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

****

	)	**UTILITY DIVISION**
IN THE MATTER OF THE	)	
PETITION OF	)	
JAMES T. & ELIZABETH A. GRUBA,	)	**SECOND AMENDED COMPLAINT**
LEO G. AND JEANNE R. BARSANTI, &	)	
MICHAEL W. AND FRANCES E. PATERSON,	)	
ON BEHALF OF THEMSELVES & OTHERS	)	
SIMILARLY SITUATED,	)	
Complainants.	)	
VS.	)	
	)	
NORTHWESTERN ENERGY,	)	
Defendant.	)	**DOCKET NO. D2010.2.14**

AMENDED COMPLAINT
SUMMARY OF PETITION

I. In Docket No. N2009.4.45 this Commission was asked to create a rule requiring LED street lighting. It had required high pressure sodium lighting in the 1980s. In its order dismissing the Docket No. N2009.4.45 rulemaking petition, the Commission noted that the utility representatives involved in that rulemaking asserted "that the costs of converting their existing street and area lighting to LED luminaires exceed the benefits at this time and that payback periods could often exceed the life of the luminaire."

II. Petitioners will present testimony that:

1) Northwestern Energy's analysis did not include consideration of the "ownership" charge it levies for existing lights;

2) In addition, the price of quality LED street lights for residential streets has gone down; and

3) the light quality LEDs produce on higher speed roads has improved.

III. More specifically, Petitioners will present testimony that:

1) the "ownership" charge is excessive for approximately 80% of the street lights that Northwestern owns in Billings;

2) when the excess "ownership" charge is used to pay for conversion to LEDs, the payback periods are well within the warranty period of quality LEDs; and

3) the benefits of LEDs greatly exceed the so-called benefits of maintaining outdated technology.

IV. When the "ownership" overcharge discrepancy was discovered, this ratemaking docket was commenced in February of 2010.

V. Petitioners' testimony will highlight how as of June 11, 2012:

1) it costs Billings taxpayers $63,258 a month in ownership overcharges;
2) At the time this docket was begun, it was costing Billings taxpayers $61,798 a month in overcharges;
3) the ownership overcharge is estimated to cost taxpayers in other parts of Northwestern's service area an additional $130,000 a month; and
4) the Ownership overcharge also deprives rate and taxpayers of savings that could accrue if their night-time energy bills were reduced by 50% to 65% because NorthWestern refuses to exchange its lights for proven, more efficient ones.

VI. Petitioners will lament that:

1) NorthWestern also will not allow use of its poles so that communities with the inclination to switch to LEDs cannot do so conveniently; and
2) Montana communities have not been able to partner with the utility as has been done in hundreds of communities in other states to utilize Economic Recovery Act money to upgrade their municipal lighting while reducing energy budgets.

VII. In its order in Docket No. N2009.4.45 the Commission noted the LED technology, while promising did not yet "warrant a mandatory street and outdoor lighting conversion program" in all cases. This petition narrowly addresses the cases where mandatory conversion is warranted.

VIII. The Commission did not rule on the timely motion to reconsider its ruling in the rulemaking Docket No. N2009.4.45. The order in that docket was not appealed.

IX. However, to address Northwestern Energy's failure to afford its customers a product that would save them energy and money in most if not all cases this rate case petition is being filed.

X. Petitioner's evidence also will update the Commission on the status of the "promising" LED technology which the Commission noted. Namely, since the Commission's order in the proposed rulemaking, LED efficiency in the case of leading manufacturers has improved markedly, and many more LED installations have occurred.

XI. For example, Petitioners will prove that:

1) as of May 17, 2012, Los Angeles had installed 79,904 LED luminaires that are cutting street lighting energy use by 64%, saving the city $3,098,651 annually in energy costs and garnering additional savings in reduced maintenance and replacement costs because the lights are expected to last for 50,000 to 100,000+ hours (22 years) depending on the manufacturer. *bsl.lacity.org/* **;**
2) Michigan received 269 requests from local governments that wished to use Economic Recovery Act money to replace existing street lights with energy efficient LEDs; and
3) the Los Angeles and Michigan developments and the experience of more than 1066 local governments worldwide are a clear indication that LED street lights have moved beyond the developmental stage noted in the Commission's Docket N2009.4.45 order.

XII. This petition is a no-regrets, five-win solution to combating global warming because it will:

1) promote energy independence from a monopoly by holding it accountable for price gouging that regulators have not adequately addressed;
2) save a bundle of money for many, other than NorthWestern's stockholders;
3) create jobs for workers who will replace the street lights;
4) reduce nighttime energy used for street lighting by 45% to 70%; and
5) improve road safety because drivers will be able to see better under the superior, more uniform, scotopic light emitted by LEDs. Therefore:

INFORMATION REQUIRED BY ARM § 38.2.1202(1)(a):

STATEMENT OF RELIEF SOUGHT
COME NOW YOUR PETITIONERS TO RESPECTFULLY REQUEST THE MONTANA PUBLIC SERVICE COMMISSION:

A. Pursuant to MCA § 69-3-321 to eliminate street lighting overcharges (and cross-subsidization of non-street lighting customers and some street lighting customers by other street lighting customers) because Respondent's street lighting tariff ownership charge is excessive, unreasonable, and unjustly discriminatory (it costs certain Montana ratepayers more than $190,000 a month in excess charges that cannot be justified);
B. In all street and area lighting districts or applications where an ownership overcharge exists, for a Commission order directing that unless (after being apprised of a customer-ownership option) a customer wants to install LEDs itself, Respondent shall, subject to Commission approval, install forthwith, energy star, US manufactured LED luminaires and shall apply existing ownership overcharges (without raising them) to defray the installation costs of switching to more efficient lighting;
C. For a Commission order directing that when Respondent's cost of installing LEDs in a lighting district plus the allowed rate of return on that investment has been completely defrayed by Respondent's ownership charge, that such ownership charge shall cease in that district or for that application;
D. Pursuant to MCA § 69-3-301 for an order directing Respondent to include in its bills to all ELDS-1 customers:
    a. The date when the ownership charge shall have fully paid for the facilities it is being applied to;
    b. The date when the ownership charge shall cease;
    c. The per lighting unit original cost of any new LED or other installation that an ownership charge is being applied to;
E. Pursuant to MCA § 69-3-301 for an order directing Respondent to provide to a city or other entities, including but not limited to affected property owners, taking new street light service involving an ownership charge, the average per unit (street light) original cost of all facilities involved in calculating the ownership charge, the name of each item involved in the ownership charge calculation, and an itemized list of all costs involved in determining the ownership charge.

F. **Pursuant to MCA § 69-3-304, (and subject to reinstatement when the provisions of paragraph B have been implemented for a district or installation, and if the customer has not elected to own replacement LED lights) for temporary elimination of the $63,258 monthly verified and estimated ownership overcharge in Billings and temporary elimination of similar overcharges occurring in all Montana street lighting districts or other installations served by Northwestern Energy where the ownership charge has been or will have been at any time during proceedings under this docket or before this filing in effect for lights pursuant to Northwestern Energy's Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff (or its successors or predecessors), that were placed in each cost range indicated in that tariff if more than the number of years indicated in (Table 1, Column 5, rows B through N) below has passed since Northwestern began levying an ownership charge for the lights;**

G. **For an order amending all existing contracts respondent has for street lighting or any other lighting service where ownership charges are involved to include a clause terminating the ownership charge when the charge has completely paid for the cost of the original infrastructure that caused the charge to be levied plus the allowed utility rate of return on the investment in that plant;**

H. **For an order:**
   a. **allowing customers to immediately terminate any existing contract for street lighting with Northwestern Energy where an overcharge exists and to install and own energy efficient LED street light luminaires on poles owned by NorthWestern that previously held the high pressure sodium or other street lights being replaced;**
   b. **requiring Northwestern Energy to provide electric service to the customer-owned lights on Northwestern poles and other infrastructure if the customer so chooses; and**
   c. **directing that such fully-depreciated poles and infrastructure shall become part of Northwestern's distribution network.**

I. **For an order causing an immediate write-down from respondent's ratebase of any street lighting plant that has been fully paid for through an ownership charge, if the plant has not already been taken off Northwestern's ratebase for ratemaking purposes;**

J. **To the extent that current Montana law and proceedings in the Montana Power bankruptcy allow it, pursuant to MCA § 69-3-305, for a refund of approximately $5,856,049 in past ownership and any additional current overcharges in Billings and similar cumulative overcharges elsewhere in Montana, and for an order abrogating any adherence to the archaic "water over the dam" principal in this PSC jurisdiction, and further ordering the past ownership charges to be applied to fund installation of LED street lighting; a special master to develop data on where the ordered refund and LED installation is to be applied.**

K. **For an immediate order preventing Northwestern Energy from destroying, moving or otherwise rendering inoperative existing light poles, lighting pole arms, pole bases, wiring, meters or other equipment needed to distribute electricity to customer-owned luminaires or other equipment being served under the ELDS-1 tariff;**

L. **For an order directing Northwestern Energy to develop a non-metered tariff to provide energy to lights previously served pursuant to Northwestern Energy's Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff where the customer owns its own lights; and in addition to other appropriate charges or ways of billing, to include in that tariff an energy charge rate for LED lights based on the wattage of the lights and the hours of full usage and dimmed usage the lights are set for; and to include in that tariff a modification of its billing charge to reflect actual costs. (It does not cost Northwestern $269.33 a month to computer-generate a bill for unmetered lights in Billings SILMD # 13—the current billing overcharge);**
M. **For a separate proceeding (not combined with another docket) and for evidentiary hearings with the right of cross examination to determine the truth of the matters alleged or responded to;**
N. **For permission to appear at various parts of this proceeding via phone or video conference to conserve energy and the resources of the parties;**
O. **For an order:**
   a. **directing Northwestern to drop all clauses in its street lighting contracts preventing action of third party beneficiaries of those contracts from obtaining redress of grievances for contract violation; and**
   b. **directing NorthWestern to indicate that persons in SILMDs are third party beneficiaries of its contracts with municipal agencies;**
P. **For an order directing Northwestern to include a notification to all property owners in a proposed lighting districts stating when any ownership charges will cease and clearly stating that the ownership charge will drop out of the rate once the original cost of the infrastructure plus the allowed rate of return on that original cost has been defrayed; and**
Q. **For an order declaring MCA § 69-3-321 unconstitutional and in violation of the equal protection and due process clauses of the US and Montana Constitutions because there is no compelling state interest or rational basis for the invidiously discriminatory distinction affording "any mercantile, agricultural, or manufacturing society or club; by any body politic or municipal organization or association" standing to bring a matter before the Commission if they are "interested" while requiring any other "person, firm, or corporation" must be "directly affected" by various events enumerated in subparagraphs "a" through "c."**

JURISDICTIONAL STATEMENT IN SUPPORT OF PETITION

1) This petition is submitted pursuant to MCA § 69-3-321, which reads:

69-3-321. Complaints against public utility -- hearing. (1) <u>The commission shall proceed</u>, with or without notice, <u>to make such investigation as it may deem necessary upon a complaint made against any public utility by</u> any mercantile, agricultural, or manufacturing society or club; by any body politic or municipal organization or association, the same being interested; or by <u>any person</u>, firm, or corporation, <u>provided such person</u>, firm, or corporation <u>is directly affected thereby, that:</u>

(a) any of the rates, tolls, charges, or schedules or any joint rate or rates are in any way unreasonable or unjustly discriminatory;
(b) any regulations, measurements, practices, or acts whatsoever affecting or relating to the production, transmission, delivery, or furnishing of heat, light, water, power, or regulated telecommunications service, or any service in connection therewith is in any respect unreasonable, insufficient, or unjustly discriminatory; or
(c) any service is inadequate. [Emphasis added.]

2) And pursuant to Montana Statutes § 69-3-301, which provides:

69-3-301. Schedule of rates, tolls, and charges. (1) Every public utility shall file with the commission, within a time fixed by the commission, schedules which shall be open to public inspection, showing all rates, tolls, and charges which it has established and which are in force at the time for any service performed by it within the state or for any service in connection therewith or performed by any public utility controlled or operated by it. Every public utility shall file with and as a part of such schedule all rules that in any manner affect the rates charged or to be charged for any service. When a schedule of joint rates or charges is or may be in force between two or more public utilities, such schedule shall in like manner be printed and filed with the commission.

(2) A copy of so much of the schedule as the commission considers necessary for the use of the public shall be printed in plain type and kept on file in every station or office of the public utility where payments are made by the consumers or users. Such copy shall be open to the public and in such form and place as to be readily accessible to the public and conveniently inspected.

3) And pursuant to Montana Statutes § 69-3-304, which provides:

69-3-304. Temporary approval of rate increases or decreases. The commission may, in its discretion, temporarily approve increases or decreases pending a hearing or final decision. If the final decision is to disapprove an increase, the commission may order a rebate to all consumers for the amount collected retroactive to the date of the temporary approval. If the final decision is to disapprove a decrease, the commission may order a surcharge to be paid by all consumers for the amount not collected retroactive to the date of the temporary approval. The commission shall order interest to be paid on a rebate or surcharge as determined by the commission. An order of the commission approving or denying a temporary rate increase or decrease shall be based upon consistent standards appropriate for the nature of the case pending and shall be an intermediate agency action subject to judicial review under the Montana Administrative Procedure Act.

4) And pursuant to ARM § 385.8218, which provides:

38.5.8218 DEMAND-SIDE RESOURCES

(1) Energy efficiency and conservation measures can effectively contribute to serving total electricity load requirements at the lowest long-term total cost. A utility should develop a comprehensive inventory of all potentially cost-effective demand-side

resources available in its service area and optimize the acquisition of demand-side resources over its planning horizon.

(2) A utility should evaluate the cost-effectiveness of demand-side resources and programs based on its long-term avoidable costs. Cost-effectiveness evaluations of demand-side resources should encompass avoidable electricity supply, transmission, and distribution costs.

(3) A nonparticipant (no-losers) test considers utility-sponsored demand-side management programs cost effective only if rates to customers that do not participate in the program are not affected by the program. A utility should not evaluate the cost-effectiveness of demand-side resources using a nonparticipant test.

(4) A utility should develop and strive to achieve targets for steady, sustainable investments in cost-effective, long-term demand-side resources. A utility's investment in demand-side resources should be coordinated with and complement its universal system benefits activities.

(5) Except when the entire resource would otherwise be lost, a utility's demand-side management programs should not be focused on "cream skimming;" the least expensive and most readily obtainable resource potential should be acquired in conjunction with other measures that are cost-effective only if acquired in a package with the least expensive, most readily available resources.

(6) Prudently incurred costs related to procuring demand-side resources are fully recoverable in rates. The commission will evaluate the prudence with which demand-side resources are procured, including resources acquired through programs, subcontractors, and competitive solicitations consistent with evaluations of supply-side resources.

(7) A utility's development of demand-side resources should include an examination of innovative methods to address cost recovery issues related to demand -side resource investments and expenses, including undesirable effects on revenues related to the provision of transmission and distribution services.

INFORMATION REQUIRED BY ARM § 38.2.1202(1)(b)

PETITIONERS' ADDRESSES

INFORMATION REQUIRED BY ARM § 1.3.308(1)(A)(I):

5) Complainants, James T. and Elizabeth A. Gruba live at 2527 Wyoming Ave, Billings, Montana 59102.

6) Complainants, James T. and Elizabeth A. Gruba, are property owners and taxpayers who obtain electric service from Northwestern Energy, all in Billings, Montana.

7) Complainants Gruba live in Special Improvement Lighting & Maintenance Districts (SILMDs) # 261 & 262 (Yellowstone & Wyoming; and Yellowstone & Wyoming Alley).

8) Complainants, Leo G. and Jeanne R. Barsanti live at 3316 Pipestone Dr., Billings, Montana 59102.

9) Complainants, Leo G. and Jeanne R. Barsanti, are property owners and taxpayers who obtain electric service from Northwestern Energy, all in Billings, Montana.

10) Complainants Barsanti live in Special Improvement Lighting & Maintenance District (SILMDs) # 228 (Parkland West Subd.).

11) Complainants Michael W. and Frances E. Paterson live at 3906 Heritage, Billings, MT.

12) Complainants Michael W. and Frances E. Paterson are property owners and taxpayers who obtain electric service from Northwestern Energy, all in Billings, Montana.

13) Complainants Michael W. Paterson and Frances E. Paterson do not live in any Special Improvement Lighting & Maintenance District (SILMDs).

14) Complainants Michael W. and Frances E. Paterson share as part of their property tax bill in the street lighting costs the city of Billings and Yellowstone County pay.

15) Complainants Michael W. and Frances E. Paterson would have standing to bring this matter before the Commission pursuant to MCA § 69-3-321 as "interested persons" if the statute were not written in an unjustly discriminatory manner to require them to be directly affect by certain actions, a hoop other entities do not have to jump through in order to have their grievances redressed by the Commission.

16) Addresses of other interested persons in the class on whose behalf this action is being brought are too numerous to list. They include:

    a. all street lighting districts within service areas of Northwestern Energy, a company which is under the jurisdiction of the PSC,

    b. all customers of those lighting districts,

c. all taxpayers who support those lighting districts,

d. all users of area lighting within the service area of Northwestern Energy, a company which is under the jurisdiction of the PSC,

e. the Montana Consumer Council,

f. various consumer, environmental, business and industry groups, and news media in Northwestern Energy's service area, and

g. manufacturers of LED and other street lighting technologies.

17) In lieu of serving all the above interested persons, it is requested that the Commission give notice pursuant to ARM § 38.2.1801, to all of the above interested parties as members of the public and rule that it is otherwise sufficient notice that the documents in this proceeding be posted on the PSC website.

INFORMATION REQUIRED BY ARM § 38.2.1202(1)(c)

STATEMENT OF FACTS PETITIONERS ARE PREPARED TO PROVE IF THEY ARE NOT ADMITTED BY RESPONDENT IN ITS RESPONSE TO THIS PETITION

COUNT 1:

OWNERSHIP CHARGE UNREASONABLE AND UNJUSTLY DISCRIMINATORY

(Northwestern Energy)

18) Northwestern Energy is an electric and gas utility serving customers in various parts of Montana (herein called Northwestern's service area).

19) Northwestern Energy's retail rates and service to street lighting, residential, and small and large commercial customers are regulated by the Montana Public Service Commission (MT-PSC).

20) Pursuant to Montana law Green Electricity Buying Cooperatives are not permitted to compete in Northwestern Energy's service area.

21) Pursuant to Montana law, Rural Electric Cooperatives are limited to competing only for large customers in Northwestern Energy's service area.

22) Pursuant to Montana law, no entity is allowed to compete with Northwestern Energy in providing street lighting service within its territory.

23) Northwestern Energy is a governmentally-granted, albeit regulated monopoly.

24) Montana law requires NorthWestern to use the original cost depreciated method of calculating the value of utility property placed into its utility rate base.

(Contracts Do Not Preclude PSC Regulation.)

25) Billings has contracts with Respondent for Street Lighting service to many SILMDs.

26) A utility or other entity may not avoid reasonable regulation by contract.

27) All of the contracts for street lighting between Billings and Respondent make the charges under each contract subject to PCS approved street lighting tariffs.

28) None of the contracts that Northwestern Energy has with the City of Billings for the lighting districts mentioned in Tables 2 & 3 contains the words "lease," "rent," lessor," "lessee," "landlord," or "tenant," or plurals of those words

(Northwestern Energy's Street Light Charges)

29) If a Northwestern Energy customer does not own a street light, and if Northwestern Energy provides a street light for that customer, Northwestern levies an ownership charge on each street light that Northwestern provides under its Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff.

30) In addition to levying an ownership charge, Northwestern also charges for the energy used, for transmission and distribution of that energy, and charges to cover billing, operation,

maintenance, USBC and CTC-QF expenses for each street light it serves under its Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff.

31) The charges in the preceding two paragraphs are regulated by the MT-PSC.

32) The MT-PSC has approved Northwestern Energy's Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff and has approved is predecessor rate schedules.

33) Northwestern Energy's Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff, applies to street lighting services, energy and transmission and distribution of the energy Northwestern Energy provides to the City of Billings and other cities in Montana.

34) NorthWestern's street lighting infrastructure includes but is not limited to the base to which the pole is attached, pole, mast-arm, luminaire and wiring from the utility's distribution system to the luminaire.

35) NorthWestern includes the cost of its street lighting infrastructure detailed in paragraph 34) in its utility rate base.

36) When Northwestern provides a customer with a street light, it determines the average total per-unit cost of that street light (or those street lights).

37) The infrastructure cost detailed in paragraph 36) does not include energy, transmission, distribution, USBC, billing, or CTC-QF costs.

38) Once it has determined the average total per-unit cost of a street light, to determine the Ownership charge, Northwestern looks to see what cost range that installation falls in on Schedule No. ELDS-1 and places the unit (or units) in the proper "Cost Range."

39) Once the unit to be provided to Northwestern's customer has been placed in the proper "Cost Range," and the street light is operational, Northwestern begins to charge the

customer a monthly unit rate ownership charge associated with the "cost range" specified in Schedule No. ELDS-1.

40) At some point in time, the ownership charge that Northwestern levies will completely recover the total costs of providing the street lighting infrastructure detailed in paragraph 34) and repay Northwestern Energy for its investment plus an allowed rate of return on that investment.

41) Between 9/23/1970 and 7/30/1984, the PSC has never allowed NorthWestern's predecessor (Montana Power) to earn more than an 11.65% return on overall cost of capital.

42) The allowed cost of capital allowed Montana Power or NorthWestern was:

a. 9.51% in Docket # 6454, Order 4350d {4/4/1978};

b. 10.34% in Docket # 80.4.2, Order 4714a {12/19/1980};

c. 11.39% in Docket # 82.8.54, Order 4938 {10/18/1982};

d. 11.63% in Docket # 82.854, Orders 4938a {date not known} and 4938b {6/30/1983}, and Docket # 83.9.67, Order 5051{3/21/1984};

e. 10.44% in Docket # 88.6.15, Order 5360d {8/29/1989};

f. 10.24% in Docket # 90.6.39, Order 5484k {7/12/1991}; and

g. 9.09% in Docket # 93.6.24, Order 5709d {4/28/1994}.

43) On 7/30/1984, the Montana Public Service Commission was allowing NorthWestern's predecessor (Montana Power) to earn an 11.65% on overall cost of capital. (Docket # 83.9.67, Order 5051c).

44) Since 7/30/1984, neither Defendant nor its predecessor has been allowed to earn an overall rate of return in excess of 11.65%.

45) Assuming the tariff in effect in June 2009, (as indicated in Col. 3, Table 1a) the number of years it took for Northwestern Energy's ownership charges to completely pay for street lighting infrastructure placed in each cost range on Schedule No. ELDS-1 plus 11.65% interest on the investment in the street lighting infrastructure are indicated in Table 1a, columns 4 and 5:

Table 1a:

Col	1 & 2		3	4	5	6
Row	Project Range	Cost	Tariff in Effect on June 2009 Monthly Ownership Charge Unit Rate	Bottom of Range Cost--Years to payback at 11.65% interest	Top of Range Cost--Years to payback at 11.65% interest	# of Billings lighting districts in this range
A	200	269	2.7	10.95	29.49	13
B	400	575	5.77	9.64	29.55	7
C	600	799	8.97	9.04	17.26	1
D	800	999	10.77	11.01	19.91	9
E	1000	1199	12.95	11.95	19.76	5
F	1200	1399	15.72	11.66	17.21	44
G	1400	1599	19.17	10.65	14.31	46
H	1600	1799	21.58	10.97	14.29	8
I	1800	1999	24.32	10.93	13.80	2
J	2000	2199	26.04	11.81	14.78	3
K	2200	2399	28.33	12.09	14.89	0
L	2400	2599	30.99	12.02	14.52	1
M	2600	2799	33.47	12.10	14.41	1
N	2800	2999	35.97	12.16	14.30	0

46) Assuming respondent was allowed an 11.65% return on its investment in existing High Pressure Sodium lights, if the monthly ownership charge levied by Northwestern is:

a. between $19.17 and $35.97 a month (Table 1a, Column 3, rows G through N), the infrastructure supporting existing street lights would be paid for within 12 to 15 years or less (Table 1a, Cols. 4 & 5, rows G through N)) ;

b. $8.97 or $15.72 a month, (Table 1a, Column 3, rows C & F), the infrastructure supporting existing street lights would be paid for in 11.7 to 17.3 years or less (Table 1a, Cols. 4 & 5, rows C & F);

c. $10.77 or $12.95 a month (Table 1a, Column 3, rows D & E), the infrastructure supporting existing street lights would be paid for in 12 to 20 years or less (Table 1a, Cols. 4 & 5, rows D & E) ; and

d. $2.70 or $5.77 a month (Table 1a, Column 3, rows A & B), the infrastructure supporting existing street lights would be paid for in between 11 to 30 years more or less depending on the original cost of the infrastructure per luminaire (Table 1a, Cols. 4 % 5, rows A & B).

47) An overcharge exists in any lighting district where the monthly ownership charge of:

a) between $19.17 and $35.97 a month has been levied for more than 15 years;

b) $8.97 or $15.72 a month has been levied for more than 17.3 years;

c) $10.77 or $12.95 a month has been levied for more than 20 years; or

d) $2.77 or $5.77 a month has been levied for more than 30 years <u>if the original cost of the infrastructure averaged in the $200 - $269 or $400 to $575 range per luminaire</u>.

48) It is unreasonable and unjustly discriminatory to continue collecting the monthly ownership charge in any lighting district where the monthly ownership charge of:

a. between $19.17 and $35.97 a month has been levied for more than 15 years;

b. $8.97 or $15.72 a month has been levied for more than 17.3 years;

c. $10.77 or $12.95 a month has been levied for more than 20 years;

d. $5.77 a month has been levied for more than 30 years if the original cost of the infrastructure was in the $400 to $575 range per luminaire; or

e. $2.70 a month has been levied for more than 30 years if the original cost of the infrastructure was in the $200 to $269 range per luminaire.

49) Since the 2009 rates were in effect, the Schedule No. ELDS-1, Electric Lighting Delivery Service Tariff rates have increased.

50) Assuming the tariff in effect on January 1, 2011, (as indicated in Col. 3, Table 1b) the number of years it took for Northwestern Energy's ownership charges to completely pay for street lighting infrastructure placed in each cost range on Schedule No. ELDS-1 plus 11.65% interest on the investment in the street lighting infrastructure are indicated in Table 1b, columns 4 and 5:

Table 1b:

Col	1 & 2		3	4	5	6
Row	Project Cost Range		Tariff in Effect on 1/1/11 Monthly Ownership Charge Unit Rate	Bottom of Range Cost--Years to payback at 11.65% interest	Top of Range Cost--Years to payback at 11.65% interest	# of Billings lighting districts in this range
A	200	297	2.89	9.61	52.43	13
B	400	599	6.17	8.56	24.64	7
C	600	799	9.6	8.05	14.23	1
D	800	999	11.52	9.67	15.91	9
E	1000	1199	13.86	10.40	15.80	5
F	1200	1399	16.81	10.19	14.23	44
G	1400	1599	20.52	9.37	12.18	46
H	1600	1799	23.09	9.63	12.18	8
I	1800	1999	26.01	9.61	11.82	2
J	2000	2199	27.87	10.29	12.53	3
K	2200	2399	30.53	10.37	12.41	0
L	2400	2599	33.16	10.46	14.34	1
M	2600	2799	35.82	10.52	12.26	1
N	2800	2999	38.48	10.57	12.19	0

51) Under the rates in effect in 2009, approximately 80% of the street lights that NorthWestern owns in Billings, Montana, were completely paid for including the allowable rate of return or higher. (See Table 3, Col. I, and paragraph 180)

52) If the ownership charge has completely paid for the infrastructure in a Street Lighting and Improvement District, as it has in most Billings SILMDs, there is no reason the tax and ratepayers in those district should see the increase in ownership charges they have experienced because the ownership charge should not be in the tariff for those districts.

53) To the extent that the ownership charge is still being levied in SILMDs where past ownership charges have completely covered the cost of the utility street lighting infrastructure in that SILMD, the tax and ratepayers in the SILMD containing lights where the ownership charge has covered the cost of street lighting infrastructure in that SILMD are subsidizing the tax and ratepayers in other customer classes or in street lighting customers in SILMDs where the ownership charge has not completely defrayed the cost of street lights in that SILMD.

54) Cross-subsidization is illegal under Montana law.

ALLEGATIONS SPECIFIC TO GRUBA COMPLAINANTS:

55) The property tax information for the Gruba Complainants may be found online at: http://www.co.yellowstone.mt.gov/gis/csaprop.asp?propid=200511 , and http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A10354&lyear=2009

56) In tax year 2009, Complainants Gruba were assessed $113.06 for street lighting in SILMD # 261. (http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A10354&lyear=2009 line reading “L261 0261 BLGS LIGHT MAINT 56.53 56.53 113.06”)

57) In tax year 2009, Complainants Gruba were assessed $13.04 for street lighting in SILMD # 262. (http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A10354&lyear=2009 , line reading "L262 0262 BLGS LIGHT MAINT 6.52 6.52 13.04")

58) In tax year 2009, Complainants Gruba were assessed $1,140.17 for Billings (Levy District). (http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A10354&lyear=2009, line reading "Billings (Levy District) 570.09 579.08 1,140.17")

59) Part of the $1,140.17 went to defray the City of Billings pro rata share of street lighting service that the city defrays.

60) Complainants Gruba pay their share of the SILMD # 261 and # 262 costs as part of their tax bill which is illustrated via the above citation in paragraphs 56) and 57) to http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A10354&lyear=2009, a public document available online which the Commission may take administrative notice of.

61) To the extent that the "fee," "assessment" "tax" or "amount" (however one wishes to denote it) shown on their "Detail Property Tax Information" statement for their share of the SILMD # 261 and SILMD # 262 and the Billings (levy district) costs go up or down, Complainants Gruba are directly affected because the amount shown on their property tax bill is directly affected.

62) There are 18, 100 watt cobra head high pressure sodium street lights in lighting Billings SILMD # 261, all owned by NorthWestern Energy.

63) There are 86, 100 watt and 24, 200 watt cobra head high pressure sodium street lights in lighting Billings SILMD # 262, all owned by NorthWestern Energy.

64) Complainants Gruba are bothered in sleeping at night and by their inability to enjoy the night sky in their yard by the SILMD # 262 light in their alley.

65) Complainants would like for the light in their alley to either be eliminated or put on a motion sensor so that it is deployed only when needed and off in the early hours of the morning and off at other times when traffic is not present.

66) Current technology does not allow for the high pressure sodium street lights to be deployed by motion sensor.

67) New technology LED lights may be deployed with motion sensors or dimming so that in low traffic areas they are only on when needed because auto or foot traffic is in the area.

68) Complainants Gruba are directly affected by the deployment of high pressure sodium lights in their alley because they are bothered in their sleep and night sky enjoyment by them.

69) The Commission may take administrative notice of the publically available facts (at http://www.co.yellowstone.mt.gov/gis/csaprop.asp?propid=200511) that for their share of the total costs in SILMDs # 261 and # 262 after the ownership charge completely paid for the cost of the street lights, Complainants Gruba were assessed $343.46 as follows:

Tax Year	SILMD # 261 Assessment	SILMD # 262 Assessment
1/3 of a year	33.53	4.33
2011	100.64	13.04
2010	100.64	13.04
2009		13.04
2008		13.04
2007		13.04
2006		13.04
2005		13.04
2004		13.04
Total (part of which is an overcharge)	$234.18	$108.65

70) The monthly ownership charge in June of 2009 was $707.40 of the overall $913.60 amount NorthWestern Energy billed Billings for street light service to SILMD # 261.

71) Thus the ownership component comprised approximately 77% of the charge assessed to SILMD # 261 property owners.

72) To the extent that the ownership charge was included in the $234.18 of SILMD # 261 assessments appearing on Complainants Grubas' Property Tax Information Statements for 2.4 tax years, they was overcharged approximately $180.80 for street lighting service within SILMD # 261 ($234.18 * 77%).

73) The monthly ownership charge in June of 2009 was $3756.32 of the overall $4340.36 amount NorthWestern Energy billed Billings for street light service to SILMD # 262.

74) Thus the ownership component comprised approximately 86.5% of the charge assessed to SILMD # 262 property owners.

75) To the extent that the ownership charge was included in the $108.65 of SILMD # 262 assessments appearing on Complainants Grubas' Property Tax Information Statements for 8.4 tax years, they was overcharged approximately $94.03 for street lighting service within SILMD # 262 ($108.65 * 86.5%).

76) The $274.83 overcharge assessment imposed on Complainants Gruba because of their involvement in SILMDs # 261 and 262, directly affected their property tax payment; that is a personal interest beyond the common interests they have as taxpayers with other taxpayers.

77) Thus, Complainants Gruba are persons directly affected by the improper rates and profiteering imposed via the tax collection procedure. That is, the rates imposed on Complainants Gruba, which were $274.83 too high, directly affected them because their cumulative property tax bill over the last 8.4 years was $274.83 too high.

78) Other persons who are property taxpayers in SILMD 261, 262 and other SILMDs where NorthWestern Energy owns street lights that have been fully paid for are similarly situated to Complainants Gruba.

79) To the extent to which Complainants Gruba are directly affected by the $274.83 cumulative 8.4 year overcharge assessed against them they have sustained injury to a property right and have thus alleged past injury.

80) The annual ongoing overcharge assessed against Complainants Gruba is $88.77 a year ((77% * $113.06)+ (86.5%*$13.04)).

81) To the extent to which Complainants Gruba are directly affected by the ongoing overcharge of $88.77 a year overcharge assessed against them they will sustain future injury to a property right and have thus alleged present and threatened injury.

82) Using the same methodology to calculate the past, present, and future overcharge in a property selected from SILMD # 228 (378 Cape Cod Dr.) one would come up with past overcharge for years that data is publically available, and with present and future annual overcharges different from those Grubas are experiencing.1

83) While there are some similarities in how the injuries have occurred, the present and future injury to be sustained by the Grubas is distinguishable from the present and future injury sustained by SILMD #228 property owners living at 378 Cape Cod Dr.

84) Also, the past injury alleged by Complainants Gruba is distinguishable from the past cumulative injury of property taxpayers living at 378 Cape Cod Dr.

85) The past, present and future injury alleged by complainants Gruba is distinguishable from injury that will be sustained by others in other SILMDs, and are different from taxpayers

[1] Persons living at 378 Cape Cod Dr. are not complainants in this proceeding.

who are not in a lighting district but who help pay for the City's share of street lighting in the Property taxes, and from renters who pay taxes through their rent.

86) The original date of the contract between the City of Billings and Montana Power (NorthWestern Energy's predecessor) for street lighting service to SILMDs # 261 and 262 was September 23, 1970.

87) Complainants Gruba and other property taxpayers in SILMDs # 261 and 262 began to receive electric service pursuant to a September 23, 1970, contract the City of Billings had with Montana Power and any extensions of that contract with Montana Power or Defendant.

88) Pursuant to a ruling by the Montana Supreme Court Complainants Gruba are directly affected by the rates set forth pursuant to the PSC tariff adopted in the aforementioned September 23, 1970, contract and its extensions.

89) Complainants Gruba and other taxpayers in the class they represent in SILMDs # 261 and 262 and other Montana SILMDs have depended on the PSC and the City of Billings (as fiduciaries and officials charged with understanding utility rates) to represent their interests in watch-dogging utility rates to insure that those rates are not excessive.

90) The original 1970 contract called for 45, 175 watt mercury vapor lights to be on 17 foot poles and for energy to be provided pursuant to tariff SL-69P approved by the PSC.

91) The 1970 contract rate for 45, 175 watt mercury vapor units was $4.91 per unit/month (including energy supply, operation, and maintenance).

92) The 175 watt mercury vapor (MV) lights were changed to 100 watt high pressure sodium lights pursuant to a 1982 order of the PSC.

93) The PSC is asked to take administrative notice of its 1982 order for the fact that it allowed Montana Power 7 years to complete the transition to HPS street lights.

94) At the latest, then the HPS lights in SILMD # 261 and 262 would have been operational by 1/1/1990.

95) The Commission is asked to take administrative notice of the facts set forth in paragraphs 42) and 43) above that:

   a. between the street lighting contract date of 9/23/1970 and 7/30/1984, the PSC had never allowed Defendant's predecessor (Montana Power) to earn more than an 11.65% return on overall cost of capital;

   b. on 7/30/1984, it was allowing Defendant's predecessor (Montana Power) to earn an 11.65% on overall cost of capital. (Docket # 83.9.67, Order 5051c); and

   c. since 7/30/1984, neither Defendant nor its predecessor has been allowed to earn an overall rate of return in excess of 11.65%.

96) Assuming that NorthWestern was allowed to earn an 11.65% overall rate of return on its investment in SILMD # 261 lights, the lights would have been completely paid for with 11.65% interest by January 14, 2010 and completely paid for in SILMD # 262 by approximately January 1, 2004.

97) Once the SILMD # 261 and # 262 lights had been paid for, the ownership charge NorthWestern (and its predecessor Montana Power) was imposing to defray the cost of the lighting infrastructure, should have ceased in SILMDs # 261 and # 262.

98) Thus, because the ownership charge did not cease on January 14, 2010, and January 1, 2004, since that time (more than 2.4 years in the case of SILMD # 261 and 8.4 years in the case of SILD # 262) Complainants Gruba and others taxpayers similarly situated in

SILMDs # 261 and 262 have been paying too much for street lighting service that NorthWestern has supplied to SILMDs # 261 and 262.

99) The verified monthly overcharge for all lights in SILMD # 261 has been $345.08 and the verified annual overcharge has been $4,141.

100) The best estimate of the overcharge accumulated as of June 11, 2012, for all lights in SILMD # 261 amounts to approximately $10,007.

101) The estimated monthly overcharge for all lights in SILMD # 262 has been $2,109 and the estimated annual overcharge has been $25,308.

102) The best estimate of the overcharge accumulated as of June 11, 2012, for the all of two different types of lights in SILMD # 262 amounts to approximately $212,979 ($46,468 + $ 166,511).

103) During the time that has elapsed since May 30, 2010 when Grubas were first added to this case per motion before the PSC which should have been granted, the overcharge in SILMDs # 261 and # 262 has increased by approximately a total of $2454 a month or a 23 month total of $78,528.

104) Via the temporary rate reduction statute, the $78,528 overcharge that has mounted since May 30, 2010 should be immediately refunded to rate and taxpayers in SILMDs 261 and 262 or used to defray the costs of installing quality energy efficient LED street lights in the district.

105) Until the utility provides the original per unit cost of this group of lights and their installation date in SILMDs 161 and 162, it will be difficult to estimate the exact overcharge because in order to determine the exact date the lights were paid for by the

ownership charge, it is necessary to know the per luminaire cost within the cost range of the lights.

106) To the extent that NorthWestern Energy persists in refusing to provide the original per unit cost of this group of lights and their installation date in SILMD 161 it risks being found in violation of Montana's False Claims Act, MCA § 17-8-403(1)(c),(g) & (h), something that would not be beneficial to its ratepayers.

107) The accumulated overcharge for SILMDs # 261 and # 262 of $212,979 could be applied to purchasing more energy efficient LED street lighting without any increase assessment to property tax payers like Complainants Gruba in SILMDs # 261 and 262.

108) The cost of replacing the 104, 100 watt HPS lights in SILMDs 261 & 262 would be no more than $61,360 (Assuming a luminaire cost of $375, photo cell cost of $65 and per unit installation cost of $150, all of which can be reduced in cost with mass relamping).

109) The cost of replacing 24, 200 watt HPS in SILMD 262 would be no more than $33,000 (Assuming a luminaire cost of $1375, photo cell cost of $65 and per unit installation cost of $150, all of which can be reduced in cost with mass relamping).

110) If the Commission ordered an immediate $78,528 rate reduction rebate to property tax ratepayers in SILMDs 261 and 262, retroactive to the date and subtracted that from the total $212,979 overcharge, that would still leave $134,471 in cumulative overcharge to defray the cost of the $94,360 LED upgrade in SILMDs 261 and 262.

111) Under the scenario in paragraph 110) the ownership charge would be eliminated from the SILMD line on the property tax of homeowners in SILMDs 261 and 262 and the property tax on that line assessed for 100 watt HPS lights would drop approximately 77% to 86%.

112) In June of 2009, the overall cost showing on the billing Northwestern Energy provided to Billings for SILMD # 261 was $20.30/mo./unit total charge.

113) That included a $16.72 ownership charge plus a $1 operations and maintenance charge per month per unit.

114) Once the ownership charge completely defrays the cost of the infrastructure plus the allowed rate of return in SILMD # 261, the original cost of that infrastructure should be completely depreciated pursuant to Montana's original cost depreciated rate base requirement.

115) Once the ownership charge completely defrays the cost of the infrastructure plus the allowed rate of return in SILMD # 261, that charge should drop out of NorthWestern's original cost depreciated rate base and also out of the rates charged for street lighting service.

116) NorthWestern Energy does not levy ownership or operation and maintenance charges on City owned lights.

117) Since the $19.17 (now $20.52) per light ownership charge in SILMD # 261 should have ceased more than 2.4 years ago, it is an overcharge.

118) NorthWestern Energy uses a depreciation schedule for its street lights that assumes SILMD # 261 street lights will be paid for in approximately 30 years when in fact the ownership charge completely pays for them in less than 15 years.

119) Because the rate schedule pays for street lights in less time than the depreciation schedule used for street lighting, NorthWestern Energy has been allowed to keep the value of street lights in its rate base for far longer than allowed under Montana law.

120) To allow NorthWestern Energy to continue its overcharge would be to allow it to continue engaging in profiteering in violation of Montana's False Claims Act, MCA § 17-8-403(1)(c),(g) & (h).

121) If the Commission adopts petitioner's approach SILMD # 261 taxpayers would see a substantial drop in their bill.

122) For Complainants Gruba, if the overcharge were eliminated by crediting past overcharges to pay for installation of LEDs and energy charges reduced, their bill would drop from $113.06 to approximately $16 a year—an annual savings of $97.

ALLEGATIONS SPECIFIC TO BARSANTI COMPLAINANTS:

123) The property tax information for the Barsanti Complainants may be found online at: http://www.co.yellowstone.mt.gov/gis/csaprop.asp?propid=217325 , and http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A25059&lyear=2009.

124) In tax year 2009, Complainants Barsanti were assessed $92.64 for street lighting in SILMD # 228. (http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A25059&lyear=2009 line reading "L228 0228 BLGS LIGHT MAINT 46.32 46.32 92.64")

125) In tax year 2009, Complainants Barsanti were assessed $2,068.29 for Billings (Levy District). street lighting in SILMD # 228. (http://www.co.yellowstone.mt.gov/gis/csatydet.asp?propid=A25059&lyear=2009 line reading "Billings (Levy District) 1,034.15 1,034.14 2,068.29")

126) Part of the $2,068.29 went to defray the City of Billings pro rata share of street lighting service that the city defrays.

127) Complainants Barsanti pay their share of the SILMD # 228 costs as part of their tax bill which is illustrated via the above citation in paragraph 123) to http://www.co.yellowstone.mt.gov/gis/csaprop.asp?propid=217325, a public document available online which the Commission may take administrative notice of.

128) To the extent that the "fee," "assessment," "tax," or "amount" (however one wishes to denote it) shown on their "Detail Property Tax Information" statement for their share of the SILMD # 228 and Billings (levy district) costs goes up or down, **Complainants Barsanti are directly affected because the amount shown on their property tax bill is directly affected**.

129) There are 29, 100 watt cobra head high pressure sodium street lights in lighting Billings SILMD # 228, all owned by NorthWestern Energy.

130) The original date of the contract between the City of Billings and Montana Power (NorthWestern Energy's predecessor) for street lighting service to SILMDs # 228 was March 12, 1984.

131) Complainants Barsanti and other property taxpayers in SILMDs # 228 are third party beneficiaries of the March 12, 1984, contract the City of Billings had with Montana Power and any extensions of that contract with Montana Power or Defendant.

132) As third party beneficiaries of the aforementioned March 12, 1984, contract and its extensions and of the PSC tariff rates adopted in it, Complainants Barsanti are directly affected by the rates set forth pursuant to the PSC tariff adopted in the contract.

133) Complainants Barsanti and other taxpayers in the class they represent in SILMD # 228 have depended on the PSC and the City of Billings (as fiduciaries and officials charged

with understanding utility rates) to represent their interests in watch-dogging utility rates to insure that those rates are not excessive.

134) The original contract called for lights to be on 25 foot poles with 6 foot mast arms and for energy to be provided pursuant to tariff SL-83-P-4 approved by the PSC.

135) The 1984 contract rate for 29, 100 watt HPS units was $18.08 per unit/month (including energy supply, operation, and maintenance).

136) Assuming that NorthWestern was allowed to earn an 11.65% overall rate of return on its investment in SILMD # 228 lights, the lights would have been completely paid for with 11.65% interest by August 12, 1998.

137) Once the SILMD # 228 lights had been paid for, the ownership charge NorthWestern (and its predecessor Montana Power) was imposing to defray the cost of the lighting infrastructure, should have ceased.

138) Thus, because the ownership charge did not cease on August 12, 1998, since that time (more than 13.8 years) petitioners Barsanti and others taxpayers in SILMD # 228 have been paying too much for street lighting service that NorthWestern has supplied to SILMD # 228.

139) The Commission may take administrative notice of the publically available facts (at http://www.co.yellowstone.mt.gov/gis/csaprop.asp?propid=217325) that for their share of the total costs in SILMD # 228 after the ownership charge completely paid for the cost of the street lights, Complainants Barsanti were assessed $1,036.10 as follows:

Tax Year	SILMD # 228 Assessment
1/3 of a year (estimate)	$27.22
2011	$81.68
2010	$81.68
2009	$92.64

2008	$92.64
2007	$102.10
2006	$102.10
2005	$85.08
2004	$79.40
2003	$66.18
2002	$65.02
2001	$52.94
2000	$46.04
1999 estimate	$46.04
1998 estimate 1/3 year	$15.34
Total (part of which is an overcharge)	$1,036.10

140) The monthly ownership charge in June of 2009 was $555.93 of the overall $688.81 amount NorthWestern Energy billed Billings for street light service to SILMD # 228.

141) Thus the ownership component comprised approximately 80.7% of the charge assessed to SILMD # 228 property owners.

142) To the extent that the ownership charge was included in the $1036.10 SILMD # 228 assessments appearing on Complainants Barsanti's Property Tax Information Statements for tax years 1998 through 2012, they were overcharged approximately $836.22 for street lighting service within SILMD # 228 ($1036.10 * 80.7%).

143) The $836.22 overcharge assessment imposed on Complainants Barsanti directly affected their property tax payment; that is a personal interest beyond the common interests they have as taxpayers with other taxpayers.

144) Thus, Complainants Barsanti are persons directly affected by the improper rates and profiteering imposed via the tax collection procedure. That is, the rates imposed on Complainants Barsanti, which were $836.22 too high, directly affected them because their cumulative property tax bill over the last 13.8 years was $836.22 too high.

145) Other persons who are property taxpayers in SILMD 228 and other SILMDs where NorthWestern Energy owns street lights that have been fully paid for are similarly situated to Complainants Barsanti even though there are differences due to street lighting assessments (even within SILMD # 228) based on property values.

146) To the extent to which Complainants Barsanti are directly affected by the $836.22 cumulative 13.8 year overcharge (data was not available for the full 11.8 years the overcharge has existed so a few amounts were estimated) assessed against them they have sustained injury to a property right and have thus alleged past injury.

147) The annual ongoing overcharge assessed against Complainants Barsanti is $65.92 a year (80% * $81.68).

148) To the extent to which Complainants Barsanti are directly affected by the ongoing overcharge of $65.92 a year overcharge assessed against them, they will sustain future injury to a property right and have thus alleged present and threatened injury.

149) Using the same methodology to calculate the past, present, and future overcharge in a property selected from SILMD # 228 (378 Cape Cod Dr.) one would come up with past overcharge for 13.8 years that differ in amount from the Barsantis and with present and future annual overcharges that differ in amount from the Barsantis.

150) While there are some similarities in how the injuries have occurred, as illustrated by the preceding paragraph the $65.92 a year present and future injury to be sustained by the Barsantis is distinguishable from the yearly present and future injury sustained by SILMD #228 property owners living at 378 Cape Cod Dr.

151) The $836.22 cumulative past injury alleged by Complainants Barsanti is distinguishable from the past cumulative injury of property taxpayers living at 378 Cape Cod Dr.

152) The past, present and future injury alleged by complainants Barsanti is distinguishable from injury that will be sustained by others in their same SILMD, in other SILMDs, and are different from taxpayers who are not in a lighting district but who help pay for the City's share of street lighting in the Property taxes, and from renters who pay taxes through their rent.

153) The best estimate of the overcharge accumulated over the last 13.8 years for SILMD # 228 amounts to at least $92,284.

154) During the time that has elapsed since May 30, 2010 when Barsantis were first added to this case per motion before the PSC which should have been granted, the overcharge in SILMD # 228 has increased by approximately a total of $555.93 a month or a 23 month total of $12,786.39.

155) Via the temporary rate reduction statute, the $12,786.39 overcharge that has mounted since May 30, 2010 should be immediately refunded to rate and taxpayers in SILMDs 228 or used to defray the costs of installing quality energy efficient LED street lights in the district.

156) The accumulated overcharge for SILMD # 228 of $92.284 could be applied to purchasing more energy efficient LED street lighting without any increase assessment to property tax payers like Complainants Barsanti in SILMDs # 228.

157) The cost of replacing the 29, 100 watt HPS lights in SILMD 228 would be no more than $17,110 (Assuming a luminaire cost of $375, photo cell cost of $65 and per unit installation cost of $150, all of which can be reduced in cost with mass relamping).

158) If the Commission ordered an immediate $12,786.39 rate reduction rebate to property tax ratepayers in SILMD 228, retroactive to the date Barsantis were added to the case and

subtracted that from the total $92,284 overcharge accruing in SILMD 228, that would still leave $79,497 in cumulative overcharge to defray the cost of the $17,110 LED upgrade in SILMD 228.

159) Under the scenario in paragraph 158) the ownership charge would be eliminated from the SILMD line on the property tax of homeowners in SILMD 228, the energy charge would drop by roughly 50% and the resulting property tax on that line assessed for 100 watt HPS lights would drop approximately 88%

160) Part of the excess overcharge left over after adopting the procedure in paragraph 158) should be used to defray the expenses of the attorney and his witnesses who acted as private attorney general in bringing this case to benefit Montana tax and ratepayers.

161) Another part of remainder should be used to fund a special master to calculate overcharges in all SILMDs (after proper original cost figures are supplied) and to recommend refunds and payment for LED installations.

162) Any leftover amounts from the cumulative overcharge should be refunded directly to the taxpayers in the affected SILMDs, in this case to those in SILMD #228.

163) The procedures outlined in paragraphs 155) through 162) should be followed to prevent an unjust windfall from occurring to NorthWestern and its shareholders and to prevent the continuing overcharges that have been allowed to accumulate to even larger amounts because of the machinations and roadblocks NorthWestern has thrown in the way of reason since the rulemaking hearing and before.

164) As punishment for misleading the Commission and ratepayers by mismatching its street lighting tariff so it did not reflect the proper depreciation schedule, the Commission should assess punitive damages or other fine in addition to applying overcharges to fully fund

more efficient lighting without an increase in ratebase and to the other procedures outlined in paragraphs 155) through 162).

165) Until defendant provides the original per unit cost of this group of lights and their installation date in SILMD # 228, it will be difficult to estimate the exact overcharge.

166) To the extent that NorthWestern Energy persists in refusing to provide the original per unit cost of this group of lights, it risks being found in violation of Montana's False Claims Act, MCA § 17-8-403(1)(c),(g) & (h), something that would not be beneficial to its ratepayers.

167) In June of 2009, the overall cost showing on the billing Northwestern Energy provided to Billings for SILMD # 228 was $23.75/mo./unit total charge.

168) That included a $20.17 ownership plus a $1 operations and maintenance charge per month per unit that is not levied on city owned lights.

169) Since the $20.17 ownership charge should have ceased more than 13.8 years ago, it is an overcharge.

170) To allow NorthWestern Energy to continue its overcharge would be to allow it to engage in profiteering in violation of Montana's False Claims Act, MCA § 17-8-403(1)(c),(g) & (h).

(Billings, Montana Lighting District Verified & Estimated Overcharges)

171) In Billings, Montana lighting districts where the street lights are not owned by the city or private developers, verified cumulative overcharges in 25 lighting districts where street lights are owned by Northwestern Energy has been $2,293,490 as of 6/11/12 (Table 2, Column E, last row, bolded text)

TABLE 2

A	B	C	D	E	F	G	H	I	J
SILMD	Location / Description	Years of ownership overcharge	Verified Monthly Overcharge for all Units of this Type in Lighting District	Verified Cumulative Overcharge for All Units of this Type in Lighting District	Annual Cost of Lights as of 2009	Annual Utility Cost After LEDs Are Paid For	% Savings After LEDs Are Paid For	# of Lights	Ward #
97	Downtown Area	8.2	$7,294.04	$ 714,816	$147,797	$ 32,365	78.1%	338	1
117	Yegan Addition Subd	6.9	$2,067.84	$ 171,631	$ 33,023	$ 5,372	83.7%	192	1
118	South 27th/State-9th	7.9	$109.63	$ 10,415	$ 2,360	$ 648	72.6%	19	1
159	Broadwater	12.3	$410.02	$ 60,273	$ 8,308	$ 1,819	78.1%	19	3
159	Broadwater	12.3	$153.36	$ 22,544	$ 2,598	$ 432	83.4%	8	3
206	Dixon Street	15.9	$220.08	$ 42,035	$ 3,411	$ 477	86.0%	14	2
207	Castle Rock Subd	15.8	$251.52	$ 47,789	$ 3,898	$ 545	86.0%	16	2
209	Kings Green Subd	15.3	$361.56	$ 66,527	$ 5,603	$ 784	86.0%	23	1
214	Normal and North	18.3	$280.54	$ 61,438	$ 4,850	$ 827	82.9%	13	4
216	Park Side Subd	14.1	$94.32	$ 15,940	$ 1,462	$ 205	86.0%	6	1
224	Montana /	10.7	$712.25	$ 91,168	$ 18,354	$ 5,267	71.3%	55	1
228	Parkland West Subd	13.8	$555.93	$ 92,284	$ 8,266	$ 989	88.0%	29	5
229	Woodland Hills Subd	13.6	$287.55	$ 46,871	$ 4,275	$ 511	88.0%	15	
230	Aspen Grove Subd	13.3	$670.95	$ 106,681	$ 9,976	$ 1,193	88.0%	35	5
231	Oaks Subdivision	13.3	$402.57	$ 64,009	$ 5,986	$ 716	88.0%	21	4
232	Centennial Subd	2.8	$1,744.47	$ 59,312	$ 25,937	$ 3,102	88.0%	91	2
237	Tepee Trail &	9.0	$267.24	$ 28,862	$ 4,142	$ 580	86.0%	17	2
239	Beverly Hills	8.9	$62.88	$ 6,728	$ 975	$ 136	86.0%	4	4
241	4th North /	11.8	$366.86	$ 52,094	$ 6,342	$ 1,082	82.9%	17	1
245	North Pointe Sq Subd	10.8	$43.16	$ 5,568	$ 874	$ 191	78.1%	2	2
246	Parkland West Subd	10.8	$230.04	$ 29,675	$ 3,420	$ 409	88.0%	12	5
247	Grand Avenue	9.7	$561.08	$ 65,085	$ 11,369	$ 2,490	78.1%	26	1
248	North 27th /	10.0	$1,230.06	$ 147,607	$ 24,924	$ 5,458	78.1%	57	
249	Descro Subdivision	9.7	$1,897.83	$ 220,148	$ 28,218	$ 3,375	88.0%	99	5
258	Central Acres	2.7	$1,686.96	$ 53,983	$ 25,082	$ 3,000	88.0%	88	5
261	Straw Subdivision	2.4	$345.06	$ 10,007	$ 5,130	$ 614	88.0%	18	1
	Totals		$ 22,308	**$ 2,293,490**	**$396,580**	$ 72,589	81.7%	**1,234**	

172) In Billings, the estimated cumulative overcharges in 75 other SILMDs where street lights are owned by Northwestern Energy has been $3,562,559 as of 6/11/12. (Table 3, Column E, third row from bottom).

173) The combined Billings cumulative overcharges from paragraphs 171) and 172) as of 6/11/12 are $5,846,049 (Table 3 Column E last row).

174) These overcharges have undoubtedly been replicated in cities, towns, and counties in Northwestern's Montana service areas bringing the total cumulative overcharges within Northwestern's Montana service area to more than $16 million.

175) The verified cumulative overcharges in Billings, Montana have gone on for at least 2.4 years (in SILMD # 261) to at least 18.3 years (in SILMD # 214) (Yellow shaded cells, Table 2, Column C). Any retroactive debt brought on by that overcharge that has been discharged in the Montana Power bankruptcy should be subtracted from the amount of overcharge that is recoverable by consumers.

176) The principles of equity prevent a regulated utility that is allowed to retroactively collect additional monies from consumers when it has under billed require a utility to disgorging excess profits when it has over collected.

177) Northwestern Energy's CEO is Bob Rowe.

178) Prior to becoming CEO and Board Member of Northwestern Energy, Mr. Rowe was a member of and chaired the Montana Public Service Commission during a time when overcharges in many of the street lighting districts were not discovered and therefore were allowed to continue. With his vast experience, he certainly should understand the justice and equity involved in requiring a utility that has over-earned to be required to disgorge excess profits.

179) For the reasons expressed in the previous six paragraphs, petitioners contend that Northwestern Energy should repay the $5,846,049 in verified and estimated overcharges to the City of Billings to be credited to the taxpayers of the respective lighting districts involved and that the repayment should come from revenues allocated to stockholders for return on investment.

MONTHLY OVERCHARGE IN BILLINGS AND ELSEWHERE

180) Billings taxpayers are being charged an excessive, unreasonable, and unjustly discriminatory ownership overcharge for 3,461 of the 4,330 street lights that Northwestern Energy owns in the city —80% of the lights Northwestern owns. (See Table 3, Total in Column I, last row)

181) The combined verified and estimated monthly overcharge in Billings Montana is $63,258. (Table 3, Column D, last row, bolded text**)**

182) Thus every month that the PSC allows this verified overcharge to continue, Billings taxpayers are required to pay approximately $63,258 that could have gone or could go to help with the city budget, be given out in tax relief, or which could pay for new energy efficient LED lighting without an increased cost to Northwestern's customers.

183) It is more likely than not that what is occurring with the ownership overcharge in Billings is happening in other Montana cities and counties served by Northwestern Energy and that their city budgets or taxpayers would also benefit from the granting of this petition.

184) It is more likely than not that what is occurring with the ownership overcharge in Billings is happening in other Montana cities and counties served by Northwestern Energy and that a significant proportion of their street lights are also experiencing excessive, unreasonable, and unjustly discriminatory ownership overcharge.

185) Once the ownership charge is eliminated in SILMDs where it has completely paid for the street lighting infrastructure plus an allowed rate of return in an affected district, taxpayers in the city of Billings would be saving approximately $63,258 a month. (Table 3, last row, Col. D)

186) Northwestern Should Repay Cumulative Overcharge As A Matter of Law & Equity.

SUSPENSION & REPAYMENT OF OVERCHARGES

187) Petitioner's attorney has been seeking information on street lighting billing practices from Respondent for quite some time.

188) Northwestern has placed several roadblocks in petitioner's way that have caused delays in the production of that information.

189) Each month that Northwestern stalls in providing requested data is an additional month that its overcharges continue.

190) As discussed above, each month that Northwestern stalls in providing requested data means it costs Billings's taxpayers $63,258 in unreasonable and unjustly discriminatory overcharges.

191) Each month that Northwestern stalls in providing requested data in discovery tendered as a result of this proceeding will cost taxpayers in Northwestern's Montana service area outside of Billings more than $180,000/month.

192) Therefore to eliminate that monthly overcharge, the Commission is requested to use its power pursuant to MCA § 69-3-304 (reproduced above), for temporary elimination of the ownership charge.

REPLACING EXISTING HPS STREET LIGHTS WITH LEDs

193) The accumulated overcharge for SILMDs in Table 2 and 3 could be applied to purchasing more energy efficient LED street lighting without increasing property taxes.

194) In most if not all SILMDs shown in Tables 2 and 3, the cost of replacing the HPS lights in those Tables would be no more than the accumulated overcharge shown in Column E.

195) Under the scenario in paragraphs 193) and 194) the ownership charge would be eliminated from the SILMD line on the property tax of homeowners in appropriate SILMDs and the property tax on that line assessed for HPS lights would drop an average of 82.9%.

196) The percentage savings figures in this analysis do not include savings accruing from reduced maintenance charges that can be expected with the installation of LED lighting.

197) Maintenance savings from installing LED lighting may accrue to a city within its reduced maintenance and workers' compensation budgets rather than within its budget for utility services.

198) **Long Term Fiscal Responsibility:** Costs of LED street lighting have now dropped to a level where we will waste more money and energy in the long run by waiting for future improvements and price cuts in LED luminaires than to move forward with LED street lighting projects.

199) Many cities are well on their way to transitioning to LED street lighting.

200) For example:

a. Ouray, Colorado and Greenberg, Kansas have become all-LED cities.

b. Los Angles has embarked on a program to replace 140,000 of its street lights with LEDs within 5 years;

c. as of May 17, 2012, Los Angeles had installed 79,904 LED luminaires that are cutting street lighting energy use by 64%, saving the city $3,098,651 annually in energy costs

and garnering additional savings in reduced maintenance and replacement costs because the lights are expected to last for 50,000 to 100,000+ hours (22 years) depending on the manufacturer. *bsl.lacity.org/* ; and

d. Anchorage, Alaska is completing replacement 16,000 of its street lights with LEDs.

201) Once the LEDs have been paid for, the lighting bills for a district should decrease.

202) The estimated percentage decrease in street lighting bills for an SILMD is shown in Column H of Tables 2 an3 for involved districts.

203) The yearly bills for street lighting in districts involved in Tables 2 and 3 will decrease from approximately the amount shown in Column F to that shown in Column G for a district.

204) Once LEDs are installed and paid for and the ownership- overcharge eliminated the combined total reduction in annual energy bills for the districts shown on Tables 2 & 3 will be in excess of 82.9%; that is the combined total street lighting bill for taxpayers in the Billings SILMDs listed on Tables 2 and 3 will go from $1,040,244 to approximately $177,234. (Table 3, Columns F and G, last row)

205) **Energy Independence:** Adoption of new energy saving infrastructure technologies, such as LEDs, can play an important role in helping the United States and the State of Montana to achieve their goals to become more energy independent and to generate less CO2.

206) The prospect of cutting nighttime lighting energy by 15-70% would make it possible to decrease energy demand, bring new electrically powered technologies to the forefront, create an environment for new businesses and jobs, and underwrite the development of alternative energy vehicles.

207) Freed up generating capacity coming from installation of LED street lights could be used to charge batteries at night for the coming increased use of electric and hybrid electric cars. That in turn will lessen our dependence on foreign and domestic oil producers.

INFORMATION PERMITTED BY ARM § 38.2.1202(1)(d)

208) Petitioners have a Constitutional right to a clean and healthful environment.

209) Petitioners believe that we live in an interdependent world. We owe it to ourselves and future generations to be good stewards of the planet.

210) At the same time, we shoulder the responsibility to be good state leaders that manage finite resources in ways that lead to a more sustainable world.

211) How the petitioners will be personally directly affected by the requested ruling: Petitioners are deeply concerned about long term fiscal responsibility, energy independence, the environmental health of our planet, and our collective reluctance preventing us from achieving those goals.

212) This petition addresses all of those concerns not only for petitioners but all Northwestern Energy's Montana electric consumers and taxpayers in lighting districts served by Northwestern Energy.

213) Environmental Health: The evidence continues to mount indicating that burning of fossil fuels is impacting our environment, health, water quality, air, and agricultural production.

214) While the effects of this impact are not totally known or understood, we do know much.

215) We know the legacy that we are passing on to future generations continues to degrade. That legacy includes data supporting:

a. 3-foot sea level rise within the next millennium or shortly thereafter, which according to World Bank maps will displace more than 100 million people and devastate island

nations and coastal regions, or a later 20-foot sea level rise which will wipe out southern Florida and other low lying areas;

b. salt water invasion of fresh water drinking supplies as most glaciers continue to melt and sea levels rise;

c. increasingly hotter summer temperatures that are among the forces desertifying wide areas of the globe now (including 1/5 of China's land mass) which will eventually displace large numbers of people equal to the size of the combined population of Germany and France;

d. the complete elimination of late summer water flow in many great rivers and streams including those that have already demonstrated this in Glacier Park.

e. possible additions to dryness in Montana which is already 20% dryer now than a century ago;

f. a 10% decline in wheat, corn and rice yields for every 1 degree Celsius rise in temperature during growing periods that we add to the climate because of increased fossil fuel burning;

g. increased wildfires and forest fires brought on by parched vegetation;

h. our need for water to drink, grow crops, and sustain recreational industries that will be compromised if too much of our dwindling water resource is used to cool coal electric generation plants or nuclear power plants;

i. the enlarged range of disease-bearing insects which (already kills an African child every 30 seconds) will cause an additional 80 million cases of malaria a year;

j. destabilization of political systems exacerbated by warming as anticipated by US defense agencies;

k. overwhelming stress on insurance and financial systems as climate “weirding” produces freak storms and intensifies the strength of Katrina-like hurricanes and winds worldwide;

l. continued bleaching of reefs like the Great Barrier Reef in Australia that is already about 55% bleached out;

m. immense destruction of the earth’s biodiversity as man’s unremitting and sometimes unnecessary use of fossil fuel makes survival for many species increasingly difficult;

n. more summer heat waves like the one in 2003 which killed 35,000 Western Europeans because nighttime temperatures did not cool enough to give victims relief from sweltering daytime heat.

216) The right to a clean and healthful environment entitles petitioners to receive street lighting from the most energy efficient source available at the reasonable prices now available so they will not be contributing to the degradation of the earth that the effects of climate change detailed in the subparagraphs of paragraph 215)

CONCLUSION

Thus adoption of this petition would affect petitioners and others by helping to mitigate global warming and financial stress, and by promoting energy independence and national security. For all the foregoing reasons, we respectfully request the Commission to grant the requests in paragraphs A through N of this petition.

Respectfully submitted,

_____ June 11, 2012

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CERTIFICATE OF SERVICE

I, Richelle DePew, certify that on Monday, June 11, 2012, a true and accurate copy of the foregoing **Second Amended Petition in Docket No. D2010.2.14** was served upon the parties listed below in the manner provided:

☐ US Mail ☐ Federal Express ☐ Hand-delivery ☐ Via Fax: ☒ E-mail:	Dennis LoPach, Assistant Attorney General Attorney for The Montana Public Service Commn. PO Box 202601 Helena, MT 59620-2601 Email: dlopach@mt.gov
☐ US Mail ☐ Federal Express ☐ Hand-delivery ☐ Via Fax: ☐ E-mail:	Ross Richardson, Esq. Attorney for NorthWestern Energy PO Box 399 Butte, Mt, 59701 Email: rossrichardson@qwestoffice.net

_____

Richelle DePew

TABLE 3

A	B	C	D	E	F	G	H	I	J
SILMD	Location / Description	Years of ownership overcharge	Estimated Monthly Overcharge	Estimated Cumulative Overcharge for All Units of this Type in Lighting District	Annual Cost of Lights Now	Annual Utility Cost After LEDs Are Paid For	% Savings After LEDs Are Paid For	# of Lights	Ward #
8	Various Locations	8.4	$162	$ 16,318	$ 3,478	$ 955	72.6%	28	
17	Various Locations	8.4	$153	$ 15,489	$ 2,598	$ 432	83.4%	8	4
17	Various Locations	5.4	$18	$ 1,166	$ 405	$ 108	73.3%	2	4
99	1st South / 27th - 30th	3.4	$544	$ 22,300	$ 14,016	$ 4,022	71.3%	42	1
107	Carlson/Evergreen Subd's	8.4	$1,227	$ 123,915	$ 18,242	$ 2,182	88.0%	64	5
109	Central Heights Subd	8.4	$3,029	$ 305,915	$ 45,034	$ 5,387	88.0%	158	3
114	Burg Subdivision	8.4	$652	$ 65,830	$ 9,691	$ 1,159	88.0%	34	3
115	Glock Subdivision	8.4	$153	$ 15,489	$ 2,280	$ 273	88.0%	8	5
116	Curtis & Van Bramer	8.4	$403	$ 40,660	$ 5,986	$ 716	88.0%	21	3
121	College Subdivision	8.4	$1,725	$ 174,255	$ 25,652	$ 3,068	88.0%	90	4
122	North 25th/11th-12th	5.4	$126	$ 8,174	$ 1,949	$ 273	86.0%	8	1
123	Westridge Subdivision	8.4	$230	$ 23,234	$ 3,420	$ 409	88.0%	12	5
124	Clark & Yellowstone	8.4	$671	$ 67,766	$ 9,976	$ 1,193	88.0%	35	5
125	Avenue E & F	8.4	$268	$ 27,106	$ 3,990	$ 477	88.0%	14	3
126	700 Block Ave C	8.4	$134	$ 13,553	$ 1,995	$ 239	88.0%	7	3
127	Country Club Heights	5.4	$472	$ 30,654	$ 7,309	$ 1,023	86.0%	30	4
128	Clark Ave /	5.4	$330	$ 21,458	$ 5,116	$ 716	86.0%	21	5
129	Suncrest and	8.4	$230	$ 23,234	$ 3,420	$ 409	88.0%	12	3
130	So. 36th / 5th – State	3.4	$86	$ 3,533	$ 1,474	$ 273	81.5%	8	1
131	2900 Block of Howard,	8.4	$594	$ 60,021	$ 8,836	$ 1,057	88.0%	31	5
133	Central Heights 5th	3.4	$140	$ 5,740	$ 2,395	$ 443	81.5%	13	3
134	North Park	3.4	$334	$ 13,689	$ 5,711	$ 1,057	81.5%	31	1
135	Lillis Subdivision	5.4	$346	$ 22,480	$ 5,360	$ 750	86.0%	22	5
136	600 Block Ave D	8.4	$307	$ 30,979	$ 4,560	$ 545	88.0%	16	3
136	600 Block Ave D	3.4	$11	$ 442	$ 184	$ 34	81.5%	1	5
137	So. 27th / 2nd – State	3.4	$172	$ 7,065	$ 2,948	$ 545	81.5%	16	1

138	Alderson / 8th-11th W.	8.4	$518	$ 52,277	$ 7,696	$ 921	88.0%	27	3
139	1900 & 2000 Block	8.4	$173	$ 17,426	$ 2,565	$ 307	88.0%	9	5
143	Sweet Acres Subdivision	8.4	$403	$ 40,660	$ 5,971	$ 701	88.3%	21	5
144	Maplewood Subdivision	8.4	$19	$ 1,936	$ 284	$ 33	88.3%	1	4
145	Burlington /	5.4	$314	$ 20,436	$ 4,873	$ 682	86.0%	20	5
146	Saint Johns /	8.4	$249	$ 25,170	$ 3,705	$ 443	88.0%	13	5
147	EMC/Rimrock & Poly	8.4	$268	$ 27,106	$ 4,547	$ 756	83.4%	14	4
147	EMC/Rimrock & Poly	3.4	$11	$ 442	$ 224	$ 54	75.9%	1	4
149	1st Avenue South	3.4	$151	$ 6,182	$ 3,134	$ 755	75.9%	14	1
150	Lee Heights Subdivision	5.4	$503	$ 32,698	$ 7,796	$ 1,091	86.0%	32	4
151	Southwest Billings Subd	8.4	$441	$ 44,532	$ 6,557	$ 785	88.0%	23	1
152	Vaughn to Jans	8.4	$2,971	$ 300,106	$ 44,179	$ 5,285	88.0%	155	1
153	Forest Park Subdivision	5.4	$362	$ 23,501	$ 5,603	$ 784	86.0%	23	5
154	17th to Dehlia	5.4	$817	$ 53,134	$ 12,669	$ 1,773	86.0%	52	4
155	Saint Johns /	8.4	$345	$ 34,851	$ 5,130	$ 614	88.0%	18	5
157	Jackson Heights Subd	5.4	$613	$ 39,850	$ 9,502	$ 1,330	86.0%	39	4
158	Partington Park Subd	8.4	$556	$ 56,149	$ 8,266	$ 989	88.0%	29	5
160	Streeter Brothers Sub	8.4	$498	$ 50,340	$ 7,411	$ 886	88.0%	26	1
161	Yellowstone & Wyoming	5.4	$707	$ 45,981	$ 10,963	$ 1,534	86.0%	45	5
164	Mountainview Subd	5.4	$252	$ 16,349	$ 3,898	$ 545	86.0%	16	5
165	900 Blk Ave D, E, F	8.4	$613	$ 61,957	$ 9,121	$ 1,091	88.0%	32	3
167	Spring Valley Sub #1	5.4	$157	$ 10,218	$ 2,436	$ 341	86.0%	10	2
171	Forest Park Subdivision	5.4	$377	$ 24,523	$ 5,847	$ 818	86.0%	24	5
172	Windsor Imperial Sub	3.4	$323	$ 13,247	$ 5,527	$ 1,023	81.5%	30	2
173	Kimberly Heights #1	5.4	$786	$ 51,090	$ 12,181	$ 1,705	86.0%	50	2
174	Kimberly Heights #2	5.4	$660	$ 42,916	$ 10,232	$ 1,432	86.0%	42	2
175	Acheson Subdivision	5.4	$220	$ 14,305	$ 3,411	$ 477	86.0%	14	4
178	Glewood Subdivision	5.4	$173	$ 11,240	$ 2,680	$ 375	86.0%	11	4
179	Silverwood Subdivision	5.4	$346	$ 22,480	$ 5,360	$ 750	86.0%	22	4
180	Spring Valley Subd #2	5.4	$236	$ 15,327	$ 3,654	$ 511	86.0%	15	2
181	Glock Subdivison	8.4	$1,169	$ 118,106	$ 17,387	$ 2,080	88.0%	61	5
182	Hilltop Subdivision	5.4	$393	$ 25,545	$ 6,091	$ 852	86.0%	25	2
183	Golden View Subd	5.4	$786	$ 51,090	$ 12,182	$ 1,705	86.0%	50	2

184	Kimberly Heights #3	5.4	$252	$ 16,349	$ 3,898	$ 545	86.0%	16	2
185	Pryor View Subdivision	5.4	$94	$ 6,131	$ 1,462	$ 205	86.0%	6	4
187	Pineview Subdivision	5.4	$157	$ 10,218	$ 2,436	$ 341	86.0%	10	4
188	Meadowood Subdivision	5.4	$189	$ 12,262	$ 2,924	$ 409	86.0%	12	4
189	Kimberley Heights #4	5.4	$157	$ 10,218	$ 2,436	$ 341	86.0%	10	2
190	Sun Village and	5.4	$817	$ 53,134	$ 12,669	$ 1,773	86.0%	52	5
191	Kimberley Heights #5	5.4	$283	$ 18,392	$ 4,352	$ 581	86.7%	18	2
192	Spring Valley Subd #3	5.4	$204	$ 13,283	$ 3,167	$ 443	86.0%	13	2
193	Toole Circle	5.4	$503	$ 32,698	$ 7,796	$ 1,091	86.0%	32	2
198	Luther Circle	5.4	$79	$ 5,109	$ 1,218	$ 170	86.0%	5	5
201	Stewart Court	5.4	$330	$ 21,458	$ 5,116	$ 716	86.0%	21	2
242	Tierra West Subdivision	8.4	$58	$ 5,809	$ 855	$ 102	88.0%	3	5
244	Clevenger Subdivision	8.4	$77	$ 7,745	$ 1,140	$ 136	88.0%	4	
251	Sahara Sands Subd	8.4	$2,109	$ 212,979	$ 31,353	$ 3,750	88.0%	110	2
251	Sahara Sands Subd	8.4	$537	$ 54,213	$ 9,094	$ 1,511	83.4%	28	2
252	Summerhill Subdivision	8.4	$383	$ 38,723	$ 5,701	$ 682	88.0%	20	2
253	Governors Boulevard	8.4	$1,169	$ 118,106	$ 19,811	$ 3,292	83.4%	61	2
262	1200 Calico Avenue	8.4	$1,649	$ 166,511	$ 30,033	$ 8,453	71.9%	86	2
262	1200 Calico Avenue	8.4	$460	$ 46,468	$ 22,057	$ 15,558	29.5%	24	2
272	Forrest Park	8.4	$2,057	$ 207,773	$ 29,030	$2,693	90.7%	79	
277	Forrest Park Subd.	8.4	$620	$ 62,600	$ 8.537	$682	92%	20	
	Totals for Table 3		$ **40,950**	$ 3,562,559	$ 643,664	$104,647	83.7%	2,326	
	Totals from Table 2		$ 22,308	$ 2,293,490	$396,580	$ 72,587	81.7%	1,234	
	Combined Totals		**$ 63,258**	**$5,846,049**	**$1,040,244**	**$177,234**	**82.9%**	**3,461**	