

**Montana Department of Revenue**  
**Centrally Assessed Taxes Paid Under Protest**  
**As of December 1, 2009**

<b>Company</b>	<b>Year</b>	<b>Tax Protested</b>	<b>Total Uncontested</b>	<b>Total Tax</b>	<b>Protested %</b>	<b>State Portion of Protested Tax</b>	<b>Venue - Hearing Date</b>
<u>Electric and Gas Companies:</u>							
PacifiCorp	2005	467,440	1,869,761	2,337,201	20.0%	157,829	Dist. Court - appeal from STAB - oral arguments on 10/09/09
	2006	505,754	2,023,016	2,528,771	20.0%	171,085	STAB - 2006 & 2007 consolidated - hearing 06/07-11/10
	2007	597,660	1,792,981	2,390,642	25.0%	214,214	STAB - 2006 & 2007 consolidated - hearing 06/07-11/10
	2008	700,573	2,101,718	2,802,291	25.0%	234,346	Dist. Court - oral arugment held 05/19/09
	2009	841,762	1,964,110	2,805,872	30.0%	234,047	STAB - hearing late fall 2011
		<u>3,113,189</u>	<u>9,751,587</u>	<u>12,864,777</u>	<u>24.2%</u>	<u>1,011,521</u>	
Puget Sound Energy	2005	2,699,269	6,298,293	8,997,562	30.0%	935,461	STAB - hearing 9/29/08 through 10/10/08 - appealed to Dist. Court
	2006	3,676,454	5,514,682	9,191,136	40.0%	1,281,923	STAB - hearing 9/29/08 through 10/10/08 - appealed to Dist. Court
	2007	4,687,663	5,729,366	10,417,029	45.0%	1,633,385	STAB - hearing 9/29/08 through 10/10/08 - appealed to Dist. Court
	2009	NA	NA	NA	NA	NA	ODR - mediation
		<u>11,063,387</u>	<u>17,542,341</u>	<u>28,605,727</u>	<u>38.7%</u>	<u>3,850,769</u>	
<u>Pipeline Companies:</u>							
Omimex Canada LTD	2006	982,388	229,689	1,212,077	81.0%	219,539	Dist. Court - petition for judicial review of STAB 10/20/09 decision
	2007	1,114,195	244,283	1,358,478	82.0%	234,419	ODR - held in abeyance
	2008	1,042,534	192,886	1,235,422	84.4%	214,619	ODR - held in abeyance
	2009	NA	NA	NA	NA	NA	ODR - mediation
		<u>3,139,117</u>	<u>666,858</u>	<u>3,805,977</u>	<u>82.5%</u>	<u>668,578</u>	
Devon Energy Production Company, LP	2009	NA	NA	NA	NA	NA	ODR
<u>Telecommunication Companies:</u>							
Qwest	2007	6,874,454	8,402,311	15,276,764	45.0%	1,149,358	STAB decision issued 11/30/09 - DOR appraisal affirmed
	2008	5,153,753	7,264,929	12,418,683	41.5%	914,139	STAB - hearing 03/10-19/10
	2009	NA	NA	NA	NA	NA	STAB - to be determined
		<u>12,028,207</u>	<u>15,667,240</u>	<u>27,695,447</u>	<u>43.4%</u>	<u>2,063,497</u>	
Verizon	2007	1,925,676	1,390,453	3,316,129	58.1%	333,693	STAB - hearing 02/8-11/10
	2008	2,750,644	1,379,261	4,129,905	66.6%	427,663	STAB - hearing 05/2-6/11
	2009	3,872,731	1,580,014	5,452,745	71.0%	564,647	STAB - to be determined
		<u>8,549,051</u>	<u>4,349,728</u>	<u>12,898,779</u>	<u>66.3%</u>	<u>1,326,003</u>	
WWC Holdings dba AllTel	2008	2,101,176	2,101,176	4,202,352	50.0%	220,875	STAB - hearing 04/27-29/10
	2009	2,263,006	1,517,492	3,780,498	59.9%	651,648	STAB - hearing 09/19-23/10
		<u>4,364,182</u>	<u>3,618,668</u>	<u>7,982,850</u>	<u>50.0%</u>	<u>872,523</u>	
<b>Total</b>		<b>42,257,133</b>	<b>51,596,422</b>	<b>93,853,557</b>	<b>45.0%</b>	<b>9,792,892</b>	

NA - 2009 appeal has been filed but the Department has not received any protested taxes information at this time.