



December 19, 2022

Thomas Golden  
Executive Director  
Nebraska Public Service Commission  
P.O. Box 94927  
Lincoln, NE 68509

**RE: Docket NG-115 - In the Matter of the Commission, to conduct a review of gas supply cost adjustment schedules implemented by NorthWestern Corporation d/b/a NorthWestern Energy, Sioux Falls, South Dakota, pursuant to Neb. Rev. Stat. § 66-1854.**

Dear Mr. Golden,

On June 28, 2022, the Nebraska Public Service Commission ("Commission") opened Docket NG-115 to conduct an audit of NorthWestern Corporation, dba NorthWestern Energy (NorthWestern), gas supply cost adjustment tracker. On August 2, 2022 the Commission issued a procedural order requiring party response, comments, and/or recommendations on the audit report to be submitted to the docket by Thursday, December 22, 2022. After a careful review of the draft audit report submitted to NorthWestern via email on December 8, 2022, NorthWestern has no additional comments or recommendations for the Commission's consideration.

Thank you for this opportunity to review the draft audit report prepared by Horne LLP and the results of the audit conducted by them.

Please let us know if you have any additional questions

Sincerely,

**Pamela A. Bonrud**

*Director-Government and Regulatory Affairs*

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