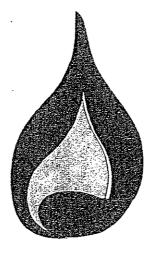


GAS UTILITY



TO THE PUBLIC SERVICE COMMISSION STATE OF MONTANA 1701 PROSPECT AVENUE P.O. BOX 202601 HELENA, MT 59620-2601 .

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SCHEDULE I

IDENTIFICATION

Year: 2010

| 1. Legal Name of Respondent: Energy West Montana - Cascade 2. Name Under Which Respondent Does Business: Energy West, Incorporated 3. Date Utility Service First Offered in Montana Propane 8/94 4. Address to send Correspondence Concerning Report: P.O. Box 2229 Great Falls, MT 59403-2229 5. Person Responsible for This Report: Jed Henthorne 5a. Telephone Number: (406)791-7500 Control Over Respondent I. If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: (Not Applicable) Ib. Means by which control was held: 1c. Percent Ownership: Lecent Ownership: Lecent Ownership: | | | |
|---|------|---|--|
| 3. Date Utility Service First Offered in Montana 4. Address to send Correspondence Concerning Report: 5. Person Responsible for This Report: 5. Person Responsible for This Report: 5. Jed Henthorne 5a. Telephone Number: (406)791-7500 Control Over Respondent 1. If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: (Not Applicable) 1b. Means by which control was held: | 1. | Legal Name of Respondent: | Energy West Montana - Cascade |
| 4. Address to send Correspondence Concerning Report: P.O. Box 2229 Great Falls, MT 59403-2229 5. Person Responsible for This Report: Jed Henthorne 5a. Telephone Number: (406)791-7500 Control Over Respondent 1. If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: (Not Applicable) 1b. Means by which control was held: | 2. | Name Under Which Respondent Does Business: | Energy West, Incorporated |
| Great Falls, MT 59403-2229 5. Person Responsible for This Report: Jed Henthorne 5a. Telephone Number: (406)791-7500 Control Over Respondent 1. 1. If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: (Not Applicable) 1b. Means by which control was held: | 3. | Date Utility Service First Offered in Montana | Propane 8/94 |
| 5a. Telephone Number: (406)791-7500 Control Over Respondent 1. 1. If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: (Not Applicable) 1b. Means by which control was held: | 4. | Address to send Correspondence Concerning Report: | |
| Control Over Respondent If direct control over the respondent was held by another entity at the end of year provide the following: 1a. Name and address of the controlling organization or person: | 5. | Person Responsible for This Report: | Jed Henthorne |
| If direct control over the respondent was held by another entity at the end of year provide the following: Name and address of the controlling organization or person: | 5a. | Telephone Number: | (406)791-7500 |
| 1a. Name and address of the controlling organization or person: (Not Applicable)1b. Means by which control was held: | Cont | rol Over Respondent | |
| (Not Applicable) 1b. Means by which control was held: | 1. | If direct control over the respondent was held by another entity at | t the end of year provide the following: |
| 1b. Means by which control was held: | | 1a. Name and address of the controlling organization or person: | |
| | | (Not Applicable) | |
| 1c. Percent Ownership: | | 1b. Means by which control was held: | |
| | | 1c. Percent Ownership: | |

| | Board of Directors | | | | |
|------|---------------------------------------|---|--------------|--|--|
| Line | · · · · · · · · · · · · · · · · · · · | Name of Director and Address (City, State) | Remuneration | | |
| No. | | (a) | (b) | | |
| 1 | Richard M. Osborne | Mentor, OH | \$24,000 | | |
| 2 | Michael Victor | Painesville, OH | \$24,000 | | |
| 3 | Gene Argo | Hays, KS | \$24,000 | | |
| 4 | Gregory Osborne | Mentor, OH | \$24,000 | | |
| 5 | Wade F. Brooksby | Payson, AZ | \$10,000 | | |
| 6 | Nicholas Fedeli | Gates Milles, OH | \$8,000 | | |
| 7 | John R. Mail | Novelty, OH | \$8,000 | | |
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SCHEDULE 2

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SCHEDULE 3

| | | Officers | Year: 2010 |
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| Line | Title of Officer | Department Supervised | Name |
| No. | (a) | (b) | (c) |
| 1 2 | Chief Executive Officer | Total Company | Richard M. Osborne |
| 3 | President & COO | Total Company | Kevin J. Degenstein |
| 4 5 6 7 | CFO, Principal Accounting Officier, VP | Total Company | Thomas J. Smith |
| 8 9 | VP East Coast Operations | Total Company | David C. Shipley |
| 10 11 | VP Administration | Total Company | Jed D. Henthorne |
| 12 13 | Corporate Secretary | Total Company | Rebecca Howell |
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Officers

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| | CO | RPORATE STRUCT | TURE | Year: 2010 |
|------|------------------------------|---------------------|-----------|------------------|
| | Subsidiary/Company Name | Line of Business | Earnings | Percent of Total |
| 1 | Energy West - Montana | Natural Gas Utility | | 19.86% |
| | Energy West - Wyoming | Natural Gas Utility | | 5.75% |
| 1 | Energy West - W. Yellowstone | Natural Gas Utility | | 0.30% |
| | Energy West - Cascade | Natural Gas Utility | | 0.52% |
| , | Penobscot Consolidated | Natural Gas Utility | | 24.54% |
| | Frontier Consolidated | Natural Gas Utility | | 47.68% |
| 1 | Energy West Propane - MT | Bulk Propane Sales | | 0.57% |
| | Energy West Resources | Gas Marketing | 87,333 | 1.77% |
| 9 | Energy West Development | Pipeline | 152,782 | 3.10% |
| 10 | EWST Services | | (118,104) | -2.40% |
| 11 | Energy West - Cut Bank Gas | Natural Gas Utility | (82,110) | -1.67% |
| 12 | EW Properties | | (2,085) | -0.04% |
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| 48 | | | | |
| 40 | | | | |
| | TOTAL | | 4,928,855 | 100.00% |
| L 30 | | | 4,920,000 | 100.00% |

CODDODATE STOLICTUDE

CORPORATE ALLOCATIONS

Year: 2010

| | s Allocated | Classification | Allocation Method | \$ to MT Utility | MT % | \$ to Other |
|----------------|--------------|----------------|---------------------------|------------------|-------|-------------|
| 1 ENERGY WEST | C, OVERHEADS | | DIRECT PAYROLL & 4 FACTOR | 19,121 | 0.60% | 3,194,320 |
| 2 3 | | | | | | |
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| 33 | | | | | | |
| 34 TOTAL | | | | 19,121 | 0.60% | 3,194,320 |

SCHEDULE 5

| Year: 2010 | (f) Charges to MT Utility | | |
|---|----------------------------------|---|---------|
| | (e) % Total Affil. Revs. | | |
| ED TO UTIL | (d) Charges to Utility | 220,099 | 220.099 |
| PRODUCTS & SERVICES PROVIDED TO UTILITY | (c) Method to Determine Price | Delivered Cost & Storage | |
| FILLATE TRANSACTIONS - PRODUC | (b) Products & Services | Wholesale Propane | |
| COMPANY NAME: ENERGY WEST MU AFFILIATE TRA | (a) Affiliate Name | Missouri River Propane | TOTAI |
| Comp | Line No. | <pre>Mail = 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 =</pre> | - CC |

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SCHEDULE 7^{*}

| | AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED BY UTILITY Year: 2010 | | | | | | |
|--|---|---------------------|---------------------------|----------------|----------------|-----------------|--|
| Line | (a) | (b) | (c) | (d) Charges | (e) % Total | (f) Revenues | |
| No. | Affiliate Name | Products & Services | Method to Determine Price | to Affiliate | Affil. Exp. | to MT Utility | |
| 1 | NONE | | | | | | |
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| 31 | | | | | <u> </u> | | |
| 32 | TOTAL | | | "l | <u> </u> | | |

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| | | MONTANA UTILITT INCOME S | | 10 | al. 2010 |
|----|---------|--|-----------|-----------|----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | 400 0 | Dperating Revenues | 416,508 | 372,659 | -10.53% |
| 2 | | | | | |
| 3 | (| Dperating Expenses | | | |
| 4 | 401 | Operation Expenses | 323,036 | 246,637 | -23.65% |
| 5 | 402 | Maintenance Expense | 203 | | -100.00% |
| 6 | 403 | Depreciation Expense | 16,311 | 30,766 | 88.62% |
| 7 | 404-405 | Amort. & Depl. of Gas Plant | | | |
| 8 | 406 | Amort. of Gas Plant Acquisition Adjustments | | | |
| 9 | 407.1 | Amort. of Property Losses, Unrecovered Plant | | | |
| 10 | | & Regulatory Study Costs | | | |
| 11 | 407.2 | Amort. of Conversion Expense | | | |
| 12 | 408.1 | Taxes Other Than Income Taxes | 15,077 | 56,246 | 273.06% |
| 13 | 409.1 | Income Taxes - Federal | 35,276 | (131,433) | -472.58% |
| 14 | | - Other | (211) | 3,635 | 1822.75% |
| 15 | 410.1 | Provision for Deferred Income Taxes | (18,735) | 123,094 | 757.03% |
| 16 | 411.1 | (Less) Provision for Def. Inc. Taxes - Cr. | | | |
| 17 | 411.4 | Investment Tax Credit Adjustments | | | |
| 18 | 411.6 | (Less) Gains from Disposition of Utility Plant | | | |
| 19 | 411.7 | Losses from Disposition of Utility Plant | | | |
| 20 | | OTAL Utility Operating Expenses | 370,957 | 328,945 | -11.33% |
| 21 | ٨ | NET UTILITY OPERATING INCOME | 45,551 | 43,714 | 4.03% |

| | | MONTANA REVENUES | L 9 | 5 | SCHEDULE 9 |
|-----------|----------|--|-----------|-----------|------------|
| 治法 | ` | Account Number & Title | Last Year | This Year | % Change |
| 1 | S | Sales of Gas | | | |
| 2 | 480 | Residential | 273,622 | 225,324 | -17.65% |
| 3 | 481 | Commercial & Industrial - Small | 142,886 | 147,335 | 3.11% |
| 4 | | Commercial & Industrial - Large | | | |
| 5 | 482 | Other Sales to Public Authorities | | | |
| 6 | 484 | Interdepartmental Sales | | | |
| 7 | 485 | Intracompany Transfers | | | |
| 8 | T | OTAL Sales to Ultimate Consumers | 416,508 | 372,659 | -10.53% |
| 9 | 483 | Sales for Resale | | | |
| 10 | | OTAL Sales of Gas | 416,508 | 372,659 | -10.53% |
| 11 | C | Other Operating Revenues | | | |
| 12 | 487 | Forfeited Discounts & Late Payment Revenues | | | |
| 13 | 488 | Miscellaneous Service Revenues | | | |
| 14 | 489 | Revenues from Transp. of Gas for Others | | | · · |
| 15 | 490 | Sales of Products Extracted from Natural Gas | | | |
| 16 | 491 | Revenues from Nat. Gas Processed by Others | | | |
| 17 | 492 | Incidental Gasoline & Oil Sales | | | - |
| 18 | 493 | Rent From Gas Property | | | |
| 19 | 494 | Interdepartmental Rents | | | |
| 20 | 495 | Other Gas Revenues | | | 2 - |
| 21 | | OTAL Other Operating Revenues | | | |
| 22 | T | otal Gas Operating Revenues | 416,508 | 372,659 | -10.53% |
| 23 | | | | | |
| 24 | 496 (1 | Less) Provision for Rate Refunds | | | |
| 25 | | | | | |
| 26 | T | OTAL Oper. Revs. Net of Pro. for Refunds | 416,508 | 372,659 | -10.53% |
| 27 | | | | | Page 7 |

MONTANA UTILITY INCOME STATEMENT

Year: 2010

Page 1 of 5

| MONTANA | OPERATION & MAINTENANCE EXPENSES | |
|---------|---|--|
| | | |

| | Year: | 2010 |
|---|-------|--------|
| - | % | Change |

| [] | | Account Number & Title | Last Year | This Year | % Change |
|----|------------|---|-----------|-----------|------------|
| | | Production Expenses | | This Toal | 70 Onlange |
| | Droduction | n & Gathering - Operation | | | |
| 3 | 750 | Operation Supervision & Engineering | | | |
| 4 | 751 | Production Maps & Records | | | |
| 5 | 752 | Gas Wells Expenses | | | |
| 6 | 752 | Field Lines Expenses | | | |
| 7 | 753 | Field Compressor Station Expenses | | | |
| | 754 | | | | |
| 8 | | Field Compressor Station Fuel & Power Field Measuring & Regulating Station Expense | | | |
| 9 | 756 | | | | |
| 10 | 757 | Purification Expenses | | | |
| 11 | 758 | Gas Well Royalties | | | |
| 12 | 759 | Other Expenses | | | |
| 13 | 760 | Rents | | | |
| 14 | | Total Operation - Natural Gas Production | | | |
| | | n & Gathering - Maintenance | | | |
| 16 | 761 | Maintenance Supervision & Engineering | | | |
| 17 | 762 | Maintenance of Structures & Improvements | | | |
| 18 | 763 | Maintenance of Producing Gas Wells | | | |
| 19 | 764 | Maintenance of Field Lines | | | |
| 20 | 765 | Maintenance of Field Compressor Sta. Equip. | | | |
| 21 | 766 | Maintenance of Field Meas. & Reg. Sta. Equip. | | | |
| 22 | 767 | Maintenance of Purification Equipment | | | |
| 23 | 768 | Maintenance of Drilling & Cleaning Equip. | | | |
| 24 | 769 | Maintenance of Other Equipment | | | 1 |
| 25 | • | Total Maintenance- Natural Gas Prod. | | | · . |
| 26 | • | TOTAL Natural Gas Production & Gathering | | | |
| 27 | Products | Extraction - Operation | ŀ | | |
| 28 | 770 | Operation Supervision & Engineering | | | |
| 29 | 771 | Operation Labor | | | |
| 30 | 772 | Gas Shrinkage | | | |
| 31 | 773 | Fuel | | | |
| 32 | 774 | Power | | | |
| 33 | 775 | Materials | | | |
| 34 | 776 | Operation Supplies & Expenses | | | |
| 35 | 777 | Gas Processed by Others | | | |
| 36 | 778 | Royalties on Products Extracted | | | |
| 37 | 779 | Marketing Expenses | | | |
| 38 | 780 | Products Purchased for Resale | | | |
| 39 | 781 | Variation in Products Inventory | | | |
| 40 | | (Less) Extracted Products Used by Utility - Cr. | | | |
| 41 | | Rents | | | |
| 42 | | Total Operation - Products Extraction | | | |
| | | Extraction - Maintenance | | | |
| 44 | | Maintenance Supervision & Engineering | | | |
| 45 | 1 | Maintenance of Structures & Improvements | | | |
| 46 | 786 | Maintenance of Extraction & Refining Equip. | | | |
| 47 | 787 | Maintenance of Pipe Lines | | | |
| 48 | | Maintenance of Extracted Prod. Storage Equip. | | | |
| 49 | 789 | Maintenance of Compressor Equipment | | | |
| 50 | 790 | Maintenance of Gas Meas. & Reg. Equip. | | | 4 |
| 51 | 791 | Maintenance of Other Equipment | | | 1 |
| 52 | | Total Maintenance - Products Extraction | | | |
| 53 | | TOTAL Products Extraction | | | - |
| | <u>l</u> | | I | E | Page 8 |

Page 2 of 5 Year: 2010

| | MON | TANA OPERATION & MAINTENANC | E EXPENSES | Y | ear: 2010 |
|----|------------|---|------------|-----------------|-----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | F | Production Expenses - continued | | | |
| 2 | | | | | |
| 3 | Exploratio | n & Development - Operation | | | |
| 4 | 795 | Delay Rentals | | | |
| 5 | 796 | Nonproductive Well Drilling | | | |
| 6 | 797 | Abandoned Leases | | | |
| 7 | 798 | Other Exploration | | | |
| 8 | 1 | OTAL Exploration & Development | | | |
| 9 | | | | | |
| 10 | | Supply Expenses - Operation | | | |
| 11 | 800 | Natural Gas Wellhead Purchases | | · · · · · · · · | |
| 12 | 800.1 | Nat. Gas Wellhead Purch., Intracomp. Trans. | | | |
| 13 | 801 | Natural Gas Field Line Purchases | 294,202 | 220,099 | -25.19% |
| 14 | 802 | Natural Gas Gasoline Plant Outlet Purchases | | | |
| 15 | 803 | Natural Gas Transmission Line Purchases | | | |
| 16 | 804 | Natural Gas City Gate Purchases | | | |
| 17 | 805 | Other Gas Purchases | | | |
| 18 | 805.1 | Purchased Gas Cost Adjustments | | | |
| 19 | 805.2 | Incremental Gas Cost Adjustments | | 1 | |
| 20 | 806 | Exchange Gas | | | |
| 21 | 807.1 | Well Expenses - Purchased Gas | | | |
| 22 | 807.2 | Operation of Purch. Gas Measuring Stations | | | |
| 23 | 807.3 | Maintenance of Purch. Gas Measuring Stations | | | |
| 24 | 807.4 | Purchased Gas Calculations Expenses | | | |
| 25 | 807.5 | Other Purchased Gas Expenses | | | |
| 26 | 808.1 | Gas Withdrawn from Storage -Dr. | | | |
| 27 | | Less) Gas Delivered to Storage -Cr. | | | |
| 28 | | Less) Deliveries of Nat. Gas for Processing-Cr. | | | |
| 29 | | Less) Gas Used for Compressor Sta. Fuel-Cr. | | | |
| 30 | r ' | Less) Gas Used for Products Extraction-Cr. | | | |
| 31 | | Less) Gas Used for Other Utility Operations-Cr. | | | |
| 32 | 813 | Other Gas Supply Expenses | | | |
| 33 | [] | TOTAL Other Gas Supply Expenses | 294,202 | 220,099 | -25.19% |
| 34 | , | | | | OF 4004 |
| 35 | | TOTAL PRODUCTION EXPENSES | 294,202 | 220,099 | -25.19% |

Page 3 of 5

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2010

| — | | | | This Voor | 0/ Change |
|----------|-----------|---|------------|-------------|-----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | f | rage, Terminaling & Processing Expenses | | | |
| 2 | Ł | | | | |
| - I | ł – – | Ind Storage Expenses - Operation | | | |
| 4 | 814 | Operation Supervision & Engineering | | | |
| 5 | 1 | Maps & Records | | | |
| 6 | 1 | Wells Expenses | | | |
| 7 | 817 | Lines Expenses | | | |
| 8 | 818 | Compressor Station Expenses | | | |
| 9 | 819 | Compressor Station Fuel & Power | | | |
| 10 | 820 | Measuring & Reg. Station Expenses | | | |
| 11 | 821 | Purification Expenses | | | Ì. |
| 12 | 822 | Exploration & Development | | | |
| 13 | 823 | Gas Losses | | | |
| 14 | 824 | Other Expenses | | | |
| 15 | 825 | Storage Well Royalties | | | |
| 16 | 826 | Rents | | | |
| 17 | l. | Total Operation - Underground Strg. Exp. | | | |
| 18 | | <u></u> | | | |
| 4 | | ind Storage Expenses - Maintenance | | | |
| 20 | 830 | Maintenance Supervision & Engineering | | | |
| 21 | 831 | Maintenance of Structures & Improvements | | | |
| 22 | 832 | Maintenance of Reservoirs & Wells | | | |
| 23 | | Maintenance of Lines | | | |
| 24 | t | Maintenance of Compressor Station Equip. | | | |
| 25 | 1 | Maintenance of Meas. & Reg. Sta. Equip. | •• | | |
| 25 | 1 | Maintenance of Purification Equipment | | | |
| | 1 | · · | | - - - | |
| 27 | 837 | Maintenance of Other Equipment | | | : |
| 28 | | Total Maintenance - Underground Storage | | | |
| 29 | | OTAL Underground Storage Expenses | · · · · · | | |
| 30 | 1 | | | - - - | |
| E 1 | 1 | age Expenses - Operation | | | |
| 32 | 840 | Operation Supervision & Engineering | | | |
| 33 | | Operation Labor and Expenses | | | |
| 34 | | Rents | | | |
| 35 | 1 | Fuel | | | |
| 36 | | Power | | | |
| 37 | 1 | Gas Losses | | | |
| 38 | | Total Operation - Other Storage Expenses | | | |
| 39 | • | | | | |
| | | age Expenses - Maintenance | | | |
| 41 | | Maintenance Supervision & Engineering | | | |
| 42 | | Maintenance of Structures & Improvements | | | |
| 43 | | Maintenance of Gas Holders | | | |
| 44 | 843.4 | Maintenance of Purification Equipment | | | |
| 45 | | Maintenance of Vaporizing Equipment | | | |
| 46 | 843.7 | Maintenance of Compressor Equipment | | | |
| 47 | 843.8 | Maintenance of Measuring & Reg. Equipment | | | |
| 48 | 843.9 | Maintenance of Other Equipment | | | |
| 49 | ר | otal Maintenance - Other Storage Exp. | | | |
| 50 | | OTAL - Other Storage Expenses | | | |
| 51 | | | | | |
| | TOTAL - S | STORAGE, TERMINALING & PROC. | | | |
| · | | | с . | L | Page 10 |

Page 4 of 5

MONTANA OPERATION & MAINTENANCE EXPENSES

Year: 2010

| r | mon | Account Number & Tite | | This Year | % Change |
|----------|---------------------|---|-----------|-----------|----------|
| | r · · · · · | Account Number & Title | Last Year | Inis rear | % Change |
| 1 | | Transmission Expenses | | | |
| 2 | 1 . | | | | |
| 3 | | Operation Supervision & Engineering | | | |
| 4 | 1 | System Control & Load Dispatching | | | |
| 5 | | Communications System Expenses | | | |
| 6 | 853 | Compressor Station Labor & Expenses | | | |
| 7 | 854 | Gas for Compressor Station Fuel | | | |
| 8 | 855 | Other Fuel & Power for Compressor Stations | | | |
| 9 | 856 | Mains Expenses | | | |
| 10 | 857 | Measuring & Regulating Station Expenses | | | |
| 11 | 858 | Transmission & Compression of Gas by Others | | | |
| 12 | 1 | Other Expenses | | | |
| 13 | | Rents | | | |
| 14 | 4 | otal Operation - Transmission | | | |
| Ł | Maintenan | | | | |
| 16 | 1 | Maintenance Supervision & Engineering | | | |
| 17 | 1 | Maintenance of Structures & Improvements | | | |
| 18 | 1 | Maintenance of Mains | | | |
| 1 | 1 | Maintenance of Compressor Station Equip. | | | |
| 19 | 1 | | | | |
| 20 | 1 | Maintenance of Measuring & Reg. Sta. Equip. | | | |
| 21 | | Maintenance of Communication Equipment | | | |
| 22 | | Maintenance of Other Equipment | | | |
| 23 | | otal Maintenance - Transmission | | | ·h |
| 24 | - Live | OTAL Transmission Expenses | | | <u> </u> |
| 25 | | Distribution Expenses | | | |
| | Operation | | | | |
| 27 | | Operation Supervision & Engineering | | | |
| 28 | 4 | Distribution Load Dispatching | | | |
| 29 | { | Compressor Station Labor and Expenses | | | |
| 30 | | Compressor Station Fuel and Power | | | |
| 31 | | Mains and Services Expenses | | | |
| 32 | 2 875 | Measuring & Reg. Station ExpGeneral | | | |
| 33 | 8 876 | Measuring & Reg. Station ExpIndustrial | | | |
| 34 | 877 | Meas. & Reg. Station ExpCity Gate Ck. Sta. | | | |
| 35 | 878 | Meter & House Regulator Expenses | | | |
| 36 | 879 | Customer Installations Expenses | | | |
| 37 | | Other Expenses | | | |
| 38 | | Rents | | | |
| 39 | | otal Operation - Distribution | | | |
| <u> </u> | Maintenan | | | | |
| 4 | 1 | Maintenance Supervision & Engineering | | | |
| 42 | | Maintenance of Structures & Improvements | | | 1 |
| 43 | | Maintenance of Mains | | | |
| 44 | | Maint. of Compressor Station Equipment | | | |
| 45 | | Maint. of Meas. & Reg. Station ExpGeneral | | | |
| 4 | | Maint. of Meas. & Reg. Sta. ExpIndustrial | ļ | | |
| 4 | | Maint. of Meas. & Reg. Sta. EquipCity Gate | | | |
| 48 | | Maintenance of Services | | | |
| 49 | 1 034 | | | | |
| | 903 | | | | |
| | | Maintenance of Meters & House Regulators | | | |
| 50 |) 894 | Maintenance of Other Equipment | | | |
| |) 894 I T | - | | | |

| Page | 5 | of | 5 |
|------|---|----|---|
|------|---|----|---|

| | | | | | Page 5 01 5 |
|------|-----------|---|------------|-----------|--|
| | MON | TANA OPERATION & MAINTENANC | E EXPENSES | | ear: 2010 |
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | | | | | |
| 2 | C | Customer Accounts Expenses | | i i | |
| | Operation | | | | |
| 4 | 901 | Supervision | | | |
| 5 | 902 | Meter Reading Expenses | | | |
| 6 | 903 | Customer Records & Collection Expenses | | | |
| 7 | 904 | Uncollectible Accounts Expenses | 1,766 | 1,898 | 7.47% |
| 8 | 905 | Miscellaneous Customer Accounts Expenses | | | |
| 9 | | , | | | |
| 10 | Т | OTAL Customer Accounts Expenses | 1,766 | 1,898 | 7.47% |
| 11 | | | | | |
| 12 | | Customer Service & Informational Expenses | | | |
| 1 1 | | | | | |
| 14 | 907 | Supervision | | | |
| 14 | 908 | Customer Assistance Expenses | | | |
| | | Informational & Instructional Advertising Exp. | | | |
| 16 | 909 | Miscellaneous Customer Service & Info. Exp. | | | |
| 17 | 910 | Miscellaneous customer service & fino. Exp. | | | |
| 18 | | OTAL Quetemer Camion & Info Evnopoor | | | |
| 19 | | OTAL Customer Service & Info. Expenses | | | ······································ |
| 20 | | | | | |
| 21 | | Sales Expenses | | | |
| | Operation | | | | |
| 23 | 911 | Supervision | | | |
| 24 | 912 | Demonstrating & Selling Expenses | | | |
| 25 | 913 | Advertising Expenses | | | |
| 26 | 916 | Miscellaneous Sales Expenses | | | |
| 27 | | | | | |
| 28 | | OTAL Sales Expenses | <u> </u> | | |
| 29 | 1 | · · · · · · · · · · · · · · · · · · · | | | |
| 30 | | Administrative & General Expenses | | | |
| | Operation | | | | E 4 4770/ |
| 32 | 1 | Administrative & General Salaries | 2,806 | 1,286 | -54.17% |
| 33 | | Office Supplies & Expenses | 1,080 | 1,080 | |
| 34 | 922 (| Less) Administrative Expenses Transferred - Cr. | | | |
| 35 | 923 | Outside Services Employed | | | |
| 36 | 924 | Property Insurance | 3,218 | 1,622 | -49.60% |
| 37 | 925 | Injuries & Damages | | | |
| 38 | 926 | Employee Pensions & Benefits | | | |
| 39 | 927 | Franchise Requirements | | | |
| 40 | 1 | Regulatory Commission Expenses | | | |
| 41 | | Less) Duplicate Charges - Cr. | | | |
| 42 | | General Advertising Expenses | 1 | | |
| 43 | | Miscellaneous General Expenses | 3,736 | 1,531 | -59.02% |
| 44 | 1 | Rents | | | |
| 45 | ł | Overheads | 16,431 | 19,121 | |
| 46 | | TOTAL Operation - Admin. & General | 27,271 | 24,640 | -9.65% |
| i | | | <u> </u> | | |
| 48 | | Maintenance of General Plant | | | |
| 49 | | maniferrative of costs of Frank | | | |
| 1 75 | | TOTAL Administrative & General Expenses | 27,271 | 24,640 | -9.65% |
| 50 | | | | | |

SCHEDULE II

| - | Description of Tax | Last Year | This Year | % Change |
|----------|----------------------------------|-----------|-----------|----------|
| 1 | Payroll Taxes | | | |
| 2 | Superfund | | | |
| 3 | Secretary of State | | | |
| | Montana Consumer Counsel | 371 | 108 | |
| 5 | Montana PSC | 1206 | 807 | -33.08 |
| 6 | Franchise Taxes | | | : |
| 7 | Property Taxes | 13500 | 55331 | 309.86 |
| 8 | Tribal Taxes | | | |
| 9 | | | | |
| 10 | | | | |
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| 43 46 | | | | |
| 40 47 | | | | |
| | | | | 1 |
| 48 40 | | | | |
| 49 50 | | | | 1 |
| 50 | TOTAL MT Tayon other than income | 45 077 | EC DAR | 272.0 |
| 51 | TOTAL MT Taxes other than Income | 15,077 | 56,246 | 273.0 |

15,077 56,246 Page 13

Year: 2010 Nature of Service **Total Company** Montana % Montana Name of Recipient See. NONE 50 TOTAL Payments for Services

PAYMENTS FOR SERVICES TO PERSONS OTHER THAN EMPLOYEES

| PC | DLITICAL ACTION COMMITTEES / POL | ITICAL CONT | RIBUTIONS | Year: 2010 |
|-------------|---|---------------|-----------|------------|
| | Description | Total Company | Montana | % Montana |
| 1 | | | | |
| | NONE | : | | |
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| 44 | | | | 1 |
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| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | | | | |
| 50 | TOTAL Contributions | | | |
| L 00 | | L | | I |

POLITICAL ACTION COMMITTEES / POLITICAL CONTRIBUTIONS Year: 2010

Pension Costs

Year: 2010

| 1 | Plan Name | | | |
|----------|--|---------------------------------------|--|----------|
| 2 | Defined Benefit Plan? | Defined Contribution | Plan? | |
| 3 | Actuarial Cost Method? | | | |
| 4 | Annual Contribution by Employer: | IRS Code: Is the Plan Over Fun | ded? | - |
| | Item | Current Year | Last Year | % Change |
| 6 | Change in Benefit Obligation | | | |
| | Benefit obligation at beginning of year | | | |
| | Service cost | | | |
| 1 5 | Interest Cost | | | |
| | Plan participants' contributions | | | |
| | Amendments | | | |
| • | Actuarial Gain | | | |
| | Acquisition | | | |
| r r | Benefits paid | | | |
| | Benefit obligation at end of year | · | | |
| | Change in Plan Assets | | ······································ | |
| | Fair value of plan assets at beginning of year | | | |
| | Actual return on plan assets | | | |
| | Acquisition | | | |
| | Employer contribution | | | |
| | Plan participants' contributions | | | |
| | Benefits paid | | | |
| | Fair value of plan assets at end of year | | | |
| | Funded Status | · · · · · · · · · · · · · · · · · · · | | |
| | Unrecognized net actuarial loss | | | |
| , , | Unrecognized prior service cost | | | |
| 1 1 | Prepaid (accrued) benefit cost | | · · · · · · · · · · · · · · · · · · · | |
| 28 | | | | |
| | Weighted-average Assumptions as of Year End | | | Í |
| | Discount rate | | | |
| • | Expected return on plan assets | | | |
| | Rate of compensation increase | | | |
| 33 | | | · · · · · · · · · · · · · · · · · · · | |
| • | Components of Net Periodic Benefit Costs | | | · |
| | Service cost | | | |
| | Interest cost | | | |
| <u>ا</u> | Expected return on plan assets | | | |
| 1 | Amortization of prior service cost | | | |
| | Recognized net actuarial loss | | | |
| | Net periodic benefit cost | | | |
| 41 | | | | |
| | Montana Intrastate Costs: | | | |
| 42 | | | | |
| 43 | | | | Į |
| ŧ | | | | |
| 45 | | | | |
| | Number of Company Employees: | | | |
| 47 | - | | | |
| 48 | | | | |
| 49 | | | | |
| 50 | | | | |
| 51 | Deferred Vested Terminated | | I | Page 1 |

TOTAL

Amount that was tax deductible - Other

| Сотр | Dany Name: ENERGY WEST MONTANA - CASCADE | | SC | HEDULE 15 Page 1 of 2 |
|--------------|--|-------------------------|---|--------------------------|
| | Other Post Employme | nt Benefits (OPERS) | | Year: 2010 |
| | Item | Current Year | Last Year | % Change |
| 1 | Regulatory Treatment: | | | |
| 2 | Commission authorized - most recent | | | |
| 3 | Docket number: | | 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - 1993 - | |
| 4 | Order number: | | | |
| | Amount recovered through rates | | | |
| | Weighted-average Assumptions as of Year End | | | |
| | Discount rate | | | |
| | Expected return on plan assets Medical Cost Inflation Rate | | | |
| | Actuarial Cost Method | | | |
| | Rate of compensation increase | | | |
| | List each method used to fund OPEBs (ie: VEBA, 401(h |)) and if tax advant | aded. | |
| 13 | | ijj and it tax datan | agea. | |
| 14 | | | | |
| 15 | Describe any Changes to the Benefit Plan: | | | |
| | During fiscal 2006, the Company discontinued contributions and | is no longer required t | o fund the Retiree He | alth Plan. As |
| | of Dec 31, 2010, the value of plan assets is \$212,678. The assets | remaining in the trust | will be used to fund t | the plan until |
| 16 | these assets are exhausted. Therefore, the Company has eliminat | ed any accrual for futu | re contributions to the | e plan. |
| 17 | TOTAL COMPANY | | | |
| | Change in Benefit Obligation | | | |
| | Benefit obligation at beginning of year | | | |
| | Service cost | | | |
| | Interest Cost | | | |
| | Plan participants' contributions | | | |
| | Amendments | | | |
| | Actuarial Gain | | | |
| | Acquisition Benefits paid | | | |
| | Benefit obligation at end of year | | | - |
| | Change in Plan Assets | | | |
| | Fair value of plan assets at beginning of year | | | |
| | Actual return on plan assets | | | |
| | Acquisition | | | |
| | Employer contribution | | | |
| -33 | Plan participants' contributions | | | |
| | Benefits paid | | | |
| | Fair value of plan assets at end of year | | | |
| | Funded Status | | | |
| | Unrecognized net actuarial loss | | | |
| | Unrecognized prior service cost Prepaid (accrued) benefit cost | | · · · · · · · · · · · · · · · · · · · | - |
| | Components of Net Periodic Benefit Costs | | | |
| | Service cost | | | |
| | Interest cost | | | |
| | Expected return on plan assets | | | |
| | Amortization of prior service cost | | | |
| 45 | Recognized net actuarial loss | | |] |
| | Net periodic benefit cost | | | |
| | Accumulated Post Retirement Benefit Obligation | | | |
| 48 | Amount Funded through VEBA | | | |
| 49 | Amount Funded through 401(h) | | | |
| 50 | Amount Funded through Other | | | |
| 51 52 | TOTAL | | | - |
| 52 53 | Amount that was tax deductible - VEBA | | | |
| - 33 - 54 | Amount that was tax deductible - 401(h) | | | 1 |

| SCHED | ULE 15 | 5 |
|-------|---------------|---|
| | A (A | |

| Page 2 o | f2 | |
|----------|----|--|
|----------|----|--|

| | Other Post Employment Benefits | | | Year: 201 |
|----------|---|---------------------------------------|---|-----------|
| | Item | Current Year | Last Year | % Chang |
| 1 | Number of Company Employees: | | | |
| 2 | Covered by the Plan | | | |
| 3 | Not Covered by the Plan | | | |
| 4 | Active | | | |
| 5 | Retired | | | |
| 6 | Spouses/Dependants covered by the Plan | | | |
| 7 | Montana | | ······ | |
| 8 | Change in Benefit Obligation | | | |
| - 9 | Benefit obligation at beginning of year | | | |
| 10 | Service cost | | | |
| | Interest Cost | | | |
| | Plan participants' contributions | | | |
| | Amendments | | | |
| | Actuarial Gain | | | |
| | Acquisition | | | |
| | Benefits paid | | | |
| | Benefit obligation at end of year | | | -1 |
| | Change in Plan Assets | | | |
| | Fair value of plan assets at beginning of year | | | |
| | Actual return on plan assets | | | |
| | Acquisition | | | t |
| | | | | |
| | Employer contribution | | | |
| | Plan participants' contributions | | | ļ |
| | Benefits paid | · · · · · · · · · · · · · · · · · · · | | |
| | Fair value of plan assets at end of year | | | |
| | Funded Status | | | |
| | Unrecognized net actuarial loss | | | |
| | Unrecognized prior service cost | · · · · · · · · · · · · · · · · · · · | | |
| 29 | Prepaid (accrued) benefit cost | | | |
| | Components of Net Periodic Benefit Costs | | | |
| | Service cost | | | |
| | Interest cost | | | |
| | Expected return on plan assets | | | |
| | Amortization of prior service cost | | | |
| | Recognized net actuarial loss | | | |
| | Net periodic benefit cost | | | |
| | Accumulated Post Retirement Benefit Obligation | | | |
| | Amount Funded through VEBA | | | 1 |
| 39 | | | | |
| 40 | · · · · · · · · · · · · · · · · · · · | 1 | | |
| 41 | TOTAL | | | _ |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | · · · · · · · · · · · · · · · · · · · | |
| 46 | Montana Intrastate Costs: | | | |
| 47 | | | | |
| 48 | Pension Costs Capitalized | | | |
| 49 | Accumulated Pension Asset (Liability) at Year End | | | |
| | Number of Montana Employees: | | | |
| 51 | Covered by the Plan | | | |
| 52 | | | | |
| 53 | | | | |
| - 11.7 | | 1 | i de la constancia de la c | 1 |
| 53 54 | Retired | | | |

Year: 2010

TOP TEN MONTANA COMPENSATED EMPLOYEES (ASSIGNED OR ALLOCATED)

| | Name/Title Kevin J. Degenstein President and | Base Salary | Bonuses | Other | Total | Total Compensation | % Increase Total |
|---|---|-------------|---------|--------|--------------|-----------------------|---------------------|
| 1 | Kevin J. Degenstein President and | | Bonuses | | O | | |
| | President and | | | Outer | Compensation | Last Year | Compensation |
| | Chief Operating Officer | 194,550 | 57,330 | | 251,880 | 186,550 | 35% |
| ł | Jed D. Henthorne Vice President of Administration | 131,560 | 12,000 | | 143,560 | 127,199 | 13% |
| | Ed Kacer Director of Operations | 92,342 | 12,000 | | 104,342 | 87,945 | 19% |
| | Delores Tacke Credit Supervisor | 56,562 | | 35,220 | 91,782 | 103,466 | -11% |
| | Tony Pietrykowski Operations Supervisor | 82,348 | 2,000 | | 84,348 | 75,182 | 12% |
| | Evan Mathews Manager West Yellowstone | 77,490 | 2,000 | | 79,490 | 74,970 | 6% |
| | Mary Cox Assistant IT Manager | 70,744 | 2,000 | | 72,744 | 67,720 | 7% |
| | George Franko Fitter / Welder | 70,583 | 2,000 | | 72,583 | 57,905 | 25% |
| 1 | Dana Jo Forseth Senior Accountant | 68,115 | 2,000 | | 70,115 | 65,190 | 8% |
| | Merle Fraser Fitter / Welder | 66,193 | 2,000 | | 68,193 | 67,973 | 0% |
| | | | | | | | |
| | | | | | | | |
| i | | | | | | | |
| | | | | | | | |
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| | | | | | | | |

Year: 2010

COMPENSATION OF TOP 5 CORPORATE EMPLOYEES - SEC INFORMATION

| | COMPENSATIO | JN OF TOP | 5 CURPU | KALL EN | IFLUILES - | | |
|-----------------------|---|-----------------|---------|---------|--------------|--------------|--------------|
| Line | | | | | | Total | % Increase |
| No. | | | _ | | Total | Compensation | Total |
| | Name/Title | Base Salary | Bonuses | Other | Compensation | Last Year | Compensation |
| 1 | Kevin J. Degenstein President and Chief Operating Off: | | 57,330 | | 251,880 | 186,550 | 35% |
| 2 | Richard Osborne Chief Executive Off | 250,000 icer | | | 250,000 | | |
| 3 | Thomas Smith Vice President / CF(| 111,889) | 40,000 | 48,521 | 200,410 | 78,120 | . 157% |
| 4 | David C. Shipley Vice President of East Coast Operation | 141,150 ns | 30,000 | | 171,150 | 136,350 | 26% |
| 5 | Jed D. Henthorne Vice President of Administration | 131,650 | 12,000 | | 143,650 | 127,199 | 13% |
| | | | | | | | |
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Page 1 of 3

BALANCE SHEET

Year: 2010

| | | Account Number & Title | Last Year | This Year | % Change |
|----|--------------|--|--------------|---------------------------------------|----------|
| 1 | | Assets and Other Debits | | | |
| 2 | Utility Plan | t | | | |
| 3 | 101 | Gas Plant in Service | 69,955,621 | 74,612,533 | -6% |
| 4 | 101.1 | Property Under Capital Leases | | | |
| 5 | 102 | Gas Plant Purchased or Sold | | | |
| 6 | 104 | Gas Plant Leased to Others | | | |
| 7 | 105 | Gas Plant Held for Future Use | | | |
| 8 | 105.1 | Production Properties Held for Future Use | | - | |
| 9 | 106 | Completed Constr. Not Classified - Gas | | | |
| 10 | 107 | Construction Work in Progress - Gas | | | |
| 11 | 108 | (Less) Accumulated Depreciation | (31,960,484) | (33,251,494) | 4% |
| 12 | 111 | (Less) Accumulated Amortization & Depletion | | | |
| 13 | 114 | Gas Plant Acquisition Adjustments | | | |
| 14 | 115 | (Less) Accum. Amort. Gas Plant Acq. Adj. | | | |
| 15 | 116 | Other Gas Plant Adjustments | | | |
| 16 | 117 | Gas Stored Underground - Noncurrent | | | |
| 17 | 118 | Other Utility Plant | | | |
| 18 | 119 | Accum. Depr. and Amort Other Utl. Plant | | | |
| 19 | | TOTAL Utility Plant | 37,995,137 | 41,361,039 | -8% |
| | | perty & Investments | · | · · · · · · · · · · · · · · · · · · · | |
| 21 | 121 | Nonutility Property | 5,780,621 | 5,834,369 | -1% |
| 22 | | (Less) Accum. Depr. & Amort. of Nonutil. Prop. | (2,572,091) | (2,927,328) | 12% |
| 23 | 123 | Investments in Associated Companies | | | |
| 24 | 123.1 | Investments in Subsidiary Companies | | | |
| 25 | 124 | Other Investments | 1,841,134 | 1,696,987 | 8% |
| 26 | 125 | Sinking Funds | | | |
| 27 | | TOTAL Other Property & Investments | 5,049,664 | 4,604,028 | 10% |
| 28 | | Accrued Assets | | | |
| 29 | 131 | Cash | 2,752,168 | 5,622,212 | -51% |
| 30 | 132-134 | Special Deposits | | | 1 |
| 31 | 135 | Working Funds | | | |
| 32 | 136 | Temporary Cash Investments | | | |
| 33 | 141 | Notes Receivable | | | |
| 34 | 142 | Customer Accounts Receivable | 7,813,306 | 7,876,562 | -1% |
| 35 | 143 | Other Accounts Receivable | 2,869,826 | 2,666,238 | 8% |
| 36 | 144 | (Less) Accum. Provision for Uncollectible Accts. | (233,332) | (95,026) | -146% |
| 37 | 145 | Notes Receivable - Associated Companies | | | |
| 38 | 146 | Accounts Receivable - Associated Companies | | 1,289,133 | -100% |
| 39 | 151 | Fuel Stock | | | |
| 40 | 152 | Fuel Stock Expenses Undistributed | | | |
| 41 | 153 | Residuals and Extracted Products | | | ļ |
| 42 | 154 | Plant Materials and Operating Supplies | 1,018,673 | 984,021 | 4% |
| 43 | 155 | Merchandise | | | |
| 44 | 156 | Other Material & Supplies | | | |
| 45 | 163 | Stores Expense Undistributed | | | |
| 46 | 164.1 | Gas Stored Underground - Current | 5,251,942 | 5,625,234 | -7% |
| 47 | 165 | Prepayments | 552,641 | 1,964,987 | -72% |
| 48 | 166 | Advances for Gas Explor., Devl. & Production | | | |
| 49 | 171 | Interest & Dividends Receivable | | | |
| 50 | 172 | Rents Receivable | | | |
| 51 | 173 | Accrued Utility Revenues | | } | j |
| 52 | 174 | Miscellaneous Current & Accrued Assets | 4,705,527 | 212,184 | 2118% |
| 53 | | TOTAL Current & Accrued Assets | 24,730,751 | 26,145,545 | -5% |

Year: 2010

Page 2 of 3

| 3000 (Mailesterness) | | DALANCE SHEET | ······································ | | ear. 2010 |
|----------------------|------------|---|--|---------------------------------------|-----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | | Assets and Other Debits (cont.) | | | |
| 2 | | | | | |
| 3 | Deferred I | Debits | | | |
| 4 | | | | | |
| 5 | 181 | Unamortized Debt Expense | 356,339 | 302,160 | 18% |
| 6 | 182.1 | Extraordinary Property Losses | | | |
| 7 | 182.2 | Unrecovered Plant & Regulatory Study Costs | 37,490 | 64,271 | -42% |
| 8 | 183.1 | Prelim. Nat. Gas Survey & Investigation Chrg. | | | |
| 9 | 183.2 | Other Prelim. Nat. Gas Survey & Invtg. Chrgs. | | | |
| 10 | 184 | Clearing Accounts | | | |
| 11 | 185 | Temporary Facilities | | | |
| 12 | 186 | Miscellaneous Deferred Debits | 1,700,639 | 1,325,842 | 28% |
| 13 | 187 | Deferred Losses from Disposition of Util. Plant | | | |
| 14 | 188 | Research, Devel. & Demonstration Expend. | | | |
| 15 | 189 | Unamortized Loss on Reacquired Debt | | | |
| 16 | 190 | Accumulated Deferred Income Taxes | 8,113,906 | 5,704,321 | 42% |
| 17 | 191 | Unrecovered Purchased Gas Costs | 641,755 | 842,704 | -24% |
| 18 | 192.1 | Unrecovered Incremental Gas Costs | | | |
| 19 | 192.2 | Unrecovered Incremental Surcharges | | | |
| 20 | | TOTAL Deferred Debits | 10,850,130 | 8,239,298 | 32% |
| 21 | | | | | |
| 1 | TOTAL AS | SSETS & OTHER DEBITS | 78,625,682 | 80,349,910 | -2% |
| | | | | · · · · · · · · · · · · · · · · · · · | |
| | | Account Number & Title | Last Year | This Year | % Change |
| 23 | | Liabilities and Other Credits | | | <u> </u> |
| 24 | | | | | |
| | Proprietar | v Capital | | | |
| 26 | | j | | | |
| 27 | 201 | Common Stock Issued | 654,280 | 15 | 4361767% |
| 28 | 202 | Common Stock Subscribed | 051/200 | | |
| 29 | 202 | Preferred Stock Issued | | | |
| 30 | 205 | Preferred Stock Subscribed | | | |
| 31 | 200 | Premium on Capital Stock | | | |
| 32 | 211 | Miscellaneous Paid-In Capital | 6,762,541 | 7,199,099 | -6% |
| 33 | | (Less) Discount on Capital Stock | U, / VA, JTL | | |
| 34 | | (Less) Capital Stock Expense | | | |
| 35 | 214 | Appropriated Retained Earnings | | | |
| 36 | 215 | Unappropriated Retained Earnings | 28,270,987 | 28,250,223 | 0% |
| 30 | | (Less) Reacquired Capital Stock | 20,210,90/ | 20,200,223 | 0/0 |
| 38 | | TOTAL Proprietary Capital | 35,687,808 | 35,449,337 | 1% |
| 30 | | TOTAL FIOPHELATY Capital | 55,007,000 | | 170 |
| i i | Long Tor- | n Doht | | | |
| | Long Terr | | | | |
| 41 | 004 | Danda | | | |
| 42 | 221 | Bonds | | | |
| 43 | | (Less) Reacquired Bonds | | | |
| 44 | 223 | Advances from Associated Companies | | | |
| 45 | 224 | Other Long Term Debt | 13,000,000 | 13,001,737 | 0% |
| 46 | 225 | Unamortized Premium on Long Term Debt | | | |
| | 0.00 | (Less) Unamort. Discount on L-Term Debt-Dr. | F | | |
| 47 48 | | TOTAL Long Term Debt | 13,000,000 | 13,001,737 | 0% |

BALANCE SHEET

Page 3 of 3

BALANCE SHEET

Year: 2010

| | BALANCE SHEET Year: 2010 | | | | |
|--------|--------------------------|--|------------|------------|----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| 1 | _ | | | | |
| 2 | Т | otal Liabilities and Other Credits (cont.) | | | |
| 3 | | | | | |
| | Other None | current Liabilities | | | |
| 5 | 007 | Obligations Under Cap. Leases - Noncurrent | | | |
| 6 7 | 227 228.1 | Accumulated Provision for Property Insurance | | | |
| 8 | 228.2 | Accumulated Provision for Injuries & Damages | | | |
| 9 | 228.2 | Accumulated Provision for Pensions & Benefits | | | |
| 10 | 228.4 | Accumulated Misc. Operating Provisions | | | |
| 11 | 220.4 | Accumulated Provision for Rate Refunds | | | |
| 12 | | OTAL Other Noncurrent Liabilities | | | |
| 13 | | | | | |
| | Current & | Accrued Liabilities | | | |
| 15 | our one u | | | | |
| 16 | 231 | Notes Payable | 14,651,265 | 18,151,264 | -19% |
| 17 | 232 | Accounts Payable | 5,530,645 | 5,974,510 | -7% |
| 18 | 233 | Notes Payable to Associated Companies | | | |
| 19 | 234 | Accounts Payable to Associated Companies | | | |
| 20 | 235 | Customer Deposits | 521,535 | 504,259 | 3% |
| 21 | 236 | Taxes Accrued | | | |
| 22 | 237 | Interest Accrued | 31,900 | 26,593 | 20% |
| 23 | 238 | Dividends Declared | | | |
| 24 | 239 | Matured Long Term Debt | | | |
| 25 | 240 | Matured Interest | | | |
| 26 | 241 | Tax Collections Payable | | | |
| 27 | 242 | Miscellaneous Current & Accrued Liabilities | 6,989,381 | 4,807,194 | 45% |
| 28 | 243 | Obligations Under Capital Leases - Current | | | |
| 29 | T | OTAL Current & Accrued Liabilities | 27,724,726 | 29,463,820 | -6% |
| - 30 | | | | | |
| | Deferred C | redits | | | |
| 32 | | _ | | | |
| 33 | 252 | Customer Advances for Construction | 992,808 | 949,434 | 5% |
| 34 | 253 | Other Deferred Credits | 1,001,837 | 1,288,141 | -22% |
| 35 | 255 | Accumulated Deferred Investment Tax Credits | 218,503 | 197,441 | 11% |
| 36 | 256 | Deferred Gains from Disposition Of Util. Plant | | | |
| 37 | 257 | Unamortized Gain on Reacquired Debt | | | |
| 38 | 281-283 | Accumulated Deferred Income Taxes | 0.040.440 | 0 405 040 | 0.01 |
| 39 | [[| OTAL Deferred Credits | 2,213,148 | 2,435,016 | -9% |
| 40 | TOTALLI | | 79 675 607 | 20 240 040 | 20/ |
| 41 | TOTALLIA | ABILITIES & OTHER CREDITS | 78,625,682 | 80,349,910 | -2% |

NOTE: The balance sheet represents Energy West Inc.

TOTAL Intangible Plant

Producing Lands

Producing Leaseholds

Gas Well Structures

Other Structures

Field Lines

Other Land & Land Rights

Field Compressor Station Structures

Field Meas. & Reg. Station Structures

Producing Gas Wells-Well Construction

Producing Gas Wells-Well Equipment

Field Compressor Station Equipment

Drilling & Cleaning Equipment

Total Production & Gathering Plant

Purification Equipment

Other Equipment

Land & Land Rights

Pipe Lines

Structures & Improvements

Compressor Equipment

Total Products Extraction Plant

Other Equipment

Extraction & Refining Equipment

Extracted Products Storage Equipment

Gas Measuring & Regulating Equipment

Field Meas. & Reg. Station Equipment

Unsuccessful Exploration & Dev. Costs

Production Plant

Gas Rights

Rights-of-Way

11 Production & Gathering Plant

325.1

325.2

325.3

325.4

325.5

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344 345

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347

47 TOTAL Production Plant

34 Products Extraction Plant

6 7

8 9

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12 13

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22 23

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35 36

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44 45

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SCHEDULE 19

Page 1 of 3

| | MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED) Year: 2 | | | | | |
|---|---|--------------------------------|-----------|-----------|----------|--|
| | | Account Number & Title | Last Year | This Year | % Change | |
| | | | | | | |
| | | | | | | |
| 1 | h | ntangible Plant | | | | |
| 2 | | 5 | | | | |
| 3 | 301 | Organization | | | | |
| 4 | 302 | Franchises & Consents | | | | |
| 5 | 303 | Miscellaneous Intangible Plant | | | | |

24

| Page |
|------|

Page 2 of 3 Year: 2010

MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)

| | MONT | ANA PLANT IN SERVICE (ASSIGNED & | , | | ear. 2010 |
|----------|-------------|--|-----------|---------------------------------------|-----------|
| | | Account Number & Title | Last Year | This Year | % Change |
| | • | latural Can Starage and Drassesing Diget | | | |
| 2 | P | latural Gas Storage and Processing Plant | | | |
| 3 | Undergroup | nd Storago Dignt | | | |
| 5 | Undergroui | nd Storage Plant | | | |
| 6 | 350.1 | Land | | | |
| 7 | 350.2 | Rights-of-Way | | | |
| 8 | 351 | Structures & Improvements | | | |
| 9 | 352 | Wells | | | |
| 10 | 352.1 | Storage Leaseholds & Rights | | | |
| 11 | 352.2 | Reservoirs | | | |
| 12 | 352.3 | Non-Recoverable Natural Gas | | | |
| 13 | 353 | Lines | | | |
| 14 | 354 | Compressor Station Equipment | | | |
| 15 | 355 | Measuring & Regulating Equipment | | | |
| 16 | 356 | Purification Equipment | | | |
| 17 | 357 | Other Equipment | | | |
| 18 | | | | | |
| 19 | 1 | otal Underground Storage Plant | | | |
| 20 | | | | | |
| | Other Stora | age Plant | | | |
| 22 | | | | | |
| 23 | 360 | Land & Land Rights | | | |
| 24 | 361 | Structures & Improvements | | | |
| 25 | | Gas Holders | | | |
| 26 |) | Purification Equipment | | | |
| 27 | | Liquification Equipment | | | |
| 28 | | Vaporizing Equipment | | | |
| 29 | | Compressor Equipment | | | |
| 30 | | Measuring & Regulating Equipment | | | |
| 31 32 | 363.5 | Other Equipment | | | |
| 33 | - | otal Other Storage Plant | | | |
| 34 | | otal Other Storage Flant | | | |
| - | | tural Gas Storage and Processing Plant | | | |
| 36 | | | | · · · · · · · · · · · · · · · · · · · | |
| 37 | ר | ransmission Plant | | | |
| 38 | | | | | |
| 39 | | Land & Land Rights | | | |
| 40 | 1 | Rights-of-Way | | | |
| 41 | 366 | Structures & Improvements | | | |
| 42 | | Mains | | | |
| 43 | | Compressor Station Equipment | | | |
| 44 | | Measuring & Reg. Station Equipment | | | |
| 45 | | Communication Equipment | | | |
| 46 | 371 | Other Equipment | | | |
| 47 | _ | | | | |
| 48 |] | OTAL Transmission Plant | | 1 | |
| | | | | | Page 25 |

MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)

Page 3 of 3 Year: 2010

| Image: constraint of the second sec | | | Account Number & Title | Last Year | This Year | % Change |
|---|-----|----------|--|-----------|-----------|----------|
| Distribution Plant Jack Land & Land Rights 3, 636 3, 636 374 Land & Land Rights 3, 636 3, 636 375 Structures & Improvements 952, 970 952, 970 376 Mains 952, 970 952, 970 377 Compressor Station Equipment-General 9 23, 457 223, 457 378 Meas. & Reg. Station Equipment-City Gate 23, 457 223, 457 23, 457 380 Services 23, 457 223, 457 260 760 381 Meter Installations 27, 003 27, 003 760 760 383 House Regulators 760 760 760 760 383 House Regulators 760 760 760 760 387 Other Prop. on Customers' Premises 760 760 760 760 387 Other Equipment 1,207,826 1,207,826 1,207,826 1,207,826 20 General Plant 1,207,826 1,207,826 1,207,826 1,207,826 1,207,8 | 1 | ······ | | | | |
| 3 374 Land & Land Rights 3,636 3,636 4 375 Structures & Improvements 952,970 952,970 5 376 Mains 952,970 952,970 7 377 Compressor Station Equipment-General 9 378 Meas. & Reg. Station Equipment-General 223,457 223,457 379 Meas. & Reg. Station Equipment-City Gate 23,033 27,003 378 Meters 27,003 27,003 2382 Meter Installations 27,003 760 383 House Regulator Installations 760 760 384 House Regulator Installations 760 760 385 Industrial Meas. & Reg. Station Equipment 1,207,826 1,207,826 20 General Plant 1,207,826 1,207,826 21 General Plant 34,343 34,343 23 389 Land & Land Rights 34,343 24 390 Structures & Equipment 34,343 25 391 Office Furniture & Equipment 6,300 394 Tools, Shop & Garage | 1 1 | D | istribution Plant | | | |
| 4 374 Land & Land Rights 3, 636 3, 636 5 375 Structures & Improvements 952, 970 952, 970 6 376 Mains 952, 970 952, 970 7 377 Compressor Station Equipment-General 952, 970 952, 970 9 378 Meas. & Reg. Station Equipment-General 223, 457 223, 457 10 380 Services 223, 457 223, 457 11 381 Meters 27, 003 27, 003 12 382 Meter Installations 27, 003 27, 003 13 384 House Regulators 760 760 14 384 House Regulators 760 760 385 Industrial Meas. & Reg. Station Equipment 1,207,826 1,207,826 16 386 Other Equipment 1,207,826 1,207,826 17 380 Structures & Improvements 34,343 34,343 18 TOTAL Distribution Plant 1,207,826 1,207,826 22 389 Land & Land Rights 34,343 34,343 </td <td></td> <td>2</td> <td></td> <td></td> <td></td> <td></td> | | 2 | | | | |
| 5 375 Structures & Improvements 952,970 952,970 6 376 Mains 952,970 952,970 7 377 Compressor Station Equipment 992,970 952,970 8 378 Meas. & Reg. Station Equipment-General 9379 Meas. & Reg. Station Equipment-City Gate 10 380 Services 223,457 223,457 11 381 Meters 27,003 27,003 12 382 Meter Installations 27,003 27,003 13 383 House Regulator installations 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 18 19 TOTAL Distribution Plant 1,207,826 1,207,826 19 TOTAL Distribution Plant 1,207,826 1,207,826 20 General Plant 34,343 34,343 21 General Plant 34,343 34,343 25 391 Office Funiture & Equipment 34,343 34,343 | 4 I | 374 | Land & Land Rights | 3,636 | 3,636 | |
| 6 376 Mains 952,970 952,970 7 377 Compressor Station Equipment 952,970 952,970 8 378 Meas. & Reg. Station Equipment-General 9 9 379 Meas. & Reg. Station Equipment-General 223,457 9 380 Services 223,457 223,457 11 381 Meters 27,003 27,003 12 382 Meter Installations 27,003 27,003 13 383 House Regulators 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 16 386 Other Prop. on Customers' Premises 7 760 17 387 Other Equipment 1,207,826 | 1 1 | | | | | |
| 7 377 Compressor Station Equipment 8 378 Meas. & Reg. Station Equipment-General 9 379 Meas. & Reg. Station Equipment-General 9 379 Meas. & Reg. Station Equipment-City Gate 10 380 Services 223, 457 11 381 Meters 223, 457 12 382 Meter Installations 27, 003 13 383 House Regulators 760 14 344 House Regulator Installations 760 15 385 Industrial Meas. & Reg. Station Equipment 760 16 386 Other Prop. on Customers' Premises 760 17 387 Other Equipment 1,207,826 18 19 TOTAL Distribution Plant 1,207,826 18 19 General Plant 1,207,826 20 General Plant 34,343 34,343 24 390 Structures & Improvements 6,300 6,300 27 393 Stores Equipment 34,343 34,343 28 394 Tools, Shop & Garage Equ | ł ł | | | 952,970 | 952,970 | |
| 9 379 Meas. & Reg. Station Equipment-City Gate 223,457 223,457 10 380 Services 223,457 223,457 11 381 Meters 27,003 27,003 12 382 Meter Installations 27,003 27,003 13 383 House Regulators 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 16 386 Other Prop. on Customers' Premises 7 770 17 387 Other Equipment 1,207,826 1.207,826 20 Image: Comparison on Customers' Premises 1,207,826 1.207,826 21 General Plant 1,207,826 1.207,826 22 390 Structures & Improvements 34,343 34,343 24 390 Structures & Improvements 34,343 34,343 25 391 Office Furniture & Equipment 34,343 34,343 26 392 Transportation Equipment 6,300 < | E E | 377 | Compressor Station Equipment | | | |
| 9 379 Meas. & Reg. Station Equipment-City Gate 223,457 223,457 10 380 Services 223,457 223,457 11 381 Meters 27,003 27,003 12 382 Meter Installations 27,003 27,003 13 383 House Regulators 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 16 386 Other Prop. on Customers' Premises 7 770 17 387 Other Equipment 1,207,826 1.207,826 20 Image: Comparison on Customers' Premises 1,207,826 1.207,826 21 General Plant 1,207,826 1.207,826 22 390 Structures & Improvements 34,343 34,343 24 390 Structures & Improvements 34,343 34,343 25 391 Office Furniture & Equipment 34,343 34,343 26 392 Transportation Equipment 6,300 < | 4 I | | Meas. & Reg. Station Equipment-General | | | |
| 10 380 Services 223,457 223,457 11 381 Meters 27,003 27,003 12 382 Meter Installations 27,003 27,003 13 383 House Regulators 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 16 386 Other Prop. on Customers' Premises 760 760 17 387 Other Equipment 1,207,826 1,207,826 18 19 TOTAL Distribution Plant 1,207,826 1,207,826 20 General Plant 1,207,826 1,207,826 23 .389 Land & Land Rights 4 4 24 390 Structures & Improvements 34,343 34,343 25 391 Office Furniture & Equipment 34,343 34,343 26 392 Transportation Equipment 6,300 6,300 30 396 Power Operated Equipment 6,300 6,300 <tr< td=""><td></td><td>379</td><td>Meas. & Reg. Station Equipment-City Gate</td><td></td><td></td><td></td></tr<> | | 379 | Meas. & Reg. Station Equipment-City Gate | | | |
| 12 382 Meter Installations 27,003 27,003 13 383 House Regulators 760 760 14 384 House Regulator Installations 760 760 15 385 Industrial Meas. & Reg. Station Equipment 760 760 16 386 Other Prop. on Customers' Premises 760 760 17 387 Other Equipment 1,207,826 1,207,826 18 19 TOTAL Distribution Plant 1,207,826 1,207,826 20 General Plant 1,207,826 1,207,826 21 General Plant 389 Land & Land Rights 4 22 .389 Land & Land Rights 4 34,343 24 390 Structures & Improvements 34,343 34,343 25 391 Office Fumiture & Equipment 34,343 34,343 26 392 Transportation Equipment 6,300 6,300 30 396 Power Operated Equipment 6,300 6,300 31 397 Communication Equipment 40,643 <t< td=""><td>4 A</td><td>380</td><td></td><td>223,457</td><td>223,457</td><td></td></t<> | 4 A | 380 | | 223,457 | 223,457 | |
| 13383House Regulators76076014384House Regulator Installations76076014384House Regulator Installations76076015385Industrial Meas. & Reg. Station Equipment76076016386Other Prop. on Customers' Premises76076017387Other Equipment1,207,8261,207,8261819TOTAL Distribution Plant1,207,8261,207,82620Ceneral Plant1,207,8261,207,82621General Plant1,207,8261,207,82623.389Land & Land Rights424390Structures & Improvements34,34325391Office Furniture & Equipment34,34326392Transportation Equipment34,34327393Stores Equipment34,34328394Tools, Shop & Garage Equipment6,30030396Power Operated Equipment6,30030396Power Operated Equipment33,399399Other Tangible Property435TOTAL General Plant40,64336TOTAL Gas Plant in Service1,248,46937TOTAL Gas Plant in Service1,248,469 | 11 | 381 | Meters | | | |
| 13 363 House Regulator Installations 14 384 House Regulator Installations 15 385 Industrial Meas. & Reg. Station Equipment 16 386 Other Prop. on Customers' Premises 17 387 Other Equipment 18 1 1,207,826 19 TOTAL Distribution Plant 1,207,826 20 20 1,207,826 21 General Plant 1,207,826 22 | 12 | 382 | Meter Installations | | | |
| 14384House Regulator Installations15385Industrial Meas. & Reg. Station Equipment16386Other Prop. on Customers' Premises17387Other Equipment181,207,8261,207,82619TOTAL Distribution Plant1,207,8262021General Plant22389Land & Land Rights23.389Land & Land Rights24390Structures & Improvements25391Office Fumiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment30396Power Operated Equipment30396Power Operated Equipment33399Other Tangible Property34TOTAL General Plant40,64335TOTAL General Plant40,64336TOTAL Gas Plant in Service1,248,46937TOTAL Gas Plant in Service1,248,469 | 13 | 383 | | 760 | 760 | |
| 16386Other Prop. on Customers' Premises17387Other Equipment18TOTAL Distribution Plant1,207,82619TOTAL Distribution Plant1,207,82620General Plant1,207,82623.389Land & Land Rights24390Structures & Improvements25391Office Furniture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property34TOTAL General Plant40,64336TOTAL Gas Plant in Service1,248,469 | 14 | 384 | House Regulator Installations | | | |
| 17387Other Equipment18TOTAL Distribution Plant1,207,82620General Plant1,207,82621General Plant1,207,82622.389Land & Land Rights23.389Land & Land Rights24390Structures & Improvements25391Office Fumiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment28394Tools, Shop & Garage Equipment30396Power Operated Equipment30396Power Operated Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,64335TOTAL General Plant40,64336TOTAL Gas Plant in Service1,248,469 | 15 | 385 | | | | |
| 18 19TOTAL Distribution Plant1,207,8261,207,82620 21General Plant | 16 | 386 | Other Prop. on Customers' Premises | | | |
| 19TOTAL Distribution Plant1,207,8261,207,82620General Plant1,207,8261,207,82621General Plant | 17 | 387 | Other Equipment | | | |
| 13TOTAL District of the function term20General Plant21General Plant22.389Land & Land Rights23.389Land & Land Rights24390Structures & Improvements25391Office Fumiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment28395Laboratory Equipment30396Power Operated Equipment30396Power Operated Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,64336TOTAL General Plant40,64337TOTAL Gas Plant in Service1,248,469 | 18 | | | | | |
| 21General Plant2223.389Land & Land Rights24390Structures & Improvements25391Office Fumiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment30396Power Operated Equipment31397Communication Equipment33399Other Tangible Property34340,64340,64336TOTAL General Plant40,64337TOTAL Gas Plant in Service1,248,469 | 19 | <u> </u> | OTAL Distribution Plant | 1,207,826 | 1,207,826 | |
| 2223.389Land & Land Rights24390Structures & Improvements25391Office Furniture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3435TOTAL General Plant361,248,4691,248,469 | 20 | | | | | |
| 23.389Land & Land Rights24390Structures & Improvements25391Office Funiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,643361,248,4691,248,469 | r i | (| Seneral Plant | | | |
| 24390Structures & Improvements25391Office Furniture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,64336TOTAL Gas Plant in Service1,248,46937TOTAL Gas Plant in Service1,248,469 | 1 1 | | | | | |
| 25391Office Fumiture & Equipment26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment30397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,64336TOTAL General Plant in Service1,248,46937TOTAL Gas Plant in Service1,248,469 | | | | | | ļ |
| 26392Transportation Equipment27393Stores Equipment28394Tools, Shop & Garage Equipment29395Laboratory Equipment30396Power Operated Equipment30397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,64335TOTAL General Plant40,643361,248,4691,248,469 | F 1 | | • | | | |
| 27393Stores Equipment28394Tools, Shop & Garage Equipment34,34329395Laboratory Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64340,643361,248,4691,248,469 | | | | | | |
| 28 394 Tools, Shop & Garage Equipment 34,343 34,343 29 395 Laboratory Equipment 6,300 6,300 30 396 Power Operated Equipment 6,300 6,300 31 397 Communication Equipment 6,300 6,300 32 398 Miscellaneous Equipment 40,643 40,643 33 399 Other Tangible Property 40,643 40,643 36 37 TOTAL Gas Plant in Service 1,248,469 1,248,469 | | | | | | |
| 29395Laboratory Equipment30396Power Operated Equipment31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3440,64335TOTAL General Plant361,248,46937TOTAL Gas Plant in Service | 3 1 | | | 04.040 | 24 242 | |
| 30 396 Power Operated Equipment 6,300 6,300 31 397 Communication Equipment 6,300 6,300 32 398 Miscellaneous Equipment 7 7 33 399 Other Tangible Property 7 7 34 7 TOTAL General Plant 40,643 40,643 36 7 TOTAL Gas Plant in Service 1,248,469 1,248,469 | 1 1 | | · · · · · · | 34,343 | 34,343 | |
| 31397Communication Equipment32398Miscellaneous Equipment33399Other Tangible Property3435TOTAL General Plant3637TOTAL Gas Plant in Service37TOTAL Gas Plant in Service | | | | 6 200 | .c. 200 | |
| 32 398 Miscellaneous Equipment 33 399 Other Tangible Property 34 35 TOTAL General Plant 36 1,248,469 37 TOTAL Gas Plant in Service | | | | 6,300 | 6,300 | |
| 33 399 Other Tangible Property 34 | | | | | | |
| 34 35 TOTAL General Plant 40,643 40,643 36 37 TOTAL Gas Plant in Service 1,248,469 1,248,469 | | | • · | | | |
| 35 TOTAL General Plant 40,643 40,643 36 37 TOTAL Gas Plant in Service 1,248,469 1,248,469 | 1 1 | 399 | Other Tangible Property | | | |
| 36 1,248,469 1,248,469 | | _ | | 10 642 | 10 613 | 1 |
| 37 TOTAL Gas Plant in Service 1,248,469 1,248,469 | | _ | IUTAL General Plant | 40,043 | 40,045 | + |
| | | - | CTAL Cas Plant in Sandas | 1 248 460 | 1 248 469 | |
| | 37 | | IUTAL Gas Plant in Service | 1,240,403 | 1,240,403 | Page 26 |

SCHEDULE 20

| P | MONTANA DEPRECIATION SUMMARY | | | | | | | | |
|------|---------------------------------|------------|-----------------|----------------|-----------|--|--|--|--|
| 6.50 | | | Accumulated Dep | preciation | Current | | | | |
| | Functional Plant Classification | Plant Cost | Last Year Bal. | This Year Bal. | Avg. Rate | | | | |
| 1 | Production & Gathering | | | 1 | | | | | |
| 2 | Products Extraction | | | | | | | | |
| 3 | Underground Storage | | | | | | | | |
| 4 | Other Storage | | | | | | | | |
| 5 | Transmission | | | | | | | | |
| 6 | Distribution | 1,248,469 | 242,351 | 273,117 | | | | | |
| 7 | General | | | , | | | | | |
| 8 | TOTAL | 1,248,469 | 242,351 | 273,117 | 0 | | | | |

| - Aller | | Account | Last Vas-D-L | This Man Dal | |
|---------|------|---------------------------------------|----------------|----------------|---------|
| 4 | | Account | Last Year Bal. | This Year Bal. | %Change |
| 2 | 151 | Fuel Stock | | | 0% |
| 3 | 152 | Fuel Stock Expenses - Undistributed | | | 0% |
| 4 | 153 | Residuals & Extracted Products | | | 0% |
| 5 | 154 | Plant Materials & Operating Supplies: | | | 0% |
| 6 | | Assigned to Construction (Estimated) | | | 0% |
| 7 | | Assigned to Operations & Maintenance | | | 0% |
| 8 | | Production Plant (Estimated) | | | 0% |
| 9 | | Transmission Plant (Estimated) | | | 0% |
| 10 | | Distribution Plant (Estimated) | | | 0% |
| 11 | | Assigned to Other | | | 0% |
| 12 | 155 | Merchandise | | | 0% |
| 13 | 156 | Other Materials & Supplies | | | 0% |
| 14 | 163 | Stores Expense Undistributed | | | 0% |
| 15 | | | | | |
| 16 | TOTA | L Materials & Supplies | 0 | 0 | 0% |

| | MONTANA REGULATORY CAPITAL STRUCTURE & COSTS | | | | | | | |
|----|--|---------------|-------------|-------------|------------------|--|--|--|
| | Commission Accepted - Mo | ost Recent | % Cap, Str. | % Cost Rate | Weighted Cost | | | |
| 1 | Docket Number | D2004.3.46 | | | | | | |
| 2 | Order Number | 6603A | | | | | | |
| 3 | | | | | | | | |
| 4 | Common Equity | | 42.35% | 10.27% | 4.35% | | | |
| 5 | Preferred Stock | | | | 0.00% | | | |
| 6 | Long Term Debt | | 57.65% | 8.20% | 4.73% | | | |
| 7 | Other | | | | 0.00% | | | |
| 8 | TOTAL | | 100.00% | | 9.08% | | | |
| 9 | | | | | | | | |
| 10 | Actual at Year End | | | | | | | |
| 11 | | | | | | | | |
| 12 | Common Equity | 35,449,337.00 | 73.17% | 4.078 | 2.977% | | | |
| 13 | Preferred Stock | | | | 0.00% | | | |
| 14 | Long Term Debt | 13,000,000.00 | 26.83% | 8.20% | 2.200% | | | |
| 15 | Other | | 1 | | 0.00% | | | |
| 16 | TOTAL | 48,449,337.00 | 100.00% | | 5,177% | | | |

STATEMENT OF CASH FLOWS

Year: 2010

| | STATEMENT OF CASH FLOWS | | | Year: 2010 |
|----------|---|-------------------------------|---|--------------|
| | Description | Last Year | This Year | % Change |
| 1 | | | | |
| 2 | Increase/(decrease) in Cash & Cash Equivalents: | | | |
| 3 | | | | |
| | Cash Flows from Operating Activities: | | | |
| 5 | Net Income | 6,822,460 | 4,928,855 | 38% |
| 6 | Depreciation | 2,583,322 | 2,728,367 | -5% |
| 7 | Amortization | | | |
| 8 | Deferred Income Taxes - Net | (2,544,717) | 2,484,792 | -202% |
| 9 | Investment Tax Credit Adjustments - Net | (21,062) | (21,062) | |
| 10 | Change in Operating Receivables - Net | 1,938,979 | (1,215,771) | 259% |
| 11 | Change in Materials, Supplies & Inventories - Net | 4,641,344 | (373,292) | 1343% |
| 12 | Change in Operating Payables & Accrued Liabilities - Net | (145,257) | 263 <u>,</u> 925 | -155% |
| 13 | Allowance for Funds Used During Construction (AFUDC) | | | |
| 14 | Change in Other Assets & Liabilities - Net | 3,032,306 | (3,586,103) | 185% |
| 15 | Other Operating Activities (explained on attached page) | | | |
| 16 | Net Cash Provided by/(Used in) Operating Activities | 16,307,375 | 5,209,711 | 213% |
| 17 | | | | |
| 18 | Cash Inflows/Outflows From Investment Activities: | | | - |
| 19 | Construction/Acquisition of Property, Plant and Equipment | (8,854,010) | (5,267,200) | -68% |
| 20 | (net of AFUDC & Capital Lease Related Acquisitions) | | | |
| 21 | Acquisition of Other Noncurrent Assets | 18,947 | 4,031,930 | |
| 22 | Proceeds from Disposal of Noncurrent Assets | | | |
| 23 | Investments In and Advances to Affiliates | | | n/a |
| 24 | Contributions and Advances from Affiliates | 188,239 | 89,648 | 110% |
| 25 | Disposition of Investments in and Advances to Affiliates | | | |
| 26 | Other Investing Activities (explained on attached page) | (338,868) | | #DIV/0! |
| 27 | Net Cash Provided by/(Used in) Investing Activities | (8,985,692) | (1,145,622) | -684% |
| 28 | | | | |
| 29 | Cash Flows from Financing Activities: | | | |
| 30 | Proceeds from Issuance of: | | | |
| 31 | Long-Term Debt | (3,149,968) | 3,501,737 | -190% |
| 32 | Preferred Stock | | | |
| - 33 | Common Stock | | | |
| 34 | Other: | | | |
| 35 | Net Increase in Short-Term Debt | | | |
| 36 | Other: | | |] |
| 37 | Payment for Retirement of: | | | 1 |
| 38 | Long-Term Debt | | | |
| 39 | Preferred Stock | 1 | | |
| 40 | Common Stock | | | |
| 41 | Other: | | | |
| 42 | Net Decrease in Short-Term Debt | | | |
| 43 | Dividends on Preferred Stock | | | |
| 44 | Dividends on Common Stock | (2,880,858) | (4,300,000) | |
| 45 | Other Financing Activities (explained on attached page) | | | |
| | | (6,030,826) | (798,263) | -655% |
| 46 | | | • · · · · · · · · · · · · · · · · · · · | 1 ···· · |
| 46 47 | | | | |
| 47 | Net Increase/(Decrease) in Cash and Cash Equivalents | 1,290,857 | 3,265,826 | -60% |
| 47 48 | | 1,290,857 1,065,529 | 3,265,826 2,356,386 | -60% -55% |

NOTE: Cash flow statement represents Energy West, Inc.

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| SCHEDULE 24 | Year: 2010 | Total Cost % | | |
|---|----------------|---------------------------------------|--|------------|
| (D4(74)) | | Annual Net Cost Inc. Prem/Disc. | | |
| | | Yield to Maturity | % 10 1 | |
| | | Outstanding Per Balance Sheet | 13,000,000 | 13,000,000 |
| | RM DEBT | Net Proceeds | 13,000,000 | 13,000,000 |
| | LONG TERM DEBT | Principal Amount | 13,000,000 | 13,000,000 |
| ASCADE | | Maturity Date Mo./Yr. | June-17 | |
| ONTANA - C | | Issue Date Mo./Yr. | June - 07 | |
| Company Name: ENERGY WEST MONTANA - CASCADE | | Description | 1 Senior Unsecured Notes 1 Senior Unsecured Notes 1 Senior Unsecured Notes 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 | 32 TOTAL |

| Company Name: ENERGY WEST MONTANA - CASCADE | ONTANA - | CASCADE | | | | | | SCHEDULE 25 | IEDULE 25 |
|---|--------------------------|------------------|--------------|-----------------|-----------------|------------------|--------------------------|----------------|------------------|
| | | | PREFEI | PREFERRED STOCK | rock | | | Yea | Year: 2010 |
| Series | lssue Date Mo./Yr. | Shares Issued | Par Value | Call Price | Net Proceeds | Cost of Money | Principal Outstanding | Annual Cost | Embed. Cost % |
| LIUU A | | | | | | | | • | |
| 32 TOTAL | | | | | | | | | |

| Company Name: ENERGY WEST MONTANA - CASCADE | WEST MONTAN/ | A - CASCADE | | | | | | SCHEDULE 26 |
|---|--------------------------|---------------|-----------------|------------------|-----------|-----------------|---------|--------------------|
| | | | COMMO | COMMON STOCK | | | | Year: 2010 |
| | Avg. Number of Shares | Book Value | Earnings Per | Dividends Per | Retention | Market Price | | Price/ Earnings |
| | Outstanding | Per Share | Share | Share | Katio | High | LOW | Railo |
| - N | | | | - | | - | | |
| 3 4 January | 6069380 | 10.06 | | | | 10.92 | 9. 9 | |
| 5 6 February | 6070330 | 10.01 | | •. | | 10.25 | 9.85 | |
| 7 8 March | 6070903 | 10.17 | 0.61 | | | 10.34 | 06.6 | |
| 10 April | 6071459 | 11.39 | | | | 12.18 | 10.16 | |
| 11 12 May | 6072013 | 11.40 | | | | 11.99 | 10.00 | |
| 13 14 June | 6072551 | 10.86 | 0.08 | | | 12.46 | 10.35 | - |
| 15 16 July | 6072926 | 11.72 | | | | 12.85 | 10.54 | |
| 17 18 August | 6073301 | 10.37 | | | | 12.57 | 10.15 | |
| 19 20 September | 6073676 | 11.12 | (10.0) | | | 1.1.35 | 10.40 | |
| 21 22 October | 6074051 | 11.44 | | | | 11.46 | 10.94 | |
| 23 24 November | 7834051 | 10.00 | | | | 11.40 | 9.76 | |
| 25 26 December | 8149801 | 10.43 | 0.24 | | | 10.60 | 10.04 | |
| 28 | | | | | | | | |
| 30 30 31 | | | | | | | | |
| 32 TOTAL Year End | | | 0.92 | | 100.00% | | | |

Page 31

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SCHEDULE 27

| Rate Base 912,301 1,246,469 101 Plant in Service 912,301 1,246,469 103 (Less) Accumulated Depreciation (224,461) 960,735 5 Additions 960,735 967,840 960,735 5 Additions 967,840 967,840 960,735 5 Additions 967,840 967,840 967,735 6 Prepayments 967,840 967,840 967,735 9 165 Prepayments 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 91,061 149,679 12 Customer Advances for Construction 149,679 13 TOTAL Additions 91,061 149,679 14 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 4.037 21 Rate of Return on Average Rate Base 7.5674 0.1238 0.1238 31.767 22 Rate of Return on Ave | | MONTANA EARNED RATE OF R | | | |
|--|----|--|-----------|-----------|----------|
| 101 Plant in Service 912, 301 1, 248, 469 103 (Less) Accumulated Depreciation (224, 461) (257, 734) 4 MET Plant in Service 980,735 5 Additions 1687,840 990,735 6 Additions 1687,840 990,735 7 154,156 Materials & Supplies 165 165 Prepayments 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 3,630 3,317 12 Deductions 91,061 149,679 13 190 Accumulated Deferred Income Taxes 91,061 149,679 15 255 Accumulated Deferred Income Tax 91,061 149,679 16 Other Deductions 91,061 149,679 31.76 17 TOTAL Rate Base 600,409 844,373 31.76 20 Net Earnings 45,551 43,714 -4.03' 21 Rate of Return on Average Rate Base 7.5874 32.99' -31.76' 23 Major Normalizing Adjustments | | Description | Last Year | This Year | % Change |
| 2 101 Plant in Service 912,301 1,248,469 3 108 (Less) Accumutate Depreciation (224,461) (227,734) 4 MET Plant in Service 687,840 990,735 5 Additions 990,735 990,735 6 Additions 990,735 990,735 7 154,156 Materials & Supplies 990,735 165 Prepayments 916,100 3,630 3,317 10 TOTAL Additions 3,630 3,317 10 11 Deductions 91,061 149,679 149,679 12 Customer Advances for Construction 149,679 149,679 13 Other Deductions 91,061 149,679 14 Deductions 91,061 149,679 17 TOTAL Deductions 91,061 149,679 16 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 -4.03 21 Rate of Return on Average Rate Base 7.5878 9356 -33.99 23 Rate of | | Rate Base | | | |
| 3 108 (Less) Accumulated Depreciation (224, 461) (257, 734) 4 NET Plant in Service 687,840 990,735 5 Additions 687,840 990,735 6 Additions 3,630 3,317 7 154,156 Materials & Supplies 3,630 3,317 9 Other Additions 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 91,061 149,679 12 Deductions for Construction 91,061 149,679 12 Costomer Advances for Construction 91,061 149,679 16 Other Deductions 91,061 149,679 17 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 -4.03 21 Rate of Return on Average Rate Base 7.5675 235 3.39 22 Rate of Return on Average Equity 0.128 0.1238 -3.39 23 Major Normalizing Adjustments to Utility Operations 45 45 45 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<> | | | | | |
| 4 NET Plant in Service 687,840 990,735 5 Additions 154,156 Materials & Supples 1 155 Prepayments 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 3,630 3,317 12 Deductions 91,061 149,679 13 190 Accumulated Deferred Income Taxes 91,061 149,679 14 252 Customer Advances for Construction 91,061 149,679 16 Other Deductions 91,061 149,679 - 17 TOTAL Rate Base 600,409 844,373 - 19 Net Earnings 45,551 43,714 -4.03 21 Rate of Return on Average Rate Base 7.5578 2344 -3.399 24 Rate of Return on Average Equity 0.1228 0.1228 -3.399 22 Rate of Return on Average Equity 0.1228 0.1238 -3.399 25 Acjusted Rate of Return on Average Rate Ba | 2 | | | | |
| 5 Additions 7 154, 156 Materials & Supplies 8 165 Prepayments 3, 630 3, 317 10 OTAL Additions 3, 630 3, 317 11 Deductions 3, 630 3, 317 12 Deductions 91, 061 149, 679 13 190 Accumulated Deferred Income Taxes 91, 061 149, 679 14 252 Customer Advances for Construction 56 0ther Deductions 91, 061 149, 679 16 Other Deductions 91, 061 149, 679 149, 679 149, 679 17 TOTAL Rate Base 600,409 9444,373 -4.03' 19 Net Earnings 45, 551 43, 714 -4.03' 22 Rate of Return on Average Rate Base 7. 567% 2200 0.123% -3.39' 24 Rate of Return on Average Equity 0.126% 0.123% -3.39' 25 Major Normalizing Adjustments & Commission 3 3 3 3 3 | | | | | |
| 6 Additions 3,630 3,317 154,156 Materials & Supplies 3,630 3,317 9 Other Additions 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 3,630 3,317 12 Deductions 91,061 149,679 13 190 Accumulated Deferred Income Taxes 91,061 149,679 15 255 Accumulated Def Investment Tax Credits 91,061 149,679 16 Other Deductions 91,061 149,679 43,73 18 TOTAL Deductions 91,061 149,679 - 18 TOTAL Rate Base 600,409 644,373 - 20 Net Earnings 45,551 43,714 -4.03 21 Cate of Return on Average Rate Base 7.567% -3176 -339 22 Rate of Return on Average Equity 0.128% 0.123% -339 25 Major Normalizing Adjustments & Commission - - - - 33 - - - | 4 | NET Plant in Service | 687,840 | 990,735 | |
| 7 154, 156 Materials & Supplies 8 165 Prepayments 9 Other Additions 3, 630 3, 317 10 TOTAL Additions 3, 630 3, 317 11 Deductions 3, 630 3, 317 12 Deductions 91, 061 149, 679 13 190 Accumulated Deferred Income Taxes 91, 061 149, 679 14 255 Accumulated Def. Investment Tax Credits 91, 061 149, 679 16 Other Deductions 91, 061 149, 679 44, 373 17 TOTAL Deductions 91, 061 149, 679 -4.03 16 TOTAL Rate Base 600,409 844,373 -4.03 20 Net Earnings 45, 551 43, 714 -4.03 21 Rate of Return on Average Rate Base 7, 587% 33.96 -33.76 23 Rate of Return on Average Equity 0, 128% 0, 123% -3.39 25 Major Normalizing Adjustments & Commission -3.39 -3.39 36 -37 -38 -38 -339 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<> | | | | | |
| 8 165 Prepayments 3, 630 3, 317 0 Other Additions 3, 630 3, 317 10 TOTAL Additions 3, 630 3, 317 11 Deductions 3, 630 3, 317 12 Deductions 91, 061 149, 679 14 252 Customer Advances for Construction 149, 679 15 255 Accumulated Deferred Income Taxes 91, 061 149, 679 16 Other Deductions 91,061 149, 679 45, 551 43, 714 -4.03 18 TOTAL Rate Base 600,409 844,373 -31.76 21 Rate of Return on Average Rate Base 7.587% 33.769 -31.767 23 Rate of Return on Average Equity 0.128% 0.123% -3.397 25 Major Normalizing Adjustments to Utility Operations -4.030% -4.030% -4.030% 29 | | | | | |
| 9 Other Additions 3,630 3,317 10 TOTAL Additions 3,630 3,317 11 Deductions 3,330 3,317 12 Deductions 91,061 149,679 13 190 Accumulated Def. Investment Tax Credits 91,061 149,679 16 Other Deductions 91,061 149,679 44,373 17 TOTAL Deductions 91,061 149,679 44,373 18 TOTAL Rate Base 600,409 844,373 44,037 20 Net Earnings 45,551 43,714 -4.037 21 Rate of Return on Average Rate Base 7.587% 31.76 31.76 23 Major Normalizing Adjustments & Commission 31.76 31.76 33.97 24 Rate of Return on Average Equity 0.128% 0.123% 3.39 34 Sale Sale Sale Sale Sale 36 Sale Sale Sale Sale Sale 37 Sale <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | |
| 10TOTAL Additions3.6303.31711Deductions3.6303.31712Deductions91,061149,67914252Customer Advances for Construction91,061149,67915255Accumulated Def. Investment Tax Credits91,061149,67916Other Deductions91,061149,67917TOTAL Deductions91,061149,67918TOTAL Rate Base600,409844,37319Net Earnings45,55143,71420Net Earnings45,55143,71421Rate of Return on Average Rate Base7.587831.76723Gate of Return on Average Equity0.12880.123824Rate of Return on Average Equity0.12880.123825Major Normalizing Adjustments & Commission31283334443334444444444444454444444644444447Adjusted Rate of Return on Average Rate Base4.08644.086448444444484444 | | | | | |
| 11 Deductions 91,061 149,679 13 190 Accumulated Deferred Income Taxes 91,061 149,679 14 252 Customer Advances for Construction 91,061 149,679 16 Other Deductions 91,061 149,679 17 TOTAL Deductions 91,061 149,679 18 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 -4.03' 21 Rate of Return on Average Rate Base 7.567% 3176' 3176' 23 At of Return on Average Equity 0.128% 0.123% -3.39' 24 Rate of Return on Average Equity 0.128% 0.123% -3.39' 26 Major Normalizing Adjustments & Commission 31 -3.39' -3.39' 33 34 35 35 -4.03' -4.03' 33 4 -3.39' -3.39' -3.39' -3.39' 34 -3.39' -3.39' -3.39' -3.39' -3.39' | | | | | |
| 12 Deductions 91,061 149,679 13 190 Accumulated Deferred Income Taxes 91,061 149,679 15 255 Accumulated Def. Investment Tax Credits 91,061 149,679 16 Other Deductions 91,061 149,679 17 TOTAL Deductions 91,061 149,679 18 TOTAL Rate Base 600,409 844,373 20 Net Earnings 45,551 43,714 -4.03 21 Rate of Return on Average Rate Base 7.5674 35.000 (0.123) -31.76' 23 Accumulated Deferred Investments to Utility Operations 0.128 0.123 (-3.39') -3.39' 25 Major Normalizing Adjustments to Utility Operations 149,679 -3.39' -3.39' 26 Major Normalizing Adjustments to Utility Operations 143,714 -4.03' 28 143,73 143,714 -4.03' 29 30 0.128 (0.123) | | TOTAL Additions | 3,630 | 3,317 | |
| 13 190 Accumulated Deferred Income Taxes 91,061 149,679 14 252 Customer Advances for Construction - 15 255 Accumulated Def. Investment Tax Credits - 0 Other Deductions 91,061 149,679 17 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 -4.03 20 Net Earnings 45,551 43,714 -4.03 21 Rate of Return on Average Rate Base 7.5874 2.5778 -31.76 23 Rate of Return on Average Equity 0.1283 0.1238 -33.99 25 Major Normalizing Adjustments & Commission - - - 28 | | | | | |
| 14 252 Customer Advances for Construction 14 15 255 Accumulated Def. Investment Tax Credits 91,061 149,679 18 TOTAL Deductions 91,061 149,679 149,679 18 TOTAL Rate Base 600,409 844,373 40,373 20 Net Earnings 45,551 43,714 -4.037 21 Rate of Return on Average Rate Base 7.5974 31.767 31.767 23 Rate of Return on Average Equity 0.1288 0.1233 -3.397 24 Rate of Return on Average Equity 0.1288 0.1233 -3.397 25 Major Normalizing Adjustments & Commission 7 7 7 28 9 0.1288 0.1233 -3.397 30 31 - - - 31 - - - - 32 - - - - 33 - - - - 34 - - - - 35 - - - - <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | |
| 15 255 Accumulated Def. Investment Tax Credits Other Deductions 91,061 149,679 17 TOTAL Deductions 91,061 149,679 18 TOTAL Deductions 91,061 149,679 19 Net Earnings 45,551 43,714 -4.037 21 Rate of Return on Average Rate Base 7.5874 25 -31.76 22 Rate of Return on Average Equity 0.1283 0.1233 -33.397 25 Major Normalizing Adjustments & Commission 7.5874 -4.037 27 Rate of Return on Average Rate Base 0.1283 0.1233 -33.397 26 Major Normalizing Adjustments & Commission - - - 28 9 - - - - 30 - - - - - 31 - - - - - 32 - | | | 91,061 | 149,679 | |
| 16 Other Deductions 91,061 149,679 18 TOTAL Rate Base 600,409 844,373 20 Net Earnings 45,551 43,714 -4.03' 21 Rate of Return on Average Rate Base 7.567% 250.000% -31.76' 23 Rate of Return on Average Equity 0.128% 0.123% -33.9' 24 Rate of Return on Average Equity 0.128% 0.123% -33.9' 25 Major Normalizing Adjustments & Commission 7 -4 -4 29 0.128% 0.128% 0.123% -3.39' 26 Major Normalizing Adjustments to Utility Operations -4 -4 -4 29 30 -4 -4 -4 -4 31 -3 -4 -4 -4 -4 32 -3 -4 -4 -4 -4 -4 -4 33 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 -4 | | | | | |
| 17 TOTAL Deductions 91,061 149,679 18 TOTAL Rate Base 600,409 844,373 19 | | | | × | |
| 18 TOTAL Rate Base 600,409 844,373 19 Net Earnings 45,551 43,714 -4.037 22 Rate of Return on Average Rate Base 7.587% 5.1777 -31.767 23 | 16 | Other Deductions | | | |
| 19 Net Earnings 45,551 43,714 -4.03' 21 Rate of Return on Average Rate Base 7.587% 5.172 -31.76' 23 Rate of Return on Average Equity 0.128% 0.123% -3.39' 25 Major Normalizing Adjustments & Commission -4.03' -4.03' 26 Major Normalizing Adjustments to Utility Operations -4.03' -4.03' 29 0.128% 0.123% -3.39' 30 31 -4.03' -4.03' 31 -4.03' 0.128% 0.123% -3.39' 29 0.128% 0.123% -3.39' 30 -4.09' -4.00' -4.03' 31 -4.03' -4.03' -4.03' 32 -3.39' -3.39' -4.33' 33 -4.03' -4.03' -4.03' 33 -4.03' -4.03' -4.03' 33 -4.03' -4.03' -4.03' 34 -4.03' -4.03' -4.03' 35 -3.03' -4.03' -4.03' 36 -4.03' <t< td=""><td></td><td>TOTAL Deductions</td><td></td><td></td><td></td></t<> | | TOTAL Deductions | | | |
| 20 Net Earnings 45,551 43,714 -4.03' 22 Rate of Return on Average Rate Base 7.587% 51107% -31.76' 23 | | TOTAL Rate Base | 600,409 | 844,373 | |
| 21 Rate of Return on Average Rate Base 7.587% 5.102X -31.76 23 Rate of Return on Average Equity 0.128% 0.123% -3.39 26 Major Normalizing Adjustments & Commission Ratemaking adjustments to Utility Operations -3.39 28 30 31 -3.33 32 33 -3.39 33 -3.39 34 -3.39 35 -3.39 36 -3.39 37 -3.39 38 -3.39 39 -3.39 40 -3.39 41 -3.39 42 -3.39 | 19 | | | | |
| 22 Rate of Return on Average Rate Base 7.587% 3.176 23 | | Net Earnings | 45,551 | 43,714 | -4.03% |
| 23 0.128% 0.123% -3.39 25 0.128% 0.123% -3.39 26 Major Normalizing Adjustments & Commission 7 Ratemaking adjustments to Utility Operations 0.128% 0.123% 29 30 31 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.000% | | | | | |
| 24 Rate of Return on Average Equity 0.128% 0.128% 0.123% -3.39* 25 Major Normalizing Adjustments & Commission Ratemaking adjustments to Utility Operations | 22 | Rate of Return on Average Rate Base | 7.587% | S.1778 | -31.76% |
| 25 Major Normalizing Adjustments & Commission 27 Ratemaking adjustments to Utility Operations 29 30 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 46 47 Adjusted Rate of Return on Average Rate Base 0.0008 | 23 | | | | |
| 26 Major Normalizing Adjustments & Commission 27 Ratemaking adjustments to Utility Operations 28 9 30 9 31 32 33 34 35 36 36 9 37 38 39 40 41 42 42 43 43 44 45 9 9003 0×0003 46 0×0003 0×0003 | | Rate of Return on Average Equity | 0.128% | 0.123% | -3.39% |
| 27 Ratemaking adjustments to Utility Operations 28 29 30 31 31 32 33 34 35 36 36 37 37 38 39 40 41 42 42 43 44 45 46 46 47 Adjusted Rate of Return on Average Rate Base 6.0000\$ 48 46 | 25 | | | | |
| 28 29 30 31 32 33 33 34 35 36 36 37 38 39 40 41 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.000\$ 48 0.000\$ | 26 | Major Normalizing Adjustments & Commission | | | |
| 29 30 31 32 33 34 35 36 36 37 38 39 40 41 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 9.0003 48 48 | 27 | Ratemaking adjustments to Utility Operations | | | |
| 30 31 31 32 33 34 35 36 36 37 38 39 40 41 42 43 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.2008 0.2008 | 28 | | | | |
| 31 32 33 34 35 36 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.300 & 0.200 & 0.000 & | 29 | | | | |
| 31 32 33 34 35 36 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.300 % 48 0.200 % | 30 | | | 1 | |
| 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | 32 | | | | |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | 33 | | | | |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 36 37 37 38 39 40 40 41 42 43 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.0003 s.2.2.4.4 0.0003 | | | | | |
| 37 38 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 38 39 39 40 40 41 42 43 43 44 45 46 46 47 Adjusted Rate of Return on Average Rate Base 0.000% 48 0.000% | | | | | |
| 39 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0.000% 48 0.000% | | | | | |
| 40 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 41 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 0:000% 48 | | | | | |
| 42 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | ļ | | |
| 43 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 44 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | | | |
| 45 46 47 Adjusted Rate of Return on Average Rate Base 48 | | | ł | | |
| 46 47 Adjusted Rate of Return on Average Rate Base 0.000% 0.000% 48 48 | | | | | 1 |
| 47 Adjusted Rate of Return on Average Rate Base 0.000% 0.000% 48 0.000% 0.000% 0.000% | | | | | |
| 48 | | Adjusted Rate of Return on Average Rate Rase | enno n | 1 0 000 P | |
| | | Aujusieu Nale of Neturn on Average Nale Dase | | | |
| AQL Adjusted Pate of Poturn on Average Equity I 0.00.000 0.0000 | 40 | Adjusted Rate of Return on Average Equity | 0.000% | 0.000% | |

| | MONTANA COMPOSITE STATISTICS Description | Year: 201 Amount |
|----------|---|------------------|
| | Description | Anoun |
| 1 | | |
| 2 | Plant (Intrastate Only) (000 Omitted) | |
| 3 | | |
| 4 | 101 Plant in Service | 1,248 |
| 5 | 107 Construction Work in Progress | |
| 6 | 114 Plant Acquisition Adjustments | |
| 7 | 105 Plant Held for Future Use | |
| 8 | 154, 156 Materials & Supplies | |
| 9 | (Less): | |
| 10 | 108, 111 Depreciation & Amortization Reserves | (273 |
| 11 | 252 Contributions in Aid of Construction | |
| 12 | | |
| 13 14 | NET BOOK COSTS | 97 |
| 15 | Revenues & Expenses (000 Omitted) | |
| 16 | Nevenues & Expenses (000 Officed) | |
| 17 | 400 Operating Revenues | 373 |
| 18 | for operating Norentade | |
| 19 | 403 - 407 Depreciation & Amortization Expenses | 31 |
| 20 | Federal & State Income Taxes | (4 |
| 21 | Other Taxes | 56 |
| 22 | Other Operating Expenses | 246 |
| 23 | TOTAL Operating Expenses | 32 |
| 24 | | |
| 25 | Net Operating Income | 4 |
| 26 | | |
| 27 | 415 - 421.1 Other Income | 4 |
| 28 | 421.2 - 426.5 Other Deductions | 22 |
| 29 | | |
| 30 | NET INCOME | 2 |
| 31 32 | Customore (Intractote Only) | |
| 33 | Customers (Intrastate Only) | |
| 34 | Year End Average: | |
| 35 | Residential | 308 |
| 36 | Commercial | 54 |
| 37 | Industrial | |
| 38 | Other | |
| 39 | | |
| 40 | TOTAL NUMBER OF CUSTOMERS | 36 |
| 41 | | |
| 42 | Other Statistics (Intrastate Only) | |
| 43 | | |
| 44 | Average Annual Residential Use (Mcf or Dkt)) | 48. |
| 45 | Average Annual Residential Cost per (Mcf or Dkt) (\$) | |
| 46 | * Avg annual cost = [(cost per Mcf or Dkt x annual use) | + |
| | (mo. svc chrg x 12)]/annual use | |
| 47 | Average Residential Monthly Bill | 60.96 |
| 48 | Gross Plant per Customer | 3,448 |

| SCHEDULE 29 Year: 2010 | Total Customers | 362 | 362 |
|--|------------------------------------|---|---------------------------|
| | Industrial & Other Customers | | |
| | Commercial Customers | δ. 4. | 54 |
| DRMATION | Residential Customers | 8 0 C C | 308 |
| CASCADE MONTANA CUSTOMER INFORMATION | Population (Include Rural) | 5 28 2 | 785 |
| Company Name: ENERGY WEST MONTANA - CASCADE MONTANA C | City/Town | Z 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 2 TOTAL Montana Customers |

SCHEDULE 30

| | MONTANA EMPI | WILE COUNTS | | Year: 2010 |
|----------------------------|-------------------------|--------------------|----------|------------|
| | Department | Year Beginning | Year End | Average |
| 1 | NONE | | | |
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| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | | | | |
| + 4 9 | | | | |
| 50 | TOTAL Montana Employees | <u> </u> | L | Page 35 |

MONTANA EMPLOYEE COUNTS

Year: 2010

| | MONTANA CONSTRUCTION BUDGET (ASSIGNED | & ALLOCATED) | Year: 2010 |
|--------|---------------------------------------|---------------|---------------|
| | Project Description | Total Company | Total Montana |
| 1 | ENERGY WEST - WEST YELLOWSTONE | 3,913 | |
| 2 | ENERGY WEST - MONTANA | 646,995 | |
| | ENERGY WEST - CASCADE | | |
| | OTHER | | |
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| 44 | | | |
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| 46 | | | |
| 47 | | | |
| 48 | | | |
| 49 | | | |
| | TOTAL | 650,908 | |
| | | | Page 36 |

SCHEDULE 32

Page 1 of 3

| | TRANSMISSION SYSTEM - TOTAL COMPANY & MONTANA Year: 2010 | | | | | | | |
|----|--|--------------|------------------|-----------------------|--|--|--|--|
| | Total Company | | | | | | | |
| | | Peak | Peak Day Volumes | Total Monthly Volumes | | | | |
| | | Day of Month | Mcf or Dkt | Mcf or Dkt | | | | |
| 1 | January | | | | | | | |
| 2 | February | | | | | | | |
| 3 | March | | | | | | | |
| 4 | April | | | | | | | |
| 5 | May | | | | | | | |
| 6 | June | | | | | | | |
| 7 | July | | | | | | | |
| 8 | August | | | | | | | |
| 9 | September | 2 | | | | | | |
| 10 | October | | | | | | | |
| 11 | November | | | | | | | |
| 12 | December | | | | | | | |
| 13 | TOTAL | | A. 有关是 法自己的 新聞 | | | | | |

| | | | Montana | |
|----|-----------|--------------|------------------|-----------------------|
| | | Peak | Peak Day Volumes | Total Monthly Volumes |
| | | Day of Month | Mcf or Dkt | Mcf or Dkt |
| 14 | January | | | |
| 15 | February | | | |
| 16 | March | | | |
| 17 | April | | | |
| 18 | May | | | |
| 19 | June | | | |
| 20 | July | | | |
| 21 | August | | | |
| 22 | September | | | |
| 23 | October | | | |
| 24 | November | | | |
| 25 | December | | | |
| 26 | TOTAL | | | |

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Page 2 of 3

DISTRIBUTION SYSTEM - TOTAL COMPANY & MONTANA

Year: 2010

| | Total Company | | | | | |
|----|---------------|--------------|------------------|-----------------------|--|--|
| | | Peak | Peak Day Volumes | Total Monthly Volumes | | |
| | | Day of Month | Mcf or Dkt | Mcf or Dkt | | |
| 1 | January | | | | | |
| 2 | February | | | | | |
| 3 | March | | | | | |
| 4 | April | | | | | |
| 5 | May | | | | | |
| 6 | June | | | | | |
| 7 | July | | | | | |
| 8 | August | | | | | |
| 9 | September | | | | | |
| 10 | October | | | | | |
| 11 | November | | | | | |
| 12 | December | | | | | |
| 13 | TOTAL | | | | | |

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26 TOTAL

Montana **Total Monthly Volumes** Peak Day Volumes Peak Mcf or Dkt Mcf or Dkt Day of Month 14 January February 15 March 16 April 17 18 May 19 June 20 July 21 August 22 September October 23 November 24 December 25

SCHEDULE 32 Continued Page 3 of 3

STORAGE SYSTEM - TOTAL COMPANY & MONTANA

Year: 2010

| an transmission an transmission | | Total Company | | | | | | |
|------------------------------------|-----------|---------------|------------|----------------|---------------------------|------------------------------------|------------|--------|
| | | Peak Day | of Month | Peak Day Volur | nes (Mcf or Dkt) | Total Monthly Volumes (Mcf or Dkt) | | |
| | | Injection | Withdrawal | Injection | Withdrawal | Injection | Withdrawal | Losses |
| 1 | January | | | | | | | |
| 2 | February | | | | | | | |
| 3 | March | | | | | | | |
| 4 | April | | | | | | | |
| 5 | May | | | | | | | |
| 6 | June | | | | | | | |
| 7 | July | | | | | | | |
| 8 | August | | | | | | | |
| 9 | September | | | | | | | |
| 10 | October | | | | | | | |
| 11 | November | | | | | | | |
| 12 | December | | | | | | | |
| 13 | TOTAL | | | | an an Iosean and Astronom | | | |

| | | Montana | | | | | | | | |
|-----------|-----------|---------------|---------------------------------|---|------------------|------------------------------------|------------|--------|--|--|
| 1992-1997 | | Peak Day | y of Month | Peak Day Volur | nes (Mcf or Dkt) | Total Monthly Volumes (Mcf or Dkt) | | | | |
| | | Injection | Withdrawal | Injection | Withdrawal | Injection | Withdrawal | Losses | | |
| 14 | January | | | | | | | | | |
| 15 | February | | | | | | | | | |
| 16 | March | | | | | | | | | |
| 17 | April | | | | | | | | | |
| 18 | May | | | | | | | | | |
| 19 | June | | | | | | | | | |
| 20 | July | | | | | | | | | |
| 21 | August | | | | | | | | | |
| 22 | September | | | | | | | | | |
| 23 | October | | | | | | | | | |
| 24 | November | | | | | | | | | |
| 25 | December | | | | | | | | | |
| 26 | TOTAL | A CALL STREET | All and the state of the second | Network and the second s | | | | | | |

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| 7 2 2 | SOURCES OF GAS SUPPLY | | | Year: 2010 |
|---|-----------------------|----------------------|-----------------------------|-----------------------------|
| | Last Year Volumes | This Year Volumes | Last Year Avg. Commodity | This Year Avg. Commodity |
| | Mcf or Dkt | Mcf or Dkt | Cost | Cost |
| 1 Jetco - Teneska Marcouri Diner Dronane | 10,746 | 33,819 016 | \$5.3245 | \$5.5564 \$20 4707 |
| 40 A H4 H4D00 H1 | | | | 0 |
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| Total Gae Sumily Volumes | 17 153 | 100 10 | 071770 | |

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Company Name: ENERGY WEST MONTANA - CASCADE

| Year: 2010 | Difference | |
|-------------------------------------|-------------------------------------|--|
| | Achieved Savings (Mcf or Dkt) | |
| T PROGRAMS | Planned Savings (Mcf or Dkt) | |
| NAGEMENT | % Change | |
| N & DEMAND SIDE MANAGEMENT PROGRAMS | Last Year Expenditures | |
| ATION & DEN | Current Year Expenditures | |
| MONTANA CONSERVATIO | Program Description | 2 See Energy West MT Report 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 |
| ; >) | | - 0 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |

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Company Name: ENERGY WEST MONTANA - CASCADE

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| | MONTANA CONSUMPTION AND REVENUES | | | | | | Year: 2010 |
|---|---|------------------------------|-----------------------------|---------------------------|-------------------------|-----------------------|------------------|
| | | Operating R | evenues | MCF S | old | Avg. No. of Customers | |
| | Sales of Gas | Current Year | Previous Year | Current Year | Previous Year | Current Year | Previous Year |
| 1 2 3 4 5 6 7 8 9 10 | Residential Commercial - Small Commercial - Large Industrial - Small Industrial - Large Interruptible Industrial Other Sales to Public Authorities Sales to Other Utilities Interdepartmental | 225,324 40,062 107,273 | 273,622 54,976 87,910 | 17,822 3,464 13,349 | 9,772 2,107 5,275 | 308 41 13 | 286 39 13 |
| 11 | TOTAL | \$372,659 | \$416,508 | 34,635 | 17,153 | 362 | 338 |
| 12 13 14 15 | | Operating R | evenues | BCF Trans | sported | Avg. No. of | Customers |
| 16 17 18 | Transportation of Gas | Current Year | Previous Year | Current Year | Previous Year | Current Year | Previous Year |
| 19 20 21 22 23 | Utilities Industiral Other | | | | | | |
| 24 | TOTAL | | | | | | |



Schedule 36a

| the second second second | | | stem Benefits | | | |
|--------------------------|---|---|---|---------------------------------------|-------------------------------------|--------------------------------------|
| | | Actual Current Year Expenditures | Contracted or Committed Current Year Expenditures | Total Current Year Expenditures | Expected savings (MW and MWh) | Most recent program evaluation |
| | Local Conservation | 194 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 - 195 | | Alter T. C. Margar | and the second second | a la companya da |
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| 7 | 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - | | | | | |
| 81 | Market Transformation | an en se se se se se | 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - | an an an an an Ar | al constants in | |
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| 15 | Research & Developm | ent | | WE HAVE A | | |
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| 22 | Low Income | | | | | |
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| 29 | Other | | tante su supe | | | |
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| 41 | | | | | | |
| | Total | | | | | |
| | Number of customers t | | | ounts | | |
| | Average monthly bill di | | | | | |
| | Average LIEAP-eligible | | | | | |
| 46 | Number of customers t | hat received we | atherization assis | tance | | |
| | Expected average ann | | | n | | |
| 1 | Number of residential a | audits performed | T | | | |

Natural Gas Universal System Benefits Programs

Serge of the

| Montan | a Conservation & | Demand Sid | le Managem | ent Progran | าร | |
|--------|--|--------------|---|---------------------------------------|--|--|
| | | | Contracted or | | | Most |
| | | Actual | Committed | Total Current | savings | recent |
| | | | Current Year | Year | (MW and | program |
| | Program Description | Expenditures | | Expenditures | MWh) | evaluation |
| 1 | Local Conservation | Esperaturee | | Experience | | |
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| 15 | Market Transformation | | 19-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- | | | 19 19 19 19 19 19 19 19 19 19 19 19 19 1 |
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| | Low Income | | | | | |
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| 35 | Other | | | | | |
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| 40 | Total | | | | L |] |

Montana Conservation & Demand Side Management Programs