### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Proposed Rates South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)
1	Revenues:							
2	Gas sales and transportation revenues (non-gas cost)							
3	Class cost of service required level	Pg. 2, Ln. 2	19,324,339	12,096,401	3,186,766	4,041,172	1,535,545	2,505,627
4	Shared differential between class and total % change	Calculated	00	\$0	\$0	\$0	\$0	<u>\$0</u>
5	Total		\$19,324,339	\$12,096,401	\$3,186,766	\$4,041,172	\$1,535,545	\$2,505,627
6	Other revenues	Pg. 9, Ln. 29	6,000,473	2,057,953	1,068,540	2,873,980	866,045	2,007,935
7 8	Total Revenues		25,324,812	14,154,354	4,255,306	6,915,152	2,401,590	4,513,562
9 9	Total Revenues		20,024,012	14,104,004	4,200,000	0,010,102		.,010,002
10	Expenses:							
11	Operations & maintenance expenses	Pg. 34, Ln. 47	12,195,744	7,596,178	1,913,165	2,686,401	973,633	1,712,768
12	Depreciation & amortization expense	Pg. 35, Ln. 29	4,387,586	2,193,959	782,250	1,411,377	476,933	934,444
13	Taxes other than income taxes	Pg. 36, Ln. 29	1,122,351	561,217	200,102	361,032	122,000	239,032
14	MGP removal cost	Pg. 36, Ln. 38	0	0	0	0	0	0
15	Rate case expense	Pg. 33, Ln. 38	0	0	0	0	0	0
16						A. (50 A/A	44 570 500	
17	Total Expenses		\$17,705,681	\$10,351,354	\$2,895,517	\$4,458,810	\$1,572,566	\$2,886,244
18 19	Operating Income Before Income Taxes		\$7,619,131	\$3,803,000	\$1.359,789	\$2.456.342	\$829,024	\$1,627,318
20	Operating income before income haves		••••••	+=1===,===	•	<b>, ,</b>		
21	Federal and State Income Taxes		2,062,024	1,029,235	368,010	664,779	224,365	440,414
	Repairs Tax Benefit		(300,650)	(150,066)	(53,657)	(96,927)	(32,713)	(64,214)
22 23	Net Operating Income		\$5,857,757	\$2,923,831	\$1,045,436	\$1,888,490	\$637,372	\$1,251,118
24	Net Operating moorne							
25 26	Rate Base	Pg. 15, Ln. 40	67,485,680	33,684,690	12,044,198	21,756,792	7,342,989	14,413,803
27		-						
28								
29	Return on Rate Base		8.68%	8.68%	8.68%	8.68%	8.68%	8.68%
30								
31								
32	Return on Equity		10.90%	10.90%	10.90%	10.90%	10.90%	10.90%
33								
34	Federal and State Effective Tax Rate	35.00%						
35								
36	Capital Ratios							
37	Long-term debt	43.87%						
38	Preferred stock & securities	0.00%						
39	Common stock equity	56.13%						
40	• •							
41	Weighted Cost of Capital							
42	Long-term debt	2.56%						
43	Preferred stock & securities	0.00%						
44	Common stock equity	6.12%						

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Statement O Page 2 of 37	Option B L. Commercial	Ê	2,505,627 2,007,935	4,513,562	1,712,768 934,444 239,032 0 0	\$2,886,244	\$1,627,318	440,414 (64,214)	\$1,251,118	14,413,803	8.68%	10.90%			
	Option A L. Commerciat	(6)	1,535,545 866,045	2,401,590	973,633 476,933 122,000 0	\$1,572,566	\$829,024	224,365 (32,713)	\$637,372	7,342,989	8.68%	10.90%			
	Large Commercial	£	4,041,172 2,873,980	6,915,152	2,686,401 1,411,377 361,032 0	\$4,458,810	\$2,456,342	664,779 (96,927)	\$1,888,490	21,756,792	8.68%	10.90%			
	Small Commercial	(8)	3,186,766 1,068,540	4,255,306	1,913,165 782,250 200,102 0	\$2,895,517	\$1,359,789	368,010 (53,657)	\$1,045,436	12,044,198	8.68%	10.90%			
	Residential	(q)	12,096,401 2,057,953	14,154,354	7,596,178 2,193,959 561,217 0	\$10,351,354	\$3,803,000	1,029,235 (150,066)	\$2,923,831	33,684,690	8.68%	10.90%			
	Total Service Area	(c)	19,324,339 6,000,473	25,324,812	12,195,744 4,387,586 1,122,351 0	\$17,705,681	\$7,619,131	2,062,024 (300,650)	\$5,857,757	67,485,680	8.68%	10.90%			
	Reference	(q)	Calculated Pg. 9, Ln. 29		Pg. 34, Ln. 47 Pg. 35, Ln. 29 Pg. 36, Ln. 29 Pg. 36, Ln. 38 Pg. 33, Ln. 38					Pg. 15, Ln. 40			35.00%	43.8700% 0.0000% 56.1300%	2.5600% 0.0000% 6.1200%
NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Required Rates South Dakota Gas Test Year Ended December 31, 2010	Description	(a)	Revenues: Gas sales and transportation revenues (non-gas cost) Other revenues	Total Revenues	Expenses: Operations & maintenance expenses Depreciation & amortization expense Taxes other than income taxes MGP removal cost Rate case expense	Total Expenses	Operating Income Before Income Taxes	Federal and State Income Taxes Repairs Tax Benefit	Net Operating Income	Rate Base	Return on Rate Base	Return on Equity	Federal and State Effective Tax Rate	Capital Ratios Long-term debt Preferred stock & securities Common stock equity	Weighted Cost of Capital Long-term debt Preferred stock & securities Common stock equity
NorthWestern Corr Class Cost of Serv Income Statement- South Dakota Gas Test Year Ended D	Line No.			4 <b>I</b> D ((		5 4 5								2 2 2 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	>

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Income Statement-Present Rates South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Revenues:							
2	Gas sales and transportation revenues (non-gas cost)	Pg. 10, Ln. 16	15,201,304	9,100,134	2,718,752	3,382,418	1,092,730	2,289,688
3	Other revenues	Pg. 10, Ln. 29	6,000,473	2,057,953	1,068,540	2,873,980	866,045	2,007,935
. 4								
5	Total Revenues		21,201,777	11,158,087	3,787,292	6,256,398	1,958,775	4,297,623
6								
7	Expenses							
8	Operations & maintenance expenses	Pg. 34, Ln. 47	12,195,744	7,596,178	1,913,165	2,686,401	973,633	1,712,768
9	Depreciation & amortization expense	Pg. 35, Ln. 29	4,387,586	2,193,959	782,250	1,411,377	476,933	934,444
10	Taxes other than income taxes	Pg. 36, Ln. 29	1,122,351	561,217	200,102	361,032	122,000	239,032
11	Rate case expense	Pg. 33, Ln. 38	0	0	0	0	0	0
12							<u></u>	
13	Total Expenses		\$17,705,681	\$10,351,354	\$2,895,517	\$4,458,810	\$1,572,566	\$2,886,244
14								
15	Operating Income Before Income Taxes		\$3,496,096	\$806,733	\$891,775	\$1,797,588	\$386,209	\$1,411,379
16								
17	Federal and State Income Taxes		618,962	(19,458)	204,205	434,215	69,380	364,835
18								
19	Net Operating Income		\$2,877,134	\$826,191	\$687,570	\$1,363,373	\$316,829	\$1,046,544
20			· · · · · ·					
21								
22	Rate Base	Pg. 15, Ln. 40	67,485,680	33,684,690	12,044,198	21,756,792	7,342,989	14,413,803
23								
24								
25	Return on Rate Base		4.26%	2.45%	5.71%	6.27%	4.31%	7.26%
26			<u> </u>		····			
27								
28	Return on Equity		3.03%	-0,19%	5,61%	6,60%	3.13%	8.37%
29	Rotan on Equity		<b>E</b> 1					
30	Federal and State Effective Tax Rate	35,00%						
31	Federal and State Enfective Tax Rate	33.3070						
32	Capital Ratios							
32	Long-term debt	43.8700%						
33	Preferred stock & securities	0.0000%						
34 35	Common stock & securities	56.1300%						
	Common stock equity	30, 1300%						
36	Mistely at Oast of Oastillat							

37	Weighted Cost of Capital	
38	Long-term debt	2.5600%
39	Preferred stock & securities	0.0000%
40	Common stock equity	1.7033%

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Statement O

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Customer Charge South Dakota Gas Test Year Ended December 31, 2010

(a)         (b)         (c)         (d)         (d)         (g)         (g)         (h)           1         Costomer Rate Base         2         22,230,789         4,875,311         3,379,532         \$2,233,651         \$1,043,861         (5388,267)         \$2,335,651         \$1,043,861         (5388,267)         \$2,335,651         \$1,043,861         (5388,267)         \$2,335,651         \$1,043,861         (5388,267)         \$1,043,861         (5388,267)         \$1,043,2651         \$1,043,861         (5388,267)         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,058,2620         \$1,043,1661         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2651         \$1,043,2656         \$1,053,1651         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,043,251         \$1,045,271         \$1,051,251         \$1,014,251         \$1,014,251         1	Line No.	Description	Reference	Total Service Area	Residential	Small Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
Gase plant in service         PG, 16, L. 5         34,319,632         25,253,789         4,576,311         3,379,532         \$2,338,651         \$1,043,861           Accumulated reserve for depreciation         PG, 16, L. 7         (2,222,27)         (2,222,165)         (1,154,397)         (1,252,468)         (1,252,458)         (1,252,458)         (1,2		(a)	(b)	(c)	(d)	(e)	(f)		(ħ)
3       Gas plant in service       Pg. 16, L. 5       54, 319 062       26, 26, 32, 769       4, 476, 511       3, 379, 552       \$2, 335, 651       \$1, 043, 881         Accumulation reserve for deprocision       Pg. 16, L. 7       224, 836       (17, 251)       30, 558       20, 747       (188, 252)       (188, 725)       (189, 735)       (199, 735)       (199, 735) </td <td>1</td> <td>Customer Rate Base</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1	Customer Rate Base							
4         Accumulated reserve for depreciation         Pg         16, L, L, 6         (12, 22, 827)         (13, 852, 765)         (11, 194, 397)         (148, 258)         (148, 257)         (148, 258)         (148, 257)         (148, 258)         (148, 257)         (148, 258)         (148, 257)         (148, 258)         (158, 276)         (118, 237)         (148, 258)         (158, 276)         (118, 237)         (148, 257)         (148, 258)         (158, 276)         (118, 237)         (158, 276)         (118, 237)         (158, 276)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 237)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (118, 230)         (1121, 120)         (1121, 120) </td <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			_						
5         Working capital Accumulated deferred income taxes         Pg 16, Ln 7 Pg 16, Ln 8         228.836 (1,865.321)         172,581 (1,451,198)         30,508 (255,389)         20,747         \$14,259         \$36,489           7         Total Customer Rate Base         Pg 16, Ln 10         20,518,880         15,704.007         2,785,725         2,019,147         1,385,366         623,761           7         Total Customer Rate Base         Sch 9,2, Ln 7         0	3								
6         Accumulated deferred income taxes         Pg 16, Ln 8         (1,866,321)         (1,451,168)         (258,388)         (166,735)         (6129,056)         (637,679)           Total Customer Rate Base         Pg 16, Ln 10         20,518,880         15,704,007         2,795,725         2,019,147         1,395,386         623,761           Rate of Return on Rate Base         Sch 9,2, Ln 7         0 </td <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4								
Total Customer Rate Base         Pg. 16, Ln. 10         20.518,880         15,704,007         2,795,726         2,019,147         1.395,386         623,761           Rate of Return on Rate Base         Sch. 9,2, Ln. 7         0 <td< td=""><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	5								
Rate of Return on Rate Base         Sch. 9.2, Ln. 7         0	6	Accumulated deferred income taxes	Pg. 16, Ln. 8	(1,895,321)	(1,451,198)	(258,388)	(186,735)	(\$129,056)	(\$57,679)
Rate of Return on Rate Base         Sch. 9.2, Ln. 7         0	7								
Rate of Return on Rate Base         Sch. 9.2, Ln. 7         0	8				45 704 007			4 005 000	
11       Rate of Return on Rate Base       Sch 9.2, Ln. 7       0       0       0       0       0       0       0       0       0         12       Return on Rate Base       1,781/039       1,363,108       242,669       175,252       121,120       54,142         15       Federal and State Income Taxes       Sch. 7, Ln. 22       626,954       479,836       85,423       61,695       42,636       19,059         17       Rate Case Expense       Pg. 33, Ln. 34       0 <td>-</td> <td>Total Customer Rate Base</td> <td>Pg. 16, Ln. 10</td> <td>20,518,880</td> <td>15,704,007</td> <td>2,795,726</td> <td>2,019,147</td> <td>1,395,386</td> <td>623,/61</td>	-	Total Customer Rate Base	Pg. 16, Ln. 10	20,518,880	15,704,007	2,795,726	2,019,147	1,395,386	623,/61
Return on Rate Base       1,781,039       1,363,108       242,669       175,282       121,120       54,142         Federal and State Income Taxes       Sch. 7, Ln. 22       626,954       479,838       85,423       61,695       42,636       19,059         Rate Case Expense       Pg. 33, Ln. 34       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>•</td><td><u> </u></td><td></td><td></td></t<>						•	<u> </u>		
13       Return on Rate Base       1,781,039       1,363,108       242,669       175,282       121,120       54,142         14       Federal and State Income Taxes       Sch. 7, Ln. 22       626,954       479,836       85,423       61,695       42,636       19,059         17       Rate Case Expense       Pg. 33, Ln. 34       0		Rate of Return on Rate Base	Sch. 9.2, Lh. 7	Û	U	0	U	U	U
14       Federal and State Income Taxes       Sch. 7, Ln. 22       626,954       479,836       85,423       61,695       42,636       19,059         Rate Case Expense       Pg. 33, Ln. 34       0 <td></td> <td></td> <td></td> <td>4 704 000</td> <td>4 200 400</td> <td>242.000</td> <td>475.000</td> <td>404.400</td> <td> <u></u></td>				4 704 000	4 200 400	242.000	475.000	404.400	<u></u>
15       Federal and State Income Taxes       Sch. 7, Ln. 22       626,954       479,836       85,423       61,695       42,636       19,059         17       Rate Case Expense       Pg. 33, Ln. 34       0 <td></td> <td>Return on Rate Base</td> <td></td> <td>1,781,039</td> <td>1,363,108</td> <td>242,669</td> <td>1/5,262</td> <td>121,120</td> <td>54,142</td>		Return on Rate Base		1,781,039	1,363,108	242,669	1/5,262	121,120	54,142
Rate Case Expense       Pg. 33, Ln. 34       0       <		Endered and Otate Income Taxan		606 OF 4	170 996	95 400	04 00E	40.636	10.050
17       Rate Case Expense       Pg. 33, Lr. 34       0       0       0       0       0       0       0       0       0         18       Distribution Oper. & Maint. Expenses       Pg. 26, Lr. 13       2,000,186       1,538,810       273,587       187,789       129,721       58,068         20       Customer Accounts Expenses       Pg. 28, Ln. 13       922,194       781,657       117,398       23,139       11,853       11,286         23       Customer Service & Information Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 30, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         31       MGP Removal Cost       Pg. 36, Ln. 34       0       0       0       0       0       0       0       0       0       0       279,772 </td <td></td> <td>Federal and State Income Laxes</td> <td>Sch. 7, Lh. 22</td> <td>626,934</td> <td>4/9,030</td> <td>00,423</td> <td>CE0,10</td> <td>42,030</td> <td>19,059</td>		Federal and State Income Laxes	Sch. 7, Lh. 22	626,934	4/9,030	00,423	CE0,10	42,030	19,059
Intercempents       Pg. 26, Ln. 13       2,000,186       1,538,810       273,587       187,789       129,721       58,068         19       Distribution Oper. & Maint, Expenses       Pg. 26, Ln. 13       922,194       781,657       117,398       23,139       11,853       11,286         20       Customer Accounts Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         MGP Removal Cost       Pg. 36, Ln. 34       0       0       0       0       0       0       0         34       Customer Charge Revenue Requirement       11,224,330       8,858,826       1,505,148       860,356       580,584       279,772         36       Number of Annual Bills       Pg. 7, Ln. 1       times 12       518,724		Data Gaza Comana	Pa 22 La 24	0	0	0	0	0	0
19       Distribution Oper. & Maint. Expenses       Pg. 26, Ln. 13       2,000, 166       1,538,810       273,587       197,789       129,721       58,068         20       Customer Accounts Expenses       Pg. 28, Ln. 13       922,194       781,657       117,398       23,139       11,853       11,286         21       Customer Accounts Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 30, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Administrative & General Expenses       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Rate Case Expense	Pg. 33, Ln. 34	0	U	U	U	Ű	Ű
20       Customer Accounts Expenses       Pg. 28, Ln. 13       922,194       781,657       117,398       23,139       11,853       11,286         21       Customer Accounts Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         27       Depreciation Expense       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         31       MGP Removal Cost       Pg. 36, Ln. 34       0		Other Carlos Andrea Frances		0.000.400	1 500 010	070 507	407 700	400 704	50.000
21       Customer Accounts Expenses       Pg. 28, Ln. 13       922,194       781,657       117,398       23,139       11,853       11,286         22       Customer Service & Information Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Distribution Oper. & Maint, Expenses	Pg. 26, Lh. 13	2,000,186	1,538,810	213,361	107,709	129,721	58,068
22       Customer Service & Information Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         23       Customer Service & Information Expenses       Pg. 30, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         24       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		0	Do 20 1 - 42	000 404	704 057	447 208	00 400	44.053	44.000
23       Customer Service & Information Expenses       Pg. 30, Ln. 6       738,429       625,898       94,004       18,527       9,490       9,037         24       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         29       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Customer Accounts Expenses	Pg. 28, Ln. 13	922,194	/61,65/	117,590	23,139	11,000	11,200
24       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         25       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         26       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         31       MGP Removal Cost       Pg. 36, Ln. 34       0 <td< td=""><td></td><td>Our land a fact of later attack Fundament</td><td>D= 20 l= 0</td><td>729 420</td><td>605 000</td><td>04.004</td><td>10 507</td><td>0.400</td><td>0.097</td></td<>		Our land a fact of later attack Fundament	D= 20 l= 0	729 420	605 000	04.004	10 507	0.400	0.097
25       Administrative & General Expenses       Pg. 34, Ln. 35       3,466,072       2,776,627       461,866       227,579       150,787       76,792         26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0 <td< td=""><td></td><td>Customer Service &amp; Information Expenses</td><td>Pg. 30, Ln. 6</td><td>/30,429</td><td>020,090</td><td>94,004</td><td>10,027</td><td>9,490</td><td>9,037</td></td<>		Customer Service & Information Expenses	Pg. 30, Ln. 6	/30,429	020,090	94,004	10,027	9,490	9,037
26       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0       0       0       0       0       0         31       MGP Removal Cost       Pg. 36, Ln. 34       0 <td></td> <td>Administrative &amp; Occurrent Evenement</td> <td>Da 24 La 25</td> <td>2 466 073</td> <td>2 770 007</td> <td>461 966</td> <td>007 570</td> <td>450 707</td> <td>76 700</td>		Administrative & Occurrent Evenement	Da 24 La 25	2 466 073	2 770 007	461 966	007 570	450 707	76 700
27       Depreciation Expense       Pg. 35, Ln. 25       1,345,321       1,029,534       183,310       132,477       91,557       40,920         28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Administrative & General Expenses	Pg. 34, Ln. 35	3,400,072	2,110,021	401,000	221,579	150,787	10,192
28       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Descelation Evenes		1 945 991	1 000 594	102 210	122 477	04 557	40.020
29       Taxes Other Than Income Taxes       Pg. 36, Ln. 25       344,135       263,356       46,891       33,888       23,420       10,468         30       MGP Removal Cost       Pg. 36, Ln. 34       0		Depreciation Expense	Py. 35, LA. 25	1,040,021	1,029,004	105,510	132,477	91,007	40,920
30     31     MGP Removal Cost     Pg. 36, Ln. 34     0     0     0     0     0     0       32     33     34     Customer Charge Revenue Requirement     11,224,330     8,858,826     1,505,148     860,356     580,584     279,772       35     36     Number of Annual Bills     Pg. 7, Ln. 1     times 12     518,724     447,155     67,159     4,410     3,705     705       38     38     38     38     38     38     38     38     39		Taylog Other Then Jacons Taylog		244 125	202.250	46 801	22.000	22.420	10.469
31     MGP Removal Cost     Pg. 36, Ln. 34     0     0     0     0     0     0     0       32       33       34     Customer Charge Revenue Requirement       35       36       Number of Annual Bills       98, 7, Ln. 1       98, 7, Ln. 1       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 224, 330       8, 858, 826       11, 724, 735 <td< td=""><td></td><td>Taxes Other Than Income Taxes</td><td>Pg, 36, LH. 25</td><td>344,135</td><td>205,500</td><td>40,091</td><td>33,000</td><td>23,420</td><td>10,400</td></td<>		Taxes Other Than Income Taxes	Pg, 36, LH. 25	344,135	205,500	40,091	33,000	23,420	10,400
32     33       33     34     Customer Charge Revenue Requirement     11,224,330     8,858,826     1,505,148     860,356       35     35       36     Number of Annual Bills     Pg. 7, Ln. 1     times 12     518,724     447,155     67,159     4,410     3,705     705       37     38     38     38     38     38     36     3705     705		MCD Domoval Cont	Po 26   o 34	0	0	n	n	0	0
33     34     Customer Charge Revenue Requirement     11,224,330     8,858,826     1,505,148     860,356       35     35       36     Number of Annual Bills     Pg. 7, Ln. 1     times 12     518,724     447,155     67,159     4,410     3,705     705       37     38     38     38     38     38     38     36     3705     705		NIGP Removal Cost	Fg. 30, Lii. 34	v	v	v	v	8	Ŭ
34     Customer Charge Revenue Requirement     11,224,330     8,858,826     1,505,148     860,356       35       36       37       38									
35 36 Number of Annual Bills Pg. 7, Ln. 1 times 12 518,724 447,155 67,159 4,410 3,705 705 37 38		Customer Charne Beverue Bequirement		11 224 330	8 858 826	1 505 148	860 356	580 584	279 772
36         Number of Annual Bills         Pg. 7, Ln. 1         times 12         518,724         447,155         67,159         4,410         3,705         705           37         38		Customer Charge Revenue Requirement		11,224,000	0,000,020	1,000,140	300,000		215,172
37 38		blumban of Annual Dilla	De 7 la 1 times 10	519 704	A +7 155	67 150	4.410	2 705	705
38		Number of Annual Bills	Pg. 7, Ln. 1 times 12	516,724	447,100	07,109	4,410	3,705	705
		Monthly Customer Charge Requirement		21 64	10.91	22.44	105.00	156 70	306.94
	39	monuny oustomer onarge requirement		21.04	19.01	22.41	190.09	155.70	330.04

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Classification Ratios South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Classification Ratio Number	Total	Customer	Demand	Commodity	Total	Customer	Demand	Commodity
NU.	(2)	(b)	(C)	(d)	(e)	(1)	(g)	(h)	(1)	<u>()</u>
1 2 3	CUSTOMER CLASSIFIER Ratio C-1	Ratio C-1	1.00000000	1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000
4 5 6	DEMAND CLASSIFIER Ratio C-2	Ratio C-2	1.00000000	0.00000000	1.00000000	0.00000000	1.0000000	0.00000000	1.00000000	0.00000000
7 8 9	COMMODITY CLASSIFIER Ratio C-3	Ratio C-3	1.00000000	0.00000000	0.00000000	1.00000000	1.00000000	0.00000000	0.00000000	1.00000000
10 11 12	DISTRIBUTION MAINS CLASSIFIER Ratio C-4	Ratio C-4	1.00000000	0.00000000	0.95000000	0.05000000	1.00000000	0.00000000	0.95000000	0.05000000
13 14 15 16	COMPOSITE MAINS/SERVICES CLASSIFIER Account 376 C-4 Account 380 C-1	Ratio C-5	\$59,446,769 \$17,620,555	\$0 \$17,620,555	\$56,474,431 \$0	\$2,972,338 \$0	\$24,560,076 \$862,163	\$0 \$862,163	\$23,332,072 \$0	\$1,228,004 \$0
17	Totals		\$77,067,324	\$17,620,555	\$56,474,431	\$2,972,338	\$25,422,239	\$862,163	\$23,332,072	\$1,228,004
18 19 20	Ratio C-5		1.00000000	0.22863847	0.73279346	0.03856807	1.00000000	0.03391373	0.91778195	0.04830432
21 22	PAYROLL CLASSIFIER Total Payroll Costs other than A & G	Ratio C-6								
23	Customer		\$1,903,880	\$1,903,880	\$0	\$0	\$123,308	\$123,308	\$0	\$0 \$0
24 25 26	Demand Commodity		\$721,690 \$611,762	\$0 \$0	\$721,690 \$0	\$0 \$611,762	\$295,663 \$293,010	\$0 \$0	\$295,663 \$0	ەن \$293,010
20	Totals		\$3,237,332	\$1,903,880	\$721,690	\$611,762	\$711,981	\$123,308	\$295,663	\$293,010
28 29 30	Ratio C-6		1.00000000	0.58810156	0.22292740	0.18897104	1.00000000	0.17319002	0.41526810	0.41154188
31 32	DISTRIBUTION PLANT CLASSIFIER Total Distribution Plant in Service	Ratio C-7								
33	Customer		\$30,262,876	\$30,262,876	\$0	\$0	\$2,980,054	\$2,980,054	\$0 \$00 707 507	\$0 *0
34	Demand		\$57,868,390 \$10,567,097	\$0 \$0	\$57,868,390 \$0	\$0 \$10,567,097	\$23,707,527 \$5,061,204	\$0 \$0	\$23,707,527 \$0	\$0 \$5,061,204
35 36	Commodity		\$10,501,087	φU	ψυ	w(0,001,001	\$0,001,204	40	40	
37	Totals		\$98,698,363	\$30,262,876	\$57,868,390	\$10,567,097	\$31,748,785	\$2,980,054	\$23,707,527	\$5,061,204
38 39	Ratio C-7		1.00000000	0.30661984	0.58631560	0.10706456	1.00000000	0.09386356	0.74672234	0.15941410

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Classification Ratios South Dakota Gas Test Year Ended December 31, 2010

Line		Classification		_				<b>.</b> .		
No.	Description	₹atio Number	Total	Customer	Demand	Commodity	Total	Customer	Demand	Commodity
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	0
1	COMPOSITE LABOR/PLANT CLASSIFIER	Ratio C-8								
2	Labor Related Admin. & General Costs									
3	Customer		\$1,272,471	\$1,272,471	\$0	\$0	\$82,414	\$82,414	\$0	\$0
4	Demand		\$482,346	\$0	\$482,346	\$0	\$197,609	\$0	\$197,609	\$0
5	Commodity		\$408,875	\$0	\$0	\$408,875	\$195,835	\$0	\$0	\$195,835
6	•									
7	Totals		\$2,163,692	\$1,272,471	\$482,346	\$408,875	\$475,858	\$82,414	\$197,609	\$195,835
8										
9	Plant Related Admin. & General Costs									
10	Customer		\$77,373	\$77,373	\$0	\$G	\$7,619	\$7,619	\$0	\$0
11	Demand		\$147,953	\$0	\$147,953	\$C	\$60,613	\$0	\$60,613	\$0
12	Commodity		\$27,018	\$0	\$0	\$27,018	\$12,941	\$0	\$0	\$12,941
13	<b>C</b> ,									
14	Totais		\$252,344	\$77,373	\$147,953	\$27,018	\$81,173	\$7,619	\$60,613	\$12,941
15										
16	Total of Labor and Plant Related Costs		\$2,416,036	\$1,349,844	\$630,299	\$435,893	\$557,031	\$90,033	\$258,222	\$208,776
17				• • •						
18	Ratio C-8		1.00000000	0.55870193	0.26088146	0.18041661	1.00000000	0.16163015	0.46356845	0.37480140
19										
20	DISTRIBUTION OPERATIONS CLASSIFIER	Ratio C-9								
21	Total Distributions Operations Expense, Less S&E									
22	Customer		\$852,138	\$648,811	\$118,482	\$84,845	\$84,845	\$0	\$58,369	\$26,476
23	Demand		\$954,831	\$372,396	\$191,259	\$391,176	\$391,176	\$0	\$117,873	\$273,303
24	Commodity		\$596,900	\$204,715	\$106,293	\$285,892	\$285,892	\$0	\$86,150	\$199,742
25	ounnouty		**							
26	Totals		\$2,403,869	\$1,225,922	\$416,034	\$761,913	\$761,913	\$0	\$262,392	\$499,521
27	( Charles		,_,,.							
28	Ratio C-9		1.00000000	0.50997870	0.17306850	0.31695280	1,00000000	0.00000000	0.34438578	0.65561422
29	1410 0 0									
30	DISTRIBUTION MAINTENANCE CLASSIFIER	Ratio C-10								
31	Total Distributions Maintenance Expense, Less S&E									
32	Customer		\$541.693	\$424,802	\$71,800	\$45,091	\$45,091	\$0	\$31,434	\$13,657
33	Demand		\$191,127	\$74,542	\$38,284	\$78,301	\$78,301	\$0	\$23,595	\$54,706
34	Commodity		\$155,475	\$53,323	\$27,686	\$74,466	\$74,466	\$0	\$22,439	\$52,027
35	countrastly		+ · · · · · · · · ·	•,•	*=-,-==			7-		
36	Totals		\$888,295	\$552,667	\$137,770	\$197,858	\$197,858	\$0	\$77,468	\$120,390
37			,	+		• • • • • • • •				
38	Ratio C-10		1.00000000	0.62216606	0.15509487	0.22273907	1.00000000	0.00000000	0.39153332	0.60846668

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Allocation Ratios South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Allocation Ratio Number	Total	Residential	Smali Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)
1	CUSTOMERS	Ratio A-1	43,227	37,263	5,597	368	309	
2 3	Ratio A-1		1.00000000	0.86202875	0.12946962	0.00850163	0.84013605	0.15986395
4	PEAK DAY MMBTU THROUGHPUT-Jan 7, 2010	Ratio A-2	89,648	34,964	17,957	36,727	11,067	
5 6	Ratio A-2		1.00060000	0.39001428	0.20030564	0.40968008	0.30133145	0.69866855
7	WEATHER NORMALIZED MMBTU THROUGHPUT	Ratio A-3	8,246,286	2,828,190	1,468,465	3,949,631	1,190,180	
8 9	Ratio A-3		1.00000000	0.34296529	0.17807592	0.47895879	0.30133952	0.69866048
10	METERS	Ratio A-4	\$54,846	\$37,263	\$8,395	\$9,188	\$6,226	
11 12	Ratio A-4		1.00000000	0.67941095	0.15306518	0.16752387	0.67762299	0.32237701
13	REGULATORS	Ratio A-5	\$51,538	\$37,263	\$8,395	\$5,880	\$3,013 0.51241497	
14 15	Ratio A-5		1.00000000	0.72301946	0.16288978	0.11409076	0.51241497	0.48758503
16	SERVICES	Ratio A-6	\$45,065	\$37,263	\$5,597	\$2,205 0.04892941	\$1,597	\$608 0.27573696
17 18	Ratio A-6		1.00000000	0.82687198	0.12419861	0.04092941	0.72426304	0.27575696
19	CUSTOMER ACCOUNTS	Ratio A-7	\$43,963 1,00000000	37,263 0.84760687	5,597	1,103 0.02508956	565 0.51223935	
20 21	Ratio A-7		1.00000000	0.84700067	0.12730357	0.02506956	0.01220900	0.46770000
22		Ratio A-8	\$1 1.00000000	\$1 1.00000000	\$0 0.00000000	\$0 0.00000000	0\$ 00000000.0	
23 24	Ratio A-8		1.0000000	1.0000000	0.00000000	0.0000000	0.0000000	0.0000000
25	SMALL COMMERCIAL REVENUE	Ratio A-9	\$1 1.00000000	\$0 0.00000000	\$1 1.00000000	\$0 0.00000000	\$0 0.00000000	
26 27	Ratio A-9		1.0000000	0.00000000	1.00000000	0.0000000	0.000000	0.0000000
28 29	LARGE COMMERCIAL & INDUSTRIAL REVENUE Ratio A-10	Ratio A-10	\$1 1.00000000	\$0 0.00000000	\$0 0.0000000	\$1 1.00000000	\$1 1.0000000	
29 30	Ratio A-10							
31 32	CUSTOMER DISTRIBUTION PLANT Ratio A-11	Ratio A-11	\$30,262,876 1.00000000	\$23,159,275 0.76527013	\$4,123,547 0.13625760	\$2,980,054 0.09847227	\$2,059,565 0.69111667	• •
33	Raio A-TT							
34 35	DEMAND DISTRIBUTION PLANT Ratio A-12	Ratio A-12	\$57,868,390 1,00000000	\$22,569,497 0.39001425	\$11,591,366 0.20030566	\$23,707,527 0.40968009	\$7,143,824 0.30133147	
36								
37 38	COMMODITY DISTRIBUTION PLANT Ratio A-13	Ratio A-13	\$10,567,097 1,00000000	\$3,624,148 0,34296534	\$1,881,745 0.17807587	\$5,061,204 0.47895879	\$1,525,140 0.30133937	
30	Natio Arto		1.0000000	0.0-200004	0.11001007	0.41000010	5.50105007	2.0000000

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Allocation Ratios South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Allocation Ratio Number	Total	Residential	Smali Commercial	Large Commercial	Option A L. Commercial	Option B L. Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)
1 2 3	CUSTOMER COMPOSITE MAINS/SERVICES PLANT Ratio A-14	Ratio A-14	\$17,620,555 1.00000000	\$14,569,944 0.82687202	\$2,188,448 0.12419859	\$862,163 0.04892939	\$624,433 0.72426328	\$237,730 0.27573672
5 5 6	DEMAND COMPOSITE MAINS/SERVICES PLANT Ratio A-15	Ratio A-15	\$56,474,431 1.00000000	\$22,025,835 0.39001429	\$11,312,147 0.20030564	\$23,136,449 0.40968007	\$6,971,740 0.30133146	\$16,164,709 0.69866854
7 8 9	COMMODITY COMPOSITE MAINS/SERVICES PLANT Ratio A-16	Ratio A-16	\$2,972,338 1.00000000	\$1,019,409 0.34296537	\$529,302 0.17807598	\$1,423,627 0.47895865	\$428,995 0.30133947	\$994,632 0.69866053
10 11 12	CUSTOMER PAYROLL COSTS Ratio A-17	Ratio A-17	<b>\$1,903,880</b> 1.00000000	\$1,527,028 0.80206105	\$253,544 0.13317226	\$123,308 0.06476669	\$81,555 0.66139261	\$41,753 0.33860739
13 14 15	DEMAND PAYROLL COSTS Ratio A-18	Ratio A-18	\$721,690 1.00000000	\$281,468 0.39001233	\$144,559 0.20030623	\$295,663 0.40968144	\$89,092 0.30132955	\$206,571 0.69867045
16 17 18	COMMODITY PAYROLL COSTS Ratio A-19	Ratio A-19	\$611,762 1.00000000	\$209,812 0.34296344	\$108,940 0.17807579	\$293,010 0.47896077	\$88,295 0.30133784	\$204,715 0.69866216
19 20 21	CUSTOMER COMPOSITE LABOR/PLANT A & G Ratio A-20	Ratio A-20	\$1,349,844 1.00000000	\$1,079,812 0.79995318	\$179,999 0.13334800	\$90,033 0.06669882	\$59,773 0.66390101	\$30,260 0.33609899
22 23 24	DEMAND COMPOSITE LABOR/PLANT A & G Ratio A-21	Ratio A-21	\$630,299 1.00000000	\$245,823 0.39001014	\$126,254 0.20030811	\$258,222 0.40968175	\$77,810 0.30132986	\$180,412 0.69867014
25 26 27	COMMODITY COMPOSITE LABOR/PLANT A & G Ratio A-22	Ratio A-22	\$435,893 1.00000000	\$149,495 0.34296264	\$77,622 0.17807580	\$208,776 0.47896156	\$62,913 0.30134211	\$145,863 0.69865789
28 29 30	CUSTOMER COMPOSITE DISTRIBUTION OPER. Ratio A-23	Ratio A-23	\$852,138 1.00000000	\$648,811 0.76139193	\$118,482 0.13904086	\$84,845 0.09956721	\$58,369 0.68794861	\$26,476 0.31205139
31 32 33	DEMAND COMPOSITE DISTRIBUTION OPER. Ratio A-24	Ratio A-24	\$954,831 1.00000000	\$372,396 0.39001247	\$191,259 0.20030665	\$391,176 0.40968088	\$117,873 0.30132984	\$273,303 0.69867016
34 35 36	COMMODITY COMPOSITE DISTRIBUTION OPER. Ratio A-25	Ratio A-25	\$596,900 1.00000000	\$204,715 0.34296365	\$106,293 0.17807505	\$285,892 0.47896130	\$86,150 0.30133757	\$199,742 0.69866243
37 38 39	CUSTOMER COMPOSITE DISTRIBUTION MAINT. Ratio A-26	Ratio A-26	\$541,693 1.00000000	\$424,802 0.78421172	\$71,800 0.13254740	\$45,091 0.08324088	\$31,434 0.69712359	\$13,657 0.30287641
40 41 42	DEMAND COMPOSITE DISTRIBUTION MAINT. Ratio A-27	Ratio A-27	\$191,127 1.00000000	\$74,542 0.39001293	\$38,284 0.20030660	\$78,301 0.40968047	\$23,595 0.30133715	\$54,706 0.69866285
43 44	COMMODITY COMPOSITE DISTRIBUTION MAINT. Ratio A-28	Ratio A-28	\$155,475 1.00000000	\$53,323 0.34296832	\$27,686 0.17807365	\$74,466 0.47895803	\$22,439 0.30133215	\$52,027 0.69866785

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Statement O

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Operating Revenues-Proposed Rates South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Co	Smali ommerciai	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)		(i)	0
1 2	GAS SERVICE REVENUES (NON-GAS COST)	480-481 489									
3	Normalized therms					28,281,900	14,684,650	39,496,313	s	\$11,901,800	\$27,594,513
5 6	Times average rate per therm					0.2854	0.1713	0.0851		0.0922	0.0820
7 8	Non-customer charge revenues				\$13,946,954	\$8,072,006	\$2,515,176	\$3,359,772		\$1,096,995	\$2,262,777
9 10 11	Annual bills					<b>\$4</b> 47,155	\$67,159	\$4,410		\$3,705	\$705
12 13	Times average monthly customer charge					9.0000	10.0000	154.5125		118.3671	344.4681
14 15	Customer charge revenues				\$5,377,385	\$4,024,395	\$671,590	\$681,400		\$438,550	\$242,850
16 17 18	Total Gas Service Revenues				\$19,324,339	\$12,096,401	\$3,186,766	\$4,041,172		\$1,535,545	\$2,505,627
19 20	OTHER REVENUES										
21 22	Late payment fees	487	C-3	A-3	\$0	\$0	\$0	\$0		\$0	\$0
23 24	Miscellaneous service revenues	488	C-3	A-3	\$85,585	\$29,352	\$15,241	\$40,992		\$12,353	\$28,639
25 26 27	Transportation revenues (contracts with deviation)	489	C-3	A-3	\$5,839,930	\$2,002,893	\$1,039,951	\$2,797,086		\$842,873	\$1,954,213
28	Other gas revenues	495	C-3	A-3	\$74,958	\$25,708	\$13,348	\$35,902		\$10,819	\$25,083
29 30	Total Other Revenues				\$6,000,473	\$2,057,953	\$1,068,540	\$2,873,980		\$866,045	\$2,007,935
31 32	TOTAL REVENUES				\$25,324,812	\$14,154,354	\$4,255,306	\$6,915,152		\$2,401,590	\$4,513,562

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Operating Revenues-Present Rates South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commerciai	Large Commerciat
	(a)	(b)	(c)	{d}	(8)	(f)	(g)	(h)	()	(i)
1 2	GAS SERVICE REVENUES (NON-GAS COST)	480-481								
3	Normalized therms					28,281,900	14,684,650	39,496,313	\$11,901,80	\$27,594,513
5	Times average rate per therm					0.2095	0.1440	0.0705	0.060	0.0746
78	Non-customer charge revenues				\$10,823,378	\$5,925,247	\$2,114,321	\$2,783,810	\$725,17	\$2,058,632
9 10	Annual bills					\$447,155	\$67,159	\$4,410	\$3,70	5 \$705
11 12 13	Times average monthly customer charge					7.1002	9.0000	135.7388	99.204	3 327.7390
13 14 15	Customer charge revenues				\$4,377,926	\$3,174,887	\$604,431	\$598,608	\$367,55	\$231,056
16 17	Total Gas Service Revenues				\$15,201,304	\$9,100,134	\$2,718,752	\$3,382,418	\$1,092,73	\$2,289,688
18 19	OTHER REVENUES									
20 21 22	Late payment fees	487	C-3	A-3	\$0	\$0	\$0	\$0	3	) <b>\$</b> 0
23 24	Miscellaneous service revenues	488	C-3	A-3	\$85,585	\$29,352	\$15,241	\$40,992	\$12,35	\$\$28,639
25 26	Transportation revenues (contracts with deviation)	489	C-3	A-3	\$5,839,930	\$2,002,893	\$1,039,951	\$2,797,086	\$842,87	3 \$1,954,213
27 28	Other gas revenues	495	C-3	A-3	\$74,958	\$25,708	\$13,348	\$35,902	\$10,81	
29 30	Total Other Revenues				\$6,000,473	\$2,057,953	\$1,068,540	\$2,873,980	\$866,04	5 \$2,007,935
31 32	TOTAL REVENUES				\$21,201,777	\$11,158,087	\$3,787,292	\$6,256,398	\$1,958,77	5 \$4,297,623

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study

Rate Base Calculation

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	{g}	(h)	()	()
1	GAS PLANT IN SERVICE									
2 3	Distribution Plant									
4										
5	Land and land rights	374								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commodity			A-3	\$595,551	\$204,254	\$106,053	\$285,244	\$85,955	\$199,289
9										
10	Totals		C-3		\$595,551	\$204,254	\$106,053	\$285,244	\$85,955	\$199,289
11	Other stress and increases and the	075								
12	Structures and improvements Customer	375			*0	\$0	\$0	\$0	*0	
13 14	Demand				\$0 \$0	\$0 \$0	ຈຸບ \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Commodity			A-3	\$100,484	\$34,462	\$0 \$17,894	\$48,128	\$0 \$14,503	\$33,625
16	Connouny			A-3	\$100,404	<i>434,402</i>	417,034	φ <del>1</del> 0,120	\$14,505	403,020
17	Totals		C-3		\$100,484	\$34,462	\$17,894	\$48,128	\$14,503	\$33,625
18	100010		•••					• 10,120		400,020
19	Mains	376								
20	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-2	\$56,474,431	\$22,025,835	\$11,312,147	\$23,136,449	\$6,971,740	\$16,164,709
22	Commodity			A-3	\$2,972,338	\$1,019,409	\$529,302	\$1,423,627	\$428,995	\$994,632
23	·									
24	Totals		C-4		\$59,446,769	\$23,045,244	\$11,841,449	\$24,560,076	\$7,400,735	\$17,159,341
25										
26	Compressor station equipment	377								
27	Customer				\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$O	\$0	\$0	\$O	\$0
30			C-2					\$0		
31	Totals		0-2		\$0	\$0	\$0	<u> </u>	\$0	\$0
32 33	Measuring and reg. station equipment-gen.	378								
34	Customer	5/6			\$0	\$0	\$0	\$0	\$0	\$0
35	Demand				\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
36	Commodity			A-3	\$4,599,792	\$1,577,569	\$819,112	\$2,203,111	\$663,884	\$1,539,227
37	Contributy			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$4,000,10E	41,011,000	4010,112	<i><b>\\\\</b>,<b>\\\\\\\\\\\\\</b></i>	4000,004	ψ1,000,227
38	Totals		C-3		\$4,599,792	\$1,577,569	\$819,112	\$2,203,111	\$663,884	\$1,539,227
39							+	+=,=== <u></u>		
40	Measuring and reg. sta. equipc. gate	379								
41	Customer				\$0	\$0	\$0	\$0	\$0	\$0
42	Demand				\$0	\$0	\$0	\$0	\$0	\$0
43	Commodity			A-3	\$2,298,932	\$788,454	\$409,384	\$1,101,094	\$331,803	\$769,291
44	-									
45	Totals		C-3		\$2,298,932	\$788,454	\$409,384	\$1,101,094	\$331,803	\$769,291

Statement O

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Rate Base Calculation

South Dakota Gas

Test Year Ended December 31, 2010

(a)         (b)         (c)         (d)         (e)         (f)         (g)         (g) <th>Line No.</th> <th>Description</th> <th>Account No.</th> <th>Classification Basis</th> <th>Aliocation Basis</th> <th>Total Service Area</th> <th>Residential</th> <th>Small Commercial</th> <th>Large Commercial</th> <th>Small Commercial</th> <th>Large Commercial</th>	Line No.	Description	Account No.	Classification Basis	Aliocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
Distribution Plant         S80         A-8         317,620,555         \$14,560,944         \$21,180,448         \$582,163         \$52,27,70           Demand         A-8         317,620,555         \$14,560,944         \$21,180,448         \$582,163         \$22,770           Demand         C-1         \$17,620,555         \$14,560,944         \$21,180,448         \$582,163         \$22,770           Maters         391         A-4         \$17,620,555         \$14,560,944         \$22,186,448         \$582,163         \$20,277,70           Maters         391         A-4         \$12,642,321         \$8,569,931         \$1,935,000         \$2,117,991         \$11,455,132         \$862,798           Customer         A-4         \$12,642,321         \$8,569,931         \$1,905,099         \$2,117,991         \$14,455,132         \$862,798           Customer         302         C-1         \$12,642,321         \$8,569,931         \$1,905,099         \$2,117,991         \$14,455,132         \$862,798           Customer         302         C-1         \$12,642,321         \$16,569,931         \$1,905,099         \$2,117,991         \$14,455,132         \$862,798           Customer         302         C-1         \$10,505,931         \$1,905,509         \$2,91,7991         \$14,6		(a)	(b)	{c}	(d)	(e)	(1)	(g)	(h)	()	()
Bathution Plant         Diathution Plant           Services         380         A-5         \$17,620,855         \$14,560,644         \$82,163,468         \$826,163         \$824,433         \$827,730           Contronding         30         50         \$50 <td< td=""><td></td><td>GAS PLANT IN SERVICE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		GAS PLANT IN SERVICE									
5         Services         380         A-6         \$7,620,555         \$14,589,544         \$2,186,448         582,4153         \$26,24,33         \$23,720           7         Demand         50         \$0	3	Distribution Plant									
7         Demand S         Sol Formodity         90 S0         90 S0		Services	380								
8         Commodiy         80         80         80         80         80         80         80         80         80           10         Totals         C-1         \$17,620,555         \$14,569,644         \$2,168,442         \$862,433         \$2,37,730           12         Meters         381         A-4         \$12,642,321         \$1,695,099         \$2,117,891         \$1,435,132         \$662,769         \$60	6				A-6						
9         Totals         C-1         \$17,620,555         \$14,569,944         \$2,189,448         \$862,433         \$2237,790           11         Maters         381         A-4         \$12,642,321         \$48,589,331         \$1,935,099         \$2,117,891         \$14,355,132         \$582,759           12         Maters         381         A-4         \$12,642,321         \$48,589,331         \$1,935,099         \$2,117,891         \$1,435,132         \$582,759           13         Conmodity         S0         \$0	7										
10     Totals     C-1     \$17,620,555     \$14,689,944     \$2,188,449     \$862,163       11     Atters     381     A-4     \$12,620,555     \$14,689,944     \$2,188,449     \$862,163       12     Maters     381     A-4     \$12,642,321     \$8,696,331     \$1,995,089     \$2,117,891     \$1,455,132     \$652,759       14     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       16     Connocity     \$14,652,321     \$8,599,331     \$1,955,089     \$2,117,891     \$1,455,132     \$662,759       16     Connocity     \$10     \$0     \$0     \$0     \$0     \$0       17     Totals     C-1     \$12,642,321     \$8,599,331     \$1,955,099     \$2,117,891     \$1,455,132     \$662,759       16     Connocity     382     S0     \$0     \$0     \$0     \$0     \$0       16     Connocity     382     S0     \$0     \$0     \$0     \$0     \$0       20     Customer     382     Connocity     \$0     \$0     \$0     \$0     \$0       20     Connocity     50     \$0     \$0     \$0     \$0     \$0     \$0     \$0       21     Connocity     \$0 <td></td> <td>Commodity</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$</td> <td>C \$0</td>		Commodity				\$0	\$0	\$0	\$0	\$	C \$0
11         Add         \$12,642,321         \$8,569,331         \$1,935,099         \$2,117,891         \$1,435,132         \$562,769           13         Customer         \$0		Totala		0.4		047 000 EEE	R14 500 044	60 400 440	0000 400		0 6007 700
12         Meters         381         4.4         \$12,242,321         \$82,699,331         \$1,935,099         \$2,117,891         \$1,435,132         \$82,276           14         Demand         50         \$0		Iotais		0-1		\$17,620,555	\$14,009,944	<b>ξ</b> 2, 100,440	3002,103	\$024,43	<u>\$237,730</u>
13     Customer     A-4     \$12,642,321     \$8,689,331     \$1,935,099     \$2,117,891     \$1,435,132     \$862,759       14     Demand     \$0 </td <td></td> <td>Matars</td> <td>381</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Matars	381								
14         Demand         50 <th< td=""><td></td><td></td><td>001</td><td></td><td>A-4</td><td>\$12 642 321</td><td>\$8 589 331</td><td>\$1,935,099</td><td>\$2 117 891</td><td>\$1 435 13</td><td>2 \$682 759</td></th<>			001		A-4	\$12 642 321	\$8 589 331	\$1,935,099	\$2 117 891	\$1 435 13	2 \$682 759
15       Commodity       \$0											
16 17 18         C-1         \$12,642,321         \$8,569,331         \$1,935,099         \$2,117,891         \$1,435,132         \$662,759           19         Meter installations         382         A.4         \$0											0 \$0
Image: Notice installations         382         A-4         \$0											
Meter installations         382           0         Customer         A.4         \$0	17	Totals		C-1		\$12,642,321	\$8,589,331	\$1,935,099	\$2,117,891	\$1,435,13	2 \$682,759
20         Customer         A-4         \$0											
21       Demand       \$0			382								
22     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       24     Totals     C-1     \$0     \$0     \$0     \$0     \$0     \$0       24     Totals     C-1     \$0     \$0     \$0     \$0     \$0       25     Regulators     383					A-4	\$0					0 \$0
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											0 \$0
24     Totals     C-1     \$0     \$0     \$0     \$0     \$0     \$0       25     Regulators     383		Commodity				\$0	\$0	\$U	\$0	3	0 \$0
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		Tetala		<u>01</u>			*0		¢0		
26     Regulators     383       27     Customer     A-5     \$0     \$0     \$0     \$0     \$0     \$0       28     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       29     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       30     Totals     C-1     \$0     \$0     \$0     \$0     \$0       30     Regulator instaliations     384		Totals		0-1						¥	<u></u>
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		Regulators	383								
28     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       29     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       30     Totals     C-1     \$0     \$0     \$0     \$0     \$0       31     Totals     C-1     \$0     \$0     \$0     \$0     \$0       32     Regulator installations     384					A-5	\$0	\$0	\$0	\$0	3	0 <b>\$</b> 0
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											0 \$0
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											0 \$0
32 33Regulator installations38434CustomerA-5 $\$0$ $*0$ <td></td>											
33       Regulator instaliations       384         34       Customer       A-5       \$0 <td>31</td> <td>Totals</td> <td></td> <td>C-1</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>0 \$0</td>	31	Totals		C-1		\$0	\$0	\$0	\$0		0 \$0
34     Customer     A-5     \$0     \$0     \$0     \$0     \$0     \$0     \$0       35     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       37     7     \$0     \$0     \$0     \$0     \$0     \$0       38     Totals     C-1     \$0     \$0     \$0     \$0     \$0       39											
35     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Commodity     \$0<			384								
36     Commodity     \$0 <td></td> <td></td> <td></td> <td></td> <td>A-5</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td>0 \$0</td>					A-5	\$0					0 \$0
37     38     Totals     C-1     \$0     \$0     \$0     \$0     \$0     \$0       39     40     Production land and land rights     304     304     304     304       41     Customer     \$0     \$0     \$0     \$0     \$0     \$0       42     Demand     A-2     \$40,057     \$15,622     \$8,024     \$16,411     \$4,945     \$11,466       43     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0						\$0					0 <b>\$</b> 0
38     Totals     C-1     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       39       40     Production land and land rights     304       41     Customer     \$0     \$0     \$0     \$0     \$0     \$0       41     Customer     \$0     \$0     \$0     \$0     \$0     \$0       42     Demand     A-2     \$40,057     \$15,622     \$8,024     \$16,411     \$4,945     \$11,466       43     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0		Commodity				φU	\$0	ΦU	\$U	٩	0 \$0
39     30       40     Production land and rights     304       41     Customer     \$0     \$0     \$0     \$0     \$0       42     Demand     A-2     \$40,057     \$15,622     \$8,024     \$16,411     \$4,945     \$11,466       43     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0		Totalo		C 1				02	<u>\$0</u>		0 00
40         Production land and land rights         304           41         Customer         \$0		Totais						40		š	<u>an</u>
41       Customer       \$0		Production land and land rights	304								
42         Demand         A-2         \$40,057         \$15,622         \$8,024         \$16,411         \$4,945         \$11,466           43         Commodity         \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>5</td> <td>i0 \$0</td>						\$0	\$0	\$0	\$0	5	i0 \$0
43     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       44					A-2						
44											
45 Totals C-2 \$40,057 \$15,622 \$8,024 \$16,411 \$4,945 \$11,466		-									
	45	Totals		C-2		\$40,057	\$15,622	\$8,024	\$16,411	\$4,94	5 \$11,466

Statement O

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Rate Base Calculation

South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Totai Service Area	Residential	Small Commercial	Large Commercial		Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)		(1)	(i)
1	GAS PLANT IN SERVICE										
2											
3	Distribution Plant										
4											
5	Production structures and improvements	305									
6	Customer				\$0	\$0	\$0	\$0		\$0	\$0
7	Demand			A-2	\$220,606	\$86,039	\$44,189	\$90,378		\$27,234	\$63,144
8	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
ŝ	• <b>- -</b>					-					
10	Totals		C-2		\$220,606	\$86,039	\$44,189	\$90,378	<u> </u>	\$27,234	\$63,144
11					· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · ·				
12	Production LPG equipment and other equipment	311/320									
13	Customer				\$0	\$0	\$0	\$0		\$0	\$0
14	Demand			A-2	\$1,133,296	\$442,001	\$227,006	\$464,289		\$139,905	\$324,384
15	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
16	<u></u>				<b>+</b> -	+-	• -	•		• -	**
17	Totals		C-2		\$1,133,296	\$442.001	\$227,006	\$464,289		\$139,905	\$324,384
18	1 State		• •		<del></del>	<u> </u>	<u></u>	<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
19	Total Distribution Plant										
20	Customer				\$30,262,876	\$23,159,275	\$4,123,547	\$2,980,054		\$2,059,565	\$920,489
21	Demand				\$57,868,390	\$22,569,497	\$11,591,366	\$23,707,527		\$7,143,824	\$16,563,703
22	Commodity				\$10,567,097	\$3,624,148	\$1,881,745	\$5,061,204		\$1,525,140	\$3,536,064
23	oommoury				4.444	*****	• 1,•• 1,• 1=			•.,-=-,	
23 24	Totals				\$98,698,363	\$49,352,920	\$17,596,658	\$31,748,785	_	\$10,728,529	\$21,020,256
25	100013					+		401,1 10,100			401/020/200
26	General and Intangible Plant, Plus Constr. in Service	389-399									
27	Customer	301-303		A-11	\$4,056,756	\$3,104,514	\$552,764	\$399,478		\$276,086	\$123,392
28	Demand	001 000		A-12	\$7,757,291	\$3,025,454	\$1,553,829	\$3,178,008		\$957,634	\$2,220,374
20	Commodity			A-13	\$1,416,525	\$485,819	\$252,249	\$678,457		\$204,446	\$474,011
29 30	Commonly				\$1,110,020	+100,010	4202,210	<b>4</b> 010,401		4201,110	¥114,011
31	Totals		C-7		\$13,230,572	\$6,615,787	\$2,358,842	\$4,255,943	_	\$1,438,166	\$2,817,777
32	1 Otals		0-1		410,200,012	40,010,101	42,000,042	<b>\$7,200,040</b>	_	41,100,100	42,011,111
33	Total Gas Plant in Service										
33 34	Customer				\$34,319,632	\$26,263,789	\$4,676,311	\$3,379,532		\$2,335,651	\$1,043,881
35	Demand				\$65,625,681	\$25,594,951	\$13,145,195	\$26,885,535		\$8,101,458	\$18,784,077
36	Commodity				\$11,983,622	\$4,109,967	\$2,133,994	\$5,739,661		\$1,729,586	\$4,010,075
30	Contributy				WI 1,000,022	¥1,100,001	ΨE, 100,004	40,100,001		÷11120,000	44,010,010
38	Totals				\$111,928,935	\$55,968,707	\$19,955,500	\$36,004,728	_	\$12,166,695	\$23,838,033
30	I viaio				4111,020,000	400,000,107	410,000,000	400,004,120			420,000,000

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Rate Base Calculation

Rate Base Calculation South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Totai Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(9)	(h)	()	Ű
1 2	ACCUMULATED RESERVE FOR DEPRECIATION									
3	Direct South Dakota Gas Plant	304-387								
Ă	Customer			A-11	(\$11,395,855)	(\$8,720,907)	(\$1,552,772)	(\$1,122,176)	(\$775,555)	(\$346,621)
5	Demand			A-12	(\$21,791,048)	(\$8,498,819)	(\$4,364,870)	(\$8,927,359)	(\$2,690,094)	(\$6,237,265)
6	Commodity			A-13	(\$3,979,169)	(\$1,364,717)	(\$708,594)	(\$1,905,858)	(\$574,310)	(\$1,331,548)
7										
8	Totals		C-7		(\$37,166,072)	(\$18,584,443)	(\$6,626,236)	(\$11,955,393)	(\$4,039,959)	(\$7,915,434)
9										
10	Common Plant	389-399								
11	Customer	301-303		A-11	(\$733,412)	(\$561,258)	(\$99,933)	(\$72,221)	(\$49,913)	(\$22,308)
12	Demand			A-12	(\$1,402,424)	(\$546,966)	(\$280,913)	(\$574,545)	(\$173,128)	(\$401,417)
13	Commodity			A-13	(\$256,091)	(\$87,830)	(\$45,604)	(\$122,657)	(\$36,961)	(\$85,696)
14								<u> </u>		
15	Totals		C-7		(\$2,391,927)	(\$1,196,054)	(\$426,450)	(\$769,423)	(\$260,002)	(\$509,421)
16										
17	Total Accumulated Reserve for Depreciation									
18	Customer				(\$12,129,267)	(\$9,282,165)	(\$1,652,705)	(\$1,194,397)	(\$825,468)	(\$368,929)
19	Demand				(\$23,193,472)	(\$9,045,785)	(\$4,645,783)	(\$9,501,904)	(\$2,863,222)	(\$6,638,682)
20	Commodity				(\$4,235,260)	(\$1,452,547)	(\$754,198)	(\$2,028,515)	(\$611,271)	(\$1,417,244)
21							<u> </u>			
22	Totals				(\$39,557,999)	(\$19,780,497)	(\$7,052,686)	(\$12,724,816)	(\$4,299,961)	(\$8,424,855)
23										
24	WORKING CAPITAL									
25										
26	Materials and supplies	154								
27	Customer			A-11	\$180,987	\$138,504	\$24,661	\$17,822	\$12,317	\$5,505
28	Demand			A-12	\$346,082	\$134,977	\$69,322	\$141,783	\$42,724	\$99,059
29	Commodity			A-13	\$63,197	\$21,674	\$11,254	\$30,269	\$9,121	\$21,148
30										
31	Totals		C-7		\$590,266	\$295,155	\$105,237	\$189,874	\$64,162	\$125,712
32										
33	Storage gas and fuel	151								
34	Customer				4466 FC -	\$0	\$0	\$0	\$0	\$0
35	Demand			A-2	\$630,594	\$245,940	\$126,312	\$258,342	\$77,847	\$180,495
36	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
37			• •				<u> </u>	4050.010		
38	Totals		C-2		\$630,594	\$245,940	\$126,312	\$258,342	\$77,847	\$180,495

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## NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Rate Base Calculation South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Aliocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Co	Small Smmercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(1)	0
1 2	WORKING CAPITAL										
3	Total Working Capital										
4	Customer				\$180,987	\$138,504	\$24,661	\$17,822		\$12,317	\$5,505
5	Demand				\$976,676	\$380,917	\$195,634	\$400,125		\$120,571	\$279,554
6	Commodity				\$63,197	\$21,674	\$11,254	\$30,269		\$9,121	\$21,148
7											
8.	Totals				\$1,220,860	\$541,095	\$231,549	\$448,216		\$142,009	\$306,207
9											
10	CASH WORKING CAPITAL										
11											
12	Cash Working Capital				<b>612 010</b>	#05 077	\$5,847	\$2,925		\$1,942	\$983
13	Customer			A-20 A-21	\$43,849 \$20,475	\$35,077 \$7,986	\$3,647 \$4,101	\$2,925 \$8,388		\$1,942 \$2,528	\$983 \$5,860
14	Demand			A-21 A-22	\$20,475 \$14,160	\$4,856	\$2,522	\$6,782		\$2,526 \$2,044	\$4,738
15	Commodity			M-22	\$14,100	\$4,000	\$2,32Z	40,102		φ2,0 <del>44</del>	φ <del>4</del> ,730
16 17	Totals		C-8		\$78,484	\$47,919	\$12,470	\$18,095		\$6,514	\$11,581
18	Totals		~~			<b>\$47,010</b>	ψ12,470	¥10,000			411,001
19	UNAMORTIZED RATE CASE EXPENSE										
20	SHANOTTEED WITE OAGE EAT ENGE										
21	Unamortized Rate Case Expense										
22	Customer			A-20	\$0	\$0	\$0	\$0		\$0	\$0
23	Demand			A-21	\$0	\$0	\$0	\$0		\$0	\$0
24	Commodity			A-22	\$0	\$0	\$0	\$0		\$0	\$0
25											
26	Totals		C-8		\$0	\$0	\$0	\$0		\$0	\$0
27											
28	ACCUMULATED DEFERRED INCOME TAXES										
29											
30	Accumulated Deferred Income Taxes, ITC	253,282						(0400 705)		(8400.050)	(453.030)
31	Customer	190		A-11	(\$1,896,321)	(\$1,451,198)	(\$258,388)	(\$186,735)		(\$129,056)	(\$57,679)
32	Demand			A-12	(\$3,626,127)	(\$1,414,241)	(\$726,334)	(\$1,485,552)		(\$447,644)	(\$1,037,908) (\$201,576)
33	Commodity			A-13	(\$662,152)	(\$227,095)	(\$117,913)	(\$317,144)		(\$95,568)	(\$221,576)
34	Tatala		C-7		(\$6,184,600)	(\$3,092,534)	(\$1,102,635)	(\$1,989,431)		(\$672,268)	(\$1,317,163)
35 36	Totals		64		(\$6,104,000)	(40,082,004)	(\$1,102,000)	(\$1,505,451)		(4012,200)	(@1,011,100)
36											
38	TOTAL RATE BASE										
39	Customer				\$20,518,880	\$15,704,007	\$2,795,726	\$2,019,147		\$1,395,386	\$623,761
40	Demand				\$39,803,233	\$15,523,828	\$7,972,813	\$16,306,592		\$4,913,691	\$11,392,901
41	Commodity				\$7,163,567	\$2,456,855	\$1,275,659	\$3,431,053		\$1,033,912	\$2,397,141
42											
43	Totals				\$67,485,680	\$33,684,690	\$12,044,198	\$21,756,792		\$7,342,989	\$14,413,803

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Rate Base Calculation South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commerciał	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	(1)
1	RATE BASE SUMMARY									
2										
3	Customer Rate Base									
4										
5	Gas Plant in Service				\$34,319,632	\$26,263,789	\$4,676,311	\$3,379,532	\$2,335,651	\$1,043,881
6	Accumulated Reserve for Depreciation				(\$12,129,267)	(\$9,282,165)	(\$1,652,705)	(\$1,194,397)	(\$825,468)	(\$368,929)
7	Working Capital / Unamortized Rate Case Expense				\$224,836	\$173,581	\$30,508	\$20,747	\$14,259	\$6,488
8	Accumulated Deferred Income Taxes				(\$1,896,321)	(\$1,451,198)	(\$258,388)	(\$186,735)	(\$129,056)	(\$57,679)
9						ALC 704 007		AD 040 447		
10	Total				\$20,518,880	\$15,704,007	\$2,795,726	\$2,019,147	\$1,395,386	\$623,761
11										
12	Demand Data Data									
13	Demand Rate Base									
14	One Blant in Convine				\$65.625.681	\$25,594,951	\$13,145,195	\$26,885,535	\$8,101,458	\$18,784,077
15	Gas Plant in Service Accumulated Reserve for Depreciation				(\$23,193,472)	(\$9,045,785)	(\$4,645,783)	(\$9,501,904)	(\$2,863,222)	(\$6,638,682)
16 17	Working Capital / Unamortized Rate Case Expense				\$997,151	\$388,903	\$199,735	\$408,513	\$123,099	\$285,414
	Accumulated Deferred Income Taxes				(\$3,626,127)	(\$1,414,241)	(\$726,334)	(\$1,485,552)	(\$447,644)	(\$1,037,908)
18 19	Accumulated Defensed modifie Taxes				(40,020,121)	(#1,414,441)	(\$720,004)	(\$1,400,002)	(+++,,++)	(01,001,000)
20	Total				\$39,803,233	\$15,523,828	\$7,972,813	\$16,306,592	\$4,913,691	\$11,392,901
20	Total					<b>\$13,525,525</b>		\$10,000,00E		\$17,002,001
21										
22	Commodity Rate Base									
24	Continiously Mate Dase									
25	Gas Plant in Service				\$11,983,622	\$4,109,967	\$2,133,994	\$5,739,661	\$1,729,586	\$4,010,075
26	Accumulated Reserve for Depreciation				(\$4,235,260)	(\$1,452,547)	(\$754,198)	(\$2,028,515)	(\$611,271)	(\$1,417,244)
20	Working Capital / Unamortized Rate Case Expense				\$77,357	\$26,530	\$13,776	\$37,051	\$11,165	\$25,886
28	Accumulated Deferred Income Taxes				(\$662,152)	(\$227,095)	(\$117,913)	(\$317,144)	(\$95,568)	(\$221,576)
29					(4000)	(4221,600)	(41.1)(41.0)	(********	(+,)	(+== :,= : = ;
30	Total				\$7,163,567	\$2,456,855	\$1,275,659	\$3,431,053	\$1,033,912	\$2,397,141
31	1014						• • • • • • • • • • • • • • • • • • • •			
32										
33	Total Rate Base									
34										
35	Gas Plant in Service				\$111,928,935	\$55,968,707	\$19,955,500	\$36,004,728	\$12,166,695	\$23,838,033
36	Accumulated Reserve for Depreciation				(\$39,557,999)	(\$19,780,497)	(\$7,052,686)	(\$12,724,816)	(\$4,299,961)	(\$8,424,855)
37	Working Capital / Unamortized Rate Case Expense				\$1,299,344	\$589,014	\$244,019	\$466,311	\$148,523	\$317,788
38	Accumulated Deferred Income Taxes				(\$6,184,600)	(\$3,092,534)	(\$1,102,635)	(\$1,989,431)	(\$672,268)	(\$1,317,163)
39						· · · · · · ·			,	
40	Total				\$67,485,680	\$33,684,690	\$12,044,198	\$21,756,792	\$7,342,989	\$14,413,803

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#### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Year Ended December 31, 2010

(p)         (p) <th>Line No.</th> <th>Description</th> <th>Account No.</th> <th>Classification Basis</th> <th>Allocation Basis</th> <th>Total Service Area</th> <th>Residential</th> <th>Small Commercial</th> <th>Large Commercial</th> <th></th> <th>Small Imercial</th> <th>Large Commercial</th>	Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial		Small Imercial	Large Commercial
Gis Production Operations         710         90         50 <th< th=""><th></th><th>(a)</th><th>(b)</th><th>(c)</th><th>(d)</th><th>(e)</th><th>(f)</th><th>(9)</th><th>(h)</th><th><u></u></th><th>(I)</th><th>(I)</th></th<>		(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)	<u></u>	(I)	(I)
Gas Production of equiprenting-lattor         710           Supervision and equiprenting-lattor         710         Supervision and equiprenting-lattor         710         Supervision and equiprenting-lattor         710         Supervision and equiprenting-lattor         80	-	OPERATIONS & MAINTENANCE EXPENSES										
Supervision and engineering-labor         710         Castomer         Supervision and engineering-labor         A-2         80		Can Production Operations										
6         Catomer Demand Commodity         A2         80	 ∡	Gas Production Operations										
6         Catomer Demand Commodity         A2         80	5	Supervision and engineering-labor	710									
7       Demand Commodity       A-2       80<						\$0	\$0	\$0	\$0		\$0	\$0
Supervision and engineering-other         710         Supervision and engineering-other         Supervision and engineering-other         710         Supervision and engineering-other         Supervision and engineering-other         710         Supervision and engineering-other         Supervision and engineering-other         Supervision and engineering-other         710         Supervision and engineering-other         Supervision and engineering-other <td>7</td> <td>Demand</td> <td></td> <td></td> <td>A-2</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td>	7	Demand			A-2	\$0		\$0	\$0			
10     Totale     C-2     50     90     90     90     90     90     90     90     90     90     90     90       12     Supervision and engineering-other     7/0     7/0     50     80	8	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
11         Supervision and engineering-other         710           12         Supervision and engineering-other         710           13         Customer         50         \$0						<u> </u>						
12         Supervision and engineering-other         710           Customer         A-2         \$0 <td></td> <td>Totals</td> <td></td> <td>C-2</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td>		Totals		C-2		\$0	\$0	\$0	\$0		\$0	\$0
13         Customer         50         <		•										
14     Demand     A-2     50			/10			¢0.	**	<b>6</b> 0	**			•••
5     Commodity     S0     S0     S0     S0     S0     S0     S0     S0       7     Totals     C-2     S0     S0     S0     S0     S0     S0       9     Miscellaneous, fuel and LP gas expense-labor     71/7735     50     S0     S0     S0     S0     S0       19     Demand     723     S0     S0     S0     S0     S0     S0       20     Demand     A-2     S12     \$13     S6     \$13     S4     S9       20     Totals     C-2     S2     \$13     S6     \$13     S4     S9       21     Demand     C-2     S2     \$13     S6     \$13     S4     S9       20     Totals     C-2     S2     \$13     S6     \$13     S4     S9       25     Orimodity     71/7735     S0     S0     S0     S0     S0     S0       26     Customer     71/7735     S0     S0     S0     S0     S0     S0       26     Controlity     A-2     \$172     S68     \$34     \$70     \$21     \$49       26     Controlity     A-2     \$172     \$68     \$34     \$70     \$21					۵.2							
16         C-2         30         50					A-2							
Totals     C-2     30     30     50     80     80     90     90       Miscellaneous, fuel and LP gas expense-labor     717735     -     50     \$0		Commonly				**	••	**	+0			ψŪ
18         Miscellaneous, fuel and LP gas expense-labor         717/735           20         Customer         723         \$0		Totals		C-2		\$0	\$0	\$0	\$0		\$0	\$0
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $									·····			···.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	19	Misceilaneous, fuel and LP gas expense-labor										
22         Commodity         \$0		Customer	723									
23       Totals       C-2       \$32       \$13       \$6       \$13       \$4       \$9         26       Miscelianeous, fuel and LP gas expense-other       717/735       50       \$0					A-2							
24       Totals       C-2       \$32       \$13       \$6       \$13         7       Miscellaneous, fuel and LP gas expense-other       717/735       50       \$0 <t< td=""><td></td><td>Commodity</td><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td></t<>		Commodity				\$0	\$0	\$0	\$0		\$0	\$0
25         Miscellaneous, fuel and LP gas expense-other         717/735           27         Customer         723         \$0										<u> </u>		
26         Miscellaneous, fuel and LP gas expense-other         717/735           27         Customer         723         \$0		Totals		C-2		\$32	\$13	\$6	<u>\$13</u>		\$4	\$9_
27     Customer     723     \$0     \$0     \$0     \$0     \$0       28     Demand     A-2     \$172     \$68     \$34     \$70     \$21     \$49       20     commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       31     Totals     C-2     \$172     \$68     \$34     \$70     \$21     \$49       33     Gas Production Maintenance     \$172     \$68     \$34     \$70     \$21     \$49       34     Supervision and engineering-labor     740     \$0     \$0     \$0     \$0     \$0       35     Supervision and engineering-labor     740     \$0     \$0     \$0     \$0     \$0       36     Costomer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Conmodity     A-2     \$0     \$0     \$0     \$0     \$0       37     Demand     A-2     \$0     \$0     \$0     \$0     \$0       36     Conmodity     A-2     \$0     \$0     \$0     \$0     \$0       39     Commodity     A-2     \$0     \$0     \$0     \$0     \$0       39     Commodity     C-2     \$0     \$0		Macallana and the and the surgery offers	747/705									
28     Demand     A-2     \$172     \$68     \$34     \$70     \$21     \$49       29     Commodity     \$0	20					\$0	\$0	<b>t</b> 0	\$0		\$0	¢0.
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			125		A-2							
30       C-2       \$172       \$58       \$34       \$70       \$21       \$49         31       Gas Production Maintenance												
31     Totals     C-2     \$172     \$68     \$34     \$70       33     Gas Production Maintenance     34     35     Supervision and engineering-labor     740     50     \$0		o o milouny				+-	**	<b>4</b> •	+-		40	••
33       Gas Production Maintenance         34         35       Supervision and engineering-labor       740         36       Customer       \$0 <td></td> <td>Totals</td> <td></td> <td>C-2</td> <td></td> <td>\$172</td> <td>\$68</td> <td>\$34</td> <td>\$70</td> <td></td> <td>\$21</td> <td>\$49</td>		Totals		C-2		\$172	\$68	\$34	\$70		\$21	\$49
3435Supervision and engineering-labor740 $$0$	32											
35         Supervision and engineering-labor         740         \$0		Gas Production Maintenance										
36       Customer       \$0												
37     Demand     A-2     \$0     \$0     \$0     \$0     \$0     \$0     \$0       38     Commodity     \$0			740									
38     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       39       40     Totals     C-2     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       41       42     Supervision and engineering-other     740       43     Customer     \$0     \$0     \$0     \$0     \$0     \$0       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0       46												
39     40     Totals     C-2     \$0     \$0     \$0     \$0     \$0     \$0       41     41       42     Supervision and engineering-other     740       43     Customer     740       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0					A-Z							
40     Totals     C-2     \$0     \$0     \$0     \$0     \$0     \$0     \$0       41     42     Supervision and engineering-other     740       42     Supervision and engineering-other     740       43     Customer     \$0     \$0     \$0     \$0     \$0     \$0       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0       46		Contributy				40	40	φU	φu		φU	φu
41     42     Supervision and engineering-other     740       42     Supervision and engineering-other     740       43     Customer     \$0     \$0     \$0     \$0     \$0     \$0       43     Customer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       46		Totals		C-2			\$0	\$0	\$0		\$0	
42     Supervision and engineering-other     740       43     Customer     \$0     \$0     \$0     \$0     \$0       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0		,01413		•-			<del>**</del>					
43     Customer     \$0     \$0     \$0     \$0     \$0     \$0       44     Demand     A-2     \$0     \$0     \$0     \$0     \$0     \$0       45     Commodity     \$0     \$0     \$0     \$0     \$0     \$0     \$0       46		Supervision and engineering-other	740									
44         Demand         A-2         \$0 <t< td=""><td></td><td></td><td>_</td><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td></t<>			_				\$0	\$0	\$0		\$0	\$0
45 Commodity \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	44	Demand			A-2	\$0		\$0	\$0		\$0	\$0
		Commodity				\$0	\$0	\$0	\$0		\$0	
47 Totals C-2 \$0 \$0 \$0 \$0 \$0 \$0						<u></u>						
	47	Totals		C-2		\$0	\$0	\$0	\$0		\$0	\$0

Statement O Page 17 of 37

## NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Totai Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commerciai
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	0
1	OPERATIONS & MAINTENANCE EXPENSES									
2 3	Gas Production Maintenance									
4										
5	Structures and production equipment-labor	741/742				••	•••			
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand			A-2	\$7,693	\$3,000	\$1,541	\$3,152	\$950	\$2,202
8	Commodity				\$0	\$0	\$0	\$0	\$C	\$0
9	<b>T</b> -1-1-		~ ~			A0.000	A. 5.4	00.450		
10	Totals		C-2		\$7,693	\$3,000	\$1,541	\$3,152	\$950	\$2,202
11										
12	Structures and production equipment-other	741/742			•0	**		••	••	
13	Customer				\$0	\$0	\$0	\$0	\$0	\$0
14	Demand			A-2	\$63,748	\$24,863	\$12,769	\$26,116	\$7,870	\$18,246
15	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
16	Tatala		C-2		#co 749	604.060	£10 700	£00.440	#7.070	
17 18	Totals		0-2		\$63,748	\$24,863	\$12,769	\$26,116	\$7,870	\$18,246
	Total Desiduation Expansion									
19 20	Total Production Expenses Customer				\$0	\$0	\$0	\$0	\$0	\$0
	Demand				\$0 \$71,645	\$0 \$27,944	\$14,350	ەن \$29,351	\$8,845	\$0 \$20,506
21					\$0					
22	Commodity				\$U	\$0	\$0	\$0	\$O	\$0
23	Totals				\$71,645	\$27,944	\$14,350	\$29,351	\$8,845	\$20,506
24 25	Ulais				471,045	\$21,944	\$14,000	429,001	40,040	\$20,506
26 27										
28										
20 29										
30	Distribution Operation Expenses									
31	Distribution Operation Expenses									
32	Supervision and engineering-labor	870								
33	Customer	010		A-23	\$268,691	\$204,579	\$37,359	\$26,753	\$18,405	\$8,348
34	Demand			A-24	\$91,184	\$35,563	\$18,265	\$37,356	\$11,256	\$26,100
35	Commodity			A-24	\$166,993	\$57,273	\$29,737	\$79,983	\$24,102	\$55,881
36	Connidery			A-20	\$100,550	401,210	φ <u>2</u> 3,131	\$15,50J	φ <b>24,</b> 102	\$00,001
37	Totais		C-9		\$526,868	\$297,415	\$85,361	\$144,092	\$53,763	\$90,329
38	l otala		0-0		4020,000	<i>4251,415</i>	400,001	\$144,00Z		ψ30,323
39	Supervision and engineering-other	870								
40	Customer	0/0		A-23	\$183,279	\$139,547	\$25,483	\$18,249	\$12,554	\$5,695
4∪ 41	Demand			A-23 A-24	\$62,198	\$139,547	\$12,459	\$25,481	\$7,678	\$5,695
41	Commodity			A-24 A-25	\$113,909	\$39,067	\$20,284	\$54,558	\$16,440	\$38,118
42 43	Connouty			A-20	¢110,000	400,007	φε0,20 <del>4</del>	404,000	φ10, <del>44</del> 0	430,110
43	Totals		C-9		\$359,386	\$202,872	\$58,226	\$98,288	\$36,672	\$61,616
	i cialo		0.0			WEVE, 01 E	400,220	400,200	400,012	401,010

Statement O Page 18 of 37

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

(a) 1 OPERATIONS & MAINTENANCE E 2 3 Distribution Operations Expenses 4 5 Distribution load dispatching-labor 6 Customer 7 Demand 8 Commodity 9 10 Totals 11 12 Distribution load dispatching-other 13 Customer 14 Demand 15 Commodity 16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals 25	(b) XPENSES	(c)	1.0		Residential	Commercial	Commercial	Commercial	Commercial
2 3 Distribution Operations Expenses 4 5 Distribution load dispatching-labor 6 Customer 7 Demand 8 Commodity 9 10 Totals 11 12 Distribution load dispatching-other 13 Customer 14 Demand 15 Commodity 16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals	XPENSES		(d)	(e)	(f)	(g)	(h)	(i)	0)
3       Distribution Operations Expenses         4       -         5       Distribution load dispatching-labor         6       Customer         7       Demand         8       Commodity         9       -         10       Totals         11       -         12       Distribution load dispatching-other         13       Customer         14       Demand         15       Commodity         16       -         17       Totals         18       -         19       Compressor sta. labor and expense         20       Customer         21       Demand         22       Commodity         23       -         24       Totals									
6 Customer 7 Demand 8 Commodity 9 10 Totals 11 12 Distribution load dispatching-other 13 Customer 14 Demand 15 Commodity 16 17 Totals 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals									
7 Demand 8 Commodity 9 10 Totals 11 12 Distribution load dispatching-other 13 Customer 14 Demand 15 Commodity 16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals	871								
8     Commodity       9     10       10     Totals       11     12       12     Distribution load dispatching-other       13     Customer       14     Demand       15     Commodity       16     17       17     Totals       18     19       20     Customer       21     Demand       22     Commodity       23     24       24     Totals				\$O	\$0	\$0	\$0	\$0	\$0
9 10 Totals 11 12 Distribution load dispatching-other 13 Customer 14 Demand 15 Commodity 16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals				\$0	\$0	\$0	\$0	\$0	\$0
10       Totals         11       11         12       Distribution load dispatching-other         13       Customer         14       Demand         15       Commodity         16       17         19       Compressor sta. labor and expense         20       Customer         21       Demand         22       Commodity         23       24			A-3	\$65,457	\$22,450	\$11,656	\$31,351	\$9,447	\$21,904
11         12       Distribution load dispatching-other         13       Customer         14       Demand         15       Commodity         16       Intervention         17       Totals         18       Intervention         19       Compressor sta. labor and expense         20       Customer         21       Demand         22       Commodity         23       Z4         24       Totals		C-3							
12       Distribution load dispatching-other         13       Customer         14       Demand         15       Commodity         16       17         17       Totals         18       19         20       Customer         21       Demand         22       Commodity         23       24         24       Totals		U-3		\$65,457	\$22,450	\$11,656	\$31,351	\$9,447	\$21,904
13     Customer       14     Demand       15     Commodity       16     Intervention       17     Totals       18     Intervention       19     Compressor stallabor and expense       20     Customer       21     Demand       22     Commodity       23     24       24     Totals	871								
14     Demand       15     Commodity       16	871			\$0	\$0	\$0	\$0	\$0	\$0
15 Commodity 16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals				\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
16 17 Totals 18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals			A-3	\$58,928	\$20,210	\$10,494	\$28,224	\$8,505	\$19,719
<ol> <li>Totals</li> <li>Compressor sta. labor and expense</li> <li>Customer</li> <li>Demand</li> <li>Commodity</li> <li>Totals</li> </ol>				400,020	<i><b>\\\\\\\\\\\\\</b></i>	\$10,404	410,124	40,000	ψ13,113
18 19 Compressor sta. labor and expense 20 Customer 21 Demand 22 Commodity 23 24 Totals		C-3		\$58,928	\$20,210	\$10,494	\$28,224	\$8,505	\$19,719
19     Compressor sta. labor and expense       20     Customer       21     Demand       22     Commodity       23     24		•••					+==,==+		<b>\$10,110</b>
20 Customer 21 Demand 22 Commodity 23 24 Totals	s-labor 872								
21Demand22Commodity2324Totals				\$0	\$0	\$0	\$0	\$O	\$0
23 24 Totals			A-2	\$0	\$0	\$0	\$0	\$0	\$0
24 Totals				\$0	\$0	\$0	\$0	\$0	\$0
9E		C-2		\$0	\$0	\$0	\$0	\$0	\$0
25									
26 Compressor sta. labor and expense	s-other 872								
27 Customer				\$0	\$0	\$0	\$0	\$0	\$0
28 Demand			A-2	\$0	\$0	\$0	\$0	\$0	\$0
29 Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30 31 Totals		C-2		\$0	\$0	\$0	\$0		
31 Totals 32		0-2					<u></u>	\$0	\$0
32 33 Compressor station fuel and power	873								
34 Customer	013			\$D	\$0	\$0	\$0	\$0	\$0
35 Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$Ŭ	\$0	\$0
36 Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
37								÷-	••
38 Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
39							<u> </u>		
40 Mains and services expenses-labor	874								
41 Customer			A-14	\$150,992	\$124,851	\$18,753	\$7,388	\$5,351	\$2,037
42 Demand			A-15	\$483,933	\$188,740	\$96,935	\$198,258	\$59,741	\$138,517
43 Commodity			A-16	\$25,470	\$8,735	\$4,536	\$12,199	\$3,676	\$8,523
44									
45 Totals		C-5		\$660,395	\$322,326	\$120,224	\$217,845	\$68,768	\$149,077

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### Statement O

# NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

(a)         (b)         (c)         (d)         (e)         (f)         (g)         (g) <th>Line No.</th> <th>Description</th> <th>Account No.</th> <th>Classification Basis</th> <th>Allocation Basis</th> <th>Total Service Area</th> <th>Residential</th> <th>Small Commercial</th> <th>Large Commercial</th> <th>Small Commerc</th> <th>Large al Commercial</th>	Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commerc	Large al Commercial
Distribution Operations Expenses         574         -		(a)	(b)	(c)	(d)	(8)	(f)	(g)	(h)	(i)	
Alians and services expenses-other         674         A.14         \$18.02.05         \$17.148         \$18.246         \$7.190         \$5.00         \$15.200           Controling         A.16         \$24.784         \$18.265         \$91.200         \$91.200         \$91.820 <td>-</td> <td>OPERATIONS &amp; MAINTENANCE EXPENSES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-	OPERATIONS & MAINTENANCE EXPENSES									
6         Mains and services expenses other Demand         57.1         85.207         \$13.862         \$12.1,486         \$7.1         85.207         \$13.862         \$13.862         \$7.1         85.207         \$13.87.66           0         Commodity         A-16         \$70.927,784         \$31.8260         \$94.213         \$11.971         \$31.982         \$53.977         \$13.47.66           10         Table         C-5         \$642.607         \$31.824         \$11.591         \$31.826         \$44.13         \$11.972         \$669.16         \$145.0692           10         Table         C-5         \$642.607         \$31.824         \$11.6985         \$211.976         \$66.916         \$145.0692           11         Meas, and reg, station exp.(gen)-tabor         87         \$31.82         \$31.	3	Distribution Operations Expenses									
7         Demand Commosity         A-16 A-16 A-16 A-16 A-16 A-16 A-16 A-16	5		874								
6         Commodity         A-16         \$24,764         \$8,500         \$4,413         \$11,871         \$3,577         \$8,264           10         Totals         C-5         \$64,2607         \$313,844         \$116,865         \$211,978         \$66,916         \$146,062           11         Weas, and reg, station exp.(gen)-tabor         875         \$0	6										
Totals         C-5         \$642,607         \$313,644         \$116,065         \$211,976         \$665,916         \$145,062           Meas. and reg, station exp.(gen)-tabor         875         \$0 <td>7</td> <td></td>	7										
Totals         C-5         B42,807         \$313,844         \$116,085         \$211,976         \$66,916         \$146,062           Meas. and reg. station exp. (gen)-takor         875         50         \$0		Commodity			A-16	\$24,784	\$8,500	\$4,413	\$11,871	\$3,	577 \$8,294
Mass. and reg. station exp.(gen)-tabor         875         50 <td></td> <td>Totala</td> <td></td> <td>0.5</td> <td></td> <td>#640 607</td> <td>¢343.644</td> <td>6446 00E</td> <td>¢344.079</td> <td></td> <td>4445.000</td>		Totala		0.5		#640 607	¢343.644	6446 00E	¢344.079		4445.000
12         Meas. and reg. station exp. (gen)-labor         875           13         Customer         50		lotais		U-0		\$042,007	\$313,644	\$110,965	\$211,970		\$145,062
Submer         S0         S0 <th< td=""><td></td><td>Meas and real station ever (nen)-labor</td><td>875</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		Meas and real station ever (nen)-labor	875								
14     Demand     50			015			\$0	\$0	\$0	\$0		\$0 \$0
15       Commodity       A.3       \$79,233       \$27,175       \$14,109       \$37,949       \$11,436       \$26,513         17       Totals       C.3       \$79,233       \$27,175       \$14,109       \$37,949       \$11,436       \$26,513         18       Meas. and reg. station exp. (gen)-other       875       \$6       \$0											
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					A-3					\$11.	
17     Totals     C-3     \$79,233     \$27,175     \$14,109     \$37,849       18     Meas. and reg. station exp. (gen)-other     875       20     Outcomer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       21     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       20     Customer     \$0     \$0     \$0     \$0     \$0     \$0       22     Commodity     A-3     \$55,029     \$18,873     \$97,99     \$26,357     \$7,942     \$18,415       24     Totals     C-3     \$55,029     \$18,873     \$9,799     \$28,357     \$7,942     \$18,415       25     Contract     \$30     \$0     \$0     \$0     \$0     \$0     \$0       26     Customer     \$76     \$16,873     \$9,799     \$28,357     \$7,942     \$18,415       26     Contractify     A-3     \$30     \$0     \$0     \$0     \$0     \$0       27     Customer     \$76     \$10     \$0     \$0     \$0     \$0     \$0     \$0       27     Customer     \$76     \$0     \$0     \$0     \$0     \$0     \$0     \$0       28     Demand     \$0		·,				** - 1		••••	•	÷	
		Totals		C-3		\$79,233	\$27,175	\$14,109	\$37,949	\$11.	\$36 \$26,513
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$						·				i	
21       Demand       S0	19	Meas. and reg. station exp.(gen)-other	875								
22     Commodity     A-3     \$\$5,029     \$18,673     \$9,799     \$26,357     \$7,942     \$18,415       23     Totals     C-3     \$\$55,029     \$18,673     \$9,799     \$26,357     \$7,942     \$18,415       24     Totals     C-3     \$\$55,029     \$18,673     \$9,799     \$26,357     \$7,942     \$18,415       25     Meas. and reg. station exp. (indust)-labor     876     \$0     \$0     \$0     \$0     \$0       26     Demand     \$7,942     \$18,415     \$18,673     \$9,799     \$26,357     \$7,942     \$18,415       26     Meas. and reg. station exp. (indust)-labor     876     \$0     \$0     \$0     \$0     \$0       27     Customer     A-3     \$0     \$0     \$0     \$0     \$0     \$0       28     Demand     C-3     \$0     \$0     \$0     \$0     \$0     \$0       29     Commodity     A-3     \$0     \$0     \$0     \$0     \$0     \$0       31     Totals     C-3     \$0     \$0     \$0     \$0     \$0       32     Meas. and reg. station exp. (indust)-other     876     \$0     \$0     \$0     \$0       36     Commodity     A-3     \$0	20	Customer									
23       Totals       C-3       \$55,029       \$16,873       \$9,799       \$26,357       \$7,942       \$18,415         26       Meas. and reg. station exp.(indust)-labor       876       50       \$0       <	21										
24TotalsC-3 $$55,029$ $$18,873$ $$9,799$ $$26,357$ $$7,942$ $$18,415$ 25Meas. and reg. station exp. (indust)-labor87650\$0\$0\$0\$0\$0\$027Customer\$0\$0\$0\$0\$0\$0\$0\$0\$0\$028Demand\$0\$0\$0\$0\$0\$0\$0\$0\$0\$029CommodityA-3\$0\$0\$0\$0\$0\$0\$0\$030CommodityA-3\$0\$0\$0\$0\$0\$0\$031TotalsC-3\$0\$0\$0\$0\$0\$0\$032Meas. and reg. station exp. (indust)-other $876$ $50$ \$0\$0\$0\$033Meas. and reg. station exp. (indust)-other $876$ $50$ \$0\$0\$0\$034Customer\$0\$0\$0\$0\$0\$0\$0\$0\$036CommodityA-3\$0\$0\$0\$0\$0\$0\$0\$037TotalsC-3\$0\$0\$0\$0\$0\$0\$0\$0\$038Meas. and reg. station exp.(c gate)-labor877 $77$ <t< td=""><td></td><td>Commodity</td><td></td><td></td><td>A-3</td><td>\$55,029</td><td>\$18,873</td><td>\$9,799</td><td>\$26,357</td><td>\$7,</td><td>942 \$18,415</td></t<>		Commodity			A-3	\$55,029	\$18,873	\$9,799	\$26,357	\$7,	942 \$18,415
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											
26         Meas. and reg. station exp. (indust)-labor         876           27         Customer         \$0         <		Totals		C-3		\$55,029	<u>\$18,873</u>	\$9,799	\$26,357	\$7,	942 \$18,415
27       Customer       \$0											
28         Demand         \$0 <th< td=""><td></td><td></td><td>876</td><td></td><td></td><td>••</td><td></td><td></td><td></td><td></td><td>••</td></th<>			876			••					••
29     Commodity     A-3     \$0     \$0     \$0     \$0     \$0     \$0     \$0       30     Totals     C-3     \$0     \$0     \$0     \$0     \$0     \$0       31     Totals     C-3     \$0     \$0     \$0     \$0     \$0       32     Meas. and reg. station exp.(indust)-other     876     \$0     \$0     \$0     \$0       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       36     Commodity     A-3     \$0     \$0     \$0     \$0     \$0       37     Totals     C-3     \$0     \$0     \$0     \$0     \$0       39     Totals     C-3     \$0     \$0     \$0     \$0     \$0       39     Totals     C-3     \$0     \$0     \$0     \$0     \$0       39     Totals     C-3     \$0     \$0     \$0     \$0     \$0       40     Meas. and reg. station exp.(c gate)-labor     877     \$0     \$0     \$0     \$0       42		-									
30     1     Totals     C-3     \$0     \$0     \$0     \$0     \$0       31     Totals     C-3     \$0     \$0     \$0     \$0     \$0     \$0       32     Meas. and reg. station exp.(indust)-other     876     \$0     \$0     \$0     \$0     \$0       34     Customer     876     \$0     \$0     \$0     \$0     \$0     \$0       35     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Costomer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Costomer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       37     A-3     \$0     \$0     \$0     \$0     \$0     \$0     \$0       38     Totals     C-3     \$0     \$0     \$0     \$0     \$0       39     40     Meas. and reg. station exp.(c gate)-labor     877     \$0     \$0     \$0     \$0       41     Customer     \$0     \$0     \$0     \$0     \$0     \$0     \$0       42     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0       43     Commodity     A-											
31TotalsC-3 $\$0$ $\$0$ $\$0$ $\$0$ $\$0$ $\$0$ $\$0$ $\$0$ 3233Meas. and reg. station exp. (indust)-other $876$ 34Customer35Demand36Commodity36Commodity37A-338Totals39C-340Meas. and reg. station exp. (c gate)-labor877 $\$0$ 41Customer42Demand43Commodity43Commodity44A-344 $\$0$ 44		Commodity			A-3	φu	\$U	\$U	\$U		\$U \$U
32 33Meas. and reg. station exp. (indust)-other87634Customer\$0\$0\$0\$0\$035Demand\$0\$0\$0\$0\$0\$036CommodityA-3\$0\$0\$0\$0\$0\$037		Totala		6.2				\$0			¢0 ¢0
33Meas. and reg. station exp. (indust)-other $876$ $$0$		Totals		0-5				40	φυ .		40 <u>40</u>
34       Customer       \$0		Meas and real station evo (indust)-other	876								
35     Demand     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       36     Commodity     A-3     \$0			010			\$0	\$0	\$0	\$0		\$0 \$0
36     Commodity     A-3     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0     \$0       37     37     37     38     Totals     C-3     \$0     \$											\$0 \$0
37     38     Totals     C-3     \$0     \$0     \$0     \$0     \$0     \$0       39     40     Meas, and reg. station exp.(c gate)-labor     877       40     Meas, and reg. station exp.(c gate)-labor     877       41     Customer     \$0     \$0     \$0     \$0       42     Demand     \$0     \$0     \$0     \$0       43     Commodity     A-3     \$24,611     \$8,440     \$4,383     \$11,788     \$3,552     \$8,236					A-3						\$0 \$0
38     Totals     C-3     \$0     \$0     \$0     \$0     \$0     \$0     \$0       39     40     Meas, and reg. station exp.(c gate)-labor     877       40     Meas, and reg. station exp.(c gate)-labor     877       41     Customer     \$0     \$0     \$0     \$0       42     Demand     \$0     \$0     \$0     \$0     \$0       43     Commodity     A-3     \$24,611     \$8,440     \$4,383     \$11,788     \$3,552     \$8,236		· · · · · · · · · · · · · · · · · · ·					•				•••
39     40     Meas. and reg. station exp. (c gate)-labor     877       41     Customer     \$0     \$0     \$0     \$0     \$0       42     Demand     \$0     \$0     \$0     \$0     \$0     \$0       43     Commodity     A-3     \$24,611     \$8,440     \$4,383     \$11,788     \$3,552     \$8,236		Totals		C-3		\$0	\$0	\$0	\$0		\$0 \$0
41       Customer       \$0	39										
42         Demand         \$0 <th< td=""><td>40</td><td>Meas, and reg. station exp.(c gate)-labor</td><td>877</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	40	Meas, and reg. station exp.(c gate)-labor	877								
43 Commodity A-3 \$24,611 \$8,440 \$4,383 \$11,788 \$3,552 \$8,236		Customer									
44											
		Commodity			A-3	\$24,611	\$8,440	\$4,383	\$11,788	\$3,	552 \$8,236
45 Totals C-3 \$24,611 \$8,440 \$4,383 \$11,788 \$3,552 \$8,236											
	45	Totals		C-3		\$24,611	\$8,440	\$4,383	\$11,788	\$3,	552 \$8,236

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## NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses

South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)	(i)	()
1	OPERATIONS & MAINTENANCE EXPENSES									
2										
3	Distribution Operations Expenses									
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	\$30,914	\$10,602	\$5,505	\$14,807	\$4,462	\$10,345
9	-									
10	Totals		C-3		\$30,914	\$10,602	\$5,505	\$14,807	\$4,462	\$10,345
11										
12	Meter and house regulator expenses-labor	878			\$239,969	\$163,037	\$36,731	640.004	\$27,241	\$12,960
13	Customer			A-4	\$239,969 \$0	\$153,037	\$36,731 \$0	\$40,201 \$0	\$27,241 \$0	\$12,960 \$0
14	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
15 16	Commodity				40	φυ	ψų	ψŪ	45	ψυ
17	Totals		C-1		\$239,969	\$163,037	\$36,731	\$40,201	\$27,241	\$12,960
18	10(4)3		• •							
19	Meter and house regulator expenses-other	878								
20	Customer			A-4	\$172,276	\$117,047	\$26,369	\$28,860	\$19,556	\$9,304
21	Demand				\$0	\$0	\$0	\$0	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Totals		C-1		\$172,276	\$117,047	\$26,369	\$28,860	\$19,556	\$9,304
25										
26	Customer installations expenses-labor	879		A-1	\$132,312	\$114,057	\$17,130	\$1,125	\$945	\$180
27 28	Customer Demand			A-1	\$132,312	\$0	\$0	\$0	\$0	\$0
28 29	Commodity				\$0	\$0	\$0	\$0	ŝõ	\$0
30	Contributy				••	40	40	**	••	**
31	Totals		C-1		\$132,312	\$114,057	\$17,130	\$1,125	\$945	\$180
32			_		· · · · · · · · · · · · · · · · · · ·					
33	Customer installations expenses-other	879								
34	Customer			A-1	\$9,664	\$8,331	\$1,251	\$82	\$69	\$13
35	Demand				\$0	\$0	\$0	\$0	\$0	\$0
36	Commodity				\$O	\$0	\$0	\$0	\$0	\$0
37										
38	Totals		C-1		\$9,664	\$8,331	\$1,251	\$82	\$69	\$13
39		000								
40	Other expenses-labor Customer	880			\$0	\$0	\$0	\$0	\$0	\$0
41	Demand				\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
42 43	Commodity			A-3	\$156,493	\$53,671	\$27,868	\$74,954	\$22,587	\$52,367
43 44	Commonly				\$100,500	+,-r ·	+=.,500		+	
45	Totals		C-3		\$156,493	\$53,671	\$27,868	\$74,954	\$22,587	\$52,367

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Year Ended December 31, 2010

2 3 Distribution Ope 4 5 Other expenses 6 Customer 7 Demand 8 Commodity 9 10 Totals 11 12 Rents 13 Customer 14 Demand 15 Commodity 16 17 Totals 19 Total Distributio 20 Customer 21 Demand 22 Commodity 23 24 Totals 25 26 27 28 29	(a) S & MAINTENANCE EXPENSES perations Expenses es-other	(b) 880	(c)	(d)	(e)	(f)	(9)	(h)	(1)	U)
2       3       Distribution Operation         4       5       Other expenses         6       Customer       7         7       Demand       8         8       Commodity       9         10       Totals       11         12       Rents       13         13       Customer       14         14       Demand       15         15       Commodity       16         17       Totals       18         19       Total Distribution       20         20       Customer       21         21       Demand       22         22       Commodity       23         24       Totals       25         26       27       28         29       30       Distribution Mai	perations Expenses	880								
3       Distribution Ope         4       5         5       Other expenses         6       Customer         7       Demand         8       Commodity         9       10         10       Totals         11       12         12       Rents         13       Customer         14       Demand         15       Commodity         16       17         17       Totals         18       19         19       Total Distributio         20       Customer         21       Demand         22       Commodity         23       24         24       Totals         25       26         27       28         29       30         30       Distribution Mai	·	860								
6Customer7Demand8Commodity91010Totals111212Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai	⊧s-other	880								
6Customer7Demand8Commodity91010Totals111212Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai	es-other	880								
7Demand8Commodity9-10Totals11-12Rents13Customer14Demand15Commodity16-17Totals18-19Total Distributio20Customer21Demand22Commodity23-24Totals25-26-27-28-29-30Distribution Mai										
8Commodity910Totals1112Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai					\$0	\$0	\$0	\$0	\$0	\$0
910Totais111212Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai					\$0	\$0	\$0	\$0	\$0	\$0
10Totals111212Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai				A-3	\$75,981	\$26,059	\$13,530	\$36,392	\$10,966	\$25,426
1112Rents13Customer14Demand15Commodity161717Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai										
12Rents13Customer14Demand15Commodity16			C-3		\$75,981	\$26,059	\$13,530	\$36,392	\$10,966	\$25,426
13Customer14Demand15Commodity16										
14Demand15Commodity16If17Totals18If19Total Distribution20Customer21Demand22Commodity23If24Totals25If26If27If28If29If30Distribution Mai		881								
15Commodity16171819Total Distribution20Customer21Demand22Commodity2324Totals252627282930Distribution Mai					\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0
1617Totals181919Total Distribution20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai					\$0	\$0	\$0	\$0	\$0	\$0
17Totals1819Total Distributio20Customer21Demand22Commodity2324Totals252627282930Distribution Mai				A-3	\$0	\$0	\$0	\$0	\$0	\$0
1819Total Distributio20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai										
19Total Distributio20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai			C-3		\$0	\$0	\$0	\$0	\$0	\$0
20Customer21Demand22Commodity232424Totals25262728293030Distribution Mai										
21Demand22Commodity232424Totals25262728293030Distribution Mai	ion Operations Expenses									
22Commodity232424Totals25262728293030Distribution Mai					\$1,304,108	\$992,937	\$181,324	\$129,847	\$89,328	\$40,519
23 24 Totals 25 26 27 28 29 30 Distribution Mai					\$1,108,213	\$432,217	\$221,983	\$454,013	\$136,807	\$317,206
24         Totals           25         -           26         -           27         -           28         -           29         -           30         Distribution Mai					\$877,802	\$301,055	\$156,314	\$420,433	\$126,692	\$293,741
25 26 27 28 29 30 Distribution Mai										
26 27 28 29 30 Distribution Mai					\$3,290,123	\$1,726,209	\$559,621	\$1,004,293	\$352,827	\$651,466
27 28 29 30 Distribution Mai										
28 29 30 Distribution Mai										
29 30 Distribution Mai										
30 Distribution Mai										
31	aintenance Expenses									
	nd engineering-labor	885								
33 Customer				A-26	\$107,630	\$84,405	\$14,266	\$8,959	\$6,246	\$2,713
34 Demand				A-27	\$26,830	\$10,464	\$5,374	\$10,992	\$3,312	\$7,680
35 Commodity				A-28	\$38,533	\$13,215	\$6,862	\$18,456	\$5,561	\$12,895
36 37 Totals										<u> </u>
			C-10		\$172,993	\$108,084	\$26,502	\$38,407	\$15,119	\$23,288
38										
		885								
40 Customer	nd engineering-other			A-26	\$46,755	\$36,666	\$6,197	\$3,892	\$2,713	\$1,179
41 Demand	nd engineering-other			A-27	\$11,655	\$4,545	\$2,335	\$4,775	\$1,439	\$3,336
42 Commodity	nd engineering-other									AF 004
43	nd engineering-other			A-28	\$16,739	\$5,741	\$2,981	\$8,017	\$2,416	\$5,601
44 Totais	nd engineering-other		C-10	A-28	\$16,739 \$75,149	\$5,741	\$2,981 \$11,513	\$8,017	\$2,416 	\$5,601

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# NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Basis	Allocation Basis	Totai Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)	(1)	0)
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Distribution Maintenance Expenses									
5	Structures and improvements-labor	886								
6	Customer				\$0	\$0	\$0	\$0	\$0	\$0
7	Demand				\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0
8	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
9										\$0
10	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Structures and improvements-other	886			<b>*</b> 0	60	\$0	<b>\$</b> 0	\$0	\$0
13	Customer				\$0 \$0	\$0 60	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14	Demand			A-3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
15	Commodity			A-9	40	40 40	φu	φŪ	40	φu
16 17	Tatala		C-3		\$0	\$0	\$0	\$0	\$0	\$0
17	Totais		0-3			φυ	Ψ0	40		Ψ0
19	Mains-labor	887								
20	Customer	007		A-6	\$0	\$0	\$0	\$0	\$0	\$0
20	Demand			A-2	\$112,018	\$43,688	\$22,438	\$45,892	\$13,829	\$32,063
22	Commodity			A-3	\$5,896	\$2,022	\$1,050	\$2,824	\$851	\$1,973
23	Contributy				40,000	45/350	•1,000	+=,== :	+	•
24	Totals		C-4		\$117,914	\$45,710	\$23,488	\$48,716	\$14,680	\$34,036
25	100013		•				4441000			
26	Mains-other	887								
27	Customer			A-6	\$0	\$0	\$0	\$0	\$0	\$0
28	Demand			A-2	\$79,109	\$30,854	\$15,846	\$32,409	\$9,766	\$22,643
29	Commodity			A-3	\$4,164	\$1,428	\$742	\$1,994	\$601	\$1,393
30	· · · · · · · · · · · · · · · · · · ·									
31	Totals		C-4		\$83,273	\$32,282	\$16,588	\$34,403	\$10,367	\$24,036
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 00	\$0	\$0	\$0	\$0
42	Demand			A-2	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
43	Commodity				\$0	\$0	\$0	φu	\$U	\$U
44	Tatala		C-2		\$0	\$0	\$0	\$0	\$0	\$0
45	Totals		V-2					<del></del>		φU

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# NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Smali Commercial	Large Commercial
_	(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)	(1)	0
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Distribution Maintenance Expenses									
5	Meas. and reg. station equip (gen)-labor	889								
6	Customer				\$0	\$0	\$0	\$0	\$	
7	Demand				\$0	\$0	\$0	\$0	\$	
8 9	Commodity			A-3	\$24,062	\$8,252	\$4,285	\$11,525	\$3,47	3 \$8,052
10	Totals		C-3		\$24,062	\$8,252	\$4,285	\$11,525	\$3,47	3 \$8,052
11	Totals		0-5			φ0,232	\$ <del>4</del> ,200	\$11,525		3 30,03Z
12	Meas, and reg. station equip.(gen)-other	889								
13	Customer				\$0	\$0	\$0	\$0	\$	D \$0
14	Demand				\$0	\$0	\$0	\$0	\$	
15	Commodity			A-3	\$41,574	\$14,259	\$7,403	\$19,912	\$6,00	
16										
17	Totals		C-3		\$41,574	\$14,259	\$7,403	\$19,912	\$6,00	0 \$13,912
18	Mann and any station and (induct) labor	000								
19 20	Meas. and reg. station exp.(indust)-labor Customer	890			\$0	\$0	\$0	\$0		· ·
20	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$	
22	Commodity			A-3	\$0	\$0	\$0 \$0	\$0 \$0	÷	
23	e e na ne ang					**	••	ΨŬ	Ŷ	, <sub>40</sub>
24	Totals		C-3		\$0	\$0	\$0	\$0		0 <b>\$0</b>
25										
26	Meas. and reg. station exp.(indust)-other	890								
27	Customer				\$0	\$0	\$0	\$0	\$	
28	Demand				\$0	\$0	\$0	\$0	\$	
29 30	Commodity			A-3	\$0	\$0	\$0	\$0	\$	0 \$0
30	Totais		C-3		\$0	\$0	\$0	\$0		0 \$0
32	Fotats		0-0		<del></del>	ψυ	ψυ	40		<del>ب</del> ون
33	Meas. and reg. station exp.(c gate)-labor	891								
34	Customer				\$0	\$0	\$0	\$0	\$	0 \$0
35	Demand				\$0	\$0	\$0	\$0	\$	
36	Commodity			A-3	\$25,014	\$8,579	\$4,454	\$11,981	\$3,61	0 \$8,371
37										
38	Totals		C-3		\$25,014	\$8,579	\$4,454	\$11,981	\$3,61	0 \$8,371
39										
40	Meas. and reg. station exp.(c gate)-other	891			**		•2	**		
41	Customer Demand				\$0 \$0	\$0 \$0	\$0 80	\$0 \$0	\$	
42 43	Commodity			A-3	\$54,765	ەن \$18,783	\$0 \$9,752	\$0 \$26,230	\$ \$7.90	
43 44	Construction			A-9		Ψ10,103	φ <del>σ</del> ,102	920,230	\$7,90	• <b>\$10,320</b>
45	Totals		C-3		\$54,765	\$18,783	\$9,752	\$26,230	\$7,90	4 \$18,326
	-						·····	410,200	41,00	

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses

South Dakota Gas

### Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Smail Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)	(i)	(i)
1	OPERATIONS & MAINTENANCE EXPENSES									
2 3	Distribution Meinlanense Evenenaet									
3	Distribution Maintenance Expenses									
4	Services-labor	892								
6	Customer	UUL		A-6	\$137,194	\$113,442	\$17,039	\$6,713	\$4,862	\$1,851
7	Demand				\$0	\$0	\$0	\$0	\$0	\$0
8	Commedity				\$0	\$0	\$0	\$0	\$0	\$0
9	Commodily					+-				
10	Totals		C-1		\$137,194	\$113,442	\$17,039	\$6,713	\$4,862	\$1,851
11	,					······································			i	
12	Services-other	892								
13	Customer			A-6	\$247,783	\$204,885	\$30,774	\$12,124	\$8,781	\$3,343
14	Demand				\$0	\$0	\$0	\$0	\$O	\$0
15	Commodity				\$0	\$0	\$0	\$0	\$O	\$0
16	•									
17	Totals		C-1		\$247,783	\$204,885	\$30,774	\$12,124	\$8,781	\$3,343
18										
19	Meters and house regulators-labor	893								
20	Customer			A-4	\$73,109	\$49,671	\$11,190	\$12,248	\$8,300	\$3,948
21	Demand				\$0	\$0	\$0	\$O	\$0	\$0
22	Commodity				\$0	\$0	\$0	\$O	\$0	\$0
23	·									
24	Totals		C-1		\$73,109	\$49,671	\$11,190	\$12,248	\$8,300	\$3,948
25										
26	Meters and house regulators-other	893								
27	Customer			A-4	\$83,607	\$56,804	\$12,797	\$14,006	\$9,491	\$4,515
28	Demand				\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
30										
31	Totals		C-1		\$83,607	\$56,804	\$12,797	\$14,006	\$9,491	\$4,515
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				•~		*0	**	**
41	Customer				\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0 \$0
42	Demand				\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0 \$0
43	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
44									\$0	\$0
45	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0

Statement O

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# NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial		Small Commercial	Large Commerciai
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	-	(i)	<u>()</u>
											-
1	OPERATIONS & MAINTENANCE EXPENSES										
2											
3	Distribution Maintenance Expenses										
4											
5	Total Distribution Maintenance Expenses										
6	Customer				\$696,078	\$545,873	\$92,263	\$57,942		\$40,393	\$17,549
7	Demand				\$229,612	\$89,551	\$45,993	\$94,068		\$28,346	\$65,722
8	Commodity				\$210,747	\$72,279	\$37,529	\$100,939		\$30,416	\$70,523
9									-		
10	Totals				\$1,136,437	\$707,703	\$175,785	\$252,949	-	\$99,155	\$153,794
11											
12	Total Distribution O. & M. Expenses										
13	Customer				\$2,000,186	\$1,538,810	\$273,587	\$187,789		\$129,721	\$58,068
14	Demand				\$1,337,825	\$521,768	\$267,976	\$548,081		\$165,153	\$382,928
15	Commodity				\$1,088,549	\$373,334	\$193,843	\$521,372		\$157,108	\$364,264
16									-		
17	Totals				\$4,426,560	\$2,433,912	\$735,406	\$1,257,242	-	\$451,982	\$805,260
18											
19											
20											
21											
22											
23	Customer Accounts Expenses										
24											
25	Supervision-labor	901									
26	Customer			A-7	\$0	\$0	\$0	\$0		\$0	\$0 \$0 \$0
27	Demand				\$0	\$0	\$0	\$0		\$0	\$0
28	Commodity				\$0	\$0	\$O	\$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	<b>\$</b> 0	\$0		\$0	\$0
36											
37	Totals		C-1		\$0	\$0	\$0	\$0		\$0	\$0

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commerci <b>al</b>	Large Commerciał	Sma Comme		Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)		U)
1	OPERATIONS & MAINTENANCE EXPENSES										
3	Customer Accounts Expenses										
5	Meter reading expenses-labor	902									
6	Customer			A-7	\$213,460	\$180,930	\$27,174	\$5,356	\$	\$2,744	\$2,612
7	Demand				\$0	\$0	\$O	\$0		\$0	\$0
8	Commodity				\$O	\$0	\$O	\$0		\$0	\$0
9			<b>.</b> .								
10	Totals		C-1		\$213,460	\$180,930	\$27,174	\$5,356	3	\$2,744	\$2,612
11											
12	Meter reading expenses-other	902		A-7	\$228,920	#40.4.00.4	\$29,142	** 7/4			
13 14	Customer Demand			A-7		\$194,034 \$0		\$5,744	2	\$2,942	\$2,802
14	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
16	Commonly				40	40	φ0	40		φU	φu
17	Totals		C-1		\$228,920	\$194,034	\$29,142	\$5,744		\$2,942	\$2,802
18	10(213		0-1		4220,020	¥134,034	\$23,1 <del>4</del> 2	40,144		PZ,342	\$2,002
19	Customer records & collection explabor	903									
20	Customer			A-7	\$110,768	\$93,888	\$14,101	\$2,779	9	\$1,424	\$1,355
21	Demand				\$0	\$0	\$0	\$0		\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
23	·,					•-	·-	•-			••
24	Totals		C-1		\$110,768	\$93,888	\$14,101	\$2,779		\$1,424	\$1,355
25						· · · ·					
26	Customer records & collection expother	903									
27	Customer			A-7	\$214,153	\$181,518	\$27,262	\$5,373	5	2,752	\$2,621
28	Demand				\$0	\$0	\$0	\$0		\$0	\$0
29	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
30											
31	Totals		C-1		\$214,153	\$181,518	\$27,262	\$5,373		\$2,752	\$2,621
32											
33	Uncollectible accounts	904									
34	Customer			A-7	\$130,119	\$110,289	\$16,565	\$3,265	5	\$1,672	\$1,593
35	Demand				\$0	\$0	\$0	\$0		\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
37 38	Totals		C-1		\$130,119	\$110,289	\$16,565	\$3,265		4 070	A4 500
38	lotais		0-1		\$130,119	\$110,209	\$10,000	\$3,200		\$1,672	\$1,593
39 40	Misc. customer accounts expenses-labor	905									
40	Customer	900		A-7	\$0	\$0	\$0	\$0		\$0	\$0
42	Demand			~ '	\$0	\$0	\$0	\$0 \$0		\$0 \$0	\$0 \$0
43	Commodity				\$0	\$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
44	o o manount				40	φυ	40	Ψ0		ΨC	φ0
45	Totals		C-1		\$0	\$0	\$0	\$0		\$0	\$0
	<b>-</b>					÷.,				<i>4</i> 0	

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Year	r Ended	December	31.	2010
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Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Smali Commerci <b>ai</b>	Large Commercial	Smail Commercial	Large Commerci <b>ai</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	(1)
1	OPERATIONS & MAINTENANCE EXPENSES									
2 3	Customer Accounts Expenses									
4										
5	Misc. customer accounts expenses-other	905								
6	Customer			A-7	\$24,774	\$20,998	\$3,154	\$622	\$319	\$303
7	Demand				\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0	\$O	\$0
9										
10	Totals		C-1		\$24,774	\$20,998	\$3,154	\$622	\$319	\$303
11	Total October 1 and 5 Francisco									
12	Total Customer Accounts Expenses				\$922,194	\$781,657	\$117,398	\$23,139	644.050	*** 000
13 1 <b>4</b>	Customer Demand				\$922,194 \$0	\$761,057 \$0	\$117,398 \$0	\$23,139 \$0	\$11,853 \$0	\$11,286 \$0
15	Commodity				\$Ŭ	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
16	Commonly				ΨΟ	40	φυ	ΨC	40	ψU
17	Totals				\$922,194	\$781,657	\$117,398	\$23,139	\$11,853	\$11,286
18						*	÷,			
19										
20										
21										
22										
23	Customer Service & Information Expenses									
24										
25	Supervision-labor	907								
26	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
27 28	Demand Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
28 29	Commodity				φU	φu	\$U	\$0	\$0	\$0
29 30	Totals		C-1		\$0	\$0	\$0	\$0	\$0	\$0
31	lotais		0-1			Ψ0	40	φ0		
32	Supervision-other	907								
33	Customer			A-7	\$0	\$0	\$0	\$0	\$0	\$0
34	Demand				\$0	\$O	\$0	\$0	\$0	\$0
35	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
36										
37	Totals		C-1		\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0
38										
39	Customer assistance expense-labor	908			A 100 777					<b></b>
40	Customer			A-7	\$469,755	\$398,168	\$59,801	\$11,786	\$6,037	\$5,749
41	Demand				\$0 \$0	\$0 \$0	\$0	\$0 *0	\$0	\$0 \$0
42 43	Commodity				\$U	\$0	\$0	\$0	\$0	\$0
43 44	Totals		C-1		\$469,755	\$398,168	\$59,801	\$11,786	\$6,037	\$5,749
-	i otato		V-1			4030,100	400,001	φ11,100	40,037	φJ <sub>1</sub> /49

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses

### South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commen		Large Commercial
	(a)	(b)	(c)	(d)	(8)	(f)	(g)	(h)	(i)		0)
1 2	OPERATIONS & MAINTENANCE EXPENSES										
3	Customer Service & Information Expenses										
5	Customer assistance expense-other	908									
6	Customer			A-7	\$193,586	\$164,085	\$24,644	\$4,857	\$2	488	\$2,369
7	Demand				\$0	\$0	\$0	\$0		\$0	\$0
8	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
9	•										
10	Totals		C-1		\$193,586	\$164,085	\$24,644	\$4,857	\$2	.488	\$2,369
11										<u> </u>	
12	Inform. & instr. advertising explabor	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		Ç-1		\$0	\$0	\$0	\$0		\$0	\$0
18									·		
19	Inform. & instr. advertising expother	909									
20	Customer			A-7	\$75,088	\$63,645	\$9,559	\$1,884	:	\$965	\$919
21	Demand				\$0	\$0	\$0	\$0		\$0	\$0
22	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
23	•										
24	Totals		C-1		\$75,088	\$63,645	\$9,559	\$1,884		\$965	\$919
25						. ,	· · · · · ·				
26	Misc. customer service & informlabor	910									
27	Customer			A-7	\$0	\$O	\$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 & informother	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		<b>C</b> -1		\$0	\$0	\$0	\$0		\$0	\$0

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Altocation Basis	Total Service Area	Residential	Smail Commercial	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	()
1 2	OPERATIONS & MAINTENANCE EXPENSES									
3	Customer Service & Information Expenses									
4	Total Customer Service & Information Exp.									
6	Customer				\$738,429	\$625,898	\$94,004	\$18,527	\$9,490	\$9,037
7	Demand				\$0	\$025,655	\$0	\$0	49,490 \$0	\$9,037 \$0
8	Commodity				\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	40 \$0
9	Contributy				<b>~</b> 0	ΨŬ	40	40	45	40
10	Totals				\$738,429	\$625,898	\$94,004	\$18,527	\$9,490	\$9,037
11							<b>401,00</b> 1			
12										
13										
14										
15										
16	Sales Expenses									
17										
18	Supervision-labor	911								
19	Customer				\$0	\$0	\$0	\$0	\$0	\$0
20	Demand				\$0	\$0	\$0	\$0	\$0	\$0
21	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
22										
23	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
24										
25	Supervision-other	911								
26	Customer				\$0	\$0	\$0	\$0	\$0	\$0
27	Demand				\$0	\$0	\$0	\$0	\$0	\$0
28	Commodity			A-3	\$0	\$0	\$0	\$0	\$0	\$0
29										
30	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
31	Demonstrating and selling-labor	912								
32 33	Customer	912			e0.	¢0.	**	*0		
33	Demand				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
35	Commodity			A-3	\$0 \$0	φu \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
36	Commodity			A-3	<b>4</b> 0	φu	\$U	φU	\$U	<b>\$</b> 0
37	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
38	101010		00			Ψυ	ψυ			40
39	Demonstrating and selling-other	912								
40	Customer	U.L			\$0	\$0	\$0	\$0	\$0	\$0
41	Demand				\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
42	Commodity			A-3	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
43					40	**	40	<b>4</b> 0	40	ΨΟ
44	Totals		C-3		\$0	\$0	\$0	\$0	\$0	\$0
								· · · · · · · · · · · · · · · · · · ·		

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Statement O

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Y	(ear	Ended	December	31	. 2010
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Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Smali Commercial	Large Commercial		Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)		(1)	()
1	OPERATIONS & MAINTENANCE EXPENSES										
2 3	Sales Expenses										
5	Advertising-labor	913									
6	Customer				\$0	\$0	\$0	\$0		\$0	\$0
7	Demand				\$0	\$0	\$0	\$0		\$0	\$0
8	Commodity			A-3	\$0	\$0	\$0	\$0		\$0	\$0
9											
10	Totals		C-3		\$0	\$0	\$0	\$0		\$0	\$0
11									_		
12	Advertising-other	913									
13	Customer				\$0	\$0	\$0	\$0		\$0	\$0
14	Demand				\$0	<b>\$</b> 0	\$0	\$0		\$0	\$0
15	Commodity			A-3	\$0	\$0	\$0	\$0		\$0	\$0
16	Totals		C-3		\$0	\$0	\$0	\$0			<b>_</b>
17 18	Totals		0-3			. De	<u>م</u> ل	<u>\$0</u>	_	\$0	\$0
19	Misc. sales expense-labor	916									
20	Customer	310			\$0	\$0	\$0	\$0		\$0	e0.
20	Demand				\$0 \$0	\$0 \$0	\$0	\$0 \$0		\$0 \$0	\$0 \$0
22	Commodity			A-3	\$0	\$0 \$0	\$0 \$0	\$0		\$0 \$0	\$0
23	Commonly				<b>¥</b> 0	••	Ψ0	ψU		ψŪ	ΨŪ
24	Totals		C-3		\$0	\$0	\$0	\$0	-	\$0	\$0
25									-		
26	Misc. sales expense-other	916									
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	Total Sales Expenses										
34	Customer				\$0	\$0	\$0	\$0		\$0	\$0
35	Demand				\$0 • 0	\$0	<b>\$</b> 0	\$0		\$0	\$0
36	Commodity				\$0	\$0	\$0	\$0		\$0	\$0
37 38	Totals				\$0	\$0	\$0	¢0	-	\$0	
30	1 Uldia					<b>.</b>		\$0	-	<u> </u>	\$0

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### Statement O

## NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses

South Dakota Gas

Test Year Ended December 31, 2010

	(-)	No.	Basis	Basis	Service Area	Residential	Small Commerciat	Large Commercial	Small Commercial	Large Commercial
	(a)	(b)	(c)	(d)	(8)	(f)	(g)	(h)	(1)	(i)
1 2	<b>OPERATIONS &amp; MAINTENANCE EXPENSES</b>									
3	Administrative and General Expenses									
5	Administrative and general salaries	920								
6	Customer			A-17	\$1,084,161	\$869,563	\$144,380	\$70,218	\$46,442	\$23,776
7	Demand			A-18	\$410,965	\$160,281	\$82,319	\$168,365	\$50,733	\$117,632
8	Commodity			A-19	\$348,367	\$119,477	\$62,036	\$166,854	\$50,279	\$116,575
9					. <u> </u>					
10	Totais		C-6		\$1,843,493	\$1,149,321	\$288,735	\$405,437	\$147,454	\$257,983
11										
12	Office supplies and expenses	921								
13	Customer			A-17	\$405,142	\$324,948	\$53,954	\$26,240	\$17,355	\$8,885
14	Demand			A-18	\$153,574	\$59,896	\$30,762	\$62,916	\$18,958	\$43,958
15	Commodity			A-19	\$130,182	\$44,648	\$23,182	\$62,352	\$18,789	\$43,563
16 17	Totolo		C-6		\$688,898	\$429,492	\$107,898	\$454 500	ALL 400	<b>*</b> ***
18	Totals		6-6		\$666,696	\$429,492	\$107,898	\$151,508	\$55,102	\$96,406
19	Administrative expenses transferred-labor	922								
20	Customer	322		A-17	\$0	\$0	\$0	\$0	\$0	\$0
21	Demand			A-18	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
22	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0 \$0
23	Commonly				40	Ψ0	ΨŬ	40	40	ψυ
24	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
25			• •			**				ψυ
26	Administrative expenses transferred-other	922								
27	Customer			A-17	(\$403,055)	(\$323,274)	(\$53,676)	(\$26,105)	(\$17,266)	(\$8,839
28	Demand			A-18	(\$152,783)	(\$59,588)	(\$30,603)	(\$62,592)	(\$18,861)	(\$43,731
29	Commodity			A-19	(\$129,512)	(\$44,418)	(\$23,063)	(\$62,031)	(\$18,692)	(\$43,339
30										
31	Totais		C-6		(\$685,350)	(\$427,280)	(\$107,342)	(\$150,728)	(\$54,819)	(\$95,909
32										
33	Outside services employed	923								
34	Customer			A-20	\$186,741	\$149,384	\$24,902	\$12,455	\$8,269	\$4,186
35	Demand			A-21	\$87,197	\$34,008	\$17,466	\$35,723	\$10,764	\$24,959
36	Commodity			A-22	\$60,302	\$20,682	\$10,738	\$28,882	\$8,703	\$20,179
37										
38	Totals		C-8		\$334,240	\$204,074	\$53,106	\$77,060	\$27,736	\$49,324
39										
40	Workmen's compensation insurance	924			**			••		
41	Customer			A-17	\$0	\$0 \$0	\$0	\$0	\$0	\$0
42	Demand			A-18	\$0	\$0	\$0 \$0	\$0	\$0	\$0
43	Commodity			A-19	\$0	\$0	\$0	\$0	\$0	\$0
44 45	Totals		C-6		\$0	\$0	\$0	\$0		
43	Tudis		U-0						\$0	\$0

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NorthWestern Corj	poration, dba	NorthWestern	Energy
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Class Cost of Service Study Expenses

South Dakota Gas

Test Year Ended December 31, 2010

Line No.	ar Ended December 31, 2010 Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commercial
	(2)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(i)	()
1 2	OPERATIONS & MAINTENANCE EXPENSES		.,		.,	.,				
3	Administrative and General Expenses									
4	Property insurance	924								
5	Customer			A-11	\$13,212	\$10,111	\$1,800	\$1,301	\$899	\$402
6	Demand			A-12	\$25,264	\$9,853	\$5,061	\$10,350	\$3,119	\$7,231
7 8	Commodity			A-13	\$4,614	\$1,582	\$822	\$2,210	\$666	\$1,544
9	Totals		C-7		\$43,090	\$21,546	\$7,683	\$13,861	\$4,684	\$9,177
10	Initial and domagne	005								
11	Injuries and damages	925			<b>6450 454</b>	8400 007		** ***	44 540	
12 13	Customer			A-17	\$153,151	\$122,837	\$20,395	\$9,919	\$6,560	\$3,359
	Demand			A-18 A-19	\$58,054	\$22,641	\$11,629	\$23,784	\$7,167	\$16,617
14 15	Commodity			A-19	\$49,211	\$16,878	\$8,763	\$23,570	\$7,103	\$16,467
16 17	Totals		C-6		\$260,416	\$162,356	\$40,787	\$57,273	\$20,830	\$36,443
18	Employee pensions and benefits-labor	926								
19	Customer	520		A-17	\$0	\$0	\$0	\$0	\$0	\$0
20	Demand			A-18	\$Č	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
21	Commodity			A-19	\$0	\$0	\$0	\$0	\$0 \$0	\$0
22	Contributy			A-13				•		
23 24	Totals		C-6		\$0	\$0	\$0	\$0	\$0	\$0
25	Employee pensions and benefits-other	926								
26	Customer	525		A-17	\$33,072	\$26,526	\$4,404	\$2,142	\$1,417	\$725
27	Demand			A-18	\$12,536	\$4,889	\$2,511	\$5,136	\$1,548	\$3,588
28	Commodity			A-19	\$10,627	\$3,645	\$1,892	\$5,090	\$1,534	\$3,556
29	continently			1110	\$10,021	40,040	¥1,502	\$0,000	\$1,554	ψ0,000
30	Totals		C-6		\$56,235	\$35,060	\$8,807	\$12,368	\$4,499	\$7,869
31 32	Desidetes Babits and Oradita	407								
52 33	Regulatory Debits and Credits Customer	407		A-17	\$1,865,031	\$1,495,869	\$248.370	\$120,792	\$79.891	
	Demand			A-17 A-18	\$706,964	\$275,725	\$246,570 \$141,609	\$289,630		\$40,901
34 35	Commodity			A-19	\$599,278	\$205,530	\$106,717	\$289,630	\$87,274	\$202,356 \$200,538
36	Conmonly			A-13	\$355,210	\$200,000	\$100,717	\$207,031	\$86,493	\$200,556
37	Totals		C-6		\$3,171,273	\$1,977,124	\$496,696	\$697,453	\$253,658	\$443,795
38 39	Regulatory commission expenses	928								
40	Customer	010		A-20	\$0	\$0	\$0	\$0	\$0	\$0
41	Demand			A-20	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
42	Commodity			A-22	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
43	Outlinearly			IT LL	ΨΟ	40	Ψυ	φσ	40	φU
44	Totals		C-8		\$0	\$0	\$0	\$0	\$0	\$0
45										
46	Miscellaneous general expenses-labor	930		4 90	<u>^</u>			**		
47	Customer			A-20	\$0	\$0	\$0	\$0	\$0	\$0
48	Demand			A-21	\$0	\$0	\$0 \$0	\$0	\$0	\$0
49 50	Commodity			A-22	\$0	\$0	\$0	\$0	\$0	\$0
51	Totals		C-8		\$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, 2010

Line No.	Description	Account No.	Classification Basis	Aliocation Basis	Total Service Area	Residential	Small Commerci <b>al</b>	Large Commercial	Small Commercia	Large Commercial
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	()
1	OPERATIONS & MAINTENANCE EXPENSES									
2 3	Administrative and General Expenses									
4	Administrative and General Expenses									
5	Miscellaneous general expenses-other	930								
6	Customer			A-20	\$64,456	\$51,562	\$8,595	\$4,299	\$2,85	4 \$1,445
7	Demand			A-21	\$30,097	\$11,738	\$6,029	\$12,330	\$3,71	
8	Commodity			A-22	\$20,814	\$7,139	\$3,706	\$9,969	\$3,00	4 \$6,965
9										
10	Totals		C-8		\$115,367	\$70,439	\$18,330	\$26,598	\$9,57	3 \$17,025
11										
12	Rents	931								
13	Customer			A-11	\$44,094	\$33,744	\$6,008	\$4,342	\$3,00	
14	Demand			A-12	\$84,317	\$32,885	\$16,889	\$34,543	\$10,40	
15	Commodity			A-13	\$15,397	\$5,280	\$2,742	\$7,375	\$2,22	2 \$5,153
16 17	Tatala		C-7		64.43.000	874.000	AOE 000	A 40.000		
18	Totals		U-1		\$143,808	\$71,909	\$25,639	\$46,260	\$15,63	2 \$30,628
19	Maintenance of buildings-labor	932								
20	Customer	552		A-11	\$24,280	\$18,581	\$3,308	\$2,391	\$1,65	2 \$739
20	Demand			A-12	\$46,429	\$18,108	\$9,300	\$19,021	\$5,73	
22	Commodity			A-12	\$8,478	\$2,907	\$1,510	\$4,061	\$1,22	
23	Commissing				40,410	42,001	\$1,010	44,001	Ψ1,22	φ2,001
24	Totals		C-7		\$79,187	\$39,596	\$14,118	\$25,473	\$8,60	8 \$16,865
25										•••••••
26	Maintenance of buildings-other	932								
27	Customer			A-11	(\$4,213)	(\$3,224)	(\$574)	(\$415)	(\$28	7) (\$128)
28	Demand			A-12	(\$8,057)	(\$3,142)	(\$1,614)	(\$3,301)	(\$99	
29	Commodity			A-13	(\$1,471)	(\$504)	(\$262)	(\$705)	(\$21	2) (\$493)
30										
31	Totals		C-7		(\$13,741)	(\$6,870)	(\$2,450)	(\$4,421)	(\$1,49	4) (\$2,927)
32										
33	Total Administrative and General Expenses									
34	Excluding Rate Case Expenses				** *** ***					
35	Customer				\$3,466,072	\$2,776,627	\$461,866	\$227,579	\$150,76	
36	Demand O service diffe				\$1,454,557	\$567,294	\$291,358	\$595,905	\$179,56	
37 38	Commodity				\$1,116,287	\$382,846	\$198,783	\$534,658	\$161,11	3 \$373,545
39	Totals				\$6,036,916	\$3,726,767	\$952,007	\$1,358,142	\$491,46	3 \$866,679
40	Totals				40,000,510	40,720,707	4552,007	#1,000,142		3 \$600,079
40 41	Total Operations and Maintenance Expenses									
42	Excluding Gas Cost									
43	Customer				\$7,126,881	\$5,722,992	\$946,855	\$457,034	\$301,85	1 \$155,183
44	Demand				\$2,864,027	\$1,117,006	\$573,684	\$1,173,337	\$353,56	
45	Commodity				\$2,204,836	\$756,180	\$392,626	\$1,056,030	\$318,22	
46	•				•=••••••	+ <del>-</del>	•	*	<b>40</b> 10,	
47	Totals				\$12,195,744	\$7,596,178	\$1,913,165	\$2,686,401	\$973,63	3 \$1,712,768
						·····				

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses

South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Smail Commercial	Large Commercial	Small Commercial	Large Commerciai
	(a)	(b)	(c)	{d}	(e)	(f)	(9)	(h)	(1)	Ű
1	DEPRECIATION & AMORTIZATION EXPENSE									
2										
3	Distribution and Production Plant	403								
4	Customer			A-11	\$1,104,455	\$845,207	\$150,490	\$108,758	\$75,164	\$33,594
5	Demand			A-12	\$2,111,929	\$823,683	\$423,031	\$865,215	\$260,717	\$604,498
6	Commodity			A-13	\$385,650	\$132,264	\$68,675	\$184,711	\$55,661	\$129,050
7										
8	Totals		C-7		\$3,602,034	\$1,801,154	\$642,196	\$1,158,684	\$391,542	\$767,142
9										
10	General Plant	403								
11	Customer			A-11	\$240,866	\$184,327	\$32,820	\$23,719	\$16,393	\$7,326
12	Demand			A-12	\$460,581	\$179,633	\$92,257	\$188,691	\$56,859	\$131,832
13	Commodity			A-13	\$84,105	\$28,845	\$14,977	\$40,283	\$12,139	\$28,144
14										·
15	Totals		C-7		\$785,552	\$392,805	\$140,054	\$252,693	\$85,391	\$167,302
16										
17	Intangible Plant and Other	404,406								
18	Customer			A-11	\$0	\$0	\$0	\$0	\$0	\$0
19	Demand			A-12	\$0	\$0	\$0	\$0	\$0	\$0
20	Commodity			A-13	\$0	\$0	\$0	\$0	\$0	\$0
21	_ ·····								• -	• -
22	Totals		C-7		\$0	\$0	\$0	\$0	\$0	\$0
23										
24	Total Depreciation & Amortization Expense									
25	Customer				\$1,345,321	\$1,029,534	\$183,310	\$132,477	\$91,557	\$40,920
26	Demand				\$2,572,510	\$1,003,316	\$515,288	\$1,053,906	\$317,576	\$736,330
27	Commodity				\$469,755	\$161,109	\$83,652	\$224,994	\$67,800	\$157,194
28					÷	1101,100	100,000		401,000	\$107,104
29	Totals				\$4,387,586	\$2,193,959	\$782,250	\$1,411,377	\$476,933	\$934,444
							·····			+ ····

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### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas

Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Sm Comm		Large Commercial
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(9		(h)
1 2	TAXES OTHER THAN INCOME TAXES										
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	\$158,357	\$121,186	\$21,577	\$15,594		10,777	\$4,817
12	Demand			A-12	\$302,810	\$118,100	\$60,655	\$124,055		37,382	\$86,673
13	Commodity			A-13	\$55,295	\$18,964	\$9,847	\$26,484		\$7,981	\$18,503
14									······································		·
15	Totals		C-7		\$516,462	\$258,250	\$92,079	\$166,133	3	\$56,140	\$109,993
16	or =										
17	Other Taxes	408.19			A405 330						
18	Customer			A-11	\$185,778	\$142,170	\$25,314	\$18,294		\$12,643	\$5,651
19	Demand Commodity			A-12 A-13	\$355,242	\$138,549	\$71,157	\$145,536		\$43,855	\$101,681
20	Commonly			A-13	\$64,869	\$22,248	\$11,552	\$31,069		\$9,362	\$21,707
21 22	Totals		C-7		\$605,889	\$302,967	\$108,023	\$194,899		\$65,860	\$129,039
23	( oralla		0-7		4000,000	4302,301	\$100,025	4194,039	4	100,000	\$129,039
24	Total Taxes Other Than Income Taxes										
25	Customer				\$344,135	\$263,356	\$46,891	\$33,888		\$23,420	\$10,468
26	Demand				\$658,052	\$256,649	\$131,812	\$269,591		81,237	\$188,354
27	Commodity				\$120,164	\$41,212	\$21,399	\$57,553		\$17,343	\$40,210
28	-										
28 29	Totals				\$1,122,351	\$561,217	\$200,102	\$361,032	\$1	122,000	\$239,032
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									<u></u>		
38	Totals		C-7		\$0	\$0	\$0	\$0	<u></u>	\$0	\$0

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Statement O

### NorthWestern Corporation, dba NorthWestern Energy Class Cost of Service Study Expenses South Dakota Gas Test Year Ended December 31, 2010

Line No.	Description	Account No.	Classification Basis	Allocation Basis	Total Service Area	Residential	Small Commercial	Large Commercial	Small Commercial	Large Commerciai
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(1)	0
1	PAYROLL COSTS OTHER THAN ADMIN. & GENI	ERAL								
2										
3	Gas Production Expenses	710-742								
4	Customer				\$0	\$0	\$0	\$0	\$0	\$0
5	Demand				\$7,725	\$3,013	\$1,547	\$3,165	\$954	\$2,211
6	Commodity				\$O	\$0	\$0	\$0	\$0	\$0
7										
8	Totais				\$7,725	\$3,013	\$1,547	\$3,165	\$954	\$2,211
9										
10	Distribution Operations & Maintenance	870-894								
11	Customer				\$1,109,897	\$854,042	\$152,468	\$103,387	\$71,350	\$32,037
12	Demand				\$713,965	\$278,455	\$143,012	\$292,498	\$88,138	\$204,360
13	Commodity				\$611,762	\$209,812	\$108,940	\$293,010	\$88,295	\$204,715
14	Continiouny				4011,10Z	WE00,012	4100,040	\$233,010	<i>4</i> 06,293	φ20 <del>4</del> ,115
15	Totals				\$2,435,624	\$1,342,309	\$404,420	\$688,895	\$247,783	\$441,112
16	lotais				92,435,024	φ1,042,009	\$404,420	\$000,093	\$247,783	
17	Customer Accounts Expenses									
		901-905			0004 000	*074.040	A44 075	AD 405	A 1 100	<b>*</b> *** <b>*</b>
18	Customer	901-902			\$324,228	\$274,818	\$41,275	\$8,135	\$4,168	\$3,967
19	Demand				\$0	\$0	\$0	\$0	\$0	\$0
20	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
21										
22	Totals				\$324,228	\$274,818	\$41,275	\$8,135	\$4,168	\$3,967
23										
24	Customer Service & Information Expenses	907-910								
25	Customer				\$469,755	\$398,168	\$59,801	\$11,786	\$6,037	\$5,749
26	Demand				\$0	\$O	\$0	\$0	\$0	\$0
27	Commodity				\$0	\$0	\$0	\$0	\$0	\$0
28										
29	Totals				\$469,755	\$398,168	\$59,801	\$11,786	\$6,037	\$5,749
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	ŝõ	\$0
25	outmically				Ψu	40	ΨŪ	•••	40	40
35 36	Totals				\$0	\$0	\$0	\$0	\$0	\$0
37	lotaia					ΨV		40		
38	Total Payroll Costs									
					£4 000 000	#4 E97 000	POC2 544	6400.000	AA	A44 750
39	Customer				\$1,903,880	\$1,527,028	\$253,544	\$123,308	\$81,555	\$41,753
40	Demand				\$721,690	\$281,468	\$144,559	\$295,663	\$89,092	\$206,571
41	Commodity				\$611,762	\$209,812	\$108,940	\$293,010	\$88,295	\$204,715
42									. <u></u>	
43	Totals				\$3,237,332	\$2,018,308	\$507,043	\$711,981	\$258,942	\$453,039

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