

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

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IN THE MATTER OF the Application) REGULATORY DIVISION
of Montana-Dakota Utilities Co. for)
Authority to Establish Increased Rates) DOCKET NO. D2017.9.79
for Natural Gas Service in the State of)
Montana)

**DATA REQUESTS MCC-109 THROUGH MCC-112
OF THE MONTANA CONSUMER COUNSEL
TO THE MONTANA-DAKOTA UTILITIES CO.**

MCC-109

Regarding: Depreciation Rates/Depreciation Expense Adjustment
Witness: Earl M. Robinson/Travis R. Jacobson

Are all the depreciation rates that are being used on Rule 38.5.165, Statement I, Page 3, to compute the Company's proposed adjusted depreciation expense, fully consistent with and sourced from Exhibit No_(EMR-1) (MDU's depreciation rate study)?

If not, identify each depreciation rate on Statement I, page 3 which is not consistent with and/or are not sourced from the Company's depreciation rate study, and provide the source for the different rate and an explanation for using a rate that is different from the rate shown in the Company's depreciation rate study.

MCC-110

Regarding: Depreciation Rates/Depreciation Expense Adjustment
Witness: Earl M. Robinson/Travis R. Jacobson

Are all the depreciation rates provided on Rule 38.5.165, Statement I, Page 4, to compute the Company's proposed depreciation expense, taken from Exhibit No_(EMR-2)?

If not, identify each depreciation rate on Statement I, page 4 which is not consistent with and/or are not sourced from the Company's depreciation rate study, and provide the source for the different rate and an explanation for using a rate that is different from the rate shown in the Company's depreciation rate study.

MCC-111

Regarding: Depreciation Rates/Depreciation Expense Adjustment
Witness: Earl M. Robinson/Travis R. Jacobson

Refer to Rule 38.5.165, Statement I, Page 3 and Exhibit No. _(EMR-1), 2015 Depreciation Study. The following depreciation rates on Rule 38.5.165, Statement I, page 3 are not found on Table 1 of the 2015 Depreciation Study. Please provide an explanation, along with source documents, workpapers, and supporting calculations showing in detail how each of the following rates on Statement I, page 3 were derived, and how these rates reconcile to the depreciation rates for these accounts listed on Exhibit No. _(EMR-1).

- a. Account No. 376 - 2.51%
- b. Account No. 380 - 6.33%
- c. Account No. 381 - 3.41%

For each of the above rates, identify, quantify and explain how the rate used on Statement I, page 3, reconciles with the rate shown for the corresponding plant account on Company Exhibit No. _(EMR-1).

MCC-112

Regarding: Depreciation Rates/Depreciation Expense Adjustment
Witness: Earl M. Robinson/Travis R. Jacobson

Refer to Rule 38.5.165, Statement I, Page 4 and Exhibit No. _(EMR-2), 2014 Depreciation Study. The following depreciation rates on Rule 38.5.165, Statement I, page 4 are not found on Table 1 of the 2014 Depreciation Study. Please provide an explanation, along with source documents, workpapers, and supporting calculations, showing in detail how each of the following rates on Statement I, page 4 were derived, and how these rates reconcile to the depreciation rates for these accounts listed on Exhibit No. _(EMR-2).

- a. Account No. 390 - 0.85%
- b. Account No. 392.3 - 4.00%

For each of the above rates, identify, quantify and explain how the rate used on Statement I, page 4, reconciles with the rate shown for the corresponding plant account on Company Exhibit No. _(EMR-2).