337708		84,325		1.000	84,325		28,477
33					**Sub Total Residential:**		**84,325**		$ 280,058
34									
35				**Gross**					**Estimated**
36	**General Service**			**Program**			**Net**		**Lost**
37		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
38	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
39	Gas Distribution	$1.851950		16,004		1.000	16,004		29,639
40	Gas Transmission	$1.108517		16,004		1.000	16,004		17,741
41	Gas Storage	$0.336612		16,004		1.000	16,004		5,387
42					Sub Total General Service:		16,004		$ 52,768
43									
44					**Total Tracker 2008-09**				**$ 332,826**
45									

	A	B	C	D	E	F	G	H	I
46									
47	**Tracker 2009-10**								
48				**Gross**					**Estimated**
49	**Residential**			**Program**			**Net**		**Lost**
50		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
51	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
52	Gas Distribution	$1.839552		199,110		1.000	199,110		366,273
53	Gas Transmission	$1.089308		199,110		1.000	199,110		216,892
54	Gas Storage	$0.331528		199,110		1.000	199,110		66,010
55					Sub Total Residential:		199,110		$ 649,175
56									
57				**Gross**					**Estimated**
58	**General Service**			**Program**			**Net**		**Lost**
59		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
60	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
61	Gas Distribution	$1.818025		40,874		1.000	40,874		74,309
62	Gas Transmission	$1.088231		40,874		1.000	40,874		44,480
63	Gas Storage	$0.330452		40,874		1.000	40,874		13,507
64					Sub Total General Service:		40,874		$ 132,296
65									
66					**Total Tracker 2009-10**				**$ 781,471**
67									

	A	B	C	D	E	F	G	H	I
68									
69	**Tracker 2010-11: July-December 2010**								
70				**Gross**					**Estimated**
71	**Residential**			**Program**			**Net**		**Lost**
72		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
73	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
74	Gas Distribution	$1.842673		34,945		1.000	34,945		64,393
75	Gas Transmission	$1.091156		34,945		1.000	34,945		38,131
76	Gas Storage	$0.332090		34,945		1.000	34,945		11,605
77					Sub Total Residential:		34,945		$ 114,128
78									
79									**Estimated**
80	**General Service**			**Program**			**Net**		**Lost**
81		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
82	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
83	Gas Distribution	$1.821775		4,210		1.000	4,210		7,670
84	Gas Transmission	$1.090475		4,210		1.000	4,210		4,591
85	Gas Storage	$0.331133		4,210		1.000	4,210		1,394
86					Sub Total General Service:		4,210		$ 13,656
87									
88			**Total Tracker 2010-11: July-December 2010**						**$ 127,784**
89									
90									
91	**Tracker 2010-11: January-June 2011**								
92				**Gross**					**Estimated**
93	**Residential**			**Program**			**Net**		**Lost**
94		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
95	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
96	Gas Distribution	$1.890398		70,580		1.000	70,580		133,425
97	Gas Transmission	$1.119417		70,580		1.000	70,580		79,009
98	Gas Storage	$0.340691		70,580		1.000	70,580		24,046
99					Sub Total Residential:		70,580		$ 236,480
100									
101									**Estimated**
102	**General Service**			**Program**			**Net**		**Lost**
103		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
104	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
105	Gas Distribution	$1.868959		8,504		1.000	8,504		15,893
106	Gas Transmission	$1.118718		8,504		1.000	8,504		9,513
107	Gas Storage	$0.339709		8,504		1.000	8,504		2,889
108					Sub Total General Service:		8,504		$ 28,295
109									
110			**Total Tracker 2010-11: January-June 2011**						**$ 264,775**
111									

	A	B	C	D	E	F	G	H	I
112									
113	**Tracker 2011-12**								
114				**Gross**					**Estimated**
115	**Residential**			**Program**			**Net**		**Lost**
116		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
117	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
118	Gas Distribution	$1.890398		196,806		0.666	131,018		247,676
119	Gas Transmission	$1.119417		196,806		0.666	131,018		146,664
120	Gas Storage	$0.340691		196,806		0.666	131,018		44,637
121					Sub Total Residential:		131,018		$ 438,976
122									
123									**Estimated**
124	**General Service**			**Program**			**Net**		**Lost**
125		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
126	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
127	Gas Distribution	$1.868959		29,555		0.666	19,675		36,773
128	Gas Transmission	$1.118718		29,555		0.666	19,675		22,011
129	Gas Storage	$0.339709		29,555		0.666	19,675		6,684
130					Sub Total General Service:		19,675		$ 65,468
131									
132					**Total Tracker 2011-12**				**$ 504,444**
133									

	A	B	C	D	E	F	G	H	I
134									
135									
136	**2012-13 Tracker Period: 2 different Rate periods including new T& D rates 4/1/13**								
137	**Tracker 2012-13: Period July 1, 2012-March 31, 2013**								
138				**Gross**					**Estimated**
139	**Residential**			**Program**			**Net**		**Lost**
140		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
141	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
142	Gas Distribution	$1.857003		220,155		0.666	146,562		272,166
143	Gas Transmission	$1.099642		220,155		0.666	146,562		161,166
144	Gas Storage	$0.334672		220,155		0.666	146,562		49,050
145						Sub Total Residential:	146,562		$ 482,382
146									
147									**Estimated**
148	**General Service**			**Program**			**Net**		**Lost**
149		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
150	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
151	Gas Distribution	$1.835943		39,476		0.666	26,280		48,249
152	Gas Transmission	$1.098956		39,476		0.666	26,280		28,881
153	Gas Storage	$0.333708		39,476		0.666	26,280		8,770
154						Sub Total General Service:	26,280		$ 85,899
155									
156		**Total Tracker 2012-13: Period July 1, 2012-March 31, 2013**							**$ 568,281**
157									
158									
159									
160	**Tracker 2012-13: Period April 1, 2013-June 30, 2013**								
161				**Gross**					**Estimated**
162	**Residential**			**Program**			**Net**		**Lost**
163		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
164	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
165	Gas Distribution	$2.107839		10,177		0.666	6,775		14,281
166	Gas Transmission	$1.248177		10,177		0.666	6,775		8,457
167	Gas Storage	$0.379878		10,177		0.666	6,775		2,574
168						Sub Total Residential:	6,775		$ 25,312
169									
170									**Estimated**
171	**General Service**			**Program**			**Net**		**Lost**
172		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
173	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
174	Gas Distribution	$2.038022		2,614		0.666	1,740		3,546
175	Gas Transmission	$1.206612		2,614		0.666	1,740		2,100
176	Gas Storage	$0.366399		2,614		0.666	1,740		638
177						Sub Total General Service:	1,740		$ 6,284
178									
179		**Total Tracker 2012-13: Period April 1, 2013-June 30, 2013**							**$ 31,595**
180									
181									

	A	B	C	D	E	F	G	H	I
182									
183	**Tracker 2013-14**			**TARGET**					
184				**Gross**					**Estimated**
185	**Residential**			**Program**			**Net**		**Lost**
186		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
187	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
188	Gas Distribution	$2.107839		**104,355**		0.666	69,471		146,434
189	Gas Transmission	$1.248177		**104,355**		0.666	69,471		86,712
190	Gas Storage	$0.379878		**104,355**		0.666	69,471		26,391
191					Sub Total Residential:		69,471		$ 259,537
192									
193				**TARGET**					**Estimated**
194	**General Service**			**Program**			**Net**		**Lost**
195		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**
196	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**
197	Gas Distribution	$2.038022		**26,228**		0.666	17,460		35,585
198	Gas Transmission	$1.206612		**26,228**		0.666	17,460		21,068
199	Gas Storage	$0.366399		**26,228**		0.666	17,460		6,397
200					Sub Total General Service:		17,460		$ 63,050
201									
202					**Total Tracker 2013-14**				**$ 322,586**
203									

Natural Gas DSM Lost Revenue Exhibits in previous Natural Gas Tracker Dockets

Natural Gas DSM Lost Revenues

Time Period	Docket No.	Source file name	Montana T&D
Tracker 2006-07	D2007.5.44	Exhibit__(WMT-4) Natural Gas DSM Tracker final.xls	$ 364,950
Tracker 2007-08	D2008.5.44	EXHIBIT__(WMT-4) Update to Gas Lost Revenues.xls	$ 548,381
January-June 2008	D2008.5.44	EXHIBIT__(WMT-4) Update to Gas Lost Revenues.xls	$ 93,421
Tracker 2008-09	D2009.5.63	EXHIBIT__(WMT-3).xls (as filed in D2009.5.63 w/ Direct Testimony)	$ 369,175
Tracker 2009-10	D2010.5.49	EXHIBIT__(WMT-3) final.xls (as filed in D2010.5.49 w/ Direct Testimony)	$ 791,614
Tracker 2010-11:			
July-December 2010	D2011.5.36	EXHIBIT__(WMT-3) Natural Gas DSM Lost Revenues 2011-12 draft 1 97-03.xls (9+3 as filed in D2011.5.36 w/ Direct Testimony)	$ 180,291
January-June 2011	D2011.5.36	EXHIBIT__(WMT-3) Natural Gas DSM Lost Revenues 2011-12 draft 1 97-03.xls (9+3 as filed in D2011.5.36 w/ Direct Testimony)	$ 373,537
Tracker 2010-11 Total			$ 553,828
Tracker 2011-12	D2012.5.48	EXHIBIT__(WMT-3) 2011-12 Tracker 9+3 Natural Gas Lost Revenues - final.xlsx (as filed in D2012.5.49 w/ Direct Testimony)	$ 975,364
Tracker 2012-13[1]	D2013.5.34	EXHIBIT__(WMT-3-Corrected) 2012-13 Tracker 9+3 Natural Gas Lost Revenues values only.xlsx (as filed in D2013.5.34 w/ Direct Testimony)	$ 600,922
Total Lost Revenues (July 1, 2006 through June 30, 2012)			**$ 3,696,734**
Total Lost Revenues (July 1, 2006 through June 30, 2013)			**$ 4,297,656**

Updated Natural Gas DSM Lost Revenues Using Results of 2012 DSM Evaluation by SBW, Inc.

Natural Gas DSM Lost Revenues

Time Period		Montana T&D
Tracker 2006-07	Exhibit__(WMT-4-2007.5.44-SBW-Corrected) Natural Gas DSM Tracker FINAL 120214.xlsx	$ 476,420
July-December 2007	Exhibit__(WMT-4-2007.5.44-SBW-Corrected) Natural Gas DSM Tracker FINAL 120214.xlsx	$ 663,059
January-June 2008	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 65,914
Tracker 2008-09	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 332,826
Tracker 2009-10	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 781,471
Tracker 2010-11:		
July-December 2010	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 127,784
January-June 2011	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 264,775
Tracker 2010-11 Total		$ 392,559
Tracker 2011-12	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 504,444
Tracker 2012-13[1]	Exhibit__(WMT-3-Corrected.2)-12-13 Tracker 12+0 NG Lost Revenues with backup FINAL 120214.xlsx	$ 599,876
Total Lost Revenues (July 1, 2006 through June 30, 2012)		**$ 3,216,693**
Difference:		$ (480,040)
Total Lost Revenues (July 1, 2006 through June 30, 2013)		**$ 3,816,569**
Difference:		$ (481,086)

1. The right hand side of the exhibit is the corrected amount of Natural Gas DSM Lost Revenes NorthWestern Energy proposed for the 2012-13 12+0 Tracker Period per Supplemental Testimony of Joe Schwartzenberger in Docket Nos. D2013.5.34 and D2014.5.47 (Exhibit (WMT-3-Corrected.2)-12-13.xlsx)

	A	B	C	D
1	**January 2008-15 Natural Gas DSM Lost Revenues**			
2	**Time Period[1]**	**Montana T&D[2]**	**Battle Creek**	**Total DSM Lost Revenues**
3				
4	January-June 2008	$ 65,914		$ 65,914
5	Tracker 2008-09	$ 332,826		$ 332,826
6	Tracker 2009-10	$ 781,471		$ 781,471
7				
8	Tracker 2010-11:			
9	July-December 2010	$ 127,784		$ 127,784
10	January-June 2011	$ 264,775		$ 264,775
11	Total Tracker 2010-2011	$ 392,559		$ 392,559
12				
13	Tracker 2011-12	$ 504,444		$ 504,444
14				
15	Tracker 2012-13:			
16	July 1, 2012-March 31, 2013	$ 568,281		$ 568,281
17	April 1, 2013-June 30, 2013	$ 31,595		$ 31,595
18	Total Tracker 2012-2013	$ 599,876	$ 2,494	$ 602,371
19				
20	Tracker 2013-14	$ 146,303	$ 7,694	$ 153,998
21				
22	Tracker 2014-15	$ 489,326	$ 19,106	$ 508,432
23				
24				
25	Notes:			
26				
27	Notes:			
28				
29	1. MPSC Final Order 7004c authorizes DSM Lost Revenues in the amount of $791,614 for the 2009-10 period.			
30				
31	Natural Gas DSM Lost Revenues were reset in January 2008 due to newly established T&D rates; refer to Gas Supply Monthly Tracker D2006.7.102 and General Rate Case D2007.7.82, Interim Order 6852b, Tariff 133-G and MT monthly natural gas cost rate adj D2007.7.81 Tariff 132-G.			
32				
33	Natural Gas DSM Lost Revenues were reset again on Jan. 1, 2011 due to newly established T&D rates. Refer to Docket D2009.9.129, Final Order No. 7046h.			
34				
35	2. MPSC Final Order 7152b authorizes DSM Lost Revenues in the amount of $553,828 for the 2010-11 period.			
36				
37	Lost Revenues for the 2011-12 period are based on 12 months of actual reported energy savings.			
38				
39	Lost Revenues for the 2012-13 period are based on 12 months of actual reported energy savings.			
40				
41	Natural Gas DSM Lost Revenues were reset again on Apr. 1, 2013 due to newly established T&D rates. Reference Docket			
42				
43	**3. This Exhibit calculates the reported savings for the tracker period multiplied by the residential/commercial split for the same tracker period and then adds the cumulative savings to that total. Previous versions calculated the cumulative savings plus the reported savings for the tracker period and that total (cumulative plus the reported) multiplied by the residential/commercial splits.**			
44				
45	**4. This version of this Exhibit updates the previous version of Exhibit__(WMT-3-Corrected) from 9+3 gas savings numbers to 12+0 gas savings numbers. The Residential/Commercial splits changed slightly. SBW FRSO values are not included in this version.**			
46				
47	**5. This version of this Exhibit updates the January-June 2008 and Tracker 2008-2009 periods to include savings and updated rates from General Service (commercial). SBW had found dkt savings in the General Service sector through those periods through their evaluation.**			
48				
49	**6. This version of this Exhibit also reduces the dKt savings from the DEQ Appliance Program in Tracker Year 2010-11. D2012.5.49 Electric Order #7219h ordered NWE to reduce kWh savings on page 19, paragraph 70.**			

2008-2015 Natural Gas DSM Lost Revenues

January-June 2008

Rates as of January 1, 2008

Residential:			
Gas Distribution	$ 1.873843	per dKt	
Gas Transmission	$ 1.109614	per dKt	
Gas Storage	$ 0.337708	per dKt	
General Service:			
GS Distribution-Commodity	$ 1.851950	per dKt	
GS Transmission-Commodity	$ 1.108517	per dKt	
GS Storage-Commodity	$ 0.336612	per dKt	

Tracker 2008-09

Rates as of January 1, 2008

Residential:			
Gas Distribution	$ 1.873843	per dKt	
Gas Transmission	$ 1.109614	per dKt	
Gas Storage	$ 0.337708	per dKt	
General Service:			
Gas Distribution	$ 1.851950	per dKt	
Gas Transmission	$ 1.108517	per dKt	
Gas Storage	$ 0.336612	per dKt	

Tracker 2009-10

Rates as of January 1, 2009

Residential:			
Gas Distribution	$ 1.839552	per dKt	
Gas Transmission	$ 1.089308	per dKt	
Gas Storage	$ 0.331528	per dKt	
General Service:			
Gas Distribution	$ 1.818025	per dKt	
Gas Transmission	$ 1.088231	per dKt	
Gas Storage	$ 0.330452	per dKt	

Tracker 2010-11

Period July – December 2010

Reference: Compliance Filing on December 21, 2010 Docket D2009.9.129, Final Order 7046h, Work-Papers Section "Natural Gas Utility Approved Revenue Requirement ACOS and Derivation of Rates" Page 4 of 5 Column D.

Residential:			
Gas Distribution	1.842673	per dKt	
Gas Transmission	1.091156	per dKt	
Gas Storage	0.33209	per dKt	
General Service:			
Gas Distribution	1.821775	per dKt	
Gas Transmission	1.090475	per dKt	
Gas Storage	0.331133	per dKt	

Period January – June 2011

Reference: 2011 Annual Tax Tracker Filing Application December 23, 2010, Docket D2010.12.116, Final Order 7131a; Appendix A Pages 1 - 4, Column (B) + (E), excluding rebate in Column (C).

Residential:			
Gas Distribution	$ 1.890398	per dKt	
Gas Transmission	$ 1.119417	per dKt	
Gas Storage	$ 0.340691	per dKt	
General Service:			
Gas Distribution	$ 1.868959	per dKt	
Gas Transmission	$ 1.118718	per dKt	
Gas Storage	$ 0.339709	per dKt	

Tracker 2011-12

Reference: 2011 Annual Tax Tracker Filing Application December 23, 2010, Docket D2010.12.116, Final Order 7131a; Appendix A Pages 1 - 4, Column (B) + (E), excluding rebate in Column (C).

Residential:			
Gas Distribution	$ 1.890398	per dKt	
Gas Transmission	$ 1.119417	per dKt	
Gas Storage	$ 0.340691	per dKt	
General Service:			
Gas Distribution	$ 1.868959	per dKt	
Gas Transmission	$ 1.118718	per dKt	
Gas Storage	$ 0.339709	per dKt	

Tracker 2012 - 2013

Tracker 2012-13 BEFORE New T&D Rates

Period Jan 1, 2012-Dec 31, 2012

Reference: 2012 Annual Tax Tracker Filing Application December 8, 2011, Docket D2011.12.97., Final Order 7191a; Appendix A Pages 1-4

Residential:			
Gas Distribution	$ 1.828771	per dKt	
Gas Transmission	$ 1.082924	per dKt	
Gas Storage	$ 0.329584	per dKt	
General Service:			
Gas Distribution	$ 1.808031	per dKt	
Gas Transmission	$ 1.082248	per dKt	
Gas Storage	$ 0.328634	per dKt	

Period Jan 1, 2013-March 31, 2013

Reference: 2013 Annual Tax Tracker Filing Application December 11, 2012, Docket D2012.12.124., By Law; Appendix A Pages 1-4

Residential:			
Gas Distribution	$ 1.914723	per dKt	
Gas Transmission	$ 1.133821	per dKt	
Gas Storage	$ 0.345074	per dKt	
General Service:			
Gas Distribution	$ 1.893008	per dKt	
Gas Transmission	$ 1.133114	per dKt	
Gas Storage	$ 0.344080	per dKt	

Weighted Average Rates for July 1, 2012 - March 31, 2013

Residential:			
Gas Distribution	$ 1.857003		
Gas Transmission	$ 1.099942		
Gas Storage	$ 0.334672		
General Service:			
Gas Distribution	$ 1.836943		
Gas Transmission	$ 1.098956		
Gas Storage	$ 0.333708		

Tracker Natural Gas Savings Re-set with New T&D Rates

Period April 1, 2013-June 30, 2013

Reference Docket No. D2012.9.94 Compliance Filing Final Order No. 7249e (Note Exclude Rebate Rate)

Residential:			
Gas Distribution	$ 2.107839	per dKt	
Gas Transmission	$ 1.248177	per dKt	
Gas Storage	$ 0.379878	per dKt	
General Service:			
Gas Distribution	$ 2.038022	per dKt	
Gas Transmission	$ 1.206612	per dKt	
Gas Storage	$ 0.366399	per dKt	

Tracker 2013-14

Period July 1, 2013-December 31, 2014

Reference Docket No. D2012.9.94 Compliance Filing Final Order No. 7249e (Note Exclude Rebate Rate)

Residential:			
Gas Distribution	$ 2.107839	per dKt	
Gas Transmission	$ 1.248177	per dKt	
Gas Storage	$ 0.379878	per dKt	
General Service:			
Gas Distribution	$ 2.038022	per dKt	
Gas Transmission	$ 1.206612	per dKt	
Gas Storage	$ 0.366399	per dKt	

Period January 1, 2014-June 30, 2014

Reference Docket No. D2013.12.83 Annual Tax Tracker Filing

Residential:			
Gas Distribution	$ 2.1110010		
Gas Transmission	$ 1.2500490		
Gas Storage	$ 0.3804480		
General Service:			
Gas Distribution	$ 2.0410790		
Gas Transmission	$ 1.2084220		
Gas Storage	$ 0.3669490		

Weighted Average Rates for July 1, 2013 - June 30, 2014

Residential:			
Gas Distribution	$ 2.109420		
Gas Transmission	$ 1.249113		
Gas Storage	$ 0.380163		
General Service:			
Gas Distribution	$ 2.039551		
Gas Transmission	$ 1.207517		
Gas Storage	$ 0.366674		

2012-13 Weighting Table for T&D Rates

Factors used to pro-rate the rates for different rate periods during 2012-13

	# of Days
Period July 1, 2012-Dec 31, 2012	184
Period Jan 1, 2013-March 31, 2013	90
Subtotal	274
Period April 1, 2013-June 30, 2013	91
	365

Tracker 2014-15

Period July 1, 2014-June 30, 2015

Reference Docket No. D2013.12.83 Annual Tax Tracker Filing

Residential:			
Gas Distribution	$ 2.111001	per dKt	
Gas Transmission	$ 1.250049	per dKt	
Gas Storage	$ 0.380448	per dKt	
General Service:			
Gas Distribution	$ 2.041079	per dKt	
Gas Transmission	$ 1.208422	per dKt	
Gas Storage	$ 0.366949	per dKt	

January 2008-15 Natural Gas DSM Lost Revenues

Annual Energy Savings:

1) Gas DSM Savings -- Targets & Reported Savings	January-June 2008		Tracker 2008-09		Tracker 2009-10		July-December 2010		January-June 2011		Tracker 2011-12		Period July 1, 2012-Mar 31, 2013		Period April 1, 2013-June 30, 2013		Tracker 2013-14		Tracker 2014-15	
							Tracker 2010-11[1]						Tracker 2012-13[3]							
	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported
Annual (dKt)	85,469	39,701	175,000	121,258	210,000	158,049	105,000	78,311	105,000	79,857	210,000	136,386	157,644	77,028	52,356	25,582	210,000	67,160	210,000	
Cumulative (dKt)	85,469	39,701	260,469	160,959	470,469	319,008	105,000	78,311	210,000	158,168	420,000	294,554	577,644	371,582	52,356	25,582	262,356	92,742	302,742	

1. Different T&D rates were in effect for each 6-month period, so Total Reported DSM Savings was divided between the two periods. New rates went into effect on July 8, 2010, which is one week later than the beginning of the 2010-11 Tracker Period, so Reported Energy Savings has been "de-rated" by 7 days for the July-December 2010 period. DEQ program savings was also divided by the two periods and subtracted from the Total Reported DSM Savings.

2) Percentage split between Residential & General Service:																				
Residential	100%	97.5%	100%	75.2%	75%	87.5%	75%	89.2%	75%	89.2%	75%	81.6%	80%	79.57%	80%	79.57%	80%	81.64%	80%	
General Service	0%	2.5%	0%	24.8%	25%	12.5%	25%	10.8%	25%	10.8%	25%	18.4%	20%	20.43%	20%	20.43%	20%	18.36%	20%	
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%
Incremental Res. (dKt)	85,469	38,712	175,000	91,226	157,500	138,342	78,750	69,890	78,750	71,270	157,500	111,291	126,115	61,288	41,885	20,355	168,000	54,831	168,000	
Cumulative Res. (dKt)	85,469	38,712	213,712	129,938	287,438	268,281	78,750	69,890	148,640	141,161	298,661	252,451	378,567	313,739	41,885	20,355	209,885	75,186	377,885	
Incremental General Service (dKt)	-	988	-	30,032	52,500	19,706	26,250	8,421	26,250	8,587	52,500	25,095	31,529	15,740	10,471	5,228	42,000	12,329	42,000	
Cumulative General Service (dKt)	-	988	988	31,020	83,520	50,727	26,250	8,421	34,671	17,008	69,508	42,103	73,631	57,843	10,471	5,228	47,228	17,556	59,556	
ck fig			OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	

3) Cumulative Annual Gas Savings[2]	January-June 2008		Tracker 2008-09		Tracker 2009-10		July-December 2010		January-June 2011		Tracker 2011-12		Period July 1, 2012-Mar 31, 2013		Period April 1, 2013-June 30, 2013		Tracker 2013-14		Tracker 2014-15	
	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported	Target	Reported
Residential (dKt)	42,735	19,356	126,212	84,325	208,688	199,110	39,375	34,945	74,320	70,580	219,911	196,806	252,569	220,155	20,942	10,177	104,355	47,770	159,186	
General Service (dKt)	-	494	988	16,004	57,270	40,874	13,125	4,210	17,335	8,504	43,258	29,555	47,370	39,476	5,236	2,614	26,228	11,392	38,556	
Total	42,735	19,850	127,201	100,330	265,959	239,983	52,500	39,156	91,656	79,084	263,168	226,361	299,939	259,631	26,178	12,791	130,582	59,162	197,742	0

2. Savings resulting from the "Increment" in any year (take Year 1 for example) is reduced by 50% in that year as associated projects are completed and start generating savings at different times throughout the first year. This assumption contemplates that beyond, projects completed in the first year generate savings for the entire year so the "Increment" is credited at 100% for the second year and each successive year.

These Targets and Reported Savings (range P23:Q24) have been pro-rated for 9 months (July 1, 2012 - March 30, 2013). This reflects that the cumulative reported energy savings was in place for 9 months (not a full year) before the new T&D rates became effective.

3. Different T&D rates were in effect for three separate intervals during 2012-13. A Weighted average rate was used (refer to Tab 2_ for the July 1, 2012-March 30, 2013 period). Total Reported DSM Savings was pro-rated for the July 1, 2012-March 30, 2013 and the April 1, 2013-June 30, 2013 periods using the 2012-13 Pro-Rate Table. New natural gas T&D rates went into effect on April 1, 2013 so cumulative reported energy savings was reset to a zero starting point as of April 1, 2013.

2012-13 Pro-Rate Table

Factors used to pro-rate energy savings for different rate periods during 2012-13

	# of Days	% of Total 2012-13 Tracker Period
Period July 1, 2012-Dec 31, 2012	184	50.41%
Period Jan 1, 2013-March 31, 2013	90	24.66%
Subtotal	274	75.07%
Period April 1, 2013-June 30, 2013	91	24.93%
	365	100.00%

January 2008-15 Natural Gas DSM Lost Revenues

The Adjustment Factor recognizes that, for a number of reasons, actual program savings is likely to vary from reported savings.

For Lost Revenue calculations for the period beginning January 1, 2008 through June 30, 2011, the value of 1.0 is used for this because the actual Net Adjusted Energy Savings from SBW were entered in Tab 3.

Residential	**Net Savings Adjustment Ratio**
Segment	
All	1.0

Commercial/Industrial	**Net Savings Adjustment Ratio**
Segment	
All	1.0

For Lost Revenue calculations for the 2011-2012 tracker period forward, these values are used. SBW, Inc. DSM Evalution Study Savings Realization rate for all Natural Gas DSM programs

Residential	**Net Savings Adjustment Ratio**
Segment	
All	0.67

Commercial/Industrial	**Net Savings Adjustment Ratio**
Segment	
All	0.67

January 2008-15 Natural Gas DSM Lost Revenues

	A	B	C	D	E	F	G	H	I	J
2										
3	**January-June 2008**									
4				**Gross**					**Estimated**	
5	**Residential**			**Program**			**Net**		**Lost**	
6		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
7	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
8	Gas Distribution	$ 1.873843		19,356		1.000	19,356		36,270	
9	Gas Transmission	$ 1.109614		19,356		1.000	19,356		21,478	
10	Gas Storage	$ 0.337708		19,356		1.000	19,356		6,537	
11					**Sub Total Residential:**		**19,356**		$ 64,285	
12										
13				**Gross**					**Estimated**	
14	**General Service**			**Program**			**Net**		**Lost**	
15		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
16	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
17	Gas Distribution	$ 1.851950		494		1.000	494		915	
18	Gas Transmission	$ 1.108517		494		1.000	494		548	
19	Gas Storage	$ 0.336612		494		1.000	494		166	
20					Sub Total General Service:		494		$ 1,630	
21										
22					**Total January-June 2008**				**$ 65,914**	
23										
24										
25	**Tracker 2008-09**									
26				**Gross**					**Estimated**	
27	**Residential**			**Program**			**Net**		**Lost**	
28		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
29	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
30	Gas Distribution	$ 1.873843		84,325		1.000	84,325		158,012	
31	Gas Transmission	$ 1.109614		84,325		1.000	84,325		93,569	
32	Gas Storage	$ 0.337708		84,325		1.000	84,325		28,477	
33					**Sub Total Residential:**		**84,325**		$ 280,058	
34										
35				**Gross**					**Estimated**	
36	**General Service**			**Program**			**Net**		**Lost**	
37		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
38	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
39	Gas Distribution	$ 1.851950		16,004		1.000	16,004		29,639	
40	Gas Transmission	$ 1.108517		16,004		1.000	16,004		17,741	
41	Gas Storage	$ 0.336612		16,004		1.000	16,004		5,387	
42					Sub Total General Service:		16,004		$ 52,768	
43										
44					**Total Tracker 2008-09**				**$ 332,826**	
45										

	A	B	C	D	E	F	G	H	I	J
46										
47	**Tracker 2009-10**									
48				**Gross**					**Estimated**	
49	**Residential**			**Program**			**Net**		**Lost**	
50		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
51	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
52	Gas Distribution	$ 1.839552		199,110		1.000	199,110		366,273	
53	Gas Transmission	$ 1.089308		199,110		1.000	199,110		216,892	
54	Gas Storage	$ 0.331528		199,110		1.000	199,110		66,010	
55					Sub Total Residential:		199,110		$ 649,175	
56										
57				**Gross**					**Estimated**	
58	**General Service**			**Program**			**Net**		**Lost**	
59		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
60	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
61	Gas Distribution	$ 1.818025		40,874		1.000	40,874		74,309	
62	Gas Transmission	$ 1.088231		40,874		1.000	40,874		44,480	
63	Gas Storage	$ 0.330452		40,874		1.000	40,874		13,507	
64					Sub Total General Service:		40,874		$ 132,296	
65										
66					**Total Tracker 2009-10**				**$ 781,471**	
67										

	A	B	C	D	E	F	G	H	I	J
68										
69	**Tracker 2010-11: July-December 2010**									
70				**Gross**					**Estimated**	
71	**Residential**			**Program**			**Net**		**Lost**	
72		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
73	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
74	Gas Distribution	$ 1.842673		34,945		1.000	34,945		64,393	
75	Gas Transmission	$ 1.091156		34,945		1.000	34,945		38,131	
76	Gas Storage	$ 0.332090		34,945		1.000	34,945		11,605	
77					Sub Total Residential:		34,945		$ 114,128	
78										
79									**Estimated**	
80	**General Service**			**Program**			**Net**		**Lost**	
81		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
82	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
83	Gas Distribution	$ 1.821775		4,210		1.000	4,210		7,670	
84	Gas Transmission	$ 1.090475		4,210		1.000	4,210		4,591	
85	Gas Storage	$ 0.331133		4,210		1.000	4,210		1,394	
86					Sub Total General Service:		4,210		$ 13,656	
87										
88			**Total Tracker 2010-11: July-December 2010**						**$ 127,784**	
89										
90										
91	**Tracker 2010-11: January-June 2011**									
92				**Gross**					**Estimated**	
93	**Residential**			**Program**			**Net**		**Lost**	
94		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
95	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
96	Gas Distribution	$ 1.890398		70,580		1.000	70,580		133,425	
97	Gas Transmission	$ 1.119417		70,580		1.000	70,580		79,009	
98	Gas Storage	$ 0.340691		70,580		1.000	70,580		24,046	
99					Sub Total Residential:		70,580		$ 236,480	
100										
101									**Estimated**	
102	**General Service**			**Program**			**Net**		**Lost**	
103		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
104	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
105	Gas Distribution	$ 1.868959		8,504		1.000	8,504		15,893	
106	Gas Transmission	$ 1.118718		8,504		1.000	8,504		9,513	
107	Gas Storage	$ 0.339709		8,504		1.000	8,504		2,889	
108					Sub Total General Service:		8,504		$ 28,295	
109										
110			**Total Tracker 2010-11: January-June 2011**						**$ 264,775**	
111										

	A	B	C	D	E	F	G	H	I	J
112										
113	**Tracker 2011-12**									
114				**Gross**					**Estimated**	
115	**Residential**			**Program**			**Net**		**Lost**	
116		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
117	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
118	Gas Distribution	$ 1.890398		196,806		0.666	131,018		247,676	
119	Gas Transmission	$ 1.119417		196,806		0.666	131,018		146,664	
120	Gas Storage	$ 0.340691		196,806		0.666	131,018		44,637	
121					Sub Total Residential:		131,018		$ 438,976	
122										
123									**Estimated**	
124	**General Service**			**Program**			**Net**		**Lost**	
125		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
126	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
127	Gas Distribution	$ 1.868959		29,555		0.666	19,675		36,773	
128	Gas Transmission	$ 1.118718		29,555		0.666	19,675		22,011	
129	Gas Storage	$ 0.339709		29,555		0.666	19,675		6,684	
130					Sub Total General Service:		19,675		$ 65,468	
131										
132					**Total Tracker 2011-12**				**$ 504,444**	
133										

	A	B	C	D	E	F	G	H	I	J
134										
135										
136	**2012-13 Tracker Period: 2 different Rate periods including new T& D rates 4/1/13**									
137	**Tracker 2012-13: Period July 1, 2012-March 31, 2013**									
138				Gross					Estimated	
139	**Residential**			Program			Net		Lost	
140		Rate		Savings		Adjustment	Savings		Revenue	
141	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
142	Gas Distribution	$ 1.857003		220,155		0.666	146,562		272,166	
143	Gas Transmission	$ 1.099642		220,155		0.666	146,562		161,166	
144	Gas Storage	$ 0.334672		220,155		0.666	146,562		49,050	
145					Sub Total Residential:		146,562		$ 482,382	
146										
147									Estimated	
148	**General Service**			Program			Net		Lost	
149		Rate		Savings		Adjustment	Savings		Revenue	
150	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
151	Gas Distribution	$ 1.835943		39,476		0.666	26,280		48,249	
152	Gas Transmission	$ 1.098956		39,476		0.666	26,280		28,881	
153	Gas Storage	$ 0.333708		39,476		0.666	26,280		8,770	
154					Sub Total General Service:		26,280		$ 85,899	
155										
156		**Total Tracker 2012-13: Period July 1, 2012-March 31, 2013**							**$ 568,281**	
157										
158										
159										
160	**Tracker 2012-13: Period April 1, 2013-June 30, 2013**									
161				Gross					Estimated	
162	**Residential**			Program			Net		Lost	
163		Rate		Savings		Adjustment	Savings		Revenue	
164	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
165	Gas Distribution	$ 2.107839		10,177		0.666	6,775		14,281	
166	Gas Transmission	$ 1.248177		10,177		0.666	6,775		8,457	
167	Gas Storage	$ 0.379878		10,177		0.666	6,775		2,574	
168					Sub Total Residential:		6,775		$ 25,312	
169										
170									Estimated	
171	**General Service**			Program			Net		Lost	
172		Rate		Savings		Adjustment	Savings		Revenue	
173	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
174	Gas Distribution	$ 2.038022		2,614		0.666	1,740		3,546	
175	Gas Transmission	$ 1.206612		2,614		0.666	1,740		2,100	
176	Gas Storage	$ 0.366399		2,614		0.666	1,740		638	
177					Sub Total General Service:		1,740		$ 6,284	
178										
179		**Total Tracker 2012-13: Period April 1, 2013-June 30, 2013**							**$ 31,595**	
180										
181										

	A	B	C	D	E	F	G	H	I	J
182										
183	**Tracker 2013-14**									
184				**Gross**					**Estimated**	
185	**Residential**			**Program**			**Net**		**Lost**	
186		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
187	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
188	Gas Distribution	$ 2.109420		47,770		0.666	31,802		67,083	
189	Gas Transmission	$ 1.249113		47,770		0.666	31,802		39,724	
190	Gas Storage	$ 0.380163		47,770		0.666	31,802		12,090	
191					Sub Total Residential:		31,802		$ 118,897	
192										
193									**Estimated**	
194	**General Service**			**Program**			**Net**		**Lost**	
195		**Rate**		**Savings**		**Adjustment**	**Savings**		**Revenue**	
196	Bill Line Item	**($ per dKt)**		**(dKt)**		**Factor**	**(dKt)**		**($)**	
197	Gas Distribution	$ 2.039551		11,392		0.666	7,584		15,468	
198	Gas Transmission	$ 1.207517		11,392		0.666	7,584		9,158	
199	Gas Storage	$ 0.366674		11,392		0.666	7,584		2,781	
200					Sub Total General Service:		7,584		$ 27,406	
201										
202					**Total Tracker 2013-14**				**$ 146,303**	
203										

	A	B	C	D	E	F	G	H	I	J
204										
205	**Tracker 2014-15**			TARGET						
206				Gross					Estimated	
207	**Residential**			Program			Net		Lost	
208		Rate		Savings		Adjustment	Savings		Revenue	
209	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
210	Gas Distribution	$ 2.111001		159,186		0.666	105,973		223,710	
211	Gas Transmission	$ 1.250049		159,186		0.666	105,973		132,472	
212	Gas Storage	$ 0.380448		159,186		0.666	105,973		40,317	
213					Sub Total Residential:		105,973		$ 396,499	
214										
215				TARGET					Estimated	
216	**General Service**			Program			Net		Lost	
217		Rate		Savings		Adjustment	Savings		Revenue	
218	Bill Line Item	($ per dKt)		(dKt)		Factor	(dKt)		($)	
219	Gas Distribution	$ 2.041079		38,556		0.666	25,668		52,390	
220	Gas Transmission	$ 1.208422		38,556		0.666	25,668		31,018	
221	Gas Storage	$ 0.366949		38,556		0.666	25,668		9,419	
222					Sub Total General Service:		25,668		$ 92,826	
223										
224					**Total Tracker 2014-15**				**$ 489,326**	
225										
226										

Natural Gas DSM Lost Revenues - Battle Creek

Annual Energy Savings:

1) Gas DSM Savings -- Targets & Reported Savings	December 1, 2012 - June 30, 2013		Tracker 2013-14		Tracker 2014-15	
	Target	Reported	Target	Reported	Target	Reported
Annual (dKt)	-	59,856	-	67,160	210,000	
Cumulative (dKt)	-	59,856	-	127,016	210,000	

Pro-rated for 7 months

2) Cumulative Annual Gas Savings[2]	December 1, 2012 - June 30, 2013		Tracker 2013-14		Tracker 2014-15	
	Target	Reported	Target	Reported	Target	Reported
Total	-	29,928	59,856	93,436	232,016	

Rates:	Docket D2012.3.25 - Final Order 7210b	Docket D2012.7.74 - June 1,2013 Monthly Natural Gas Cost Rate Adjustment	
	December 1, 2012 - June 30, 2013	Tracker 2013-14	Tracker 2014-15
Revenue Requirement related rate ($/Dkt)	0.12520	0.12370	0.12370

December 1, 2012 - June 30, 2013			Reported Gross Program Savings (dKt)	Adjustment Factor	Net Savings (dKt)	Estimated Lost Revenue ($)
Bill Line Item		Rate ($ per dKt)				
Battle Creek	$	0.125200	29,928	0.67	19,924	2,494

Tracker 2013-14			Reported Gross Program Savings (dKt)	Adjustment Factor	Net Savings (dKt)	Estimated Lost Revenue ($)
Bill Line Item		Rate ($ per dKt)				
Battle Creek	$	0.123700	93,436	0.67	62,202	7,694

Tracker 2014-15			TARGET Gross Program Savings (dKt)	Adjustment Factor	Net Savings (dKt)	Estimated Lost Revenue ($)
Bill Line Item		Rate ($ per dKt)				
Battle Creek	$	0.123700	232,016	0.67	154,458	19,106