

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case - Cost of Plant  
 Summary of Additions and Reductions During Test Period  
 December 31, 2006 Test Year

Line No.	FERC (a)	Account Description (b)	Balance 12/31/2005 (c)	Additions (d)	Reductions (e)	Balance 12/31/2006 (f)
1	101	Gas Plant In Service	62,426,344	4,024,207	(291,487)	66,159,064
2	102	Gas Plant Purchased Or Sold	-	-	-	-
3	103	Experimental Gas Plant Unclassified	-	-	-	-
4	104	Gas Plant Leased To Others	-	-	-	-
5	105	Gas Plant Held For Future Use	-	-	-	-
6	106	Completed Construction Not Classified - Gas	-	-	-	-
7	107	Construction Work In Progress - Gas	-	4,064,282	(4,024,207)	40,075
8						
9						
10	118	Other Utility Plant (Common)	10,487,647	152,765	(1,135,155)	9,505,256

Line No.	Account No.	Description	Plant Balance 12/31/2005	Additions & Transfers	Reductions	Ending Balance 12/31/2006
	(a)	(b)	(c)	(d)	(e)	(f)
1		PRODUCTION				
2	304	Land And Land Rights	\$40,057	\$0	\$0	\$40,057
3	305	Structures And Improvements	\$258,610	\$0	(\$39,664)	\$218,946
4	311	Liquefied Petroleum Gas Equipment	\$1,213,577	\$0	(\$102,816)	\$1,110,761
5	320	Other Equipment	\$11,567	\$0	(\$10,407)	\$1,160
6		Total Gas Production	\$1,523,811	\$0	(\$152,887)	\$1,370,924
7						
8		DISTRIBUTION				
9	374	Land And Land Rights	\$305,947	\$25,132	\$0	\$331,079
10	375	Structures And Improvements	\$62,095	\$0	\$0	\$62,095
11	376	Mains	\$29,120,399	\$2,288,896	(\$44,845)	\$31,364,450
12	378	Measuring & Regulating Station Equip-General	\$1,340,558	\$435,736	\$0	\$1,776,294
13	379	Measuring & Regulating Station Equip-City	\$1,391,980	\$0	\$0	\$1,391,980
14	380	Services	\$15,883,487	\$395,997	(\$34,024)	\$16,245,460
15	381	Meters	\$5,966,690	\$217,040	(\$31,634)	\$6,152,096
16	382	Meter Installation	\$2,643,514	\$253,783	(\$11,622)	\$2,885,675
17	383	Regulators	\$975,309	\$0	\$0	\$975,309
18	384	Regulator Installation	\$836,703	\$170,546	\$0	\$1,007,250
19		Total Gas Distribution	\$58,526,682	\$3,787,130	(\$122,124)	\$62,191,688
20						
21		GAS GENERAL				
22	303	Miscellaneous Intangible Plant-10 Year	\$7,327	\$0	\$0	\$7,327
23	303	Miscellaneous Intangible Plant-5 Year	\$0	\$8,264	\$0	\$8,264
24	389	Land And Land Rights	\$33,285	\$0	\$0	\$33,285
25	390	Structures And Improvements	\$334,495	\$0	\$0	\$334,495
26	391	Office Furniture And Equipment	\$21,105	\$0	\$0	\$21,105
27	391	Office Furniture And Equipment-10 Year	\$2,667	\$8,454	\$0	\$11,120
28	391	Office Furniture And Equipment-5 Year	\$12,564	\$0	\$0	\$12,564
29	392	Transportation Equipment-Passenger Vehicle	\$6,493	\$0	\$0	\$6,493
30	392	Transportation Equipment-Hourly Truck	\$69,624	\$11,145	\$0	\$80,769
31	392	Transportation Equipment-Light Truck	\$415,427	\$66,817	\$0	\$482,245
32	393	Stores Equipment	\$7,609	\$0	\$0	\$7,609
33	394	Tools, Shop And Garage Equipment	\$499,491	\$59,486	(\$15,934)	\$543,043
34	395	Laboratory Equipment	\$228,172	\$0	\$0	\$228,172
35	396	Power Operated Equipment	\$733,062	\$82,911	\$0	\$815,973
36	397	Communication Equipment	\$3,318	\$0	(\$542)	\$2,775
37	398	Miscellaneous Equipment	\$1,214	\$0	\$0	\$1,214
38		Total Gas General	\$2,375,852	\$237,077	(\$16,476)	\$2,596,453
39						
40		TOTAL 101	\$62,426,344	\$4,024,207	(\$291,487)	\$66,159,064
41						
42	106	COMPLETED CONSTRUCTION NOT CLASSIFIED	\$0	\$0	\$0	\$0
43						
44		TOTAL GAS PLANT-SOUTH DAKOTA	\$62,426,344	\$4,024,207	(\$291,487)	\$66,159,064

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case  
 Major Plant Additions and Retirements  
 December 31, 2006 Test Year

Line No.	Project No. (a)	Project Description (b)	Amount Addition (c)	Retirement (d)	Other Transaction (e)	Balance (f)	Construction Start Date (g)	In Service Date (h)
1		SD Gas Plant Balance 12/31/2005				62,426,344		
2								
3		Major Additions:						
4	PR.102597	06 Nps Go Purchase Gas Meters/Regs Sd Share	177,071				Jan-06	throughout 2006
5	PR.102602	06 Abn Gas Capital Blanket - Growth	382,464				Jan-06	throughout 2006
6	PR.102610	06 Hur Gas Capital Blanket - Growth	100,162				Jan-06	throughout 2006
7	PR.102618	06 Mit Gas Capital Blanket - Growth	215,558				Jan-06	throughout 2006
8	PR.102632	06 Brk Gas Capital Blanket - System Integrity	127,471				Jan-06	throughout 2006
9	PR.102634	06 Brk Gas Capital Blanket - Growth	292,789				Jan-06	throughout 2006
10	PR.102991	06 Mit Prairie Ethanol Plant-Loomis	1,859,615				Feb-06	Oct-06
11	PR.103012	06 Brk Gas Main Ext To Industrial Park	236,558				May-06	Dec-06
12								
13								
14		Major Retirements		0				
15								
16		Minor Additions	632,519				2006	2006
17								
18		Minor Retirements	0	(291,487)	0	0	2006	2006
19								
20		106-Completed Construction Not Classified	0	0	0	0		
21								
22		December 31, 2006 Test Year Totals	4,024,207	(291,487)	0	0		
23								
24		SD Gas Plant Balance 12/31/2006				66,159,064		

NorthWestern Corporation, dba NorthWestern Energy  
 Monthly Book Balances of SD Gas Plant Accounts  
 During Test Year and Thirteen Month Average  
 December 31, 2006 Test Year

Line No.	Account No.	Description	Dec 2005	Jan 2006	Feb 2006	Mar 2006	Apr 2006	May 2006	Jun 2006
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(b)
		Production							
1	3040	Land and Land Rights	40,057	40,057	40,057	40,057	40,057	40,057	40,057
2	3050	Structures and Improvements	258,610	258,610	258,610	218,946	218,946	218,946	218,946
3	3110	Petroleum Gas Equipment	1,213,577	1,213,577	1,213,577	1,198,110	1,198,110	1,198,110	1,198,110
4	3200	Other Gas Equipment	11,567	11,567	11,567	1,160	1,160	1,160	1,160
5		Total Production Plant	1,523,811	1,523,811	1,523,811	1,458,272	1,458,272	1,458,272	1,458,272
6									
7		Distribution							
8	3740	Land and Land Rights	305,947	305,947	305,947	305,947	305,947	305,947	305,947
9	3750	Structures and Improvements	62,095	62,095	62,095	62,095	62,095	62,095	62,095
10	3760	Mains	29,120,399	29,177,759	29,200,751	29,190,757	29,230,594	29,230,228	29,388,034
11	3780	Measuring and Regulating Equip-General	1,340,558	1,338,988	1,338,988	1,338,988	1,338,988	1,338,988	1,338,988
12	3790	Measuring and Regulating Equip-City	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980
13	3800	Services	15,883,487	15,903,814	15,910,600	15,895,342	15,914,137	16,006,971	16,055,845
14	3810	Meters	5,966,690	5,966,690	5,966,690	5,964,586	5,951,886	5,951,886	5,951,886
15	3820	Meter Installations	2,643,514	2,671,666	2,678,824	2,663,483	2,672,742	2,680,261	2,727,229
16	3830	Regulators	975,309	975,309	975,309	975,309	975,309	975,309	975,309
17	3840	Regulator Installation	836,703	852,584	858,178	841,624	851,652	855,649	892,618
18		Total Distribution Plant	58,526,682	58,646,832	58,689,362	58,630,111	58,695,331	58,799,314	59,089,931
19									
20		General							
21	3030	Miscellaneous Intangible Plant	7,327	7,327	7,327	7,327	7,327	7,327	7,327
22	3890	Land and Land Rights	33,285	33,285	33,285	33,285	33,285	33,285	33,285
23	3900	Structures and Improvements	334,495	334,495	334,495	334,495	334,495	334,495	334,495
24	3910	Office Furniture and Equipment	36,337	36,337	36,337	36,337	36,337	36,337	36,337
25	3920	Transportation Equipment	491,544	491,544	491,544	491,544	502,341	502,689	502,689
26	3930	Stores Equipment	7,609	7,609	7,609	7,609	7,609	7,609	7,609
27	3940	Tools, Shop and Garage Equipment	499,491	499,491	499,491	499,491	499,491	499,491	483,557
28	3950	Laboratory Equipment	228,172	228,172	228,172	228,172	228,172	228,172	228,172
29	3960	Power Operated Equipment	733,062	733,062	733,062	733,062	733,062	733,062	733,062
30	3970	Communication Equipment	3,318	3,318	3,318	3,318	3,318	2,775	2,775
31	3980	Miscellaneous Equipment	1,214	1,214	1,214	1,214	1,214	1,214	1,214
32		Total General Plant	2,375,852	2,375,852	2,375,852	2,375,852	2,386,649	2,386,454	2,370,521
33									
34		Total 101	62,426,344	62,546,494	62,589,024	62,464,236	62,540,252	62,644,041	62,918,724

Line No.	Account No.	Description	Jul 2006	Aug 2006	Sep 2006	Oct 2006	Nov 2006	Dec 2006	13 Month Average
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Production							
1	3040	Land and Land Rights	40,057	40,057	40,057	40,057	40,057	40,057	40,057
2	3050	Structures and Improvements	218,946	218,946	218,946	218,946	218,946	218,946	228,100
3	3110	Petroleum Gas Equipment	1,198,110	1,198,110	1,198,110	1,110,761	1,110,761	1,110,761	1,181,522
4	3200	Other Gas Equipment	1,160	1,160	1,160	1,160	1,160	1,160	3,561
5		Total Production Plant	1,458,272	1,458,272	1,458,272	1,370,924	1,370,924	1,370,924	1,453,240
6									
7		Distribution							
8	3740	Land and Land Rights	305,947	305,947	305,947	313,218	313,738	331,079	309,039
9	3750	Structures and Improvements	62,095	62,095	62,095	62,095	62,095	62,095	62,095
10	3760	Mains	29,439,343	29,501,755	29,573,830	31,011,789	31,113,974	31,364,450	29,734,128
11	3780	Measuring and Regulating Equip-General	1,338,988	1,338,988	1,338,988	1,744,365	1,744,365	1,776,294	1,435,113
12	3790	Measuring and Regulating Equip-City	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980	1,391,980
13	3800	Services	16,079,494	16,116,109	16,155,860	16,207,235	16,236,099	16,245,460	16,046,958
14	3810	Meters	5,951,886	5,951,886	5,935,056	5,935,056	5,935,056	6,152,096	5,967,796
15	3820	Meter Installations	2,747,466	2,787,494	2,813,637	2,846,523	2,869,335	2,885,675	2,745,219
16	3830	Regulators	975,309	975,309	975,309	975,309	975,309	975,309	975,309
17	3840	Regulator Installation	907,811	928,888	954,789	996,336	1,007,050	1,007,250	907,010
18		Total Distribution Plant	59,200,319	59,360,451	59,507,491	61,483,907	61,649,001	62,191,688	59,574,648
19									
20		General							
21	3030	Miscellaneous Intangible Plant	7,327	15,591	15,591	15,591	15,591	15,591	10,506
22	3890	Land and Land Rights	33,285	33,285	33,285	33,285	33,285	33,285	33,285
23	3900	Structures and Improvements	334,495	334,495	334,495	334,495	334,495	334,495	334,495
24	3910	Office Furniture and Equipment	36,337	36,337	36,337	44,790	44,790	44,790	38,288
25	3920	Transportation Equipment	536,298	569,906	569,506	569,506	569,506	569,506	527,548
26	3930	Stores Equipment	7,609	7,609	7,609	7,609	7,609	7,609	7,609
27	3940	Tools, Shop and Garage Equipment	483,557	513,162	513,162	513,162	513,162	543,043	504,596
28	3950	Laboratory Equipment	228,172	228,172	228,172	228,172	228,172	228,172	228,172
29	3960	Power Operated Equipment	733,062	733,062	815,973	815,973	815,973	815,973	758,573
30	3970	Communication Equipment	2,775	2,775	2,775	2,775	2,775	2,775	2,984
31	3980	Miscellaneous Equipment	1,214	1,214	1,214	1,214	1,214	1,214	1,214
32		Total General Plant	2,404,129	2,475,607	2,558,118	2,566,572	2,566,572	2,596,453	2,447,270
33									
34		Total 101	63,062,721	63,294,330	63,523,882	65,421,402	65,586,497	66,159,064	63,475,158

Line No.	Project No.	Project Description	Amount Addition	Retirement	Other Transaction	Balance	Construction Start Date	Completion Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		SD GAS PLANT BALANCE 12/31/2001				49,834,608			
2									
3		Major Additions:							
4	08788	Ab-Random Main & Service Install.	302,008				Jan-01	Mar-02	Mar-02
5	08796	Ab-Relo Main Due To Public Proj	237,464				Jan-01	Mar-02	Mar-02
6	08800	Bk-Random Main & Service Install.	367,370				Jan-01	Mar-02	Mar-02
7	08822	Hu-Relo Main Due To Public Proj	322,567				Jan-01	Mar-02	Mar-02
8	08823	Relo Main Due To Public Project	107,277				Jan-01	Mar-02	Mar-02
9	08890	Purch Meters And Regs SD & NE	380,100				Jan-01	Mar-02	Mar-02
10	PR.100991	02 Go Gas Capital Growth Blanket	140,487				Jan-02	Dec-02	Dec-02
11	PR.101131	Mi Century Plastic	574,117				Jun-02	Dec-02	Dec-02
12	PR.101003	02 Mitchell Gas Cap Blnkt - Growth	221,587				Jun-02	Dec-02	Dec-02
13	PR.100994	02 Aberdeen Gas Cap Blnkt - Sys Int	193,999				Jun-02	Dec-02	Dec-02
14	PR.100995	02 Aberdeen Gas Cap Blnkt - Growth	305,105				Jun-02	Dec-02	Dec-02
15	PR.101002	02 Mitchell Gas Cap Blnkt - Sys Int	115,659				Jun-02	Dec-02	Dec-02
16	PR.101011	02 Brookings Gas Cap Blnkt - Growth	286,777						
17									
18		Major Retirements		0					
19									
20									
21		Minor Additions	1,253,672				Various	Various	Various
22									
23		Minor Retirements		(619,346)			Various	Various	Various
24									
25		Corrections Or Transfers			(30,313)				
26									
27		106-Completed Construction Not Classified			0				
28		December 31, 2002 Test Year Totals	4,808,191	(619,346)	(30,313)				
29									
30		Balance December 31, 2002				53,993,140			

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case - Major Plant Additions and Retirements  
 Calendar Year 2003  
 December 31, 2006 Test Year

Schedule D-4  
 Page 2 of 5

Line No.	Project No.	Project Description	Amount Addition	Retirement	Other Transaction	Balance	Construction Start Date	Completion Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		SD GAS PLANT BALANCE 12/31/2002				53,993,140			
2									
3		Major Additons:							
4	PR.101290	03 Aberdeen Gas Cap Blnkt - System Integrit	178,679				Jan-03	Dec-03	throughout 2003
5	PR.101287	03 NPS General Off Gas Cap Blanket	188,052				Jan-03	Dec-03	throughout 2003
6	PR.101299	03 Mitchell Gas Cap Blnkt - Growth	266,336				Jan-03	Dec-03	throughout 2003
7	PR.101307	03 Brookings Gas Cap Blnkt - Growth	294,658				Jan-03	Dec-03	throughout 2003
8	PR.101124	Lake Norden Project	482,659				Jun-02	Dec-03	Dec-03
9	PR.101291	03 Aberdeen Gas Cap Blnkt - Growth	302,203				Jan-03	Dec-03	throughout 2003
10	PR.101140	HUR Century Plastic	622,167				Jun-02	Dec-03	Dec-03
11	PR.101139	BRK Century Plastic	1,354,606				Jun-02	Dec-03	Dec-03
12	PR.101185	Holmquist to Webster Relocate	694,245				Jun-02	Dec-03	Dec-03
13									
14		Major Retirements		0					
15									
16		Minor Additions	918,826				2003		2003
17									
18		Minor Retirements		(597,842)	(33,651)		2003		2003
19									
20		106-Completed Construction Not Classified	0						
21		December 31, 2003 Test Year Totals	5,302,430	(597,842)	(33,651)				
22									
23		Balance December 31, 2003				<u>58,664,076</u>			

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case - Major Plant Additions and Retirements  
 Calendar Year 2004  
 December 31, 2006 Test Year

Line No.	Project No.	Project Description	Amount Addition	Retirement	Other Transaction	Balance	Construction Start Date	Completion Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		SD GAS PLANT BALANCE 12/31/2003				58,664,076			
2									
3		Major Additions:							
4	PR.101616 04	NPS General Off Gas Cap Blnkt	316,783				Jan-04	Dec-04	throughout 2004
5	PR.101620 04	Aberdeen Gas Cap Blnkt - Growth	223,895				Jan-04	Dec-04	throughout 2004
6	PR.101636 04	Brookings Gas Cap Blnkt - Growth	201,575				Jan-04	Dec-04	throughout 2004
7	PR.101619 04	Aberdeen Gas Cap Blnkt - Sys Integrity	143,256				Jan-04	Dec-04	throughout 2004
8	PR.101628 04	Mitchell Gas Cap Blnkt - Growth	134,307				Jan-04	Dec-04	throughout 2004
9	PR.101132	ABN Century Plastic	972,286				Jun-02	Dec-04	Dec-04
10	PR.101139	BRK Century Plastic	183,394				Aug-04	Dec-04	Dec-04
11									
12		Major Retirements		0					
13									
14		Minor Additions	613,162				2004		2004
15									
16		Minor Retirements		(1,053,313)			2004		2004
17									
18		Corrections or Transfers			94,043				
19									
20		106-Completed Construction Not Classified	0						
21		December 31, 2004 Test Year Totals	2,788,658	(1,053,313)	94,043				
22									
23		Balance December 31, 2004				60,493,465			



NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Gas Rate Case - Major Plant Additions and Retirements  
 Calendar Year 2005  
 December 31, 2006 Test Year

Line No.	Project No.	Project Description	Amount Addition	Retirement	Other Transaction	Balance	Construction Start Date	Completion Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		SD GAS PLANT BALANCE 12/31/2004				60,493,465			
2									
3		Major Additions:							
4	PR.102254	05 Brk Dot Repl Along 6Th St, Medary	125,239				Mar-05	Dec-05	Dec-05
5	PR.102251	05 Abn Dot Gas 5Th Ave- Dakota To 6Th St	131,664				Jan-05	Dec-05	throughout 2005
6	PR.102118	05 Hur Gas Cap Blnkt - Growth	133,602				Jan-05	Dec-05	throughout 2005
7	PR.102102	05 Nps Go Purch Gas Meter/Reg Blnkt	136,841				Jan-05	Dec-05	throughout 2005
8	PR.101140	Hu Century Plastic II	174,296				Dec-04	Dec-05	Dec-05
9	PR.102142	05 Brk Gas Cap Blnkt - Growth	218,054				Jan-05	Dec-05	throughout 2005
10	PR.102110	05 Abn Gas Cap Blnkt - Growth	232,871				Jan-05	Dec-05	throughout 2005
11	PR.101132	Ab Century Plastic II	289,091				Jan-05	Dec-05	Dec-05
12									
13		Major Retirements		0					
14									
15		Minor Additions	881,165				2005		2005
16									
17		Minor Retirements		(389,945)			2005		2005
18									
19		Corrections or Transfers			0				
20									
21		106-Completed Construction Not Classified	0						
22		December 31, 2005 Test Year Totals	2,322,824	(389,945)	0				
23									
24		Balance December 31, 2005				62,426,344			

Line No.	Project No.	Project Description	Amount Addition	Retirement	Other Transaction	Balance	Construction Start Date	Completion Date	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		SD GAS PLANT BALANCE 12/31/2005				62,426,344			
2									
3		Major Additions:							
4	PR.102597	06 Nps Go Purchase Gas Meters/Regs SD Share	177,071				Jan-06	Dec-06	throughout 2006
5	PR.102602	06 Abn Gas Capital Blanket - Growth	382,464				Jan-06	Dec-06	throughout 2006
6	PR.102610	06 Hur Gas Capital Blanket - Growth	100,162				Jan-06	Dec-06	throughout 2006
7	PR.102618	06 Mit Gas Capital Blanket - Growth	215,558				Jan-06	Dec-06	throughout 2006
8	PR.102632	06 Brk Gas Capital Blanket - System Integrity	127,471				Jan-06	Dec-06	throughout 2006
9	PR.102634	06 Brk Gas Capital Blanket - Growth	292,789				Jan-06	Dec-06	throughout 2006
10	PR.102991	06 Mit Prairie Ethanol Plant-Loomis	1,859,615				Mar-06	Dec-06	Oct-06
11	PR.103012	06 Brk Gas Main Ext To Industrial Park	236,558				May-06	Dec-06	Dec-06
12									
13		Major Retirements		0					
14									
15		Minor Additions	632,519				2006		2006
16									
17		Minor Retirements		(291,487)			2006		2006
18									
19		Corrections or Transfers			0				
20									
21		106-Completed Construction Not Classified	0						
22		December 31, 2006 Test Year Totals	4,024,207	(291,487)	0				
23									
24		Balance December 31, 2006				66,159,064			

Allowance for Funds Used During Construction (AFUDC)

AFUDC is computed on projects exceeding \$10,000 which are under construction more than thirty days with the exception of land and land rights and blanket or permanent work orders. AFUDC, when applicable, is calculated based on the number of days that charges have been in Construction-Work-in-Progress for each month. The previous month balance is charged AFUDC based on the number of days in the current month, minus 1 day. The AFUDC for the current month charges is calculated using 1 day. This is a policy change that was required as part of the SAP system implementation in 2002. Capitalization of AFUDC ceases when the project is placed in service. The rate of AFUDC applicable to debt and other funds is calculated in accordance with the formula prescribed by FERC

Engineering and Supervision/Administrative and General Expense

Every 3 years the company conducts a time study to identify the portion of supervision, engineering, and administrative activities that directly support construction related activities, and should be capitalized as part of the cost of a project. To be capitalized, these activities must have a direct relationship to the construction activity. This applies to all employees that do not charge their payroll directly to capital projects or orders.

The amount of capitalized A&G labor is determined by identifying the portion of individual's activities, which relates to capital projects through the use of time studies, interviews, and data queries. In addition to labor, the same percentage of a department's direct expenses were included in the overhead calculation as well as a charge for IT, facilities, and un-recovered benefits.

NorthWestern Corporation, dba NorthWestern Energy  
Changes in Intangible Plant Working Papers  
December 31, 2006 Test Year

Schedule D-6  
Page 1 of 1

**Line  
No.**

1	<u>Changes in Intangible Plant</u>	None
---	------------------------------------	------

<u>Line No.</u>	<u>Asset #</u> (a)	<u>Acq Year</u> (b)	<u>Class</u> (c)	<u>Location</u> (d)	<u>Description</u> (e)	<u>Acquisition Value</u> (f)	<u>Accumulated Depreciation</u> (g)	<u>Net Book Value</u> (h)
1	64240	1963	NG311.S	9BKBRK0120	Propane Air Mixing Plant	62,294	(67,848)	(5,554)
2	64254	1964	NG311.S	9BKBRK0120	Pen Recording Thermometer #63A23	227	(260)	(33)
3	64284	1964	NG311.S	9BKBRK0120	Install Air Storage Tank	6,662	(7,684)	(1,022)
4					Plant in Service not Used and Useful	69,184	(75,793)	(6,609)

- A. The Continuing Property Records (CPR) are subsidiary or auxiliary to support Plant Account Nos. NG301 through NG398, which in turn are summarized in Account No. 161010 - Plant in Service.
  
- B. The CPR records support the ledger accounts by providing necessary details indicating the below listed fundamental data.
  - 1. Name of Item
  - 2. Location of Property
  - 3. Date Acquired
  - 4. Cost of Asset
  - 5. Asset Control Account and Numbers to which Property is charged.
  
- C. Retirements are recorded on an original cost basis and identified by the year that they were added to plant. The original cost is credited to both the plant account and location at time of retirement. In instances when installation dates cannot be reasonably ascertained, retirements are priced by engineering estimates. Cost of removal and salvage, if any, are charged and credited respectively to the accumulated depreciation account.

NorthWestern Corporation, dba NorthWestern Energy  
Working Papers for Plant Acquired for which  
Regulatory Approval Has Not Been Obtained  
December 31, 2006 Test Year

**Line**  
**No.**

- 1 Operating Units or Systems Acquired Without Regulatory Approval
- 2
- 3 None

NorthWestern Corporation, dba NorthWestern Energy  
 Accumulated Depreciation and Amortization  
 Direct South Dakota Gas Plant  
 December 31, 2006 Test Year

Statement E  
 Page 1 of 2

Line No.	Month / Year	Production	Distribution	General	Undistributed	Amortization	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		\$	\$	\$	\$	\$	\$
1	Balance - December 31, 2005	696,049	21,839,378	749,747	0	0	23,285,174
2	Balance - January 31, 2006	698,800	22,001,673	758,152	0	0	23,458,625
3	Balance - February 28, 2006	701,557	22,159,310	766,548	0	0	23,627,415
4	Balance - March 31, 2006	638,775	22,310,699	807,878	0	0	23,757,352
5	Balance - April 30, 2006	641,442	22,451,634	816,260	0	0	23,909,336
6	Balance - May 31, 2006	638,386	22,609,399	824,122	0	0	24,071,907
7	Balance - June 30, 2006	641,051	22,761,222	816,589	0	0	24,218,862
8	Balance - July 31, 2006	643,717	22,900,082	825,002	0	0	24,368,801
9	Balance - August 31, 2006	646,384	23,065,776	833,439	0	0	24,545,599
10	Balance - September 30, 2006	649,050	23,145,517	841,998	0	0	24,636,565
11	Balance - October 31, 2006	649,530	23,308,281	851,365	0	0	24,809,176
12	Balance - November 30, 2006	652,019	23,461,982	860,732	0	0	24,974,733
13	Balance - December 31, 2006	654,510	23,637,054	870,105	0	0	25,161,669
14							
15	Thirteen Month Total	8,551,270	295,652,007	10,621,937	0	0	314,825,214
16							
17	Thirteen Month Average	657,790	22,742,462	817,072	0	0	24,217,324



NorthWestern Corporation, dba NorthWestern Energy  
 Accumulated Depreciation and Amortization  
 Direct South Dakota Gas Plant Freeman and Nekota  
 December 31, 2006 Test Year

Line No.	Month / Year	Production	Distribution	General	Undistributed	Amortization	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		\$	\$	\$	\$	\$	\$
1	Nekota Pro-Forma Balances						
2	Balance - March 31, 2007	0	1,839,494	0	0	0	1,839,494
3	Balance - April 30, 2007	0	1,907,889	0	0	0	1,907,889
4	Balance - May 31, 2007	0	1,976,284	0	0	0	1,976,284
5	Balance - June 30, 2007	0	2,044,679	0	0	0	2,044,679
6	Balance - July 31, 2007	0	2,113,074	0	0	0	2,113,074
7	Balance - August 31, 2007	0	2,181,469	0	0	0	2,181,469
8	Balance - September 30, 2007	0	2,249,864	0	0	0	2,249,864
9	Balance - October 31, 2007	0	2,318,259	0	0	0	2,318,259
10	Balance - November 30, 2007	0	2,386,654	0	0	0	2,386,654
11	Balance - December 31, 2007	0	2,455,049	0	0	0	2,455,049
12	Balance - January 31, 2008	0	2,523,444	0	0	0	2,523,444
13	Balance - February 28, 2008	0	2,591,839	0	0	0	2,591,839
14	Balance - March 31, 2008	0	2,660,234	0	0	0	2,660,234
15							
16	Thirteen Month Total	0	29,248,232	0	0	0	29,248,232
17							
18	Thirteen Month Average	0	2,249,864	0	0	0	2,249,864
19							
20							
21	Freeman Pro-Forma Balances						
22	Balance - March 31, 2007	0	9	0	0	0	9
23	Balance - April 30, 2007	0	4,099	0	0	0	4,099
24	Balance - May 31, 2007	0	8,189	0	0	0	8,189
25	Balance - June 30, 2007	0	12,279	0	0	0	12,279
26	Balance - July 31, 2007	0	16,369	0	0	0	16,369
27	Balance - August 31, 2007	0	20,459	0	0	0	20,459
28	Balance - September 30, 2007	0	24,549	0	0	0	24,549
29	Balance - October 31, 2007	0	28,639	0	0	0	28,639
30	Balance - November 30, 2007	0	32,729	0	0	0	32,729
31	Balance - December 31, 2007	0	36,819	0	0	0	36,819
32	Balance - January 31, 2008	0	40,909	0	0	0	40,909
33	Balance - February 28, 2008	0	44,999	0	0	0	44,999
34	Balance - March 31, 2008	0	49,089	0	0	0	49,089
35							
36	Thirteen Month Total	0	319,137	0	0	0	319,137
37							
38	Thirteen Month Average	0	24,549	0	0	0	24,549

Line No.	FERC	Name	Accumulated Depr/Amort 12/31/2005	Miscellaneous Relocations & Transfers	2006 Depr/Amort Provision	Retirements*	Salvage	Cost of Removal	Accumulated Depr/Amort 12/31/2006
(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	304	Land And Land Rights	0	0	0	0	0	0	0
2	305	Structures And Improvements	66,906	0	3,251	(39,664)	0	0	30,493
3	311	Liquefied Petroleum Gas Equipment	621,995	0	28,967	(102,816)	84,808	(5,726)	627,228
4	320	Other Equipment	7,148	0	48	(10,407)	0	0	(3,211)
5		Production	696,049	0	32,266	(152,887)	84,808	(5,726)	654,510
6									
7	374	Land And Land Rights	0	0	0	0	0	0	0
8	375	Structures And Improvements	62,142	0	1,559	0	0	0	63,701
9	376	Mains	12,138,509	26,116	1,015,832	(44,845)	0	(30,250)	13,105,362
10	378	Measuring & Regulating Station Equip-General	376,082	0	43,787	0	0	0	419,869
11	379	Measuring & Regulating Station Equip-City	383,418	0	38,269	0	0	0	421,687
12	380	Services	4,582,708	18,620	562,882	(34,024)	0	(77,631)	5,052,554
13	381	Meters	2,266,634	0	154,252	(31,634)	0	(4,806)	2,384,446
14	382	Meter Installation	1,198,491	5,361	100,228	(11,622)	0	0	1,292,458
15	383	Regulators	537,701	0	34,043	0	0	0	571,744
16	384	Regulator Installation	293,694	5,290	26,249	0	0	0	325,233
17		Distribution	21,839,378	55,386	1,977,102	(122,124)	0	(112,687)	23,637,054
18									
19	3031	Miscellaneous Intangible Plant-10 Year	6,015	0	733	0	0	0	6,748
20	3035	Miscellaneous Intangible Plant-5 Year	0	0	551	0	0	0	551
21	389	Land And Land Rights	0	0	0	0	0	0	0
22	390	Structures And Improvements	88,281	0	4,984	0	0	0	93,265
23	391	Office Furniture And Equipment	(5,893)	0	506	0	0	0	(5,387)
24	391	Office Furniture And Equipment-10 Year	(150)	0	65	0	0	0	(86)
25	391	Office Furniture And Equipment-5 Year	6,229	0	301	0	0	0	6,530
26	392	Transportation Equipment-Passenger Vehicle	2,343	0	436	0	0	0	2,779
27	392	Transportation Equipment-Hourly Truck	61,219	0	5,932	0	0	0	67,151
28	392	Transportation Equipment-Light Truck	(68,487)	32,931	20,400	0	0	0	(15,156)
29	393	Stores Equipment	966	0	82	0	0	0	1,048
30	394	Tools, Shop And Garage Equipment	129,989	0	15,188	(15,934)	0	0	129,243
31	395	Laboratory Equipment	38,491	0	4,026	0	0	0	42,517
32	396	Power Operated Equipment	486,985	0	50,356	0	0	0	537,341
33	397	Communication Equipment	3,378	0	304	(542)	0	0	3,140
34	398	Miscellaneous Equipment	382	0	39	0	0	0	421
35		General	749,747	32,931	103,903	(16,476)	0	0	870,105
36									
37		Total	23,285,173	88,317	2,113,270	(291,487)	84,808	(118,413)	25,161,669

\*Retirements tie to Statement D, line 1, column (e).

NorthWestern Energy, dba NorthWestern Energy  
South Dakota Rate Case  
Working Capital  
December 31, 2006 Test Year

Statement F  
Page 1 of 1

No claim is being made for cash working capital.

Line No.	Description	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	<u>MATERIALS AND SUPPLIES (154, 155, 156, 163)</u>													
2														
3	GAS-SOUTH DAKOTA													
4	Gas Materials	360,072	358,935	366,981	372,829	403,450	422,151	430,273	418,027	399,269	393,351	383,684	382,906	415,386
5	Stores Expense - Undistributed													
6	Total Gas - South Dakota	<u>360,072</u>	<u>358,935</u>	<u>366,981</u>	<u>372,829</u>	<u>403,450</u>	<u>422,151</u>	<u>430,273</u>	<u>418,027</u>	<u>399,269</u>	<u>393,351</u>	<u>383,684</u>	<u>382,906</u>	<u>415,386</u>
7														
8	<u>GAS-STORED UNDERGROUND (164)</u>													
9	Total South Dakota	1,769,782	3,379,325	1,978,351	727,369	206,867	424,160	760,063	963,098	1,203,509	1,584,597	1,753,352	1,739,401	2,327,055
10														
11	<u>PREPAYMENTS (165)</u>													
12	Prepaid Insurance	2,144,421	1,741,219	1,338,017	2,150,599	1,758,713	1,682,022	2,999,740	2,608,357	2,247,011	1,915,396	1,506,460	2,495,290	2,123,318
13	Other Prepaid	1,677,546	1,916,018	2,044,979	2,062,697	1,633,564	1,697,757	2,037,211	2,465,272	2,145,141	2,885,421	2,855,594	1,680,384	2,507,789
14														
15	Total Company	<u>3,821,968</u>	<u>3,657,237</u>	<u>3,382,996</u>	<u>4,213,296</u>	<u>3,392,277</u>	<u>3,379,779</u>	<u>5,036,951</u>	<u>5,073,629</u>	<u>4,392,152</u>	<u>4,800,818</u>	<u>4,362,055</u>	<u>4,175,675</u>	<u>4,631,107</u>

NorthWestern Corporation, dba NorthWestern Energy  
Monthly Balances for SD Gas Materials and Supplies for Two Years Preceeding Test Year  
December 31, 2006 Test Year

Schedule F-2  
Page 1 of 1

<b>Line No.</b>	<b>Month</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
1	January 04	437,837
2	February 04	441,585
3	March 04	458,223
4	April 04	465,861
5	May 04	501,047
6	June 04	498,933
7	July 04	489,352
8	August 04	485,519
9	September 04	471,353
10	October 04	429,857
11	November 04	412,603
12	December 04	395,929
13		
14	January 05	312,052
15	February 05	313,125
16	March 05	318,123
17	April 05	339,632
18	May 05	366,872
19	June 05	360,466
20	July 05	355,742
21	August 05	346,642
22	September 05	346,646
23	October 05	330,859
24	November 05	329,844
25	December 05	360,072

NorthWestern Corporation, dba NorthWestern Energy  
South Dakota Rate Case  
Working Capital  
December 31, 2006 Test Year

<b>Line</b>		
<b>No.</b>	<b>Description</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
1	Working Capital	
2		
3	Cash Working Capital	None Claimed