

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Meas. and reg. station exp.(c gate)-other	877								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$1,841	\$652	\$325	\$864	\$253	\$611
9										
10	Totals		C-3		\$1,841	\$652	\$325	\$864	\$253	\$611
11										
12	Meter and house regulator expenses-labor	878								
13	Customer			A-4	\$198,748	\$135,674	\$30,560	\$32,514	\$22,787	\$9,727
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$198,748	\$135,674	\$30,560	\$32,514	\$22,787	\$9,727
18										
19	Meter and house regulator expenses-other	878								
20	Customer			A-4	\$31,876	\$21,760	\$4,901	\$5,215	\$3,655	\$1,560
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$31,876	\$21,760	\$4,901	\$5,215	\$3,655	\$1,560
25										
26	Customer installations expenses-labor	879								
27	Customer			A-1	\$48,095	\$41,456	\$6,225	\$414	\$354	\$60
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$48,095	\$41,456	\$6,225	\$414	\$354	\$60
32										
33	Customer installations expenses-other	879								
34	Customer			A-1	\$15,297	\$13,185	\$1,980	\$132	\$113	\$19
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$15,297	\$13,185	\$1,980	\$132	\$113	\$19
39										
40	Other expenses-labor	880								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$574,624	\$203,507	\$101,318	\$269,799	\$79,106	\$190,693
44										
45	Totals		C-3		\$574,624	\$203,507	\$101,318	\$269,799	\$79,106	\$190,693

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
4										
5	Other expenses-other	880								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$282,772	\$100,145	\$49,859	\$132,768	\$38,928	\$93,840
9										
10	Totals		C-3		\$282,772	\$100,145	\$49,859	\$132,768	\$38,928	\$93,840
11										
12	Rents	881								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Total Distribution Operations Expenses									
20	Customer				\$789,866	\$605,144	\$109,079	\$75,643	\$53,888	\$21,755
21	Demand				\$623,364	\$300,403	\$151,444	\$171,517	\$50,284	\$121,233
22	Commodity				\$1,179,629	\$417,775	\$207,994	\$553,860	\$162,393	\$391,467
23										
24	Totals				\$2,592,959	\$1,323,322	\$468,517	\$801,020	\$266,565	\$534,455
25										
26										
27										
28										
29										
30	Distribution Maintenance Expenses									
31										
32	Supervision and engineering-labor	885								
33	Customer			A-26	\$99,268	\$71,181	\$14,564	\$13,543	\$9,544	\$3,999
34	Demand			A-27	\$38,843	\$18,719	\$9,437	\$10,687	\$3,133	\$7,554
35	Commodity			A-28	\$49,486	\$17,525	\$8,725	\$23,236	\$6,813	\$16,423
36										
37	Totals		C-10		\$187,617	\$107,425	\$32,726	\$47,466	\$19,490	\$27,976
38										
39	Supervision and engineering-other	885								
40	Customer			A-26	\$31,460	\$22,554	\$4,615	\$4,291	\$3,024	\$1,267
41	Demand			A-27	\$12,307	\$5,931	\$2,990	\$3,386	\$993	\$2,393
42	Commodity			A-28	\$15,680	\$5,552	\$2,765	\$7,363	\$2,159	\$5,204
43										
44	Totals		C-10		\$59,447	\$34,037	\$10,370	\$15,040	\$6,176	\$8,864

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Structures and improvements-labor	886								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$2,385	\$844	\$421	\$1,120	\$328	\$792
9										
10	Totals		C-3		\$2,385	\$844	\$421	\$1,120	\$328	\$792
11										
12	Structures and improvements-other	886								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$2,981	\$1,055	\$526	\$1,400	\$410	\$990
16										
17	Totals		C-3		\$2,981	\$1,055	\$526	\$1,400	\$410	\$990
18										
19	Mains-labor	887								
20	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$97,546	\$47,009	\$23,698	\$26,839	\$7,869	\$18,970
22	Commodity			A-3	\$5,134	\$1,818	\$905	\$2,411	\$707	\$1,704
23										
24	Totals		C-4		\$102,680	\$48,827	\$24,603	\$29,250	\$8,576	\$20,674
25										
26	Mains-other	887								
27	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$198,564	\$95,690	\$48,240	\$54,634	\$16,018	\$38,616
29	Commodity			A-3	\$10,451	\$3,701	\$1,843	\$4,907	\$1,439	\$3,468
30										
31	Totals		C-4		\$209,015	\$99,391	\$50,083	\$59,541	\$17,457	\$42,084
32										
33	Compressor station equipment-labor	888								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Compressor station equipment-other	888								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-2		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Meas. and reg. station equip.(gen)-labor	889								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$26,833	\$9,503	\$4,731	\$12,599	\$3,694	\$8,905
9										
10	Totals		C-3		\$26,833	\$9,503	\$4,731	\$12,599	\$3,694	\$8,905
11										
12	Meas. and reg. station equip.(gen)-other	889								
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity			A-3	\$22,109	\$7,830	\$3,898	\$10,381	\$3,044	\$7,337
16										
17	Totals		C-3		\$22,109	\$7,830	\$3,898	\$10,381	\$3,044	\$7,337
18										
19	Meas. and reg. station exp.(indust)-labor	890								
20	Customer				\$0	\$0	\$0	\$0	\$0	\$0
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Meas. and reg. station exp.(indust)-other	890								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Meas. and reg. station exp.(c gate)-labor	891								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$25	\$9	\$4	\$12	\$4	\$8
37										
38	Totals		C-3		\$25	\$9	\$4	\$12	\$4	\$8
39										
40	Meas. and reg. station exp.(c gate)-other	891								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$564	\$200	\$99	\$265	\$78	\$187
44										
45	Totals		C-3		\$564	\$200	\$99	\$265	\$78	\$187

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Services-labor	892								
6	Customer			A-6	\$18,932	\$15,645	\$2,349	\$938	\$699	\$239
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$18,932	\$15,645	\$2,349	\$938	\$699	\$239
11										
12	Services-other	892								
13	Customer			A-6	\$14,532	\$12,009	\$1,803	\$720	\$537	\$183
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$14,532	\$12,009	\$1,803	\$720	\$537	\$183
18										
19	Meters and house regulators-labor	893								
20	Customer			A-4	\$60,098	\$41,025	\$9,241	\$9,832	\$6,891	\$2,941
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$60,098	\$41,025	\$9,241	\$9,832	\$6,891	\$2,941
25										
26	Meters and house regulators-other	893								
27	Customer			A-4	\$46,778	\$31,932	\$7,193	\$7,653	\$5,363	\$2,290
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$46,778	\$31,932	\$7,193	\$7,653	\$5,363	\$2,290
32										
33	Other equipment-labor	894								
34	Customer				\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
39										
40	Other equipment-other	894								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Maintenance Expenses									
4										
5	Total Distribution Maintenance Expenses									
6	Customer				\$271,088	\$194,346	\$39,765	\$36,977	\$28,058	\$10,919
7	Demand				\$347,260	\$167,349	\$84,365	\$95,546	\$28,013	\$67,533
8	Commodity				\$135,648	\$48,037	\$23,917	\$63,694	\$18,676	\$45,018
9										
10	Totals				\$753,996	\$409,732	\$148,047	\$196,217	\$72,747	\$123,470
11										
12	Total Distribution O. & M. Expenses									
13	Customer				\$1,060,954	\$799,490	\$148,844	\$112,620	\$79,946	\$32,674
14	Demand				\$970,624	\$467,752	\$235,809	\$267,063	\$78,297	\$188,766
15	Commodity				\$1,315,277	\$465,812	\$231,911	\$617,554	\$181,069	\$436,485
16										
17	Totals				\$3,346,855	\$1,733,054	\$816,564	\$997,237	\$339,312	\$657,925
18										
19										
20										
21										
22										
23	Customer Accounts Expenses									
24										
25	Supervision-labor	901								
26	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
27	Demand				\$0	\$0	\$0	\$0	\$0	\$0
28	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
29										
30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31										
32	Supervision-other	901								
33	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
34	Demand				\$0	\$0	\$0	\$0	\$0	\$0
35	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
36										
37	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Customer Accounts Expenses									
4										
5	Meter reading expenses-labor	902								
6	Customer			A-7	\$197,546	\$167,394	\$25,136	\$5,016	\$2,706	\$2,310
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$197,546	\$167,394	\$25,136	\$5,016	\$2,706	\$2,310
11										
12	Meter reading expenses-other	902								
13	Customer			A-7	\$116,731	\$98,914	\$14,853	\$2,964	\$1,599	\$1,365
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$116,731	\$98,914	\$14,853	\$2,964	\$1,599	\$1,365
18										
19	Customer records & collection exp.-labor	903								
20	Customer			A-7	\$107,791	\$91,339	\$13,715	\$2,737	\$1,476	\$1,261
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$107,791	\$91,339	\$13,715	\$2,737	\$1,476	\$1,261
25										
26	Customer records & collection exp.-other	903								
27	Customer			A-7	\$243,035	\$205,940	\$30,924	\$6,171	\$3,328	\$2,843
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$243,035	\$205,940	\$30,924	\$6,171	\$3,328	\$2,843
32										
33	Uncollectible accounts	904								
34	Customer			A-7	\$266,691	\$225,986	\$33,934	\$6,771	\$3,652	\$3,119
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$266,691	\$225,986	\$33,934	\$6,771	\$3,652	\$3,119
39										
40	Misc. customer accounts expenses-labor	905								
41	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
44										
45	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

NorthWestern Corporation, dba NorthWestern Energy
Class Cost of Service Study
Expenses
South Dakota Gas
Test Year Ended December 31, 2006

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES							
2	Customer Accounts Expenses	805		A-7	\$26,823	\$22,729	\$3,413	\$681
3	Misc. customer accounts expenses-other				\$0	\$0	\$0	\$0
4	Customer Demand				\$0	\$0	\$0	\$0
5	Commodity				\$0	\$0	\$0	\$0
6	Totals		C-1		\$26,823	\$22,729	\$3,413	\$681
7	Total Customer Accounts Expenses				\$958,617	\$812,302	\$121,975	\$24,340
8	Customer Demand				\$0	\$0	\$0	\$0
9	Commodity				\$0	\$0	\$0	\$0
10	Totals				\$958,617	\$812,302	\$121,975	\$24,340
11	Customer Service & Information Expenses							
12	Supervision-labor	907		A-7	\$0	\$0	\$0	\$0
13	Customer Demand				\$0	\$0	\$0	\$0
14	Commodity				\$0	\$0	\$0	\$0
15	Totals		C-1		\$0	\$0	\$0	\$0
16	Supervision-other	907		A-7	\$0	\$0	\$0	\$0
17	Customer Demand				\$0	\$0	\$0	\$0
18	Commodity				\$0	\$0	\$0	\$0
19	Totals				\$0	\$0	\$0	\$0
20	Customer assistance expense-labor	908		A-7	\$375,885	\$318,513	\$47,828	\$9,544
21	Customer Demand				\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0
23	Totals		C-1		\$375,885	\$318,513	\$47,828	\$9,544
24	Customer Demand				\$0	\$0	\$0	\$0
25	Commodity				\$0	\$0	\$0	\$0
26	Totals				\$0	\$0	\$0	\$0
27	Customer Demand				\$0	\$0	\$0	\$0
28	Commodity				\$0	\$0	\$0	\$0
29	Totals				\$0	\$0	\$0	\$0
30	Customer Demand				\$0	\$0	\$0	\$0
31	Commodity				\$0	\$0	\$0	\$0
32	Totals				\$0	\$0	\$0	\$0
33	Customer Demand				\$0	\$0	\$0	\$0
34	Commodity				\$0	\$0	\$0	\$0
35	Totals				\$0	\$0	\$0	\$0
36	Customer Demand				\$0	\$0	\$0	\$0
37	Commodity				\$0	\$0	\$0	\$0
38	Totals				\$0	\$0	\$0	\$0
39	Customer Demand				\$0	\$0	\$0	\$0
40	Commodity				\$0	\$0	\$0	\$0
41	Totals				\$0	\$0	\$0	\$0
42	Customer Demand				\$0	\$0	\$0	\$0
43	Commodity				\$0	\$0	\$0	\$0
44	Totals				\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Customer Service & Information Expenses									
4										
5	Customer assistance expense-other	908								
6	Customer			A-7	\$115,246	\$97,656	\$14,664	\$2,926	\$1,578	\$1,348
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Totals		C-1		\$115,246	\$97,656	\$14,664	\$2,926	\$1,578	\$1,348
11										
12	Inform. & instr. advertising exp.-labor	909								
13	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
14	Demand				\$0	\$0	\$0	\$0	\$0	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16										
17	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
18										
19	Inform. & instr. advertising exp.-other	909								
20	Customer			A-7	\$54,325	\$46,034	\$6,912	\$1,379	\$744	\$635
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$54,325	\$46,034	\$6,912	\$1,379	\$744	\$635
25										
26	Misc. customer service & inform.-labor	910								
27	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Misc. customer service & inform.-other	910								
34	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES							
2	Sales Expenses							
3	Advertising-labor							
4	Customer	913			\$0	\$0	\$0	\$0
5	Demand				\$0	\$0	\$0	\$0
6	Commodity			A-3	\$0	\$0	\$0	\$0
7	Totals		C-3		\$0	\$0	\$0	\$0
8	Advertising-other							
9	Customer	913			\$0	\$0	\$0	\$0
10	Demand				\$0	\$0	\$0	\$0
11	Commodity			A-3	\$0	\$0	\$0	\$0
12	Totals		C-3		\$0	\$0	\$0	\$0
13	Misc. sales expense-labor							
14	Customer	916			\$0	\$0	\$0	\$0
15	Demand				\$0	\$0	\$0	\$0
16	Commodity			A-3	\$0	\$0	\$0	\$0
17	Totals		C-3		\$0	\$0	\$0	\$0
18	Misc. sales expense-other							
19	Customer	916			\$0	\$0	\$0	\$0
20	Demand				\$0	\$0	\$0	\$0
21	Commodity			A-3	\$0	\$0	\$0	\$0
22	Totals		C-3		\$0	\$0	\$0	\$0
23	Misc. sales expense-other							
24	Customer	916			\$0	\$0	\$0	\$0
25	Demand				\$0	\$0	\$0	\$0
26	Commodity			A-3	\$0	\$0	\$0	\$0
27	Totals		C-3		\$0	\$0	\$0	\$0
28	Total Sales Expenses							
29	Customer				\$0	\$0	\$0	\$0
30	Demand				\$0	\$0	\$0	\$0
31	Commodity			A-3	\$0	\$0	\$0	\$0
32	Totals		C-3		\$0	\$0	\$0	\$0
33	Customer				\$0	\$0	\$0	\$0
34	Demand				\$0	\$0	\$0	\$0
35	Commodity			A-3	\$0	\$0	\$0	\$0
36	Totals		C-3		\$0	\$0	\$0	\$0
37					\$0	\$0	\$0	\$0
38					\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4										
5	Administrative and general salaries	920								
6	Customer			A-17	\$675,606	\$537,308	\$90,972	\$47,328	\$32,201	\$15,127
7	Demand			A-18	\$270,010	\$130,120	\$66,598	\$74,292	\$21,781	\$52,511
8	Commodity			A-19	\$407,615	\$144,359	\$71,871	\$191,385	\$56,114	\$135,271
9										
10	Totals		C-6		\$1,353,231	\$811,785	\$228,441	\$313,005	\$110,096	\$202,909
11										
12	Office supplies and expenses	921								
13	Customer			A-17	\$323,074	\$256,939	\$43,503	\$22,632	\$15,398	\$7,234
14	Demand			A-18	\$129,119	\$62,224	\$31,369	\$35,526	\$10,415	\$25,111
15	Commodity			A-19	\$194,921	\$69,032	\$34,369	\$91,520	\$26,834	\$64,686
16										
17	Totals		C-6		\$647,114	\$388,195	\$109,241	\$149,678	\$52,647	\$97,031
18										
19	Administrative expenses transferred-labor	922								
20	Customer			A-17	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-18	\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
25										
26	Administrative expenses transferred-other	922								
27	Customer			A-17	(\$390,556)	(\$310,607)	(\$52,589)	(\$27,360)	(\$18,615)	(\$8,745)
28	Demand			A-18	(\$156,088)	(\$75,220)	(\$37,921)	(\$42,947)	(\$12,591)	(\$30,356)
29	Commodity			A-19	(\$235,635)	(\$83,452)	(\$41,547)	(\$110,636)	(\$32,439)	(\$78,197)
30										
31	Totals		C-6		(\$782,279)	(\$469,279)	(\$132,057)	(\$180,943)	(\$63,645)	(\$117,298)
32										
33	Outside services employed	923								
34	Customer			A-20	\$173,614	\$137,751	\$23,404	\$12,459	\$8,503	\$3,956
35	Demand			A-21	\$83,968	\$40,465	\$20,400	\$23,103	\$6,773	\$16,330
36	Commodity			A-22	\$99,795	\$35,343	\$17,596	\$46,856	\$13,738	\$33,118
37										
38	Totals		C-8		\$357,377	\$213,559	\$61,400	\$82,418	\$29,014	\$53,404
39										
40	Workmen's compensation insurance	924								
41	Customer			A-17	\$25,746	\$20,475	\$3,467	\$1,804	\$1,227	\$577
42	Demand			A-18	\$10,290	\$4,959	\$2,500	\$2,831	\$830	\$2,001
43	Commodity			A-19	\$15,533	\$5,501	\$2,739	\$7,293	\$2,136	\$5,155
44										
45	Totals		C-6		\$51,569	\$30,935	\$8,706	\$11,928	\$4,195	\$7,733

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4										
5	Property insurance	924								
6	Customer			A-11	\$13,017	\$10,042	\$1,778	\$1,197	\$839	\$358
7	Demand			A-12	\$19,209	\$9,257	\$4,667	\$5,285	\$1,549	\$3,736
8	Commodity			A-13	\$3,097	\$1,097	\$546	\$1,454	\$426	\$1,028
9										
10	Totals		C-7		\$35,323	\$20,396	\$6,991	\$7,936	\$2,814	\$5,122
11										
12	Injuries and damages	925								
13	Customer			A-17	\$175,886	\$139,882	\$23,683	\$12,321	\$8,383	\$3,938
14	Demand			A-18	\$70,294	\$33,875	\$17,078	\$19,341	\$5,670	\$13,671
15	Commodity			A-19	\$106,118	\$37,582	\$18,711	\$49,825	\$14,609	\$35,216
16										
17	Totals		C-6		\$352,298	\$211,339	\$59,472	\$81,487	\$28,662	\$52,825
18										
19	Employee pensions and benefits-labor	926								
20	Customer			A-17	\$760	\$605	\$102	\$53	\$36	\$17
21	Demand			A-18	\$304	\$146	\$74	\$84	\$25	\$59
22	Commodity			A-19	\$458	\$162	\$81	\$215	\$63	\$152
23										
24	Totals		C-6		\$1,522	\$913	\$257	\$352	\$124	\$228
25										
26	Employee pensions and benefits-other	926								
27	Customer			A-17	\$226,384	\$180,042	\$30,483	\$15,859	\$10,790	\$5,069
28	Demand			A-18	\$90,476	\$43,601	\$21,981	\$24,894	\$7,296	\$17,596
29	Commodity			A-19	\$136,584	\$48,372	\$24,083	\$64,129	\$18,803	\$45,326
30										
31	Totals		C-6		\$453,444	\$272,015	\$76,547	\$104,882	\$36,891	\$67,991
32										
33	Fresh Start Pension Amortization	407								
34	Customer			A-17	\$68,821	\$54,733	\$9,267	\$4,821	\$3,280	\$1,541
35	Demand			A-18	\$27,505	\$13,255	\$6,682	\$7,568	\$2,219	\$5,349
36	Commodity			A-19	\$41,522	\$14,705	\$7,321	\$19,496	\$5,716	\$13,780
37										
38	Totals		C-6		\$137,848	\$82,693	\$23,270	\$31,885	\$11,215	\$20,670
39										
40	Regulatory commission expenses	928								
41	Customer			A-20	\$14,574	\$11,563	\$1,965	\$1,046	\$714	\$332
42	Demand			A-21	\$7,049	\$3,397	\$1,713	\$1,939	\$568	\$1,371
43	Commodity			A-22	\$8,377	\$2,967	\$1,477	\$3,933	\$1,153	\$2,780
44										
45	Totals		C-8		\$30,000	\$17,927	\$5,155	\$6,918	\$2,435	\$4,483
46										
47	Miscellaneous general expenses-labor	930								
48	Customer			A-20	\$0	\$0	\$0	\$0	\$0	\$0
49	Demand			A-21	\$0	\$0	\$0	\$0	\$0	\$0
50	Commodity			A-22	\$0	\$0	\$0	\$0	\$0	\$0
51										
52	Totals		C-8		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Administrative and General Expenses									
4										
5	Miscellaneous general expenses-other	930								
6	Customer			A-20	\$59,868	\$47,501	\$8,071	\$4,296	\$2,932	\$1,364
7	Demand			A-21	\$28,955	\$13,953	\$7,035	\$7,967	\$2,336	\$5,631
8	Commodity			A-22	\$34,413	\$12,187	\$6,068	\$16,158	\$4,738	\$11,420
9										
10	Totals		C-8		\$123,236	\$73,641	\$21,174	\$28,421	\$10,006	\$18,415
11										
12	Rents	931								
13	Customer			A-11	\$57,568	\$44,411	\$7,865	\$5,292	\$3,710	\$1,582
14	Demand			A-12	\$84,952	\$40,939	\$20,639	\$23,374	\$6,853	\$16,521
15	Commodity			A-13	\$13,684	\$4,849	\$2,415	\$6,430	\$1,885	\$4,545
16										
17	Totals		C-7		\$156,214	\$90,199	\$30,919	\$35,096	\$12,448	\$22,648
18										
19	Maintenance of buildings-labor	932								
20	Customer			A-11	\$17,556	\$13,544	\$2,398	\$1,614	\$1,132	\$482
21	Demand			A-12	\$25,907	\$12,485	\$6,294	\$7,128	\$2,090	\$5,038
22	Commodity			A-13	\$4,176	\$1,479	\$736	\$1,961	\$575	\$1,386
23										
24	Totals		C-7		\$47,639	\$27,508	\$9,428	\$10,703	\$3,797	\$6,906
25										
26	Maintenance of buildings-other	932								
27	Customer			A-11	(\$350)	(\$270)	(\$48)	(\$32)	(\$22)	(\$10)
28	Demand			A-12	(\$517)	(\$249)	(\$126)	(\$142)	(\$42)	(\$100)
29	Commodity			A-13	(\$83)	(\$29)	(\$15)	(\$39)	(\$11)	(\$28)
30										
31	Totals		C-7		(\$950)	(\$548)	(\$169)	(\$213)	(\$75)	(\$138)
32										
33	Total Administrative and General Expenses									
34	Excluding Rate Case Expenses									
35	Customer				\$1,426,994	\$1,132,354	\$192,356	\$102,284	\$69,794	\$32,480
36	Demand				\$684,384	\$329,810	\$166,270	\$188,304	\$55,206	\$133,098
37	Commodity				\$822,208	\$291,187	\$144,974	\$386,047	\$113,169	\$272,858
38										
39	Totals				\$2,933,586	\$1,753,351	\$503,600	\$676,635	\$238,169	\$438,446
40										
41	Total Operations and Maintenance Expenses									
42	Excluding Gas Cost									
43	Customer				\$3,992,021	\$3,206,349	\$532,579	\$253,093	\$170,338	\$82,755
44	Demand				\$1,742,054	\$839,510	\$423,227	\$479,317	\$140,525	\$338,792
45	Commodity				\$2,137,485	\$756,999	\$376,885	\$1,003,601	\$294,258	\$709,343
46										
47	Totals				\$7,871,560	\$4,802,858	\$1,332,691	\$1,736,011	\$605,121	\$1,130,890

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	DEPRECIATION & AMORTIZATION EXPENSE									
2										
3	Distribution and Production Plant	403								
4	Customer			A-11	\$907,845	\$700,353	\$124,030	\$83,462	\$56,514	\$24,948
5	Demand			A-12	\$1,339,680	\$645,600	\$325,471	\$368,609	\$108,068	\$260,541
6	Commodity			A-13	\$215,944	\$76,479	\$38,075	\$101,390	\$29,728	\$71,662
7										
8	Totals		C-7		\$2,463,469	\$1,422,432	\$487,576	\$553,461	\$196,310	\$357,151
9										
10	General Plant	403								
11	Customer			A-11	\$333,255	\$257,088	\$45,529	\$30,638	\$21,480	\$9,158
12	Demand			A-12	\$491,775	\$236,990	\$119,475	\$135,310	\$39,670	\$95,640
13	Commodity			A-13	\$79,271	\$28,075	\$13,977	\$37,219	\$10,913	\$26,306
14										
15	Totals		C-7		\$904,301	\$522,153	\$178,981	\$203,167	\$72,063	\$131,104
16										
17	Intangible Plant and Other	404,406								
18	Customer			A-11	\$574	\$443	\$78	\$53	\$37	\$16
19	Demand			A-12	\$848	\$409	\$206	\$233	\$68	\$165
20	Commodity			A-13	\$137	\$49	\$24	\$64	\$19	\$45
21										
22	Totals		C-7		\$1,559	\$801	\$308	\$350	\$124	\$226
23										
24	Total Depreciation & Amortization Expense									
25	Customer				\$1,241,674	\$957,884	\$169,637	\$114,153	\$80,031	\$34,122
26	Demand				\$1,832,303	\$882,999	\$445,152	\$504,152	\$147,806	\$356,346
27	Commodity				\$285,352	\$104,803	\$52,076	\$138,673	\$40,860	\$98,013
28										
29	Totals				\$3,369,329	\$1,945,486	\$666,865	\$756,978	\$268,497	\$488,481

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	TAXES OTHER THAN INCOME TAXES									
2										
3	Payroll Taxes	408.11								
4	Customer			A-17	\$0	\$0	\$0	\$0	\$0	\$0
5	Demand			A-18	\$0	\$0	\$0	\$0	\$0	\$0
6	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
7										
8	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
9										
10	Property Taxes	408.14								
11	Customer			A-11	\$293,148	\$226,148	\$40,050	\$26,950	\$18,894	\$8,056
12	Demand			A-12	\$432,589	\$208,467	\$105,096	\$119,026	\$34,896	\$84,130
13	Commodity			A-13	\$69,730	\$24,695	\$12,295	\$32,740	\$9,599	\$23,141
14										
15	Totals		C-7		\$795,467	\$459,310	\$157,441	\$178,716	\$63,389	\$115,327
16										
17	Other Taxes	408.19								
18	Customer			A-11	\$238,671	\$184,122	\$32,607	\$21,942	\$15,383	\$6,559
19	Demand			A-12	\$352,199	\$169,727	\$85,566	\$96,906	\$28,411	\$68,495
20	Commodity			A-13	\$66,771	\$20,106	\$10,010	\$26,655	\$7,815	\$18,840
21										
22	Totals		C-7		\$647,641	\$373,955	\$128,183	\$145,503	\$51,609	\$93,894
23										
24	Total Taxes Other Than Income Taxes									
25	Customer				\$531,819	\$410,270	\$72,657	\$48,892	\$34,277	\$14,615
26	Demand				\$784,788	\$378,194	\$190,662	\$215,932	\$63,307	\$152,625
27	Commodity				\$126,501	\$44,801	\$22,305	\$59,395	\$17,414	\$41,981
28										
29	Totals				\$1,443,108	\$833,265	\$285,624	\$324,219	\$114,998	\$209,221
30										
31										
32										
33	MGP REMOVAL COST	804								
34	Customer			A-11	\$0	\$0	\$0	\$0	\$0	\$0
35	Demand			A-12	\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity			A-13	\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-7		\$0	\$0	\$0	\$0	\$0	\$0

Line No.	Description (a)	Account No. (b)	Classification Basis (c)	Allocation Basis (d)	Total Service Area (e)	Residential (f)	Small Commercial (g)	Large Commercial (h)	Small Commercial (g)	Large Commercial (h)
1	PAYROLL COSTS OTHER THAN ADMIN. & GENERAL									
2										
3	Gas Production Expenses	710-742								
4	Customer				\$0	\$0	\$0	\$0	\$0	\$0
5	Demand				\$48,483	\$23,364	\$11,779	\$13,340	\$3,911	\$9,429
6	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
7										
8	Totals				\$48,483	\$23,364	\$11,779	\$13,340	\$3,911	\$9,429
9										
10	Distribution Operations & Maintenance	870-894								
11	Customer				\$779,919	\$584,792	\$110,067	\$85,060	\$60,311	\$24,749
12	Demand				\$535,471	\$258,049	\$130,090	\$147,332	\$43,194	\$104,136
13	Commodity				\$881,553	\$312,207	\$155,436	\$413,910	\$121,359	\$292,551
14										
15	Totals				\$2,196,943	\$1,155,048	\$395,593	\$646,302	\$224,864	\$421,438
16										
17	Customer Accounts Expenses									
18	Customer	901-905			\$305,337	\$258,733	\$38,851	\$7,753	\$4,182	\$3,571
19	Demand				\$0	\$0	\$0	\$0	\$0	\$0
20	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Totals				\$305,337	\$258,733	\$38,851	\$7,753	\$4,182	\$3,571
23										
24	Customer Service & Information Expenses	907-910								
25	Customer				\$375,885	\$318,513	\$47,828	\$9,544	\$5,148	\$4,396
26	Demand				\$0	\$0	\$0	\$0	\$0	\$0
27	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
28										
29	Totals				\$375,885	\$318,513	\$47,828	\$9,544	\$5,148	\$4,396
30										
31	Sales Expenses	911-916								
32	Customer				\$0	\$0	\$0	\$0	\$0	\$0
33	Demand				\$0	\$0	\$0	\$0	\$0	\$0
34	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
35										
36	Totals				\$0	\$0	\$0	\$0	\$0	\$0
37										
38	Total Payroll Costs									
39	Customer				\$1,461,141	\$1,162,038	\$196,746	\$102,357	\$69,641	\$32,716
40	Demand				\$683,954	\$281,413	\$141,869	\$160,672	\$47,105	\$113,567
41	Commodity				\$881,553	\$312,207	\$155,436	\$413,910	\$121,359	\$292,551
42										
43	Totals				\$2,926,648	\$1,755,658	\$494,051	\$676,939	\$238,105	\$438,834

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Rate Case
Fuel Cost Adjustment Factor
December 31, 2006 Test Year

Statement P
Page 1 of 1

The Purchased Gas Adjustment filed for the month of March 2007 is also filed confidentially as part of this rate case. NorthWestern is not filing for any changes in calculating the Purchased Gas Adjustment as it is currently being calculated. The filing of the March Purchased Gas Adjustment is to comply to the procedural rule in Chapter 20:10:13:100.

As part of this filing, NorthWestern seeks approval to include the costs identified in docket NG07-009. The costs are proposed to be included in the PGA, beginning with the effective date of the rates pursuant to this filing.

NorthWestern Corporation, doing business as Northwestern Energy, is one of the largest providers of electricity and natural gas in the Upper Midwest and Northwest, serving approximately 640,000 customers in Montana, South Dakota and Nebraska. We have generated and distributed electricity in South Dakota and distributed natural gas in South Dakota and Nebraska since 1923. On February 15, 2002, we acquired electricity and natural gas transmission and distribution assets and natural gas storage assets of the former Montana Power Company, which have been in operation since 1912.

Natural Gas

We provide natural gas to approximately 41,300 customers in four Nebraska communities and 42,500 in 60 South Dakota communities. We have approximately 1,450 miles of distribution gas mains in South Dakota and 750 miles in Nebraska. We also sell natural gas to a number of large volume customers delivered through the distribution system of an unaffiliated natural gas utility company. In South Dakota, we also transport natural gas for two gas-marketing firms currently serving 90 customers through our distribution systems. In Nebraska, we transport natural gas for three customers, whose supply is contracted from another gas company.

Our South Dakota natural gas supply requirements for the year ended December 31, 2006, were approximately 4.8 million dekatherms. We have contracted with Tenaska Marketing Ventures, Inc. in South Dakota to manage transportation, storage and procurement of supply in order to minimize cost and price volatility to our customers.

To supplement firm gas supplies in South Dakota and Nebraska, we also contract for firm natural gas storage services to meet the heating season and peak day requirements of our natural gas customers. We also maintain and operate two propane-air gas peaking units with a peak daily capacity of approximately 6,400 dekatherms. These plants provide an economic alternative to pipeline transportation charges to meet the peaks caused by customer demand on extremely cold days.

Electric

Our South Dakota electric utility business operates as a vertically integrated generation, transmission and distribution utility. We have the exclusive right to serve an area in South Dakota comprised of 25 counties with a combined population of approximately 99,900 according to the 2000 census. We provide retail electricity to more than 59,700 customers in 110 communities in South Dakota. In 2006, by category, residential, commercial and industrial, wholesale, and other sales accounted for approximately 37%, 51%, 9% and 3% of our South Dakota electric utility revenue, respectively. Currently, we serve these customers principally from generation capacity obtained through our undivided ownership interests in three generation plants and other peaking facilities that provide us with 310 megawatts of demonstrated capacity. Peak demand was approximately 307 megawatts, the average daily load was approximately 145 megawatts, and more than 1.2 million megawatt hours were supplied during the year ended December 31, 2006.

Our transmission and distribution network in South Dakota consists of approximately 3,200 miles of overhead and underground transmission and distribution lines as well as 120 substations. We have interconnection and pooling arrangements with the transmission facilities of Otter Tail Power Company; Montana-Dakota Utilities Co.; Xcel Energy, Inc.; and the Western Area Power Administration. We have emergency interconnections with the transmission facilities of East River Electric Cooperative, Inc. and West Central Electric Cooperative. These interconnection and pooling arrangements enable us to arrange purchases or sales of substantial quantities of electric power and energy with other pool members and to participate in the efficiency benefits of pool arrangements.

Breakdown of Sales between Jurisdictional

All of the company's South Dakota gas sales revenue during the test year is under the jurisdiction of the South Dakota Public utility Commission.

Status of the Latest Rate Proceeding

The Company's most recent gas rate proceeding (Docket NG99-002) was filed with the South Dakota Public Utilities Commission on May 28, 1999. Said rates became effective November 1, 1999.

NorthWestern Corporation, dba NorthWestern Energy
 South Dakota Rate Case
 Purchases from Affiliated Companies
 December 31, 2006 Test Year

Line No.	Description (a)	Total Amount (b)	Gas Factor (c)	Allocated to South Dakota (d)	Test Period Adjustment (e)	Comments (f)
1	Capacity purchased from	Acct. No. 804				
2	NorthWestern Services LLC					
3	at Warner					
4	January-06	-18,334	1.00	-18,334		In March 2007, these pipelines became regulated property, so these transport charges will now be recovered through regulated rates
5	February-06	-18,033	1.00	-18,033		
6	March-06	-18,871	1.00	-18,871		
7	April-06	-18,738	1.00	-18,738		
8	May-06	-18,755	1.00	-18,755		
9	June-06	-18,825	1.00	-18,825		
10	July-06	-18,960	1.00	-18,960		
11	August-06	-18,896	1.00	-18,896		
12	September-06	-18,943	1.00	-18,943		
13	October-06	-18,329	1.00	-18,329		
14	November-06	-18,494	1.00	-18,494		
15	December-06	-18,407	1.00	-18,407		
16		<u>-223,585</u>		<u>-223,585</u>		
17						
18	Capacity purchased from	Acct. No. 804				
19	NorthWestern Services LLC					
20	at Brandt					
21	January-06	-18,428	1.00	-18,428		In March 2007, these pipelines became regulated property, so these transport charges will now be recovered through regulated rates
22	February-06	-18,871	1.00	-18,871		
23	March-06	-18,871	1.00	-18,871		
24	April-06	-18,871	1.00	-18,871		
25	May-06	-18,871	1.00	-18,871		
26	June-06	-18,871	1.00	-18,871		
27	July-06	-18,871	1.00	-18,871		
28	August-06	-18,871	1.00	-18,871		
29	September-06	-18,871	1.00	-18,871		
30	October-06	-18,871	1.00	-18,871		
31	November-06	-18,871	1.00	-18,871		
32	December-06	-18,871	1.00	-18,871		
33		<u>-226,009</u>		<u>-226,009</u>		