

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case Model  
 Exhibit JJD-1

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Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues @ Present Rates	Proposed Rates	Test Year Revenues @ Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	<b>Gas Sales Revenues</b>		No. of Bills			No. of Bills				
2	Customer Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	433,840	\$6.03	\$2,617,202	437,344	\$6.03	\$2,638,341	\$8.00	\$3,498,752
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	64,975	\$7.02	\$456,143	65,671	\$7.02	\$461,029	\$9.00	\$591,039
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	1,397	\$80.24	\$112,090	1,397	\$80.24	\$112,090	\$80.00	\$111,760
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	0	\$280.00	\$0	0	\$280.00	\$0	\$280.00	\$0
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	890	\$84.90	\$75,557	938	\$84.90	\$79,632	\$80.00	\$75,040
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	49	\$275.86	\$13,517	61	\$280.00	\$17,080	\$280.00	\$17,080
9	Rate Code 85SDS	Sch 2.1, P7	1	\$2,583.00	\$2,583	0	\$0.00	\$0	\$0.00	\$0
10	Rate Code 85BPE	Sch 2.1, P8	0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
11	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	922	\$130.00	\$119,860	\$922	\$130.00	\$119,860	\$130.00	\$119,860
12	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	14	\$330.00	\$4,620	14	\$330.00	\$4,620	\$330.00	\$4,620
13	Totals		<u>502,088</u>		<u>\$3,401,572</u>	<u>506,347</u>		<u>\$3,432,652</u>		<u>\$4,418,151</u>
14										
15										
16			Therms			Therms				
17	Distribution Delivery Charges:									
18	Rate Code 81 - Residential	Sch 2.1, P1	25,961,430	\$0.1558	\$4,045,088	28,843,371	\$0.1550	\$4,469,718	\$0.2083	\$6,009,195
19	Rate Code 82 - Small Commercial	Sch 2.1, P2	12,788,810	\$0.1132	\$1,448,070	14,359,959	\$0.1136	\$1,630,893	\$0.1511	\$2,170,426
20	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	2,934,470	\$0.0386	\$113,403	3,200,760	\$0.0388	\$124,189	\$0.0643	\$205,802
21	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0.0000	\$0
22	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	1,773,276	\$0.0357	\$63,298	1,954,964	\$0.0388	\$75,853	\$0.0643	\$125,704
23	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,031,127	\$0.0190	\$19,608	2,641,350	\$0.0778	\$205,501	\$0.0913	\$241,027
24	Rate Code 85SDS	Sch 2.1, P7	215,107	\$0.0001	\$19	0	\$0.0000	\$0	\$0.0000	\$0
25	Rate Code 85BPE	Sch 2.1, P8	60,611	\$0.0140	\$847	0	\$0.0000	\$0	\$0.0000	\$0
26	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	2,923,271	\$0.0140	\$113,175	3,218,428	\$0.0388	\$124,875	\$0.0643	\$206,945
27	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	219,785	\$0.0209	\$4,595	247,540	\$0.0204	\$5,050	\$0.0338	\$8,379
28	Totals		<u>47,907,887</u>		<u>\$5,808,104</u>	<u>54,466,372</u>		<u>\$6,636,079</u>		<u>\$8,967,478</u>
29										
30	Ad Valorem Tax Adjustment Clause:									
31	Rate Code 81 - Residential	Sch 2.1, P1	25,961,430	\$0.0152	\$393,988	28,843,371	\$0.0152	\$438,419	\$0.0152	\$438,419
32	Rate Code 82 - Small Commercial	Sch 2.1, P2	12,788,810	\$0.0096	\$122,870	14,359,959	\$0.0096	\$137,856	\$0.0096	\$137,856
33	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	2,934,470	\$0.0062	\$18,149	3,200,760	\$0.0062	\$19,845	\$0.0062	\$19,845
34	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	0	\$1.0000	\$0	0	\$0.0041	\$0	\$0.0000	\$0
35	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	1,773,276	\$0.0062	\$10,967	1,954,964	\$0.0062	\$12,121	\$0.0062	\$12,121
36	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,031,127	\$0.0039	\$4,033	2,641,350	\$0.0041	\$10,829	\$0.0041	\$10,829
37	Rate Code 85SDS	Sch 2.1, P7	215,107	\$0.0039	\$841	0	\$0.0041	\$0	\$0.0000	\$0
38	Rate Code 85BPE	Sch 2.1, P8	60,611	\$0.0190	\$1,153	0	\$0.0041	\$0	\$0.0000	\$0
39	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	2,923,271	\$0.0062	\$18,080	3,218,428	\$0.0062	\$19,954	\$0.0062	\$19,954
40	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	219,785	\$0.0039	\$860	247,540	\$0.0041	\$1,015	\$0.0041	\$1,015
37	Totals		<u>47,907,887</u>		<u>\$570,940</u>	<u>54,466,372</u>		<u>\$640,039</u>		<u>\$640,039</u>

Line No.	Description (a)	Reference (b)	Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues at Present Rates (h)	Proposed Rates (i)	Test Year Revenues at Proposed Rates (j)
1	<b>Gas Sales Revenues</b>		Therms			Therms				
2	Gas Cost Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	25,961,430	\$0.9418	\$24,451,201	28,843,371	\$0.9954	\$28,710,980	\$0.9954	\$28,710,980
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	12,788,810	\$0.9432	\$12,062,683	14,359,959	\$0.9954	\$14,294,046	\$0.9954	\$14,294,046
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	2,934,470	\$0.8256	\$2,422,702	3,200,760	\$0.8256	\$2,642,396	\$0.8256	\$2,642,396
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	0	\$3.0000	\$0	0	\$0.0000	\$0	\$0.0000	\$0
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	1,773,276	\$0.6719	\$1,191,482	1,954,964	\$0.7654	\$1,496,349	\$0.7654	\$1,496,349
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,031,127	\$0.6449	\$665,020	2,641,350	\$0.7654	\$2,021,716	\$0.7654	\$2,021,716
9	Rate Code 85SDS	Sch 2.1, P7	215,107	\$0.6485	\$139,497	0	\$0.0000	\$0	\$0.0000	\$0
10	Rate Code 85BPE	Sch 2.1, P8	60,611	\$0.6718	\$40,720	0	\$0.0000	\$0	\$0.0000	\$0
11	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	2,923,271	\$0.9706	\$2,837,416	3,218,428	\$0.7654	\$2,463,417	\$0.7654	\$2,463,417
12	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	219,785	\$0.9984	\$219,424	247,540	\$0.7654	\$189,469	\$0.7654	\$189,469
13	Totals		<u>47,907,887</u>		<u>\$44,030,145</u>	<u>54,466,372</u>		<u>\$51,818,373</u>		<u>\$51,818,373</u>
14										
15	Total Gas Sales Revenues		<u>47,907,887</u>	\$1.1232	<u>\$53,810,761</u>	<u>54,466,372</u>	\$1.1480	<u>\$62,527,143</u>	\$1.2089	<u>\$65,844,041</u>
16										
17										
18	Gas Cost Reconciling Adjustment				<u>\$174,904</u>					
19										
20										
21	<b>Gas Transportation Revenues</b>		No. of Bills			No. of Bills				
22	Customer Charges:									
23	Rate Code 87 - (Option A)	Sch 2.1, P12	473	\$130.00	\$61,490	473	\$130.00	\$61,490	\$130.00	\$61,490
24	Rate Code 87 - (Option B)	Sch 2.1, P13	562	\$331.25	\$186,164	562	\$350.00	\$196,700	\$330.00	\$185,460
25	Rate Code 87 - (CWD)	Sch 2.1, P14	35	\$1,038.09	\$36,333	48	\$893.25	\$42,876	\$893.25	\$42,876
26	Totals		<u>1,070</u>		<u>\$283,987</u>	<u>1,083</u>		<u>\$301,066</u>		<u>\$289,826</u>
27										
28			Therms			Therms				
29	Distribution Delivery Charges:									
30	Rate Code 87 - (Option A)	Sch 2.1, P12	2,592,707	\$0.0366	\$94,889	2,837,600	\$0.0388	\$110,099	\$0.0643	\$182,458
31	Rate Code 87 - (Option B)	Sch 2.1, P13	26,013,995	\$0.0205	\$534,166	24,138,310	\$0.0204	\$492,422	\$0.0339	\$817,082
32	Rate Code 87 - (CWD)	Sch 2.1, P14	24,136,618	\$0.0063	\$151,887	155,176,516	\$0.0212	\$3,294,589	\$0.0212	\$3,294,589
33	Totals		<u>52,743,320</u>		<u>\$780,942</u>	<u>182,152,426</u>		<u>\$3,897,110</u>		<u>\$4,294,129</u>

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues at Present Rates	Proposed Rates	Test Year Revenues at Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	<b>Gas Transportation Revenues</b>		Therms			Therms				
2	Ad Valorem Tax Adjustment Clause:									
3	Rate Code 87 - (Option A)	Sch 2.1, P12	2,592,707	\$0.0062	\$16,035	2,837,600	\$0.0062	\$17,593	\$0.0062	\$17,593
4	Rate Code 87 - (Option B)	Sch 2.1, P13	26,013,995	\$0.0039	\$101,740	24,138,310	\$0.0041	\$98,967	\$0.0041	\$98,967
5	Rate Code 87 - (CWD)	Sch 2.1, P14	24,136,618	\$0.0039	\$94,397	155,176,516	\$0.0041	\$249,914	\$0.0041	\$249,914
6	Totals		<u>52,743,320</u>		<u>\$212,172</u>	<u>182,152,426</u>		<u>\$366,474</u>		<u>\$366,474</u>
7										
8										
9	Extended Service Rider Adjustment:									
10	Rate Code 87 - (Option A)	Sch 2.1, P12			\$0			\$0		\$0
11	Rate Code 87 - (Option B)	Sch 2.1, P13			(\$35,902)			(\$36,978)		(\$57,278)
12	Rate Code 87 - (CWD)	Sch 2.1, P14			\$0			\$0		\$0
13	Totals				<u>(\$35,902)</u>			<u>(\$36,978)</u>		<u>(\$57,278)</u>
14										
15	Total Gas Transportation Revenues		<u>28,606,702</u>	\$0.0434	<u>\$1,241,199</u>	<u>182,152,426</u>	\$0.0249	<u>\$4,527,672</u>	\$0.0269	<u>\$4,893,151</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			First 30	Over 30					
2			Therms	Therms					
3									
4	August 2006 Therm Units		354,202	22,468	0	376,670			
5	September 2006 Therm Units		428,226	52,254	0	480,480			
6									
7	Subtotal		782,428	74,722	0	857,150			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		4,694,568	448,332	0	5,142,900			
11	Total Therm Units - Base Year		9,574,705	16,386,725	0	25,961,430			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		4,880,137	15,938,393	0	20,818,530			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		5,512,090	18,002,320	0	23,514,410			
19	Add Freeman		68,620	117,441		186,061			
20	Add: Baseload Therms Above		4,694,568	448,332	0	5,142,900			
21									
22	Total Therm Units - Test Year		10,275,278	18,568,093	0	28,843,371			
23									
24									
25			<b>Base Year</b>	<b>Base Year</b>	<b>Base Year</b>	<b>Test Year</b>	<b>Present</b>	<b>Test Year</b>	<b>Test Year</b>
26	Revenue Recovery		<b>Billing</b>	<b>Rates</b>	<b>Revenues</b>	<b>Billing</b>	<b>Rates</b>	<b>Revenues @</b>	<b>Revenues @</b>
27			<b>Determinants</b>	<b>Determinants</b>	<b>Determinants</b>	<b>Determinants</b>	<b>Present</b>	<b>Present</b>	<b>Proposed</b>
28			(c)	(d)	(e)	(f)	(g)	(h)	(i)
29	Customer Charge		433,840	\$6.03	\$2,617,202	437,344	\$6.03	\$2,638,341	\$8.00
30	Distribution Delivery Commodity Charge								
31	First 30 therms		9,574,705	\$0.2051	\$1,963,907	10,275,278	\$0.2055	\$2,111,570	\$0.3373
32	Over 30 therms		16,386,725	\$0.1270	\$2,081,181	18,568,093	\$0.1270	\$2,358,148	\$0.1370
33	Ad Valorem Tax Adjustment		25,961,430	\$0.0152	\$393,988	28,843,371	\$0.0152	\$438,419	\$0.0152
34	MGP Removal Cost Adjustment		25,961,430	\$0.0000	\$0	28,843,371	\$0.0000	\$0	\$0.0000
35	Gas Cost Commodity Charge		25,961,430	\$0.8391	\$21,785,421	28,843,371	\$0.8895	\$25,657,044	\$0.8895
36	Gas Cost Demand Charge		25,961,430	\$0.1027	\$2,665,780	28,843,371	\$0.1059	\$3,053,936	\$0.1059
37									
38	Totals		25,961,430		\$31,507,479	28,843,371		\$36,257,458	\$38,657,346
39	Less: Gas Cost				\$24,451,201			\$28,710,980	\$28,710,980
40									
41	Margin				\$7,056,278			\$7,546,478	\$9,946,366

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			First 400	Next 1,600	Over 2,000					
2			Therms	Therms	Therms					
3										
4	August 2006 Therm Units		175,578	46,667	9,985	232,230				
5	September 2006 Therm Units		207,589	63,837	15,634	287,060				
6										
7	Subtotal		383,167	110,504	25,619	519,290				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		2,299,002	663,024	153,714	3,115,740				
11	Total Therm Units - Base Year		7,994,038	4,235,999	558,773	12,788,810				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		5,695,036	3,572,975	405,059	9,673,070				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		6,432,510	4,035,650	457,510	10,925,670				
19	Add Freeman		199,119	105,512	13,918	318,549				
20	Add: Baseload Therms Above		2,299,002	663,024	153,714	3,115,740				
21										
22	Total Therm Units - Test Year		8,930,631	4,804,186	625,142	14,359,959				
23										
24							Test Year Revenues @		Test Year Revenues @	
25			Base Year Billing	Base Year	Base Year	Test Year Billing	Present Rates	Proposed Rates	Present Rates	
26	Revenue Recovery		Determinants (c)	Rates (d)	Revenues (e)	Determinants (f)	(g)	(h)	(i)	
27									(j)	
28										
29	Customer Charge		64,975	\$7.02	\$456,143	65,671	\$7.02	\$461,029	\$9.00	\$591,039
30	Distribution Delivery Commodity Charge									
31	First 400 therms		7,994,038	\$0.1304	\$1,042,282	8,930,631	\$0.1309	\$1,169,020	\$0.1856	\$1,657,385
32	Next 1,600 therms		4,235,999	\$0.0887	\$375,786	4,804,186	\$0.0891	\$428,053	\$0.0991	\$476,095
33	Over 2,000 therms		558,773	\$0.0537	\$30,002	625,142	\$0.0541	\$33,820	\$0.0591	\$36,946
34	Ad Valorem Tax Adjustment		12,788,810	\$0.0096	\$122,870	14,359,959	\$0.0096	\$137,856	\$0.0096	\$137,856
35	MGP Removal Cost Adjustment		12,788,810	\$0.0000	\$0	14,359,959	\$0.0000	\$0	\$0.0000	\$0
36	Gas Cost Commodity Charge		12,788,810	\$0.8406	\$10,749,914	14,359,959	\$0.8895	\$12,773,614	\$0.8895	\$12,773,614
37	Gas Cost Demand Charge		12,788,810	\$0.1026	\$1,312,769	14,359,959	\$0.1059	\$1,520,432	\$0.1059	\$1,520,432
38										
39	Totals		12,788,810		\$14,089,766	14,359,959		\$16,523,824		\$17,193,367
40	Less: Gas Cost				\$12,062,683			\$14,294,046		\$14,294,046
41										
42	Margin				2,027,083			2,229,778		2,899,321

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		65,910	0	0	65,910				
5	September 2006 Therm Units		80,440	0	0	80,440				
6										
7	Subtotal		146,350	0	0	146,350				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		878,100	0	0	878,100				
11	Total Therm Units - Base Year		2,934,470	0	0	2,934,470				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		2,056,370	0	0	2,056,370				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		2,322,660	0	0	2,322,660				
19	Add: Baseload Therms Above		878,100	0	0	878,100				
20										
21	Total Therm Units - Test Year		3,200,760	0	0	3,200,760				
22										
23							Test Year Revenues @		Test Year Revenues @	
24			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Present Rates (h)	Proposed Rates (i)	Proposed Rates (j)
25	Revenue Recovery									
26										
27										
28	Customer Charge		1,397	\$80.24	\$112,090	1,397	\$80.24	\$112,090	\$80.00	\$111,760
29	Distribution Delivery Commodity Charge									
30	All therms		2,934,470	\$0.0386	\$113,403	3,200,760	\$0.0388	\$124,189	\$0.0643	\$205,802
31	Ad Valorem Tax Adjustment		2,934,470	\$0.0062	\$18,149	3,200,760	\$0.0062	\$19,845	\$0.0062	\$19,845
32	MGP Removal Cost Adjustment		2,934,470	\$0.0000	\$0	3,200,760	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		2,934,470	\$0.7426	\$2,179,098	3,200,760	\$0.7484	\$2,395,481	\$0.7484	\$2,395,481
34	Gas Cost Demand Charge		262,226	\$0.9000	\$236,004	262,226	\$0.9100	\$238,626	\$0.9100	\$238,626
35	Released Capacity/Balancing Surcharge		447,043	\$0.0170	\$7,600	487,610	\$0.0170	\$8,289	\$0.0170	\$8,289
36										
37	Totals		2,934,470		\$2,666,344	3,200,760		\$2,898,520		\$2,979,803
38	Less: Gas Cost				\$2,422,702			\$2,642,396		\$2,642,396
39										
40	Margin				\$243,642			\$256,124		\$337,407

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)
1			All			
2			Therms			
3						
4	August 2006 Therm Units		0	0	0	0
5	September 2006 Therm Units		0	0	0	0
6						
7	Subtotal		0	0	0	0
8	Times		6	6	6	6
9						
10	Baseload Therms - Annual		0	0	0	0
11	Total Therm Units - Base Year		0	0	0	0
12						
13	Base Year Actual Heating Degree					
14	Day (HDD) Sensitive Therms		0	0	0	0
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842
17						
18	Normalized HDD Sensitive Therms		0	0	0	0
19	Add: Baseload Therms Above		0	0	0	0
20						
21	Total Therm Units - Test Year		0	0	0	0

Line No.	Description	Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)	Test Year Revenues @ Proposed Rates (j)
22									
23	Revenue Recovery								
24									
25									
26									
27									
28	Customer Charge	0	\$280.00	\$0	0	\$280.00	\$0	\$280.00	\$0
29	Distribution Delivery Commodity Charge								
30	All therms	0	\$1.0000	\$0	0	\$0.0204	\$0	\$0.0339	\$0
31	Ad Valorem Tax Adjustment	0	\$1.0000	\$0	0	\$0.0041	\$0	\$0.0041	\$0
32	MGP Removal Cost Adjustment	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge	0	\$1.0000	\$0	0	\$0.7484	\$0	\$0.7484	\$0
34	Gas Cost Demand Charge	0	\$1.0000	\$0	0	\$0.9100	\$0	\$0.9100	\$0
35	Released Capacity/Balancing Charge	0	\$1.0000	\$0	0	\$1.0000	\$0	\$1.0000	\$0
36									
37	Totals	0		\$0	0		\$0		\$0
38	Less: Gas Cost			\$0			\$0		\$0
39									
40	Margin			\$0			\$0		\$0

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		32,368	0	0	32,368			
5	September 2006 Therm Units		30,690	0	0	30,690			
6									
7	Subtotal		63,058	0	0	63,058			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		378,348	0	0	378,348			
11	Total Therm Units - Base Year		1,773,276	0	0	1,773,276			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		1,394,928	0	0	1,394,928			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		1,575,560	0	0	1,575,560			
19	Add Freeman		1,056			1,056			
20	Add: Baseload Therms Above		378,348	0	0	378,348			
21									
22	Total Therm Units - Test Year		1,954,964	0	0	1,954,964			
23									
24			Base Year		Test Year		Test Year		Test Year
25			Billing	Base Year	Base Year	Billing	Revenues @	Present	Revenues @
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Proposed
27			(c)	(d)	(e)	(f)	Rates	Rates	Rates
28							(g)	(h)	(i)
29	Customer Charge		890	\$84.90	\$75,557	938	\$84.90	\$79,632	\$80.00
30	Distribution Delivery Commodity Charge								
31	All therms		1,773,276	\$0.0357	\$63,298	1,954,964	\$0.0388	\$75,853	\$0.0643
32	Ad Valorem Tax Adjustment		1,773,276	\$0.0062	\$10,967	1,954,964	\$0.0062	\$12,121	\$0.0062
33	MGP Removal Cost Adjustment		1,773,276	\$0.0000	\$0	1,954,964	\$0.0000	\$0	\$0.0000
34	Gas Cost Commodity Charge		1,773,276	\$0.6549	\$1,161,336	1,954,964	\$0.7484	\$1,463,115	\$0.7484
35	Released Capacity/Balancing Charge		1,773,276	\$0.0170	\$30,146	1,954,964	\$0.0170	\$33,234	\$0.0170
36									
37	Totals		1,773,276		\$1,341,304	1,954,964		\$1,663,955	\$1,709,214
38	Less: Gas Cost				\$1,191,482			\$1,496,349	\$1,496,349
39									
40	Margin				\$149,822			\$167,606	\$212,865

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		32,192	0	0	32,192			
5	September 2006 Therm Units		38,320	0	0	38,320			
6									
7	Subtotal		70,512	0	0	70,512			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		423,072	0	0	423,072			
11	Total Therm Units - Base Year		1,031,127	0	0	1,031,127			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		608,055	0	0	608,055			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		686,790	0	0	686,790			
19	Add: Baseload Therms Above		423,072	0	0	423,072			
20									
21	Total Therm Units - Test Year		1,109,862	0	0	1,109,862			
22									
23									
24			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Test Year Revenues @ Proposed Rates (i)
25	Revenue Recovery								
26									
27									
28	Customer Charge		49	\$275.86	\$13,517	49	\$280.00	\$13,720	\$280.00
29	Distribution Delivery Commodity Charge								
30	All therms		1,031,127	\$0.0190	\$19,608	1,109,862	\$0.0204	\$22,641	\$0.0339
31	Ad Valorem Tax Adjustment		1,031,127	\$0.0039	\$4,033	1,109,862	\$0.0041	\$4,550	\$0.0041
32	MGP Removal Cost Adjustment		1,031,127	\$0.0000	\$0	1,109,862	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		1,031,127	\$0.6279	\$647,491	1,109,862	\$0.7484	\$830,632	\$0.7484
34	Released Capacity/Balancing Charge		1,031,127	\$0.0170	\$17,529	1,109,862	\$0.0170	\$18,868	\$0.0170
35									
36	Totals		1,031,127		\$702,178	1,109,862		\$890,411	\$905,339
37	Less: Gas Cost				\$665,020			\$849,500	\$849,500
38									
39	Margin				\$37,158			\$40,911	\$55,839

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		90,805	0	0	90,805				
5	September 2006 Therm Units		99,863	0	0	99,863				
6										
7	Subtotal		190,668	0	0	190,668				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		1,144,008	0	0	1,144,008				
11	Total Therm Units - Base Year		215,107	0	0	215,107				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		-928,901	0	0	-928,901				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		-1,049,190	0	0	-1,049,190				
19	Add: Baseload Therms Above		1,144,008	0	0	1,144,008				
20										
21	Total Therm Units - Test Year		94,818	0	0	94,818				
22										
23										
24			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)	Test Year Revenues @ Proposed Rates (j)
25	Revenue Recovery									
26										
27										
28	Customer Charge		1	\$2,583.00	\$2,583	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		215,107	\$0.0001	\$19	0	(\$0.0001)	\$0	(\$0.0001)	\$0
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		215,107	\$0.0039	\$841	0	\$0.0041	\$0	\$0.0041	\$0
33	MGP Removal Cost Adjustment		215,107	\$0.0000		0	\$0.0000	\$0	\$0.0000	\$0
34	Gas Commodity Charge		215,107	\$0.6315	\$135,840					
35	Released Capacity/Balancing Charge		215,107	\$0.0170	\$3,657	0		\$0		\$0
36	Totals		215,107		\$142,940	0		\$0		\$0
37	Less: Gas Cost				\$139,497			\$0		\$0
38										
39	Margin				\$3,443			\$0		\$0
40										
41	Total Commodity Rate =	\$0.00400		per therm						





Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		50,545	0	0	50,545			
5	September 2006 Therm Units		56,778	0	0	56,778			
6									
7	Subtotal		107,323	0	0	107,323			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		643,938	0	0	643,938			
11	Total Therm Units - Base Year		2,923,271	0	0	2,923,271			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		2,279,333	0	0	2,279,333			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		2,574,490	0	0	2,574,490			
19	Add: Baseload Therms Above		643,938	0	0	643,938			
20									
21	Total Therm Units - Test Year		3,218,428	0	0	3,218,428			
22									
23			Base Year	Base Year	Base Year	Test Year	Test Year	Test Year	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Revenues @	Revenues @	Revenues @
25			Determinants			Determinants	Present	Present	Proposed
26			(c)	(d)	(e)	(f)	Rates	Rates	Rates
27							(g)	(h)	(i)
28	Customer Charge		922	\$130.00	\$119,860	922	\$130.00	\$119,860	\$130.00
29	Distribution Delivery Commodity Charge								
30	All therms		2,923,271	\$0.0387	\$113,175	3,218,428	\$0.0388	\$124,875	\$0.0643
31	Ad Valorem Tax Adjustment		2,923,271	\$0.0062	\$18,080	3,218,428	\$0.0062	\$19,954	\$0.0062
32	MGP Removal Cost Adjustment		2,923,271	\$0.0000	\$0	3,218,428	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		2,923,271	\$0.9536	\$2,787,720	3,218,428	\$0.7484	\$2,408,704	\$0.7484
34	Released Capacity/Balancing Charge		2,923,271	\$0.0170	\$49,696	3,218,428	\$0.0170	\$54,713	\$0.0170
35									
36	Totals		2,923,271		\$3,088,530	3,218,428		\$2,728,106	\$2,810,176
37	Less: Gas Cost				\$2,837,416			\$2,463,417	\$2,463,417
38									
39	Margin				\$251,115			\$264,689	\$346,759

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		272	0	0	272				
5	September 2006 Therm Units		633	0	0	633				
6										
7	Subtotal		905	0	0	905				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		5,430	0	0	5,430				
11	Total Therm Units - Base Year		219,785	0	0	219,785				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		214,355	0	0	214,355				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		242,110	0	0	242,110				
19	Add: Baseload Therms Above		5,430	0	0	5,430				
20										
21	Total Therm Units - Test Year		247,540	0	0	247,540				
22										
23			Base Year			Test Year	Test Year			
24			Billing	Base Year	Base Year	Billing	Revenues @			
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Present	Proposed	Proposed
26			(c)	(d)	(e)	(f)	Rates	Rates	Rates	Rates
27							(g)	(h)	(i)	(j)
28	Customer Charge		14	\$330.00	\$4,620	14	\$330.00	\$4,620	\$330.00	\$4,620
29	Distribution Delivery Commodity Charge									
30	All therms		219,785	\$0.0209	\$4,595	247,540	\$0.0204	\$5,050	\$0.0339	\$8,379
31	Ad Valorem Tax Adjustment		219,785	\$0.0039	\$860	247,540	\$0.0041	\$1,015	\$0.0041	\$1,015
32	MGP Removal Cost Adjustment		219,785	\$0.0000	\$0	247,540	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		219,785	\$0.9814	\$215,688	247,540	\$0.7484	\$185,261	\$0.7484	\$185,261
34	Released Capacity/Balancing Charge		219,785	\$0.0170	\$3,736	247,540	\$0.0170	\$4,208	\$0.0170	\$4,208
35										
36	Totals		219,785		\$229,499	247,540		\$200,154		\$203,483
37	Less: Gas Cost				\$219,424			\$189,469		\$189,469
38										
39	Margin				\$10,075			\$10,685		\$14,014

NorthWestern Corporation, dba NorthWestern Energy  
Normalization of Billing Units - Therms and Revenues  
Twelve Months Ending December 31, 2006  
South Dakota Transportation - Rate Code 87 (Option A)

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)	Test Year Revenues @ Proposed Rates (j)
1										
2										
3	All Therms									
4	August 2006 Therm Units		55,505	0	0	55,505				
5	September 2006 Therm Units		61,420	0	0	61,420				
6	Subtotal		116,925	0	0	116,925				
7	Times		6	6	6	6				
8										
9										
10	Baseload Therms - Annual		701,550	0	0	701,550				
11	Total Therm Units - Base Year		2,592,707	0	0	2,592,707				
12										
13	Base Year Actual Heating Degree Day (HDD) Sensitive Therms		1,891,157	0	0	1,891,157				
14	Day (HDD) Sensitive Therms	Sch 2.2	7,728	7,728	7,728	7,728				
15	Times Normal HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
16	Divide by Actual HDDs									
17										
18	Normalized HDD Sensitive Therms		2,136,050	0	0	2,136,050				
19	Add: Baseload Therms Above		701,550	0	0	701,550				
20										
21	Total Therm Units - Test Year		2,837,600	0	0	2,837,600				
22										
23										
24										
25	Revenue Recovery									
26										
27										
28	Customer Charge		473	\$130.00	\$61,490	473	\$130.00	\$61,490	\$130.00	\$61,490
29	Distribution Delivery Commodity Charge									
30	All therms		2,592,707	\$0.0366	\$94,889	2,837,600	\$0.0388	\$110,099	\$0.0643	\$182,458
31	Extended Service Rider Discount				\$0			\$0		\$0
32	Ad Valorem Tax Adjustment		2,592,707	\$0.0062	\$16,035	2,837,600	\$0.0062	\$17,593	\$0.0062	\$17,593
33	MGP Removal Cost Adjustment		2,592,707	\$0.0000	\$0	2,837,600	\$0.0000	\$0	\$0.0000	\$0
34										
35	Totals		2,592,707		\$172,414	2,837,600		\$189,182		\$261,541
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$172,414			\$189,182		\$261,541

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		1,530,688	0	0	1,530,688			
5	September 2006 Therm Units		1,879,246	0	0	1,879,246			
6									
7	Subtotal		3,409,934	0	0	3,409,934			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		20,459,604	0	0	20,459,604			
11	Total Therm Units - Base Year		26,013,995	0	0	26,013,995			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		5,554,391	0	0	5,554,391			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		6,273,650	0	0	6,273,650			
19	Pro Forma New Load		-2,594,944	0	0	-2,594,944			
20	Add: Baseload Therms Above		20,459,604	0	0	20,459,604			
21									
22	Total Therm Units - Test Year		24,138,310	0	0	24,138,310			
23									
24			Base Year			Test Year		Test Year	
25			Billing	Base Year	Base Year	Billing	Present	Revenues @	Test Year
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Present	Revenues @
27			(c)	(d)	(e)	(f)	(g)	Rates	Proposed
28								Rates	Rates
29	Customer Charge		562	\$331.25	\$186,164	562	\$350.00	\$196,700	\$330.00
30	Distribution Delivery Commodity Charge								
31	All therms		26,013,995	\$0.0205	\$534,166	24,138,310	\$0.0204	\$492,422	\$0.0339
32	Extended Service Rider Discount				(\$35,902)			(\$36,978)	(\$57,278)
33	Ad Valorem Tax Adjustment		26,013,995	\$0.0039	\$101,740	24,138,310	\$0.0041	\$98,967	\$98,967
34	MGP Removal Cost Adjustment		26,013,995	\$0.0000	\$0	24,138,310	\$0.0000	\$0	\$0.0000
35									
36	Totals		26,013,995		\$786,168	24,138,310		\$751,111	\$1,044,231
37	Less: Gas Cost				\$0			\$0	\$0
38									
39	Margin				\$786,168			\$751,111	\$1,044,231

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		1,823,015	0	0	1,823,015				
5	September 2006 Therm Units		1,973,341	0	0	1,973,341				
6										
7	Subtotal		3,796,356	0	0	3,796,356				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		22,778,137	0	0	22,778,137				
11	Total Therm Units - Base Year		24,136,618	0	0	24,136,618				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		1,358,481	0	0	1,358,481				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		1,534,390	0	0	1,534,390				
19	Pro Forma New Load		21,599,999	0	0	21,599,999				
20	Add: Baseload Therms Above		22,778,137	0	0	22,778,137				
21										
22	Total Therm Units - Test Year		45,912,526	0	0	45,912,526				
23										
24			Base Year			Test Year		Test Year		Test Year
25			Billing	Base Year	Base Year	Billing	Present	Revenues @	Proposed	Revenues @
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Present	Rates	Proposed
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28										
29	Customer Charge		35	\$1,038.09	\$36,333	48	\$893.25	\$42,876	\$893.25	\$42,876
30	Distribution Delivery Commodity Charge									
31	All therms		24,136,618	\$0.0063	\$151,887	155,176,516	\$0.0212	\$3,294,589	\$0.0212	\$3,294,589
32	Extended Service Rider Discount				\$0			\$0		\$0
33	Ad Valorem Tax Adjustment		24,136,618	\$0.0039	\$94,397	155,176,516	\$0.0041	\$249,914	\$0.0041	\$249,914
34	Gas Commodity Charge		24,136,618	\$0.0000	\$0			\$0		\$0
35	MGP Removal Cost Adjustment		0	\$0.0000	\$0	155,176,516	\$0.0000	\$0	\$0.0000	\$0
36	Released Capacity/Balancing Charge		24,136,618	\$0.0000	\$0					
37	Totals		0		\$282,617	155,176,516		\$3,587,379		\$3,587,379
38	Less: Gas Cost				\$0			\$0		\$0
39										
40	Margin				\$282,617			\$3,587,379		\$3,587,379



Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		90,805	0	0	90,805			
5	September 2006 Therm Units		99,863	0	0	99,863			
6									
7	Subtotal		190,668	0	0	190,668			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		1,144,008	0	0	1,144,008			
11	Total Therm Units - Base Year		1,188,073	0	0	1,188,073			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		44,065	0	0	44,065			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		49,770	0	0	49,770			
19	Add: Baseload Therms Above		1,144,008	0	0	1,144,008			
20									
21	Total Therm Units - Test Year		1,193,778	0	0	1,193,778			
22									
23			Base Year			Test Year	Test Year		
24			Billing	Base Year	Base Year	Billing	Revenues @	Revenues @	
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Proposed	Proposed
26			(c)	(d)	(e)	(f)	Rates	Rates	Rates
27							(g)	(h)	(i)
28	Customer Charge		11	\$2,583.00	\$28,413	12	\$2,583.00	\$30,996	\$2,583.00
29	Distribution Delivery Commodity Charge								
30	All therms		1,188,073	\$0.0001	\$106	1,408,885	\$0.0001	\$125	\$0.0001
31	Extended Service Rider Discount								
32	Ad Valorem Tax Adjustment		1,188,073	\$0.0039	\$4,646	1,408,885	\$0.0041	\$5,776	\$0.0041
33	MGP Removal Cost Adjustment		1,188,073	\$0.0000		1,408,885	\$0.0000	\$0	\$0.0000
34	Released Capacity/Balancing Charge								
35	Totals		1,188,073		\$33,165	1,408,885		\$36,897	\$36,897
36	Less: Gas Cost				\$0			\$0	\$0
37									
38	Margin				\$33,165			\$36,897	\$36,897
39									
40	Total Commodity Rate =	\$0.02500	per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year	
24			Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @	
25	Revenue Recovery		Determinants			Determinants		Present	Proposed	Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	Rates	Rates
27								(h)	(i)	(j)
28	Customer Charge		0	\$0.00	\$0	12	\$330.00	\$3,960	\$330.00	\$3,960
29	Distribution Delivery Commodity Charge									
30	All therms		0	\$0.0000		17,520,000	\$0.0218	\$382,337	\$0.0218	\$382,337
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0000	\$0	17,520,000	\$0.0012	\$20,623	\$0.0012	\$20,623
33	MGP Removal Cost Adjustment		0	\$0.0000		17,520,000	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	17,520,000		\$406,920		\$406,920
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$406,920		\$406,920
39										
40	Total Commodity Rate =	\$0.02300		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
25			Determinants			Determinants		Present		Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
27								(h)	(j)	
28	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0	\$0.0000		17,885,000	\$0.0367	\$655,497	\$0.0367	\$655,497
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0000	\$0	17,885,000	\$0.0012	\$21,053	\$0.0012	\$21,053
33	MGP Removal Cost Adjustment		0	\$0.0000		17,885,000	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	17,885,000		\$676,550		\$676,550
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$676,550		\$676,550
39										
40	Total Commodity Rate =	\$0.04000		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year			Test Year		Test Year		
24			Billing	Base Year	Base Year	Billing	Present	Revenues @	Proposed	Revenues @
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Present	Rates	Proposed
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
27										
28	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0	\$0.0000		6,022,500	\$0.0238	\$143,473	\$0.0238	\$143,473
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$2,583.0000	\$0	6,022,500	\$0.0012	\$7,089	\$0.0012	\$7,089
33	MGP Removal Cost Adjustment		0	\$0.0000		6,022,500	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	6,022,500		\$150,562		\$150,562
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$150,562		\$150,562
39										
40	Total Commodity Rate =	\$0.02500		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year	
24			Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @	
25	Revenue Recovery		Determinants			Determinants		Present	Proposed	Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	Rates	Rates
27								(h)	(i)	(j)
28	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0	\$0.0000		17,520,000	\$0.0238	\$417,377	\$0.0238	\$417,377
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0000	\$0	17,520,000	\$0.0012	\$20,623	\$0.0012	\$20,623
33	MGP Removal Cost Adjustment		0	\$0.0000		17,520,000	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	17,520,000		\$438,000		\$438,000
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$438,000		\$438,000
39										
40	Total Commodity Rate =	\$0.02500		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
25			Determinants			Determinants		Present		Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
27								(h)	(j)	
28	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0			37,412,500	\$0.0188	\$704,210	\$0.0188	\$704,210
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0000	\$0	37,412,500	\$0.0012	\$44,040	\$0.0012	\$44,040
33	MGP Removal Cost Adjustment		0			37,412,500	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	37,412,500		\$748,250		\$748,250
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$748,250		\$748,250
39										
40	Total Commodity Rate =	\$0.02000	per therm							

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		0	0	0	0				
5	September 2006 Therm Units		0	0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
25			Determinants			Determinants		Present		Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
27										
28	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0			17,885,000	\$0.0080	\$142,467	\$0.0080	\$142,467
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0000	\$0	17,885,000	\$0.0012	\$21,053	\$0.0012	\$21,053
33	MGP Removal Cost Adjustment		0			17,885,000	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		0		\$0	17,885,000		\$163,520		\$163,520
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$0			\$163,520		\$163,520
39										
40	Total Commodity Rate =	\$0.00500	per therm							

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2006 Therm Units		1,151,639	0	0	1,151,639				
5	September 2006 Therm Units		1,312,476	0	0	1,312,476				
6										
7	Subtotal		2,464,115	0	0	2,464,115				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		14,784,690	0	0	14,784,690				
11	Total Therm Units - Base Year		15,546,610	0	0	15,546,610				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		761,920	0	0	761,920				
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728				
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842				
17										
18	Normalized HDD Sensitive Therms		860,580	0	0	860,580				
19	Add: Baseload Therms Above		14,784,690	0	0	14,784,690				
20										
21	Total Therm Units - Test Year		15,645,270	0	0	15,645,270				
22										
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
25			Determinants			Determinants		Present		Proposed
26			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
27								(h)		(j)
28	Customer Charge		12	\$330.00	\$3,960	12	\$330.00	\$3,960	\$330.00	\$3,960
29	Distribution Delivery Commodity Charge									
30	All therms		15,546,610	\$0.0081	\$125,757	15,546,610	\$0.0108	\$168,259	\$0.0108	\$168,259
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		15,546,610	\$0.0039	\$60,802	15,546,610	\$0.0012	\$18,300	\$0.0012	\$18,300
33	MGP Removal Cost Adjustment		15,546,610	\$0.0000		15,546,610	\$0.0000	\$0	\$0.0000	\$0
34	Released Capacity/Balancing Charge									
35	Totals		15,546,610		\$190,519	15,546,610		\$190,519		\$190,519
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$190,519			\$190,519		\$190,519
39										
40	Total Commodity Rate =	\$0.01200		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2006 Therm Units		580,571	0	0	580,571			
5	September 2006 Therm Units		561,002	0	0	561,002			
6									
7	Subtotal		1,141,573	0	0	1,141,573			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		6,849,438	0	0	6,849,438			
11	Total Therm Units - Base Year		7,401,935	0	0	7,401,935			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		552,497	0	0	552,497			
15	Times Normal HDDs	Sch 2.2	7,728	7,728	7,728	7,728			
16	Divide by Actual HDDs	Sch 2.2	6,842	6,842	6,842	6,842			
17									
18	Normalized HDD Sensitive Therms		624,040	0	0	624,040			
19	Add: Baseload Therms Above		6,849,438	0	0	6,849,438			
20									
21	Total Therm Units - Test Year		7,473,478	0	0	7,473,478			
22									
23			Base Year	Base Year	Base Year	Test Year	Test Year	Test Year	Test Year
24	Revenue Recovery		Billing	Rates	Revenues	Billing	Revenues @	Proposed	Revenues @
25			Determinants			Determinants	Present	Rates	Proposed
26			(c)	(d)	(e)	(f)	Rates	(g)	Rates
27							(h)	(i)	(j)
28	Customer Charge		12	\$330.00	\$3,960	12	\$330.00	\$3,960	\$330.00
29	Distribution Delivery Commodity Charge								
30	All therms		7,401,935	\$0.0035	\$26,024	2,376,021	\$0.0238	\$56,604	\$0.0238
31	Extended Service Rider Discount								
32	Ad Valorem Tax Adjustment		7,401,935	\$0.0039	\$28,949	2,376,021	\$0.0012	\$2,797	\$0.0012
33	MGP Removal Cost Adjustment		7,401,935	\$0.0000	\$0	2,376,021	\$0.0000	\$0	\$0.0000
34	Released Capacity/Balancing Charge								
35	Totals		7,401,935		\$58,933	2,376,021		\$63,361	\$63,361
36	Less: Gas Cost				\$0			\$0	\$0
37									
38	Margin				\$58,933			\$63,361	\$63,361
39									
40	Total Commodity Rate =	\$0.01200	per therm						

NorthWestern Corporation, dba NorthWestern Energy  
 Normalization of Billing Units - Heating Degree Days  
 Huron, South Dakota

Exhibit JJD-1  
 Schedule No. 2.2  
 Page 1 of 1

Line No.	Month	Actual		Normal		% of Normal
		Month	12 Month	Month	12 Month	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Nov-04	554		662		
2	Dec-04	1,006		1,227		
3	Jan-05	1,457		1,510		
4	Feb-05	1,235		1,443		
5	Mar-05	1,070		1,171		
6	Apr-05	682		826		
7	May-05	445		418		
8	Jun-05	154		156		
9	Jul-05	6		27		
10	Aug-05	7		3		
11	Sep-05	13		77		
12	Oct-05	212	6,841	301	7,821	87.47%
13	Nov-05	600	6,887	715	7,874	87.47%
14	Dec-05	1,301	7,182	1,222	7,869	91.27%
15	Jan-06	1,211	6,936	1,491	7,850	88.36%
16	Feb-06	1,073	6,774	1,447	7,854	86.25%
17	Mar-06	1,105	6,809	1,165	7,848	86.76%
18	Apr-06	711	6,838	821	7,843	87.19%
19	May-06	354	6,747	401	7,826	86.21%
20	Jun-06	125	6,718	163	7,833	85.77%
21	Jul-06	12	6,724	29	7,835	85.82%
22	Aug-06	0	6,717	3	7,835	85.73%
23	Sep-06	82	6,786	80	7,838	86.58%
24	Oct-06	353	6,927	304	7,841	88.34%
25	Nov-06	720	7,047	654	7,780	90.58%
26	Dec-06	1,096	<u>6,842</u>	1,170	<u>7,728</u>	88.54%

Line No.	Description	Account No.	Actual Base Period	Adjustments	Test Period	Base Period	One Year Prior to Base Period	Two Years Prior to Base Period	Three Year Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			\$	\$	\$	\$	\$	\$	\$
1	Late Payment Charges	487	175,772	(16,127)	159,645	175,772	153,257	149,905	159,645
2									
3	Miscellaneous Service Charges	488	69,090	(2,066)	67,024	69,090	65,963	66,018	67,024
4									
5	Other Gas Revenues	495	1,560	7,510	9,070	1,560	7,119	18,530	9,070
6									
7	Total Other Revenues		<u>246,422</u>	<u>(10,683)</u>	<u>235,739</u>	<u>246,422</u>	<u>226,339</u>	<u>234,453</u>	<u>235,739</u>

Line No.	Description / Functional Classification (a)	Total Company (b) \$	Base Period		Test Period		Test Period Adjustment (i) \$		
			Gas Factor (c)	S. Dakota Factor (d)	Gas Factor (f)	S. Dakota Factor (g)			
1									
2									
3	Direct South Dakota - Production	\$32,266	1.00	1.00	\$32,266	1.00	1.00	\$29,890	(\$2,376)
4									
5	Direct South Dakota - Transmission	\$0	1.00	1.00	\$0	1.00	1.00	\$0	\$0
6									
7	Direct South Dakota - Distribution	\$1,977,102	1.00	1.00	\$1,977,102	1.00	1.00	\$2,433,579	\$456,477
8									
9	General - Direct South Dakota	\$102,619	1.00	1.00	\$102,619	1.00	1.00	\$158,078	\$55,459
10									
11	General - Common	\$2,905,064	0.38 E	0.55 E	\$607,158	0.38 E	0.55 E	\$746,222	\$139,064
12									
13	Total	<u>\$5,017,051</u>			<u>\$2,719,145</u>			<u>\$3,367,770</u>	<u>\$648,624</u>
14									
15									
16	Amortization of Limited Term Invest.	\$1,284	1.00	1.00	\$1,284	1.00	1.00	\$1,559	\$275
17									
18	Total Depr. and Amortization Expense	<u>\$5,018,335</u>			<u>\$2,720,429</u>			<u>\$3,369,329</u>	<u>\$648,899</u>

21 Amounts in column (h) include the Pro-Forma Depreciation Expense for the former Freeman and Nekota customers. See Workpaper JJD-WP1 and JJD-WP2

NorthWestern Corporation, dba NorthWestern Energy  
 Computation of Federal and State Income Taxes  
 Twelve Months Ending December 31, 2006

Exhibit JJD-1  
 Schedule No. 7  
 Page 1 of 1

Line No.	Description (a)	Reference (b)	Base Period			Adjustments to Reflect Requested Return (f) \$	Test Period Total (g) \$	Customer Charge Requirement Sch 12, P4 (h) \$
			Not Normalized (c) \$	Normalizing Adjustments (d) \$	Normalized (e) \$			
1	Return on Rate Base	Sch 9, L31	(431,502)	2,824,451	2,392,948	2,389,954	4,782,902	1,711,208
2								
3	Tax Adjustments:							
4	Interest Expense	Line 30	(1,372,595)	(331,798)	(1,704,392)	0	(1,704,392)	(609,791)
5								
6	Return Less Adjustments		<u>(1,804,097)</u>	<u>2,492,653</u>	<u>688,556</u>	<u>2,389,954</u>	<u>3,078,510</u>	<u>1,101,417</u>
7	Income Tax Gross-up Factor (1/.65)		1.54	1.54	1.54	1.54	1.54	1.54
8								
9	State Taxable Income		(2,775,535)	3,834,852	1,059,317	3,676,852	4,736,169	1,694,488
10	State Income Taxes		0	0	0	0	0	0
11								
12	Federal Taxable Income		<u>(2,775,535)</u>	<u>3,834,852</u>	<u>1,059,317</u>	<u>3,676,852</u>	<u>4,736,169</u>	<u>1,694,488</u>
13								
14	Income Tax Rates - %							
15	Federal Income Tax Rate		0	0	0	0	0	0
16	State Income Tax Rate		0	0	0	0	0	0
17								
18	Income Tax Amounts - \$							
19	Federal Income Taxes		(971,437)	1,342,197	370,760	1,286,899	1,657,659	593,071
20	State Income Taxes		0	0	0	0	0	0
21								
22	Total Income Taxes		<u>(971,437)</u>	<u>1,342,197</u>	<u>370,760</u>	<u>1,286,899</u>	<u>1,657,659</u>	<u>593,071</u>
23								
24								
25	Computation of Interest Expense							
26								
27	Net Rate Base	Sch 9, L28	42,823,994	10,351,858	53,175,852	0	53,175,852	19,025,044
28	Interest Component of Cost of Capital	Sch 9.2, L1	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%
29								
30	Interest Expense		<u>1,372,595</u>	<u>331,798</u>	<u>1,704,392</u>	<u>0</u>	<u>1,704,392</u>	<u>609,791</u>

NorthWestern Corporation, dba NorthWestern Energy  
 Computation of Rate Case Expenses  
 Twelve Months Ending December 31, 2006

Line No.	Description (a)	Actual Base Period (b) \$	Adjustments (c) \$	Test Period (d) \$
1	Past Rate Case Expense			
2	Yet Unamortized	0	0	0
3				
4	Consultant and Other Outside Expense	0	50,000	50,000
5				
6	SDPUC Rate Case Fund	0	100,000	100,000
7				
8	Total Rate Case Expense	0	150,000	150,000
9				
10	Five Year Amortization	0	30,000	30,000
11				
12				
13	Adjustment to Rate Base			
14				
15	Total Cost	0	150,000	150,000
16				
17	Less: 50% of Total Cost	0	75,000	75,000
18				
19	Net Adjustment to Rate Base	0	75,000	75,000

Line No.	Description (a)	Reference (b)	Base Period			Adjustments to Reflect Requested Return (f) \$	Test Period Total (g) \$
			Not Normalized (c) \$	Normalizing Adjustments (d) \$	Normalized (e) \$		
1	Plant in Service						
2	Direct South Dakota Gas Plant	Sch 9.1, L45	63,475,158	12,551,271 *	76,026,429	0	76,026,429
3	Common Plant	Sch 9.1, L48	9,762,248	0	9,762,248	0	9,762,248
4							
5	Subtotal		73,237,406	12,551,271	85,788,677	0	85,788,677
6							
7	Distribution Replacements						
8	Distribution Mains	Acct No. 376	0	0	0	0	0
9	Distribution Services	Acct No. 380	0	0	0	0	0
10	Construction in Service, Not Transferred						
12	Direct South Dakota Gas Plant	Sch 9.1, L52	80,917	0	80,917	0	80,917
13	Common Plant	Sch 9.1, L53	0	0	0	0	0
14							
15	Total Plant and Property		73,318,323	12,551,271	85,869,594	0	85,869,594
16							
17	Accumulated Depreciation & Amort.						
18	Direct South Dakota Gas Plant	Stmt E, P1, L17	24,217,324	2,274,413	26,491,737	0	26,491,737
19	Common Plant	Sch 9.3, P1, L 39	3,284,237	0	3,284,237	0	3,284,237
20							
21	Total Reserve		27,501,561	2,274,413	29,775,974	0	29,775,974
22							
23	Net Utility Plant		45,816,762	10,276,858	56,093,620	0	56,093,620
24	Working Capital	Sch 9.3, P3-5	1,967,450	0	1,967,450	0	1,967,450
25	Unamortized Rate Case Expense	Sch 8	0	75,000	75,000	0	75,000
26	Deferred Tax Reserve	Sch 9.3, P3	(4,960,218)	0	(4,960,218)	0	(4,960,218)
27							
28	Net Rate Base		42,823,994	10,351,858	53,175,852	0	53,175,852
29	Rate of Return - %		-1.01%	5.51%	4.50%	4.49%	8.99%
30							
31	Return on Rate Base - \$	Sch 1, L18	(431,502)	2,824,451	2,392,948	2,389,954	4,782,902

\* Total of work paper JJD-WP4 and JJD-WP5 for Nekota and Freeman 13 month average

Line No.	Description (a)	Reference (b)	Per Books @ 12/31/05			Per Books @ 12/31/06			Base Year Thirteen Month Average (i)	Test Year Thirteen Month Average (j)
			Depreciable (c) \$	Non- Depreciable (d) \$	Total (e) \$	Depreciable (f) \$	Non- Depreciable (g) \$	Total (h) \$		
1	<b>PRODUCTION-SOUTH DAKOTA</b>									
2	304.0-Land and Land Rights		0	40,057	40,057	0	40,057	40,057	40,057	40,057
3	305.0-Structures and Improvements		258,610	0	258,610	218,946	0	218,946	228,100	228,100
4	311.0-Liquified Petroleum Gas Equip.		1,213,577	0	1,213,577	1,110,761	0	1,110,761	1,181,522	1,181,522
5	320.0-Other Equipment		11,567	0	11,567	1,160	0	1,160	3,561	3,561
6										
7	<b>Total Production Plant</b>		<b>1,483,754</b>	<b>40,057</b>	<b>1,523,811</b>	<b>1,330,867</b>	<b>40,057</b>	<b>1,370,924</b>	<b>1,453,240</b>	<b>1,453,240</b>
8										
9	<b>DISTRIBUTION-SOUTH DAKOTA</b>									
10	374.0-Land and Land Rights		0	305,946	305,946	0	331,078	331,078	309,039	433,480
11	375.0-Structures and Improvements		62,095	0	62,095	62,095	0	62,095	62,095	62,095
12	376.0-Mains		29,120,398	0	29,120,398	31,364,450	0	31,364,450	29,734,128	40,583,253
13	378.0-Meas. & Reg. Sta. Equip. - Gen.		1,340,558	0	1,340,558	1,776,294	0	1,776,294	1,435,113	2,506,940
14	379.0-Meas. & Reg. Sta. Equip. - City		1,391,980	0	1,391,980	1,391,980	0	1,391,980	1,391,980	1,417,160
15	380.0-Services		15,883,487	0	15,883,487	16,245,460	0	16,245,460	16,046,959	16,231,504
16	381.0-Meters		5,966,690	0	5,966,690	6,152,096	0	6,152,096	5,967,796	6,243,619
17	382.0-Meter Installations		2,643,514	0	2,643,514	2,885,675	0	2,885,675	2,745,219	2,745,219
18	383.0-Regulators		975,309	0	975,309	975,309	0	975,309	975,309	983,936
19	384.0-Regulator Installations		836,703	0	836,703	1,007,250	0	1,007,250	907,010	907,010
20										
21										
22	<b>Total Distribution Plant</b>		<b>58,220,734</b>	<b>305,946</b>	<b>58,526,680</b>	<b>61,860,609</b>	<b>331,078</b>	<b>62,191,687</b>	<b>59,574,648</b>	<b>72,114,216</b>
23										
24	<b>GENERAL-SOUTH DAKOTA</b>									
25	303.0-Misc. Intangible Plant		7,327	0	7,327	15,591	0	15,591	10,506	10,506
26	389.0-Land and Land Rights		0	33,285	33,285	0	33,285	33,285	33,285	33,285
27	390.0-Structures and Improvements		334,495	0	334,495	334,495	0	334,495	334,495	334,495
28	391.0-Office Furniture & Equipment		36,336	0	36,336	44,789	0	44,789	38,288	38,288
29	392.0-Transportation Equipment		0	491,544	491,544	0	569,507	569,507	527,548	527,548
30	393.0-Stores Equipment		7,609	0	7,609	7,609	0	7,609	7,609	7,609
31	394.0-Tools, Shop and Garage Equip.		499,491	0	499,491	543,043	0	543,043	504,596	516,299
32	395.0-Laboratory Equipment		228,172	0	228,172	228,172	0	228,172	228,172	228,172
33	396.0-Power Operated Equipment		733,062	0	733,062	815,973	0	815,973	758,573	758,573
34	397.0-Communication Equipment		3,318	0	3,318	2,775	0	2,775	2,984	2,984
35	398.0-Miscellaneous Equipment		1,214	0	1,214	1,214	0	1,214	1,214	1,214
36										
37	<b>Total General Plant</b>		<b>1,851,024</b>	<b>524,829</b>	<b>2,375,853</b>	<b>1,993,661</b>	<b>602,792</b>	<b>2,596,453</b>	<b>2,447,270</b>	<b>2,458,973</b>
38										
39	<b>Total Account 101 Plant - S. Dakota</b>		<b>61,555,512</b>	<b>870,832</b>	<b>62,426,344</b>	<b>65,185,137</b>	<b>973,927</b>	<b>66,159,064</b>	<b>63,475,158</b>	<b>76,026,429</b>

Line No.	Description (a)	Reference (b)	Per Books @ 12/31/05			Per Books @ 12/31/06			Base Year Thirteen Month Average (i)	Test Year Thirteen Month Average (j)
			Depreciable (c) \$	Non- Depreciable (d) \$	Total (e) \$	Depreciable (f) \$	Non- Depreciable (g) \$	Total (h) \$		
40	<b>GAS PLANT IN SERVICE</b>									
41	Total Account 101 Plant - S. Dakota		61,555,512	870,832	62,426,344	65,185,137	973,927	66,159,064	63,475,158	76,026,429
42	COMPLETED NOT CLASSIFIED									
43	Total Account 106 Plant - S. Dakota		0	0	0	0	0	0	0	0
44										
45	<b>TOTAL GAS PLANT - S. DAKOTA</b>		<u>61,555,512</u>	<u>870,832</u>	<u>62,426,344</u>	<u>65,185,137</u>	<u>973,927</u>	<u>66,159,064</u>	<u>63,475,158</u>	<u>76,026,429</u>
46										
47	<b>COMMON PLANT IN SERVICE</b>									
48	Account 389-398 - S. Dakota Share	Sch 9.3, P1			10,487,647			9,505,256	9,762,248	9,762,248
49										
50	<b>CONSTRUCTION IN SERVICE, NOT TRANSFERRED</b>									
51										
52	Direct South Dakota Gas Plant	Sch 9.3, P2			0			0	80,917	80,917
53	Common Plant - S. Dakota Share	Sch 9.3, P2			0			0	0	0
54										
55	<b>Total Construction In Service Not Transferred - SD Gas Share of Common</b>				<u>0</u>			<u>0</u>	<u>80,917</u>	<u>80,917</u>
56										
57	<b>TOTAL PLANT AND PROPERTY</b>				<u><u>72,913,991</u></u>			<u><u>75,664,320</u></u>	<u><u>73,318,323</u></u>	<u><u>85,869,594</u></u>

Line No.	Description	Reference	Beginning of	End of Period Amounts			Annual Interest or Dividend	Weighted Cost of Capital
			Period Capital Amounts	Capital Amounts	Ratios	Cost of Capital		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	%	%	\$	%
1	Long-Term Debt		586,514,891 *	700,604,448	48.54%	6.60% **		3.21%
2								
3	Common Stock Equity		737,495,000	742,771,580	51.46%	11.25%		5.79%
4								
5	Total Capitalization		<u>1,324,009,891</u>	<u>1,443,376,028</u>	<u>100.00%</u>			<u>8.99%</u>
6								
7								
8	Long-Term Debt Detail							
9	First Mortgage Bonds							
10	7.000% Series			\$55,000,000		7.00%	\$3,850,000	
11								
12	Senior Secured Debt							
13	5.875% Series			\$64,000,000		5.88%	\$3,760,000	
14								
15	Other Long-Term Debt							
16	Capital leases and other debt			\$1,059,543		10.22%	\$108,328	
17	Amort. of Debt Disc. and Expense	Acct. 428					\$209,687	
18								
19	Total Long-Term Debt			<u>120,059,543</u>		<u>6.60%</u>	<u>7,928,015</u>	

\* \$150M of MT First Mortgage Bonds were classified as Short Term Debt as of 12-31-05, and is therefore not included in this balance.

\*\* The interest rates of the debt related to SD Gas is used with the debt total of the consolidated company.

\*\* Source is Statement G - Debt Capital of Required Schedules

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Allocated to South Dakota (e) \$	Test Period Adjustment (f) \$
			Gas Factor (c)	S. Dakota Factor (d)		
1	PLANT IN SERVICE - COMMON					
2						
3	Balance - December 31, 2005	50,180,128	0.38 E	0.55 E	10,487,647	0
4	Balance - January 31, 2006	50,227,769	0.38 E	0.55 E	10,497,604	0
5	Balance - February 28, 2006	50,163,950	0.38 E	0.55 E	10,484,266	0
6	Balance - March 31, 2006	45,979,202	0.38 E	0.55 E	9,609,653	0
7	Balance - April 30, 2006	45,937,802	0.38 E	0.55 E	9,601,001	0
8	Balance - May 31, 2006	45,365,261	0.38 E	0.55 E	9,481,340	0
9	Balance - June 30, 2006	45,470,823	0.38 E	0.55 E	9,503,402	0
10	Balance - July 31, 2006	45,544,804	0.38 E	0.55 E	9,518,864	0
11	Balance - August 31, 2006	45,606,012	0.38 E	0.55 E	9,531,657	0
12	Balance - September 30, 2006	45,673,370	0.38 E	0.55 E	9,545,734	0
13	Balance - October 31, 2006	45,727,332	0.38 E	0.55 E	9,557,012	0
14	Balance - November 30, 2006	45,865,007	0.38 E	0.55 E	9,585,786	0
15	Balance - December 31, 2006	45,479,695	0.38 E	0.55 E	9,505,256	0
16						
17	Thirteen Month Total	<u>607,221,155</u>			<u>126,909,222</u>	0
18						
19	Thirteen Month Average	<u>46,709,320</u>			<u>9,762,248</u>	0
20						
21	ACCUM. DEPRECIATION - COMMON					
22						
23	Balance - December 31, 2005	16,039,036	0.38 E	0.55 E	3,352,159	0
24	Balance - January 31, 2006	16,282,861	0.38 E	0.55 E	3,403,118	0
25	Balance - February 28, 2006	16,484,922	0.38 E	0.55 E	3,445,349	0
26	Balance - March 31, 2006	15,036,294	0.38 E	0.55 E	3,142,585	0
27	Balance - April 30, 2006	15,197,085	0.38 E	0.55 E	3,176,191	0
28	Balance - May 31, 2006	14,839,812	0.38 E	0.55 E	3,101,521	0
29	Balance - June 30, 2006	15,072,960	0.38 E	0.55 E	3,150,249	0
30	Balance - July 31, 2006	15,313,715	0.38 E	0.55 E	3,200,566	0
31	Balance - August 31, 2006	15,555,516	0.38 E	0.55 E	3,251,103	0
32	Balance - September 30, 2006	15,796,516	0.38 E	0.55 E	3,301,472	0
33	Balance - October 31, 2006	16,040,002	0.38 E	0.55 E	3,352,360	0
34	Balance - November 30, 2006	16,280,350	0.38 E	0.55 E	3,402,593	0
35	Balance - December 31, 2006	16,343,642	0.38 E	0.55 E	3,415,821	0
36						
37	Thirteen Month Total	<u>204,282,711</u>			<u>42,695,087</u>	0
38						
39	Thirteen Month Average	<u>15,714,055</u>			<u>3,284,237</u>	0

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Allocated to South Dakota (e) \$	Test Period Adjustment (f) \$
			Gas Factor (c)	S. Dakota Factor (d)		
1	CONSTRUCTION IN SERVICE BUT					
2	NOT TRANSFERRED - SD GAS					
3	Balance - December 31, 2005	0	1.00	0.55	0	0
4	Balance - January 31, 2006	40,790	1.00	0.55	22,435	0
5	Balance - February 28, 2006	51,034	1.00	0.55	28,069	0
6	Balance - March 31, 2006	202,470	1.00	0.55	111,359	0
7	Balance - April 30, 2006	163,314	1.00	0.55	89,823	0
8	Balance - May 31, 2006	163,933	1.00	0.55	90,163	0
9	Balance - June 30, 2006	171,542	1.00	0.55	94,348	0
10	Balance - July 31, 2006	178,989	1.00	0.55	98,444	0
11	Balance - August 31, 2006	189,135	1.00	0.55	104,024	0
12	Balance - September 30, 2006	220,735	1.00	0.55	121,404	0
13	Balance - October 31, 2006	242,056	1.00	0.55	133,131	0
14	Balance - November 30, 2006	288,585	1.00	0.55	158,722	0
15	Balance - December 31, 2006	0	1.00	0.55	0	0
16						
17	Thirteen Month Total	<u>1,912,583</u>			<u>1,051,922</u>	0
18						
19	Thirteen Month Average	<u>147,122</u>			<u>80,917</u>	0
20						

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Allocated to South Dakota (e) \$	Test Period Adjustment (f) \$
			Gas Factor (c)	S. Dakota Factor (d)		
1	MATERIALS & SUPPLIES - SD GAS					
2						
3	Balance - December 31, 2005	360,072	1.00	1.00	360,072	0
4	Balance - January 31, 2006	358,935	1.00	1.00	358,935	0
5	Balance - February 28, 2006	366,981	1.00	1.00	366,981	0
6	Balance - March 31, 2006	372,829	1.00	1.00	372,829	0
7	Balance - April 30, 2006	403,450	1.00	1.00	403,450	0
8	Balance - May 31, 2006	422,151	1.00	1.00	422,151	0
9	Balance - June 30, 2006	430,273	1.00	1.00	430,273	0
10	Balance - July 31, 2006	418,027	1.00	1.00	418,027	0
11	Balance - August 31, 2006	399,269	1.00	1.00	399,269	0
12	Balance - September 30, 2006	393,351	1.00	1.00	393,351	0
13	Balance - October 31, 2006	383,684	1.00	1.00	383,684	0
14	Balance - November 30, 2006	382,906	1.00	1.00	382,906	0
15	Balance - December 31, 2006	415,386	1.00	1.00	415,386	0
16						
17	Thirteen Month Total	<u>5,107,314</u>			<u>5,107,314</u>	0
18						
19	Thirteen Month Average	<u>392,870</u>			<u>392,870</u>	0
20						
21	ACCUMULATED DEFERRED					
22	INCOME TAXES - GAS CREDIT					
23	Balance - December 31, 2005	5,900,306	1.00	0.64 F	3,776,196	0
24	Balance - January 31, 2006	6,208,645	1.00	0.64 F	3,973,533	0
25	Balance - February 28, 2006	6,516,984	1.00	0.64 F	4,170,870	0
26	Balance - March 31, 2006	6,825,323	1.00	0.64 F	4,368,207	0
27	Balance - April 30, 2006	7,133,662	1.00	0.64 F	4,565,544	0
28	Balance - May 31, 2006	7,442,001	1.00	0.64 F	4,762,881	0
29	Balance - June 30, 2006	7,750,340	1.00	0.64 F	4,960,218	0
30	Balance - July 31, 2006	8,058,679	1.00	0.64 F	5,157,555	0
31	Balance - August 31, 2006	8,367,018	1.00	0.64 F	5,354,892	0
32	Balance - September 30, 2006	8,675,357	1.00	0.64 F	5,552,228	0
33	Balance - October 31, 2006	8,983,696	1.00	0.64 F	5,749,565	0
34	Balance - November 30, 2006	9,292,035	1.00	0.64 F	5,946,902	0
35	Balance - December 31, 2006	9,600,379	1.00	0.64 F	6,144,243	0
36						
37	Thirteen Month Total	<u>100,754,425</u>			<u>64,482,834</u>	0
38						
39	Thirteen Month Average	<u>7,750,340</u>			<u>4,960,218</u>	0

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Allocated to South Dakota (e) \$	Test Period Adjustment (f) \$
			Gas Factor (c)	S. Dakota Factor (d)		
21	PROPANE INVENTORY - SD GAS					
22						
23	Balance - December 31, 2005	162,509	1.00	1.00	162,509	0
24	Balance - January 31, 2006	162,509	1.00	1.00	162,509	0
25	Balance - February 28, 2006	152,434	1.00	1.00	152,434	0
26	Balance - March 31, 2006	152,434	1.00	1.00	152,434	0
27	Balance - April 30, 2006	152,434	1.00	1.00	152,434	0
28	Balance - May 31, 2006	152,434	1.00	1.00	152,434	0
29	Balance - June 30, 2006	152,434	1.00	1.00	152,434	0
30	Balance - July 31, 2006	152,434	1.00	1.00	152,434	0
31	Balance - August 31, 2006	152,434	1.00	1.00	152,434	0
32	Balance - September 30, 2006	152,434	1.00	1.00	152,434	0
33	Balance - October 31, 2006	152,434	1.00	1.00	152,434	0
34	Balance - November 30, 2006	152,434	1.00	1.00	152,434	0
35	Balance - December 31, 2006	152,434	1.00	1.00	152,434	0
36						
37	Thirteen Month Total	<u>2,001,792</u>			<u>2,001,792</u>	0
38						
39	Thirteen Month Average	<u>153,984</u>			<u>153,984</u>	0

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Allocated to South Dakota (e) \$	Test Period Adjustment (f) \$
			Gas Factor (c)	S. Dakota Factor (d)		
1	NATURAL GAS STORAGE - SD GAS					
2						
3	Balance - January 31, 2006	3,379,325	1.00	1.00	3,379,325	0
4	Balance - February 28, 2006	1,978,351	1.00	1.00	1,978,351	0
5	Balance - March 31, 2006	727,369	1.00	1.00	727,369	0
6	Balance - April 30, 2006	206,867	1.00	1.00	206,867	0
7	Balance - May 31, 2006	424,160	1.00	1.00	424,160	0
8	Balance - June 30, 2006	760,063	1.00	1.00	760,063	0
9	Balance - July 31, 2006	963,098	1.00	1.00	963,098	0
10	Balance - August 31, 2006	1,203,509	1.00	1.00	1,203,509	0
11	Balance - September 30, 2006	1,584,597	1.00	1.00	1,584,597	0
12	Balance - October 31, 2006	1,753,352	1.00	1.00	1,753,352	0
13	Balance - November 30, 2006	1,739,401	1.00	1.00	1,739,401	0
14	Balance - December 31, 2006	2,327,055	1.00	1.00	2,327,055	0
15						
16	Twelve Month Total	<u>17,047,147</u>			<u>17,047,147</u>	0
17						
18	Twelve Month Average	<u>1,420,596</u>			<u>1,420,596</u>	0

Line No.	Basis of Factor	Factor No.	Electric	Gas	Total	Gas Only		Total
						Nebraska	S. Dakota	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Customers	A						
2	Value		58,311	81,856	140,167	40,536	41,320	81,856
3	Percentage of Total		42.00%	58.00%	100.00%	50.00%	50.00%	100.00%
4								
5	Gross Revenues	B						
6	Value		\$88,172,237	\$99,849,935	\$188,022,172	\$49,424,767	\$50,425,168	\$99,849,935
7	Percentage of Total		47.00%	53.00%	100.00%	49.00%	51.00%	100.00%
8								
9	Direct Expenses, Less Fuel and Gas	C						
10	Value		\$18,976,708	\$8,471,238	\$27,447,946	\$3,539,299	\$4,931,939	\$8,471,238
11	Percentage of Total		69.00%	31.00%	100.00%	42.00%	58.00%	100.00%
12								
13	Direct Payroll Charged to Construction,	D						
14	Operations and Maintenance							
15	Value		\$5,604,348	\$4,140,691	\$9,745,039	\$2,159,360	\$1,981,331	\$4,140,691
16	Percentage of Total		58.00%	42.00%	100.00%	52.00%	48.00%	100.00%
17								
18	Composite of 4 Factors (B, C, D & F)	E						
19	Value		249.00%	151.00%	400.00%	179.00%	221.00%	400.00%
20	Percentage of Total		62.00%	38.00%	100.00%	45.00%	55.00%	100.00%
21								
22	Net Plant in Service	F						
23	Value		\$180,408,218	\$59,393,078	\$239,801,296	\$21,160,205	\$38,232,873	\$59,393,078
24	Percentage of Total		75.00%	25.00%	100.00%	36.00%	64.00%	100.00%