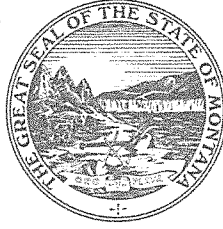


# Montana Public Service Commission



Brad Johnson - Chairman  
Travis Kavulla - Vice Chairman  
Roger Koopman - Commissioner  
Bob Lake - Commissioner  
Tony O'Donnell - Commissioner

March 9, 2018

Nik S. Stoffel  
Thorvald A. Nelson  
Holland & Hart LLP  
6380 Fiddlers Green Circle, Suite 500  
Greenwood Village, CO 80111

RE: Data Requests in Docket D2017.9.80

Dear Messrs. Stoffel and Nelson:

Enclosed please find Data Requests PSC-138 and PSC-140 of the Montana Public Service Commission to Energy West Montana and Cut Bank Gas Company in the above referenced Docket. Please begin the response to each new numbered data request on a new page. Please provide responses on or before March 23, 2018. If you have any questions, please contact me at (406) 444-6184.

Sincerely,



Dagan Lynch  
Rate Analyst  
Regulatory Division  
Montana Public Service Commission

cc: Service List

Service Date: March 9, 2018

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

IN THE MATTER OF the Joint Application     )     REGULATORY DIVISION  
for Approval to Change and Establish Natural     )  
Gas Delivery Service Rates for Energy West     )     DOCKET NO. D2017.9.80  
Montana, Inc. and Cut Bank Gas Company     )

**DATA REQUESTS PSC-138 THROUGH PSC-140 OF THE  
MONTANA PUBLIC SERVICE COMMISSION TO  
ENERGY WEST MONTANA AND CUT BANK GAS COMPANY**

PSC-138

Regarding: SAP Software  
Witness: Henthorne

- a. Please reference pages 6 and 11 of your supplemental testimony and provide the full agreement Hearthstone reached with Varilease regarding the termination buyout.
- b. Please explain why a termination buyout was needed.
- c. Please provide the total cost of the SAP software updated to reflect the termination buyout agreement.
- d. How or where was this extra cost for the SAP software accounted for in the original filing for EWM/CBGC?
- e. Please reference the GAAP accounting rules you state on pages 7 and 12 of your supplemental testimony.

PSC-139

Regarding: Deferred Tax Reserve  
Witness: Henthorne

Please update the GIRC analysis and estimates with the proposed credit from the deferred tax liability for both EWM and CBGC.

PSC-140

Regarding: Deferred Tax Reserve  
Witness: Henthorne

Please explain EWM and CBGC's proposal to extinguish the deferred tax liability should the GIRC plan not be approved.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the Data Requests PSC-110 through PSC-137 of the Montana Public Service Commission to the Montana Consumer Counsel issued on March 9, 2018 in Docket D2017.9.80 was served upon the following, by mailing a true and correct copy, via first class mail, on the 9<sup>th</sup> day of March, 2018, addressed as follows:

Robert Nelson  
Montana Consumer Counsel  
111 N. Last Chance Gulch, Ste. 1B  
P.O. Box 201703  
Helena, MT 59620-1703

Kevin Degenstein  
Gas Natural Inc.  
PO Box 2229  
Great Falls, MT 59403-2229

Jed Henthorne  
Energy West Montana, Inc.  
Cut Bank Gas Company  
PO Box 2229  
Great Falls, MT 59403-2229

Thorvald A. Nelson  
Nikolas S. Stoffel  
6380 S. Fiddler's Green Circle  
Suite 500  
Greenwood Village, CO 80111

\_\_\_\_\_/s/Sydney Kessel\_\_\_\_\_  
Sydney Kessel, Administrative Assistant

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