

NorthWestern[™] Energy

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January 30, 2009

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

Dear Ms. Van Gerpen:

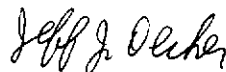
Pursuant to Section No. 3, Sheet No. 33.1 (5) of NorthWestern's Electric Tariff, enclosed is 262nd Revised Sheet No. 33a and 43rd Revised Sheet No. 33b.

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, 2009.

The effect of Sheet Nos. 33a and 33b for a typical Rate 10 residential service customer using 750 Kwh per month would be a decrease in the cost from \$77.00 to \$72.72. The reduction is due to the completion of the collection of the purchased power costs, booked in November and December of 2007. Purchased Power was utilized while the Big Stone Power plant was down for maintenance.

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

Sincerely,



Jeff J. Decker

JJD
Enclosures