

Section N

20:10:13:97. Statement N -- Allocated cost of service. Statement N shall show for the test period the cost of service allocated to the jurisdictional sales or services for which the increased rates or charges are proposed, including the principal determinants used for allocation purposes. Allocated cost of service per books and per claimed adjustments shall be shown separately. This statement shall show the following for the overall cost of service:

- (1) Grouping and allocation of various items of cost and credits to cost of service into functional totals;
- (2) Classification of items of cost and credits into demand, energy, customer, or other appropriate categories;
- (3) If the filing public utility considers for rate purposes certain special facilities to be devoted entirely to the jurisdictional service involved, it shall show, in addition to the overall cost of service, the cost of service related to the special facilities;
- (4) Computations showing the energy responsibilities of the jurisdictional service, based upon consideration of energy sales under the proposed rate schedules and the KWH, MCF or BTU delivered from the filing public utility's supply system;
- (5) Estimated peak electric hour or peak gas period and annual energy or system losses applicable to jurisdictional sales expressed as a percentage of system output;
- (6) Details of allocation of general or common or joint costs to various functions;
- (7) Sufficient detailed breakdown of operation and maintenance expense accounts and taxes to disclose how component items have been classified among energy, class of customer, or other category of cost.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority: SDCL 49-34A-4.

Law Implemented: SDCL 49-34A-10, 49-34A-12, 49-34A-41.

NorthWestern Corporation, dba NorthWestern Energy
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REVENUE REQUIREMENTS

Line No.	Description	Reference	Total Service Area	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
<u>PRESENT RATES</u>											
1	Rate Base		447,397,986	201,424,173	1,126,861	51,803,776	185,604,876	1,561,056	5,855,848	21,396	
2	Net Operating Income Present Rates		17,512,718	2,883,770	(79,509)	2,360,319	12,207,742	195,819	(57,152)	1,728	
3	Rate of Return Present Rates		3.91%	1.43%	-7.06%	4.56%	6.58%	12.54%	-0.98%	8.08%	
4	Relative Rate of Return		1.00	0.37	-1.80	1.16	1.68	3.20	-0.25	2.06	
5	Sales Revenue from Present Rates		73,327,430	29,993,831	97,783	9,081,955	32,398,583	411,424	1,337,952	5,901	
6	Annual Booked KWH Sales		1,586,252,418	584,257,137	2,139,247	168,082,286	806,539,098	6,985,310	18,199,481	49,859	
7	Sales Revenue \$/KWH Present Rates		\$0.04623	\$0.05134	\$0.04571	\$0.05403	\$0.04017	\$0.05890	\$0.07352	\$0.11835	
8											
9	<u>CLAIMED RATE OF RETURN</u>										
10	Claimed Rate of Return		7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	
11	Return Required for Claimed Rate of Return		34,718,084	15,630,516	87,444	4,019,973	14,402,938	121,138	454,414	1,660	
12	Sales Revenue Required for Claimed ROR		99,836,988	49,622,903	354,750	11,639,974	35,791,083	296,677	2,125,802	5,799	
13	Revenue Deficiency Sales Revenues		26,509,558	19,629,072	256,967	2,558,018	3,392,500	(114,747)	787,850	(102)	
14	Percent Increase Required		36.15%	65.44%	262.79%	28.17%	10.47%	-27.89%	58.88%	-1.73%	
15	Annual Booked KWH Sales		1,586,252,418	584,257,137	2,139,247	168,082,286	806,539,098	6,985,310	18,199,481	49,859	
16	Sales Revenue Required for Claimed \$/KWH		\$0.06294	\$0.08493	\$0.16583	\$0.06925	\$0.04438	\$0.04247	\$0.11681	\$0.11630	
17	Revenue Deficiency Claimed \$/KWH		\$0.01671	\$0.03360	\$0.12012	\$0.01522	\$0.00421	-\$0.01643	\$0.04329	-\$0.00205	
18											
19	<u>PROPOSED REVENUES</u>										
20	Sales Revenue from Proposed Rates		99,836,926	40,516,253	134,430	12,213,980	44,676,980	545,913	1,741,915	7,455	
21	Revenue Deficiency Sales Revenues		26,509,496	10,522,422	36,647	3,132,025	12,278,397	134,489	403,962	1,555	
22	Percent Increase Proposed		36.15%	35.08%	37.48%	34.49%	37.90%	32.69%	30.19%	26.34%	
23	Proposed Rate of Return		7.76%	4.82%	-4.95%	8.48%	10.87%	18.14%	3.50%	12.79%	
24	Return Resulting from Proposed Revenues		34,718,044	9,711,193	(55,764)	4,393,077	20,178,772	283,141	204,887	2,737	
25	Annual Booked KWH Sales		1,586,252,418	584,257,137	2,139,247	168,082,286	806,539,098	6,985,310	18,199,481	49,859	
26	Sales Revenue Required for Proposed \$/KWH		\$0.06294	\$0.06935	\$0.06284	\$0.07267	\$0.05539	\$0.07815	\$0.09571	\$0.14953	
27	Revenue Deficiency Proposed \$/KWH		\$0.01671	\$0.01801	\$0.01713	\$0.01863	\$0.01522	\$0.01925	\$0.02220	\$0.03118	

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REVENUE REQUIREMENTS

Line No.	Description	Reference	Residential					Irrigation
			Residential Basic 10	Residential w/Sp Htg 11	Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Interr Irr 16 & 18	
<u>PRESENT RATES</u>								
1	Rate Base		133,539,375	61,889,649	5,950,611	44,538	1,050,998	75,864
2	Net Operating Income Present Rates		4,646,176	(1,224,448)	(533,373)	(4,585)	(81,819)	2,310
3	Rate of Return Present Rates		3.48%	-1.98%	-8.96%	-10.30%	-7.78%	3.05%
4	Relative Rate of Return		0.89	-0.51	-2.29	-2.63	-1.99	0.78
5	Sales Revenue from Present Rates		23,064,907	6,710,910	216,959	1,055	84,594	13,190
6	Annual Booked KWH Sales		395,788,644	172,532,334	15,817,735	118,424	1,925,351	213,896
7	Sales Revenue \$/KWH Present Rates		\$0.05828	\$0.03890	\$0.01372	\$0.00891	\$0.04394	\$0.06166
8								
9	<u>CLAIMED RATE OF RETURN</u>							
10	Claimed Rate of Return		7.76%	7.76%	7.76%	7.76%	7.76%	7.76%
11	Return Required for Claimed Rate of Return		10,362,656	4,802,637	461,767	3,456	81,557	5,887
12	Sales Revenue Required for Claimed ROR		31,872,055	15,988,940	1,748,477	13,431	336,051	18,699
13	Revenue Deficiency Sales Revenues		8,807,148	9,278,030	1,531,518	12,376	251,457	5,510
14	Percent Increase Required		38.18%	138.25%	705.90%	1173.06%	297.25%	41.77%
15	Annual Booked KWH Sales		395,788,644	172,532,334	15,817,735	118,424	1,925,351	213,896
16	Sales Revenue Required for Claimed \$/KWH		\$0.08053	\$0.09267	\$0.11054	\$0.11341	\$0.17454	\$0.08742
17	Revenue Deficiency Claimed \$/KWH		\$0.02225	\$0.05378	\$0.09682	\$0.10450	\$0.13060	\$0.02576
18								
19	<u>PROPOSED REVENUES</u>							
20	Sales Revenue from Proposed Rates		30,746,118	9,386,097	381,864	2,174	116,917	17,512
21	Revenue Deficiency Sales Revenues		7,681,211	2,675,186	164,906	1,119	32,324	4,323
22	Percent Increase Proposed		33.30%	39.86%	76.01%	106.05%	38.21%	32.77%
23	Proposed Rate of Return		7.21%	0.83%	-7.17%	-8.67%	-5.79%	6.74%
24	Return Resulting from Proposed Revenues		9,630,796	510,789	(426,531)	(3,861)	(60,879)	5,115
25	Annual Booked KWH Sales		395,788,644	172,532,334	15,817,735	118,424	1,925,351	213,896
26	Sales Revenue Required for Proposed \$/KWH		\$0.07768	\$0.05440	\$0.02414	\$0.01836	\$0.06073	\$0.08187
27	Revenue Deficiency Proposed \$/KWH		\$0.01941	\$0.01551	\$0.01043	\$0.00945	\$0.01679	\$0.02021

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REVENUE REQUIREMENTS

Line No.	Description	Reference	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70
<u>PRESENT RATES</u>												
1	Rate Base		26,106,355	208,796	12,346,046	13,142,578	41,756,420	143,848,456	1,561,056	1,288,409	4,567,439	21,396
2	Net Operating Income Present Rates		3,053,538	(5,165)	(857,910)	169,856	5,467,450	6,740,292	195,819	57,200	(114,351)	1,728
3	Rate of Return Present Rates		11.70%	-2.47%	-6.95%	1.29%	13.09%	4.69%	12.54%	4.44%	-2.50%	8.08%
4	Relative Rate of Return		2.99	-0.63	-1.78	0.33	3.35	1.20	3.20	1.13	-0.64	2.06
5	Sales Revenue from Present Rates		6,702,445	22,803	596,960	1,759,748	10,566,129	21,832,455	411,424	391,458	946,494	5,901
6	Annual Booked KWH Sales		80,936,617	640,725	40,650,676	45,854,268	156,439,813	650,099,285	6,985,310	5,427,528	12,771,953	49,859
7	Sales Revenue \$/KWH Present Rates		\$0.08281	\$0.03559	\$0.01469	\$0.03838	\$0.06754	\$0.03358	\$0.05890	\$0.07212	\$0.07411	\$0.11835
8												
9	<u>CLAIMED RATE OF RETURN</u>											
10	Claimed Rate of Return		7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%	7.76%
11	Return Required for Claimed Rate of Return		2,025,853	16,203	958,053	1,019,864	3,240,298	11,162,640	121,138	99,981	354,433	1,660
12	Sales Revenue Required for Claimed ROR		5,123,863	55,696	3,391,813	3,068,601	7,143,402	28,647,681	296,677	457,464	1,668,338	5,799
13	Revenue Deficiency Sales Revenues		(1,578,581)	32,893	2,794,853	1,308,853	(3,422,727)	6,815,226	(114,747)	66,006	721,843	(102)
14	Percent Increase Required		-23.55%	144.25%	468.18%	74.38%	-32.39%	31.22%	-27.89%	16.86%	76.26%	-1.73%
15	Annual Booked KWH Sales		80,936,617	640,725	40,650,676	45,854,268	156,439,813	650,099,285	6,985,310	5,427,528	12,771,953	49,859
16	Sales Revenue Required for Claimed \$/KWH		\$0.06331	\$0.08693	\$0.08344	\$0.06692	\$0.04566	\$0.04407	\$0.04247	\$0.08429	\$0.13063	\$0.11630
17	Revenue Deficiency Claimed \$/KWH		-\$0.01950	\$0.05134	\$0.06875	\$0.02854	-\$0.02188	\$0.01048	-\$0.01643	\$0.01216	\$0.05652	-\$0.00205
18												
19	<u>PROPOSED REVENUES</u>											
20	Sales Revenue from Proposed Rates		8,683,588	32,373	1,030,414	2,467,604	13,883,111	30,793,869	545,913	510,878	1,231,037	7,455
21	Revenue Deficiency Sales Revenues		1,981,144	9,570	433,454	707,857	3,316,983	8,961,415	134,489	119,420	284,543	1,555
22	Percent Increase Proposed		29.56%	41.97%	72.61%	40.22%	31.39%	41.05%	32.69%	30.51%	30.06%	26.34%
23	Proposed Rate of Return		16.62%	0.50%	-4.67%	4.79%	18.25%	8.73%	18.14%	10.45%	1.54%	12.79%
24	Return Resulting from Proposed Revenues		4,339,674	1,043	(576,856)	629,216	7,621,109	12,557,662	283,141	134,699	70,188	2,737
25	Annual Booked KWH Sales		80,936,617	640,725	40,650,676	45,854,268	156,439,813	650,099,285	6,985,310	5,427,528	12,771,953	49,859
26	Sales Revenue Required for Proposed \$/KWH		\$0.10729	\$0.05053	\$0.02535	\$0.05381	\$0.08874	\$0.04737	\$0.07815	\$0.09413	\$0.09639	\$0.14953
27	Revenue Deficiency Proposed \$/KWH		\$0.02448	\$0.01494	\$0.01066	\$0.01544	\$0.02120	\$0.01378	\$0.01925	\$0.02200	\$0.02228	\$0.03118

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	13 Month Avg Plant								
2	Production	\$ 355,274,328	146,977,815	404,167	39,877,276	165,777,236	1,193,393	1,034,448	9,994
3	Transmission	\$ 162,509,678	67,230,631	184,874	18,240,674	75,829,868	545,882	473,177	4,571
4	Distribution Substations	\$ 43,173,920	21,519,876	225,961	5,138,403	15,654,749	141,888	489,787	3,256
5	Distribution Primary	\$ 87,410,361	43,569,362	457,483	10,403,263	31,694,766	287,268	991,628	6,592
6	Distribution Secondary	\$ 32,451,046	22,587,479	237,171	5,393,319	3,566,647	148,927	514,085	3,417
7	Distribution - Transformers	\$ 35,954,990	17,921,628	188,179	4,279,232	13,037,185	118,164	407,892	2,711
8	Services	\$ 21,758,281	13,057,747	106,536	1,696,586	6,828,434	67,256	-	1,721
9	Meters	\$ 13,417,916	9,185,070	129,362	2,670,505	1,337,798	92,829	-	2,352
10	Customer Meter Reading	\$ 2,230,395	1,106,153	5,171	252,408	835,085	29,747	-	1,831
11	Customer Records	\$ 1,769,271	1,402,467	4,371	256,975	68,296	7,500	29,549	114
12	Customer Other	\$ 4,963,972	2,787,003	5,921	629,710	1,352,141	20,886	168,081	229
13	Street Lighting	\$ 8,872,897	-	-	-	-	-	8,872,897	-
14	Energy Related	\$ -	-	-	-	-	-	-	-
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Plant	\$ 769,787,055	347,345,233	1,949,195	88,838,351	315,982,205	2,653,739	12,981,544	36,788
19	13 Month Accum Depr								
20	Production	\$ 132,868,939	54,968,189	151,154	14,913,691	61,998,979	446,317	386,873	3,738
21	Transmission	\$ 56,356,147	23,314,669	64,112	6,325,618	26,296,767	189,304	164,092	1,585
22	Distribution Substations	\$ 11,115,487	5,540,472	58,176	1,322,925	4,030,446	36,530	126,100	838
23	Distribution Primary	\$ 39,199,458	19,538,821	205,160	4,665,377	14,213,620	128,826	444,699	2,956
24	Distribution Secondary	\$ 13,654,519	9,504,198	99,795	2,269,362	1,500,748	62,665	216,313	1,438
25	Distribution - Transformers	\$ 7,106,804	3,542,359	37,195	845,826	2,576,908	23,356	80,623	536
26	Services	\$ 9,413,030	5,649,020	46,089	733,974	2,954,105	29,096	-	745
27	Meters	\$ 3,426,044	2,345,256	33,030	681,869	341,585	23,702	-	601
28	Customer Meter Reading	\$ 650,275	322,500	1,508	73,590	243,470	8,673	-	534
29	Customer Records	\$ 515,833	408,891	1,274	74,921	19,912	2,187	8,615	33
30	Customer Other	\$ 1,447,252	812,554	1,726	183,593	394,219	6,089	49,004	67
31	Street Lighting	\$ 4,882,811	-	-	-	-	-	4,882,811	-
32	Energy Related	\$ -	-	-	-	-	-	-	-
33	Fuel	\$ -	-	-	-	-	-	-	-
34	External Transmission	\$ -	-	-	-	-	-	-	-
35	Ad Valorem	\$ -	-	-	-	-	-	-	-
36	Total Accum Deprec	\$ 280,636,599	125,946,930	699,219	32,090,746	114,570,759	956,745	6,359,130	13,070
37	13 Month Net Plant								
38		\$ 489,150,456	221,398,303	1,249,975	56,747,605	201,411,446	1,696,994	6,622,415	23,718

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	13 Month Avg Plant					
2	98,920,571	43,993,116	4,034,070	30,057	364,655	39,511
3	45,248,274	20,123,343	1,845,265	13,749	166,801	18,073
4	13,417,489	7,255,771	840,351	6,265	213,360	12,601
5	27,165,185	14,690,109	1,701,383	12,684	431,971	25,511
6	14,083,132	7,615,731	882,041	6,576	223,945	13,226
7	11,174,007	6,042,564	699,839	5,217	177,685	10,494
8	8,195,422	4,862,325	-	-	100,595	5,941
9	7,575,656	1,450,673	157,252	1,489	125,246	4,116
10	882,795	217,381	5,938	40	4,874	297
11	1,121,793	273,218	7,406	50	3,971	400
12	2,095,945	626,787	63,822	450	5,180	741
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	229,880,268	107,151,019	10,237,368	76,578	1,818,283	130,912
19						
20	13 Month Accum Depr					
21	36,995,275	16,452,972	1,508,700	11,241	136,377	14,777
22	15,691,486	6,978,502	639,913	4,768	57,844	6,268
23	3,454,445	1,868,059	216,355	1,613	54,931	3,244
24	12,182,315	6,587,827	762,991	5,688	193,719	11,441
25	5,925,799	3,204,493	371,139	2,767	94,230	5,565
26	2,208,636	1,194,363	138,329	1,031	35,121	2,074
27	3,545,489	2,103,531	-	-	43,519	2,570
28	1,934,319	370,405	40,152	380	31,979	1,051
29	257,380	63,378	1,731	12	1,421	87
30	327,060	79,657	2,159	14	1,158	117
31	611,075	182,740	18,607	131	1,510	216
32	-	-	-	-	-	-
33	-	-	-	-	-	-
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	83,133,279	39,085,927	3,700,077	27,646	651,810	47,409
38						
39	146,746,989	68,065,091	6,537,291	48,932	1,166,473	83,503

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator	
1	13 Month Avg Plant											
2	Production	20,294,378	160,502	9,169,291	10,253,105	35,127,635	130,649,601	1,193,393	310,669	723,779	9,994	_12CPPProd
3	Transmission	9,283,060	73,417	4,194,219	4,689,978	16,068,092	59,761,775	545,882	142,106	331,071	4,571	_12CPTTrans
4	Distribution Substations	2,254,448	20,277	1,531,843	1,331,834	3,409,896	12,244,853	141,888	146,066	343,721	3,256	NonCP
5	Distribution Primary	4,564,378	41,053	3,101,386	2,696,446	6,903,710	24,791,056	287,268	295,728	695,900	6,592	NonCPPPrimary
6	Distribution Secondary	2,366,291	21,283	1,607,838	1,397,907	3,566,647	-	148,927	153,313	360,773	3,417	NonCPSecond
7	Distribution - Transformers	1,877,491	16,887	1,275,710	1,109,144	2,839,741	10,197,443	118,164	121,643	286,249	2,711	DemTransf
8	Services	1,108,439	-	-	588,147	1,578,843	5,249,592	67,256	-	-	1,721	Services
9	Meters	2,124,794	17,823	201,559	326,328	1,064,373	273,424	92,829	-	-	2,352	MeterCost
10	Customer Meter Reading	185,025	440	2,872	64,070	622,281	212,804	29,747	-	-	1,831	MeterRdg
11	Customer Records	230,548	597	3,683	22,147	53,204	15,092	7,500	25,632	3,917	114	CustRecords
12	Customer Other	442,286	4,100	83,316	100,009	317,089	1,035,052	20,886	142,919	25,162	229	Customer
13	Street Lighting	-	-	-	-	-	-	-	1,270,599	7,602,298	-	Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Plant	44,731,139	356,379	21,171,717	22,579,117	71,551,513	244,430,693	2,653,739	2,608,675	10,372,869	36,788	
19												
20	13 Month Accum Depr											
21	Production	7,589,888	60,026	3,429,220	3,834,556	13,137,374	48,861,605	446,317	116,187	270,686	3,738	_12CPPProd
22	Transmission	3,219,239	25,460	1,454,498	1,626,421	5,572,196	20,724,571	189,304	49,280	114,811	1,585	_12CPTTrans
23	Distribution Substations	580,426	5,220	394,386	342,892	877,906	3,152,540	36,530	37,606	88,494	838	NonCP
24	Distribution Primary	2,046,910	18,410	1,390,826	1,209,230	3,095,991	11,117,629	128,826	132,620	312,079	2,956	NonCPPPrimary
25	Distribution Secondary	995,671	8,955	676,535	588,201	1,500,748	-	62,665	64,510	151,803	1,438	NonCPSecond
26	Distribution - Transformers	371,102	3,338	252,155	219,232	561,299	2,015,610	23,356	24,044	56,579	536	DemTransf
27	Services	479,531	-	-	254,443	683,036	2,271,069	29,096	-	-	745	Services
28	Meters	542,531	4,551	51,465	83,323	271,770	69,814	23,702	-	-	601	MeterCost
29	Customer Meter Reading	53,944	128	837	18,680	181,427	62,043	8,673	-	-	534	MeterRdg
30	Customer Records	67,217	174	1,074	6,457	15,512	4,400	2,187	7,473	1,142	33	CustRecords
31	Customer Other	128,949	1,195	24,291	29,158	92,448	301,771	6,089	41,668	7,336	67	Customer
32	Street Lighting	-	-	-	-	-	-	-	699,219	4,183,593	-	Lighting
33	Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37	Total Accum Deprec	16,075,409	127,458	7,675,287	8,212,591	25,989,707	88,581,053	956,745	1,172,607	5,186,523	13,070	
38												
39	13 Month Net Plant	28,655,730	228,920	13,496,430	14,366,525	45,561,806	155,849,640	1,696,994	1,436,068	5,186,347	23,718	

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South Dakota Electric
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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	<u>Working Capital</u>							
2	\$ 2,102,971	870,004	2,392	236,045	981,283	7,064	6,123	59
3	\$ 967,715	400,346	1,101	108,620	451,553	3,251	2,818	27
4	\$ 161,167	80,333	844	19,181	58,439	530	1,828	12
5	\$ 269,369	134,266	1,410	32,059	97,673	885	3,056	20
6	\$ 99,230	69,069	725	16,492	10,906	455	1,572	10
7	\$ 237,942	118,601	1,245	28,319	86,277	782	2,699	18
8	\$ 108,866	65,333	533	8,489	34,166	337	-	9
9	\$ (68,556)	(46,929)	(661)	(13,644)	(6,835)	(474)	-	(12)
10	\$ (72,009)	(35,713)	(167)	(8,149)	(26,961)	(960)	-	(59)
11	\$ (95,519)	(75,716)	(236)	(13,873)	(3,687)	(405)	(1,595)	(6)
12	\$ (150,922)	(84,735)	(180)	(19,145)	(41,110)	(635)	(5,110)	(7)
13	\$ 34,539	-	-	-	-	-	34,539	-
14	\$ 6,062,712	2,235,422	8,185	643,098	3,079,457	26,726	69,633	191
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ 9,657,506	3,730,283	15,191	1,037,492	4,721,159	37,555	115,563	262

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	<u>Working Capital</u>					
2	585,539	260,408	23,879	178	2,158	234
3	269,445	119,831	10,988	82	993	108
4	50,087	27,086	3,137	23	796	47
5	83,714	45,270	5,243	39	1,331	79
6	43,064	23,288	2,697	20	685	40
7	73,947	39,988	4,631	35	1,176	69
8	41,005	24,328	-	-	503	30
9	(38,706)	(7,412)	(803)	(8)	(640)	(21)
10	(28,501)	(7,018)	(192)	(1)	(157)	(10)
11	(60,563)	(14,750)	(400)	(3)	(214)	(22)
12	(63,724)	(19,056)	(1,940)	(14)	(157)	(23)
13	-	-	-	-	-	-
14	1,514,324	660,125	60,520	453	7,367	818
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	2,469,631	1,152,086	107,760	805	13,841	1,350

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	<u>Working Capital</u>										
2	120,128	950	54,276	60,691	207,931	773,353	7,064	1,839	4,284	59	_12CPProd
3	55,279	437	24,976	27,928	95,682	355,870	3,251	846	1,971	27	_12CPTTrans
4	8,416	76	5,718	4,972	12,729	45,710	530	545	1,283	12	NonCP
5	14,066	127	9,557	8,310	21,275	76,398	885	911	2,145	20	NonCPPrimary
6	7,236	65	4,917	4,275	10,906	-	455	469	1,103	10	NonCPSecond
7	12,425	112	8,442	7,340	18,793	67,484	782	805	1,894	18	DemTransf
8	5,546	-	-	2,943	7,900	26,266	337	-	-	9	Services
9	(10,856)	(91)	(1,030)	(1,667)	(5,438)	(1,397)	(474)	-	-	(12)	MeterCost
10	(5,974)	(14)	(93)	(2,069)	(20,091)	(6,870)	(960)	-	-	(59)	MeterRdg
11	(12,447)	(32)	(199)	(1,196)	(2,872)	(815)	(405)	(1,384)	(211)	(6)	CustRecords
12	(13,447)	(125)	(2,533)	(3,041)	(9,641)	(31,469)	(635)	(4,345)	(765)	(7)	Customer
13	-	-	-	-	-	-	-	4,946	29,593	-	Lighting
14	309,671	2,451	155,533	175,443	598,530	2,480,927	26,726	20,766	48,867	191	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	-	-	-	-	-	-	-	-	-	-	AdValorem
18	490,043	3,956	259,565	283,928	935,704	3,785,456	37,555	25,399	90,165	262	

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Other Addition to Rate Base								
2	Production	\$ 83,362	34,487	95	9,357	38,898	280	243	2
3	Transmission	\$ 70,595	29,206	80	7,924	32,941	237	206	2
4	Distribution Substations	\$ 42,300	21,084	221	5,034	15,338	139	480	3
5	Distribution Primary	\$ 96,746	48,223	506	11,514	35,080	318	1,098	7
6	Distribution Secondary	\$ 36,331	25,288	266	6,038	3,993	167	576	4
7	Distribution - Transformers	\$ 19,819	9,879	104	2,359	7,186	65	225	1
8	Services	\$ 19,589	11,756	96	1,527	6,148	61	-	2
9	Meters	\$ 33,655	23,038	324	6,698	3,355	233	-	6
10	Customer Meter Reading	\$ 14,979	7,429	35	1,695	5,608	200	-	12
11	Customer Records	\$ 12,519	9,923	31	1,818	483	53	209	1
12	Customer Other	\$ 33,221	18,652	40	4,214	9,049	140	1,125	2
13	Street Lighting	\$ 9,266	-	-	-	-	-	9,266	-
14	Energy Related	\$ 4,662,436	1,719,117	6,295	494,565	2,368,209	20,554	53,550	147
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Working Capital	\$ 5,134,818	1,958,081	8,092	552,745	2,526,289	22,446	66,976	189
19									
20	Deductions to Rate Base								
21	Production	\$ 25,591,481	10,587,255	29,113	2,872,480	11,941,434	85,964	74,514	720
22	Transmission	\$ 11,763,883	4,866,746	13,383	1,320,421	5,489,234	39,516	34,253	331
23	Distribution Substations	\$ 3,169,841	1,579,995	16,590	377,263	1,149,376	10,417	35,960	239
24	Distribution Primary	\$ 6,436,106	3,208,053	33,685	766,002	2,333,715	21,152	73,014	485
25	Distribution Secondary	\$ 2,396,542	1,668,108	17,515	398,302	263,400	10,998	37,966	252
26	Distribution - Transformers	\$ 2,610,106	1,300,997	13,661	310,645	946,417	8,578	29,610	197
27	Services	\$ 1,960,890	1,176,785	9,601	152,899	615,389	6,061	-	155
28	Meters	\$ 1,193,881	817,257	11,510	237,613	119,033	8,260	-	209
29	Customer Meter Reading	\$ 188,914	93,691	438	21,379	70,731	2,520	-	155
30	Customer Records	\$ 156,926	124,392	388	22,792	6,058	665	2,621	10
31	Customer Other	\$ 419,738	235,660	501	53,246	114,333	1,766	14,212	19
32	Street Lighting	\$ 646,844	-	-	-	-	-	646,844	-
33	Energy Related	\$ 9,641	3,555	13	1,023	4,897	43	111	0
34	Fuel	\$ -	-	-	-	-	-	-	-
35	External Transmission	\$ -	-	-	-	-	-	-	-
36	Ad Valorem	\$ -	-	-	-	-	-	-	-
37	Total Deducts Rate Base	\$ 56,544,793	25,662,493	146,398	6,534,065	23,054,018	195,939	949,106	2,774

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1 Other Addition to Rate Base						
2	23,211	10,323	947	7	86	9
3	19,656	8,742	802	6	72	8
4	13,146	7,109	823	6	209	12
5	30,066	16,259	1,883	14	478	28
6	15,767	8,526	987	7	251	15
7	6,159	3,331	386	3	98	6
8	7,378	4,378	-	-	91	5
9	19,001	3,639	394	4	314	10
10	5,929	1,460	40	0	33	2
11	7,937	1,933	52	0	28	3
12	14,027	4,195	427	3	35	5
13	-	-	-	-	-	-
14	1,164,568	507,659	46,542	348	5,665	629
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	1,326,846	577,552	53,284	399	7,359	733
20 Deductions to Rate Base						
21	7,125,547	3,168,957	290,586	2,165	26,267	2,846
22	3,275,469	1,456,705	133,577	995	12,075	1,308
23	985,116	532,721	61,699	460	15,665	925
24	2,000,198	1,081,646	125,274	934	31,806	1,878
25	1,040,053	562,429	65,140	486	16,539	977
26	811,162	438,652	50,804	379	12,899	762
27	738,584	438,200	-	-	9,066	535
28	674,056	129,076	13,992	133	11,144	366
29	74,772	18,412	503	3	413	25
30	99,497	24,233	657	4	352	35
31	177,227	52,999	5,397	38	438	63
32	-	-	-	-	-	-
33	2,408	1,050	96	1	12	1
34	-	-	-	-	-	-
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	17,004,090	7,905,081	747,724	5,598	136,675	9,723

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Test Year Ended September 30, 2014

Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	Other Addition to Rate Base										
2	Production	4,762	38	2,151	2,406	8,242	30,656	280	73	170	2 _12CPProd
3	Transmission	4,033	32	1,822	2,037	6,980	25,961	237	62	144	2 _12CPTrans
4	Distribution Substations	2,209	20	1,501	1,305	3,341	11,997	139	143	337	3 NonCP
5	Distribution Primary	5,052	45	3,433	2,984	7,641	27,439	318	327	770	7 NonCPPrimary
6	Distribution Secondary	2,649	24	1,800	1,565	3,993	-	167	172	404	4 NonCPSecond
7	Distribution - Transformers	1,035	9	703	611	1,565	5,621	65	67	158	1 DemTransf
8	Services	998	-	-	530	1,421	4,726	61	-	-	2 Services
9	Meters	5,329	45	506	818	2,670	686	233	-	-	6 MeterCost
10	Customer Meter Reading	1,243	3	19	430	4,179	1,429	200	-	-	12 MeterRdg
11	Customer Records	1,631	4	26	157	376	107	53	181	28	1 CustRecords
12	Customer Other	2,960	27	558	669	2,122	6,927	140	956	168	2 Customer
13	Street Lighting	-	-	-	-	-	-	-	1,327	7,939	- Lighting
14	Energy Related	238,148	1,885	119,610	134,922	460,290	1,907,919	20,554	15,970	37,580	147 Energy
15	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	- AdValorem
18	Total Working Capital	270,048	2,133	132,129	148,435	502,822	2,023,467	22,446	19,278	47,698	189
19											
20	Deductions to Rate Base										
21	Production	1,461,865	11,561	660,492	738,562	2,530,349	9,411,085	85,964	22,378	52,136	720 _12CPProd
22	Transmission	671,990	5,315	303,615	339,502	1,163,150	4,326,084	39,516	10,287	23,966	331 _12CPTrans
23	Distribution Substations	165,522	1,489	112,468	97,784	250,355	899,020	10,417	10,724	25,236	239 NonCP
24	Distribution Primary	336,079	3,023	228,358	198,542	508,327	1,825,389	21,152	21,775	51,240	485 NonCPPrimary
25	Distribution Secondary	174,753	1,572	118,740	103,237	263,400	-	10,998	11,322	26,643	252 NonCPSecond
26	Distribution - Transformers	136,294	1,226	92,609	80,517	206,147	740,270	8,578	8,831	20,780	197 DemTransf
27	Services	99,894	-	-	53,005	142,288	473,101	6,061	-	-	155 Services
28	Meters	189,057	1,586	17,934	29,036	94,704	24,328	8,260	-	-	209 MeterCost
29	Customer Meter Reading	15,672	37	243	5,427	52,707	18,024	2,520	-	-	155 MeterRdg
30	Customer Records	20,448	53	327	1,964	4,719	1,339	665	2,273	347	10 CustRecords
31	Customer Other	37,398	347	7,045	8,456	26,812	87,521	1,766	12,085	2,128	19 Customer
32	Street Lighting	-	-	-	-	-	-	-	92,628	554,216	- Lighting
33	Energy Related	492	4	247	279	952	3,945	43	33	78	0 Energy
34	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
36	Ad Valorem	-	-	-	-	-	-	-	-	-	- AdValorem
37	Total Deducts Rate Base	3,309,466	26,212	1,542,078	1,656,310	5,243,911	17,810,107	195,939	192,336	756,770	2,774

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Rate Base								
2	Production	\$ 199,000,241	82,326,862	226,386	22,336,507	92,857,004	668,456	579,427	5,598
3	Transmission	\$ 95,427,957	39,478,768	108,561	10,711,179	44,528,360	320,550	277,856	2,684
4	Distribution Substations	\$ 29,092,059	14,500,826	152,260	3,462,431	10,548,704	95,609	330,035	2,194
5	Distribution Primary	\$ 42,140,912	21,004,977	220,554	5,015,458	15,280,183	138,493	478,068	3,178
6	Distribution Secondary	\$ 16,535,546	11,509,530	120,851	2,748,185	1,817,398	75,886	261,954	1,741
7	Distribution - Transformers	\$ 26,495,842	13,206,752	138,672	3,153,439	9,607,322	87,077	300,582	1,998
8	Services	\$ 10,512,816	6,309,032	51,474	819,729	3,299,253	32,496	-	832
9	Meters	\$ 8,763,090	5,998,666	84,485	1,744,077	873,701	60,626	-	1,536
10	Customer Meter Reading	\$ 1,334,177	661,678	3,093	150,985	499,531	17,794	-	1,095
11	Customer Records	\$ 1,013,513	803,392	2,504	147,206	39,123	4,296	16,927	65
12	Customer Other	\$ 2,979,281	1,672,706	3,554	377,940	811,529	12,535	100,879	138
13	Street Lighting	\$ 3,387,047	-	-	-	-	3,387,047	-	-
14	Energy Related	\$ 10,715,507	3,950,984	14,466	1,136,641	5,442,768	47,238	123,072	337
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Rate Base	\$ 447,397,986	201,424,173	1,126,861	51,803,776	185,604,876	1,561,056	5,855,848	21,396

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South Dakota Electric
Test Year Ended September 30, 2014

Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Rate Base					
2	55,408,500	24,641,918	2,259,608	16,836	204,255	22,132
3	26,570,420	11,816,709	1,083,566	8,074	97,948	10,613
4	9,041,161	4,889,186	566,257	4,222	143,769	8,491
5	13,096,453	7,082,165	820,244	6,115	208,255	12,299
6	7,176,110	3,880,623	449,447	3,351	114,112	6,739
7	8,234,315	4,452,868	515,724	3,845	130,939	7,733
8	3,959,732	2,349,300	-	-	48,604	2,870
9	4,947,576	947,418	102,699	973	81,797	2,688
10	528,070	130,033	3,552	24	2,915	178
11	642,610	156,511	4,243	28	2,275	229
12	1,257,946	376,185	38,305	270	3,109	445
13	-	-	-	-	-	-
14	2,676,484	1,166,734	106,966	801	13,020	1,446
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	133,539,375	61,889,649	5,950,611	44,538	1,050,998	75,864

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	Rate Base										
2	Production	11,367,515	89,902	5,136,006	5,743,084	19,676,085	73,180,919	668,456	174,015	405,411	5,598
3	Transmission	5,451,143	43,111	2,462,904	2,754,021	9,435,409	35,092,951	320,550	83,447	194,410	2,684
4	Distribution Substations	1,519,124	13,663	1,032,208	897,435	2,297,704	8,251,000	95,609	98,425	231,611	2,194
5	Distribution Primary	2,200,506	19,792	1,495,191	1,299,968	3,328,308	11,951,875	138,493	142,572	335,497	3,178
6	Distribution Secondary	1,205,752	10,845	819,280	712,308	1,817,398	-	75,886	78,121	183,833	1,741
7	Distribution - Transformers	1,383,555	12,444	940,093	817,347	2,092,654	7,514,669	87,077	89,641	210,941	1,998
8	Services	535,558	-	-	284,171	762,840	2,536,413	32,496	-	-	832
9	Meters	1,387,679	11,640	131,636	213,121	695,130	178,570	60,626	-	-	1,536
10	Customer Meter Reading	110,678	263	1,718	38,325	372,236	127,295	17,794	-	-	1,095
11	Customer Records	132,068	342	2,110	12,687	30,478	8,645	4,296	14,683	2,244	65
12	Customer Other	265,451	2,461	50,004	60,023	190,311	621,218	12,535	85,777	15,102	138
13	Street Lighting	-	-	-	-	-	-	-	485,025	2,902,022	-
14	Energy Related	547,326	4,333	274,896	310,085	1,057,868	4,384,900	47,238	36,703	86,369	337
15	Fuel	-	-	-	-	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-	-	-	-	-
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-
18	Total Rate Base	26,106,355	208,796	12,346,046	13,142,578	41,756,420	143,848,456	1,561,056	1,288,409	4,567,439	21,396

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Revenues								
2	Electric Base Rate Revenue	\$ 73,327,430	29,993,831	97,783	9,081,955	32,398,583	411,424	1,337,952	5,901
3	Fuel	\$ 44,843,447	16,516,983	60,477	4,751,696	22,800,907	197,475	514,500	1,410
4	Yankton Sioux Billing Credit	\$ (47,405)	(17,461)	(64)	(5,023)	(24,103)	(209)	(544)	(1)
5	External Transmission	\$ 3,520,526	1,512,044	6,048	475,179	1,463,696	16,166	47,291	102
6	Ad Valorem	\$ 5,340,668	2,297,143	9,173	720,736	2,216,987	24,562	71,914	153
7	Total Electric Sales Revenue	\$ 126,984,665	50,302,540	173,417	15,024,543	58,856,069	649,419	1,971,114	7,564
8									
9	Wholesale Sales Revenues								
10	Production	\$ -	-	-	-	-	-	-	-
11	Transmission	\$ -	-	-	-	-	-	-	-
12	Distribution Substations	\$ -	-	-	-	-	-	-	-
13	Distribution Primary	\$ -	-	-	-	-	-	-	-
14	Distribution Secondary	\$ -	-	-	-	-	-	-	-
15	Distribution - Transformers	\$ -	-	-	-	-	-	-	-
16	Services	\$ -	-	-	-	-	-	-	-
17	Meters	\$ -	-	-	-	-	-	-	-
18	Customer Meter Reading	\$ -	-	-	-	-	-	-	-
19	Customer Records	\$ -	-	-	-	-	-	-	-
20	Customer Other	\$ -	-	-	-	-	-	-	-
21	Street Lighting	\$ -	-	-	-	-	-	-	-
22	Energy Related	\$ (83,715)	(30,867)	(113)	(8,880)	(42,522)	(369)	(962)	(3)
23	Fuel	\$ 1,273,847	469,190	1,718	134,979	647,695	5,610	14,615	40
24	External Transmission	\$ -	-	-	-	-	-	-	-
25	Ad Valorem	\$ -	-	-	-	-	-	-	-
26	Total Wholesale Revenues	\$ 1,190,132	438,323	1,605	126,099	605,173	5,241	13,654	37
27									
28	Other Revenues								
29	Production	\$ 1,519,047	628,433	1,728	170,503	708,814	5,103	4,423	43
30	Transmission	\$ 666,718	275,823	758	74,835	311,102	2,240	1,941	19
31	Distribution Substations	\$ 64,392	32,096	337	7,664	23,348	212	730	5
32	Distribution Primary	\$ 301,387	150,225	1,577	35,870	109,282	990	3,419	23
33	Distribution Secondary	\$ 106,396	74,057	778	17,683	11,694	488	1,686	11
34	Distribution - Transformers	\$ 46,516	23,186	243	5,536	16,866	153	528	4
35	Services	\$ 32,646	19,592	160	2,546	10,245	101	-	3
36	Meters	\$ 34,837	23,847	336	6,933	3,473	241	-	6
37	Customer Meter Reading	\$ 9,437	4,680	22	1,068	3,533	126	-	8
38	Customer Records	\$ 14,117	11,190	35	2,050	545	60	236	1
39	Customer Other	\$ 20,663	11,601	25	2,621	5,628	87	700	1
40	Street Lighting	\$ 8,186	-	-	-	-	-	8,186	-
41	Energy Related	\$ 8,263	3,047	11	876	4,197	36	95	0
42	Fuel	\$ -	-	-	-	-	-	-	-
43	External Transmission	\$ -	-	-	-	-	-	-	-
44	Ad Valorem	\$ -	-	-	-	-	-	-	-
45	Total Other Revenues	\$ 2,832,603	1,257,776	6,010	328,186	1,208,729	9,836	21,943	122
46									
47	Total Revenue	\$ 131,007,400	51,998,640	181,032	15,478,828	60,669,971	664,496	2,006,710	7,723

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Revenues					
2	23,064,907	6,710,910	216,959	1,055	84,594	13,190
3	11,188,968	4,877,499	447,168	3,348	54,430	6,047
4	(11,828)	(5,156)	(473)	(4)	(58)	(6)
5	1,024,292	446,510	40,936	306	5,443	605
6	1,556,135	678,351	62,191	466	8,256	917
7	36,822,474	12,708,114	766,781	5,171	152,665	20,752
8						
9	Wholesale Sales Revenues					
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	-	-	-	-	-	-
20	-	-	-	-	-	-
21	-	-	-	-	-	-
22	(20,910)	(9,115)	(836)	(6)	(102)	(11)
23	317,840	138,553	12,703	95	1,546	172
24	-	-	-	-	-	-
25	-	-	-	-	-	-
26	296,930	129,438	11,867	89	1,444	160
27						
28	Other Revenues					
29	422,955	188,101	17,248	129	1,559	169
30	185,637	82,559	7,570	56	684	74
31	20,011	10,822	1,253	9	318	19
32	93,664	50,651	5,866	44	1,489	88
33	46,174	24,969	2,892	22	734	43
34	14,456	7,817	905	7	230	14
35	12,296	7,295	-	-	151	9
36	19,668	3,766	408	4	325	11
37	3,735	920	25	0	21	1
38	8,951	2,180	59	0	32	3
39	8,725	2,609	266	2	22	3
40	-	-	-	-	-	-
41	2,064	900	82	1	10	1
42	-	-	-	-	-	-
43	-	-	-	-	-	-
44	-	-	-	-	-	-
45	838,337	382,590	36,577	273	5,575	435
46						
47	37,957,740	13,220,141	815,224	5,533	159,685	21,347

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator	
1	Revenues											
2	Electric Base Rate Revenue	6,702,445	22,803	596,960	1,759,748	10,566,129	21,832,455	411,424	391,458	946,494	5,901	
3	Fuel	2,288,083	18,113	1,149,197	1,296,303	4,422,562	18,378,344	197,475	153,437	361,064	1,410 Fuel	
4	Yankton Sioux Billing Credit	(2,419)	(19)	(1,215)	(1,370)	(4,675)	(19,428)	(209)	(162)	(382)	(1) Fuel	
5	External Transmission	228,813	1,811	114,922	129,633	405,676	1,058,019	16,166	14,103	33,188	102 ExtTransm	
6	Ad Valorem	347,056	2,747	174,310	196,623	614,458	1,602,529	24,562	21,447	50,467	153 AdValorem	
7	Total Electric Sales Revenue	9,563,977	45,456	2,034,174	3,380,936	16,004,150	42,851,918	649,419	580,282	1,390,832	7,564	
8												
9	Wholesale Sales Revenues											
10	Production	-	-	-	-	-	-	-	-	-	-	_12CPProd
11	Transmission	-	-	-	-	-	-	-	-	-	-	_12CPTrans
12	Distribution Substations	-	-	-	-	-	-	-	-	-	-	NonCP
13	Distribution Primary	-	-	-	-	-	-	-	-	-	-	NonCPPrimary
14	Distribution Secondary	-	-	-	-	-	-	-	-	-	-	NonCPSecond
15	Distribution - Transformers	-	-	-	-	-	-	-	-	-	-	DemTransf
16	Services	-	-	-	-	-	-	-	-	-	-	Services
17	Meters	-	-	-	-	-	-	-	-	-	-	MeterCost
18	Customer Meter Reading	-	-	-	-	-	-	-	-	-	-	MeterRdg
19	Customer Records	-	-	-	-	-	-	-	-	-	-	CustRecords
20	Customer Other	-	-	-	-	-	-	-	-	-	-	Customer
21	Street Lighting	-	-	-	-	-	-	-	-	-	-	Lighting
22	Energy Related	(4,276)	(34)	(2,148)	(2,423)	(8,265)	(34,257)	(369)	(287)	(675)	(3)	Energy
23	Fuel	64,997	515	32,645	36,823	125,630	522,065	5,610	4,359	10,257	40	Fuel
24	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
25	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
26	Total Wholesale Revenues	60,721	481	30,497	34,401	117,365	487,808	5,241	4,072	9,582	37	
27												
28	Other Revenues											
29	Production	86,773	686	39,205	43,839	150,195	558,619	5,103	1,328	3,095	43	_12CPProd
30	Transmission	38,085	301	17,207	19,241	65,922	245,181	2,240	583	1,358	19	_12CPTrans
31	Distribution Substations	3,362	30	2,285	1,986	5,086	18,263	212	218	513	5	NonCP
32	Distribution Primary	15,738	142	10,693	9,297	23,804	85,478	990	1,020	2,399	23	NonCPPrimary
33	Distribution Secondary	7,758	70	5,272	4,583	11,694	-	488	503	1,183	11	NonCPSecond
34	Distribution - Transformers	2,429	22	1,650	1,435	3,674	13,193	153	157	370	4	DemTransf
35	Services	1,663	-	-	882	2,369	7,877	101	-	-	3	Services
36	Meters	5,517	46	523	847	2,763	710	241	-	-	6	MeterCost
37	Customer Meter Reading	783	2	12	271	2,633	900	126	-	-	8	MeterRdg
38	Customer Records	1,840	5	29	177	425	120	60	205	31	1	CustRecords
39	Customer Other	1,841	17	347	416	1,320	4,308	87	595	105	1	Customer
40	Street Lighting	-	-	-	-	-	-	-	1,172	7,013	-	Lighting
41	Energy Related	422	3	212	239	816	3,381	36	28	67	0	Energy
42	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
43	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
44	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
45	Total Other Revenues	166,210	1,324	77,436	83,215	270,699	938,030	9,836	5,809	16,134	122	
46												
47	Total Revenue	9,790,908	47,261	2,142,107	3,498,552	16,392,215	44,277,756	664,496	590,163	1,416,548	7,723	

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1 O&M Expenses								
2 Production	\$ 12,548,206	5,191,222	14,275	1,408,456	5,855,213	42,150	36,536	353
3 Transmission	\$ 4,666,958	1,930,731	5,309	523,836	2,177,684	15,677	13,589	131
4 Distribution Substations	\$ 2,156,602	1,074,950	11,287	256,671	781,978	7,088	24,466	163
5 Distribution Primary	\$ 5,432,208	2,707,664	28,431	646,522	1,969,704	17,853	61,626	410
6 Distribution Secondary	\$ 1,998,987	1,391,391	14,610	332,229	219,706	9,174	31,668	211
7 Distribution - Transformers	\$ 373,717	186,278	1,956	44,478	135,509	1,228	4,240	28
8 Services	\$ 753,908	452,441	3,691	58,785	236,600	2,330	-	60
9 Meters	\$ 2,161,051	1,479,321	20,835	430,104	215,462	14,951	-	379
10 Customer Meter Reading	\$ 1,149,262	569,971	2,665	130,059	430,297	15,328	-	943
11 Customer Records	\$ 1,565,700	1,241,100	3,868	227,407	60,438	6,637	26,149	100
12 Customer Other	\$ 2,398,615	1,346,693	2,861	304,279	653,361	10,092	81,218	111
13 Street Lighting	\$ 466,631	-	-	-	-	-	466,631	-
14 Energy Related	\$ 660,615	243,580	892	70,074	335,549	2,912	7,587	21
15 Fuel	\$ 46,069,889	16,968,713	62,131	4,881,652	23,424,498	202,876	528,572	1,448
16 External Transmission	\$ 3,520,526	1,512,044	6,048	475,179	1,463,696	16,166	47,291	102
17 Ad Valorem	\$ -	-	-	-	-	-	-	-
18 Total O&M Expense	\$ 85,922,874	36,296,097	178,858	9,789,732	37,959,695	364,461	1,329,571	4,459
20 Depreciation								
21 Production	\$ 5,737,778	2,373,732	6,527	644,029	2,677,348	19,274	16,707	161
22 Transmission	\$ 5,235,200	2,165,814	5,956	587,618	2,442,836	17,585	15,243	147
23 Distribution Substations	\$ 1,383,157	689,429	7,239	164,618	501,529	4,546	15,691	104
24 Distribution Primary	\$ 3,918,108	1,952,966	20,506	466,319	1,420,696	12,877	44,449	295
25 Distribution Secondary	\$ 1,415,882	985,521	10,348	235,318	155,617	6,498	22,430	149
26 Distribution - Transformers	\$ 894,719	445,969	4,683	106,486	324,423	2,940	10,150	67
27 Services	\$ 1,054,829	633,032	5,165	82,250	331,039	3,261	-	83
28 Meters	\$ 735,487	503,469	7,091	146,381	73,330	5,088	-	129
29 Customer Meter Reading	\$ 145,541	72,180	337	16,470	54,492	1,941	-	119
30 Customer Records	\$ 115,451	91,516	285	16,769	4,457	489	1,928	7
31 Customer Other	\$ 323,917	181,862	386	41,091	88,232	1,363	10,968	15
32 Street Lighting	\$ 492,919	-	-	-	-	-	492,919	-
33 Energy Related	\$ -	-	-	-	-	-	-	-
34 Fuel	\$ -	-	-	-	-	-	-	-
35 External Transmission	\$ -	-	-	-	-	-	-	-
36 Ad Valorem	\$ -	-	-	-	-	-	-	-
37 Total Depreciation Exp	\$ 21,452,987	10,095,491	68,524	2,507,348	8,073,998	75,862	630,486	1,279

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17	
1 O&M Expenses							
2	Production	3,493,851	1,553,827	142,482	1,062	12,880	1,396
3	Transmission	1,299,441	577,903	52,992	395	4,790	519
4	Distribution Substations	670,224	362,437	41,977	313	10,658	629
5	Distribution Primary	1,688,209	912,932	105,734	788	26,845	1,585
6	Distribution Secondary	867,522	469,130	54,334	405	13,795	815
7	Distribution - Transformers	116,143	62,807	7,274	54	1,847	109
8	Services	283,965	168,476	-	-	3,486	206
9	Meters	1,220,113	233,641	25,327	240	20,172	663
10	Customer Meter Reading	454,880	112,010	3,060	21	2,511	153
11	Customer Records	992,720	241,782	6,554	44	3,514	354
12	Customer Other	1,012,770	302,866	30,839	217	2,503	358
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	165,006	71,930	6,594	49	803	89
15	Fuel	11,494,979	5,010,896	459,398	3,439	55,918	6,212
16	External Transmission	1,024,292	446,510	40,936	306	5,443	605
17	Ad Valorem	-	-	-	-	-	-
18	Total O&M Expense	24,784,116	10,527,145	977,502	7,334	165,164	13,693
20 Depreciation							
21	Production	1,597,594	710,501	65,151	485	5,889	638
22	Transmission	1,457,659	648,267	59,445	443	5,373	582
23	Distribution Substations	429,854	232,452	26,922	201	6,835	404
24	Distribution Primary	1,217,660	658,474	76,263	569	19,363	1,144
25	Distribution Secondary	614,465	332,284	38,485	287	9,771	577
26	Distribution - Transformers	278,059	150,366	17,415	130	4,422	261
27	Services	397,309	235,723	-	-	4,877	288
28	Meters	415,251	79,517	8,620	82	6,865	226
29	Customer Meter Reading	57,605	14,185	387	3	318	19
30	Customer Records	73,201	17,828	483	3	259	26
31	Customer Other	136,768	40,900	4,165	29	338	48
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	-	-	-	-	-	-
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	-	-	-	-	-	-
37	Total Depreciation Exp	6,675,427	3,120,497	297,336	2,231	64,311	4,213

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1 O&M Expenses											
2 Production	716,793	5,669	323,857	362,137	1,240,700	4,614,513	42,150	10,973	25,564	353	_12CPPProd
3 Transmission	266,591	2,108	120,450	134,687	461,444	1,716,240	15,677	4,081	9,508	131	_12CPTTrans
4 Distribution Substations	112,613	1,013	76,518	66,527	170,329	611,649	7,088	7,296	17,169	163	NonCP
5 Distribution Primary	283,658	2,551	192,739	167,573	429,038	1,540,666	17,853	18,378	43,247	410	NonCPPPrimary
6 Distribution Secondary	145,764	1,311	99,043	86,111	219,706	-	9,174	9,444	22,224	211	NonCPSecond
7 Distribution - Transformers	19,515	176	13,260	11,528	29,516	105,992	1,228	1,264	2,975	28	DemTransf
8 Services	38,407	-	-	20,379	54,706	181,894	2,330	-	-	60	Services
9 Meters	342,213	2,871	32,463	52,558	171,425	44,037	14,951	-	-	379	MeterCost
10 Customer Meter Reading	95,339	227	1,480	33,014	320,645	109,652	15,328	-	-	943	MeterRdg
11 Customer Records	204,021	528	3,259	19,599	47,083	13,356	6,637	22,683	3,466	100	CustRecords
12 Customer Other	213,715	1,981	40,259	48,325	153,219	500,142	10,092	69,059	12,158	111	Customer
13 Street Lighting	-	-	-	-	-	-	-	66,822	399,809	-	Lighting
14 Energy Related	33,743	267	16,947	19,117	65,218	270,331	2,912	2,263	5,325	21	Energy
15 Fuel	2,350,661	18,609	1,180,627	1,331,756	4,543,517	18,880,981	202,876	157,633	370,939	1,448	Fuel
16 External Transmission	228,813	1,811	114,922	129,633	405,676	1,058,019	16,166	14,103	33,188	102	ExtTransm
17 Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18 Total O&M Expense	5,051,844	39,122	2,215,822	2,482,944	8,312,222	29,647,473	364,461	384,000	945,572	4,459	
20 Depreciation											
21 Production	327,760	2,592	148,087	165,590	567,321	2,110,027	19,274	5,017	11,689	161	_12CPPProd
22 Transmission	299,051	2,365	135,115	151,086	517,629	1,925,207	17,585	4,578	10,665	147	_12CPTTrans
23 Distribution Substations	72,225	650	49,075	42,668	109,242	392,287	4,546	4,680	11,012	104	NonCP
24 Distribution Primary	204,595	1,840	139,017	120,866	309,454	1,111,242	12,877	13,256	31,193	295	NonCPPPrimary
25 Distribution Secondary	103,244	929	70,152	60,993	155,617	-	6,498	6,689	15,741	149	NonCPSecond
26 Distribution - Transformers	46,720	420	31,745	27,600	70,665	253,757	2,940	3,027	7,123	67	DemTransf
27 Services	53,736	-	-	28,513	76,541	254,497	3,261	-	-	83	Services
28 Meters	116,468	977	11,048	17,887	58,342	14,987	5,088	-	-	129	MeterCost
29 Customer Meter Reading	12,074	29	187	4,181	40,606	13,886	1,941	-	-	119	MeterRdg
30 Customer Records	15,044	39	240	1,445	3,472	985	489	1,673	256	7	CustRecords
31 Customer Other	28,861	268	5,437	6,526	20,691	67,541	1,363	9,326	1,642	15	Customer
32 Street Lighting	-	-	-	-	-	-	-	70,586	422,333	-	Lighting
33 Energy Related	-	-	-	-	-	-	-	-	-	-	Energy
34 Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
35 External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
36 Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
37 Total Depreciation Exp	1,279,779	10,108	590,105	627,356	1,929,581	6,144,416	75,862	118,831	511,654	1,279	

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Regulatory Credits							
2	\$ 29,759	12,311	34	3,340	13,886	100	87	1
3	\$ 57,538	23,804	65	6,458	26,848	193	168	2
4	\$ 47,042	23,448	246	5,599	17,057	155	534	4
5	\$ 110,779	55,217	580	13,184	40,168	364	1,257	8
6	\$ 41,600	28,956	304	6,914	4,572	191	659	4
7	\$ 19,020	9,481	100	2,264	6,897	63	216	1
8	\$ 21,792	13,078	107	1,699	6,839	67	-	2
9	\$ 41,760	28,586	403	8,311	4,164	289	-	7
10	\$ 19,348	9,596	45	2,190	7,244	258	-	16
11	\$ 15,348	12,166	38	2,229	592	65	256	1
12	\$ 43,061	24,176	51	5,463	11,729	181	1,458	2
13	\$ 10,404	-	-	-	-	-	10,404	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ 399,135	171,677	686	53,864	165,686	1,836	5,374	11
18	\$ 856,586	412,495	2,658	111,515	305,684	3,762	20,413	60
19								
20	Taxes Other Than Income Taxes							
21	\$ 142,494	58,950	162	15,994	66,490	479	415	4
22	\$ 166,857	69,029	190	18,729	77,858	560	486	5
23	\$ 118,001	58,817	618	14,044	42,787	388	1,339	9
24	\$ 274,041	136,595	1,434	32,615	99,367	901	3,109	21
25	\$ 102,974	71,675	753	17,114	11,318	473	1,631	11
26	\$ 50,494	25,168	264	6,010	18,309	166	573	4
27	\$ 54,349	32,616	266	4,238	17,056	168	-	4
28	\$ 100,481	68,783	969	19,998	10,018	695	-	18
29	\$ 45,892	22,760	106	5,194	17,183	612	-	38
30	\$ 37,799	29,963	93	5,490	1,459	160	631	2
31	\$ 101,884	57,202	122	12,925	27,752	429	3,450	5
32	\$ 26,019	-	-	-	-	-	26,019	-
33	\$ 225,205	83,037	304	23,888	114,389	993	2,587	7
34	\$ -	-	-	-	-	-	-	-
35	\$ -	-	-	-	-	-	-	-
36	\$ 4,941,533	2,125,466	8,488	666,872	2,051,300	22,726	66,540	142
37	\$ 6,388,024	2,840,062	13,768	843,110	2,555,287	28,749	106,778	268

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17	
1 Regulatory Credits							
2	Production	8,286	3,685	338	3	31	3
3	Transmission	16,021	7,125	653	5	59	6
4	Distribution Substations	14,619	7,906	916	7	232	14
5	Distribution Primary	34,427	18,617	2,156	16	547	32
6	Distribution Secondary	18,054	9,763	1,131	8	287	17
7	Distribution - Transformers	5,911	3,197	370	3	94	6
8	Services	8,208	4,870	-	-	101	6
9	Meters	23,577	4,515	489	5	390	13
10	Customer Meter Reading	7,658	1,886	52	0	42	3
11	Customer Records	9,731	2,370	64	0	34	3
12	Customer Other	18,182	5,437	554	4	45	6
13	Street Lighting	-	-	-	-	-	-
14	Energy Related	-	-	-	-	-	-
15	Fuel	-	-	-	-	-	-
16	External Transmission	-	-	-	-	-	-
17	Ad Valorem	116,298	50,697	4,648	35	617	69
18	Total Regulatory Credits	280,972	120,067	11,371	86	2,480	178
19							
20 Taxes Other Than Income Taxes							
21	Production	39,675	17,645	1,618	12	146	16
22	Transmission	46,459	20,662	1,895	14	171	19
23	Distribution Substations	36,672	19,831	2,297	17	583	34
24	Distribution Primary	85,166	46,055	5,334	40	1,354	80
25	Distribution Secondary	44,689	24,166	2,799	21	711	42
26	Distribution - Transformers	15,692	8,486	983	7	250	15
27	Services	20,471	12,145	-	-	251	15
28	Meters	56,731	10,863	1,178	11	938	31
29	Customer Meter Reading	18,164	4,473	122	1	100	6
30	Customer Records	23,966	5,837	158	1	85	9
31	Customer Other	43,019	12,865	1,310	9	106	15
32	Street Lighting	-	-	-	-	-	-
33	Energy Related	56,251	24,521	2,248	17	274	30
34	Fuel	-	-	-	-	-	-
35	External Transmission	-	-	-	-	-	-
36	Ad Valorem	1,439,838	627,655	57,543	431	7,639	849
37	Total Taxes Oth Than Income	1,926,793	835,204	77,484	581	12,608	1,160

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	Regulatory Credits										
2	Production	1,700	13	768	859	2,942	10,944	100	26	61	1 _12CPProd
3	Transmission	3,287	26	1,485	1,661	5,689	21,159	193	50	117	2 _12CPTrans
4	Distribution Substations	2,456	22	1,669	1,451	3,715	13,342	155	159	375	4 NonCP
5	Distribution Primary	5,785	52	3,931	3,417	8,749	31,419	364	375	882	8 NonCPPrimary
6	Distribution Secondary	3,033	27	2,061	1,792	4,572	-	191	197	462	4 NonCPSecond
7	Distribution - Transformers	993	9	675	587	1,502	5,394	63	64	151	1 DemTransf
8	Services	1,110	-	-	589	1,581	5,258	67	-	-	2 Services
9	Meters	6,613	55	627	1,016	3,313	851	289	-	-	7 MeterCost
10	Customer Meter Reading	1,605	4	25	556	5,398	1,846	258	-	-	16 MeterRdg
11	Customer Records	2,000	5	32	192	462	131	65	222	34	1 CustRecords
12	Customer Other	3,837	36	723	868	2,751	8,979	181	1,240	218	2 Customer
13	Street Lighting	-	-	-	-	-	-	-	1,490	8,915	- Lighting
14	Energy Related	-	-	-	-	-	-	-	-	-	- Energy
15	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
17	Ad Valorem	25,937	205	13,027	14,695	45,921	119,765	1,836	1,603	3,772	11 AdValorem
18	Total Regulatory Credits	58,356	455	25,023	27,681	86,596	219,087	3,762	5,426	14,987	60
19											
20	Taxes Other Than Income Taxes										
21	Production	8,140	64	3,678	4,112	14,089	52,401	479	125	290	4 _12CPProd
22	Transmission	9,531	75	4,306	4,815	16,498	61,360	560	146	340	5 _12CPTrans
23	Distribution Substations	6,162	55	4,187	3,640	9,320	33,467	388	399	939	9 NonCP
24	Distribution Primary	14,310	129	9,723	8,454	21,644	77,723	901	927	2,182	21 NonCPPrimary
25	Distribution Secondary	7,509	68	5,102	4,436	11,318	-	473	486	1,145	11 NonCPSecond
26	Distribution - Transformers	2,637	24	1,792	1,558	3,988	14,321	166	171	402	4 DemTransf
27	Services	2,769	-	-	1,469	3,944	13,113	168	-	-	4 Services
28	Meters	15,912	133	1,509	2,444	7,971	2,048	695	-	-	18 MeterCost
29	Customer Meter Reading	3,807	9	59	1,318	12,804	4,379	612	-	-	38 MeterRdg
30	Customer Records	4,926	13	79	473	1,137	322	160	548	84	2 CustRecords
31	Customer Other	9,078	84	1,710	2,053	6,508	21,244	429	2,933	516	5 Customer
32	Street Lighting	-	-	-	-	-	-	-	3,726	22,293	- Lighting
33	Energy Related	11,503	91	5,777	6,517	22,233	92,156	993	771	1,815	7 Energy
34	Fuel	-	-	-	-	-	-	-	-	-	- Fuel
35	External Transmission	-	-	-	-	-	-	-	-	-	- ExtTransm
36	Ad Valorem	321,119	2,542	161,283	181,928	568,536	1,482,764	22,726	19,844	46,696	142 AdValorem
37	Total Taxes Oth Than Income	417,400	3,288	199,205	223,217	699,989	1,855,298	28,749	30,076	76,702	268

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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Income Taxes							
2	\$ -	-	-	-	-	-	-	-
3	\$ -	-	-	-	-	-	-	-
4	\$ -	-	-	-	-	-	-	-
5	\$ -	-	-	-	-	-	-	-
6	\$ -	-	-	-	-	-	-	-
7	\$ -	-	-	-	-	-	-	-
8	\$ -	-	-	-	-	-	-	-
9	\$ -	-	-	-	-	-	-	-
10	\$ -	-	-	-	-	-	-	-
11	\$ -	-	-	-	-	-	-	-
12	\$ -	-	-	-	-	-	-	-
13	\$ -	-	-	-	-	-	-	-
14	\$ -	-	-	-	-	-	-	-
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ -	-	-	-	-	-	-	-

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Class Allocation
Adjusted
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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70	
1	Adjustments to Taxes								
2	Production	\$ (403,799)	(167,052)	(459)	(45,324)	(188,419)	(1,356)	(1,176)	(11)
3	Transmission	\$ (208,549)	(86,277)	(237)	(23,408)	(97,313)	(701)	(607)	(6)
4	Distribution Substations	\$ (73,518)	(36,645)	(385)	(8,750)	(26,657)	(242)	(834)	(6)
5	Distribution Primary	\$ (152,903)	(76,214)	(800)	(18,198)	(55,442)	(503)	(1,735)	(12)
6	Distribution Secondary	\$ (57,758)	(40,202)	(422)	(9,599)	(6,348)	(265)	(915)	(6)
7	Distribution - Transformers	\$ (44,378)	(22,120)	(232)	(5,282)	(16,092)	(146)	(503)	(3)
8	Services	\$ (32,399)	(19,443)	(159)	(2,526)	(10,168)	(100)	-	(3)
9	Meters	\$ (42,773)	(29,280)	(412)	(8,513)	(4,265)	(296)	-	(7)
10	Customer Meter Reading	\$ (16,329)	(8,098)	(38)	(1,848)	(6,114)	(218)	-	(13)
11	Customer Records	\$ (20,300)	(16,091)	(50)	(2,948)	(784)	(86)	(339)	(1)
12	Customer Other	\$ (35,003)	(19,652)	(42)	(4,440)	(9,535)	(147)	(1,185)	(2)
13	Street Lighting	\$ (15,836)	-	-	-	-	-	(15,836)	-
14	Energy Related	\$ (22,244)	(8,202)	(30)	(2,360)	(11,299)	(98)	(255)	(1)
15	Fuel	\$ -	-	-	-	-	-	-	-
16	External Transmission	\$ -	-	-	-	-	-	-	-
17	Ad Valorem	\$ -	-	-	-	-	-	-	-
18	Total Adjustment to Taxes	\$ (1,125,788)	(529,277)	(3,267)	(133,196)	(432,434)	(4,157)	(23,386)	(71)
19									
20	Total Operating Expense	\$ 113,494,683	\$ 49,114,869	\$ 260,541	\$ 13,118,509	\$ 48,462,229	\$ 468,677	\$ 2,063,862	\$ 5,995
21									
22	Operating Income								
23	Production	\$ 8,352,725	1,236,009	(15,227)	1,044,711	6,005,353	83,851	(2,424)	452
24	Transmission	\$ 4,005,440	592,712	(7,302)	500,978	2,879,788	40,210	(1,163)	217
25	Distribution Substations	\$ 971,142	166,646	(10,934)	117,219	687,470	11,993	(1,429)	177
26	Distribution Primary	\$ 1,406,734	241,392	(15,838)	169,795	995,826	17,373	(2,070)	257
27	Distribution Secondary	\$ 463,119	132,269	(8,678)	93,038	237,964	9,519	(1,134)	141
28	Distribution - Transformers	\$ 884,476	151,774	(9,958)	106,758	626,119	10,923	(1,301)	161
29	Services	\$ 376,783	91,290	(3,696)	66,314	218,732	4,076	-	67
30	Meters	\$ 400,547	144,089	(6,286)	155,630	99,385	7,605	-	124
31	Customer Meter Reading	\$ 85,597	15,479	(222)	13,315	54,704	2,232	-	88
32	Customer Records	\$ 39,700	18,878	(170)	15,456	4,396	539	596	5
33	Customer Other	\$ 119,964	32,863	(228)	28,289	54,027	1,572	3,430	11
34	Street Lighting	\$ (51,123)	-	-	-	-	-	(51,123)	-
35	Energy Related	\$ 457,612	60,368	(970)	48,816	343,977	5,925	(533)	27
36	Fuel - Not Included in Total	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
37	Ext Trans - Not Included in Tot	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Ad Valorem - Not Incl in Total	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Adj Operating Income	\$ 17,512,718	\$ 2,883,770	\$ (79,509)	\$ 2,360,319	\$ 12,207,742	\$ 195,819	\$ (57,152)	\$ 1,728
40									
41	Rate of Return	3.91%	1.43%	-7.06%	4.56%	6.58%	12.54%	-0.98%	8.08%

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1 Adjustments to Taxes						
2 Production	(112,431)	(50,002)	(4,585)	(34)	(414)	(45)
3 Transmission	(58,067)	(25,824)	(2,368)	(18)	(214)	(23)
4 Distribution Substations	(22,848)	(12,355)	(1,431)	(11)	(363)	(21)
5 Distribution Primary	(47,519)	(25,697)	(2,976)	(22)	(756)	(45)
6 Distribution Secondary	(25,066)	(13,555)	(1,570)	(12)	(399)	(24)
7 Distribution - Transformers	(13,792)	(7,458)	(864)	(6)	(219)	(13)
8 Services	(12,203)	(7,240)	-	-	(150)	(9)
9 Meters	(24,149)	(4,624)	(501)	(5)	(399)	(13)
10 Customer Meter Reading	(6,463)	(1,591)	(43)	(0)	(36)	(2)
11 Customer Records	(12,871)	(3,135)	(85)	(1)	(46)	(5)
12 Customer Other	(14,779)	(4,420)	(450)	(3)	(37)	(5)
13 Street Lighting	-	-	-	-	-	-
14 Energy Related	(5,556)	(2,422)	(222)	(2)	(27)	(3)
15 Fuel	-	-	-	-	-	-
16 External Transmission	-	-	-	-	-	-
17 Ad Valorem	-	-	-	-	-	-
18 Total Adjustment to Taxes	(355,744)	(158,324)	(15,096)	(113)	(3,059)	(208)
19						
20 Total Operating Expense	\$ 33,311,564	\$ 14,444,589	\$ 1,348,597	\$ 10,119	\$ 241,504	\$ 19,037
21						
22 Operating Income						
23 Production	1,927,803	(487,525)	(202,536)	(1,733)	(15,901)	674
24 Transmission	924,453	(233,786)	(97,124)	(831)	(7,625)	323
25 Distribution Substations	314,565	(96,729)	(50,756)	(435)	(11,192)	259
26 Distribution Primary	455,659	(140,116)	(73,521)	(630)	(16,213)	375
27 Distribution Secondary	249,675	(76,776)	(40,285)	(345)	(8,884)	205
28 Distribution - Transformers	286,493	(88,097)	(46,226)	(396)	(10,194)	236
29 Services	137,769	(46,479)	-	-	(3,784)	87
30 Meters	172,138.81	(18,744)	(9,205)	(100)	(6,368)	82
31 Customer Meter Reading	18,373	(2,573)	(318)	(2)	(227)	5
32 Customer Records	22,358	(3,096)	(380)	(3)	(177)	7
33 Customer Other	43,767	(7,443)	(3,433)	(28)	(242)	14
34 Street Lighting	-	-	-	-	-	-
35 Energy Related	93,122	(23,083)	(9,588)	(82)	(1,014)	44
36 Fuel - Not Included in Total	(0)	(0)	(0)	(0)	(0)	(0)
37 Ext Trans - Not Included in Tot	(0)	(0)	(0)	(0)	(0)	(0)
38 Ad Valorem - Not Incl in Total	(0)	(0)	(0)	(0)	(0)	(0)
39 Adj Operating Income	\$ 4,646,176	\$ (1,224,448)	\$ (533,373)	\$ (4,585)	\$ (81,819)	\$ 2,310
40						
41 Rate of Return	3.48%	-1.98%	-8.96%	-10.30%	-7.78%	3.05%

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 South Dakota Electric
 Test Year Ended September 30, 2014

Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator	
1	Adjustments to Taxes											
2	Production	(23,066)	(182)	(10,422)	(11,653)	(39,925)	(148,494)	(1,356)	(353)	(823)	(11) _12CPProd	
3	Transmission	(11,913)	(94)	(5,382)	(6,019)	(20,620)	(76,692)	(701)	(182)	(425)	(6) _12CPTans	
4	Distribution Substations	(3,839)	(35)	(2,608)	(2,268)	(5,806)	(20,851)	(242)	(249)	(585)	(6) NonCP	
5	Distribution Primary	(7,984)	(72)	(5,425)	(4,717)	(12,076)	(43,366)	(503)	(517)	(1,217)	(12) NonCPPrimary	
6	Distribution Secondary	(4,212)	(38)	(2,862)	(2,488)	(6,348)	-	(265)	(273)	(642)	(6) NonCPSecond	
7	Distribution - Transformers	(2,317)	(21)	(1,575)	(1,369)	(3,505)	(12,586)	(146)	(150)	(353)	(3) DemTransf	
8	Services	(1,650)	-	-	(876)	(2,351)	(7,817)	(100)	-	-	(3) Services	
9	Meters	(6,773)	(57)	(643)	(1,040)	(3,393)	(872)	(296)	-	-	(7) MeterCost	
10	Customer Meter Reading	(1,355)	(3)	(21)	(469)	(4,556)	(1,558)	(218)	-	-	(13) MeterRdg	
11	Customer Records	(2,645)	(7)	(42)	(254)	(610)	(173)	(86)	(294)	(45)	(1) CustRecords	
12	Customer Other	(3,119)	(29)	(587)	(705)	(2,236)	(7,299)	(147)	(1,008)	(177)	(2) Customer	
13	Street Lighting	-	-	-	-	-	-	-	(2,268)	(13,569)	-	Lighting
14	Energy Related	(1,136)	(9)	(571)	(644)	(2,196)	(9,103)	(98)	(76)	(179)	(1) Energy	
15	Fuel	-	-	-	-	-	-	-	-	-	-	Fuel
16	External Transmission	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	Ad Valorem	-	-	-	-	-	-	-	-	-	-	AdValorem
18	Total Adjustment to Taxes	(70,010)	(546)	(30,138)	(32,502)	(103,624)	(328,810)	(4,157)	(5,370)	(18,016)	(71)	
19												
20	Total Operating Expense	\$ 6,737,370	\$ 52,426	\$ 3,000,017	\$ 3,328,696	\$ 10,924,765	\$ 37,537,464	\$ 468,677	\$ 532,963	\$ 1,530,899	\$ 5,995	
21												
22	Operating Income											
23	Production	1,329,605	(2,224)	(356,894)	74,224	2,576,323	3,429,031	83,851	7,726	(10,150)	452	
24	Transmission	637,595	(1,066)	(171,144)	35,593	1,235,442	1,644,347	40,210	3,705	(4,867)	217	
25	Distribution Substations	177,685	(338)	(71,727)	11,599	300,854	386,616	11,993	4,370	(5,799)	177	
26	Distribution Primary	257,383	(490)	(103,899)	16,801	435,798	560,028	17,373	6,330	(8,400)	257	
27	Distribution Secondary	141,031	(268)	(56,931)	9,206	237,964	-	9,519	3,468	(4,602)	141	
28	Distribution - Transformers	161,828	(308)	(65,326)	10,563	274,005	352,114	10,923	3,980	(5,281)	161	
29	Services	62,642	-	-	3,673	99,884	118,848	4,076	-	-	67	
30	Meters	162,310	(288)	(9,147)	2,754	91,018	8,367	7,605	-	-	124	
31	Customer Meter Reading	12,946	(7)	(119)	495	48,739	5,965	2,232	-	-	88	
32	Customer Records	15,447	(8)	(147)	164	3,991	405	539	652	(56)	5	
33	Customer Other	31,049	(61)	(3,475)	776	24,919	29,108	1,572	3,808	(378)	11	
34	Street Lighting	-	-	-	-	-	-	-	21,533	(72,656)	-	Lighting
35	Energy Related	64,018	(107)	(19,102)	4,008	138,514	205,463	5,925	1,629	(2,162)	27	
36	Fuel - Not Included in Total	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
37	Ext Trans - Not Included in Tot	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
38	Ad Valorem - Not Incl in Total	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
39	Adj Operating Income	\$ 3,053,538	\$ (5,165)	\$ (857,910)	\$ 169,856	\$ 5,467,450	\$ 6,740,292	\$ 195,819	\$ 57,200	\$ (114,351)	\$ 1,728	
40												
41	Rate of Return	11.70%	-2.47%	-6.95%	1.29%	13.09%	4.69%	12.54%	4.44%	-2.50%	8.08%	

NorthWestern Corporation
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South Dakota Electric
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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	Claimed Rate of Return 7.7600%							
2	99,836,988	49,622,903	354,750	11,639,974	35,791,083	296,677	2,125,802	5,799
3	35,809,600	16,009,648	54,053	3,961,692	15,574,405	90,244	118,668	890
4	18,494,506	8,224,331	27,425	2,048,217	8,085,595	47,718	60,756	464
5	6,519,710	3,420,641	42,747	775,071	2,183,464	16,687	80,665	436
6	13,559,751	7,006,385	83,461	1,612,555	4,655,174	37,698	163,537	941
7	5,122,048	3,667,543	43,930	842,625	462,230	19,525	85,704	490
8	3,935,563	2,117,330	28,452	467,594	1,262,573	8,618	50,751	246
9	2,873,163	1,796,864	17,052	204,145	847,581	7,313	-	207
10	3,793,179	2,666,628	42,034	714,064	346,177	23,640	-	636
11	1,448,045	732,674	3,584	161,918	529,965	18,725	-	1,179
12	1,800,220	1,433,779	4,592	256,252	67,949	7,432	30,102	114
13	3,104,131	1,761,374	3,903	386,740	834,041	12,486	105,447	140
14	1,404,399	-	-	-	-	-	1,404,399	-
15	1,972,674	785,705	3,518	209,102	941,928	6,592	25,774	55
16	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-
19	\$ 99,836,988	49,622,903	354,750	11,639,974	35,791,083	296,677	2,125,802	5,799
20								
21	\$ 73,327,430	29,993,831	97,783	9,081,955	32,398,583	411,424	1,337,952	5,901
22	24,888,117	8,076,739	3,584	2,900,703	13,721,057	139,395	45,721	917
23	13,256,726	4,419,990	3,222	1,539,375	7,196,601	71,285	25,774	477
24	4,538,033	1,944,549	7,734	541,737	1,980,816	23,716	39,036	446
25	10,687,581	4,867,395	32,736	1,274,368	4,361,036	47,873	103,217	957
26	3,858,408	2,495,553	16,136	657,331	611,135	25,101	52,654	498
27	2,131,531	773,364	(3,431)	255,178	1,078,298	15,021	12,846	255
28	2,196,617	1,183,422	5,214	208,214	789,853	9,702	-	211
29	3,361,717	2,171,122	22,263	744,977	394,621	28,091	-	643
30	1,419,876	677,208	2,872	164,312	554,273	20,027	-	1,184
31	1,739,582	1,366,342	4,029	262,353	70,013	7,745	28,986	114
32	2,931,775	1,611,544	3,126	384,984	819,939	13,403	98,639	141
33	920,828	-	-	-	-	-	920,828	-
34	1,396,639	406,603	298	148,423	820,941	10,065	10,252	57
35	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-
37	(0)	-	(0)	-	-	-	-	-
38	\$ 73,327,430	29,993,831	97,783	9,081,955	32,398,583	411,424	1,337,952	5,901

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	Claimed Rate of Return					
2	Rev Req Equalized Claimed ROR					
	31,872,055	15,988,940	1,748,477	13,431	336,051	18,699
3	10,184,866	5,253,699	566,738	4,343	49,934	4,120
4	5,252,244	2,683,104	286,789	2,195	25,302	2,123
5	2,019,311	1,235,664	164,410	1,256	40,830	1,916
6	4,204,118	2,481,587	318,263	2,417	79,484	3,977
7	2,196,652	1,301,925	167,691	1,274	41,852	2,079
8	1,216,829	788,883	110,764	853	27,291	1,161
9	1,084,433	712,432	-	-	16,259	793
10	2,170,682	443,509	51,939	499	40,848	1,186
11	581,489	147,008	4,149	28	3,387	196
12	1,142,931	282,966	7,830	53	4,184	408
13	1,314,369	404,114	42,589	302	3,437	466
14	-	-	-	-	-	-
15	504,132	254,049	27,314	210	3,242	276
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	31,872,055	15,988,940	1,748,477	13,431	336,051	18,699
20						
21	Base Revenues Current Rates					
	23,064,907	6,710,910	216,959	1,055	84,594	13,190
22	6,531,824	1,560,029	(14,780)	(334)	1,071	2,513
23	3,500,328	911,787	7,923	(49)	1,870	1,352
24	1,423,075	502,719	18,672	83	6,435	1,300
25	3,339,938	1,419,615	107,124	717	29,652	3,083
26	1,723,166	720,043	52,001	343	14,547	1,589
27	674,050	121,482	(21,953)	(215)	(4,031)	599
28	823,223	360,199	-	-	4,630	584
29	1,843,993	301,402	25,498	229	21,272	990
30	546,483	127,470	3,234	21	2,689	183
31	1,100,155	259,406	6,736	45	3,638	391
32	1,231,002	347,597	32,718	227	2,692	433
33	-	-	-	-	-	-
34	327,669	79,161	(214)	(12)	127	171
35	-	-	-	-	-	-
36	-	-	-	-	-	-
37	-	-	-	-	-	(0)
38	23,064,907	6,710,910	216,959	1,055	84,594	13,190

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	Claimed Rate of Return										
2	Rev Req Equalized Claimed ROR										
	5,123,863	55,696	3,391,813	3,068,601	7,143,402	28,647,681	296,677	457,464	1,668,338	5,799	
3	1,586,533	19,407	1,232,464	1,123,287	2,598,113	12,976,292	90,244	31,087	87,581	890	
4	836,345	9,904	625,144	576,824	1,376,651	6,708,944	47,718	16,064	44,692	464	
5	272,074	3,490	288,500	211,007	394,232	1,789,232	16,687	21,474	59,191	436	
6	609,023	6,988	563,931	432,613	896,120	3,759,053	37,698	45,030	118,507	941	
7	315,738	3,667	296,790	226,430	462,230	-	19,525	23,509	62,195	490	
8	143,237	2,238	191,710	130,408	200,906	1,061,667	8,618	12,783	37,968	246	
9	122,974	-	-	81,171	169,423	678,158	7,313	-	-	207	
10	547,425	5,480	65,145	96,014	268,992	77,185	23,640	-	-	636	
11	116,977	299	1,988	42,654	390,620	139,345	18,725	-	-	1,179	
12	229,049	619	3,870	22,714	52,629	15,320	7,432	26,039	4,063	114	
13	265,612	2,650	55,055	63,422	188,995	645,047	12,486	89,181	16,265	140	
14	-	-	-	-	-	-	-	185,573	1,218,826	-	
15	78,875	955	67,214	62,058	144,490	797,437	6,592	6,723	19,051	55	
16	-	-	-	-	-	-	-	-	-	-	
17	-	-	-	-	-	-	-	-	-	-	
18	-	-	-	-	-	-	-	-	-	-	
19	5,123,863	55,696	3,391,813	3,068,601	7,143,402	28,647,681	296,677	457,464	1,668,338	5,799	
20	Base Revenues Current Rates										
21	6,702,445	22,803	596,960	1,759,748	10,566,129	21,832,455	411,424	391,458	946,494	5,901	
22	2,274,158	5,246	69,869	551,430	4,211,254	9,509,803	139,395	22,185	23,537	917	
23	1,166,057	3,113	67,623	302,582	2,150,160	5,046,441	71,285	11,794	13,980	477	
24	363,940	1,337	54,829	121,630	582,569	1,398,247	23,716	16,437	22,598	446	
25	742,008	3,869	225,393	303,098	1,168,803	3,192,233	47,873	37,729	65,488	957	
26	388,612	1,959	111,294	155,466	611,135	-	25,101	19,509	33,144	498	
27	226,946	278	(21,079)	49,033	372,498	705,800	15,021	8,199	4,647	255	
28	155,350	-	-	52,864	231,936	557,917	9,702	-	-	211	
29	631,226	3,645	35,334	74,771	325,912	68,709	28,091	-	-	643	
30	123,632	257	1,599	38,824	421,004	133,270	20,027	-	-	1,184	
31	236,954	565	3,392	21,443	55,108	14,905	7,745	25,279	3,707	114	
32	281,579	2,262	43,719	57,425	204,532	615,407	13,403	84,764	13,875	141	
33	-	-	-	-	-	-	-	160,716	760,112	-	
34	111,982	273	4,988	31,181	231,218	589,723	10,065	4,846	5,406	57	
35	-	-	-	-	-	-	-	-	-	-	
36	-	-	-	-	-	-	-	-	-	-	
37	-	-	-	-	-	-	-	-	-	-	
38	6,702,445	22,803	596,960	1,759,748	10,566,129	21,832,455	411,424	391,458	946,494	5,901	

NorthWestern Corporation
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Line No.	Total	Total Residential	Total Irrigation	Total Commercial	Total Comm & Ind	Total Municipal	Total Lighting	Controlled Off-Peak 70
1	<u>SD Gross Receipts Tax Increase</u>							
2	\$ 14,262	5,900	16	1,601	6,655	48	42	0
3	\$ 7,366	3,047	8	827	3,437	25	21	0
4	\$ 2,597	1,294	14	309	942	9	29	0
5	\$ 5,401	2,692	28	643	1,958	18	61	0
6	\$ 2,040	1,420	15	339	224	9	32	0
7	\$ 1,567	781	8	187	568	5	18	0
8	\$ 1,144	687	6	89	359	4	-	0
9	\$ 1,511	1,034	15	301	151	10	-	0
10	\$ 577	286	1	65	216	8	-	0
11	\$ 717	568	2	104	28	3	12	0
12	\$ 1,236	694	1	157	337	5	42	0
13	\$ 559	-	-	-	-	-	559	-
14	\$ 786	290	1	83	399	3	9	0
15	\$ -	-	-	-	-	-	-	-
16	\$ -	-	-	-	-	-	-	-
17	\$ -	-	-	-	-	-	-	-
18	\$ 39,764	18,694	115	4,705	15,274	147	826	3

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Line No.	Residential Basic 10	Residential w/Sp Htg 11	Residential Sp Htg & Cooling 14	Residential Dual-Fuel 15	Irrigation Int Irr 16 & 18	Irrigation Irr 17
1	SD Gross Receipts Tax Increase					
2	3,971	1,766	162	1	15	2
3	2,051	912	84	1	8	1
4	807	436	51	0	13	1
5	1,678	908	105	1	27	2
6	885	479	55	0	14	1
7	487	263	31	0	8	0
8	431	256	-	-	5	0
9	853	163	18	0	14	0
10	228	56	2	0	1	0
11	455	111	3	0	2	0
12	522	156	16	0	1	0
13	-	-	-	-	-	-
14	196	86	8	0	1	0
15	-	-	-	-	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	12,565	5,592	533	4	108	7

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Line No.	Commercial Gen Serv 21	Commercial Sep Mtr Water Htg 23	Commercial Comm Sp Htg & Cooling 24	Commercial All-Inclusive Comm 25	Comm & Ind 33	Comm & Ind Lg Comm & Ind 34	Municipal Pumping 41	Lighting Reddy-Guard Ltg 19	Lighting Hwy Str & Area Ltg 56	Controlled Off-Peak 70	Allocator
1	SD Gross Receipts Tax Increase										
2	815	6	368	412	1,410	5,245	48	12	29	0	_12CPProd
3	421	3	190	213	728	2,709	25	6	15	0	_12CPTrans
4	136	1	92	80	205	736	9	9	21	0	NonCP
5	282	3	192	167	427	1,532	18	18	43	0	NonCPPrimary
6	149	1	101	88	224	-	9	10	23	0	NonCPSecond
7	82	1	56	48	124	445	5	5	12	0	DemTransf
8	58	-	-	31	83	276	4	-	-	0	Services
9	239	2	23	37	120	31	10	-	-	0	MeterCost
10	48	0	1	17	161	55	8	-	-	0	MeterRdg
11	93	0	1	9	22	6	3	10	2	0	CustRecords
12	110	1	21	25	79	258	5	36	6	0	Customer
13	-	-	-	-	-	-	-	80	479	-	Lighting
14	40	0	20	23	78	322	3	3	6	0	Energy
15	-	-	-	-	-	-	-	-	-	-	Fuel
16	-	-	-	-	-	-	-	-	-	-	ExtTransm
17	-	-	-	-	-	-	-	-	-	-	AdValorem
18	2,473	19	1,064	1,148	3,660	11,614	147	190	636	3	