

Exhibit 19

No. 3

4-20) On page 17, Juhl Energy expert witness Schiffman indicates the following:

In NorthWestern's avoided cost approach, while the utility states that it conducted QFin/QF-Out simulations, it did not use the PowerSimm model to measure changes in production cost with and without the Juhl Energy projects. In contrast, NorthWestern apparently completed PowerSimm simulations with and without Juhl Energy, tabulated results on a monthly basis, and then external to the simulation, applied a combination of forecast monthly energy prices, and/or production cost estimates for its existing generation, or zero to the monthly forecast production of Juhl Energy. NorthWestern limited its use of the PowerSimm model only to estimate whether its system would be in a net purchase or net sale position, on a monthly basis, segmented by High Load (On-Peak) and Low Load (Off-Peak) periods.

Please confirm, deny or clarify the Company's perspective in response to these statements. Specifically, please address the issue of results tabulation on an external basis and level of granularity used to simulate the avoided costs.

Response: NorthWestern simulated the portfolios with the Juhl projects and without the Juhl projects in PowerSimm on an hourly time-step for the 20 year period. The hourly simulation of weather, load, commodity prices, renewable generation, and economic dispatch of NorthWestern's assets allowed for a direct comparison of the two portfolios. The direct comparison of the portfolios detailed, on an hourly basis, the effect of Juhl's production on the net position of NorthWestern's supply portfolio, i.e. whether Juhl produced when NorthWestern was in a net purchase or net sales position. The hourly simulations were summed up to the monthly level and the energy was given a value in the following manner: if Juhl produced during a time when NorthWestern was short generation, Juhl received the average monthly purchase price; if Juhl produced when NorthWestern was long generation and there was a thermal unit that has been economically dispatched, Juhl received the value of the variable cost of the highest dispatchable resource; and if Juhl produced when NorthWestern was long generation and the market price was lower than the variable cost of any dispatchable resource, Juhl energy is valued at zero. PowerSimm is the foundation for NorthWestern's avoided cost calculation.