



December 13, 2016

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street N.E.  
Washington, DC 20426

via eFiling

ER17-538-000

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER17-\_\_\_\_-000

**Informational Filing for Formula Rate Annual Update**

Rate Year: April 1, 2016, to March 31, 2017

Dear Secretary Bose:

Pursuant to NorthWestern Corporation d/b/a NorthWestern Energy's Formula Rate Protocols, NorthWestern Energy submits this Informational Filing for its Formula Rate Annual Update for the rate year that began April 1, 2016.

This submission is provided to the Commission for informational purposes only. This submission is not intended to be subject to the Commission's notice requirements, and the Commission need not take any action in response to this informational filing.

## I. Background

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### A. NorthWestern Energy

NorthWestern Energy is a public utility engaged in the generation, transmission, and distribution of electricity and the supply and transportation of natural gas. Its facilities are located primarily in Montana and South Dakota. In South Dakota, NorthWestern Energy is a transmission owner within the Southwest Power Pool, Inc. (SPP) and has transferred functional control of a large portion of its electric transmission facilities there to SPP. In Montana, NorthWestern Energy is a transmission owner/operator and Balancing Authority Area operator within the Western Electricity Coordinating Council. NorthWestern Energy's Montana and South Dakota transmission facilities are not physically connected and are not in the same electric reliability region. This informational filing and the associated formula rate concern NorthWestern Energy's South Dakota transmission facilities.



## B. Procedural Background

On June 29, 2015, NorthWestern Energy submitted its Formula Rate Template and Formula Rate Protocols (together, the “Formula Rate”) to be included in the SPP Open Access Transmission Tariff (OATT) and an initial Annual Transmission Revenue Requirement (ATRR) for NorthWestern Energy to be collected by SPP as part of the Upper Missouri Zone (UMZ) under the SPP OATT.<sup>1</sup> On June 30, 2015, SPP submitted a filing to incorporate NorthWestern Energy’s Formula Rate into Addendum 27 to Attachment H of the SPP OATT.<sup>2</sup> The Commission consolidated these dockets and accepted the Formula Rate for filing effective October 1, 2015, subject to refund and interest, and established hearing and settlement judge procedures.<sup>3</sup>

On August 12, 2016, NorthWestern Energy submitted an Offer of Settlement that resolved all issues set for hearing and settlement procedures.<sup>4</sup> This was approved by settlement Judge Karen V. Johnson as an uncontested settlement,<sup>5</sup> and subsequently by the Commission.<sup>6</sup> On November 2, 2016, SPP submitted the requisite compliance filing to incorporate NorthWestern Energy’s revised Formula Rate to reflect the changes made in the Settlement, with a requested effective date of October 1, 2015.<sup>7</sup> This compliance filing is pending before the Commission.<sup>8</sup>

## II. Informational Filing

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### A. Annual Update

Pursuant to Section VI of the Formula Rate Protocols, this filing provides the information to support the input data under the Formula Rate. This informational filing includes the following documents:

- 1) This transmittal letter; and

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<sup>1</sup> Docket No. ER15-2069-000.

<sup>2</sup> Docket No. ER15-2075-000.

<sup>3</sup> *NorthWestern Corp.*, 152 FERC ¶ 61,260 (2015).

<sup>4</sup> Accession No. 20160812-5113.

<sup>5</sup> *NorthWestern Corp.*, 156 FERC ¶ 63,046 (2016).

<sup>6</sup> *NorthWestern Corp.*, 157 FERC ¶ 61,008 (2016).

<sup>7</sup> Accession No. 20161102-5121.

<sup>8</sup> Docket No. ER15-2075-001.



- 2) Annual Update for Rate Year April 1, 2016, to March 31, 2017, in Microsoft Excel format, with the formulas intact. The Annual Update is based on historical data from NorthWestern Energy's 2015 FERC Form No. 1.<sup>9</sup>

### *Accounting Changes*

During the relevant time period, NorthWestern Energy did not implement any accounting changes that affect the Formula Rate inputs.

### *Corrections or Adjustments made during the Review Period*

After its Annual Meeting, NorthWestern Energy received one data request from Missouri River Energy Services regarding the Annual Update. The data request sought clarification on the relationship of certain numbers to the FERC Form No. 1, sought clarification on certain descriptions within the Formula Rate Template, and sought a more detailed file showing the assets transferred to SPP functional control. Additionally, one typographical error was pointed out within the input tab. NorthWestern Energy made corrections in response to these requests. These corrections and adjustments were reflected in the revised Annual Update for the April 2016 – March 2017 Rate Year that NorthWestern Energy provided to SPP after the settlement in Docket No. ER15-2069-000 discussed above.

### *Ongoing Disputes under the Challenge Procedures*

None.

## **B. Changes as a result of the Settlement in ER15-2069-000**

The settlement in Docket No. ER15-2069-000 required NorthWestern Energy to modify the original submission of its ATRR. These modifications, which are described in the Offer of Settlement,<sup>10</sup> include:

- NorthWestern Energy agreed to FERC Staff's request to use End-of-Year (EOY) and Beginning-of-Year (BOY) balances to calculate rate base. NorthWestern Energy also agreed to update Attachment 11 of its Formula Rate Template to include BOY balances for SPP-qualified assets; include a section that calculates the average BOY/EOY balances for these assets; and update all total company asset balances to reflect an average of BOY/EOY balances, instead of EOY balances.

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<sup>9</sup> Accession No. 20160223-8000.

<sup>10</sup> Accession No. 20160812-5113.



- NorthWestern Energy agreed to formatting and clarification changes to Attachments 6, 8, and 9 of the Formula Rate Template.
- NorthWestern Energy agreed to flow through any Integrated System true-ups for time periods prior to October 1, 2015, (whether credits or surcharges) under NorthWestern Energy's South Dakota transmission tracker, as prescribed in South Dakota Public Utilities Commission Docket No. EL14-106.
- NorthWestern Energy agreed to use the depreciation rates approved by the South Dakota Public Utilities Commission effective December 2015.<sup>11</sup> Additionally, NorthWestern Energy agreed to modify Attachment 10 of the Formula Rate Template to include depreciation rates for all asset classes.
- NorthWestern Energy and Staff reached agreement on the Return on Equity (ROE).
- NorthWestern Energy revised the list of its transmission facilities to be transferred to SPP's functional control under Attachment AI (Transmission Definition) of the SPP OATT.

### III. Notice and Service

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NorthWestern Energy will provide electronic notice of this Informational Filing to Interested Parties on the Formula Rate Posting Information Notification List maintained by SPP. NorthWestern Energy will also ask SPP to post the docket number assigned to NorthWestern Energy's Informational Filing on SPP's OASIS.

If you have any questions, please contact me.

Respectfully submitted,

*s/ M. Andrew McLain*

**M. Andrew McLain**

*Corporate Counsel & FERC Compliance Officer*

andrew.mclain@northwestern.com

☎ (406) 443-8987

MAM/dq

Attachments

cc: South Dakota Public Utilities Commission

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<sup>11</sup> SDPUC Docket No. EL14-106.

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# Formula Rate Annual Update

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Rate Year: April 1, 2016 to March 31, 2017

Based on December 31, 2015 Data

NorthWestern Corporation  
(South Dakota)

**ADDENDUM 27 TO ATTACHMENT H, Page 1 of 18**  
**NorthWestern Corporation (South Dakota)**

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**NorthWestern Corporation (South Dakota)**

**Formula Rate Template Inputs**

**(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)**

**Data Entered Directly From FERC Form No. 1 ("FF1"):**

Line No	Account/Description/Classification	Inputs From 2015 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	5,484,103	111.57c	ATT 5 - Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year	0	112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year	0	112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr	2,814,269	112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	2,286,818	112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	(8,596,115)	112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	(8,765,944)	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	1,600,173,970	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	1,477,782,942	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	1,755,205,000	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	1,635,205,000	112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year	0	112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year	0	112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year	0	112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year	0	112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year	26,976,900	112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	26,976,900	112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)	0	112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)	0	112.22d	ATT 9 - LTD, Pg. 1, Ln. 4
20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)	54,438	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	83,438	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)	544,188	112.28c	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	5,319,620	115.14g or 262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	80,462,132	117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	1,651,325	117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	1,724,804	117.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)	0	117.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)	0	117.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)	0	118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant - Average pf BPY/EOY Balances	(27,219)	200.21c	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	85,316	205.5b and 5g average	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	720,279,932	207.91b and 91g average	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	148,030,309	207.55b and 55g average	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	1,384,963	227.8.c	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)	0	227.16.c	Appendix A - Ln. 38
36	Total (Acct 190)	31,733,798	234.18c	ATT 1 - ADIT, Pg. 1, Ln. 9
37	Total (Acct 281)	0	273.17k	Line not used
38	Total (Acct 282)	71,310,541	275.9k	ATT 1 - ADIT, Pg. 1, Ln. 18
39	Total (Acct 283)	24,682,345	277.19k	ATT 1 - ADIT, Pg. 1, Ln. 28
40	Interest on Debt to Assoc. Companies (430)	0	117.67c	ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances	15,958,408	207.86b and 86g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	56,419,322	219.25c average	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	4,399,917	219.27c average	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	269,751,412	219.28.c average	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	206,132	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	2,435,718	321.96b	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	5,181,002	321.112b	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	11,644	323.189b	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	15,306	323.191b	Appendix A - Ln. 59
50	Total Admin & General Expenses	7,668,505	323.197b	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	0	336.1b	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant	0	336.1c	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant	20,580	336.1d	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	0	336.1e	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant	4,471,410	336.7 footnote	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant	0	336.7c	Not used
57	Amort Lim Term (404) - Transmission Plant	0	336.7d	Not used
58	Depreciation Exp (403) - General Plant	997,534	336.9	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant	0	336.10c	Appendix A - Ln. 68
60	Amort Lim Term (404) - General Plant	0	336.10d	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll	1,024,817	354.21b	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	3,633,791	354.27b	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	12,172,229	354.28b	Appendix A - Ln. 2
64	Transmission Towers and Fixtures	0	206.51.b	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	41,750,487	206.50b and 50g average	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	36,650,446	206.61b and 61g average	Appendix A - Ln. 15
67	Rent from Electric Property	244,988	300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	3,525,718	263.23i	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	13,120	263.37i	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	433,660	263.1.12i	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	189,896	263.1.18i	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	179,022	263.1.24i	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	18,005	263.1.31i	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	69,906	263.5i	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	681,694	263.7i	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	197,691	263.14i	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	6,817	263.25i	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	4,090	263.32i	ATT 2 - Other Taxes, Ln. 10

**ADDENDUM 27 TO ATTACHMENT H, Page 3 of 18**  
**NorthWestern Corporation (South Dakota)**

**Formula Rate Template Inputs**  
**(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)**

**Data Input from Company Records and/or Verification Required (Manual Input)**

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Federal Income Tax Rate	35%	From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate	0.00%	From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota	0.00%	From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate	0.00%	From Tax Department	Line not used
5	State Income Tax Rate	0.00%	From Tax Department	Line not used
6	State Income Tax Rate	0.00%	From Tax Department	Line not used
7	Specific FERC 909 Ad costs	159,950	Company Records	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues	0	Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total	0	FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission	0	FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses	0	FF1, 350.41-44.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only	0	Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff	55,909,587	Company Records from Mgr of Property Acctg From ATT 11, Col L,L36	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	20,262,724	Company Records from Mgr of Property Acctg From ATT 11, Col M, L36	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)	0		ATT 5 - Cost Support, Ln. 117
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.	0	Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)	9,775	From Acct 457. To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.	0	Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.	0	This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327, col. j (and page 327 extensions) for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff	1,784,044	Company Records from Mgr of Property Acctg From ATT 11, Col O, L36	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff	17,011,748	Company Records from Mgr of Property Acctg From ATT 11, Col L,L43	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	13,041,834	111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	13,944,763	111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Recquired Debt - Beginning of Year (Acct 189)	12,151,208	111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Recquired Debt - End of Year (Acct 189)	19,978,298	111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Recquired Debt - Beginning of Yr (Acct 257)	0	113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Recquired Debt - End of Yr (Acct 257)	0	113.61c	ATT-9 - LTD, Pg. 1, Ln. 17

**The Worksheets listed below require Input of Data directly into the Worksheets themselves:**

Line	Sheet	Description/Source
29	ATT 1 - ADIT	Accumulated Def Inc Taxes - Verify with Tax Department.
30	ATT 5 - Cost Support	From company records



**ADDENDUM 27 TO ATTACHMENT H Page 4 of 18**  
**NorthWestern Corporation (South Dakota)**

**APPENDIX A**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

	Notes	FF1 Page # or Instruction
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**Shaded cells are input cells**

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 1, Ln. 61]	1,024,817
1a	Transmission under SPP Tariff Factor	[From ATT-5, Ln. 1a]	37.77%
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 1, Ln. 63]	12,172,229
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 1, Ln. 62]	3,633,791
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	8,538,438
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 * Line 1a) / Line 4	<b>4.53%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	720,279,932
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [From Inputs, Pg. 1, Ln. 44]	269,751,412
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A) p200.21.c [From Inputs, Pg. 1, Ln. 30]	-27,219
9	Total Accumulated Depreciation	(Line 7 + 8)	269,724,193
10	Net Plant	(Line 6 - Line 9)	450,555,739
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	56,636,879
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 6)	<b>7.86%</b>
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	36,175,932
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10)	<b>8.03%</b>
<b>T/D Pole Allocation Factor</b>			
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 1, Ln. 66]	36,650,446
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]	41,750,487
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	17,011,748
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	78,400,932
19	<b>T/D Revenue Allocation Factor (For Pole Attachment Revenue)</b>	(Line 17 / Line 18)	<b>21.70%</b>

**Plant Calculations**

<b>Plant In Service</b>			
20	Transmission Plant In Service under SPP tariff	[From Inputs, Pg. 2, Ln. 13]	55,909,587
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 41]	15,958,408
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	85,316
23	Total General and Intangible Plant	(Line 21 + Line 22)	16,043,723
24	Wage & Salary Allocator	(Line 5)	4.53%
25	<b>Total General and Intangible Functionalized to Transmission</b>	(Line 23 * Line 24)	<b>727,292</b>
26	Land Held for Future Use	(Note C) [From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
27	<b>Total Plant In Rate Base</b>	(Line 20 + Line 25 + Line 26)	<b>56,636,879</b>
<b>Accumulated Depreciation</b>			
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B) [From Inputs, Pg. 2, Ln. 14]	20,262,724
29	General Plant Accumulated Depreciation	p219.28.c [From Inputs, Pg. 1, Ln. 43]	4,399,917
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)	-27,219
31	Total Accumulated Depreciation	(Line 29 + 30)	4,372,698
32	Wage & Salary Allocator	(Line 5)	4.53%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	198,222
34	<b>Total Accumulated Depreciation</b>	(Sum Lines 28 + 33)	<b>20,460,947</b>
35	<b>Total Net Property, Plant &amp; Equipment</b>	(Line 27 - Line 34)	<b>36,175,932</b>

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>			
36	ADIT	[From ATT 1, Pg. 1, Ln. 32]	(4,159,756)
<b>Prepayments</b>			
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	431,225
<b>Materials and Supplies</b>			
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator	(Line 5)	4.53%
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	0
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	1,384,963
42	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	(Line 40 + Line 41)	<b>1,384,963</b>
<b>Cash Working Capital</b>			
43	Operation & Maintenance Expense	(Line 66)	1,417,979
44	1/8th Rule	1/8	12.5%
45	<b>Total Cash Working Capital Allocated to Transmission</b>	(Line 43 * Line 44)	<b>177,247</b>
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	(43,694)
47	<b>Total Adjustment to Rate Base</b>	(Lines 36 + 37 + 42 + 45 + 46)	<b>(2,210,015)</b>
48	<b>Rate Base</b>	(Line 35 + Line 47)	<b>33,965,917</b>

**ADDENDUM 27 TO ATTACHMENT H Page 5 of 18**  
**NorthWestern Corporation (South Dakota)**  
**APPENDIX A**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

**Operations & Maintenance Expense**

<b>Transmission O&amp;M</b>			
49	Transmission O&M	[From ATT-5, Ln. 49]	1,956,813
50	Less Account 565	[From ATT-5, Ln. 50]	919,947
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	<b>Transmission O&amp;M</b>	(Lines 49 - 50)	<b>1,036,867</b>
<b>Allocated Administrative &amp; General Expenses</b>			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	7,668,505
55	Line left intentionally blank		
56	Line left intentionally blank		
57	Line left intentionally blank		
58	Less Regulatory Commission Exp Account 928	(Note D) p323.189.b [From Inputs, Pg. 1, Ln. 48]	11,644
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	15,306
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	7,641,555
61	Wage & Salary Allocator	(Line 5)	4.53%
62	<b>Administrative &amp; General Expenses Allocated to Transmission</b>	(Line 60 * Line 61)	<b>346,406</b>
<b>Directly Assigned A&amp;G</b>			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	34,707
65	<b>Subtotal - Accounts 909 and 928 - Transmission Related</b>	(Line 63 + Line 64)	<b>34,707</b>
66	<b>Total Transmission O&amp;M</b>	<b>(Lines 53 + 62 + 65)</b>	<b>1,417,979</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	1,784,044
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	997,534
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	20,580
70	Total	(Line 68 + Line 69)	1,018,114
71	Wage & Salary Allocator	(Line 5)	4.53%
72	<b>General Depreciation &amp; Intangible Amortization Allocated to Transmission</b>	(Line 70 * Line 71)	<b>46,153</b>
73	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 67 + 72)</b>	<b>1,830,197</b>

**Taxes Other than Income Taxes**

74	<b>Taxes Other than Income Taxes</b>	[From ATT-2, Pg. 1, Ln. 14]	<b>358,220</b>
75	<b>Total Taxes Other than Income Taxes</b>	<b>(Line 74)</b>	<b>358,220</b>

**Return \ Capitalization Calculations**

<b>Long Term Interest</b>			
76	<b>Long Term Interest &amp; Hedging Costs</b>	[From ATT-9, Pg. 2, Ln. 6]	<b>83,838,261</b>
77	<b>Preferred Dividends</b>	[From ATT-8, Pg. 1, Ln. 4]	<b>0</b>
<b>Common Stock</b>			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	1,538,978,456
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	(8,681,030)
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	2,550,544
82	<b>Common Stock</b>	(Line 78 - 79 - 80 - 81)	<b>1,545,108,942</b>
<b>Capitalization</b>			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	1,722,181,900
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col A]	0
85	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col A]	1,545,108,942
86	<b>Total Capitalization</b>	(Sum Lines 83 to 85)	<b>3,267,290,842</b>
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col B]	52.71%
88	Preferred %	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col B]	0.00%
89	Common %	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col B]	47.29%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	4.95%
91	Preferred Cost	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%
92	Common Cost	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col C]	10.15%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 87 * Line 90)	2.61%
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	0.00%
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	4.80%
96	<b>Rate of Return on Rate Base ( ROR )</b>	(Sum Lines 93 to 95)	<b>7.41%</b>
97	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 48 * Line 96)</b>	<b>2,517,167</b>

**ADDENDUM 27 TO ATTACHMENT H Page 6 of 18**

**NorthWestern Corporation (South Dakota)**

**APPENDIX A**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

**Composite Income Taxes**

<b>Income Tax Rates</b>				
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 2, Ln. 1]	35.00%
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 2, Ln. 2]	0.00%
100	p	(% of fed inc tax deductible for state purposes)	(Note G) [From Inputs, Pg. 2, Ln. 3]	0.00%
101	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		35.00%
102	T / (1-T)	Tax Gross-Up		53.85%
<b>ITC Adjustment</b>				
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	16,209
104	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b> ITC Adjustment x 1 / (1-T)		(Line 103 * (1 / (1-Line 101)))	<b>24,936</b>
105	<b>Income Tax Component =</b>	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	<b>877,880</b>
106	<b>Total Income Taxes</b>		<b>(Line 105 - Line 104)</b>	<b>852,944</b>

**Revenue Requirement**

<b>Summary</b>				
107	Net Property, Plant & Equipment		(Line 35)	36,175,932
108	Total Adjustment to Rate Base		(Line 47)	(2,210,015)
109	Rate Base		(Line 48)	33,965,917
110	Total Transmission O&M		(Line 66)	1,417,979
111	Total Transmission Depreciation & Amortization		(Line 73)	1,830,197
112	Taxes Other than Income		(Line 75)	358,220
113	Investment Return		(Line 97)	2,517,167
114	Income Taxes		(Line 106)	852,944
<b>115</b>	<b>Gross Revenue Requirement</b>		<b>(Sum Lines 110 to 114)</b>	<b>6,976,506</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
116	Transmission Plant In Service under SPP tariff		(Line 20)	55,909,587
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	55,909,587
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%
120	Gross Revenue Requirement		(Line 115)	6,976,506
121	<b>Adjusted Gross Revenue Requirement</b>		(Line 119 * Line 120)	<b>6,976,506</b>
<b>Revenue Credits &amp; Adjustments</b>				
122	Revenue Credits		[From ATT-3, Ln. 8]	62,933
122a	Refunds and Surcharges (Adjustments to Gross ATRR)			
122b	<b>Total Revenue Credits and Adjustments</b>		(Line 122 + Line 122a)	<b>62,933</b>
<b>123</b>	<b>Total Net Revenue Requirement</b>		<b>(Line 121 - Line 122b)</b>	<b>6,913,573</b>
124	WAPA Integrated System (IS) True Up of previous Rate Year			1,590,194
125	Adjustments to prior Rate Year Revenue Requirement			(575,583)
<b>126</b>	<b>Annual Total Net Revenue Requirement</b>		<b>(Line 123 - Line 125 )</b>	<b>7,928,184</b>

**Notes:**

- A Electric portion only.
- B Includes only transmission assets under the SPP tariff.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the South Dakota income tax rate, and p = the percentage of federal income tax deductible for South Dakota state income taxes.
- H There are no direct assigned transmission facilities on our system as of 12/31/2015. Annual verification/updates will be documented on ATT 5.

**ADDENDUM 27 TO ATTACHMENT H, Page 7 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

<u>Line</u>	<u>Account</u>	<u>Identification</u>	<u>(A)</u> <u>YE Balance</u>	<u>(B)</u> <u>100% Non-</u> <u>Transmission</u> <u>Related</u>	<u>(C)</u> <u>100%</u> <u>Transmission</u> <u>Related</u>	<u>(D)</u> <u>Plant</u> <u>Related</u>	<u>(E)</u> <u>Labor</u> <u>Related</u>	<u>(F)</u> <u>Total</u> <u>Added</u> <u>to Ratebase</u>	<u>(G)</u> <u>Description</u>
1	190.0	Deferred FIT - Unbilled Revenue	3,481,776			3,481,776			
2	190.0	Deferred FIT - Officers & Directors Deferred Comp.	6,512,424				6,512,424		Deferred compensation, tax deductible when paid
3	190.0	Deferred FIT - Reserves & Accruals	403,925			403,925			
4	190.0	Deferred FIT - Post Retirement Benefits - Pension	237,877				237,877		Relates to pensions - tax funding vs book accrual
5	190.0	Environmental Liability	3,970,893	3,970,893					All natural gas related
6	190.0	Deferred FIT - Non-jurisdictional (SD Gas, NE Gas)	17,126,903	17,126,903					Not South Dakota Electric related
7									
8		<b>Total</b>	31,733,798	21,097,796	0	3,885,701	6,750,301		
9		<b>Conform - [FF1, pg. 234, ln. 18, col. c] (From Inputs Pg. 1, Line 36)</b>	31,733,798						
10		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>		<u>0.00%</u>	<u>100.00%</u>	<u>7.86%</u>	<u>4.53%</u>		
11		<b>Total Transmission</b>		0	0	305,539	306,004	611,543	
12									
13									
14	282.0	Accum Def FIT - Accel Depr & Amort.	(60,679,033)			(60,679,033)			Accelerated Depreciation & Amortization of non-flow through items
15	282.0	Accum Def FIT - Non-jurisdictional (SD Gas, NE Gas)	(10,631,508)	(10,631,508)					Not South Dakota Electric related
16									
17		<b>Total</b>	(71,310,541)	(10,631,508)	0	(60,679,033)	0		
18		<b>Conform - [FF1, pg. 275, ln. 9, col. k] (Inputs Pg. 1, Line 38)</b>	(71,310,541)						
19		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>		<u>0.00%</u>	<u>100.00%</u>	<u>7.86%</u>	<u>4.53%</u>		
20		<b>Total Transmission</b>		-	0	(4,771,299)	0	(4,771,299)	
21									
22									
23	283.0	Regulatory Assets	(2,568,604)	(2,568,604)					MGP
24	283.0	FAS109 Flow through deferred taxes	(10,615,594)	(10,615,594)					tax gross up on FAS109 flow through deferred taxes
25	283.0	Non-jurisdictional (SD Gas, NE Gas)	(11,498,146)	(11,498,146)					Not South Dakota Electric related
26									
27		<b>Total</b>	(24,682,345)	(24,682,345)	0	0	0		
28		<b>Conform - [FF1, pg. 277, ln. 19, col. k] (Inputs Pg. 1, Line 39)</b>	(24,682,345)						
29		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>		<u>0.00%</u>	<u>100.00%</u>	<u>7.86%</u>	<u>4.53%</u>		
30		<b>Total Transmission</b>		0	0	0	0	0	
31									
32		<b>Total ADIT (Ln. 11 + Ln. 20 + Ln 30)</b>						(4,159,756)	To Appendix A, Line 36

**ADDENDUM 27 TO ATTACHMENT H, Page 8 of 18  
NorthWestern Corporation (South Dakota)**

**Attachment 2 - Taxes Other Than Income**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

	Column A	Column B	Column C
<u>OTHER TAXES:</u>	Pg. 263 & 263.1 Col (i)	Allocator	Allocated Amount
<u>Currently Included on Appendix A</u>			
		<u>Gross Plant Allocator</u>	
<u>Plant Related:</u>			
1 Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg. 263, Lns. 23i & 37i; Pg. 263.1, Lns. 12i, 18i, 24i & 31i][From Inputs, Pg. 1, Lns. 68-70]	3,972,498		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	69,906		
4			
5			
6			
7 <b>Total Plant Related [GP Allocator from Appendix A, Ln. 12]</b>	<u>4,042,404</u>	7.8632%	<u>317,861</u>
		<u>Wages &amp; Salary Allocator</u>	
<u>Labor Related:</u>			
8 Social Security (FICA/OAB) [FF1, Pg. 263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76]	879,385		
9 Federal Unemployment Comp. [FF1, Pg. 263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77]	6,817		
10 State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	4,090		
11			
12			
13 <b>Total Labor Related [Wages &amp; Sal. Alloc. from Appendix A, Ln.5]</b>	<u>890,292</u>	4.5332%	<u>40,359</u>
14 <b>Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]</b>			<u>358,220</u>
<u>Currently Excluded from Appendix A</u>			
15 Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 263, Col. i, Lns. 16, 21, & 35; Pg. 263.1, Col. i, Lns. 6, 14, 20, 26, & 33]	18,005		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	189,896		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	179,022		
18			
19			
20 <b>Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]</b>	<u>386,923</u>		
21 <b>Total, Included and Excluded (Column A, Lines 7 + 13 + 20)</b>	5,319,620		
22 <b>Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]</b>	<u>5,319,620</u>		
23 Difference (Line 21 - Line 22)	-		

Criteria for Allocation:

- A Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.
- B Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

**ADDENDUM 27 TO ATTACHMENT H, Page 9 of 18  
NorthWestern Corporation (South Dakota)**

**Attachment 3 - Revenue Credits**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	244,988	
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>21.70%</u>	
3	Rent from Electric Transmission Property [Line 1 x Line 2]	53,158	
<b>Other Electric Revenues (Note 1)</b>			
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	9,775	
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0	
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0	
7	Other Revenues Associated with Loads Outside of NorthWestern's Zone [From Inputs, Pg. 2, Ln. 19]	0	
8	Gross Revenue Credits (sum Lines 3 thru 9) [To Appendix A, Line 122]	<table border="1"><tr><td>62,933</td></tr></table>	62,933
62,933			

**Note 1:** All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Accounts 457.137 (Firm Point-to-Point) and 457.138 (Non-Firm Point-to-Point). All NorthWestern point-to-point transmission customers are included in the UMZ Load Divisor.

**Note 2:** If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

**Note 3:** The portion of Point-to-Point revenues collected by SPP and assigned to NorthWestern are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NorthWestern for "grandfathered" bundled contracts will be included on ATT 3, Ln. 8. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

**ADDENDUM 27 TO ATTACHMENT H, Page 10 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 4, NON-ESCROWED FUNDS**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

	FERC Reserve Acct	FERC Expense Acct <sup>1</sup>	Balance	Allocator NP	Working Capital Adjustment
			12/31/2015		(Col. C = Col. A x Col. B)
			<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>
<b>Description of Reserve:</b>					
<u>Line</u>					
1.	Accum Prov for Inj/Damgs	228.2	925	\$ 544,188	8.029% \$ 43,694
2.	Other adjustments			8.029%	\$ -
3.	<b>Total</b> (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			<b>\$ 544,188</b>	<b>\$ 43,694</b>
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			544,188	

<sup>1</sup> Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

**ADDENDUM 27 TO ATTACHMENT H, Page 11 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 5 - Cost Support**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 111.57.c [From Inputs, Pg. 1, Ln. 1]	5,484,103	7.86%	431,225	

Regulatory Expense Related to Transmission Cost Support:			FF1 Amount	Allocated to transmission	Functionalized to Transmission	Details
63	Regulatory Commission Exp Account 928	FF1 323.189.b [From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	11,644	0.00%	0	

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1 111.57.c [From Inputs, Pg. 2, Ln. 7]	159,950	21.70%	34,707	NorthWestern uses Account 909 for its Safety and Informational Advertising. The account includes expenses incurred while conveying information to customers about safety and providing information to customers about utilizing their electric service. Costs during the test year included listing our phone number in telephone directories, safety campaigns around Call Before You Dig and Louie the Lightning Bug, tree safety and awareness, customer education on easy billing plans, and monthly bill inserts to customers.

ITC Adjustment:			FF1 Amount	GP Allocator	Functionalized to Transmission	Details
103	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	206,132	7.86%	16,209	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities			Revenues from Direct Assigned Transmission Facilities	General Description of the Direct Assigned Transmission Facilities	
117	Revenues from Direct Assigned Transmission Facilities	[From Inputs, Pg. 2, Ln. 15]	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.	

Adjustments to Transmission O&M:			Total	Transmission under SPP Factor	Functionalized to Transmission	Details
49	Transmission O&M	FF1 321.112.b [From Inputs, Pg. 1, Ln. 47]	5,181,002	37.77%	1,956,813	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	2,435,718	37.77%	919,947	
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From Inputs, Pg. 2, Ln. 16]	0	37.77%	0	

Adjustments to Transmission Plant for only assets under SPP tariff:			Total Transmission	Transmission under SPP	Details
20	Transmission Assets	FF1 207.58g [From Inputs, Pg. 1, Ln. 33]	148,030,309	55,909,587	
1a	Transmission under SPP Factor	(Transmission under SS divided by Total Transmission)	37.77%		



**ADDENDUM 27 TO ATTACHMENT H, Page 12 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

Type of Capital	Total Company Average Capitalization (\$)		Weighted Cost Ratios	Cost of Capital		Weighted Cost of Capital
	Balance	Source	(%)	(%)	Source	(%)
			Col B = Col A/Col A Total			Col D = Col B x Col C
<u>Line</u>	<u>Col A</u>		<u>Col B</u>	<u>Col C</u>		<u>Col D</u>
1. Long Term Debt	1,722,181,900	[Note (1)]	52.71%	4.95%	[Note (4)]	2.61%
2. Preferred Stock	0	[Note (2)]	0.00%	0.00%	[Note (5)]	0.00%
3. Common Stock	1,545,108,942	[Note (3)]	47.29%	10.15%		4.80%
4. Totals	3,267,290,842		100.00%			
5. <b>Weighted Average Cost of Capital ("R")</b>						7.41%

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note(4): From ATT 9, Page 2, Ln. 8

Note (2): From ATT 8, Pg. 1, Ln. 3.

Note (5): From ATT 8, Pg. 1, Ln. 5.

Note (3): From ATT 7, Pg. 1, Ln. 4.

**ADDENDUM 27 TO ATTACHMENT H, Page 13 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 7, COMMON STOCK**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

Line	Date	Total Proprietary Capital*		Preferred Stock						Acc Other Comp Income		Unappropriated Undistributed Subsidiary Earnings		Common Equity Balance (H=A-B-C-D-E-F-G)		
		Balance	Source	Outstanding Balance		Premium (Discount)		Gains/(Losses) on Reacq'd Preferred Stock		Other Paid-In Capital (Preferred Stock)		Acct 219	Source		Acct 216.1	Source
				Acct 204	Source	Acct 207, 213-Pfd	Source	Acct 210	Source	Accts 208 - 211	Source					
		Col A		Col B		Col C		Col D		Col E		Col F		Col G		Col H
1.	12/31/2013	1,477,782,942	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	(8,765,944)	[Note (11)]	2,286,818	[Note (13)]	1,484,262,068
2.	12/31/2015	1,600,173,970	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	(8,596,115)	[Note (12)]	2,814,269	[Note (14)]	1,605,955,816
3.		1,538,978,456		0		0		0		0		(8,681,030)		2,550,544		
4.																<b>Common Equity Balance</b> [Average of Beg of Yr & End of Yr CE Balance]: [To ATT-6, Page 1, Line 3, Col A] <b>1,545,108,942</b>

\* Includes both Common and Preferred Stock accounts.

[Note (1)]: FF1, Pg. 112, Ln. 16, Col. d. [From Inputs, Pg. 1, Ln. 9]  
[Note (2)]: FF1, Pg. 112, Ln. 16, Col. c. [From Inputs, Pg. 1, Ln. 8]  
[Note (3)]: From ATT 8, Ln. 1, Col. A.  
[Note (4)]: From ATT 8, Ln. 2, Col. A.  
[Note (5)]: From ATT 8, Ln. 1; Col. B + Col. C.  
[Note (6)]: From ATT 8, Ln. 2; Col. B + Col. C.  
[Note (7)]: From ATT 8, Ln. 1, Col. D.

[Note (8)]: From ATT 8, Ln. 2, Col. D.  
[Note (9)]: From ATT 8, Ln. 1, Col. E.  
[Note (10)]: From ATT 8, Ln. 2, Col. E.  
[Note (11)]: FF1, Pg. 112, Ln. 15, Col. d. [From Inputs, Pg. 1, Ln. 7]  
[Note (12)]: FF1, Pg. 112, Ln. 15, Col. c. [From Inputs, Pg. 1, Ln. 6]  
[Note (13)]: FF1, Pg. 112, Ln. 12, Col. D [From Inputs, Pg. 1, Ln. 5]  
[Note (14)]: FF1, Pg. 112, Ln. 12, Col. C [From Inputs, Pg. 1, Ln. 4]

**ADDENDUM 27 TO ATTACHMENT H, Page 14 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 8, PREFERRED STOCK**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reaq'd Pref Stock		Other Paid-In Capital - Preferred		Capital Stock Expense - Pref		Total Outstanding
Acct 204	Data Source	Acct 207	Data Source	Acct 213	Data Source	Acct 210	Data Source	Accts 208,209,211	Data Source	Accts 214 - 217	Data Source	Col G = Cols A+B-C+D+E-F

Line	Date	Col A	Col B	Col C	Col D	Col E	Col F	Col G	
1.	12/31/2013	0 [Note (1)]	0 [Note (3)]	0 [Note (5)]	0 [Note (7)]	0 [Note (9)]	0 [Note (11)]	0	
2.	12/31/2015	0 [Note (2)]	0 [Note (4)]	0 [Note (6)]	0 [Note (8)]	0 [Note (10)]	0 [Note (12)]	0	
3.		<b>Avg of B of Yr and E of Yr Pref Stock</b> [To ATT 6, Pg. 1, Col. A, Ln. 2]:							0
4.		<b>Preferred Dividends</b> [Note 13]:							0
5.		<b>Average Cost Rate</b> [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]:							0.00%

Note (1): Acct 204 FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3]

Note (2): Acct 204 FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2]

Note (3): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (4): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (5): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (6): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (7): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (8): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (9): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (10): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (11): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. d that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (12): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (13): The Acct 437 dollars included in FF1, Pg. 118, Ln. 29, Col. c. (Enter as a positive number).

**ADDENDUM 27 TO ATTACHMENT H, Page 15 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

**GROSS PROCEEDS - LTD OUTSTANDING**

Line	Date	Advances from Associated Company LTD		Bonds		Reacquired Bonds		Other Long Term Debt		Total Long Term Debt Outstanding
		Acct 223	Source	Acct 221	Source	Acct 222	Source	Acct 224	Source	Col E= Cols A+B-C+D
Line	Date	Col A		Col B		Col C		Col D		Col E
1.	12/31/2013	0	[Note (1)]	1,635,205,000	[Note (3)]	0	[Note (5)]	26,976,900	[Note (7)]	1,662,181,900
2.	12/31/2015	0	[Note (2)]	1,755,205,000	[Note (4)]	0	[Note (6)]	26,976,900	[Note (8)]	1,782,181,900
3.		<b>GROSS PROCEEDS</b> (Avg of Beg of Yr and End of Yr LTD Gross Outstanding Balances in Col E)(To ATT 6, Pg.1, Ln.1, Col. 1):								<b>1,722,181,900</b>

Note (1):	FF1, Pg. 112, Line 20, Col d. [From Inputs, Pg. 1, Ln. 15]	Note (5):	FF1, Pg. 112, Ln 19, Col. d. [From Inputs, Pg. 1, Ln. 13]
Note (2):	FF1, Pg. 112, Line 20, Col c. [From Inputs, Pg. 1, Ln. 14]	Note (6):	FF1, Pg. 112, Ln 19, Col. c. [From Inputs, Pg. 1, Ln. 12]
Note (3):	FF1, Pg. 112, Ln 18, Col. D [From Inputs, Pg. 1, Ln. 11]	Note (7):	FF1, Pg. 112, Ln 21, Col. d. [From Inputs, Pg. 1, Ln. 17]
Note (4):	FF1, Pg. 112, Ln 18, Col. C [From Inputs, Pg.1, Ln. 10]	Note (8):	FF1, Pg. 112, Ln 21, Col. c. [From Inputs, Pg. 1, Ln. 16]

**NET PROCEEDS**

Line	Date		
4.	12/31/2013	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2015	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		<b>Avg of Beg &amp; End of Yr Premiums</b>	<b>0</b>
7.	12/31/2013	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 2, Ln. 21]	83,438
8.	12/31/2015	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 2, Ln. 20]	54,438
9.		<b>Avg of Beg &amp; End of Yr Discounts</b>	<b>68,938</b>
10.	12/31/2013	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	13,041,834
11.	12/31/2015	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	13,944,763
12.		<b>Avg of Beg &amp; End of Yr</b>	<b>13,493,299</b>
13.	12/31/2013	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 25]	12,151,208
14.	12/31/2015	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 1, Ln. 26]	19,978,298
15.		<b>Avg of Beg &amp; End of Yr</b>	<b>16,064,753</b>
16.	12/31/2013	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. d] [From Inputs, Pg. 2, Ln. 27]	-
17.	12/31/2015	Unamortized Gain on Reacquired Debt -End of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. c] [From Inputs, Pg. 2, Ln. 28]	-
18.		<b>Avg of Beg &amp; End of Yr</b>	<b>-</b>
19.		Gross Proceeds [From Line 3, above]	1,722,181,900
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	29,626,990
22.		<b>NET PROCEEDS</b> (Avg of Beg of Yr and End of Yr LTD):	<b>1,692,554,911</b>

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

**ADDENDUM 27 TO ATTACHMENT H, Page 16 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 9, LONG-TERM DEBT**  
(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

**LTD COSTS AND EXPENSES (Actual)**

Line

1. LTD Interest Expense (Acct 427)[FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	80,462,132
2. Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	1,651,325
3. Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	1,724,804
4. Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0
5. Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0
5a. Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
<b>6. TOTAL LTD Interest Amount</b>	<b>83,838,261</b>
7. Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	1,692,554,911
<b>8. Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]</b>	<b>4.95%</b>

**Addendum 27 to ATTACHMENT H - 1, Page 17 of 18**  
**NorthWestern Corporation (South Dakota)**

**Attachment 10, DEPRECIATION RATES**

(For Rate Year Beginning April 1, 2016, Based on December 31, 2015 Data)

<u>Line</u>	<u>FERC</u>	<u>Description</u>	<u>2015 Rates (%)</u> <sup>1</sup>
1		STEAM GENERATION - Big Stone	
2	310	310.0-BSP-Land	0.00%
3	311	311.0-BSP-Structures & Improvement	0.63%
4	312	312.0-BSP-Boiler Plant Equipment	1.28%
5	314	314.0-BSP-Turbo-Generator	1.40%
6	315	315.0-BSP-Accessory Electric	0.94%
7	316	316.0-BSP-Misc Power Plant	1.11%
8		STEAM GENERATION - Coyote	
9	310	310.0-CYP-Land	0.00%
10	311	311.0-CYP-Structures & Improvements	0.92%
11	312	312.0-CYP-Boiler Plant Equipment	1.05%
12	314	314.0-CYP-Turbo-Generator	1.61%
13	315	315.0-CYP-Accessory Electric	1.29%
14	316	316.0-CYP-Misc Power Plant	1.71%
15		STEAM GENERATION - Neal 4	
16	311	311.0-NLP-Structures & Improvement	0.63%
17	312	312.0-NLP-Boiler Plant Equipment	2.63%
18	314	314.0-NLP-Turbo-Generator	1.72%
19	315	315.0-NLP-Accessory Electric	1.23%
20	316	316.0-NLP-Misc Power Plant	1.43%
21		OTHER GENERATION	
22	340	340.0-Other Production-Diesel-Land	0.00%
23	341	341.0-Other Production-Diesel-Struc	2.07%
24	342	342.0-Other Production-Diesel-Fuel	2.24%
25	342	342.1-GT Pipelines	2.24%
26	342	342.2-GT Compressors	2.24%
27	343	343.0-Prime Movers & Generators	2.41%
28	344	344.0-Movers and Generators	2.66%
29	345	345.0-Accessory Electric Equipment	2.60%
30	346	346.0-Misc. Power Plant Equipment	3.46%
31		TRANSMISSION	
32	350	350.1-Transmission Land	0.00%
33	350	350.2-Transmission Land Rights	0.00%
34	352	352.0-Trans Elec Structures & Impro	2.03%
35	353	353.0-Trans Elec Station Equipment	2.53%
36	355	355.0-Tran Elec Poles & Fixtures	4.65%
37	356	356.0-Tran Elec Overhead Conductors	2.81%
38	357	357.0-Transmission-Underground Cond	2.08%
39	358	358.0-Transmission-UG Conductor & D	3.26%
40		DISTRIBUTION	
41	360	360.1-Distribution Land	0.00%
42	360	360.2-Distribution Land Rights	0.00%
43	361	361.0-Distribution Structures & Imp	2.39%
44	362	362.0-Distribution Elec Station Equ	2.60%
45	364	364.0-Distribution Poles & Fixtures	5.39%
46	365	365.0-Distribution Overhead Conduct	3.86%
47	366	366.0-Distribution UG Conduit	2.79%
48	367	367.0-Distribution UG Conductor & D	3.35%
49	368	368.0-Distribution Line Transformer	2.20%
50	369	369.1-Distribution Service Overhead	4.72%
51	369	369.2-Distribution Service Undergro	4.72%
52	370	370.0-Distribution Meters Electric	4.97%
53	371	371.0-Distribution-Install on Cust	7.46%
54	373	373.1-Dist Street Lighting & Signal	5.41%
55		INTANGIBLE	
56	303	303.1-Intan Plant 10 Year Software	10.00%
57	303	303.5-Intan Plant 5 Year Software	20.00%
58		GENERAL	
59	389	389.0-General Plant-Land	0.00%
60	390	390.1-Gen Plt Structures & Impv Dis	2.04%
61	392	392.20-Gen Plt Util Trans-Trailers	5.94%
62	392	392.40-Gen Plt Util Trans-Heavy Tru	5.61%
63	392	392.50-Gen Plt Util Trans-Light Tru	10.03%
64	393	393.0-Gen Plt Util Stores Equipment	3.12%
65	394	394.0-Gen Plt Util Tools,Shop, & Ga	6.67%
66	396	396.0-Gen Plt Util Power Operated E	4.59%
67	397	397.0-Gen Plt Util Comm Equip Compu	10.00%
68	397	397.2-Gen Plt Util Comm Equip Other	7.29%

<sup>1</sup> These depreciation and amortization rates shall not change absent a Section 205 or 206 filing before the Commission.

Addendum 27 to ATTACHMENT H-1, Page 18 of 18  
NorthWestern Corporation (South Dakota)  
Attachment 11, "List of Qualifying Assets"  
For the Rate Year Beginning April 1, 2016, based on December 31, 2015 data

Line (a)	Asset Location (b)	EOY			Average			Average		Original Cost in SPP (l)	Depreciation Reserve in SPP (m)	Net Book Value in SPP (n)	Annual Depreciation (o)	
		EOY Original Cost (c)	Depreciation Reserve (d)	EOY Net Book Value (e)	BOY Original Cost (f)	BOY Depreciation Reserve (g)	BOY Net Book Value (h)	Average Original Cost 2014-2015 (i)	Depreciation Reserve 2014- 2015 (j)					Average Net Book Value 2014-2015 (k)
1	3ABABN0002 - TL-0002 Aberdeen Siebrecht Sub 30C to Gr : N040 Total	2,644,737	1,791,849	852,888	2,644,737	1,693,057	951,680	2,644,737	1,742,453	902,284	2,644,737	1,742,453	902,284	105,347
2	3ABABN0030 - TL-0030 Aberdeen Siebrecht Sub 30C to Hu : N040 Total	10,502,501	3,354,140	7,148,361	10,207,915	3,086,170	7,121,745	10,355,208	3,220,155	7,135,053	10,355,208	3,220,155	7,135,053	375,301
3	3ABABN0033 - TL-0033 Groton Sub to Groton WAPA Sub : N040 Total	550,675	66,279	484,395	550,675	32,257	518,418	550,675	49,268	501,407	550,675	49,268	501,407	24,960
4	3ABABN0040 - TL-0040 Aberdeen Siebrecht Sub 30C to El : N040 Total	1,499,245	902,714	596,531	1,483,378	853,555	629,823	1,491,312	878,134	613,177	1,380,955	813,152	567,802	54,678
5	3ABNOD0040 - TL-0040 ABN Siebrecht Sub 30C ND portion : N040 Total	65,239	33,939	31,300	65,239	27,537	37,703	65,239	30,738	34,501	65,239	30,738	34,501	2,505
6	3HUHUR0031 - TL-0031 Huron West Park Sub 30D to Mitch : N060 Total	2,551,424	1,977,194	574,230	2,475,772	1,940,046	535,726	2,513,598	1,958,620	554,978	2,513,598	1,958,620	554,978	95,782
7	3HUHUR0037 - TL-0037 Huron West Park Sub 30D to Broad : N060 Total	555,166	515,121	40,044	555,166	504,802	50,364	555,166	509,961	45,204	555,166	509,961	45,204	22,303
8	3MTMIT0041 - TL-0041 Mitchell Sub 31A to McCook Cty L : N080 Total	526,374	446,436	79,938	526,374	443,915	82,459	526,374	445,176	81,198	526,374	445,176	81,198	18,710
9	3MTMIT0042 - TL-0042 Mitchell Sub 31A to Tripp Jct. S : N080 Total	1,113,166	535,614	577,552	1,103,368	486,152	617,216	1,108,267	510,883	597,384	1,108,267	510,883	597,384	42,075
10	3MTMIT0045 - TL-0045 Mitchell Sub 31A to Letcher Jct. Sub (WAPA owned) Total	4,682,337	868,943	3,813,394	4,682,337	596,092	4,086,245	4,682,337	732,517	3,949,820	4,682,337	732,517	3,949,820	178,275
11	3MTTRP0043 - TL-0043 Tripp Jct. Sub 42A to Yankton jc : N080 Total	3,108,933	1,326,761	1,782,172	2,849,746	1,198,336	1,651,409	2,979,339	1,262,549	1,716,791	2,979,339	1,262,549	1,716,791	107,289
12	3HURED0006 - TL-0006 Redfield Sub 30A to Clark Jct. S : N060 Total	4,415,870	2,703,491	1,712,379	4,355,056	2,461,627	1,893,429	4,385,463	2,582,559	1,802,904	942,875	555,250	387,624	38,516
13	3HUHUR0035 - TL-0035 Huron West Park Sub 30D to Highm : N060 Total	1,961,886	1,328,299	633,587	1,961,886	1,264,169	697,717	1,961,886	1,296,234	665,652	1,961,886	1,296,234	665,652	77,038
14	3ABABN0003 - TL-0003 Groton Sub 3C to Webster Sub 3B : N040 Total	1,166,226	885,526	280,700	1,166,226	838,326	327,900	1,166,226	861,926	304,300	310,783	229,692	81,092	12,607
15	3ABABN002A - TS-002A WAPA Groton : N240 Total	861,459	395,418	466,041	861,459	400,483	460,977	861,459	397,950	463,509	861,459	397,950	463,509	21,795
16	3ABABN002B - TS-002B Groton, Basin oper. : N040 Total	5,002,744	2,492,288	2,510,456	4,991,510	2,496,561	2,494,948	4,997,127	2,494,425	2,502,702	4,997,127	2,494,425	2,502,702	122,362
17	3ABNOD004A - TS-004A-Ellendale, ND Sub : N040 Total	12,263	8,287	3,976	12,263	8,497	3,766	12,263	8,392	3,871	12,263	8,392	3,871	310
18	3ABABN003C - TS-003C Groton City : N040 Total	501,350	121,940	379,410	439,097	151,954	287,142	470,223	136,947	333,276	450,442	127,584	322,858	11,328
19	3ABABN003C - TS-003C Aberdeen Siebrecht : N040 Total	7,808,530	981,181	6,827,349	7,734,583	925,668	6,808,915	7,771,557	953,425	6,818,132	3,190,571	391,180	2,799,391	79,431
20	3HUCLK006A - TS-006A Kampeska : N060 Total	235,345	126,973	108,372	257,399	128,260	129,139	246,372	127,617	118,755	241,214	123,752	117,462	5,923
21	3HUCLK006D - TS-006D Watertown Mun. Utilities : N060 Total	371,078	37,425	333,652	361,698	32,778	328,920	366,388	35,102	331,286	366,388	35,102	331,286	9,270
22	3HUHMR035D - TS-035D Titan 1 Substation 69KV : N060 Total	751,555	79,033	672,522	751,556	68,732	682,825	751,556	73,882	677,673	491,791	48,352	443,439	11,515
23	3HUHMR035E - TS-035E Highmore East River Tie : N060 Total	1,999,706	259,659	1,740,047	1,999,706	237,438	1,762,267	1,999,706	248,549	1,751,157	1,541,770	133,761	1,408,008	38,709
24	3HUHUR030B - TS-030B WAPA Broadland : N240 Total	723,448	399,101	324,346	957,533	596,339	361,194	840,490	497,720	342,770	840,490	497,720	342,770	21,264
25	3HUHUR030D - TS-030D Huron West Park : N060 Total	5,134,265	2,303,111	2,831,154	4,545,293	1,956,621	2,588,672	4,839,779	2,129,866	2,709,913	3,135,805	1,468,048	1,667,757	78,687
26	3HURED030A - TS-030A Redfield : N060 Total	3,222,535	917,107	2,305,428	3,163,725	903,979	2,259,745	3,193,130	910,543	2,282,587	1,201,508	253,110	948,398	30,398
27	3MTMIT031A - TS-031A Mitchell : N080 Total	5,313,372	958,925	4,354,447	5,027,946	917,171	4,110,775	5,170,659	938,048	4,232,611	3,651,925	419,577	3,232,348	88,378
28	3MTMIT031B - TS-031B Mitchell Northwest : N080 Total	2,661,722	899,550	1,762,173	2,379,566	811,004	1,568,562	2,520,644	855,277	1,665,367	536,946	187,076	349,870	13,173
29	3MTTRP042A - TS-042A Tripp Jct. : N080 Total	1,931,399	588,047	1,343,352	1,880,194	578,348	1,301,846	1,905,797	583,198	1,322,599	910,191	81,731	828,460	22,750
30	3YKYNK043C - Napa Jct. Switchyard. : N100 Total	4,242,212	34,720	4,207,491	-	-	-	2,121,106	17,360	2,103,746	2,118,451	17,337	2,101,113	53,597
31	3YKYNK043A - TS-043A Yankton Jct. : N100 Total	3,155,441	1,334,418	1,821,023	2,793,213	1,128,593	1,664,619	2,974,327	1,231,506	1,742,821	783,806	220,978	562,827	19,766
32														
33														
34														
35														
36	<b>Grand Total</b>	<b>79,272,202</b>	<b>28,673,491</b>	<b>50,598,712</b>	<b>72,784,615</b>	<b>26,768,468</b>	<b>46,016,147</b>	<b>76,028,409</b>	<b>27,720,979</b>	<b>48,307,430</b>	<b>55,909,587</b>	<b>20,262,724</b>	<b>35,646,863</b>	<b>1,784,044</b>

*Breakout by FERC account:*

350.1-Transmission Land	61,028
350.2-Trans Land Rights	625,521
352.0-Transmission-Structu	2,061,412
353.0-Transmission-Stat Eq	23,282,563
355.0-Tran Elec Poles & Fixtures	17,011,748
356.0-Tran Elec OH Conductors & Dev	12,867,315
397.0-Electric 10yr Comm Equip	
	<u>55,909,587</u>