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January 31, 2008

Ms. Patricia Van Gerpen, Executive Director  
South Dakota Public Utilities Commission  
State Capitol Building  
Pierre, South Dakota 57501

Dear Ms. Van Gerpen:

Pursuant to Section No. 3, Sheet No. 33.1 (5) of NorthWestern's Electric Tariff, enclosed is 258th Revised Sheet No. 33a and 39th Revised Sheet No. 33b.

Sheet Nos. 33a and 33b reflect changes in the delivered cost of fuel, delivered cost of energy and ad valorem taxes paid to be effective February 2, 2008.

The effect of Sheet Nos. 33a and 33b for a typical Rate 10 residential service customer using 750 Kwh per month would be an increase in the cost from \$72.01 to \$76.69. The increase is primarily due to the fuel and purchased power rate increase from \$0.02113 to \$0.02761 per kwh. The Big Stone power plant was down for maintenance for eight weeks from October 25 – December 23. The higher fuel and purchased power rate was the result of higher cost purchased power utilized during that time.

Should you have any questions regarding the above changes, please advise.

Sincerely,

A handwritten signature in cursive script that reads "Jeff J. Decker".

Jeff J. Decker

JJD  
Enclosures