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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
BILLINGS DIVISION**

**PORTLAND GENERAL  
ELECTRIC COMPANY; AVISTA  
CORPORATION; PACIFICORP;  
and PUGENT SOUND ENERGY,  
INC.**

**Plaintiffs,**

**v.**

**NORTHWESTERN  
CORPORATION; and TALEN  
MONTANA, LLC,**

**Defendants.**

Case No. 21-cv-00047-SPW-KLD

**ANSWER OF DEFENDANT  
NORTHWESTERN  
CORPORATION TO PLAINTIFFS'  
FIRST AMENDED COMPLAINT**

NorthWestern Corporation (“NorthWestern”), for its answer and affirmative defenses to Plaintiffs’ First Amended Complaint (“Amended Complaint”) states and alleges as follows:

**“INTRODUCTION”**

1. Paragraph 1 of the Amended Complaint contains allegations of law to which no response is required.

2. NorthWestern admits the allegations contained in paragraph 2 of the Amended Complaint.

3. With respect to the allegations contained in paragraph 3 of the Amended Complaint, NorthWestern admits Washington has enacted RCW Chapter 19-405 and Oregon has enacted ORS 757.518(2), which apply to electric public utilities operating within those states. NorthWestern further admits that RCW Chapter 19-405 and ORS 757.518(2) do not apply to NorthWestern or Talen. NorthWestern also admits there is a dispute between the parties as to the number of votes necessary to shut down Colstrip coal fired Units 3 and 4 (the “Colstrip Facility”). NorthWestern alleges the remaining allegations of paragraph 3 contain allegations of law to which no response is required.

4. NorthWestern denies the allegations contained in paragraph 4 of the Amended Complaint as pled. NorthWestern further alleges Montana Senate Bills 265 and 266 speak for themselves.

5. Paragraph 5 of the Amended Complaint contains allegations of law to which no response is required, except that NorthWestern denies the Pacific Northwest Owners have contractual rights “to close one or both [Units 3 and 4 of

the Colstrip Facility] with less-than-unanimous consent and to propose and vote to close one or both units.”

6. With respect to the allegations contained in paragraph 6 of the Amended Complaint, NorthWestern alleges that the terms of Senate Bill 266 speak for themselves.

7. With respect to the allegations contained in paragraph 7 of the Amended Complaint, NorthWestern alleges that statements made by Senator Steve Fitzpatrick and Montana’s Governor speak for themselves.

8. Paragraph 8 of the Amended Complaint contains allegations of law to which no response is required.

9. Paragraph 9 of the Amended Complaint contains allegations of law to which no response is required.

10. Paragraph 10 of the Amended Complaint contains allegations of law to which no response is required.

11. Paragraph 11 of the Amended Complaint contains allegations of law to which no response is required.

12. With respect to the allegations contained in paragraph 12 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 265 speak for themselves.

13. Paragraph 13 of the Amended Complaint contains allegations of law

to which no response is required.

14. Paragraph 14 of the Amended Complaint contains allegations of law to which no response is required.

15. With respect to the allegations contained in paragraph 15 of the Amended Complaint, NorthWestern alleges that a corporate representative testified in legislative hearings addressing Senate Bill 265.

16. NorthWestern admits the allegations contained in paragraph 16 of the Amended Complaint.

17. With respect to the allegations contained in paragraph 17 of the Amended Complaint, NorthWestern admits there “is a current and ripe dispute” between the parties.

**“PARTIES”**

18. NorthWestern admits the allegations contained in paragraph 18 of the Amended Complaint on information and belief.

19. NorthWestern admits the allegations contained in paragraph 19 of the Amended Complaint on information and belief.

20. NorthWestern admits the allegations contained in paragraph 20 of the Amended Complaint on information and belief.

21. NorthWestern admits the allegations contained in paragraph 21 of the Complaint on information and belief.

22. NorthWestern admits the allegations contained in paragraph 22 of the Amended Complaint.

23. NorthWestern admits the allegations contained in paragraph 23 of the Amended Complaint on information and belief.

24. With respect to the allegations contained in paragraph 24 of the Complaint, NorthWestern admits Austin Knudsen is the Attorney General of the State of Montana, but alleges the remaining allegations of paragraph 24 of the Complaint contain allegations of law to which no response is required.

**“VENUE AND JURISDICTION”**

25. With respect to the allegations contained in paragraph 25 of the Amended Complaint, NorthWestern admits venue is proper in this District.

26. Paragraph 26 of the Amended Complaint contains allegations of law to which no response is required.

27. With respect to the allegations contained in paragraph 27 of the Amended Complaint, NorthWestern admits this Court has subject matter jurisdiction.

**“FACTUAL ALLEGATIONS”**

**“The O&O Agreement”**

28. NorthWestern admits the allegations contained in paragraph 28 of the Amended Complaint.

29. NorthWestern admits the allegations contained in paragraph 29 of the Amended Complaint.

30. NorthWestern admits the allegations contained in paragraph 30 of the Amended Complaint.

31. With respect to the allegations contained in paragraph 31 of the Amended Complaint, NorthWestern alleges the O&O Agreement and its Amendment No. 1 speak for themselves.

32. NorthWestern denies the allegations contained in paragraph 32 of the Amended Complaint as pled, and NorthWestern alleges the terms of the Amended and Restated Project Committee Vote Sharing Agreement speak for themselves.

33. NorthWestern denies the allegations contained in paragraph 33 of the Amended Complaint as pled, and NorthWestern alleges the terms of the Amended and Restated Project Committee Vote Sharing Agreement speak for themselves.

34. With respect to the allegations contained in paragraph 34 of the Amended Complaint, NorthWestern alleges the terms of the O&O Agreement speak for themselves.

35. NorthWestern denies the allegations contained in paragraph 35 of the Amended Complaint as pled, and NorthWestern alleges the interpretation of the O&O Agreement is the subject of the arbitration it commenced pursuant to section 18 of the O&O Agreement.

36. NorthWestern denies the allegations contained in paragraph 36 of the Amended Complaint as pled, and NorthWestern alleges the interpretation of the O&O Agreement is the subject of the arbitration it commenced pursuant to section 18 of the O&O Agreement.

37. NorthWestern denies the allegations contained in paragraph 37 of the Amended Complaint as pled, and NorthWestern alleges the interpretation of the O&O Agreement is the subject of the arbitration it commenced pursuant to section 18 of the O&O Agreement.

38. NorthWestern denies the allegations contained in paragraph 38 of the Amended Complaint as pled, and NorthWestern alleges the interpretation of the O&O Agreement is the subject of the arbitration it commenced pursuant to section 18 of the O&O Agreement.

**“State Restrictions on Coal-Fired Electricity and the Future of Colstrip”**

39. With respect to the allegations contained in paragraph 39 of the Amended Complaint, NorthWestern Admits some states have passed laws addressing the use of fossil fuels the terms of which speak for themselves.

40. With respect to the allegations contained in paragraph 40 of the Amended Complaint, NorthWestern admits Washington has enacted RCW Chapter 19-405 the terms of which speak for themselves.

41. With respect to the allegations contained in paragraph 41 of the

Amended Complaint, NorthWestern admits Oregon has enacted ORS 757.518(2) the terms of which speak for themselves.

42. Paragraph 42 of the Amended Complaint contains allegations of law to which no response is required.

43. With respect to the allegations contained in paragraph 43 of the Amended Complaint, NorthWestern admits that “[t]ransitioning from sources of electricity is a complex and costly process that requires long-term planning to ensure utilities have sufficient generation for their customer load.” NorthWestern alleges it lacks knowledge and information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 43 and therefore denies them.

44. NorthWestern admits the allegations contained in paragraph 44 of the Amended Complaint on information and belief.

45. NorthWestern admits the allegations contained in paragraph 45 of the Amended Complaint.

46. NorthWestern admits the allegations contained in paragraph 46 of the Amended Complaint.

**“Colstrip Owners’ Pending Arbitration”**

47. NorthWestern admits the allegations contained in paragraph 47 of the Amended Complaint.

48. NorthWestern admits the allegations contained in paragraph 48 of the



Amended Complaint.

49. NorthWestern admits the allegations contained in paragraph 49 of the Amended Complaint.

50. NorthWestern admits the allegations contained in paragraph 50 of the Amended Complaint.

51. NorthWestern admits the allegations contained in paragraph 51 of the Amended Complaint.

52. With respect to the allegations contained in paragraph 52 of the Amended Complaint, NorthWestern alleges the arbitration answers of Avista, PacifiCorp, PGE, and PSE speak for themselves.

53. With respect to the allegations contained in paragraph 53 of the Amended Complaint, NorthWestern admits Talen responded by letter to NorthWestern's Amended Arbitration on April 23, 2021, and Talen did not respond substantively to NorthWestern's claims. NorthWestern denies the remaining allegations contained in paragraph 53.

54. NorthWestern denies the allegations contained in paragraph 54 of the Amended Complaint as pled, and alleges NorthWestern's Amended Demand for Arbitration speaks for itself.

55. NorthWestern admits the allegations contained in paragraph 55 of the Amended Complaint.

**“Senate Bill 266”**

56. NorthWestern denies the allegations contained in paragraph 56 of the Amended Complaint as pled, and alleges the terms of Senate Bill 266 speak for themselves.

57. NorthWestern admits the allegations contained in the first two sentences of paragraph 57 of the Amended Complaint, but it denies the third sentence of paragraph 57.

58. With respect to the allegations contained in paragraph 58 of the Amended Complaint, NorthWestern admits the enrolled bill version of Senate Bill 266 is attached to the Amended Complaint.

59. NorthWestern denies the allegations contained in paragraph 59 of the Amended Complaint as pled.

60. With respect to the allegations contained in paragraph 60 of the Amended Complaint, NorthWestern admits the Montana Legislature passed Senate Bill 266 and the Montana Governor signed the bill into law, but it denies the remaining allegations of paragraph 60.

61. With respect to the allegations contained in paragraph 61 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves.

62. With respect to the allegations contained in paragraph 62 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves.

63. With respect to the allegations contained in paragraph 63 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves, and alleges it lacks knowledge and information sufficient to form a belief as to the truth of the allegations regarding plaintiffs' concerns and therefore denies those allegations.

64. Paragraph 64 of the Amended Complaint contains allegations of law to which no response is required.

65. With respect to the allegations contained in paragraph 65 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves.

66. With respect to the allegations contained in paragraph 66 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves.

67. With respect to the allegations contained in paragraph 67 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 266 speak for themselves.

68. With respect to the allegations contained in paragraph 68 of the

Amended Complaint, NorthWestern alleges the comments made at committee hearings for Senate Bill 266 speak for themselves.

69. With respect to the allegations contained in paragraph 69 of the Amended Complaint, NorthWestern alleges the comments made by Montana's Governor concerning Senate Bill 266 speak for themselves.

70. Paragraph 70 of the Amended Complaint contains allegations of law to which no response is required.

### **“Arbitration Agreement”**

71. With respect to the allegations contained in paragraph 71 of the Amended Complaint, NorthWestern alleges the O&O Agreement section 18 speaks for itself.

72. NorthWestern admits the allegations contained in paragraph 72 of the Amended Complaint.

73. With respect to the allegations contained in paragraph 73 of the Amended Complaint, NorthWestern admits Talen made arbitration protocol proposals, including those set forth in paragraph 73.

74. With respect to the allegations contained in paragraph 74 of the Amended Complaint, NorthWestern admits some of Talen's proposals contradict section 18 of the O&O Agreement.

75. NorthWestern admits the allegations contained in paragraph 75 of the

Amended Complaint.

76. With respect to the allegations contained in paragraph 76 of the Amended Complaint, NorthWestern admits Talen filed a complaint in the Yellowstone County District Court, the terms of which speak for themselves, and admits the plaintiffs removed that case to this court on May 17, 2021.

**“Senate Bill 265”**

77. With respect to the allegations contained in paragraph 77 of the Amended Complaint, NorthWestern admits the enrolled bill version of Senate Bill 265, which the Montana Legislature passed, is attached to the Amended Complaint.

78. NorthWestern admits the allegations contained in paragraph 78 of the Amended Complaint.

79. With respect to the allegations contained in paragraph 79 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 265 speak for themselves.

80. With respect to the allegations contained in paragraph 80 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 265 speak for themselves.

81. NorthWestern admits the allegations contained in paragraph 81 of the Amended Complaint.

82. Paragraph 82 of the Amended Complaint contains allegations of law to which no response is required, except NorthWestern admits Talen filed a complaint in the Yellowstone County District Court on May 4, 2021.

83. With respect to the allegations contained in paragraph 83 of the Amended Complaint, NorthWestern admits a representative testified in favor of Senate Bill 265, but it alleges that it lacks knowledge and information sufficient to form a belief as to the truth of the remaining allegations of paragraph 83 and therefore denies them.

**“FIRST CLAIM FOR RELIEF”**

**“Declaratory Relief that SB 265 is unconstitutional as applied to the O&O Agreement under the Contracts Clause of the United States Constitution”**

**“(Against Defendants Talen and NorthWestern)”**

84. With respect to the allegations contained in paragraph 84 of the Amended Complaint, NorthWestern alleges the terms of Senate Bill 265 speak for themselves.

85. With respect to the allegations contained in paragraph 85 of the Amended Complaint, NorthWestern alleges O&O Agreement section 18 speaks for itself.

86. With respect to the allegations contained in paragraph 86 of the Amended Complaint, NorthWestern admits Senate Bill 265 and O&O Agreement section 18 contain contradictory provisions.

87. With respect to the allegations contained in paragraph 87 of the Amended Complaint, NorthWestern admits Senate Bill 265 and O&O Agreement section 18 contain contradictory provisions.

88. With respect to the allegations contained in paragraph 88 of the Amended Complaint, NorthWestern admits Senate Bill 265 and O&O Agreement section 18 contain contradictory provisions.

89. Paragraph 89 of the Amended Complaint contains allegations of law to which no response is required.

90. Paragraph 90 of the Amended Complaint contains allegations of law to which no response is required.

91. Paragraph 91 of the Amended Complaint contains allegations of law to which no response is required.

92. Paragraph 92 of the Amended Complaint contains allegations of law to which no response is required.

93. Paragraph 93 of the Amended Complaint contains allegations of law to which no response is required.

94. Paragraph 94 of the Amended Complaint contains allegations of law to which no response is required.

95. With respect to the allegations contained in paragraph 95 of the Amended Complaint, NorthWestern admits an actual, ripe, and substantial

controversy exists.

96. Paragraph 96 of the Amended Complaint contains allegations of law to which no response is required.

**“SECOND CLAIM FOR RELIEF”**

**“Declaratory Relief that SB 265 is unconstitutional as applied to the O&O Agreement under the Contracts Clause of the Constitution of the State of Montana”**

**“(Against Defendants Talen and NorthWestern)”**

97. With respect to the allegations contained in paragraph 97 of the Amended Complaint, NorthWestern realleges and incorporates by reference the responses contained in paragraphs 1-96 of the Answer.

98. With respect to the allegations contained in paragraph 98 of the Amended Complaint, NorthWestern alleges the provisions of the Montana Constitution speak for themselves.

99. Paragraph 99 of the Amended Complaint contains allegations of law to which no response is required.

100. Paragraph 100 of the Amended Complaint contains allegations of law to which no response is required.

101. Paragraph 101 of the Amended Complaint contains allegations of law to which no response is required.

102. Paragraph 102 of the Amended Complaint contains allegations of law



to which no response is required.

103. With respect to the allegations contained in paragraph 103 of the Amended Complaint, NorthWestern admits an actual, ripe, and substantial controversy exists.

104. Paragraph 104 of the Amended Complaint contains allegations of law to which no response is required.

**“THIRD CLAIM FOR RELIEF”**

**“Declaratory Relief that SB 265 is preempted as applied to the O&O Agreement under the Federal Arbitration Act”**

**“(Against Defendants Talen and NorthWestern)”**

105. With respect to the allegations contained in paragraph 105 of the Complaint, NorthWestern realleges and incorporates by reference the responses contained in paragraphs 1-104 of the Answer.

106. With respect to the allegations contained in paragraph 106 of the Amended Complaint, NorthWestern alleges the provisions of the Federal Arbitration Act speak for themselves.

107. Paragraph 107 of the Amended Complaint contains allegations of law to which no response is required.

108. Paragraph 108 of the Amended Complaint contains allegations of law to which no response is required.

109. Paragraph 109 of the Amended Complaint contains allegations of law

to which no response is required.

110. Paragraph 110 of the Amended Complaint contains allegations of law to which no response is required.

111. Paragraph 111 of the Amended Complaint contains allegations of law to which no response is required.

112. Paragraph 112 of the Amended Complaint contains allegations of law to which no response is required.

113. With respect to the allegations contained in paragraph 113 of the Amended Complaint, NorthWestern admits an actual, ripe, and substantial controversy exists.

114. Paragraph 114 of the Amended Complaint contains allegations of law to which no response is required.

**“FOURTH CLAIM FOR RELIEF”**

**“42 U.S.C. § 1983 (Declaratory and Injunctive Relief): Senate Bill 266 Violates the Commerce Clause”**

**“(Against Defendant Austen Knudsen)”**

115. With respect to the allegations contained in paragraph 115 of the Complaint, NorthWestern realleges and incorporates by reference the responses contained in paragraphs 1-114 of the Answer.

116. Paragraph 116 of the Amended Complaint contains allegations of law

to which no response is required.

117. Paragraph 117 of the Amended Complaint contains allegations of law to which no response is required.

118. Paragraph 118 of the Amended Complaint contains allegations of law to which no response is required.

119. Paragraph 119 of the Amended Complaint contains allegations of law to which no response is required.

120. Paragraph 120 of the Amended Complaint contains allegations of law to which no response is required.

121. Paragraph 121 of the Amended Complaint contains allegations of law to which no response is required.

122. Paragraph 122 of the Amended Complaint contains allegations of law to which no response is required.

123. Paragraph 123 of the Amended Complaint contains allegations of law to which no response is required.

124. Paragraph 124 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

125. Paragraph 125 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

126. Paragraph 126 of the Amended Complaint is not directed at

NorthWestern and thus no response is required.

**“FIFTH CLAIM FOR RELIEF”**

**“42 U.S.C. § 1983 (Declaratory and Injunctive Relief): Contract Clause of the United States Constitution”**

**“(Against Defendant Austen Knudsen)”**

127. Paragraph 127 of the Amended Complaint contains allegations of law to which no response is required.

128. Paragraph 128 of the Amended Complaint contains allegations of law to which no response is required.

129. With respect to the allegations contained in paragraph 129 of the Amended Complaint, NorthWestern alleges the provisions of the O &O Agreement speak for themselves and alleges the matters asserted in paragraph 129 are the subject of the arbitration NorthWestern has commenced.

130. Paragraph 130 of the Amended Complaint contains allegations of law to which no response is required.

131. Paragraph 131 of the Amended Complaint contains allegations of law to which no response is required.

132. With respect to the allegations contained in paragraph 132 of the Amended Complaint, NorthWestern alleges the provisions of the O &O Agreement speak for themselves and alleges the matters asserted in paragraph 132 are the

subject of the arbitration NorthWestern has commenced.

133. Paragraph 133 of the Amended Complaint contains allegations of law to which no response is required.

134. Paragraph 134 of the Amended Complaint contains allegations of law to which no response is required.

135. Paragraph 135 of the Amended Complaint contains allegations of law to which no response is required.

136. Paragraph 136 of the Amended Complaint contains allegations of law to which no response is required.

137. Paragraph 137 of the Amended Complaint contains allegations of law to which no response is required.

138. With respect to the allegations contained in paragraph 138 of the Amended Complaint, NorthWestern alleges the provisions of the O &O Agreement speak for themselves and alleges the matters asserted in paragraph 138 are the subject of the arbitration NorthWestern has commenced.

139. Paragraph 139 of the Amended Complaint contains allegations of law to which no response is required.

140. Paragraph 140 of the Amended Complaint contains allegations of law to which no response is required.

141. NorthWestern denies the allegations contained in paragraph 141 of the

Amended Complaint and alleges the matters asserted in paragraph 141 are the subject of the arbitration NorthWestern has commenced.

142. Paragraph 142 of the Amended Complaint contains allegations of law to which no response is required.

143. Paragraph 143 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

144. Paragraph 144 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

145. Paragraph 145 of the Amended Complaint contains allegations of law to which no response is required.

**“SIXTH CLAIM FOR RELIEF”**

**“42 U.S.C. § 1983 (Declaratory and Injunctive Relief): Due Process Clause of the United States Constitution”**

**“(Against Defendant Austen Knudsen)”**

146. With respect to the allegations contained in paragraph 146 of the Complaint, NorthWestern realleges and incorporates by reference the responses contained in paragraphs 1-145 of the Answer.

147. Paragraph 147 of the Amended Complaint contains allegations of law to which no response is required.

148. Paragraph 148 of the Amended Complaint contains allegations of law

to which no response is required.

149. Paragraph 149 of the Amended Complaint contains allegations of law to which no response is required.

150. Paragraph 150 of the Amended Complaint contains allegations of law to which no response is required.

151. Paragraph 151 of the Amended Complaint contains allegations of law to which no response is required.

152. Paragraph 152 of the Amended Complaint contains allegations of law to which no response is required.

153. Paragraph 153 of the Amended Complaint contains allegations of law to which no response is required.

154. Paragraph 154 of the Amended Complaint contains allegations of law to which no response is required.

155. Paragraph 155 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

156. Paragraph 156 of the Amended Complaint is not directed at NorthWestern and thus no response is required.

157. Paragraph 157 of the Amended Complaint contains allegations of law

to which no response is required.

### **AFFIRMATIVE DEFENSES**

Without making any admissions of any kind, and without prejudice to NorthWestern's right to plead additional defenses as discovery into the facts of this matter warrant, NorthWestern sets forth the following affirmative defenses. By raising the matters below as affirmative defenses, NorthWestern does not thereby assume the burden of proof regarding such matters to the extent they are not affirmative defenses but rather an element of the Plaintiffs' claims.

1. NorthWestern denies each and every allegation of the Amended Complaint to the extent not admitted or otherwise expressly addressed herein.
2. The Amended Complaint fails to state a claim against NorthWestern upon which relief can be granted.
3. NorthWestern will suffer significant damages if the arbitration it commenced on March 12, 2021, does not proceed promptly to hearing and an award. The issues raised in the Amended Complaint need to be resolved promptly to protect NorthWestern's substantial interests.
4. The plaintiffs' interpretation of RCW Chapter 19-405 and ORS 757.518(2) as requiring them to act to close the Colstrip Facility before 2025 contradicts the express language of those statutes.
5. If RCW Chapter 19-405 and ORS 757.518(2) were interpreted as



alleged in the Amended Complaint, it would impair NorthWestern's substantial rights and run afoul of the Constitution of the United States, in particular the Commerce Clause.

6. Defendant Talen Montana, LLC commenced a lawsuit in Yellowstone County District Court, Cause No. DV 21-0511, a few hours after Plaintiffs commenced this lawsuit. In that lawsuit, Talen seeks a declaratory injunction requiring compliance with SB 265. On May 17, 2021, Plaintiffs filed a notice of removal removing the Yellowstone County District Court lawsuit to this Court, which removed action bears Case No. 1:21-cv-00058-SPW-TJC. This Court should consolidate Case No. 1:21-cv-00058-SPW-TJC with this lawsuit.

#### **PRAYER FOR RELIEF**

WHEREFORE, Defendant NorthWestern Corporation prays that the Court consolidate this matter with newly-removed Case No. 1:21-cv-00058-SPW-TJC and enter a judgment requiring the parties to move promptly to arbitration to resolve the issues raised in NorthWestern's Amended Demand for Arbitration.

DATED: June 2, 2021

Respectfully submitted,

DORSEY & WHITNEY LLP

By: /s/ J David Jackson

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