

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Rate Case
Fuel Cost Adjustment Factor
December 31, 2010 Test Year

Statement P
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The Purchased Gas Adjustment filed for the month of May 2011 is also filed confidentially as part of this rate case. NorthWestern is not filing for any changes in calculating the Purchased Gas Adjustment as it is currently being calculated. The filing of the May Purchased Gas Adjustment is to comply to the procedural rule in Chapter 20:10:13:100.