



December 5, 2018

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

via eFiling

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER19-____-000

ER19-505-000

Informational Filing for Formula Rate Annual Update

Rate Year: April 1, 2018, to March 31, 2019

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, 2018.

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 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;
- 2) Narrative identifying material adjustments and accounting changes; and
- 3) Annual Update for Rate Year April 1, 2018, to March 31, 2019, in Microsoft Excel format, with the formulas intact. The Annual Update is based on historical data from NorthWestern Energy's 2017 FERC Form No. 1.²

Accounting Changes

Accounting changes are described in the attached narrative, which was published as part of NorthWestern's Annual Update.

Corrections or Adjustments made during the Review Period

None.

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. 20180227-8000.



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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MAM/dq

Attachments

cc: South Dakota Public Utilities Commission

Formula Rate Annual Update

Rate Year: April 1, 2018 to March 31, 2019

Based on December 31, 2017 Data

NorthWestern Corporation
(South Dakota)



Annual Update | Narrative

Rate Year: April 1, 2018 – March 31, 2019

Pursuant to Section II of its Formula Rate Protocols, NorthWestern Corporation d/b/a NorthWestern Energy provides the following explanation of the prior period Annual Transmission Revenue Requirement (ATRR) adjustment of \$341,508 included in NorthWestern's Annual Update for the rate year that begins April 1, 2018 (RY2018).

NorthWestern joined SPP as a transmission-owning member effective October 1, 2015. As part of that process, NorthWestern sought FERC approval of a Formula Rate Template and Formula Rate Protocols (together, the "Formula Rate") under which NorthWestern's ATRR would be developed. The Formula Rate, which was approved by FERC after a lengthy settlement process, is incorporated into SPP's OATT as Attachment H, Addendum 27.¹ NorthWestern's Formula Rate is a historical formula rate — *i.e.*, the Template uses actual, historic costs that are updated annually. The inputs to the Template come from the filed FERC Form No. 1 and are supplemented from the prior year's accounting data. As part of the settlement, NorthWestern's Template included a line for prior-period adjustments to the ATRR.

NorthWestern is including a \$341,508 adjustment in its Annual Update for RY2018, which comprises two separate accounting changes.

First, the portion of point-to-point (PTP) revenues collected by SPP and assigned to NorthWestern are included in the Template on Attachment 3 (Revenue Credits), Line 4 (SPP Schedule 7 & 8 Transmission Revenues). NorthWestern's Template properly accounted for the PTP revenue credits; however, NorthWestern had been receiving a net invoice from SPP as a Transmission Owner and Transmission Customer. The total invoice, including the Schedule 7 & 8 revenue, had been recorded in Account 565, thereby understating transmission expense by others and understating transmission revenues.

Because the PTP revenues were not reflected in its Formula Rate Template, NorthWestern overcollected its ATRR. From October 2015 through December 2016, NorthWestern received \$795,935.56 in PTP revenues (Schedules 7 & 8). NorthWestern made the appropriate accounting adjustments to record 2017 revenue in Account 456.1, and included the correction of October 2015 – December 2016 revenue in the prior period adjustments line within the Annual Update

¹ Docket Nos. ER15-2069 & ER15-2075.

for RY2018. This adjustment included accrued interest from October 2015 to March 2018, as described in Section V of NorthWestern's Protocols.

Additionally, NorthWestern has updated the reference in its Template to point to Account 456.1 rather than Account 457, as the Schedule 7 & 8 revenue for 2017 was recorded in Account No. 456.1.

The second adjustment included in the Template corrects the transmission O&M related to deferred costs. NorthWestern charges monthly transmission by others (SPP) invoices to Account 565. Then the tracker entry is posted, which defers a portion of transmission expense to the balance sheet until it is recovered from South Dakota retail customers. Prior to 2017, the tracker account had used FERC Account 566. Therefore, one must net 565 and 566 together to determine the total amount of expense recognized for transmission by others. Beginning in 2017, NorthWestern used Account 565 rather than Account 566 for its entry to record the amount of transmission expense deferred to its tracker. NorthWestern included a prior period ATRR adjustment in the RY2018 Annual Update to account for this change. The amounts are as follows:

- 2014: collect \$22,454.50
- 2015: refund \$126,893.42
- 2016: collect \$1,252,468

The total receivable to include in the 2018 Template for this item is \$1,148,029.

This adjustment includes interest as prescribed in NorthWestern's Protocols. Both adjustments (the 565/456.1 reclassification and the 565/566 reclassification) were entered into a revised template for each of the 2014, 2015, and 2016 test years. 2015 calculates to a refund due customers, and as such, the interest rate used is the FERC interest rate.² 2014 and 2016 calculate to a receivable from customers, and consistent with NorthWestern's Protocols, the interest rate applied is the cost of NorthWestern's short-term borrowings.³

The total adjustment for both items in the RY2018 Annual Update is a net receivable of \$341,508. This includes \$10,585.25 of interest.

² 18 C.F.R. § 35.19a.

³ Pursuant to Section V-B of NorthWestern's Protocols, interest on any surcharge will be calculated using the lower of FERC's Interest Rate or NorthWestern Energy's short-term borrowing rate.

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NorthWestern Corporation (South Dakota)

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NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 2018, Based on December 31, 2017 Data)

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

Line No	Account/Description/Classification	Inputs From 2017 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	8,343,137	110.57c 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	2,143,146	112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	2,174,219	112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	(8,772,079)	112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	(9,713,734)	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	1,798,914,837	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	1,676,226,056	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)	1,779,660,000	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)	0	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	37,688	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)	531,822	112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	5,450,270	115.14g or 262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	77,224,368	117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	1,389,400	117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	2,791,333	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	(51,569)	200.21c	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	61,882	205.5b and 5g average	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	872,964,702	207.91b and 91g average	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	168,751,109	207.55b and 55g average	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	1,831,056	227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)	0	227.15.c footnote	Appendix A - Ln. 38
36	Total (Acct 190)	20,889,497	234.21e footnote	ATT 1 - ADIT, Pg. 1, Ln. 9
37	Total (Acct 281)	0	273.17k	Line not used
38	Total (Acct 282)	57,084,551	274.9k footnote	ATT 1 - ADIT, Pg. 1, Ln. 18
39	Total (Acct 283)	6,737,578	276.30k 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	19,220,611	207.86b and 86g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	60,713,477	219.25c average	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	5,630,521	219.27c average	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	293,618,754	219.28.c average	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	(184,686)	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	20,080,527	321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	21,810,751	321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	21,017	323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	17,084	323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses	9,655,417	323.197b footnote	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	0	336.1b footnote	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant	0	336.1c footnote	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant	12,376	336.1d footnote	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	0	336.1e footnote	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant	5,198,341	336.7f footnote	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant	0	336.7c footnote	Not used
57	Amort Lim Term (404) - Transmission Plant	0	336.7d footnote	Not used
58	Depreciation Exp (403) - General Plant	1,160,427	336.10f footnote	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant	0	336.10c footnote	Appendix A - Ln. 68
60	Amort Lim Term (404) - General Plant	0	336.10d footnote	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll	833,760	354.21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	4,280,076	354.27b footnote	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	11,706,295	354.28b footnote	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	46,007,569	206.50b and 50g average	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	40,549,192	206.61b and 61g average	Appendix A - Ln. 15
67	Rent from Electric Property	273,117	300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	3,738,758	263.23i	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	17,070	263.37i	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	291,130	263.1.12i	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	210,225	263.1.18i	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	232,581	263.1.24i	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	19,806	263.1.31i	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	77,166	263.5i	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	690,381	263.7i	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	161,460	263.14i	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	6,681	263.25i	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	5,011	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, 2018, Based on December 31, 2017 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	134,575	321.169b footnote	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	214.47.d footnote	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission	0	214.47.d footnote	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses	35,769	350.8.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only	0	214.47.d footnote	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff	58,153,591	From ATT 11, Col L, L36 company records	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	22,045,393	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.	0	Verify amount annually	
17	Line left intentionally blank.	0	Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)	461,300	330.12 L32.m (Acct 4576.1). 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	1,844,798	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	17,204,434	From ATT 11, Col L, L43 company records	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	13,261,862	111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	13,221,232	111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	24,810,484	111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	37,090,302	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, 2018, Based on December 31, 2017 Data)

	Notes	FF1 Page # or Instruction
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Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor		
1	Transmission Wages Expense	833,760
1a	Transmission under SPP Tariff Factor	34.46%
2	Total Wages Expense	11,706,295
3	Less A&G Wages Expense	4,280,076
4	Total Wages Less A&G Wages Expense	7,426,218
5	Wages & Salary Allocator	3.87%
Plant Allocation Factors		
6	Electric Plant in Service	872,964,702
7	Accumulated Depreciation (Total Electric Plant)	293,618,754
8	Accumulated Intangible Amortization (Other Utility Plant)	(51,569)
9	Total Accumulated Depreciation	293,567,185
10	Net Plant	579,397,517
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	58,899,638
12	Gross Plant Allocator	6.75%
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	36,638,394
14	Net Plant Allocator	6.32%
T/D Pole Allocation Factor		
15	Gross Distribution Pole/Structure Investment (Acct 364)	40,549,192
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	46,007,569
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	17,204,434
18	Total Pole/Tower Gross Plant	86,556,760
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	19.88%

Plant Calculations

Plant In Service		
20	Transmission Plant In Service under SPP tariff	58,153,591
21	General	19,220,611
22	Intangible	61,882
23	Total General and Intangible Plant	19,282,493
24	Wage & Salary Allocator	3.87%
25	Total General and Intangible Functionalized to Transmission	746,047
26	Land Held for Future Use	0
27	Total Plant In Rate Base	58,899,638
Accumulated Depreciation		
28	Transmission Accumulated Depreciation for assets under SPP tariff	22,045,393
29	General Plant Accumulated Depreciation	5,630,521
30	Accumulated Intangible Amortization (Other Utility Plant)	(51,569)
31	Total Accumulated Depreciation	5,578,952
32	Wage & Salary Allocator	3.87%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	215,852
34	Total Accumulated Depreciation	22,261,245
35	Total Net Property, Plant & Equipment	36,638,394

Adjustment To Rate Base

Accumulated Deferred Income Taxes		
36	ADIT	(3,467,820)
Prepayments		
37	Prepayments	562,918
Materials and Supplies		
38	Undistributed Stores Expense	0
39	Wage & Salary Allocator	3.87%
40	Total Undistributed Stores Expense Allocated to Transmission	0
41	Transmission Materials & Supplies	1,831,056
42	Total Materials & Supplies Allocated to Transmission	1,831,056
Cash Working Capital		
43	Operation & Maintenance Expense	1,030,871
44	1/8th Rule	12.5%
45	Total Cash Working Capital Allocated to Transmission	128,859
46	Non-Escrowed Funds	(33,630)
47	Total Adjustment to Rate Base	(978,616)
48	Rate Base	35,659,777

ADDENDUM 27 TO ATTACHMENT H Page 5 of 18
NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 2018, Based on December 31, 2017 Data)

Operations & Maintenance Expense

Transmission O&M			
49	Transmission O&M	[From ATT-5, Ln. 49]	7,516,238
50	Less Account 565	[From ATT-5, Ln. 50]	6,919,983
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)	596,255
Allocated Administrative & General Expenses			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	9,655,417
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]	21,017
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	17,084
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	9,617,316
61	Wage & Salary Allocator	(Line 5)	3.87%
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	372,098
Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	35,769
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	26,749
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	62,518
66	Total Transmission O&M	(Lines 53 + 62 + 65)	1,030,871

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]	1,844,798
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	1,160,427
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	12,376
70	Total	(Line 68 + Line 69)	1,172,803
71	Wage & Salary Allocator	(Line 5)	3.87%
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	45,376
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	1,890,174

Taxes Other than Income Taxes

74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	311,668
75	Total Taxes Other than Income Taxes	(Line 74)	311,668

Return \ Capitalization Calculations

Long Term Interest			
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	81,405,100
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]	1,737,570,447
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	(9,242,907)
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]	2,158,683
82	Common Stock	(Line 78 - 79 - 80 - 81)	1,744,654,671
Capitalization			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	1,806,636,900
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]	1,744,654,671
86	Total Capitalization	(Sum Lines 83 to 85)	3,551,291,571
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col B]	50.87%
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]	49.13%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	4.62%
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)	2.35%
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	0.00%
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	4.99%
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	7.34%
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	2,616,070

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NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2018, Based on December 31, 2017 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]	-12,461
104	ITC Adjust. Allocated to Trans. - Grossed Up ITC Adjustment x 1 / (1-T)		(Line 103 * (1 / (1-Line 101)))	-19,171
105	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	957,464
106	Total Income Taxes		(Line 105 - Line 104)	976,635

Revenue Requirement

Summary				
107	Net Property, Plant & Equipment		(Line 35)	36,638,394
108	Total Adjustment to Rate Base		(Line 47)	(978,616)
109	Rate Base		(Line 48)	35,659,777
110	Total Transmission O&M		(Line 66)	1,030,871
111	Total Transmission Depreciation & Amortization		(Line 73)	1,890,174
112	Taxes Other than Income		(Line 75)	311,668
113	Investment Return		(Line 97)	2,616,070
114	Income Taxes		(Line 106)	976,635
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	6,825,418
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
116	Transmission Plant In Service under SPP tariff		(Line 20)	58,153,591
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	58,153,591
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%
120	Gross Revenue Requirement		(Line 115)	6,825,418
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	6,825,418
Revenue Credits & Adjustments				
122	Revenue Credits		[From ATT-3, Ln. 8]	515,586
122a	Refunds and Surcharges (Adjustments to Gross ATRR)			
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	515,586
123	Total Net Revenue Requirement		(Line 121 - Line 122b)	6,309,832
124	WAPA Integrated System (IS) True Up of previous Rate Year			-
125	Adjustments to prior Rate Year Revenue Requirement			341,508
126	Annual Total Net Revenue Requirement		(Line 123 - Line 125)	6,651,340

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, 2018, Based on December 31, 2017 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	2,093,542			2,093,542			
2	190.0	Deferred FIT - Officers & Directors Deferred Comp.	7,903,609				7,903,609		Deferred compensation, tax deductible when paid
3	190.0	Deferred FIT - Reserves & Accruals	541,441			541,441			
4	190.0	Deferred FIT - Post Retirement Benefits - Pension	(353,737)				(353,737)		Relates to pensions - tax funding vs book accrual
5	190.0	Environmental Liability	4,339,173	4,339,173					All natural gas related
6	190.0	Deferred FIT - Non-jurisdictional (SD Gas, NE Gas)	6,365,469	6,365,469					Not South Dakota Electric related
7									
8		Total	20,889,497	10,704,642	0	2,634,983	7,549,872		-
9		Conform - [FF1, pg. 234, ln. 18, col. c] (From Inputs Pg. 1, Line 36)	20,889,497						
10		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.75%	3.87%		
11		Total Transmission		0	0	177,784	292,107	469,892	
12									
13									
14	282.0	Accum Def FIT - Accel Depr & Amort.	(58,361,706)			(58,361,706)			Accelerated Depreciation & Amortization of non-flow through items
15	282.0	Accum Def FIT - Non-jurisdictional (SD Gas, NE Gas)	1,277,155	1,277,155					Not South Dakota Electric related
16									
17		Total	(57,084,551)	1,277,155	0	(58,361,706)	0		
18		Conform - [FF1, pg. 274, ln. 9, col. k] (Inputs Pg. 1, Line 38)	(57,084,551)						
19		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.75%	3.87%		
20		Total Transmission		-	0	(3,937,712)	0	(3,937,712)	
21									
22									
23	283.0	Regulatory Assets	(3,906,545)	(3,906,545)					MGP
24	283.0	FAS109 Flow through deferred taxes	(1,483,518)	(1,483,518)					tax gross up on FAS109 flow through deferred taxes
25	283.0	Non-jurisdictional (SD Gas, NE Gas)	(1,347,515)	(1,347,515)					Not South Dakota Electric related
26									
27		Total	(6,737,578)	(6,737,578)	0	0	0		
28		Conform - [FF1, pg. 276, ln. 30, col. k] (Inputs Pg. 1, Line 39)	(6,737,578)						
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	6.75%	3.87%		
30		Total Transmission		0	0	0	0	0	
31									
32		Total ADIT (Ln. 11 + Ln. 20 + Ln 30)						(3,467,820)	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, 2018, Based on December 31, 2017 Data)

	Column A	Column B	Column C
<u>OTHER TAXES:</u>	FF1 Pg. 262-263 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. 262 Footnote [From Inputs, Pg. 1, Lns. 68-70]	4,046,958		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	77,166		
4			
5			
6			
7 Total Plant Related [GP Allocator from Appendix A, Ln. 12]	<u>4,124,125</u>	6.7471%	<u>278,258</u>
		<u>Wages & Salary Allocator</u>	
<u>Labor Related:</u>			
8 Social Security (FICA/OAB) [FF1, Pg. 262 footnote] [From Inputs, Pg. 1, Ln. 75-76]	851,841		
9 Federal Unemployment Comp. [FF1, Pg. 262 footnote] [From Inputs, Pg. 1, Ln. 77]	6,681		
10 State Unemployment Comp. (FF1 Pg. 262 footnote) [From Inputs, Pg. 1, Lines 78]	5,011		
11			
12			
13 Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	<u>863,533</u>	3.8690%	<u>33,410</u>
14 Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]			<u>311,668</u>
<u>Currently Excluded from Appendix A</u>			
15 Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 262 footnote]	19,806		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	210,225		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	232,581		
18			
19			
20 Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]	<u>462,612</u>		
21 Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	5,450,270		
22 Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]	<u>5,450,270</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, 2018, Based on December 31, 2017 Data)

Account 454 - Rent from Electric Property		
1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. B footnote] [From Inputs, Pg. 1, Ln. 67]	273,117
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>19.88%</u>
3	Rent from Electric Transmission Property [Line 1 x Line 2]	54,286
Other Electric Revenues (Note 1)		
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	461,300
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 8) [To Appendix A, Line 122]	515,586

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~~ 456.1 (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, 2018, Based on December 31, 2017 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 12/31/2017	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	\$ 531,822	6.324% \$ 33,630
2.	Other adjustments			6.324%	\$ -
3.	Total (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$ 531,822	\$ 33,630
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. C footnote] [From Inputs, Pg. 1, Ln. 22]			531,822	

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, 2018, Based on December 31, 2017 Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 111.57.c [From Inputs, Pg. 1, Ln. 1]	8,343,137	6.75%	562,918	

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]	21,017	35,769	35,769	

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	From Inputs, Pg. 2, Ln. 7	134,575	19.88%	26,749	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]	(184,686)	6.75%	(12,461)	

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]	21,810,751	34.46%	7,516,238	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	20,080,527	34.46%	6,919,983	
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From Inputs, Pg. 2, Ln. 16]	0	34.46%	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]	168,751,109	58,153,591	
1a	Transmission under SPP Factor (Transmission under SPP divided by Total Transmission)		34.46%		

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, 2018, Based on December 31, 2017 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	1,806,636,900	[Note (1)]	50.87%	4.62%	[Note (4)]	2.35%
2. Preferred Stock	0	[Note (2)]	0.00%	0.00%	[Note (5)]	0.00%
3. Common Stock	1,744,654,671	[Note (3)]	49.13%	10.15%		4.99%
4. Totals	3,551,291,571		100.00%			
5. Weighted Average Cost of Capital ("R")						7.34%

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, 2018, Based on December 31, 2017 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.	12/31/2016	1,676,226,056	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	(9,713,734)	[Note (11)]	2,174,219	[Note (13)]	1,683,765,571
2.	12/31/2017	1,798,914,837	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	(8,772,079)	[Note (12)]	2,143,146	[Note (14)]	1,805,543,770
3.		1,737,570,447		0		0		0		0		(9,242,907)		2,158,683		
4.																Common Equity Balance [Average of Beg of Yr & End of Yr CE Balance]: [To ATT-6, Page 1, Line 3, Col A] 1,744,654,671

* 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, 2018, Based on December 31, 2017 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.	12/31/2016	0 [Note (1)]	0 [Note (3)]	0 [Note (5)]	0 [Note (7)]	0 [Note (9)]	0 [Note (11)]	0
2.	12/31/2017	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.		Preferred Dividends [Note 13]:						0
5.		Average Cost Rate [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, 2018, Based on December 31, 2017 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.	12/31/2016	0	[Note (1)]	1,779,660,000	[Note (3)]	0	[Note (5)]	26,976,900	[Note (7)]	1,806,636,900
2.	12/31/2017	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):								1,806,636,900

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.	12/31/2016	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2017	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.	12/31/2016	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	37,688
8.	12/31/2017	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		Avg of Beg & End of Yr Discounts	18,844
10.	12/31/2016	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	13,261,862
11.	12/31/2017	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	13,221,232
12.		Avg of Beg & End of Yr	13,241,547
13.	12/31/2016	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 2, Ln. 25]	24,810,484
14.	12/31/2017	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 2, Ln. 26]	37,090,302
15.		Avg of Beg & End of Yr	30,950,393
16.	12/31/2016	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.	12/31/2017	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]	1,806,636,900
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	44,210,784
22.		NET PROCEEDS (Avg of Beg of Yr and End of Yr LTD):	1,762,426,116

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, 2018, Based on December 31, 2017 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]	77,224,368
2. Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	1,389,400
3. Amortization of Loss on Recquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	2,791,333
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	81,405,100
7. Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	1,762,426,116
8. Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]	4.62%

Addendum 27 to ATTACHMENT H - 1, Page 17 of 18

NorthWestern Corporation (South Dakota)

Attachment 10, DEPRECIATION RATES

(For Rate Year Beginning April 1, 2018, Based on December 31, 2017 Data)

<u>Line</u>	<u>FERC</u>	<u>Description</u>	<u>2017 Rates (%)¹</u>
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			Average			Average Net		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 2016-2017 (i)	Depreciation Reserve 2016- 2017 (j)					Average Net Book Value 2016-2017 (k)
1	3ABABN0002 - TL-0002 Aberdeen Siebrecht Sub 30C to Gr : N040 Total	2,644,737	1,863,963	780,774	2,644,737	1,836,177	808,560	2,644,737	1,850,070	794,667	2,644,737	1,850,070	794,667	105,347
2	3ABABN0030 - TL-0030 Aberdeen Siebrecht Sub 30C to Hu : N040 Total	10,421,733	3,765,043	6,656,691	10,423,017	3,567,163	6,855,854	10,422,375	3,666,103	6,756,272	10,422,375	3,666,103	6,756,272	379,846
3	3ABABN0033 - TL-0033 Groton Sub to Groton WAPA Sub : N040 Total	550,675	131,493	419,182	550,675	98,968	451,706	550,675	115,231	435,444	550,675	115,231	435,444	24,960
4	3ABABN0040 - TL-0040 Aberdeen Siebrecht Sub 30C to El : N040 Total	1,489,330	955,784	533,546	1,489,330	934,176	555,154	1,489,330	944,980	544,350	1,489,330	944,980	544,350	58,955
5	3ABNOD0040 - TL-0040 ABN Siebrecht Sub 30C ND portion : N040 Total	65,239	39,609	25,630	65,239	37,003	28,236	65,239	38,306	26,933	65,239	38,306	26,933	2,505
6	3HUHUR0031 - TL-0031 Huron West Park Sub 30D to Mitch : N060 Total	2,551,424	1,963,479	587,945	2,551,424	1,980,684	570,740	2,551,424	1,972,082	579,343	2,551,424	1,972,082	579,343	97,541
7	3HUHUR0037 - TL-0037 Huron West Park Sub 30D to Broad : N060 Total	555,166	504,682	50,484	555,166	511,539	43,627	555,166	508,110	47,055	555,166	508,110	47,055	22,303
8	3MTMIT0041 - TL-0041 Mitchell Sub 31A to McCook Cty L : N080 Total	542,523	432,983	109,539	542,523	440,353	102,170	542,523	436,668	105,855	542,523	436,668	105,855	19,124
9	3MTMIT0042 - TL-0042 Mitchell Sub 31A to Tripp Jct. S : N080 Total	1,109,109	589,282	519,827	1,109,109	564,166	544,943	1,109,109	576,724	532,385	1,109,109	576,724	532,385	42,114
10	3MTMIT0045 - TL-0045 Mitchell Sub 31A to Letcher Jct. Sub (WAPA owned) Total	4,682,337	1,262,651	3,419,685	4,682,337	1,072,098	3,610,239	4,682,337	1,167,375	3,514,962	4,682,337	1,167,375	3,514,962	178,275
11	3MTTRP0043 - TL-0043 Tripp Jct. Sub 42A to Yankton jc : N080 Total	3,044,671	1,495,244	1,549,426	2,999,393	1,414,884	1,584,509	3,022,032	1,455,064	1,566,968	3,022,032	1,455,064	1,566,968	107,346
12	3HURED0006 - TL-0006 Redfield Sub 30A to Clark Jct. S : N060 Total	4,355,148	2,910,066	1,445,082	4,355,148	2,817,728	1,537,420	4,355,148	2,863,897	1,491,251	936,357	615,738	320,619	38,242
13	3HUHUR0035 - TL-0035 Huron West Park Sub 30D to Highm : N060 Total	1,997,250	1,361,952	635,298	1,993,562	1,346,720	646,842	1,995,406	1,354,336	641,070	1,995,406	1,354,336	641,070	78,281
14	3ABABN0003 - TL-0003 Groton Sub 3C to Webster Sub 3B : N040 Total	1,185,909	913,673	272,236	1,166,226	904,210	262,016	1,176,067	908,941	267,126	313,406	242,221	71,185	12,729
15	3ABABN002A - TS-002A WAPA Groton : N240 Total	861,459	417,160	444,299	861,459	409,409	452,050	861,459	413,285	448,175	861,459	413,285	448,175	21,795
16	3ABABN002B - TS-002B Groton, Basin oper. : N040 Total	5,081,035	2,643,774	2,437,261	4,991,510	2,583,802	2,407,708	5,036,272	2,613,788	2,422,484	5,036,272	2,613,788	2,422,484	123,353
17	3ABNOD004A - TS-004A-Ellendale, ND Sub : N040 Total	12,263	8,548	3,715	12,263	8,481	3,782	12,263	8,515	3,748	12,263	8,515	3,748	310
18	3ABABN003C - TS-003C Groton City : N040 Total	495,631	135,431	360,200	495,631	128,819	366,812	495,631	132,125	363,506	471,291	121,482	349,809	11,856
19	3ABABN003C - TS-003C Aberdeen Siebrecht : N040 Total	7,765,385	1,128,753	6,636,631	7,717,833	1,067,205	6,650,628	7,741,609	1,097,979	6,643,630	3,147,870	438,384	2,709,486	78,346
20	3HUCLK006A - TS-006A Kampeska : N060 Total	175,016	78,927	96,089	175,016	77,282	97,734	175,016	78,104	96,912	169,963	74,215	95,748	4,121
21	3HUCLK006D - TS-006D Watertown Mun. Utilities : N060 Total	371,263	49,217	322,045	371,263	43,699	327,564	371,263	46,458	324,805	371,263	46,458	324,805	9,393
22	3HUHMR035D - TS-035D Titan 1 Substation 69KV : N060 Total	751,555	103,881	647,674	751,555	92,043	659,512	751,555	97,962	653,593	491,678	64,088	427,590	11,513
23	3HUHMR035E - TS-035E Highmore East River Tie : N060 Total	1,999,706	321,618	1,678,088	1,999,706	293,085	1,706,621	1,999,706	307,351	1,692,354	1,541,670	181,102	1,360,568	38,707
24	3HUHUR030B - TS-030B WAPA Broadland : N240 Total	916,134	291,244	624,890	723,448	410,729	312,719	819,791	350,986	468,804	819,791	350,986	468,804	20,741
25	3HUHUR030D - TS-030D Huron West Park : N060 Total	4,553,312	1,980,427	2,572,885	4,505,432	1,962,607	2,542,825	4,529,372	1,971,517	2,557,855	2,983,370	1,374,018	1,609,352	74,763
26	3HURED030A - TS-030A Redfield : N060 Total	3,158,361	1,005,805	2,152,556	3,158,361	968,556	2,189,805	3,158,361	987,181	2,171,180	1,186,729	285,000	901,728	29,831
27	3MTMIT031A - TS-031A Mitchell : N080 Total	5,326,455	1,085,627	4,240,828	5,326,455	1,011,256	4,315,199	5,326,455	1,048,441	4,278,014	3,622,312	495,533	3,126,779	87,691
28	3MTMIT031B - TS-031B Mitchell Northwest : N080 Total	2,310,165	823,435	1,486,730	2,310,165	796,002	1,514,163	2,310,165	809,719	1,500,447	558,325	191,142	367,183	13,645
29	3MTTRP042A - TS-042A Tripp Jct. : N080 Total	2,258,870	587,602	1,671,269	1,928,285	618,974	1,309,311	2,093,578	603,288	1,490,290	794,416	91,327	703,089	19,872
30	3YKYNK043C - Napa Jct. Switchyard. : N100 Total	4,237,295	172,000	4,065,295	4,237,295	104,423	4,132,872	4,237,295	138,211	4,099,084	4,231,985	138,032	4,093,953	107,069
31	3YKYNK043A - TS-043A Yankton Jct. : N100 Total	3,072,273	1,151,470	1,920,803	2,980,497	1,121,442	1,859,055	3,026,385	1,136,456	1,889,929	972,819	215,031	757,788	24,222
32														
33														
34														
35														
36	Grand Total	78,541,428	30,174,823	48,366,604	77,674,059	29,223,683	48,450,376	78,107,744	29,699,253	48,408,490	58,153,591	22,045,393	36,108,198	1,844,798

Breakout by FERC account:

350.1-Transmission Land	60,667
350.2-Trans Land Rights	631,483
352.0-Transmission-Structu	2,067,270
353.0-Transmission-Stat Eq	25,109,215
355.0-Tran Elec Poles & Fixtures	17,204,434
356.0-Tran Elec OH Conductors & Dev	13,080,521
397.0-Electric 10yr Comm Equip	
	<u>58,153,591</u>