

SECRETARY'S RECORD, PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the) Application No. NG-115
Commission, to conduct a review)
of gas supply cost adjustment)
schedules implemented by) ORDER CLOSING REVIEW AND
NorthWestern Corporation d/b/a) CANCELLING HEARING
NorthWestern Energy, Sioux)
Falls, South Dakota, pursuant)
to Neb. Rev. Stat. § 66-1854.) Entered: January 18, 2023

BY THE COMMISSION:

On June 28, 2022, the Commission opened this docket on its own motion in order to conduct a review of gas supply cost adjustment schedules implemented by NorthWestern Corporation d/b/a NorthWestern Energy ("NorthWestern"), Sioux Falls, South Dakota, pursuant to Neb. Rev. Stat. § 66-1854. A petition for Formal Intervention by the Nebraska Public Advocate ("PA") was approved by the Commission on July 21, 2022. No other parties intervened in this docket.

O P I N I O N A N D F I N D I N G S

The Commission's review was conducted by the firm Horne, LLP, which was operating as a subcontractor of Bates White, LLC (Collectively referred to as "Consultants"). The review undertaken by the Consultants did not include a review of the prudence of NorthWestern's gas purchasing practices, such a review will be conducted at a later date. The initial draft Consultant Report was provided to the Commission and NorthWestern in early December 2022. NorthWestern filed a response to the draft Consultant Report on December 19, 2022. The final Consultant Report and NorthWestern's response were posted on the Commission website on December 28, 2022.

The Consultants reported no errors in its accounting review. They identified no discrepancies in NorthWestern's written policies and procedures. The Consultants further found that NorthWestern appeared to exercise appropriate oversight and maintain reasonable systems to ensure proper accounting for its gas supply and transportation costs and revenue reporting. The Consultants made no recommendations for any changes or alterations to NorthWestern's policies and procedures based on their review.

NorthWestern's December 19, 2022, response to the Consultant Report stated it had no additional comments or recommendations for the Commission's consideration.

SECRETARY'S RECORD, PUBLIC SERVICE COMMISSION

Application No. NG-115

Page 2

The Commission finds that based upon the Consultant Report and the comments filed by NorthWestern, no corrective action related to this review is necessary. As there are no outstanding issues or recommendations to consider, a hearing on this docket is unnecessary. Therefore, the review of the gas supply cost adjustment schedules of NorthWestern for the period of January 1, 2019, through December 31, 2021, is completed and should be closed. Furthermore, the hearing previously scheduled should be cancelled.

The Commission further finds that a docket relating to an assessment and review of the prudence of NorthWestern's gas purchasing practices be opened at a later time to be determined.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the hearing previously scheduled for January 31, 2023, is cancelled.

IT IS FURTHER ORDERED that the review of gas supply cost adjustment schedules filed by NorthWestern is completed and is hereby closed.

ENTERED AND MADE EFFECTIVE at Lincoln, Nebraska, this 18th day of January, 2023.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Eric M. Hamler
Tim Schram
Kevin Stocker

David W. ...

Chair

ATTEST:

Thomas W. Golden
Executive Director