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January 31, 2013

ADVICE LETTER NO. 77

Doug Dean, Director
Public Utilities Commission of the State of Colorado
1560 Broadway, Suite 250
Denver, CO 80202

Dear Mr. Dean:

In compliance with the requirements of the Public Utilities Law of Colorado, Rocky Mountain Natural Gas LLC ("Rocky Mountain") hereby submits for filing with the Public Utilities Commission of the State of Colorado (the "Commission") Rocky Mountain's Colorado Gas Tariff for Natural Gas Service Available in the Entire Territory Served by Rocky Mountain Natural Gas LLC, designated "Colorado P.U.C. Number 4" and abbreviated therein as "Colo. PUC No. 4."

The Colorado P.U.C. Number 4 Tariff replaces and supersedes in its entirety Rocky Mountain's current "Colorado P.U.C. Number 3" Tariff, which Rocky Mountain by this filing is proposing to cancel. Rocky Mountain submits with the Commission Original Sheet Nos. 0 through 201, inclusive. Original Sheet Nos. 1 through 4 contain a Table of Contents of the Colorado P.U.C. Number 4 Tariff, including the description of the title(s) appearing on each identified Tariff Sheet Number. The Tariff Sheets are provided as Exhibit VIII, Schedule A, of this Advice Letter filing. Exhibit VIII, Schedule B, of this Advice Letter filing is Rocky Mountain's Statement of Nature, Reasons and Basis that details and describes the material revisions embodied in the Colorado P.U.C. Number 4 Tariff.

Basis for General Rate Case Filing

Rocky Mountain is filing this general rate case based upon discussions between Senior Staff of the Commission and Rocky Mountain in August and September 2012. In particular, Senior Staff expressed concern with Rocky Mountain's level of reported return on common equity ("ROE") as included in its annual reports to the Commission and with Rocky Mountain's level of authorized ROE. Senior Staff also stated that the Commission had not examined Rocky Mountain's rates in a formal proceeding for a prolonged period of time. In the end, Senior Staff stated that it was prepared to recommend that the Commission initiate a show cause proceeding for Rocky Mountain to demonstrate the reasonableness of its rates. Rocky Mountain proposed, therefore, and Senior Staff agreed, that Rocky Mountain should file a general rate case by the end of 2012, which filing time period Senior Staff later agreed to extend to the end of January 2013.

Rocky Mountain believes that this general rate case is the most productive regulatory approach to address Senior Staff's concerns referenced above. A general rate case proceeding is more appropriate than a show cause proceeding because a general rate case permits Rocky Mountain the opportunity to examine and modernize the services that it provides and to propose a rate design appropriate for those services. A show cause proceeding, on the other hand, focuses solely, or almost solely, on the appropriate revenue requirement. A general rate case filing is more appropriate, therefore, because of its broader scope.

Rocky Mountain is using that broader scope in this proceeding to good effect. As described further below, Rocky Mountain is proposing a business model in this case that is different from the current business model under the Stipulation and Agreement in Resolution of Proceeding that the Commission approved in Docket No. 09A-574G (the "Capacity Stipulation"). It is proposing to eliminate its bundled service, exit the merchant function, and modernize its existing transportation services along the lines of an interstate pipeline operating under regulation of the Federal Energy Regulatory Commission ("FERC") through a new suite of unbundled and open access transportation, storage and market center services. It also gives the Company the opportunity to fully describe the challenges of operating under current market conditions. It is unlikely that these important initiatives and facts could have been undertaken in a show cause proceeding.

Also important, Rocky Mountain is updating its rate design in a general rate proceeding for the first time since sometime in the 1980s. Rocky Mountain Natural Gas Company (now Rocky Mountain) initiated firm and interruptible transportation service during that period using a rate design that does not properly assign adequate costs to those services. Rocky Mountain is proposing a rate design that achieves parity across all shippers that will use its unbundled services.

Through its general rate case filing, Rocky Mountain is proposing to address all of these subjects in a manner that will permit it to further optimize its system and its services on a going-forward basis. These changes represent a logical progression toward an open access business model that began with changes implemented under the Capacity Stipulation.

<u>Requested Revenue Increase, Key Contributing Factors and Proposed Effective Date</u>

The Test Year is the twelve months beginning October 1, 2011 and ending September 30, 2012. The Test Year is adjusted for annualized, known and measurable changes to revenues, expenses, and capital expenditures through December 31, 2013. For this general rate case, the Test Year plus those known and measurable adjustments is referred to as the Adjusted Test Year.

Rocky Mountain is requesting a net annual revenue increase of approximately $1.375 million. This increase is based upon a capital structure of 50.77% common equity and 49.23% long-term debt, and an 11.50% ROE. The earnings required is $7,589,913, based upon a rate base of $90,489,391, and an overall rate of return on rate base of 8.39%. Adjusted Test Year net operating earnings are $5,211,966, indicating a pre-tax adjusted earnings deficiency of $2,377,947. Accounting for State and Federal income taxes produces the total required revenue increase of $3,835,986. After reflecting $2,460,988 of revenue credited from the Revenue

Adjustment Mechanism discussed below, Rocky Mountain is requesting a net annual revenue increase of $1,374,998 for the Adjusted Test Year.

The key contributing factors to Rocky Mountain's requested revenue increase are placing pressure on its business operations from every aspect of the revenue requirement: revenue, operating expense and costs associated with plant investment. The key contributing factors for each of these revenue requirement components is discussed next.

Revenue. Competing processing facilities are impacting revenue streams that have in the past provided Rocky Mountain with sources of revenue over those generated by its rates for regulated transportation service. Regulated transportation service is not a natural monopoly in the same sense as a local distribution company, and a significant portion of Rocky Mountain's business is dependent upon competitive offerings in the FERC market. Currently thin margins in the Western Slope natural gas markets place additional competitive pressure on Rocky Mountain with respect to vying for off-system transportation contracts.

Operating Expense. Rocky Mountain will be experiencing a significant operating expense increase primarily due to integrity management activities. Rocky Mountain will incur over $1.4 million additional operating expense in the Adjusted Test Year due to integrity management alone. This increase equates to over thirty-four percent of the Company's other operations and maintenance expense and over fourteen percent of Rocky Mountain's total operating expenses.

Plant Investment. Rocky Mountain has several large projects underway for pipeline integrity and system support. Rate base for Rocky Mountain is increasing over $6.5 million, or almost 8%, from the rate base reported in the last annual report filed for 2011 to the rate base for the Adjusted Test Year. In addition, Rocky Mountain has purchased storage assets from an affiliate that will provide significant benefit to Rocky Mountain's downstream customers.

The proposed effective date of the changes described in this filing is March 4, 2013. Rocky Mountain will give notice of the proposal to its customers in the Form of Notice provided with this Advice Letter filing as Exhibit I, Schedule E.

Direct Testimony and Exhibits Supporting This Advice Letter Filing

Rocky Mountain's proposals are presented through the direct testimony and exhibits of nine witnesses that accompany this Advice Letter filing. As SourceGas LLC's Vice President, Regulatory Affairs, I present the other witnesses providing direct testimony in support of Rocky Mountain's case, and provide an overview of Rocky Mountain's corporate background, operations and regulatory milestones; the basis for the general rate case; and an overview of the filing. I also address several substantive topics of the general rate case, including the capital structure, cost of debt and proposed overall rate of return, and Rocky Mountain's proposal for the recovery of rate case expense.

The following eight other witnesses provide direct testimony and exhibits in support of Rocky Mountain's case. A list of the primary Exhibits and Schedules and witness-specific Exhibits is attached to this Advice Letter.[1]

- Dr. Michael J. Vilbert: Return on Common Equity
- Mr. Mitchell L. Pebley: Plant in Service, Capital Additions, and Operating Expenses Related to System Safety and Integrity Management Projects
- Ms. Margaret (Lynn) L. Norsworthy: Cost Assignments and Allocations
- Mr. Stephen L. Rocheleau: Operating Expenses
- Mr. James M. Elliott: Rate Base, Overall Revenue Requirement, Fully-Distributed Cost Study, Litigated Settlement Special Rate Surcharge, and Tariff Revisions
- Mr. Eric G. Fritz: Billing Determinants, Demand Analysis, and Storage Analysis
- Mr. Richard A. Maceyka: Operational Restructuring and Unbundling, Revenue Treatment, and Capital Additions for Shipper Services Software
- Mr. Thomas J. Sullivan: Functional Cost of Service Study, Rate Design, and Revenues Under Existing and Proposed Rates

Updated Rate Structure

Rocky Mountain is proposing to update its rate structure. Rocky Mountain's current rate structure most closely resembles a methodology used by the FERC in the 1970s and 1980s, as Rocky Mountain presently collects most of its revenue requirement through the commodity rate component rather than the fixed demand rate component. Rocky Mountain is proposing in this case to update its rate structure to a Straight Fixed-Variable ("SFV") cost of service methodology and resulting rate design, which is the prevalent approach for pipeline transportation services. Under the SFV rate structure, all fixed costs are classified to a demand component and all variable costs are classified to a commodity rate component.

An SFV rate structure is preferable from the perspective of fairness and to reflect the competitive pressures affecting Rocky Mountain. An SFV rate structure contributes to the objective of fairness because it links revenue recovery with the primary cost driver on the system, which is design peak consumption. This is preferable to the current rate design, which links revenue recovery to throughput, or relative load factor, when these factors do not drive costs to a meaningful degree. SFV rates send a clearer price signal to customers regarding the cost implications of their requirements for service. The SFV rate structure is the predominant

[1] Contemporaneously with this Advice Letter filing, Rocky Mountain is filing a Motion for Extraordinary Protection of Highly Confidential Information. The Motion requests that the Commission enter a protective order granting extraordinary protection to: (i) the highly confidential workpapers of Company witnesses Eric G. Fritz and Thomas J. Sullivan that are being submitted as part of this Advice Letter filing; and (ii) the highly confidential exhibit of Richard A. Maceyka, marked Highly Confidential Exhibit RAM-HC1, that is being filed with this Advice Letter filing.

methodology used today by interstate natural gas pipelines, including the multiple pipelines connected to or in the vicinity of Rocky Mountain's system. If Rocky Mountain's rates were to continue to be designed based upon something other than the SFV rate structure used by competing pipelines, the rate disparity would contribute to an unfair competitive situation that could lead customers to utilize Rocky Mountain as a swing or peaking pipeline in their portfolio. In addition, Rocky Mountain would remain at a competitive disadvantage for incremental throughput on and through its system. The SFV rate structure best addresses the issues of competition and comparability to interstate pipelines with which Rocky Mountain competes for service. Mr. Maceyka addresses the competitive environment facing Rocky Mountain in his testimony and how Rocky Mountain's competitive position is influenced by its non-standard rate structure.

Not all customers will be charged Rocky Mountain's proposed rates. Rocky Mountain has existing contracts that provide for discounted rates. Rocky Mountain will not be able to adjust the rates applicable to those contracts during their remaining terms. Accordingly, Rocky Mountain is proposing to "grandfather" those contracts from the standpoint of the rates applicable to the service provided thereunder. The one exception to this grandfathering is that Rocky Mountain is converting the current volumetric-based "Mcf" rates provided for in those contracts to thermal-based "Dth" rates. Rocky Mountain also is committing to terminate the grandfathered contracts at the earliest date allowed by the contracts.

Restructuring and Unbundling of Services

As stated above, Rocky Mountain is proposing to restructure and unbundle its services. The revised service structure establishes a proper foundation for Rocky Mountain to meet existing and future market needs with an appropriate and responsive set of services. Elements of the new service structure incentivize Rocky Mountain to develop opportunities that optimize its assets and increase revenues to the mutual benefit of consumers and Rocky Mountain. Most importantly, the service unbundling and new service structure is developed in a manner that preserves Rocky Mountain's reliability of service to shippers and the Colorado end-use consumers that depend on supplies delivered on Rocky Mountain.

Rocky Mountain is proposing to restructure and unbundle its services in several ways. First, Rocky Mountain is proposing to eliminate its General Resale Service (Rate Schedule GRS-1). The elimination of bundled pipeline sales service has been recognized as an essential step in the establishment of open access transportation services. In order to eliminate its bundled sales service, Rocky Mountain is proposing to assign specific gas supply contract rights and upstream transportation contracts to SourceGas Distribution LLC ("SourceGas Distribution"), which currently contracts for all of Rocky Mountain's bundled sales service.

Second, Rocky Mountain is proposing to implement new and revised unbundled services. The new and revised unbundled services that Rocky Mountain is proposing to offer are:

- On-system and off-system firm transportation service ("FTS") through revisions to Rate Schedule FTS;
- Off-system interruptible transportation service ("ITS") through revisions to Rate Schedule ITS;

- Interruptible automatic park and loan ("APAL") service through new Rate Schedule APAL, which will be required for any shipper that holds an on-system Rate Schedule FTS service agreement;
- Firm no-notice storage ("NNS") service through new Rate Schedule NNS, which will be required for any shipper that holds an on-system Rate Schedule FTS service agreement with specified Delivery Point(s); and
- Interruptible market center services ("MCS") through new Rate Schedule MCS, which includes Interruptible Gas Parking, Gas Lending, Gas Wheeling and Title Tracking Transfer Services at and/or between a Park Point and a Loan Point.

These new unbundled services are described in further detail in Mr. Maceyka's direct testimony, and their terms and conditions are set forth in Exhibit VIII, Schedule A (Rocky Mountain's proposed Colorado P.U.C. Number 4 Tariff).

Third, Rocky Mountain is proposing a Revenue Adjustment Mechanism that incentivizes it to develop and aggressively pursue opportunities that optimize Rocky Mountain's assets to the mutual benefit of shippers and Rocky Mountain and ultimately lessen overall costs to end-use customers. The Revenue Adjustment Mechanism has four components: 1) off-system transportation revenue, 2) revenue from processing facility sales, 3) MCS revenue, and 4) off-system sales and purchases of gas by Rocky Mountain. Mr. Maceyka's direct testimony addresses the Revenue Adjustment Mechanism, and Mr. Elliott calculates in an exhibit to his testimony the Revenue Adjustment Mechanism of $2,460,988 million effective with the approval of the rates in this Advice Letter filing.

The new restructured and unbundled services proposed to be offered by Rocky Mountain will require modifications to SourceGas Distribution's Colorado PUC No. 7 Tariff. Rocky Mountain will no longer assign capacity to marketers providing gas supply service to SourceGas Distribution retail customers. Instead, this function will be carried out by SourceGas Distribution in conjunction with the elimination of Rocky Mountain's bundled sales service and SourceGas Distribution's role to plan for the supply and capacity needs of the retail customers that it serves. With the transfer of this function, SourceGas Distribution plans changes to the manner in which capacity requirements for each marketer are determined, in order to align the capacity assignments with the design capacity requirements of its firm retail customers. The methodology for assigning capacity to marketers to serve SourceGas Distribution customers will be described in detail in a SourceGas Distribution tariff filing to be made by the end of February 2013 that addresses aspects of Rocky Mountain's elimination of its bundled sales service.

Rocky Mountain's proposal to unbundle its current sales service will not have any impact on the reliability of service that it provides to its on-system customers. Although Rocky Mountain is transferring the actual gas supply function to shippers transporting gas through on-system delivery points on behalf of end-use customers downstream of those points, Rocky Mountain will continue to have the ultimate responsibility to ensure that it provides upstream pipeline service that permits the annual, monthly, daily and hourly requirements of those end-use customers to be met. As explained in direct testimony by Mr. Maceyka and Mr. Fritz, the Tariff as restructured provides Rocky Mountain adequate operational controls to ensure that this responsibility will be met.

Conversion to Thermal Billing

Billing for Rocky Mountain's transportation service currently is based upon the volume of gas redelivered to the shipper, regardless of the thermal content of the gas. Rocky Mountain is proposing to change its standard for billing for its services from a volumetric basis (Mcf) to a thermal basis (Dth).

Litigated Settlement Special Rate Surcharge

The Litigated Settlement Special Rate Surcharge ("LSSRS") was approved by the Commission in 2002 in Docket No. 02A-522G as a mechanism to recover a portion of the amount paid by Rocky Mountain's predecessor in settlement of litigation titled *Jack J. Grynberg, individually and as general partner for the Greater Green River Basin Drilling Program: 72-73 v. Rocky Mountain Natural Gas Company and K N Energy, Inc.,* Case No. 90-CV-3686. The amount of the settlement payment included in the surcharge was $44,625,000, which included the original settlement amount of $30.2 million plus interest over the 14-year recovery period. The LSSRS continues through October 31, 2017. At the end of the recovery period, any unrecovered balance will be flowed through the deferred gas cost account balance and recovered from customers incurring the Gas Cost Adjustment ("GCA"). The remaining balance, as of December 31, 2012, is $20,979,356. The current rate for Rocky Mountain is $0.2699 per Mcf. Given current volumes from Rocky Mountain's applicable customers, the remaining balance at the end of the recovery period is projected to be $8,988,769.

Rocky Mountain is proposing two changes to the LSSRS in this general rate case. First, Rocky Mountain is raising the annual revenue to be collected under the surcharge to ensure that cost recovery is met by the end of the established recovery period. This increase in the collection rate is important so as to avoid having a substantial unrecovered balance charge to SourceGas Distribution at the end of the recovery period. Second, Rocky Mountain is proposing to align the recovery of the LSSRS with the rate design proposed in this case. The LSSRS for FTS customers will be charged based upon contract demand rather than flowed volumes. Aligning the rate with the proposed rate design will appropriately assign the recovery of the fixed costs. The proposed LSSRS rate will be $3.2193 per Dth of contract demand of customers on the FTS rate and $0.5056 per Dth of throughput for non-discounted customers on the ITS rate. These rates will recover $4,514,875 per year resulting in a $0 balance on or before October 31, 2017.

For almost all of customers, changing the rate design of the LSSRS will not have an adverse effect. Sales customers of SourceGas Distribution will continue to pay the costs through a volumetric charge in their upstream charge associated with the GCA. Even though Rocky Mountain will charge SourceGas Distribution on a demand basis rather than volumetric basis, those charges will be accumulated annually and will result in very similar total costs passed through the GCA to what would have been collected through an equivalent volumetric rate. Transportation customers will pay Rocky Mountain an LSSRS based upon their assigned capacity. Those customers may see an increase or decrease from the equivalent volumetric rate depending upon their load factor relative to the system load factor; that is, Transportation customers with higher load factors than the system average load factor will see lower total costs based upon higher volumetric throughput, and vice versa.

Proposed Rates

The rates that Rocky Mountain is proposing with this Advice Letter are set forth in the Statement of Rates on Original Sheet Nos. 8, 9 and 10 of the Colorado P.U.C. Number 4 Tariff, provided as Exhibit VIII, Schedule A of this Advice Letter filing.

The maximum Firm Transportation Reservation Charge is $16.6087 per Dth of Maximum Daily Transportation Quantity per Monthly Billing Period, which includes an LSSRS charge of $3.2193, a Revenue Adjustment Mechanism credit of ($1.7548) and a System Safety and Integrity Rider rate of $0.0000. The Firm Transportation Usage Charge is $0.0573 per Dth delivered per Monthly Billing Period.

The maximum Interruptible Transportation Usage Charge is $1.1092 per Dth delivered per Monthly Billing Period, which includes an LSSRS charge of $0.5056.

The No-Notice Storage Reservation Charge is $10.3251 per Dth of Maximum Daily Withdrawal Quantity per Monthly Billing Period.

The maximum Interruptible Automatic Park and Loan Charge and Interruptible Market Center Services Charges are $0.3396 per Dth.

Other rates are set forth in the Statement of Rates on Original Sheet Nos. 8, 9 and 10.

Rocky Mountain Contact Persons

Please contact the following persons if you have any questions regarding this filing:

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Conclusion

Rocky Mountain respectfully requests that the Commission allow the requested rate increase and the proposed Colorado P.U.C. Number 4 Tariff to become effective so that Rocky Mountain can continue to provide its Colorado customers with safe, efficient, and reliable natural gas service at just and reasonable rates.

Respectfully submitted,

Lewis M Binswanger

Lewis M. Binswanger
Vice President, Regulatory Affairs

Enclosures

cc: Office of Consumer Counsel
Attn: William Levis
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Description	Title	Witness
Exhibit/Schedule		
EXHIBIT I	**GENERAL INFORMATION**	
Exhibit I - Schedule A	Map of Rocky Mountain System	Binswanger
Exhibit I - Schedule B	Description of Rocky Mountain	Binswanger
Exhibit I - Schedule C	Calculation of Revenue Deficiency	Elliott
Exhibit I - Schedule D	Revenue Requirement	Elliott
Exhibit I - Schedule E	Form of Customer Notice	Elliott
EXHIBIT II	**RATE BASE**	
Exhibit II - Schedule A	Rate Base	Elliott
Exhibit II - Schedule B	Plant in Service	Elliott
Exhibit II - Schedule C	Accumulated Reserve for Depreciation, Depletion and Amortization	Elliott
Exhibit II - Schedule D	Working Capital Summary	Elliott
Exhibit II - Schedule E	Accumulated Deferred Income Taxes	Elliott
Exhibit II - Schedule F1	Capital Additions - Rocky Mountain Specific Capital Additions	Pebley
Exhibit II - Schedule F2	Capital Additions - Corporate General Capital Additions	Elliott
EXHIBIT III	**OPERATING EXPENSE**	
Exhibit III - Schedule A	Operating Expenses	Rocheleau
Exhibit III - Schedule B	Federal and State Income Taxes	Elliott
Exhibit III - Schedule C	Depreciation and Amortization Expense	Elliott
EXHIBIT IV	**RATE OF RETURN AND COST OF CAPITAL**	
Exhibit IV - Schedule A	Rate of Return and Cost of Capital - Summary	Binswanger
Exhibit IV - Schedule B	Average Cost of Debt	Binswanger
Exhibit IV - Schedule C	Debt and Equity	Binswanger
EXHIBIT V	**REVENUE**	
Exhibit V - Schedule A	Max Rate On-System Firm Revenues Under Existing Rates	Sullivan
Exhibit V - Schedule B	Other Operating Revenue	Rocheleau, Elliott
Exhibit V - Schedule C	Max Rate On-System Firm Revenues Under Proposed Rates	Sullivan
EXHIBIT VI	**COST OF SERVICE STUDY AND RATE DESIGN**	
Exhibit VI - Schedule A	Functionalized and Classified Cost of Service Study	Sullivan
Table 1	Functionalization and Classification of Rate Base	Sullivan
Table 2	Functionalization and Classification of Operation and Maintenance and Administrative and General Expenses	Sullivan
Table 3	Functionalization and Classification of Operation and Maintenance and Administrative and General Expenses - Labor Only	Sullivan
Table 4	Functionalization and Classification of Other Cost of Service Components	Sullivan
Table 5	Summary of the Functionalization and Classification of Cost of Service and Rate Base	Sullivan
Exhibit VI - Schedule B	Rate Design	Sullivan
EXHIBIT VII	**COST ASSIGNMENT AND ALLOCATION MANUAL, AND FULLY DISTRIBUTED COST STUDY**	
Exhibit VII - Schedule A	Cost Assignment and Allocation Manual	Norsworthy
Exhibit VII - Schedule B	Rocky Mountain Assignment and Allocation Factors	Norsworthy
Exhibit VII - Schedule C	Fully Distributed Cost Study	Elliott
EXHIBIT VIII	**TARIFF**	
Exhibit VIII - Schedule A	Rocky Mountain Colorado P.U.C. Number 4 Tariff	Elliott, Maceyka
Exhibit VIII - Schedule B	Statement of Nature, Reasons and Basis	Elliott, Maceyka
Witness Specific Exhibits		
Exhibit LMB-1	Commission Decision No. C87-1114, Appendices 1, 2 and	Binswanger
Exhibit LMB-2	Net Annual Customer Benefit from Acquisition of Affiliate Interest in Wolf Creek Storage Field	Binswanger
Exhibit LMB-3	Current Rate Case Expense Summary	Binswanger
Exhibit MJV-1, Table 1	Index	Vilbert
Exhibit MJV-1, Table 2	Classification of Companies by Assets	Vilbert
Exhibit MJV-1, Table 3	Market Value of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 4	Capital Structure Summary of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 5	Estimated Growth Rates of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 6	DCF Cost of Equity of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 7	Overall After-Tax DCF Cost of Equity of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 8	DCF Cost of Equity at Rocky Mountain's Capital Structure	Vilbert
Exhibit MJV-1, Table 9	Normalized Risk Free Rates	Vilbert
Exhibit MJV-1, Table 10	Risk Positioning Cost of Equity of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 11	Overall Risk Positioning Cost of Equity of the Gas Pipeline Sample	Vilbert
Exhibit MJV-1, Table 12	Risk Positioning Cost of Equity at Rocky Mountain's Capital Structure	Vilbert
Exhibit MLP-1	Map Showing Location of Spring Valley Compressor Station Site	Pebley
Exhibit MLP-2	Bureau of Land Management Sundry Notices and Reports on Wells, Submitted April 12, 2012, and Approved December 5, 2012	Pebley
Exhibit MLN-1	Salary Expense Splits by Cost Center	Norsworthy
Exhibit MLN-2	Salary Capital Splits by Cost Center	Norsworthy
Exhibit MLN-3	Assignment and Allocation Factors 2008-2012	Norsworthy
Exhibit SLR-1	Base Year Operating Expenses with Adjustments	Rocheleau
Exhibit SLR-2	One-Page Description and Financial Summary of Each Adjustment	Rocheleau
Exhibit JME-1	Detailed Development of Test Year Rate Base	Elliott
Exhibit JME-2	Calculation of Litigated Settlement Special Rate Surcharge	Elliott
Exhibit JME-3	Calculation of Revenue Credit	Elliott
Exhibit EGF-1	Design Day Requirements for SourceGas Distribution Receipt Points	Fritz
Exhibit EGF-2	Receipt Point Pathing Requirements by Rocky Mountain Delivery Area	Fritz
Exhibit EGF-3	Rocky Mountain Hourly Swing Requirements	Fritz
Exhibit EGF-4	Wolf Creek Storage Field Parameters	Fritz
Exhibit EGF-5	Wolf Creek Storage Field Maximum and Minimum Inventory Requirements	Fritz
Exhibit EGF-6	Summary of Capacity Assignment Quantities	Fritz
Exhibit TJS-1	Expert Witness Testimony of Thomas J. Sullivan	Sullivan
Exhibit TJS-2	Proposed Max Rate On-System Firm Billing Determinant	Sullivan
Exhibit RAM-1	Resume of Richard A. Maceyka	Maceyka
Highly Confidential Exhibit RAM-HC1	Description of Contracts Excluded from Proposed Revenue Adjustment Mechanism	Maceyka