

YEAR ENDING \_\_\_\_\_ 2008

RECEIVED BY

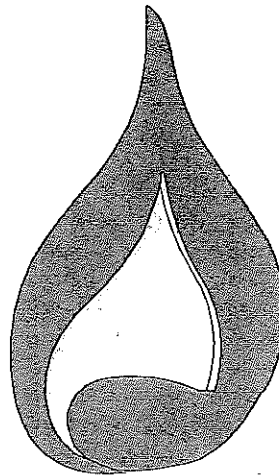
2009 APR 24 A 10: 24

PUBLIC SERVICE  
COMMISSION

# ANNUAL REPORT OF

FIVE VALLEYS GAS CO. SEELY LAKE, MT.

## GAS UTILITY



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

# Gas Annual Report

## Table of Contents

| <b>Description</b>                             | <b>Schedule</b> |
|--|-----------------|
| Instructions                                   |                 |
| Identification                                 | 1               |
| Board of Directors                             | 2               |
| Officers                                       | 3               |
| Corporate Structure                            | 4               |
| Corporate Allocations                          | 5               |
| Affiliate Transactions - To the Utility        | 6               |
| Affiliate Transactions - By the Utility        | 7               |
| Montana Utility Income Statement               | 8               |
| Montana Revenues                               | 9               |
| Montana Operation and Maintenance Expenses     | 10              |
| Montana Taxes Other Than Income                | 11              |
| Payments for Services                          | 12              |
| Political Action Committees/Political Contrib. | 13              |
| Pension Costs                                  | 14              |
| Other Post Employment Benefits                 | 15              |
| Top Ten Montana Compensated Employees          | 16              |
| Top Five Corporate Compensated Employees       | 17              |
| Balance Sheet                                  | 18              |

continued on next page

| <b>Description</b>                                       | <b>Schedule</b> |
|--|-----------------|
| Montana Plant in Service                                 | 19              |
| Montana Depreciation Summary                             | 20              |
| Montana Materials and Supplies                           | 21              |
| Montana Regulatory Capital Structure                     | 22              |
| Statement of Cash Flows                                  | 23              |
| Long Term Debt   | 24              |
| Preferred Stock  | 25              |
| Common Stock   | 26              |
| Montana Earned Rate of Return                            | 27              |
| Montana Composite Statistics                             | 28              |
| Montana Customer Information                             | 29              |
| Montana Employee Counts                                  | 30              |
| Montana Construction Budget                              | 31              |
| Transmission, Distribution and Storage Systems           | 32              |
| Sources of Gas Supply                                    | 33              |
| MT Conservation and Demand Side Mgmt. Programs           | 34              |
| Montana Consumption and Revenues                         | 35              |
| Natural Gas Universal System Benefits Programs           | 36a             |
| Montana Conservation and Demand Side Management Programs | 36b             |

**IDENTIFICATION**

Year: *2008*

|   |   |
|---|---|
| 1. Legal Name of Respondent:  | <i>FIVE VALLEYS GAS CO</i>  |
| 2. Name Under Which Respondent Does Business:   | <i>SAME</i>   |
| 3. Date Utility Service First Offered in Montana  | <i>4-15-1999 Propane</i>  |
| 4. Address to send Correspondence Concerning Report:  | <i>2500 W. Broadway<br/>MISSOULA, MT 59808</i>                          |
| 5. Person Responsible for This Report:  | <i>JERRY THORSTAD CEO</i>   |
| 5a. Telephone Number:   | <i>406-541-6800</i>   |
| <b>Control Over Respondent</b>  |   |
| 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:   | <i>ENERGY PARTNERS, LLC<br/>2500 W. Broadway<br/>MISSOULA, MT 59808</i> |
| 1b. Means by which control was held:  | <i>SUBSIDIARY</i>   |
| 1c. Percent Ownership:  | <i>100%</i>   |

**SCHEDULE 2**

| <b>Board of Directors</b> |   |                     |
|---------------------------|---|---------------------|
| Line No.                  | Name of Director and Address (City, State)<br>(a) | Remuneration<br>(b) |
| 1                         |   |                     |
| 2                         |   |                     |
| 3                         |   |                     |
| 4                         |   |                     |
| 5                         |   |                     |
| 6                         |   |                     |
| 7                         |   |                     |
| 8                         |   |                     |
| 9                         |   |                     |
| 10                        |   |                     |
| 11                        |   |                     |
| 12                        |   |                     |
| 13                        |   |                     |
| 14                        |   |                     |
| 15                        |   |                     |
| 16                        |   |                     |
| 17                        |   |                     |
| 18                        |   |                     |
| 19                        |   |                     |
| 20                        |   |                     |

**Officers**

| Line No. | Title of Officer (a) | Department Supervised (b) | Name (c)       |
|----------|----------------------|---------------------------|----------------|
| 1        | CEO                  | All                       | JERRY THORSTAD |
| 2        |                      |                           |                |
| 3        |                      |                           |                |
| 4        |                      |                           |                |
| 5        |                      |                           |                |
| 6        |                      |                           |                |
| 7        |                      |                           |                |
| 8        |                      |                           |                |
| 9        |                      |                           |                |
| 10       |                      |                           |                |
| 11       |                      |                           |                |
| 12       |                      |                           |                |
| 13       |                      |                           |                |
| 14       |                      |                           |                |
| 15       |                      |                           |                |
| 16       |                      |                           |                |
| 17       |                      |                           |                |
| 18       |                      |                           |                |
| 19       |                      |                           |                |
| 20       |                      |                           |                |
| 21       |                      |                           |                |
| 22       |                      |                           |                |
| 23       |                      |                           |                |
| 24       |                      |                           |                |
| 25       |                      |                           |                |
| 26       |                      |                           |                |
| 27       |                      |                           |                |
| 28       |                      |                           |                |
| 29       |                      |                           |                |
| 30       |                      |                           |                |
| 31       |                      |                           |                |
| 32       |                      |                           |                |
| 33       |                      |                           |                |
| 34       |                      |                           |                |
| 35       |                      |                           |                |
| 36       |                      |                           |                |
| 37       |                      |                           |                |
| 38       |                      |                           |                |
| 39       |                      |                           |                |
| 40       |                      |                           |                |
| 41       |                      |                           |                |
| 42       |                      |                           |                |
| 43       |                      |                           |                |
| 44       |                      |                           |                |
| 45       |                      |                           |                |
| 46       |                      |                           |                |
| 47       |                      |                           |                |
| 48       |                      |                           |                |
| 49       |                      |                           |                |
| 50       |                      |                           |                |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 4

CORPORATE STRUCTURE

Year: 2008

|    | Subsidiary/Company Name | Line of Business | Earnings | Percent of Total |
|----|-------------------------|------------------|----------|------------------|
| 1  |                         |                  |          |                  |
| 2  |                         |                  |          |                  |
| 3  |                         |                  |          |                  |
| 4  |                         |                  |          |                  |
| 5  |                         |                  |          |                  |
| 6  |                         |                  |          |                  |
| 7  |                         |                  |          |                  |
| 8  |                         |                  |          |                  |
| 9  |                         |                  |          |                  |
| 10 |                         |                  |          |                  |
| 11 |                         |                  |          |                  |
| 12 |                         |                  |          |                  |
| 13 |                         |                  |          |                  |
| 14 |                         |                  |          |                  |
| 15 |                         |                  |          |                  |
| 16 |                         |                  |          |                  |
| 17 |                         |                  |          |                  |
| 18 |                         |                  |          |                  |
| 19 |                         |                  |          |                  |
| 20 |                         |                  |          |                  |
| 21 |                         |                  |          |                  |
| 22 |                         |                  |          |                  |
| 23 |                         |                  |          |                  |
| 24 |                         |                  |          |                  |
| 25 |                         |                  |          |                  |
| 26 |                         |                  |          |                  |
| 27 |                         |                  |          |                  |
| 28 |                         |                  |          |                  |
| 29 |                         |                  |          |                  |
| 30 |                         |                  |          |                  |
| 31 |                         |                  |          |                  |
| 32 |                         |                  |          |                  |
| 33 |                         |                  |          |                  |
| 34 |                         |                  |          |                  |
| 35 |                         |                  |          |                  |
| 36 |                         |                  |          |                  |
| 37 |                         |                  |          |                  |
| 38 |                         |                  |          |                  |
| 39 |                         |                  |          |                  |
| 40 |                         |                  |          |                  |
| 41 |                         |                  |          |                  |
| 42 |                         |                  |          |                  |
| 43 |                         |                  |          |                  |
| 44 |                         |                  |          |                  |
| 45 |                         |                  |          |                  |
| 46 |                         |                  |          |                  |
| 47 |                         |                  |          |                  |
| 48 |                         |                  |          |                  |
| 49 |                         |                  |          |                  |
| 50 | TOTAL                   |                  |          |                  |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 5

**CORPORATE ALLOCATIONS**

Year: 2008

|    | Items Allocated | Classification | Allocation Method | \$ to MT Utility | MT % | \$ to Other |
|----|-----------------|----------------|-------------------|------------------|------|-------------|
| 1  |                 |                |                   |                  |      |             |
| 2  |                 |                |                   |                  |      |             |
| 3  |                 |                |                   |                  |      |             |
| 4  |                 |                |                   |                  |      |             |
| 5  |                 |                |                   |                  |      |             |
| 6  |                 |                |                   |                  |      |             |
| 7  |                 |                |                   |                  |      |             |
| 8  |                 |                |                   |                  |      |             |
| 9  |                 |                |                   |                  |      |             |
| 10 |                 |                |                   |                  |      |             |
| 11 |                 |                |                   |                  |      |             |
| 12 |                 |                |                   |                  |      |             |
| 13 |                 |                |                   |                  |      |             |
| 14 |                 |                |                   |                  |      |             |
| 15 |                 |                |                   |                  |      |             |
| 16 |                 |                |                   |                  |      |             |
| 17 |                 |                |                   |                  |      |             |
| 18 |                 |                |                   |                  |      |             |
| 19 |                 |                |                   |                  |      |             |
| 20 |                 |                |                   |                  |      |             |
| 21 |                 |                |                   |                  |      |             |
| 22 |                 |                |                   |                  |      |             |
| 23 |                 |                |                   |                  |      |             |
| 24 |                 |                |                   |                  |      |             |
| 25 |                 |                |                   |                  |      |             |
| 26 |                 |                |                   |                  |      |             |
| 27 |                 |                |                   |                  |      |             |
| 28 |                 |                |                   |                  |      |             |
| 29 |                 |                |                   |                  |      |             |
| 30 |                 |                |                   |                  |      |             |
| 31 |                 |                |                   |                  |      |             |
| 32 |                 |                |                   |                  |      |             |
| 33 |                 |                |                   |                  |      |             |
| 34 | <b>TOTAL</b>    |                |                   |                  |      |             |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 6

Year: 2008

AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED TO UTILITY

| Line No. | (a)<br>Affiliate Name | (b)<br>Products & Services | (c)<br>Method to Determine Price | (d)<br>Charges to Utility | (e)<br>% Total Affil. Revs. | (f)<br>Charges to MT Utility |
|----------|-----------------------|----------------------------|----------------------------------|---------------------------|-----------------------------|------------------------------|
| 1        | ENERGY PARTNERS       | PROPANE                    | DELIVERED COST                   | 170,618                   |                             |                              |
| 2        | ENERGY PARTNERS       | LABOR                      | ACTUAL                           | 24,432                    |                             |                              |
| 3        |                       |                            |                                  |                           |                             |                              |
| 4        |                       |                            |                                  |                           |                             |                              |
| 5        |                       |                            |                                  |                           |                             |                              |
| 6        |                       |                            |                                  |                           |                             |                              |
| 7        |                       |                            |                                  |                           |                             |                              |
| 8        |                       |                            |                                  |                           |                             |                              |
| 9        |                       |                            |                                  |                           |                             |                              |
| 10       |                       |                            |                                  |                           |                             |                              |
| 11       |                       |                            |                                  |                           |                             |                              |
| 12       |                       |                            |                                  |                           |                             |                              |
| 13       |                       |                            |                                  |                           |                             |                              |
| 14       |                       |                            |                                  |                           |                             |                              |
| 15       |                       |                            |                                  |                           |                             |                              |
| 16       |                       |                            |                                  |                           |                             |                              |
| 17       |                       |                            |                                  |                           |                             |                              |
| 18       |                       |                            |                                  |                           |                             |                              |
| 19       |                       |                            |                                  |                           |                             |                              |
| 20       |                       |                            |                                  |                           |                             |                              |
| 21       |                       |                            |                                  |                           |                             |                              |
| 22       |                       |                            |                                  |                           |                             |                              |
| 23       |                       |                            |                                  |                           |                             |                              |
| 24       |                       |                            |                                  |                           |                             |                              |
| 25       |                       |                            |                                  |                           |                             |                              |
| 26       |                       |                            |                                  |                           |                             |                              |
| 27       |                       |                            |                                  |                           |                             |                              |
| 28       |                       |                            |                                  |                           |                             |                              |
| 29       |                       |                            |                                  |                           |                             |                              |
| 30       |                       |                            |                                  |                           |                             |                              |
| 31       |                       |                            |                                  |                           |                             |                              |
| 32       | TOTAL                 |                            |                                  |                           |                             |                              |



Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 7

**AFFILIATE TRANSACTIONS - PRODUCTS & SERVICES PROVIDED BY UTILITY** Year: 2008

| Line No.  | (a)<br>Affiliate Name | (b)<br>Products & Services | (c)<br>Method to Determine Price | (d)<br>Charges to Affiliate | (e)<br>% Total Affil. Exp. | (f)<br>Revenues to MT Utility |
|-----------|-----------------------|----------------------------|----------------------------------|-----------------------------|----------------------------|-------------------------------|
| 1         |                       |                            |                                  |                             |                            |                               |
| 2         |                       |                            |                                  |                             |                            |                               |
| 3         |                       |                            |                                  |                             |                            |                               |
| 4         |                       |                            |                                  |                             |                            |                               |
| 5         |                       |                            |                                  |                             |                            |                               |
| 6         |                       |                            |                                  |                             |                            |                               |
| 7         |                       |                            |                                  |                             |                            |                               |
| 8         |                       |                            |                                  |                             |                            |                               |
| 9         |                       |                            |                                  |                             |                            |                               |
| 10        |                       |                            |                                  |                             |                            |                               |
| 11        |                       |                            |                                  |                             |                            |                               |
| 12        |                       |                            |                                  |                             |                            |                               |
| 13        |                       |                            |                                  |                             |                            |                               |
| 14        |                       |                            |                                  |                             |                            |                               |
| 15        |                       |                            |                                  |                             |                            |                               |
| 16        |                       |                            |                                  |                             |                            |                               |
| 17        |                       |                            |                                  |                             |                            |                               |
| 18        |                       |                            |                                  |                             |                            |                               |
| 19        |                       |                            |                                  |                             |                            |                               |
| 20        |                       |                            |                                  |                             |                            |                               |
| 21        |                       |                            |                                  |                             |                            |                               |
| 22        |                       |                            |                                  |                             |                            |                               |
| 23        |                       |                            |                                  |                             |                            |                               |
| 24        |                       |                            |                                  |                             |                            |                               |
| 25        |                       |                            |                                  |                             |                            |                               |
| 26        |                       |                            |                                  |                             |                            |                               |
| 27        |                       |                            |                                  |                             |                            |                               |
| 28        |                       |                            |                                  |                             |                            |                               |
| 29        |                       |                            |                                  |                             |                            |                               |
| 30        |                       |                            |                                  |                             |                            |                               |
| 31        |                       |                            |                                  |                             |                            |                               |
| <b>32</b> | <b>TOTAL</b>          |                            |                                  |                             |                            |                               |

## MONTANA UTILITY INCOME STATEMENT

Year: 2008

|    | Account Number & Title   | Last Year | This Year | % Change |
|----|--|-----------|-----------|----------|
| 1  | 400 Operating Revenues   | 53643     | 44366     |          |
| 2  |  |           |           |          |
| 3  | Operating Expenses   |           |           |          |
| 4  | 401 Operation Expenses   |           |           |          |
| 5  | 402 Maintenance Expense  |           |           |          |
| 6  | 403 Depreciation Expense   | 16219     | 16602     |          |
| 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<br>& Regulatory Study Costs |           |           |          |
| 10 | 407.2 Amort. of Conversion Expense   |           |           |          |
| 11 | 408.1 Taxes Other Than Income Taxes  |           |           |          |
| 12 | 409.1 Income Taxes - Federal   |           |           |          |
| 13 | - Other  |           |           |          |
| 14 | 410.1 Provision for Deferred Income Taxes                                      |           |           |          |
| 15 | 411.1 (Less) Provision for Def. Inc. Taxes - Cr.                               |           |           |          |
| 16 | 411.4 Investment Tax Credit Adjustments  |           |           |          |
| 17 | 411.6 (Less) Gains from Disposition of Utility Plant                           |           |           |          |
| 18 | 411.7 Losses from Disposition of Utility Plant                                 | 53256     | 52439     |          |
| 19 | <b>TOTAL Utility Operating Expenses</b>  |           |           |          |
| 20 | <b>NET UTILITY OPERATING INCOME</b>  | 387       | (8073)    |          |
| 21 |  |           |           |          |

## MONTANA REVENUES

SCHEDULE 9

|    | Account Number & Title                           | Last Year | This Year | % Change |
|----|--|-----------|-----------|----------|
| 1  | Sales of Gas                                     | 175,795   | 223,047   |          |
| 2  | 480 Residential                                  |           |           |          |
| 3  | 481 Commercial & Industrial - Small              |           |           |          |
| 4  | Commercial & Industrial - Large                  |           |           |          |
| 5  | 482 Other Sales to Public Authorities            |           |           |          |
| 6  | 484 Interdepartmental Sales                      |           |           |          |
| 7  | 485 Intracompany Transfers                       |           |           |          |
| 8  | <b>TOTAL Sales to Ultimate Consumers</b>         | 175,795   | 223,047   |          |
| 9  | 483 Sales for Resale                             |           |           |          |
| 10 | <b>TOTAL Sales of Gas</b>                        | 175,795   | 223,047   |          |
| 11 | 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                           |           |           |          |
| 21 | <b>TOTAL Other Operating Revenues</b>            |           |           |          |
| 22 | <b>Total Gas Operating Revenues</b>              | 175,795   | 223,047   |          |
| 23 |  |           |           |          |
| 24 | 496 (Less) Provision for Rate Refunds            |           |           |          |
| 25 |  |           |           |          |
| 26 | <b>TOTAL Oper. Revs. Net of Pro. for Refunds</b> | 175,795   | 223,047   |          |
| 27 |  |           |           |          |

**MONTANA OPERATION & MAINTENANCE EXPENSES**

Year: *2008*

|    | Account Number & Title                              | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  | <b>Production Expenses</b>                          |           |           |          |
| 2  | Production & Gathering - Operation                  |           |           |          |
| 3  | 750 Operation Supervision & Engineering             |           |           |          |
| 4  | 751 Production Maps & Records                       |           |           |          |
| 5  | 752 Gas Wells Expenses                              |           |           |          |
| 6  | 753 Field Lines Expenses                            |           |           |          |
| 7  | 754 Field Compressor Station Expenses               |           |           |          |
| 8  | 755 Field Compressor Station Fuel & Power           |           |           |          |
| 9  | 756 Field Measuring & Regulating Station Expense    |           |           |          |
| 10 | 757 Purification Expenses                           |           |           |          |
| 11 | 758 Gas Well Royalties                              |           |           |          |
| 12 | 759 Other Expenses                                  |           |           |          |
| 13 | 760 Rents   |           |           |          |
| 14 | <b>Total Operation - Natural Gas Production</b>     |           |           |          |
| 15 | Production & 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                  |           |           |          |
| 25 | <b>Total Maintenance- Natural Gas Prod.</b>         |           |           |          |
| 26 | <b>TOTAL Natural Gas Production &amp; Gathering</b> |           |           |          |
| 27 | Products Extraction - Operation                     |           |           |          |
| 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 | 782 (Less) Extracted Products Used by Utility - Cr. |           |           |          |
| 41 | 783 Rents   |           |           |          |
| 42 | <b>Total Operation - Products Extraction</b>        |           |           |          |
| 43 | Products Extraction - Maintenance                   |           |           |          |
| 44 | 784 Maintenance Supervision & Engineering           |           |           |          |
| 45 | 785 Maintenance of Structures & Improvements        |           |           |          |
| 46 | 786 Maintenance of Extraction & Refining Equip.     |           |           |          |
| 47 | 787 Maintenance of Pipe Lines                       |           |           |          |
| 48 | 788 Maintenance of Extracted Prod. Storage Equip.   |           |           |          |
| 49 | 789 Maintenance of Compressor Equipment             |           |           |          |
| 50 | 790 Maintenance of Gas Meas. & Reg. Equip.          |           |           |          |
| 51 | 791 Maintenance of Other Equipment                  |           |           |          |
| 52 | <b>Total Maintenance - Products Extraction</b>      |           |           |          |
| 53 | <b>TOTAL Products Extraction</b>                    |           |           |          |

**MONTANA OPERATION & MAINTENANCE EXPENSES**

Year: *2008*

| Account Number & Title |  | Last Year | This Year | % Change |
|------------------------|--|-----------|-----------|----------|
| 1                      | <b>Production Expenses - continued</b>                 |           |           |          |
| 2                      |  |           |           |          |
| 3                      | Exploration & Development - Operation                  |           |           |          |
| 4                      | 795 Delay Rentals                                      |           |           |          |
| 5                      | 796 Nonproductive Well Drilling                        |           |           |          |
| 6                      | 797 Abandoned Leases                                   |           |           |          |
| 7                      | 798 Other Exploration                                  |           |           |          |
| 8                      | <b>TOTAL Exploration &amp; Development</b>             |           |           |          |
| 9                      |  |           |           |          |
| 10                     | Other Gas 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                   |           |           |          |
| 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                 |           |           |          |
| 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                     | 808.2 (Less) Gas Delivered to Storage -Cr.             |           |           |          |
| 28                     | 809.2 (Less) Deliveries of Nat. Gas for Processing-Cr. |           |           |          |
| 29                     | 810 (Less) Gas Used for Compressor Sta. Fuel-Cr.       |           |           |          |
| 30                     | 811 (Less) Gas Used for Products Extraction-Cr.        |           |           |          |
| 31                     | 812 (Less) Gas Used for Other Utility Operations-Cr.   |           |           |          |
| 32                     | 813 Other Gas Supply Expenses                          |           |           |          |
| 33                     | <b>TOTAL Other Gas Supply Expenses</b>                 |           |           |          |
| 34                     |  |           |           |          |
| 35                     | <b>TOTAL PRODUCTION EXPENSES</b>                       |           |           |          |

**MONTANA OPERATION & MAINTENANCE EXPENSES**

Year: *2008*

| Account Number & Title |   | Last Year | This Year | % Change |
|------------------------|---|-----------|-----------|----------|
| 1                      | <b>Storage, Terminaling &amp; Processing Expenses</b> |           |           |          |
| 2                      |   |           |           |          |
| 3                      | Underground Storage Expenses - Operation              |           |           |          |
| 4                      | 814 Operation Supervision & Engineering               |           |           |          |
| 5                      | 815 Maps & Records                                    |           |           |          |
| 6                      | 816 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                             |           |           |          |
| 12                     | 822 Exploration & Development                         |           |           |          |
| 13                     | 823 Gas Losses  |           |           |          |
| 14                     | 824 Other Expenses                                    |           |           |          |
| 15                     | 825 Storage Well Royalties                            |           |           |          |
| 16                     | 826 Rents   |           |           |          |
| 17                     | <b>Total Operation - Underground Strg. Exp.</b>       |           |           |          |
| 18                     |   |           |           |          |
| 19                     | Underground Storage Expenses - Maintenance            |           |           |          |
| 20                     | 830 Maintenance Supervision & Engineering             |           |           |          |
| 21                     | 831 Maintenance of Structures & Improvements          |           |           |          |
| 22                     | 832 Maintenance of Reservoirs & Wells                 |           |           |          |
| 23                     | 833 Maintenance of Lines                              |           |           |          |
| 24                     | 834 Maintenance of Compressor Station Equip.          |           |           |          |
| 25                     | 835 Maintenance of Meas. & Reg. Sta. Equip.           |           |           |          |
| 26                     | 836 Maintenance of Purification Equipment             |           |           |          |
| 27                     | 837 Maintenance of Other Equipment                    |           |           |          |
| 28                     | <b>Total Maintenance - Underground Storage</b>        |           |           |          |
| 29                     | <b>TOTAL Underground Storage Expenses</b>             |           |           |          |
| 30                     |   |           |           |          |
| 31                     | Other Storage Expenses - Operation                    |           |           |          |
| 32                     | 840 Operation Supervision & Engineering               |           |           |          |
| 33                     | 841 Operation Labor and Expenses                      |           |           |          |
| 34                     | 842 Rents   |           |           |          |
| 35                     | 842.1 Fuel  |           |           |          |
| 36                     | 842.2 Power   |           |           |          |
| 37                     | 842.3 Gas Losses                                      |           |           |          |
| 38                     | <b>Total Operation - Other Storage Expenses</b>       |           |           |          |
| 39                     |   |           |           |          |
| 40                     | Other Storage Expenses - Maintenance                  |           |           |          |
| 41                     | 843.1 Maintenance Supervision & Engineering           |           |           |          |
| 42                     | 843.2 Maintenance of Structures & Improvements        |           |           |          |
| 43                     | 843.3 Maintenance of Gas Holders                      |           |           |          |
| 44                     | 843.4 Maintenance of Purification Equipment           |           |           |          |
| 45                     | 843.6 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                     | <b>Total Maintenance - Other Storage Exp.</b>         |           |           |          |
| 50                     | <b>TOTAL - Other Storage Expenses</b>                 |           |           |          |
| 51                     |   |           |           |          |
| 52                     | <b>TOTAL - STORAGE, TERMINALING &amp; PROC.</b>       |           |           |          |

**MONTANA OPERATION & MAINTENANCE EXPENSES**

| Account Number & Title |  | Last Year | This Year | % Change |
|------------------------|--|-----------|-----------|----------|
| 1                      | <b>Transmission Expenses</b>                     |           |           |          |
| 2                      | Operation  |           |           |          |
| 3                      | 850 Operation Supervision & Engineering          |           |           |          |
| 4                      | 851 System Control & Load Dispatching            |           |           |          |
| 5                      | 852 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                     | 859 Other Expenses                               |           |           |          |
| 13                     | 860 Rents  |           |           |          |
| 14                     | <b>Total Operation - Transmission</b>            |           |           |          |
| 15                     | Maintenance                                      |           |           |          |
| 16                     | 861 Maintenance Supervision & Engineering        |           |           |          |
| 17                     | 862 Maintenance of Structures & Improvements     |           |           |          |
| 18                     | 863 Maintenance of Mains                         |           |           |          |
| 19                     | 864 Maintenance of Compressor Station Equip.     |           |           |          |
| 20                     | 865 Maintenance of Measuring & Reg. Sta. Equip.  |           |           |          |
| 21                     | 866 Maintenance of Communication Equipment       |           |           |          |
| 22                     | 867 Maintenance of Other Equipment               |           |           |          |
| 23                     | <b>Total Maintenance - Transmission</b>          |           |           |          |
| 24                     | <b>TOTAL Transmission Expenses</b>               |           |           |          |
| 25                     | <b>Distribution Expenses</b>                     |           |           |          |
| 26                     | Operation  |           |           |          |
| 27                     | 870 Operation Supervision & Engineering          |           |           |          |
| 28                     | 871 Distribution Load Dispatching                |           |           |          |
| 29                     | 872 Compressor Station Labor and Expenses        |           |           |          |
| 30                     | 873 Compressor Station Fuel and Power            |           |           |          |
| 31                     | 874 Mains and Services Expenses                  |           |           |          |
| 32                     | 875 Measuring & Reg. Station Exp.-General        |           |           |          |
| 33                     | 876 Measuring & Reg. Station Exp.-Industrial     |           |           |          |
| 34                     | 877 Meas. & Reg. Station Exp.-City Gate Ck. Sta. |           |           |          |
| 35                     | 878 Meter & House Regulator Expenses             |           |           |          |
| 36                     | 879 Customer Installations Expenses              |           |           |          |
| 37                     | 880 Other Expenses                               |           |           |          |
| 38                     | 881 Rents  |           |           |          |
| 39                     | <b>Total Operation - Distribution</b>            |           |           |          |
| 40                     | Maintenance                                      |           |           |          |
| 41                     | 885 Maintenance Supervision & Engineering        |           |           |          |
| 42                     | 886 Maintenance of Structures & Improvements     |           |           |          |
| 43                     | 887 Maintenance of Mains                         |           |           |          |
| 44                     | 888 Maint. of Compressor Station Equipment       |           |           |          |
| 45                     | 889 Maint. of Meas. & Reg. Station Exp.-General  |           |           |          |
| 46                     | 890 Maint. of Meas. & Reg. Sta. Exp.-Industrial  |           |           |          |
| 47                     | 891 Maint. of Meas. & Reg. Sta. Equip.-City Gate |           |           |          |
| 48                     | 892 Maintenance of Services                      |           |           |          |
| 49                     | 893 Maintenance of Meters & House Regulators     |           |           |          |
| 50                     | 894 Maintenance of Other Equipment               |           |           |          |
| 51                     | <b>Total Maintenance - Distribution</b>          |           |           |          |
| 52                     | <b>TOTAL Distribution Expenses</b>               |           |           |          |

## MONTANA OPERATION &amp; MAINTENANCE EXPENSES

| Account Number & Title |  | Last Year | This Year | % Change |
|------------------------|--|-----------|-----------|----------|
| 1                      |  |           |           |          |
| 2                      | <b>Customer Accounts Expenses</b>                    |           |           |          |
| 3                      | Operation  |           |           |          |
| 4                      | 901 Supervision                                      |           |           |          |
| 5                      | 902 Meter Reading Expenses                           | 126       | 0         |          |
| 6                      | 903 Customer Records & Collection Expenses           |           |           |          |
| 7                      | 904 Uncollectible Accounts Expenses                  | 74        | 237       |          |
| 8                      | 905 Miscellaneous Customer Accounts Expenses         |           |           |          |
| 9                      |  |           |           |          |
| 10                     | <b>TOTAL Customer Accounts Expenses</b>              | 200       | 237       |          |
| 11                     |  |           |           |          |
| 12                     | <b>Customer Service &amp; Informational Expenses</b> |           |           |          |
| 13                     | Operation  |           |           |          |
| 14                     | 907 Supervision                                      |           |           |          |
| 15                     | 908 Customer Assistance Expenses                     |           |           |          |
| 16                     | 909 Informational & Instructional Advertising Exp.   |           |           |          |
| 17                     | 910 Miscellaneous Customer Service & Info. Exp.      |           |           |          |
| 18                     |  |           |           |          |
| 19                     | <b>TOTAL Customer Service &amp; Info. Expenses</b>   |           |           |          |
| 20                     |  |           |           |          |
| 21                     | <b>Sales Expenses</b>                                |           |           |          |
| 22                     | Operation  |           |           |          |
| 23                     | 911 Supervision                                      |           |           |          |
| 24                     | 912 Demonstrating & Selling Expenses                 |           |           |          |
| 25                     | 913 Advertising Expenses                             |           |           |          |
| 26                     | 916 Miscellaneous Sales Expenses                     |           |           |          |
| 27                     |  |           |           |          |
| 28                     | <b>TOTAL Sales Expenses</b>                          |           |           |          |
| 29                     |  |           |           |          |
| 30                     | <b>Administrative &amp; General Expenses</b>         |           |           |          |
| 31                     | Operation  |           |           |          |
| 32                     | 920 Administrative & General Salaries                | 1010      | 808       |          |
| 33                     | 921 Office Supplies & Expenses                       |           |           |          |
| 34                     | 922 (Less) Administrative Expenses Transferred - Cr. | 925       | 2384      |          |
| 35                     | 923 Outside Services Employed                        |           |           |          |
| 36                     | 924 Property Insurance                               |           |           |          |
| 37                     | 925 Injuries & Damages                               |           |           |          |
| 38                     | 926 Employee Pensions & Benefits                     |           |           |          |
| 39                     | 927 Franchise Requirements                           |           |           |          |
| 40                     | 928 Regulatory Commission Expenses                   |           |           |          |
| 41                     | 929 (Less) Duplicate Charges - Cr.                   |           |           |          |
| 42                     | 930.1 General Advertising Expenses                   |           |           |          |
| 43                     | 930.2 Miscellaneous General Expenses                 |           |           |          |
| 44                     | 931 Rents  | 0         | 0         |          |
| 45                     |  |           |           |          |
| 46                     | <b>TOTAL Operation - Admin. &amp; General</b>        | 1935      | 3192      |          |
| 47                     | Maintenance  |           |           |          |
| 48                     | 935 Maintenance of General Plant                     |           |           |          |
| 49                     |  |           |           |          |
| 50                     | <b>TOTAL Administrative &amp; General Expenses</b>   | 1935      | 3192      |          |
| 51                     | <b>TOTAL OPERATION &amp; MAINTENANCE EXP.</b>        | 2135      | 3429      |          |

**MONTANA TAXES OTHER THAN INCOME**

Year: 2008

|    | Description of Tax                      | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  | Payroll Taxes                           |           |           |          |
| 2  | Superfund                               |           |           |          |
| 3  | Secretary of State                      |           |           |          |
| 4  | Montana Consumer Counsel                |           |           |          |
| 5  | Montana PSC                             |           |           |          |
| 6  | Franchise Taxes                         |           |           |          |
| 7  | Property Taxes                          |           |           |          |
| 8  | Tribal Taxes                            |           |           |          |
| 9  |   |           |           |          |
| 10 |   |           |           |          |
| 11 |   |           |           |          |
| 12 |   |           |           |          |
| 13 |   |           |           |          |
| 14 |   |           |           |          |
| 15 |   |           |           |          |
| 16 |   |           |           |          |
| 17 |   |           |           |          |
| 18 |   |           |           |          |
| 19 |   |           |           |          |
| 20 |   |           |           |          |
| 21 |   |           |           |          |
| 22 |   |           |           |          |
| 23 |   |           |           |          |
| 24 |   |           |           |          |
| 25 |   |           |           |          |
| 26 |   |           |           |          |
| 27 |   |           |           |          |
| 28 |   |           |           |          |
| 29 |   |           |           |          |
| 30 |   |           |           |          |
| 31 |   |           |           |          |
| 32 |   |           |           |          |
| 33 |   |           |           |          |
| 34 |   |           |           |          |
| 35 |   |           |           |          |
| 36 |   |           |           |          |
| 37 |   |           |           |          |
| 38 |   |           |           |          |
| 39 |   |           |           |          |
| 40 |   |           |           |          |
| 41 |   |           |           |          |
| 42 |   |           |           |          |
| 43 |   |           |           |          |
| 44 |   |           |           |          |
| 45 |   |           |           |          |
| 46 |   |           |           |          |
| 47 |   |           |           |          |
| 48 |   |           |           |          |
| 49 |   |           |           |          |
| 50 |   |           |           |          |
| 51 | <b>TOTAL MT Taxes other than Income</b> |           |           |          |



Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 12

PAYMENTS FOR SERVICES TO PERSONS OTHER THAN EMPLOYEES

Year: 2001

|    | Name of Recipient           | Nature of Service | Total Company | Montana | % Montana |
|----|-----------------------------|-------------------|---------------|---------|-----------|
| 1  |                             |                   |               |         |           |
| 2  |                             |                   |               |         |           |
| 3  |                             |                   |               |         |           |
| 4  |                             |                   |               |         |           |
| 5  |                             |                   |               |         |           |
| 6  |                             |                   |               |         |           |
| 7  |                             |                   |               |         |           |
| 8  |                             |                   |               |         |           |
| 9  |                             |                   |               |         |           |
| 10 |                             |                   |               |         |           |
| 11 |                             |                   |               |         |           |
| 12 |                             |                   |               |         |           |
| 13 |                             |                   |               |         |           |
| 14 |                             |                   |               |         |           |
| 15 |                             |                   |               |         |           |
| 16 |                             |                   |               |         |           |
| 17 |                             |                   |               |         |           |
| 18 |                             |                   |               |         |           |
| 19 |                             |                   |               |         |           |
| 20 |                             |                   |               |         |           |
| 21 |                             |                   |               |         |           |
| 22 |                             |                   |               |         |           |
| 23 |                             |                   |               |         |           |
| 24 |                             |                   |               |         |           |
| 25 |                             |                   |               |         |           |
| 26 |                             |                   |               |         |           |
| 27 |                             |                   |               |         |           |
| 28 |                             |                   |               |         |           |
| 29 |                             |                   |               |         |           |
| 30 |                             |                   |               |         |           |
| 31 |                             |                   |               |         |           |
| 32 |                             |                   |               |         |           |
| 33 |                             |                   |               |         |           |
| 34 |                             |                   |               |         |           |
| 35 |                             |                   |               |         |           |
| 36 |                             |                   |               |         |           |
| 37 |                             |                   |               |         |           |
| 38 |                             |                   |               |         |           |
| 39 |                             |                   |               |         |           |
| 40 |                             |                   |               |         |           |
| 41 |                             |                   |               |         |           |
| 42 |                             |                   |               |         |           |
| 43 |                             |                   |               |         |           |
| 44 |                             |                   |               |         |           |
| 45 |                             |                   |               |         |           |
| 46 |                             |                   |               |         |           |
| 47 |                             |                   |               |         |           |
| 48 |                             |                   |               |         |           |
| 49 |                             |                   |               |         |           |
| 50 | TOTAL Payments for Services |                   |               |         |           |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 13

POLITICAL ACTION COMMITTEES / POLITICAL CONTRIBUTIONS

Year: 2008

|    | Description         | Total Company | Montana | % Montana |
|----|---------------------|---------------|---------|-----------|
| 1  |                     |               |         |           |
| 2  |                     |               |         |           |
| 3  |                     |               |         |           |
| 4  |                     |               |         |           |
| 5  |                     |               |         |           |
| 6  |                     |               |         |           |
| 7  |                     |               |         |           |
| 8  |                     |               |         |           |
| 9  |                     |               |         |           |
| 10 |                     |               |         |           |
| 11 |                     |               |         |           |
| 12 |                     |               |         |           |
| 13 |                     |               |         |           |
| 14 |                     |               |         |           |
| 15 |                     |               |         |           |
| 16 |                     |               |         |           |
| 17 |                     |               |         |           |
| 18 |                     |               |         |           |
| 19 |                     |               |         |           |
| 20 |                     |               |         |           |
| 21 |                     |               |         |           |
| 22 |                     |               |         |           |
| 23 |                     |               |         |           |
| 24 |                     |               |         |           |
| 25 |                     |               |         |           |
| 26 |                     |               |         |           |
| 27 |                     |               |         |           |
| 28 |                     |               |         |           |
| 29 |                     |               |         |           |
| 30 |                     |               |         |           |
| 31 |                     |               |         |           |
| 32 |                     |               |         |           |
| 33 |                     |               |         |           |
| 34 |                     |               |         |           |
| 35 |                     |               |         |           |
| 36 |                     |               |         |           |
| 37 |                     |               |         |           |
| 38 |                     |               |         |           |
| 39 |                     |               |         |           |
| 40 |                     |               |         |           |
| 41 |                     |               |         |           |
| 42 |                     |               |         |           |
| 43 |                     |               |         |           |
| 44 |                     |               |         |           |
| 45 |                     |               |         |           |
| 46 |                     |               |         |           |
| 47 |                     |               |         |           |
| 48 |                     |               |         |           |
| 49 |                     |               |         |           |
| 50 | TOTAL Contributions |               |         |           |

**Pension Costs**

Year: *2008*

|    |  |                                  |                  |                 |
|----|--|----------------------------------|------------------|-----------------|
| 1  | Plan Name _____                                    |                                  |                  |                 |
| 2  | Defined Benefit Plan? _____                        | Defined Contribution Plan? _____ |                  |                 |
| 3  | Actuarial Cost Method? _____                       | IRS Code: _____                  |                  |                 |
| 4  | Annual Contribution by Employer: _____             | Is the Plan Over Funded? _____   |                  |                 |
| 5  |  |                                  |                  |                 |
|    | <b>Item</b>  | <b>Current Year</b>              | <b>Last Year</b> | <b>% Change</b> |
| 6  | <b>Change in Benefit Obligation</b>                |                                  |                  |                 |
| 7  | Benefit obligation at beginning of year            |                                  |                  |                 |
| 8  | Service cost                                       |                                  |                  |                 |
| 9  | Interest Cost                                      |                                  |                  |                 |
| 10 | Plan participants' contributions                   |                                  |                  |                 |
| 11 | Amendments   |                                  |                  |                 |
| 12 | Actuarial Gain                                     |                                  |                  |                 |
| 13 | Acquisition  |                                  |                  |                 |
| 14 | Benefits paid                                      |                                  |                  |                 |
| 15 | Benefit obligation at end of year                  |                                  |                  |                 |
| 16 | <b>Change in Plan Assets</b>                       |                                  |                  |                 |
| 17 | Fair value of plan assets at beginning of year     |                                  |                  |                 |
| 18 | Actual return on plan assets                       |                                  |                  |                 |
| 19 | Acquisition  |                                  |                  |                 |
| 20 | Employer contribution                              |                                  |                  |                 |
| 21 | Plan participants' contributions                   |                                  |                  |                 |
| 22 | Benefits paid                                      |                                  |                  |                 |
| 23 | Fair value of plan assets at end of year           |                                  |                  |                 |
| 24 | <b>Funded Status</b>                               |                                  |                  |                 |
| 25 | Unrecognized net actuarial loss                    |                                  |                  |                 |
| 26 | Unrecognized prior service cost                    |                                  |                  |                 |
| 27 | Prepaid (accrued) benefit cost                     |                                  |                  |                 |
| 28 |  |                                  |                  |                 |
| 29 | <b>Weighted-average Assumptions as of Year End</b> |                                  |                  |                 |
| 30 | Discount rate                                      |                                  |                  |                 |
| 31 | Expected return on plan assets                     |                                  |                  |                 |
| 32 | Rate of compensation increase                      |                                  |                  |                 |
| 33 |  |                                  |                  |                 |
| 34 | <b>Components of Net Periodic Benefit Costs</b>    |                                  |                  |                 |
| 35 | Service cost                                       |                                  |                  |                 |
| 36 | Interest cost                                      |                                  |                  |                 |
| 37 | Expected return on plan assets                     |                                  |                  |                 |
| 38 | Amortization of prior service cost                 |                                  |                  |                 |
| 39 | Recognized net actuarial loss                      |                                  |                  |                 |
| 40 | Net periodic benefit cost                          |                                  |                  |                 |
| 41 |  |                                  |                  |                 |
| 42 | <b>Montana Intrastate Costs:</b>                   |                                  |                  |                 |
| 43 | Pension Costs                                      |                                  |                  |                 |
| 44 | Pension Costs Capitalized                          |                                  |                  |                 |
| 45 | Accumulated Pension Asset (Liability) at Year End  |                                  |                  |                 |
| 46 | <b>Number of Company Employees:</b>                |                                  |                  |                 |
| 47 | Covered by the Plan                                |                                  |                  |                 |
| 48 | Not Covered by the Plan                            |                                  |                  |                 |
| 49 | Active   |                                  |                  |                 |
| 50 | Retired  |                                  |                  |                 |
| 51 | Deferred Vested Terminated                         |                                  |                  |                 |

**Other Post Employment Benefits (OPEBS)**

|    | Item   | Current Year | Last Year | % Change |
|----|--|--------------|-----------|----------|
| 1  | <b>Regulatory Treatment:</b>   |              |           |          |
| 2  | Commission authorized - most recent  |              |           |          |
| 3  | Docket number: _____   |              |           |          |
| 4  | Order number: _____  |              |           |          |
| 5  | Amount recovered through rates   |              |           |          |
| 6  | <b>Weighted-average Assumptions as of Year End</b>                                   |              |           |          |
| 7  | Discount rate  |              |           |          |
| 8  | Expected return on plan assets   |              |           |          |
| 9  | Medical Cost Inflation Rate  |              |           |          |
| 10 | Actuarial Cost Method  |              |           |          |
| 11 | Rate of compensation increase  |              |           |          |
| 12 | <b>List each method used to fund OPEBs (ie: VEBA, 401(h)) and if tax advantaged:</b> |              |           |          |
| 13 |  |              |           |          |
| 14 |  |              |           |          |
| 15 | <b>Describe any Changes to the Benefit Plan:</b>                                     |              |           |          |
| 16 |  |              |           |          |
| 17 | <b>TOTAL COMPANY</b>   |              |           |          |
| 18 | <b>Change in Benefit Obligation</b>  |              |           |          |
| 19 | Benefit obligation at beginning of year  |              |           |          |
| 20 | Service cost   |              |           |          |
| 21 | Interest Cost  |              |           |          |
| 22 | Plan participants' contributions   |              |           |          |
| 23 | Amendments   |              |           |          |
| 24 | Actuarial Gain   |              |           |          |
| 25 | Acquisition  |              |           |          |
| 26 | Benefits paid  |              |           |          |
| 27 | Benefit obligation at end of year  |              |           |          |
| 28 | <b>Change in Plan Assets</b>   |              |           |          |
| 29 | Fair value of plan assets at beginning of year                                       |              |           |          |
| 30 | Actual return on plan assets   |              |           |          |
| 31 | Acquisition  |              |           |          |
| 32 | Employer contribution  |              |           |          |
| 33 | Plan participants' contributions   |              |           |          |
| 34 | Benefits paid  |              |           |          |
| 35 | Fair value of plan assets at end of year   |              |           |          |
| 36 | <b>Funded Status</b>   |              |           |          |
| 37 | Unrecognized net actuarial loss  |              |           |          |
| 38 | Unrecognized prior service cost  |              |           |          |
| 39 | Prepaid (accrued) benefit cost   |              |           |          |
| 40 | <b>Components of Net Periodic Benefit Costs</b>                                      |              |           |          |
| 41 | Service cost   |              |           |          |
| 42 | Interest cost  |              |           |          |
| 43 | Expected return on plan assets   |              |           |          |
| 44 | Amortization of prior service cost   |              |           |          |
| 45 | Recognized net actuarial loss  |              |           |          |
| 46 | Net periodic benefit cost  |              |           |          |
| 47 | <b>Accumulated Post Retirement Benefit Obligation</b>                                |              |           |          |
| 48 | Amount Funded through VEBA   |              |           |          |
| 49 | Amount Funded through 401(h)   |              |           |          |
| 50 | Amount Funded through Other _____  |              |           |          |
| 51 | TOTAL  |              |           |          |
| 52 | Amount that was tax deductible - VEBA  |              |           |          |
| 53 | Amount that was tax deductible - 401(h)  |              |           |          |
| 54 | Amount that was tax deductible - Other _____   |              |           |          |
| 55 | TOTAL  |              |           |          |

**Other Post Employment Benefits (OPEBS) Continued**

|    | Item  | Current Year | Last Year | % Change |
|----|---|--------------|-----------|----------|
| 1  | <b>Number of Company Employees:</b>                   |              |           |          |
| 2  | Covered by the Plan                                   |              |           |          |
| 3  | Not Covered by the Plan                               |              |           |          |
| 4  | Active  |              |           |          |
| 5  | Retired   |              |           |          |
| 6  | Spouses/Dependants covered by the Plan                |              |           |          |
| 7  | <b>Montana</b>  |              |           |          |
| 8  | <b>Change in Benefit Obligation</b>                   |              |           |          |
| 9  | Benefit obligation at beginning of year               |              |           |          |
| 10 | Service cost  |              |           |          |
| 11 | Interest Cost   |              |           |          |
| 12 | Plan participants' contributions                      |              |           |          |
| 13 | Amendments  |              |           |          |
| 14 | Actuarial Gain  |              |           |          |
| 15 | Acquisition   |              |           |          |
| 16 | Benefits paid   |              |           |          |
| 17 | Benefit obligation at end of year                     |              |           |          |
| 18 | <b>Change in Plan Assets</b>                          |              |           |          |
| 19 | Fair value of plan assets at beginning of year        |              |           |          |
| 20 | Actual return on plan assets                          |              |           |          |
| 21 | Acquisition   |              |           |          |
| 22 | Employer contribution                                 |              |           |          |
| 23 | Plan participants' contributions                      |              |           |          |
| 24 | Benefits paid   |              |           |          |
| 25 | Fair value of plan assets at end of year              |              |           |          |
| 26 | <b>Funded Status</b>                                  |              |           |          |
| 27 | Unrecognized net actuarial loss                       |              |           |          |
| 28 | Unrecognized prior service cost                       |              |           |          |
| 29 | Prepaid (accrued) benefit cost                        |              |           |          |
| 30 | <b>Components of Net Periodic Benefit Costs</b>       |              |           |          |
| 31 | Service cost  |              |           |          |
| 32 | Interest cost   |              |           |          |
| 33 | Expected return on plan assets                        |              |           |          |
| 34 | Amortization of prior service cost                    |              |           |          |
| 35 | Recognized net actuarial loss                         |              |           |          |
| 36 | Net periodic benefit cost                             |              |           |          |
| 37 | <b>Accumulated Post Retirement Benefit Obligation</b> |              |           |          |
| 38 | Amount Funded through VEBA                            |              |           |          |
| 39 | Amount Funded through 401(h)                          |              |           |          |
| 40 | Amount Funded through other _____                     |              |           |          |
| 41 | TOTAL   |              |           |          |
| 42 | Amount that was tax deductible - VEBA                 |              |           |          |
| 43 | Amount that was tax deductible - 401(h)               |              |           |          |
| 44 | Amount that was tax deductible - Other                |              |           |          |
| 45 | TOTAL   |              |           |          |
| 46 | <b>Montana Intrastate Costs:</b>                      |              |           |          |
| 47 | Pension Costs   |              |           |          |
| 48 | Pension Costs Capitalized                             |              |           |          |
| 49 | Accumulated Pension Asset (Liability) at Year End     |              |           |          |
| 50 | <b>Number of Montana Employees:</b>                   |              |           |          |
| 51 | Covered by the Plan                                   |              |           |          |
| 52 | Not Covered by the Plan                               |              |           |          |
| 53 | Active  |              |           |          |
| 54 | Retired   |              |           |          |
| 55 | Spouses/Dependants covered by the Plan                |              |           |          |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 16

Year: 2008

**TOP TEN MONTANA COMPENSATED EMPLOYEES (ASSIGNED OR ALLOCATED)**

| Line No. | Name/Title | Base Salary | Bonuses | Other | Total Compensation | Total Compensation Last Year | % Increase Total Compensation |
|----------|------------|-------------|---------|-------|--------------------|------------------------------|-------------------------------|
| 1        |            |             |         |       |                    |                              |                               |
| 2        |            |             |         |       |                    |                              |                               |
| 3        |            |             |         |       |                    |                              |                               |
| 4        |            |             |         |       |                    |                              |                               |
| 5        |            |             |         |       |                    |                              |                               |
| 6        |            |             |         |       |                    |                              |                               |
| 7        |            |             |         |       |                    |                              |                               |
| 8        |            |             |         |       |                    |                              |                               |
| 9        |            |             |         |       |                    |                              |                               |
| 10       |            |             |         |       |                    |                              |                               |

**COMPENSATION OF TOP 5 CORPORATE EMPLOYEES - SEC INFORMATION**

| Line No. | Name/Title | Base Salary | Bonuses | Other | Total Compensation | Total Compensation Last Year | % Increase Total Compensation |
|----------|------------|-------------|---------|-------|--------------------|------------------------------|-------------------------------|
| 1        |            |             |         |       |                    |                              |                               |
| 2        |            |             |         |       |                    |                              |                               |
| 3        |            |             |         |       |                    |                              |                               |
| 4        |            |             |         |       |                    |                              |                               |
| 5        |            |             |         |       |                    |                              |                               |

**BALANCE SHEET**

|    | Account Number & Title                               | Last Year      | This Year      | % Change |
|----|--|----------------|----------------|----------|
| 1  | <b>Assets and Other Debits</b>                       |                |                |          |
| 2  | Utility Plant  |                |                |          |
| 3  | 101 Gas Plant in Service                             |                |                |          |
| 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                  |                |                |          |
| 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                              | <i>176,669</i> | <i>(73780)</i> |          |
| 18 | 119 Accum. Depr. and Amort. - Other Util. Plant      | <i>(65241)</i> |                |          |
| 19 | <b>TOTAL Utility Plant</b>                           | <i>111,428</i> | <i>96349</i>   |          |
| 20 | <b>Other Property &amp; Investments</b>              |                |                |          |
| 21 | 121 Nonutility Property                              |                |                |          |
| 22 | 122 (Less) Accum. Depr. & Amort. of Nonutil. Prop.   |                |                |          |
| 23 | 123 Investments in Associated Companies              |                |                |          |
| 24 | 123.1 Investments in Subsidiary Companies            |                |                |          |
| 25 | 124 Other Investments                                |                |                |          |
| 26 | 125 Sinking Funds                                    |                |                |          |
| 27 | <b>TOTAL Other Property &amp; Investments</b>        |                |                |          |
| 28 | <b>Current &amp; Accrued Assets</b>                  |                |                |          |
| 29 | 131 Cash   | <i>4490</i>    | <i>3709</i>    |          |
| 30 | 132-134 Special Deposits                             |                |                |          |
| 31 | 135 Working Funds                                    |                |                |          |
| 32 | 136 Temporary Cash Investments                       |                |                |          |
| 33 | 141 Notes Receivable                                 |                | <i>7508</i>    |          |
| 34 | 142 Customer Accounts Receivable                     | <i>4797</i>    |                |          |
| 35 | 143 Other Accounts Receivable                        |                |                |          |
| 36 | 144 (Less) Accum. Provision for Uncollectible Accts. |                |                |          |
| 37 | 145 Notes Receivable - Associated Companies          |                |                |          |
| 38 | 146 Accounts Receivable - Associated Companies       |                |                |          |
| 39 | 151 Fuel Stock                                       |                |                |          |
| 40 | 152 Fuel Stock Expenses Undistributed                |                |                |          |
| 41 | 153 Residuals and Extracted Products                 |                |                |          |
| 42 | 154 Plant Materials and Operating Supplies           |                | <i>9244</i>    |          |
| 43 | 155 Merchandise                                      | <i>12177</i>   |                |          |
| 44 | 156 Other Material & Supplies                        |                |                |          |
| 45 | 163 Stores Expense Undistributed                     |                |                |          |
| 46 | 164.1 Gas Stored Underground - Current               |                |                |          |
| 47 | 165 Prepayments                                      |                |                |          |
| 48 | 166 Advances for Gas Explor., Devl. & Production     |                |                |          |
| 49 | 171 Interest & Dividends Receivable                  |                |                |          |
| 50 | 172 Rents Receivable                                 |                |                |          |
| 51 | 173 Accrued Utility Revenues                         |                |                |          |
| 52 | 174 Miscellaneous Current & Accrued Assets           |                |                |          |
| 53 | <b>TOTAL Current &amp; Accrued Assets</b>            | <i>21464</i>   | <i>20461</i>   |          |



**BALANCE SHEET**

Year: *2008*

|    | Account Number & Title                              | Last Year      | This Year      | % Change |
|----|---|----------------|----------------|----------|
| 1  | <b>Assets and Other Debits (cont.)</b>              |                |                |          |
| 2  |   |                |                |          |
| 3  | <b>Deferred Debits</b>                              |                |                |          |
| 4  |   |                |                |          |
| 5  | 181 Unamortized Debt Expense                        |                |                |          |
| 6  | 182.1 Extraordinary Property Losses                 |                |                |          |
| 7  | 182.2 Unrecovered Plant & Regulatory Study Costs    |                |                |          |
| 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                   |                |                |          |
| 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               |                |                |          |
| 17 | 191 Unrecovered Purchased Gas Costs                 |                |                |          |
| 18 | 192.1 Unrecovered Incremental Gas Costs             |                |                |          |
| 19 | 192.2 Unrecovered Incremental Surcharges            |                |                |          |
| 20 | <b>TOTAL Deferred Debits</b>                        |                |                |          |
| 21 |   |                |                |          |
| 22 | <b>TOTAL ASSETS &amp; OTHER DEBITS</b>              | <i>132,892</i> | <i>131,889</i> |          |
|    |   |                |                |          |
|    | Account Number & Title                              | Last Year      | This Year      | % Change |
| 23 | <b>Liabilities and Other Credits</b>                |                |                |          |
| 24 |   |                |                |          |
| 25 | <b>Proprietary Capital</b>                          |                |                |          |
| 26 |   |                |                |          |
| 27 | 201 Common Stock Issued                             |                |                |          |
| 28 | 202 Common Stock Subscribed                         |                |                |          |
| 29 | 204 Preferred Stock Issued                          |                |                |          |
| 30 | 205 Preferred Stock Subscribed                      |                |                |          |
| 31 | 207 Premium on Capital Stock                        |                |                |          |
| 32 | 211 Miscellaneous Paid-In Capital                   |                |                |          |
| 33 | 213 (Less) Discount on Capital Stock                |                |                |          |
| 34 | 214 (Less) Capital Stock Expense                    |                |                |          |
| 35 | 215 Appropriated Retained Earnings                  |                |                |          |
| 36 | 216 Unappropriated Retained Earnings                |                |                |          |
| 37 | 217 (Less) Reacquired Capital Stock                 |                |                |          |
| 38 | <b>TOTAL Proprietary Capital</b>                    | <i>387</i>     | <i>(8073)</i>  |          |
| 39 |   |                |                |          |
| 40 | <b>Long Term Debt</b>                               |                |                |          |
| 41 |   |                |                |          |
| 42 | 221 Bonds   |                |                |          |
| 43 | 222 (Less) Reacquired Bonds                         |                |                |          |
| 44 | 223 Advances from Associated Companies              |                |                |          |
| 45 | 224 Other Long Term Debt                            |                |                |          |
| 46 | 225 Unamortized Premium on Long Term Debt           |                |                |          |
| 47 | 226 (Less) Unamort. Discount on L-Term Debt-Dr.     |                |                |          |
| 48 | <b>TOTAL Long Term Debt</b>                         |                |                |          |

## BALANCE SHEET

Year:

|    | Account Number & Title                              | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  |   |           |           |          |
| 2  | <b>Total Liabilities and Other Credits (cont.)</b>  |           |           |          |
| 3  |   |           |           |          |
| 4  | <b>Other Noncurrent Liabilities</b>                 |           |           |          |
| 5  |   |           |           |          |
| 6  | 227 Obligations Under Cap. Leases - Noncurrent      |           |           |          |
| 7  | 228.1 Accumulated Provision for Property Insurance  |           |           |          |
| 8  | 228.2 Accumulated Provision for Injuries & Damages  |           |           |          |
| 9  | 228.3 Accumulated Provision for Pensions & Benefits |           |           |          |
| 10 | 228.4 Accumulated Misc. Operating Provisions        |           |           |          |
| 11 | 229 Accumulated Provision for Rate Refunds          |           |           |          |
| 12 | <b>TOTAL Other Noncurrent Liabilities</b>           |           |           |          |
| 13 |   |           |           |          |
| 14 | <b>Current &amp; Accrued Liabilities</b>            |           |           |          |
| 15 |   |           |           |          |
| 16 | 231 Notes Payable                                   | 21,380    | 16,204    |          |
| 17 | 232 Accounts Payable                                |           |           |          |
| 18 | 233 Notes Payable to Associated Companies           |           |           |          |
| 19 | 234 Accounts Payable to Associated Companies        | 4681      | 7839      |          |
| 20 | 235 Customer Deposits                               |           |           |          |
| 21 | 236 Taxes Accrued                                   |           |           |          |
| 22 | 237 Interest Accrued                                |           |           |          |
| 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     | 3201      | 3744      |          |
| 28 | 243 Obligations Under Capital Leases - Current      |           |           |          |
| 29 | <b>TOTAL Current &amp; Accrued Liabilities</b>      | 29262     | 27787     |          |
| 30 |   |           |           |          |
| 31 | <b>Deferred Credits</b>                             |           |           |          |
| 32 |   |           |           |          |
| 33 | 252 Customer Advances for Construction              |           |           |          |
| 34 | 253 Other Deferred Credits                          |           |           |          |
| 35 | 255 Accumulated Deferred Investment Tax Credits     |           |           |          |
| 36 | 256 Deferred Gains from Disposition Of Util. Plant  |           |           |          |
| 37 | 257 Unamortized Gain on Reacquired Debt             |           |           |          |
| 38 | 281-283 Accumulated Deferred Income Taxes           |           |           |          |
| 39 | <b>TOTAL Deferred Credits</b>                       |           |           |          |
| 40 |   |           |           |          |
| 41 | <b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>        | 29649     | 19714     |          |

**MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)**

|    | Account Number & Title                        | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  | <b>Intangible Plant</b>                       |           |           |          |
| 2  |   |           |           |          |
| 3  | 301 Organization                              |           |           |          |
| 4  | 302 Franchises & Consents                     |           |           |          |
| 5  | 303 Miscellaneous Intangible Plant            |           |           |          |
| 6  |   |           |           |          |
| 7  | <b>TOTAL Intangible Plant</b>                 |           |           |          |
| 8  |   |           |           |          |
| 9  | <b>Production Plant</b>                       |           |           |          |
| 10 |   |           |           |          |
| 11 | Production & Gathering Plant                  |           |           |          |
| 12 |   |           |           |          |
| 13 | 325.1 Producing Lands                         |           |           |          |
| 14 | 325.2 Producing Leaseholds                    |           |           |          |
| 15 | 325.3 Gas Rights                              |           |           |          |
| 16 | 325.4 Rights-of-Way                           |           |           |          |
| 17 | 325.5 Other Land & Land Rights                |           |           |          |
| 18 | 326 Gas Well Structures                       |           |           |          |
| 19 | 327 Field Compressor Station Structures       |           |           |          |
| 20 | 328 Field Meas. & Reg. Station Structures     |           |           |          |
| 21 | 329 Other Structures                          |           |           |          |
| 22 | 330 Producing Gas Wells-Well Construction     |           |           |          |
| 23 | 331 Producing Gas Wells-Well Equipment        |           |           |          |
| 24 | 332 Field Lines                               |           |           |          |
| 25 | 333 Field Compressor Station Equipment        |           |           |          |
| 26 | 334 Field Meas. & Reg. Station Equipment      |           |           |          |
| 27 | 335 Drilling & Cleaning Equipment             |           |           |          |
| 28 | 336 Purification Equipment                    |           |           |          |
| 29 | 337 Other Equipment                           |           |           |          |
| 30 | 338 Unsuccessful Exploration & Dev. Costs     |           |           |          |
| 31 |   |           |           |          |
| 32 | <b>Total Production &amp; Gathering Plant</b> |           |           |          |
| 33 |   |           |           |          |
| 34 | Products Extraction Plant                     |           |           |          |
| 35 |   |           |           |          |
| 36 | 340 Land & Land Rights                        |           |           |          |
| 37 | 341 Structures & Improvements                 |           |           |          |
| 38 | 342 Extraction & Refining Equipment           |           |           |          |
| 39 | 343 Pipe Lines                                |           |           |          |
| 40 | 344 Extracted Products Storage Equipment      |           |           |          |
| 41 | 345 Compressor Equipment                      |           |           |          |
| 42 | 346 Gas Measuring & Regulating Equipment      |           |           |          |
| 43 | 347 Other Equipment                           |           |           |          |
| 44 |   |           |           |          |
| 45 | <b>Total Products Extraction Plant</b>        |           |           |          |
| 46 |   |           |           |          |
| 47 | <b>TOTAL Production Plant</b>                 |           |           |          |

**MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)**

|    | Account Number & Title                                | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  |   |           |           |          |
| 2  | <b>Natural Gas Storage and Processing Plant</b>       |           |           |          |
| 3  |   |           |           |          |
| 4  | Underground Storage Plant                             |           |           |          |
| 5  |   |           |           |          |
| 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 | <b>Total Underground Storage Plant</b>                |           |           |          |
| 20 |   |           |           |          |
| 21 | Other Storage Plant                                   |           |           |          |
| 22 |   |           |           |          |
| 23 | 360 Land & Land Rights                                |           |           |          |
| 24 | 361 Structures & Improvements                         |           |           |          |
| 25 | 362 Gas Holders                                       |           |           |          |
| 26 | 363 Purification Equipment                            |           |           |          |
| 27 | 363.1 Liquification Equipment                         |           |           |          |
| 28 | 363.2 Vaporizing Equipment                            |           |           |          |
| 29 | 363.3 Compressor Equipment                            |           |           |          |
| 30 | 363.4 Measuring & Regulating Equipment                |           |           |          |
| 31 | 363.5 Other Equipment                                 |           |           |          |
| 32 |   |           |           |          |
| 33 | <b>Total Other Storage Plant</b>                      |           |           |          |
| 34 |   |           |           |          |
| 35 | <b>TOTAL Natural Gas Storage and Processing Plant</b> |           |           |          |
| 36 |   |           |           |          |
| 37 | <b>Transmission Plant</b>                             |           |           |          |
| 38 |   |           |           |          |
| 39 | 365.1 Land & Land Rights                              |           |           |          |
| 40 | 365.2 Rights-of-Way                                   |           |           |          |
| 41 | 366 Structures & Improvements                         |           |           |          |
| 42 | 367 Mains   |           |           |          |
| 43 | 368 Compressor Station Equipment                      |           |           |          |
| 44 | 369 Measuring & Reg. Station Equipment                |           |           |          |
| 45 | 370 Communication Equipment                           |           |           |          |
| 46 | 371 Other Equipment                                   |           |           |          |
| 47 |   |           |           |          |
| 48 | <b>TOTAL Transmission Plant</b>                       |           |           |          |

**MONTANA PLANT IN SERVICE (ASSIGNED & ALLOCATED)**

|    | Account Number & Title                        | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
| 1  |   |           |           |          |
| 2  | <b>Distribution Plant</b>                     |           |           |          |
| 3  |   |           |           |          |
| 4  | 374 Land & Land Rights                        |           |           |          |
| 5  | 375 Structures & Improvements                 |           |           |          |
| 6  | 376 Mains                                     |           |           |          |
| 7  | 377 Compressor Station Equipment              |           |           |          |
| 8  | 378 Meas. & Reg. Station Equipment-General    |           |           |          |
| 9  | 379 Meas. & Reg. Station Equipment-City Gate  |           |           |          |
| 10 | 380 Services                                  |           |           |          |
| 11 | 381 Meters                                    |           |           |          |
| 12 | 382 Meter Installations                       |           |           |          |
| 13 | 383 House Regulators                          |           |           |          |
| 14 | 384 House Regulator Installations             |           |           |          |
| 15 | 385 Industrial Meas. & Reg. Station Equipment |           |           |          |
| 16 | 386 Other Prop. on Customers' Premises        |           |           |          |
| 17 | 387 Other Equipment                           |           |           |          |
| 18 |   |           |           |          |
| 19 | <b>TOTAL Distribution Plant</b>               |           |           |          |
| 20 |   |           |           |          |
| 21 | <b>General Plant</b>                          |           |           |          |
| 22 |   |           |           |          |
| 23 | 389 Land & Land Rights                        |           |           |          |
| 24 | 390 Structures & Improvements                 |           |           |          |
| 25 | 391 Office Furniture & Equipment              |           |           |          |
| 26 | 392 Transportation Equipment                  |           |           |          |
| 27 | 393 Stores Equipment                          |           |           |          |
| 28 | 394 Tools, Shop & Garage Equipment            |           |           |          |
| 29 | 395 Laboratory Equipment                      |           |           |          |
| 30 | 396 Power Operated Equipment                  |           |           |          |
| 31 | 397 Communication Equipment                   |           |           |          |
| 32 | 398 Miscellaneous Equipment                   |           |           |          |
| 33 | 399 Other Tangible Property                   |           |           |          |
| 34 |   |           |           |          |
| 35 | <b>TOTAL General Plant</b>                    |           |           |          |
| 36 |   |           |           |          |
| 37 | <b>TOTAL Gas Plant in Service</b>             |           |           |          |

**MONTANA DEPRECIATION SUMMARY**

Year: 2008

|   | Functional Plant Classification | Plant Cost | Accumulated Depreciation |                | Current Avg. Rate |
|---|---------------------------------|------------|--------------------------|----------------|-------------------|
|   |                                 |            | Last Year Bal.           | This Year Bal. |                   |
| 1 | Production & Gathering          |            |                          |                |                   |
| 2 | Products Extraction             |            |                          |                |                   |
| 3 | Underground Storage             |            |                          |                |                   |
| 4 | Other Storage                   |            |                          |                |                   |
| 5 | Transmission                    |            |                          |                |                   |
| 6 | Distribution                    |            |                          |                |                   |
| 7 | General                         |            |                          |                |                   |
| 8 | <b>TOTAL</b>                    |            |                          |                |                   |

**MONTANA MATERIALS & SUPPLIES (ASSIGNED & ALLOCATED)**

SCHEDULE 21

|    | Account                                   | Last Year Bal. | This Year Bal. | %Change |
|----|---|----------------|----------------|---------|
| 1  |   |                |                |         |
| 2  | 151 Fuel Stock                            |                |                |         |
| 3  | 152 Fuel Stock Expenses - Undistributed   |                |                |         |
| 4  | 153 Residuals & Extracted Products        |                |                |         |
| 5  | 154 Plant Materials & Operating Supplies: |                |                |         |
| 6  | Assigned to Construction (Estimated)      |                |                |         |
| 7  | Assigned to Operations & Maintenance      |                |                |         |
| 8  | Production Plant (Estimated)              |                |                |         |
| 9  | Transmission Plant (Estimated)            |                |                |         |
| 10 | Distribution Plant (Estimated)            |                |                |         |
| 11 | Assigned to Other                         |                |                |         |
| 12 | 155 Merchandise                           |                |                |         |
| 13 | 156 Other Materials & Supplies            |                |                |         |
| 14 | 163 Stores Expense Undistributed          |                |                |         |
| 15 |   |                |                |         |
| 16 | <b>TOTAL Materials &amp; Supplies</b>     |                |                |         |

**MONTANA REGULATORY CAPITAL STRUCTURE & COSTS**

SCHEDULE 22

|    | Commission Accepted - Most Recent | % Cap. Str. | % Cost Rate | Weighted Cost |
|----|-----------------------------------|-------------|-------------|---------------|
| 1  | Docket Number                     |             |             |               |
| 2  | Order Number                      |             |             |               |
| 3  |                                   |             |             |               |
| 4  | Common Equity                     |             |             |               |
| 5  | Preferred Stock                   |             |             |               |
| 6  | Long Term Debt                    |             |             |               |
| 7  | Other                             |             |             |               |
| 8  | <b>TOTAL</b>                      |             |             |               |
| 9  |                                   |             |             |               |
| 10 | Actual at Year End                |             |             |               |
| 11 |                                   |             |             |               |
| 12 | Common Equity                     |             |             |               |
| 13 | Preferred Stock                   |             |             |               |
| 14 | Long Term Debt                    |             |             |               |
| 15 | Other                             |             |             |               |
| 16 | <b>TOTAL</b>                      |             |             |               |

**STATEMENT OF CASH FLOWS**

|    | Description   | Last Year    | This Year     | % Change |
|----|---|--------------|---------------|----------|
| 1  |   |              |               |          |
| 2  | Increase/(decrease) in Cash & Cash Equivalents:             |              |               |          |
| 3  |   |              |               |          |
| 4  | <b>Cash Flows from Operating Activities:</b>                | <i>387</i>   | <i>(8073)</i> |          |
| 5  | Net Income  |              |               |          |
| 6  | Depreciation  | <i>8155</i>  | <i>8755</i>   |          |
| 7  | Amortization  | <i>8064</i>  | <i>8064</i>   |          |
| 8  | Deferred Income Taxes - Net                                 |              |               |          |
| 9  | Investment Tax Credit Adjustments - Net                     |              |               |          |
| 10 | Change in Operating Receivables - Net                       |              |               |          |
| 11 | Change in Materials, Supplies & Inventories - Net           |              |               |          |
| 12 | Change in Operating Payables & Accrued Liabilities - Net    |              |               |          |
| 13 | Allowance for Funds Used During Construction (AFUDC)        |              |               |          |
| 14 | Change in Other Assets & Liabilities - Net                  |              |               |          |
| 15 | Other Operating Activities (explained on attached page)     |              |               |          |
| 16 | <b>Net Cash Provided by/(Used in) Operating Activities</b>  | <i>16606</i> | <i>8446</i>   |          |
| 17 |   |              |               |          |
| 18 | <b>Cash Inflows/Outflows From Investment Activities:</b>    |              |               |          |
| 19 | Construction/Acquisition of Property, Plant and Equipment   |              |               |          |
| 20 | (net of AFUDC & Capital Lease Related Acquisitions)         |              |               |          |
| 21 | Acquisition of Other Noncurrent Assets                      |              |               |          |
| 22 | Proceeds from Disposal of Noncurrent Assets                 |              |               |          |
| 23 | Investments In and Advances to Affiliates                   |              |               |          |
| 24 | Contributions and Advances from Affiliates                  |              |               |          |
| 25 | Disposition of Investments in and Advances to Affiliates    |              |               |          |
| 26 | Other Investing Activities (explained on attached page)     |              |               |          |
| 27 | <b>Net Cash Provided by/(Used in) Investing Activities</b>  |              |               |          |
| 28 |   |              |               |          |
| 29 | <b>Cash Flows from Financing Activities:</b>                |              |               |          |
| 30 | Proceeds from Issuance of:                                  |              |               |          |
| 31 | Long-Term Debt  |              |               |          |
| 32 | Preferred Stock   |              |               |          |
| 33 | Common Stock  |              |               |          |
| 34 | Other:  |              |               |          |
| 35 | Net Increase in Short-Term Debt                             |              |               |          |
| 36 | Other:  |              |               |          |
| 37 | Payment for Retirement of:                                  |              |               |          |
| 38 | Long-Term Debt  |              |               |          |
| 39 | Preferred Stock   |              |               |          |
| 40 | Common Stock  |              |               |          |
| 41 | Other:  |              |               |          |
| 42 | Net Decrease in Short-Term Debt                             |              |               |          |
| 43 | Dividends on Preferred Stock                                |              |               |          |
| 44 | Dividends on Common Stock                                   |              |               |          |
| 45 | Other Financing Activities (explained on attached page)     |              |               |          |
| 46 | <b>Net Cash Provided by (Used in) Financing Activities</b>  |              |               |          |
| 47 |   |              |               |          |
| 48 | <b>Net Increase/(Decrease) in Cash and Cash Equivalents</b> | <i>16606</i> | <i>8446</i>   |          |
| 49 | <b>Cash and Cash Equivalents at Beginning of Year</b>       | <i>8382</i>  | <i>10311</i>  |          |
| 50 | <b>Cash and Cash Equivalents at End of Year</b>             | <i>25188</i> | <i>18757</i>  |          |

Company Name: *FIVE VALLEYS GAS CO.*

SCHEDULE 24

**LONG TERM DEBT**

Year: *2008*

|           | Description  | Issue Date Mo./Yr. | Maturity Date Mo./Yr. | Principal Amount | Net Proceeds | Outstanding Per Balance Sheet | Yield to Maturity | Annual Net Cost Inc. Prem/Disc. | Total Cost % |
|-----------|--------------|--------------------|-----------------------|------------------|--------------|-------------------------------|-------------------|---------------------------------|--------------|
| 1         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 2         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 3         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 4         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 5         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 6         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 7         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 8         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 9         |              |                    |                       |                  |              |                               |                   |                                 |              |
| 10        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 11        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 12        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 13        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 14        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 15        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 16        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 17        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 18        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 19        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 20        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 21        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 22        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 23        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 24        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 25        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 26        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 27        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 28        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 29        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 30        |              |                    |                       |                  |              |                               |                   |                                 |              |
| 31        |              |                    |                       |                  |              |                               |                   |                                 |              |
| <b>32</b> | <b>TOTAL</b> |                    |                       |                  |              |                               |                   |                                 |              |



Company Name: *FIVE VALLEYS GAS CO.*

SCHEDULE 25

**PREFERRED STOCK**

Year: *2008*

|    | Series       | Issue Date Mo./Yr. | Shares Issued | Par Value | Call Price | Net Proceeds | Cost of Money | Principal Outstanding | Annual Cost | Embed. Cost % |
|----|--------------|--------------------|---------------|-----------|------------|--------------|---------------|-----------------------|-------------|---------------|
| 1  |              |                    |               |           |            |              |               |                       |             |               |
| 2  |              |                    |               |           |            |              |               |                       |             |               |
| 3  |              |                    |               |           |            |              |               |                       |             |               |
| 4  |              |                    |               |           |            |              |               |                       |             |               |
| 5  |              |                    |               |           |            |              |               |                       |             |               |
| 6  |              |                    |               |           |            |              |               |                       |             |               |
| 7  |              |                    |               |           |            |              |               |                       |             |               |
| 8  |              |                    |               |           |            |              |               |                       |             |               |
| 9  |              |                    |               |           |            |              |               |                       |             |               |
| 10 |              |                    |               |           |            |              |               |                       |             |               |
| 11 |              |                    |               |           |            |              |               |                       |             |               |
| 12 |              |                    |               |           |            |              |               |                       |             |               |
| 13 |              |                    |               |           |            |              |               |                       |             |               |
| 14 |              |                    |               |           |            |              |               |                       |             |               |
| 15 |              |                    |               |           |            |              |               |                       |             |               |
| 16 |              |                    |               |           |            |              |               |                       |             |               |
| 17 |              |                    |               |           |            |              |               |                       |             |               |
| 18 |              |                    |               |           |            |              |               |                       |             |               |
| 19 |              |                    |               |           |            |              |               |                       |             |               |
| 20 |              |                    |               |           |            |              |               |                       |             |               |
| 21 |              |                    |               |           |            |              |               |                       |             |               |
| 22 |              |                    |               |           |            |              |               |                       |             |               |
| 23 |              |                    |               |           |            |              |               |                       |             |               |
| 24 |              |                    |               |           |            |              |               |                       |             |               |
| 25 |              |                    |               |           |            |              |               |                       |             |               |
| 26 |              |                    |               |           |            |              |               |                       |             |               |
| 27 |              |                    |               |           |            |              |               |                       |             |               |
| 28 |              |                    |               |           |            |              |               |                       |             |               |
| 29 |              |                    |               |           |            |              |               |                       |             |               |
| 30 |              |                    |               |           |            |              |               |                       |             |               |
| 31 |              |                    |               |           |            |              |               |                       |             |               |
| 32 | <b>TOTAL</b> |                    |               |           |            |              |               |                       |             |               |

Company Name: *FIVE VALLEYS GAS CO.*

**COMMON STOCK**

Year: *2008*

|    | Avg. Number of Shares Outstanding | Book Value Per Share | Earnings Per Share | Dividends Per Share | Retention Ratio | Market Price |     | Price/Earnings Ratio |  |
|----|-----------------------------------|----------------------|--------------------|---------------------|-----------------|--------------|-----|----------------------|--|
|    |                                   |                      |                    |                     |                 | High         | Low |                      |  |
| 1  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 2  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 3  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 4  | January                           |                      |                    |                     |                 |              |     |                      |  |
| 5  | February                          |                      |                    |                     |                 |              |     |                      |  |
| 6  | March                             |                      |                    |                     |                 |              |     |                      |  |
| 7  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 8  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 9  |                                   |                      |                    |                     |                 |              |     |                      |  |
| 10 | April                             |                      |                    |                     |                 |              |     |                      |  |
| 11 | May                               |                      |                    |                     |                 |              |     |                      |  |
| 12 | June                              |                      |                    |                     |                 |              |     |                      |  |
| 13 | July                              |                      |                    |                     |                 |              |     |                      |  |
| 14 | August                            |                      |                    |                     |                 |              |     |                      |  |
| 15 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 16 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 17 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 18 | September                         |                      |                    |                     |                 |              |     |                      |  |
| 19 | October                           |                      |                    |                     |                 |              |     |                      |  |
| 20 | November                          |                      |                    |                     |                 |              |     |                      |  |
| 21 | December                          |                      |                    |                     |                 |              |     |                      |  |
| 22 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 23 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 24 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 25 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 26 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 27 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 28 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 29 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 30 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 31 |                                   |                      |                    |                     |                 |              |     |                      |  |
| 32 | TOTAL Year End                    |                      |                    |                     |                 |              |     |                      |  |

**MONTANA EARNED RATE OF RETURN**

Year: *200*

|    | Description   | Last Year | This Year | % Change |
|----|---|-----------|-----------|----------|
|    | Rate Base   |           |           |          |
| 1  |   |           |           |          |
| 2  | 101 Plant in Service                                |           |           |          |
| 3  | 108 (Less) Accumulated Depreciation                 |           |           |          |
| 4  | <b>NET Plant in Service</b>                         |           |           |          |
| 5  |   |           |           |          |
| 6  | Additions   |           |           |          |
| 7  | 154, 156 Materials & Supplies                       |           |           |          |
| 8  | 165 Prepayments                                     |           |           |          |
| 9  | Other Additions                                     |           |           |          |
| 10 | <b>TOTAL Additions</b>                              |           |           |          |
| 11 |   |           |           |          |
| 12 | Deductions  |           |           |          |
| 13 | 190 Accumulated Deferred Income Taxes               |           |           |          |
| 14 | 252 Customer Advances for Construction              |           |           |          |
| 15 | 255 Accumulated Def. Investment Tax Credits         |           |           |          |
| 16 | Other Deductions                                    |           |           |          |
| 17 | <b>TOTAL Deductions</b>                             |           |           |          |
| 18 | <b>TOTAL Rate Base</b>                              |           |           |          |
| 19 |   |           |           |          |
| 20 | <b>Net Earnings</b>                                 |           |           |          |
| 21 |   |           |           |          |
| 22 | <b>Rate of Return on Average Rate Base</b>          |           |           |          |
| 23 |   |           |           |          |
| 24 | <b>Rate of Return on Average Equity</b>             |           |           |          |
| 25 |   |           |           |          |
| 26 | Major Normalizing Adjustments & Commission          |           |           |          |
| 27 | Ratemaking adjustments to Utility Operations        |           |           |          |
| 28 |   |           |           |          |
| 29 |   |           |           |          |
| 30 |   |           |           |          |
| 31 |   |           |           |          |
| 32 |   |           |           |          |
| 33 |   |           |           |          |
| 34 |   |           |           |          |
| 35 |   |           |           |          |
| 36 |   |           |           |          |
| 37 |   |           |           |          |
| 38 |   |           |           |          |
| 39 |   |           |           |          |
| 40 |   |           |           |          |
| 41 |   |           |           |          |
| 42 |   |           |           |          |
| 43 |   |           |           |          |
| 44 |   |           |           |          |
| 45 |   |           |           |          |
| 46 |   |           |           |          |
| 47 | <b>Adjusted Rate of Return on Average Rate Base</b> |           |           |          |
| 48 |   |           |           |          |
| 49 | <b>Adjusted Rate of Return on Average Equity</b>    |           |           |          |

**MONTANA COMPOSITE STATISTICS**

Year: *2008*

|    | Description   | Amount |
|----|---|--------|
| 1  |   |        |
| 2  | Plant (Intrastate Only) (000 Omitted)   |        |
| 3  |   |        |
| 4  | 101 Plant in Service  |        |
| 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   |        |
| 11 | 252 Contributions in Aid of Construction  |        |
| 12 |   |        |
| 13 | <b>NET BOOK COSTS</b>   |        |
| 14 | Revenues & Expenses (000 Omitted)   |        |
| 15 |   |        |
| 16 |   |        |
| 17 | 400 Operating Revenues  |        |
| 18 |   |        |
| 19 | 403 - 407 Depreciation & Amortization Expenses  |        |
| 20 | Federal & State Income Taxes  |        |
| 21 | Other Taxes   |        |
| 22 | Other Operating Expenses  |        |
| 23 | TOTAL Operating Expenses  |        |
| 24 |   |        |
| 25 | Net Operating Income  |        |
| 26 |   |        |
| 27 | 415 - 421.1 Other Income  |        |
| 28 | 421.2 - 426.5 Other Deductions  |        |
| 29 |   |        |
| 30 | <b>NET INCOME</b>   |        |
| 31 | Customers (Intrastate Only)   |        |
| 32 |   |        |
| 33 |   |        |
| 34 | Year End Average:   |        |
| 35 | Residential   |        |
| 36 | Commercial  |        |
| 37 | Industrial  |        |
| 38 | Other   |        |
| 39 |   |        |
| 40 | <b>TOTAL NUMBER OF CUSTOMERS</b>  |        |
| 41 | Other Statistics (Intrastate Only)  |        |
| 42 |   |        |
| 43 |   |        |
| 44 | Average Annual Residential Use (Mcf or Dkt)   |        |
| 45 | Average Annual Residential Cost per (Mcf or Dkt) (\$) *                                       |        |
| 46 | * Avg annual cost = [(cost per Mcf or Dkt x annual use) +<br>( mo. svc chrg x 12)]/annual use |        |
| 47 | Average Residential Monthly Bill  |        |
| 48 | Gross Plant per Customer  |        |

Company Name: *FIVE VALLEYS GAS CO.*

SCHEDULE 29

Year: *2008*

MONTANA CUSTOMER INFORMATION

|    | City/Town                      | Population<br>(Include Rural) | Residential<br>Customers | Commercial<br>Customers | Industrial<br>& Other<br>Customers | Total<br>Customers |
|----|--------------------------------|-------------------------------|--------------------------|-------------------------|------------------------------------|--------------------|
| 1  | <i>SEELY LAKE</i>              | <i>2500</i>                   | <i>114</i>               | <i>3</i>                |                                    |                    |
| 2  |                                |                               |                          |                         |                                    |                    |
| 3  |                                |                               |                          |                         |                                    |                    |
| 4  |                                |                               |                          |                         |                                    |                    |
| 5  |                                |                               |                          |                         |                                    |                    |
| 6  |                                |                               |                          |                         |                                    |                    |
| 7  |                                |                               |                          |                         |                                    |                    |
| 8  |                                |                               |                          |                         |                                    |                    |
| 9  |                                |                               |                          |                         |                                    |                    |
| 10 |                                |                               |                          |                         |                                    |                    |
| 11 |                                |                               |                          |                         |                                    |                    |
| 12 |                                |                               |                          |                         |                                    |                    |
| 13 |                                |                               |                          |                         |                                    |                    |
| 14 |                                |                               |                          |                         |                                    |                    |
| 15 |                                |                               |                          |                         |                                    |                    |
| 16 |                                |                               |                          |                         |                                    |                    |
| 17 |                                |                               |                          |                         |                                    |                    |
| 18 |                                |                               |                          |                         |                                    |                    |
| 19 |                                |                               |                          |                         |                                    |                    |
| 20 |                                |                               |                          |                         |                                    |                    |
| 21 |                                |                               |                          |                         |                                    |                    |
| 22 |                                |                               |                          |                         |                                    |                    |
| 23 |                                |                               |                          |                         |                                    |                    |
| 24 |                                |                               |                          |                         |                                    |                    |
| 25 |                                |                               |                          |                         |                                    |                    |
| 26 |                                |                               |                          |                         |                                    |                    |
| 27 |                                |                               |                          |                         |                                    |                    |
| 28 |                                |                               |                          |                         |                                    |                    |
| 29 |                                |                               |                          |                         |                                    |                    |
| 30 |                                |                               |                          |                         |                                    |                    |
| 31 |                                |                               |                          |                         |                                    |                    |
| 32 | <b>TOTAL Montana Customers</b> |                               |                          |                         |                                    |                    |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 30

MONTANA EMPLOYEE COUNTS

Year: 2008

|    | Department                     | Year Beginning | Year End | Average |
|----|--------------------------------|----------------|----------|---------|
| 1  |                                |                |          |         |
| 2  |                                |                |          |         |
| 3  |                                |                |          |         |
| 4  |                                |                |          |         |
| 5  |                                |                |          |         |
| 6  |                                |                |          |         |
| 7  |                                |                |          |         |
| 8  |                                |                |          |         |
| 9  |                                |                |          |         |
| 10 |                                |                |          |         |
| 11 |                                |                |          |         |
| 12 |                                |                |          |         |
| 13 |                                |                |          |         |
| 14 |                                |                |          |         |
| 15 |                                |                |          |         |
| 16 |                                |                |          |         |
| 17 |                                |                |          |         |
| 18 |                                |                |          |         |
| 19 |                                |                |          |         |
| 20 |                                |                |          |         |
| 21 |                                |                |          |         |
| 22 |                                |                |          |         |
| 23 |                                |                |          |         |
| 24 |                                |                |          |         |
| 25 |                                |                |          |         |
| 26 |                                |                |          |         |
| 27 |                                |                |          |         |
| 28 |                                |                |          |         |
| 29 |                                |                |          |         |
| 30 |                                |                |          |         |
| 31 |                                |                |          |         |
| 32 |                                |                |          |         |
| 33 |                                |                |          |         |
| 34 |                                |                |          |         |
| 35 |                                |                |          |         |
| 36 |                                |                |          |         |
| 37 |                                |                |          |         |
| 38 |                                |                |          |         |
| 39 |                                |                |          |         |
| 40 |                                |                |          |         |
| 41 |                                |                |          |         |
| 42 |                                |                |          |         |
| 43 |                                |                |          |         |
| 44 |                                |                |          |         |
| 45 |                                |                |          |         |
| 46 |                                |                |          |         |
| 47 |                                |                |          |         |
| 48 |                                |                |          |         |
| 49 |                                |                |          |         |
| 50 | <b>TOTAL Montana Employees</b> |                |          |         |

Company Name: FIVE VALLEYS GAS CO.

SCHEDULE 31

MONTANA CONSTRUCTION BUDGET (ASSIGNED & ALLOCATED)

Year: 2008

|    | Project Description | Total Company | Total Montana |
|----|---------------------|---------------|---------------|
| 1  |                     |               |               |
| 2  |                     |               |               |
| 3  |                     |               |               |
| 4  |                     |               |               |
| 5  |                     |               |               |
| 6  |                     |               |               |
| 7  |                     |               |               |
| 8  |                     |               |               |
| 9  |                     |               |               |
| 10 |                     |               |               |
| 11 |                     |               |               |
| 12 |                     |               |               |
| 13 |                     |               |               |
| 14 |                     |               |               |
| 15 |                     |               |               |
| 16 |                     |               |               |
| 17 |                     |               |               |
| 18 |                     |               |               |
| 19 |                     |               |               |
| 20 |                     |               |               |
| 21 |                     |               |               |
| 22 |                     |               |               |
| 23 |                     |               |               |
| 24 |                     |               |               |
| 25 |                     |               |               |
| 26 |                     |               |               |
| 27 |                     |               |               |
| 28 |                     |               |               |
| 29 |                     |               |               |
| 30 |                     |               |               |
| 31 |                     |               |               |
| 32 |                     |               |               |
| 33 |                     |               |               |
| 34 |                     |               |               |
| 35 |                     |               |               |
| 36 |                     |               |               |
| 37 |                     |               |               |
| 38 |                     |               |               |
| 39 |                     |               |               |
| 40 |                     |               |               |
| 41 |                     |               |               |
| 42 |                     |               |               |
| 43 |                     |               |               |
| 44 |                     |               |               |
| 45 |                     |               |               |
| 46 |                     |               |               |
| 47 |                     |               |               |
| 48 |                     |               |               |
| 49 |                     |               |               |
| 50 | TOTAL               |               |               |

Company Name: *FIVE VALLEYS GAS CO.*

SCHEDULE 32

Page 1 of 3

**TRANSMISSION SYSTEM - TOTAL COMPANY & MONTANA**

Year: *2008*

| <b>Total Company</b> |              |                      |                                |                                     |
|----------------------|--------------|----------------------|--------------------------------|-------------------------------------|
|                      |              | Peak<br>Day of Month | Peak Day Volumes<br>Mcf or Dkt | Total Monthly Volumes<br>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                   | <b>TOTAL</b> |                      |                                |                                     |

| <b>Montana</b> |              |                      |                                |                                     |
|----------------|--------------|----------------------|--------------------------------|-------------------------------------|
|                |              | Peak<br>Day of Month | Peak Day Volumes<br>Mcf or Dkt | Total Monthly Volumes<br>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             | <b>TOTAL</b> |                      |                                |                                     |



Company Name: **FIVE VALLEYS GAS CO.**

SCHEDULE 32 - Continued  
Page 2 of 3

**DISTRIBUTION SYSTEM - TOTAL COMPANY & MONTANA**

Year: **2008**

| <b>Total Company</b> |              |                   |                             |                                  |
|----------------------|--------------|-------------------|-----------------------------|----------------------------------|
|                      |              | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes 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                   | <b>TOTAL</b> |                   |                             |                                  |

| <b>Montana</b> |              |                   |                             |                                  |
|----------------|--------------|-------------------|-----------------------------|----------------------------------|
|                |              | Peak Day of Month | Peak Day Volumes Mcf or Dkt | Total Monthly Volumes 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             | <b>TOTAL</b> |                   |                             |                                  |

Year: 2008

Company Name: FIVE VALLEYS GAS CO.

STORAGE SYSTEM - TOTAL COMPANY & MONTANA

|    | Total Company     |            |                               |            |                                    |            |
|----|-------------------|------------|-------------------------------|------------|------------------------------------|------------|
|    | Peak Day of Month |            | Peak Day Volumes (Mcf or Dkt) |            | Total Monthly Volumes (Mcf or Dkt) |            |
|    | Injection         | Withdrawal | Injection                     | Withdrawal | Injection                          | Withdrawal |
| 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             |            |                               |            |                                    |            |

|    | Montana           |            |                               |            |                                    |            |
|----|-------------------|------------|-------------------------------|------------|------------------------------------|------------|
|    | Peak Day of Month |            | Peak Day Volumes (Mcf or Dkt) |            | Total Monthly Volumes (Mcf or Dkt) |            |
|    | Injection         | Withdrawal | Injection                     | Withdrawal | Injection                          | Withdrawal |
| 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             |            |                               |            |                                    |            |

Company Name: *FIVE VALLEYS GAS CO.*

Year: *2008*

SOURCES OF GAS SUPPLY

|    | Name of Supplier            | Last Year Volumes Mcf or Dkt | This Year Volumes Mcf or Dkt | Last Year Avg. Commodity Cost | This Year Avg. Commodity Cost |
|----|-----------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| 1  | <i>ENERGY PARTNERS, LLC</i> | <i>4</i>                     | <i>4</i>                     | <i>1.192/gal.</i>             | <i>1.585/gal.</i>             |
| 2  |                             |                              |                              |                               |                               |
| 3  |                             |                              |                              |                               |                               |
| 4  |                             |                              |                              |                               |                               |
| 5  |                             |                              |                              |                               |                               |
| 6  |                             |                              |                              |                               |                               |
| 7  |                             |                              |                              |                               |                               |
| 8  |                             |                              |                              |                               |                               |
| 9  |                             |                              |                              |                               |                               |
| 10 |                             |                              |                              |                               |                               |
| 11 |                             |                              |                              |                               |                               |
| 12 |                             |                              |                              |                               |                               |
| 13 |                             |                              |                              |                               |                               |
| 14 |                             |                              |                              |                               |                               |
| 15 |                             |                              |                              |                               |                               |
| 16 |                             |                              |                              |                               |                               |
| 17 |                             |                              |                              |                               |                               |
| 18 |                             |                              |                              |                               |                               |
| 19 |                             |                              |                              |                               |                               |
| 20 |                             |                              |                              |                               |                               |
| 21 |                             |                              |                              |                               |                               |
| 22 |                             |                              |                              |                               |                               |
| 23 |                             |                              |                              |                               |                               |
| 24 |                             |                              |                              |                               |                               |
| 25 |                             |                              |                              |                               |                               |
| 26 |                             |                              |                              |                               |                               |
| 27 |                             |                              |                              |                               |                               |
| 28 |                             |                              |                              |                               |                               |
| 29 |                             |                              |                              |                               |                               |
| 30 |                             |                              |                              |                               |                               |
| 31 |                             |                              |                              |                               |                               |
| 32 |                             |                              |                              |                               |                               |
| 33 | Total Gas Supply Volumes    | <i>4</i>                     | <i>4</i>                     | <i>1.192/gal.</i>             | <i>1.585/gal.</i>             |

Company Name: FIVE VALLEYS GAS CO.

Year: 2008

MONTANA CONSERVATION & DEMAND SIDE MANAGEMENT PROGRAMS

|    | Program Description | Current Year Expenditures | Last Year Expenditures | % Change | Planned Savings (Mcf or Dkt) | Achieved Savings (Mcf or Dkt) | Difference |
|----|---------------------|---------------------------|------------------------|----------|------------------------------|-------------------------------|------------|
| 1  |                     |                           |                        |          |                              |                               |            |
| 2  |                     |                           |                        |          |                              |                               |            |
| 3  |                     |                           |                        |          |                              |                               |            |
| 4  |                     |                           |                        |          |                              |                               |            |
| 5  |                     |                           |                        |          |                              |                               |            |
| 6  |                     |                           |                        |          |                              |                               |            |
| 7  |                     |                           |                        |          |                              |                               |            |
| 8  |                     |                           |                        |          |                              |                               |            |
| 9  |                     |                           |                        |          |                              |                               |            |
| 10 |                     |                           |                        |          |                              |                               |            |
| 11 |                     |                           |                        |          |                              |                               |            |
| 12 |                     |                           |                        |          |                              |                               |            |
| 13 |                     |                           |                        |          |                              |                               |            |
| 14 |                     |                           |                        |          |                              |                               |            |
| 15 |                     |                           |                        |          |                              |                               |            |
| 16 |                     |                           |                        |          |                              |                               |            |
| 17 |                     |                           |                        |          |                              |                               |            |
| 18 |                     |                           |                        |          |                              |                               |            |
| 19 |                     |                           |                        |          |                              |                               |            |
| 20 |                     |                           |                        |          |                              |                               |            |
| 21 |                     |                           |                        |          |                              |                               |            |
| 22 |                     |                           |                        |          |                              |                               |            |
| 23 |                     |                           |                        |          |                              |                               |            |
| 24 |                     |                           |                        |          |                              |                               |            |
| 25 |                     |                           |                        |          |                              |                               |            |
| 26 |                     |                           |                        |          |                              |                               |            |
| 27 |                     |                           |                        |          |                              |                               |            |
| 28 |                     |                           |                        |          |                              |                               |            |
| 29 |                     |                           |                        |          |                              |                               |            |
| 30 |                     |                           |                        |          |                              |                               |            |
| 31 |                     |                           |                        |          |                              |                               |            |
| 32 | TOTAL               |                           |                        |          |                              |                               |            |

Company Name: **FIVE VALLEYS GAS CO.**

Year: **2008**

**MONTANA CONSUMPTION AND REVENUES**

|                                     | Operating Revenues |               | MCF Sold       |                | Avg. No. of Customers |               |
|-------------------------------------|--------------------|---------------|----------------|----------------|-----------------------|---------------|
|                                     | Current Year       | Previous Year | Current Year   | Previous Year  | Current Year          | Previous Year |
| <b>Sales of Gas</b>                 |                    |               |                |                |                       |               |
| 1 Residential                       |                    |               |                |                |                       |               |
| 2 Commercial - Small                |                    |               |                |                |                       |               |
| 3 Commercial - Large                |                    |               |                |                |                       |               |
| 4 Industrial - Small                |                    |               |                |                |                       |               |
| 5 Industrial - Large                |                    |               |                |                |                       |               |
| 6 Interruptible Industrial          |                    |               |                |                |                       |               |
| 7 Other Sales to Public Authorities |                    |               |                |                |                       |               |
| 8 Sales to Other Utilities          |                    |               |                |                |                       |               |
| 9 Interdepartmental                 |                    |               |                |                |                       |               |
| 10                                  |                    |               | 3.9            | 3.7            |                       |               |
| 11 <b>TOTAL</b>                     | 165854             | 141326        | <del>117</del> | <del>117</del> | 117                   | 117           |
| 12                                  |                    |               |                |                |                       |               |
| 13                                  |                    |               |                |                |                       |               |
| 14                                  |                    |               |                |                |                       |               |
| 15                                  |                    |               |                |                |                       |               |
| 16                                  |                    |               |                |                |                       |               |
| 17                                  |                    |               |                |                |                       |               |
| 18                                  |                    |               |                |                |                       |               |
| <b>Transportation of Gas</b>        |                    |               |                |                |                       |               |
| 19                                  |                    |               |                |                |                       |               |
| 20 Utilities                        |                    |               |                |                |                       |               |
| 21 Industrial                       |                    |               |                |                |                       |               |
| 22 Other                            |                    |               |                |                |                       |               |
| 23                                  |                    |               |                |                |                       |               |
| 24 <b>TOTAL</b>                     |                    |               |                |                |                       |               |

Company Name: *FIVE VALLEYS GAS CO.*

Schedule 36a

*2008*

**Natural Gas Universal System Benefits Programs**

|    | Program Description   | Actual Current Year Expenditures | Contracted or Committed Current Year Expenditures | Total Current Year Expenditures | Expected savings (MW and MWh) | Most recent program evaluation |
|----|---|----------------------------------|---|---------------------------------|-------------------------------|--------------------------------|
| 1  | Local Conservation  |                                  |   |                                 |                               |                                |
| 2  |   |                                  |   |                                 |                               |                                |
| 3  |   |                                  |   |                                 |                               |                                |
| 4  |   |                                  |   |                                 |                               |                                |
| 5  |   |                                  |   |                                 |                               |                                |
| 6  |   |                                  |   |                                 |                               |                                |
| 7  |   |                                  |   |                                 |                               |                                |
| 8  | Market Transformation                                       |                                  |   |                                 |                               |                                |
| 9  |   |                                  |   |                                 |                               |                                |
| 10 |   |                                  |   |                                 |                               |                                |
| 11 |   |                                  |   |                                 |                               |                                |
| 12 |   |                                  |   |                                 |                               |                                |
| 13 |   |                                  |   |                                 |                               |                                |
| 14 |   |                                  |   |                                 |                               |                                |
| 15 | Research & Development                                      |                                  |   |                                 |                               |                                |
| 16 |   |                                  |   |                                 |                               |                                |
| 17 |   |                                  |   |                                 |                               |                                |
| 18 |   |                                  |   |                                 |                               |                                |
| 19 |   |                                  |   |                                 |                               |                                |
| 20 |   |                                  |   |                                 |                               |                                |
| 21 |   |                                  |   |                                 |                               |                                |
| 22 | Low Income  |                                  |   |                                 |                               |                                |
| 23 |   |                                  |   |                                 |                               |                                |
| 24 |   |                                  |   |                                 |                               |                                |
| 25 |   |                                  |   |                                 |                               |                                |
| 26 |   |                                  |   |                                 |                               |                                |
| 27 |   |                                  |   |                                 |                               |                                |
| 28 |   |                                  |   |                                 |                               |                                |
| 29 | Other   |                                  |   |                                 |                               |                                |
| 30 |   |                                  |   |                                 |                               |                                |
| 31 |   |                                  |   |                                 |                               |                                |
| 32 |   |                                  |   |                                 |                               |                                |
| 33 |   |                                  |   |                                 |                               |                                |
| 34 |   |                                  |   |                                 |                               |                                |
| 35 |   |                                  |   |                                 |                               |                                |
| 36 |   |                                  |   |                                 |                               |                                |
| 37 |   |                                  |   |                                 |                               |                                |
| 38 |   |                                  |   |                                 |                               |                                |
| 39 |   |                                  |   |                                 |                               |                                |
| 40 |   |                                  |   |                                 |                               |                                |
| 41 |   |                                  |   |                                 |                               |                                |
| 42 | Total   |                                  |   |                                 |                               |                                |
| 43 | Number of customers that received low income rate discounts |                                  |   |                                 |                               |                                |
| 44 | Average monthly bill discount amount (\$/mo)                |                                  |   |                                 |                               |                                |
| 45 | Average LIEAP-eligible household income                     |                                  |   |                                 |                               |                                |
| 46 | Number of customers that received weatherization assistance |                                  |   |                                 |                               |                                |
| 47 | Expected average annual bill savings from weatherization    |                                  |   |                                 |                               |                                |
| 48 | Number of residential audits performed                      |                                  |   |                                 |                               |                                |

Company Name: *FIVE VALLEYS GAS CO.*

Schedule 36b

*2008*

**Montana Conservation & Demand Side Management Programs**

|    | Program Description    | Actual Current Year Expenditures | Contracted or Committed Current Year Expenditures | Total Current Year Expenditures | Expected savings (MW and MWh) | Most recent program evaluation |
|----|------------------------|----------------------------------|---|---------------------------------|-------------------------------|--------------------------------|
| 1  | Local Conservation     |                                  |   |                                 |                               |                                |
| 2  |                        |                                  |   |                                 |                               |                                |
| 3  |                        |                                  |   |                                 |                               |                                |
| 4  |                        |                                  |   |                                 |                               |                                |
| 5  |                        |                                  |   |                                 |                               |                                |
| 6  |                        |                                  |   |                                 |                               |                                |
| 7  |                        |                                  |   |                                 |                               |                                |
| 8  | Demand Response        |                                  |   |                                 |                               |                                |
| 9  |                        |                                  |   |                                 |                               |                                |
| 10 |                        |                                  |   |                                 |                               |                                |
| 11 |                        |                                  |   |                                 |                               |                                |
| 12 |                        |                                  |   |                                 |                               |                                |
| 13 |                        |                                  |   |                                 |                               |                                |
| 14 |                        |                                  |   |                                 |                               |                                |
| 15 | Market Transformation  |                                  |   |                                 |                               |                                |
| 16 |                        |                                  |   |                                 |                               |                                |
| 17 |                        |                                  |   |                                 |                               |                                |
| 18 |                        |                                  |   |                                 |                               |                                |
| 19 |                        |                                  |   |                                 |                               |                                |
| 20 |                        |                                  |   |                                 |                               |                                |
| 21 |                        |                                  |   |                                 |                               |                                |
| 22 | Research & Development |                                  |   |                                 |                               |                                |
| 23 |                        |                                  |   |                                 |                               |                                |
| 24 |                        |                                  |   |                                 |                               |                                |
| 25 |                        |                                  |   |                                 |                               |                                |
| 26 |                        |                                  |   |                                 |                               |                                |
| 27 |                        |                                  |   |                                 |                               |                                |
| 28 |                        |                                  |   |                                 |                               |                                |
| 29 | Low Income             |                                  |   |                                 |                               |                                |
| 30 |                        |                                  |   |                                 |                               |                                |
| 31 |                        |                                  |   |                                 |                               |                                |
| 32 |                        |                                  |   |                                 |                               |                                |
| 33 |                        |                                  |   |                                 |                               |                                |
| 34 |                        |                                  |   |                                 |                               |                                |
| 35 | Other                  |                                  |   |                                 |                               |                                |
| 36 |                        |                                  |   |                                 |                               |                                |
| 37 |                        |                                  |   |                                 |                               |                                |
| 38 |                        |                                  |   |                                 |                               |                                |
| 39 |                        |                                  |   |                                 |                               |                                |
| 40 |                        |                                  |   |                                 |                               |                                |
| 41 |                        |                                  |   |                                 |                               |                                |
| 42 |                        |                                  |   |                                 |                               |                                |
| 43 |                        |                                  |   |                                 |                               |                                |
| 44 |                        |                                  |   |                                 |                               |                                |
| 45 |                        |                                  |   |                                 |                               |                                |
| 46 |                        |                                  |   |                                 |                               |                                |
| 47 |                        |                                  |   |                                 |                               |                                |
| 48 | Total                  |                                  |   |                                 |                               |                                |