



December 6, 2017

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

via eFiling

ER18-393-000

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER18-____-000

Informational Filing for Formula Rate Annual Update

Rate Year: April 1, 2017, to March 31, 2018

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, 2017.

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

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.¹

¹ NorthWestern Energy's Transmission Formula Rate Template and Formula Rate Protocols are on file with the Commission as Attachment H, Addendum 27 of the SPP Open Access Transmission Tariff, Sixth Revised Volume No. 1.



II. Informational Filing

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
- 2) Annual Update for Rate Year April 1, 2017, to March 31, 2018, in Microsoft Excel format, with the formulas intact. The Annual Update is based on historical data from NorthWestern Energy's 2016 FERC Form No. 1.²

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

NorthWestern Energy received two sets of data requests from Missouri River Energy Services regarding the Annual Update. The data requests sought clarification on the relationship of certain numbers to the FERC Form No. 1; sought a more detailed calculation for Beginning-of-Year, End-of-Year averages for rate base; sought clarification on ADIT in relation to rate base; and required an explanation of SPP's resettlement process. Additionally, one typographical error was pointed out within the input tab, which NorthWestern Energy has corrected.

Ongoing Disputes under the Challenge Procedures

None.

III. Notice and Service

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.

² Accession No. 20170406-8001.



If you have any questions, please contact me.

Respectfully submitted,

s/ *M. Andrew McLain*

M. Andrew McLain

Director – Regional Transmission Strategy & FERC Compliance Officer

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○ (406) 443-8987

MAM/dq

Attachments

cc: South Dakota Public Utilities Commission

Formula Rate Annual Update

Rate Year: April 1, 2017 to March 31, 2018

Based on December 31, 2016 Data

NorthWestern Corporation
(South Dakota)

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NorthWestern Corporation (South Dakota)

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Formula Rate Template Inputs

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

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

Line No	Account/Description/Classification	Inputs From 2016 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	7,738,762	111.57c footnote	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	2,174,219	112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	2,814,269	112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	(9,713,734)	112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	(8,596,115)	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	1,676,226,056	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	1,600,173,970	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	1,779,660,000	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	1,755,205,000	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)	37,688	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	54,438	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)	460,527	112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	5,831,901	115.14g or 262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	78,306,472	117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	1,900,722	117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	2,386,373	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 of BOY/EOY Balances	(61,606)	200.21c	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	64,806	205.5b and 5g average	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	852,328,584	207.91b and 91g average	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	163,524,071	207.55b and 55g average	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	1,558,483	227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)	0	227.16.c	Appendix A - Ln. 38
36	Total (Acct 190)	33,276,341	234.21e footnote	ATT 1 - ADIT, Pg. 1, Ln. 9
37	Total (Acct 281)	0	273.17k	Line not used
38	Total (Acct 282)	82,553,712	275.9k footnote	ATT 1 - ADIT, Pg. 1, Ln. 18
39	Total (Acct 283)	27,528,945	277.19k footnote	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	17,482,205	207.86b and 86g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	59,062,285	219.25c average	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	4,922,134	219.27c average	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	278,794,165	219.28.c average	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	172,813	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	9,595,306	321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	7,885,881	321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	246,939	323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	30,364	323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses	7,366,616	323.197b footnote	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	13,546	336.1d footnote	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	4,935,341	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	1,045,277	336.9 footnote	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	906,538	354.21b	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	3,919,859	354.27b	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	12,064,544	354.28b	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances	0	206.49.b	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	44,288,262	206.50b and 50g average	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	38,329,833	206.61b and 61g average	Appendix A - Ln. 15
67	Rent from Electric Property	235,640	300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	3,896,747	263.23i	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	12,652	263.37i	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	498,452	263.1.12i	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	197,527	263.1.18i	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	160,788	263.1.24i	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	18,020	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	748,705	263.7i	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	217,125	263.14i	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	7,487	263.25i	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	4,492	263.32i	ATT 2 - Other Taxes, Ln. 10

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NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 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	144,428	FF1, 320 footnotes	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	198,695	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	58,561,927	From ATT 11, Col L, L36 company records	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	21,297,436	From ATT 11, Col M, L36 company records	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.		Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		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	1,851,971	From ATT 11, Col O, L36 company records	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff	17,023,278	From ATT 11, Col L, L43 company records	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	13,944,763	111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	13,261,862	111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	19,978,298	111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	24,810,484	111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)	0	113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired 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

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NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

	Notes	FF1 Page # or Instruction
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Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 1, Ln. 61]	906,538
1a	Transmission under SPP Tariff Factor	[From ATT-5, Ln. 1a]	35.81%
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 1, Ln. 63]	12,064,544
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 1, Ln. 62]	3,919,859
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	8,144,685
5	Wages & Salary Allocator	(Line 1 * Line 1a) / Line 4	3.99%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	852,328,584
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [From Inputs, Pg. 1, Ln. 44]	278,794,165
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A) p200.21.c [From Inputs, Pg. 1, Ln. 30]	(61,606)
9	Total Accumulated Depreciation	(Line 7 + 8)	278,732,559
10	Net Plant	(Line 6 - Line 9)	573,596,025
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	59,261,364
12	Gross Plant Allocator	(Line 11 / Line 6)	6.95%
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	37,770,184
14	Net Plant Allocator	(Line 13 / Line 10)	6.58%
T/D Pole Allocation Factor			
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 1, Ln. 66]	38,329,833
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]	44,288,262
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	17,023,278
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	82,618,095
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 17 / Line 18)	20.60%

Plant Calculations

Plant In Service			
20	Transmission Plant In Service under SPP tariff	[From Inputs, Pg. 2, Ln. 13]	58,561,927
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 41]	17,482,205
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	64,806
23	Total General and Intangible Plant	(Line 21 + Line 22)	17,547,011
24	Wage & Salary Allocator	(Line 5)	3.99%
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	699,437
26	Land Held for Future Use	(Note C) [From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	59,261,364
Accumulated Depreciation			
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B) [From Inputs, Pg. 2, Ln. 14]	21,297,436
29	General Plant Accumulated Depreciation	p219.28.c [From Inputs, Pg. 1, Ln. 43]	4,922,134
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)	(61,606)
31	Total Accumulated Depreciation	(Line 29 + 30)	4,860,528
32	Wage & Salary Allocator	(Line 5)	3.99%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	193,744
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	21,491,181
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	37,770,184

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
36	ADIT	[From ATT 1, Pg. 1, Ln. 32]	(4,615,808)
Prepayments			
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	538,067
Materials and Supplies			
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator	(Line 5)	3.99%
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]	1,558,483
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	1,558,483
Cash Working Capital			
43	Operation & Maintenance Expense	(Line 66)	(101,147)
44	1/8th Rule	1/8	12.5%
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	(12,643)
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	(30,325)
47	Total Adjustment to Rate Base	(Lines 36 + 37 + 42 + 45 + 46)	(2,562,227)
48	Rate Base	(Line 35 + Line 47)	35,207,957

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NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

Operations & Maintenance Expense

Transmission O&M			
49	Transmission O&M	[From ATT-5, Ln. 49]	2,824,125
50	Less Account 565	[From ATT-5, Ln. 50]	3,436,311
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	Transmission O&M	(Lines 49 - 50)	(612,186)
Allocated Administrative & General Expenses			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	7,366,616
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]	246,939
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	30,364
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	7,089,313
61	Wage & Salary Allocator	(Line 5)	3.99%
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	282,585
Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	198,695
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	29,759
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	228,454
66	Total Transmission O&M	(Lines 53 + 62 + 65)	(101,147)

Depreciation & Amortization Expense

Depreciation Expense			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	1,851,971
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	1,045,277
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	13,546
70	Total	(Line 68 + Line 69)	1,058,823
71	Wage & Salary Allocator	(Line 5)	3.99%
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	42,205
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	1,894,177

Taxes Other than Income Taxes

74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	350,309
75	Total Taxes Other than Income Taxes	(Line 74)	350,309

Return \ Capitalization Calculations

Long Term Interest			
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	82,593,567
77	Preferred Dividends	[From ATT-8, Pg. 1, Ln. 4]	0
Common Stock			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	1,638,200,013
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	(9,154,925)
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]	2,494,244
82	Common Stock	(Line 78 - 79 - 80 - 81)	1,644,860,694
Capitalization			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	1,794,409,400
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]	1,644,860,694
86	Total Capitalization	(Sum Lines 83 to 85)	3,439,270,094
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col B]	52.17%
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]	47.83%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	4.70%
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)	2.45%
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	0.00%
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	4.85%
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	7.31%
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	2,571,954

ADDENDUM 27 TO ATTACHMENT H Page 6 of 18

NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

Composite Income Taxes

Income Tax Rates				
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%
ITC Adjustment				
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	12,015
104	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	18,485
105	Income Tax Component =	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	920,289
106	Total Income Taxes		(Line 105 - Line 104)	901,804

Revenue Requirement

Summary				
107	Net Property, Plant & Equipment		(Line 35)	37,770,184
108	Total Adjustment to Rate Base		(Line 47)	(2,562,227)
109	Rate Base		(Line 48)	35,207,957
110	Total Transmission O&M		(Line 66)	(101,147)
111	Total Transmission Depreciation & Amortization		(Line 73)	1,894,177
112	Taxes Other than Income		(Line 75)	350,309
113	Investment Return		(Line 97)	2,571,954
114	Income Taxes		(Line 106)	901,804

115	Gross Revenue Requirement		(Sum Lines 110 to 114)	5,617,097
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Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
116	Transmission Plant In Service under SPP tariff		(Line 20)	58,561,927
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	58,561,927
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%
120	Gross Revenue Requirement		(Line 115)	5,617,097
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	5,617,097

Revenue Credits & Adjustments				
122	Revenue Credits		[From ATT-3, Ln. 8]	48,553
122a	Refunds and Surcharges (Adjustments to Gross ATRR)			
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	48,553

123	Total Net Revenue Requirement		(Line 121 - Line 122b)	5,568,544
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124	WAPA Integrated System (IS) True Up of previous Rate Year			
125	Adjustments to prior Rate Year Revenue Requirement			

126	Annual Total Net Revenue Requirement		(Line 123 - Line 125)	5,568,544
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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.

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NorthWestern Corporation (South Dakota)

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

Line	Account	Identification	(A) YE Balance	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Added to Ratebase	(G) Description
1	190.0	Deferred FIT - Unbilled Revenue	2,491,718			2,491,718			
2	190.0	Deferred FIT - Officers & Directors Deferred Comp.	7,015,059				7,015,059		Deferred compensation, tax deductible when paid
3	190.0	Deferred FIT - Reserves & Accruals	508,676			508,676			
4	190.0	Deferred FIT - Post Retirement Benefits - Pension	(662,699)				(662,699)		Relates to pensions - tax funding vs book accrual
5	190.0	Environmental Liability	4,899,598	4,899,598					All natural gas related
6	190.0	Deferred FIT - Non-jurisdictional (SD Gas, NE Gas)	19,023,989	19,023,989					Not South Dakota Electric related
7									
8		Total	33,276,341	23,923,587	0	3,000,394	6,352,360		
9		Conform - [FF1, pg. 234, ln. 18, col. c] (From Inputs Pg. 1, Line 36)	33,276,341						
10		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.95%	3.99%		
11		Total Transmission		0	0	208,614	253,210	461,824	
12									
13									
14	282.0	Accum Def FIT - Accel Depr & Amort.	(73,029,214)			(73,029,214)			Accelerated Depreciation & Amortization of non-flow through items
15	282.0	Accum Def FIT - Non-jurisdictional (SD Gas, NE Gas)	(9,524,498)	(9,524,498)					Not South Dakota Electric related
16									
17		Total	(82,553,712)	(9,524,498)	0	(73,029,214)	0		
18		Conform - [FF1, pg. 275, ln. 9, col. k] (Inputs Pg. 1, Line 38)	(82,553,712)						
19		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.95%	3.99%		
20		Total Transmission		-	0	(5,077,632)	0	(5,077,632)	
21									
22									
23	283.0	Regulatory Assets	(1,367,593)	(1,367,593)					MGP
24	283.0	FAS109 Flow through deferred taxes	(15,232,890)	(15,232,890)					tax gross up on FAS109 flow through deferred taxes
25	283.0	Non-jurisdictional (SD Gas, NE Gas)	(10,928,462)	(10,928,462)					Not South Dakota Electric related
26									
27		Total	(27,528,945)	(27,528,945)	0	0	0		
28		Conform - [FF1, pg. 277, ln. 19, col. k] (Inputs Pg. 1, Line 39)	(27,528,945)						
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.95%	3.99%		
30		Total Transmission		0	0	0	0	0	
31									
32		Total ADIT (Ln. 11 + Ln. 20 + Ln 30)						(4,615,808)	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, 2017, Based on December 31, 2016 Data)

	Column A Pg. 263 & 263.1 Col (i)	Column B Allocator	Column C Allocated Amount
<u>OTHER TAXES:</u>			
<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]	4,407,851		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	69,906		
4			
5			
6			
7 Total Plant Related [GP Allocator from Appendix A, Ln. 12]	<u>4,477,757</u>	6.9529%	<u>311,333</u>
		<u>Wages & Salary Allocator</u>	
<u>Labor Related:</u>			
8 Social Security (FICA/OAB) [FF1, Pg. 263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76]	965,830		
9 Federal Unemployment Comp. [FF1, Pg. 263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77]	7,487		
10 State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	4,492		
11			
12			
13 Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	<u>977,809</u>	3.9861%	<u>38,976</u>
14 Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]			<u>350,309</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]	18,020		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	197,527		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	160,788		
18			
19			
20 Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]	<u>376,334</u>		
21 Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	5,831,901		
22 Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]	<u>5,831,901</u>		
23 Difference (Line 21 - Line 22)	(0)		

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, 2017, Based on December 31, 2016 Data)

Account 454 - Rent from Electric Property		
1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	235,640
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>20.60%</u>
3	Rent from Electric Transmission Property [Line 1 x Line 2]	48,553
Other Electric Revenues (Note 1)		
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
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]	48,553

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, 2017, Based on December 31, 2016 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 ¹	Balance 12/31/2016	Allocator NP	Working Capital Adjustment (Col. C = Col. A x Col. B)
			<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>
Description of Reserve:					
<u>Line</u>					
1. Accum Prov for Inj/Damgs	228.2	925	\$ 460,527	6.585%	\$ 30,325
2. Other adjustments				6.585%	\$ -
3. Total (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$ 460,527		\$ 30,325
4. Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			460,527		

¹ 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.

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NorthWestern Corporation (South Dakota)

Attachment 5 - Cost Support

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 111.57.c [From Inputs, Pg. 1, Ln. 1]	7,738,762	6.95%	538,067	

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]	246,939	198,695	198,695	

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	From Inputs, Pg. 2, Ln. 7	144,428	20.60%	29,759	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]	172,813	6.95%	12,015	

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]	7,885,881	35.81%	2,824,125	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	9,595,306	35.81%	3,436,311	
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From Inputs, Pg. 2, Ln. 16]	0	35.81%	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]	163,524,071	58,561,927	
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transmission)		35.81%		

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, 2017, Based on December 31, 2016 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	1,794,409,400	[Note (1)]	52.17%	4.70%	[Note (4)]	2.45%
2. Preferred Stock	0	[Note (2)]	0.00%	0.00%	[Note (5)]	0.00%
3. Common Stock	1,644,860,694	[Note (3)]	47.83%	10.15%		4.85%
4. Totals	3,439,270,094		100.00%			
5. Weighted Average Cost of Capital ("R")						7.31%

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, 2017, Based on December 31, 2016 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.	12/31/2015	1,600,173,970	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	(8,596,115)	[Note (11)]	2,814,269	[Note (13)]	1,605,955,816
2.	12/31/2016	1,676,226,056	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	(9,713,734)	[Note (12)]	2,174,219	[Note (14)]	1,683,765,571
3.		1,638,200,013		0		0		0		0		(9,154,925)		2,494,244		
4.		Common Equity Balance [Average of Beg of Yr & End of Yr CE Balance]: [To ATT-6, Page 1, Line 3, Col A]													1,644,860,694	

* 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, 2017, Based on December 31, 2016 Data)

Line	Date	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.	12/31/2015	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0
2.	12/31/2016	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0
3.						Avg of B of Yr and E of Yr Pref Stock [To ATT 6, Pg. 1, Col. A, Ln. 2]:								0
4.														0
5.														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, 2017, Based on December 31, 2016 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.	12/31/2015	0	[Note (1)]	1,755,205,000	[Note (3)]	0	[Note (5)]	26,976,900	[Note (7)]	1,782,181,900
2.	12/31/2016	0	[Note (2)]	1,779,660,000	[Note (4)]	0	[Note (6)]	26,976,900	[Note (8)]	1,806,636,900
3.		GROSS PROCEEDS (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):								1,794,409,400

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.	12/31/2015	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2016	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		Avg of Beg & End of Yr Premiums	0
7.	12/31/2015	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	54,438
8.	12/31/2016	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	37,688
9.		Avg of Beg & End of Yr Discounts	46,063
10.	12/31/2015	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	13,944,763
11.	12/31/2016	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	13,261,862
12.		Avg of Beg & End of Yr	13,603,313
13.	12/31/2015	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 2, Ln. 25]	19,978,298
14.	12/31/2016	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 2, Ln. 26]	24,810,484
15.		Avg of Beg & End of Yr	22,394,391
16.	12/31/2015	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.	12/31/2016	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.		Avg of Beg & End of Yr	-
19.		Gross Proceeds [From Line 3, above]	1,794,409,400
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	36,043,767
22.		NET PROCEEDS (Avg of Beg of Yr and End of Yr LTD):	1,758,365,634

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, 2017, Based on December 31, 2016 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]	78,306,472
2. Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	1,900,722
3. Amortization of Loss on Recquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	2,386,373
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
6. TOTAL LTD Interest Amount	82,593,567
7. Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	1,758,365,634
8. Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]	4.70%

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

Attachment 10, DEPRECIATION RATES

(For Rate Year Beginning April 1, 2017, Based on December 31, 2016 Data)

<u>Line</u>	<u>FERC</u>	<u>Description</u>	<u>2016 Rates (%)</u> ¹
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%

¹ 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			BOY			Average Original Cost 2015-2016 (i)	Average Depreciation		Average Net Book Value		Original Cost in SPP (l)	Depreciation Reserve in SPP (m)	Net Book Value in SPP (n)	Annual Depreciation (o)
		EOY Original Cost (c)	EOY Depreciation Reserve (d)	EOY Net Book Value (e)	BOY Original Cost (f)	BOY Depreciation Reserve (g)	BOY Net Book Value (h)		Reserve 2016 (j)	2015- 2016 (k)						
1	3ABABN0002 - TL-0002 Aberdeen Siebrecht Sub 30C to Gr : N040 Total	2,644,737	1,836,177	808,560	2,644,737	1,791,849	852,888	2,644,737	1,814,013	830,724	2,644,737	1,814,013	830,724	105,347		
2	3ABABN0030 - TL-0030 Aberdeen Siebrecht Sub 30C to Hu : N040 Total	10,423,017	3,567,163	6,855,854	10,502,501	3,354,140	7,148,361	10,462,759	3,460,651	7,002,107	10,606,011	3,461,967	7,144,044	383,681		
3	3ABABN0033 - TL-0033 Groton Sub to Groton WAPA Sub : N040 Total	550,675	98,968	451,706	550,675	66,279	484,395	550,675	82,624	468,051	550,675	82,624	468,051	24,960		
4	3ABABN0040 - TL-0040 Aberdeen Siebrecht Sub 30C to El : N040 Total	1,489,330	934,176	555,154	1,499,245	902,714	596,531	1,494,287	918,445	575,843	1,383,710	850,480	533,230	54,806		
5	3ABNOD0040 - TL-0040 ABN Siebrecht Sub 30C ND portion : N040 Total	65,239	37,003	28,236	65,239	33,939	31,300	65,239	35,471	29,768	65,239	35,471	29,768	2,505		
6	3HUHUR0031 - TL-0031 Huron West Park Sub 30D to Mitch : N060 Total	2,551,424	1,980,684	570,740	2,551,424	1,977,194	574,230	2,551,424	1,978,939	572,485	2,551,424	1,978,939	572,485	97,541		
7	3HUHUR0037 - TL-0037 Huron West Park Sub 30D to Broad : N060 Total	555,166	511,539	43,627	555,166	515,121	40,044	555,166	513,330	41,835	555,166	513,330	41,835	22,303		
8	3MTMIT0041 - TL-0041 Mitchell Sub 31A to McCook Cty L : N080 Total	542,523	440,353	102,170	526,374	446,436	79,938	534,448	443,394	91,054	534,448	443,394	91,054	18,917		
9	3MTMIT0042 - TL-0042 Mitchell Sub 31A to Tripp Jct. S : N080 Total	1,109,109	564,166	544,943	1,113,166	535,614	577,552	1,111,137	549,890	561,247	1,111,137	549,890	561,247	42,208		
10	3MTMIT0045 - TL-0045 Mitchell Sub 31A to Letcher Jct. Sub (WAPA owned) Total	4,682,337	1,072,098	3,610,239	4,682,337	868,943	3,813,394	4,682,337	970,520	3,711,817	4,682,337	970,520	3,711,817	178,275		
11	3MTTRP0043 - TL-0043 Tripp Jct. Sub 42A to Yankton jc : N080 Total	2,999,393	1,414,884	1,584,509	3,108,933	1,326,761	1,782,172	3,054,163	1,370,823	1,683,340	3,054,163	1,370,823	1,683,340	107,679		
12	3HURED0006 - TL-0006 Redfield Sub 30A to Clark Jct. S : N060 Total	4,355,148	2,817,728	1,537,420	4,415,870	2,703,491	1,712,379	4,385,509	2,760,609	1,624,900	942,884	593,531	349,353	38,471		
13	3HUHUR0035 - TL-0035 Huron West Park Sub 30D to Highm : N060 Total	1,993,562	1,346,720	646,842	1,961,886	1,328,299	633,587	1,977,724	1,337,510	640,214	1,977,724	1,337,510	640,214	77,495		
14	3ABABN0003 - TL-0003 Groton Sub 3C to Webster Sub 3B : N040 Total	1,166,226	904,210	262,016	1,166,226	885,526	280,700	1,166,226	894,868	271,358	310,783	238,470	72,313	12,607		
15	3ABABN002A - TS-002A WAPA Groton : N240 Total	861,459	409,409	452,050	861,459	395,418	466,041	861,459	402,414	459,046	861,459	402,414	459,046	21,795		
16	3ABABN002B - TS-002B Groton, Basin oper. : N040 Total	4,991,510	2,583,802	2,407,708	5,002,744	2,492,288	2,510,456	4,997,127	2,538,045	2,459,082	4,997,127	2,538,045	2,459,082	122,362		
17	3ABNOD004A - TS-004A-Ellendale, ND Sub : N040 Total	12,263	8,481	3,782	12,263	8,287	3,976	12,263	8,384	3,879	12,263	8,384	3,879	310		
18	3ABABN003C - TS-003C Groton City : N040 Total	495,631	128,819	366,812	501,350	121,940	379,410	498,490	125,379	373,111	473,871	114,995	358,875	11,921		
19	3ABABN030C - TS-030C Aberdeen Siebrecht : N040 Total	7,717,833	1,067,205	6,650,628	7,808,530	981,181	6,827,349	7,763,182	1,024,193	6,738,989	3,177,484	399,442	2,778,042	79,082		
20	3HUCLK006A - TS-006A Kapeska : N060 Total	175,016	77,282	97,734	235,345	126,973	108,372	205,181	102,127	103,053	200,120	98,279	101,841	4,884		
21	3HUCLK006D - TS-006D Watertown Mun. Utilities : N060 Total	371,263	43,699	327,564	371,078	37,425	333,652	371,170	40,562	330,608	371,170	40,562	330,608	9,391		
22	3HUHMR035D - TS-035D Titan 1 Substation 69KV : N060 Total	751,555	92,043	659,512	751,555	79,033	672,522	751,555	85,538	666,017	491,678	55,960	435,718	11,513		
23	3HUHMR035E - TS-035E Highmore East River Tie : N060 Total	1,999,706	293,085	1,706,621	1,999,706	259,659	1,740,047	1,999,706	276,372	1,723,334	1,540,969	156,642	1,384,327	38,689		
24	3HUHUR030B - TS-030B WAPA Broadland : N240 Total	723,448	410,729	312,719	723,448	399,101	324,346	723,448	404,915	318,533	723,448	404,915	318,533	18,303		
25	3HUHUR030D - TS-030D Huron West Park : N060 Total	4,505,432	1,962,607	2,542,825	5,134,265	2,303,111	2,831,154	4,819,849	2,132,859	2,686,989	3,207,823	1,508,581	1,699,242	80,416		
26	3HURED030A - TS-030A Redfield : N060 Total	3,158,361	968,556	2,189,805	3,222,535	917,107	2,305,428	3,190,448	942,832	2,247,616	1,197,896	266,938	930,958	30,114		
27	3MTMIT031A - TS-031A Mitchell : N080 Total	5,326,455	1,011,256	4,315,199	5,313,372	958,925	4,354,447	5,319,913	985,091	4,334,823	3,660,852	452,037	3,208,815	88,648		
28	3MTMIT031B - TS-031B Mitchell Northwest : N080 Total	2,310,165	796,002	1,514,163	2,661,722	899,550	1,762,173	2,485,944	847,776	1,638,168	599,615	200,286	399,329	14,692		
29	3MTTRP042A - TS-042A Tripp Jct. : N080 Total	1,928,285	618,974	1,309,311	1,931,399	588,047	1,343,352	1,929,842	603,510	1,326,331	892,310	92,880	799,430	22,286		
30	3YKYNK043C - Napa Jct. Switchyard. : N100 Total	4,237,295	104,423	4,132,872	4,242,212	34,720	4,207,491	4,239,753	69,572	4,170,182	4,234,444	69,481	4,164,963	107,131		
31	3YKYNK043A - TS-043A Yankton Jct. : N100 Total	2,980,497	1,121,442	1,859,055	3,155,441	1,334,418	1,821,023	3,067,969	1,227,930	1,840,039	948,957	246,631	702,326	23,637		
32																
33																
34																
35																
36	Grand Total	77,674,059	29,223,683	48,450,376	79,272,202	28,673,491	50,598,712	78,473,131	28,948,587	49,524,544	58,561,927	21,297,436	37,264,491	1,851,971		
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																

Breakout by FERC account:

350.1-Transmission Land	61,495
350.2-Trans Land Rights	625,521
352.0-Transmission-Structu	2,081,450
353.0-Transmission-Stat Eq	25,466,665
355.0-Tran Elec Poles & Fixtures	17,023,278
356.0-Tran Elec OH Conductors & Dev	13,303,518
397.0-Electric 10yr Comm Equip	
	<u>58,561,927</u>