



December 11, 2020

Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street N.E.
Washington, DC 20426

via eFiling

ER21-642-000

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER21-____-000

Informational Filing for Formula Rate Annual Update

Rate Year: April 1, 2020, to March 31, 2021

Dear Secretary Bose:

Pursuant to its Formula Rate Protocols,¹ NorthWestern Corporation d/b/a NorthWestern Energy submits this Informational Filing for its Formula Rate Annual Update for the rate year that began April 1, 2020.

This submission is provided to the Commission for informational purposes only. This submission is not intended to be subject to the Commission's notice requirements, and the Commission need not take any action in response to this informational filing.

I. Background

NorthWestern is a public utility engaged in the generation, transmission, and distribution of electricity and the supply and transportation of natural gas. Its facilities are located primarily in Montana and South Dakota. In South Dakota, NorthWestern is a transmission owner within the Southwest Power Pool, Inc. (SPP) and has transferred functional control of its electric transmission facilities to SPP. In Montana, NorthWestern is a transmission owner/operator and Balancing Authority Area operator within the Western Electricity Coordinating Council. NorthWestern's Montana and South Dakota transmission facilities are not physically connected and are not in the same electric reliability region. This informational filing and the associated formula rate concern NorthWestern's South Dakota transmission facilities.

¹ NorthWestern Energy's Transmission Formula Rate Template and Formula Rate Protocols are on file with the Commission as Attachment H, Addendum 27 to the SPP Open Access Transmission Tariff, Sixth Revised Volume No. 1.



II. Informational Filing

Pursuant to Section VI of the Formula Rate Protocols, this filing provides the information to support the input data under the Formula Rate. This informational filing includes the following documents:

- 1) This transmittal letter;
- 2) Narrative providing additional information regarding the Annual Update; and
- 3) Annual Update for Rate Year April 1, 2020, to March 31, 2021, in Microsoft Excel format, with the formulas intact. The Annual Update is based on historical data from NorthWestern's 2019 FERC Form No. 1.²

Accounting Changes

None.

Corrections or Adjustments made during the Review Period

None.

Ongoing Disputes under the Challenge Procedures

None.

Order No. 864 Compliance Filing, Docket No. 20-1090 (Pending)

On February 26, 2020, NorthWestern submitted proposed revisions to its Formula Rate Template to account for changes caused by the Tax Cuts and Jobs Act, as required by Order No. 864.³ The proposed revisions: (1) included a mechanism to deduct any excess ADIT from or add any deficient ADIT to rate base; (2) incorporated a mechanism to decrease or increase income tax allowances by any amortized excess or deficient ADIT, respectively; and (3) incorporated a new permanent worksheet into the transmission formula rate that would annually track information related to excess or deficient ADIT.⁴ Consistent with the Commission's directive in Order No. 864, NorthWestern requested an effective date of January 27, 2020, for these revisions.

² Accession No. 20200310-8002.

³ *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, 84 FED. REG. 65,281, 169 FERC ¶ 61,139 (2019) (Order No. 864).

⁴ Order No. 864, at PP 3–5.



NorthWestern used this revised template in preparing its 2020 Annual Update, which was published on March 2, 2020.

III. Notice and Service

NorthWestern will provide electronic notice of this Informational Filing to Interested Parties on the Formula Rate Posting Information Notification List maintained by SPP. NorthWestern will also ask SPP to post the docket number assigned to NorthWestern's Informational Filing on the Member Related Postings section of SPP's OASIS.

If you have any questions, please contact me.

Respectfully submitted,

s/ M. Andrew McLain

M. Andrew McLain

Director – Regional Transmission Strategy & FERC Compliance Officer

andrew.mclain@northwestern.com

○ (406) 443-8987

Attachments

cc: South Dakota Public Utilities Commission

Formula Rate Annual Update

Rate Year: April 1, 2020 to March 31, 2021

Based on December 31, 2019 Data

NorthWestern Corporation
(South Dakota)



Annual Update | Narrative

Rate Year: April 1, 2020 – March 31, 2021

Pursuant to Section II of its Formula Rate Protocols, NorthWestern Corporation (South Dakota) provides additional information regarding the following:

- Changes to facilities that qualify as “Transmission Facilities” under Attachment AI of the SPP Tariff;
- Prior period Annual Transmission Revenue Requirement (ATRR) adjustment of \$523,416.62 included in NorthWestern’s Annual Update for the rate year that begins April 1, 2020 (RY2020); and
- Accumulated Deferred Income Taxes (ADIT).

Transmission Facilities

Aurora Wind Substation and Brule Wind Substation, both customer-funded network upgrades that were constructed in 2018 but not paid for by NorthWestern until January 2019, qualify as SPP Tariff facilities under Attachment AI, and will be added as part of this Annual Update.¹

Dakota Access Substation, located near Redfield, South Dakota, on NorthWestern’s 115-kV transmission line, is also being added to the list of SPP Tariff facilities as part of this update. This substation qualifies under SPP’s Attachment AI due to the ring-bus configuration that has been incorporated into the existing 115-kV line (Line 30) under the SPP Tariff. This substation came online in mid-2016; however, NorthWestern inadvertently missed adding it to the rate base until RY2020. Therefore, a prior period adjustment has been included to collect for RY2017–RY2019.

In 2019, NorthWestern retired the 69-kV Kampeska Substation, located near Watertown, South Dakota. NorthWestern’s template uses an average of the beginning-of-year (BOY) and end-of-year (EOY) amounts for rate base; therefore, this will be the final year any facilities located in this substation will be included in rate base.

¹ These facilities were described in the narrative included with NorthWestern’s RY2019 Annual Update and Informational Filing, FERC Docket No. ER20-578-000.

Prior Period Adjustment

We have included a prior period adjustment to collect for the revenue requirement associated with the Dakota Access Substation (Substation 30E), which went into service in 2016. NorthWestern inadvertently failed to add this substation to the list of qualifying facilities in its Annual Updates for RY2017, RY2018, and RY2019. The prior period adjustment reflects the increased revenue requirement of \$523,416.62, which includes \$30,493.13 of interest, as required by NorthWestern’s Protocols. The prior period adjustment was calculated by using the previously revised ATRRs for RY2017 and RY2018.

This is the second revision for both RY2017 and RY2018. In the 2018 Annual Update, RY2017 was adjusted to correct Schedule 7 & 8 revenues and the FERC Account 565/566 reclassification.² In the 2019 Annual Update, RY2018 was adjusted to address the inadequacies of the template to accommodate TCJA.³ The chart below provides a list of all prior period adjustments included in each rate year.

FF1 2014 Filed 3/1/2015 RY2015	FF1 2015 Filed 3/1/2016 RY2016	FF1 2016 Filed 3/1/2017 RY2017	FF1 2017 Filed 3/1/2018 RY2018	FF1 2018 Filed 3/1/2019 RY2019	FF1 2019 Filed 3/1/2020 RY2020
Schedule 7 & 8 Revenue added to template Change FERC for transmission tracker from 566 to 565			\$ 341,508		
			TCJA add FERC 182.3 & 254	(\$ 183,890)	
		Add Substation 30E (DAP) to Qualifying Assets List			\$ 523,417

² This adjustment is described in the narrative included with NorthWestern’s RY2018 Annual Update and Informational Filing, FERC Docket No. ER19-505-000.

³ This adjustment is described in the narrative included with NorthWestern’s RY2019 Annual Update and Informational Filing, FERC Docket No. ER20-578-000.

Accumulated Deferred Income Taxes

On November 15, 2018, FERC opened a rulemaking docket to address how public utilities should revise their rates to account for changes caused by the Tax Cuts and Jobs Act of 2017.⁴ As part of its 2019 Annual Update, NorthWestern advised that it anticipated updating its Formula Rate Template when FERC issued a final rule in this docket. FERC issued a final rule on November 21, 2019, requiring public utilities with transmission formula rates to: (1) include a mechanism in those transmission formula rates to deduct any excess ADIT from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism to decrease or increase their income tax allowances by any amortized excess or deficient ADIT, respectively; and (3) incorporate a new permanent worksheet into their transmission formula rates that will annually track information related to excess or deficient ADIT.⁵

On February 26, 2020, NorthWestern filed revisions to its Formula Rate Template to comply with these directives. NorthWestern requested an effective date of January 27, 2020, for these revisions, which aligns with the effective date of the final rule.⁶

In this filing, NorthWestern also proposed to revise Attachment 1 – Accumulated Deferred Income Taxes to use a BOY/EOY average balance to compute ADIT. As discussed in the transmittal letter, this proposed revision provides consistency in the treatment of ADIT, gross plant, and accumulated depreciation, as required by the IRS.

This filing is pending in Docket No. ER20-1090-000.

⁴ *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, 165 FERC ¶ 61,117 (2018) (NOPR).

⁵ *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, 84 FED. REG. 65,281, 169 FERC ¶ 61,139, at PP 3–5 (2019) (Order No. 864).

⁶ Order No. 864, at P 100 (“[O]n compliance, we expect public utilities with transmission formula rates to make their proposed tariff sheets effective on the effective date of this final rule.”)

ADDENDUM 27 TO ATTACHMENT H, Page 1 of 29
NorthWestern Corporation (South Dakota)

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(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

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Formula Rate Template Inputs
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 2019 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	10,355,387	110.57c footnote	ATT 5 - Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year	0	112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year	0	112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr	534,414	112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	1,650,165	112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	(7,505,099)	112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	(7,791,798)	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	2,039,092,609	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	1,942,381,150	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	1,929,660,000	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	1,779,660,000	112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year	0	112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year	0	112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year	0	112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year	0	112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year	315,976,900	112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	334,976,900	112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)	0	112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)	0	112.22d	ATT 9 - LTD, Pg. 1, Ln. 4
20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)	0	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	0	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)	577,252	112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	6,168,357	262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	84,155,983	117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	1,223,942	117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	2,809,928	117.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)	0	117.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)	0	117.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)	0	118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant	(24,583)	200.21c footnote (BOY & EOY average)	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	84,212	205.5b and 5g average footnote	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	915,514,668	207.87b and 87g average footnote	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	189,271,696	207.55b and 55g average footnote	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	2,171,300	227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)	0	227.15.c footnote	Appendix A - Ln. 38
36	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
37	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)	0	117.67c	ATT 9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances	23,606,028	207.84b and 84g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	65,051,264	219.25c average footnote	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	8,549,968	219.27c average footnote	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	312,457,701	219.28.c average footnote	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	9,617	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	17,096,841	321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	19,167,900	321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	4,298	323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	31,769	323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses	12,872,814	323.197b footnote	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	0	336.1b footnote	Appendix A - Ln. 69
52	Depr Exp Asset Retire (403.1) - Intangible Plant	0	336.1c footnote	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant	16,845	336.1d footnote	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	0	336.1e footnote	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant	5,791,121	336.7b footnote	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant	0	336.7c footnote	Not used
57	Amort Lim Term (404) - Transmission Plant	0	336.7d footnote	Not used
58	Depreciation Exp (403) - General Plant	1,444,673	336.9b footnote	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant	0	336.9c footnote	Appendix A - Ln. 68
60	Amort Lim Term (404) - General Plant	0	336.9d footnote	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll	825,342	354.21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	4,515,638	354.27b footnote	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	12,030,680	354.28b footnote	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances	0	206.49.b average from footnote	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	50,331,388	206.50b and 50g average from footnote	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	46,955,182	206.61b and 61g average from footnote	Appendix A - Ln. 15
67	Rent from Electric Property	150,898	300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	4,471,955	263.23i footnote	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	12,819	263.37i footnote	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	268,950	263.1.12i footnote	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	192,571	263.1.18i footnote	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	243,909	263.1.24i footnote	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	27,506	263.1.31i footnote	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	72,003	263.5i footnote	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	686,873	263.7i footnote	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	181,746	263.14i footnote	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	6,266	263.25i footnote	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	3,759	263.32i footnote	ATT 2 - Other Taxes, Ln. 10

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
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5	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
7	Specific FERC 909 Ad costs	131,266	320.169b footnotes	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues	0	Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total	0	FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission	0	FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses	2,474	FF1, 350.8.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only	0	Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff	66,086,401	Company Property Records, From ATT 11, Col L, L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	26,379,307	Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)	0	ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.	0	Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)	279,164	330.18 Row 5 Col. n (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.	0	Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.	0	This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327, col. j (and page 327 extensions) for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff	2,083,653	Company Property Records From ATT 11, Col O, L56	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff	18,982,269	Company Property Records, From ATT 11, Col L, L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	12,291,542	111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	12,355,991	111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	34,079,779	111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	31,089,217	111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)	0	113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)	0	113.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source
29	Line left intentionally blank	Line left intentionally blank
30	ATT 5 - Cost Support	From company records

ADDENDUM 27 TO ATTACHMENT H, Page 4 of 29
NorthWestern Corporation (South Dakota)

Posted 3/2/2020

TAX INFORMATION

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 2019 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance	13,720,706	234.2b footnote, Ln. 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance	18,885,056	234.2b footnote, Ln. 22, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance	0	234.2b footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance	0	234.2b footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance	1,513,363	234.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance	1,688,601	234.2b footnote, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance	4,205,968	234.2b footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance	5,017,615	234.2b footnote, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance	430,696	234.2b footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance	387,089	234.2b footnote, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance	(247,527)	234.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance	(446,336)	234.2b footnote, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance	0	234.2b footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance	2,327,278	234.2b footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance	0	234.2b footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance	0	234.2b footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance	0	234.2b footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance	0	234.2b footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance	4,328,055	234.2b footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance	4,032,926	234.2b footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	3,490,150	234.2b footnote, Ln. 20 & 21, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	5,897,881	234.2b footnote, Ln. 20 & 21, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance	60,783,037	274.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance	67,525,372	274.2b footnote, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance	54,294,050	274.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance	59,254,048	274.2b footnote, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance	6,488,987	274.2b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance	8,271,323	274.2b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance	7,969,098	276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance	11,058,426	276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance	985,282	276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance	1,739,201	276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance	3,069,802	276.3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance	4,672,967	276.3b footnote, Ln. 10, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	3,914,014	276.3b footnote, Ln. 27 and 29, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	4,646,257	276.3b footnote, Ln. 27 and 29, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected		XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected		XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected		XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected		XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected		XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected		XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected		XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected		XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected		XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected		XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected		XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)		XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)		XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)		XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Excess (Deficient) ADIT - Account 182.3		XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Excess (Deficient) ADIT - Account 254		XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected	4,416,242	232.5f footnote, Ln. 103, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected	4,278,103	232.5f footnote, Ln. 148, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected	(176,293)	232.5f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected	(170,778)	232.5f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected	0	232.5f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected	0	232.5f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected	0	232.5f footnote, Ln. 94, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected	0	232.5f footnote, Ln. 139, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected	0	232.5f footnote, Ln. 95, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected	0	232.5f footnote, Ln. 140, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected	0	232.5f footnote, Ln. 96, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected	0	232.5f footnote, Ln. 141, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected	0	232.5f footnote, Ln. 98, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected	0	232.5f footnote, Ln. 143, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected	0	232.5f footnote, Ln. 99, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected	0	232.5f footnote, Ln. 144, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected	0	232.5f footnote, Ln. 100, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected	0	232.5f footnote, Ln. 145, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected	0	232.5f footnote, Ln. 101, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected	0	232.5f footnote, Ln. 146, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected	0	232.5f footnote, Ln. 103, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected	0	232.5f footnote, Ln. 148, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	1,753,722	232.5f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	1,753,722	232.5f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected	(17,739,045)	278.3f footnote, Ln. 102, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected	(16,792,985)	278.3f footnote, Ln. 147, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected	(1,948,973)	278.3f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected	(1,761,324)	278.3f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)	(14,860,867)	278.3f footnote, Ln. 102, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

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NorthWestern Corporation (South Dakota)

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88	Excess Tax Depreciation - Normalizing (282)	(14,396,024)	278.3f footnote, Ln. 147, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	(2,399,761)	278.3f footnote, Ln. 117 and 118, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	(2,324,697)	278.3f footnote, Ln. 162 and 163, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	0	278.3f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)	0	278.3f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(237,232)	278.3f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(237,232)	278.3f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)
95	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	5,993,671	232.5f footnote, Ln. 119, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	5,861,046	232.5f footnote, Ln. 164, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	(37,185,879)	278.3f footnote, Ln. 119, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Excess (Deficient) ADIT - Account 254 (End of Year)	(35,512,263)	278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	0	232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	1,558,000	232.5f footnote, Ln. 165, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	5,993,671	232.5f footnote, Ln. 121, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	7,419,046	232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	(8,694,717)	278.3f footnote, Ln. 120, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	(9,439,969)	278.3f footnote, Ln. 165, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	(45,880,596)	278.3f footnote, Ln. 121, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Excess (Deficient) ADIT - Account 254 (End of Year)	(44,952,230)	278.3f footnote, Ln. 166, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient Deferred Taxes (410.1)	132,624	114.55c footnote, Ln. 8, column (d)	ATT 1.6.1a - Pg. 1, Ln. 28, Column (A)
108	Elec - Amortized Excess Deferred Taxes (411.1)	(1,673,616)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6.1a - Pg. 1, Ln. 56, Column (A)
109	Elec - Amortized Deficient Deferred Taxes (410.1)	132,624	114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Excess Deferred Taxes (411.1)	(1,673,616)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Excess (Deficient) ADIT - Account 182.3		to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Excess (Deficient) ADIT - Account 254		to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected		to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Excess (Deficient) ADIT - Account 254 (End of Year)		to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient Deferred Taxes (410.1)		to be determined	ATT 1.6.2a - Pg. 1, Ln. 28, Column (A)
172	Elec - Amortized Excess Deferred Taxes (411.1)		to be determined	ATT 1.6.2a - Pg. 1, Ln. 56, Column (A)
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Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Federal Income Tax Rate - Current rate	0	From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate	0	From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota	0	From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate	0	From Tax Department	Line not used
5	State Income Tax Rate	0	From Tax Department	Line not used
6	State Income Tax Rate	0	From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA	0	From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA	0	From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA	0	From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA	0	From Tax Department	ATT - 1.5.1b
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ADDENDUM 27 TO ATTACHMENT H Page 7 of 29

NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Notes	FF1 Page # or Instruction
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Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 1, Ln. 61]	825,342
1a	Transmission under SPP Tariff Factor	[From ATT-5, Ln. 1a]	34.92%
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 1, Ln. 63]	12,030,680
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 1, Ln. 62]	4,515,638
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	7,515,042
5	Wages & Salary Allocator	(Line 1 * Line 1a) / Line 4	3.83%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	915,514,668
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [From Inputs, Pg. 1, Ln. 44]	312,457,701
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A) p200.21.c [From Inputs, Pg. 1, Ln. 30]	-24,583
9	Total Accumulated Depreciation	(Line 7 + 8)	312,433,118
10	Net Plant	(Line 6 - Line 9)	603,081,550
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	66,994,846
12	Gross Plant Allocator	(Line 11 / Line 6)	7.32%
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	40,288,617
14	Net Plant Allocator	(Line 13 / Line 10)	6.68%
T/D Pole Allocation Factor			
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 1, Ln. 66]	46,955,182
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]	50,331,388
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	18,982,269
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	97,286,569
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 17 / Line 18)	19.51%

Plant Calculations

Plant In Service			
20	Transmission Plant In Service under SPP tariff	[From Inputs, Pg. 2, Ln. 13]	66,086,401
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 41]	23,606,028
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	84,212
23	Total General and Intangible Plant	(Line 21 + Line 22)	23,690,240
24	Wage & Salary Allocator	(Line 5)	3.83%
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	908,445
26	Land Held for Future Use	(Note C) [From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	66,994,846
Accumulated Depreciation			
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B) [From Inputs, Pg. 2, Ln. 14]	26,379,307
29	General Plant Accumulated Depreciation	p219.28.c [From Inputs, Pg. 1, Ln. 43]	8,549,968
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)	-24,583
31	Total Accumulated Depreciation	(Line 29 + 30)	8,525,385
32	Wage & Salary Allocator	(Line 5)	3.83%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	326,921
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	26,706,228
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	40,288,617

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
36	ADIT	[From ATT 1, Pg. 1, Ln. 45]	(3,538,763)
Rate Base Adjustment Mechanism - Deficient/Ex			
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	[From ATT 1.5, Pg. 1, Ln. 23]	318,114
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	[From ATT 1.5, Pg. 1, Ln. 47]	(2,333,949)
36c	Deficient/Excess Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	(2,015,835)
Prepayments			
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	757,779
Materials and Supplies			
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator	(Line 5)	3.83%
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	0
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	2,171,300
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	2,171,300
Cash Working Capital			
43	Operation & Maintenance Expense	(Line 66)	1,243,469
44	1/8th Rule	1/8	12.5%
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	155,434
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	(38,563)
47	Total Adjustment to Rate Base	(Lines 36 + 36c + 37 + 42 + 45 + 46)	(2,508,648)
48	Rate Base	(Line 35 + Line 47)	37,779,969

ADDENDUM 27 TO ATTACHMENT H Page 8 of 29

NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Operations & Maintenance Expense

Transmission O&M			
49	Transmission O&M	[From ATT-5, Ln. 49]	6,692,694
50	Less Account 565	[From ATT-5, Ln. 50]	5,969,560
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	Transmission O&M	(Lines 49 - 50)	723,134
Allocated Administrative & General Expenses			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	12,872,814
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56	Line left intentionally blank		
57	Line left intentionally blank		
58	Less Regulatory Commission Exp Account 928	(Note D) p323.189.b [From Inputs, Pg. 1, Ln. 48]	4,298
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	31,769
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	12,836,747
61	Wage & Salary Allocator	(Line 5)	3.83%
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	492,248
Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	2,474
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	25,612
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	28,086
66	Total Transmission O&M	(Lines 53 + 62 + 65)	1,243,469

Depreciation & Amortization Expense

Depreciation Expense			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	2,083,653
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	1,444,673
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	16,845
70	Total	(Line 68 + Line 69)	1,461,518
71	Wage & Salary Allocator	(Line 5)	3.83%
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	56,045
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	2,139,697

Taxes Other than Income Taxes

74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	386,827
75	Total Taxes Other than Income Taxes	(Line 74)	386,827

Return \ Capitalization Calculations

Long Term Interest			
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	88,189,853
77	Preferred Dividends	[From ATT-8, Pg. 1, Ln. 4]	0
Common Stock			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	1,990,736,880
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	(7,648,449)
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	1,092,290
82	Common Stock	(Line 78 - 79 - 80 - 81)	1,997,293,039
Capitalization			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	2,180,136,900
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col A]	0
85	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col A]	1,997,293,039
86	Total Capitalization	(Sum Lines 83 to 85)	4,177,429,939
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col B]	52.19%
88	Preferred %	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col B]	0.00%
89	Common %	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col B]	47.81%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	4.13%
91	Preferred Cost	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%
92	Common Cost	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col C]	10.15%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 87 * Line 90)	2.16%
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	0.00%
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	4.85%
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	7.01%
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	2,647,761

ADDENDUM 27 TO ATTACHMENT H Page 9 of 29

NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Composite Income Taxes

Income Tax Rates					
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 5, Ln. 1]	21.00%	
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 5, Ln. 2]	0.00%	
100	p	(% of fed inc tax deductible for state purposes)	(Note G)	[From Inputs, Pg. 5, Ln. 3]	0.00%
101	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		21.00%	
102	T / (1-T)	Tax Gross-Up		26.58%	
ITC Adjustment					
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	704	
Income Tax Allowance Adjustment Mechanism -					
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg. 1, Ln. 21]	(10,109)	
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg. 1, Ln. 43]	103,246	
103c	Total			93,137	
103d	Tax Gross Up		(Line 102 + 1)	126.58%	
103e	Deficient/Excess Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d)	117,895	
104	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	891	
105	Income Tax Component =	$(T/(1-T)) * \text{Investment Return} * (1 - (WCLTD/ROR)) =$	[Line 102 * Line 97 * (1 - (Line 93 / Line 96))]	487,363	
106	Total Income Taxes		(Line 105 - Line 104)	368,577	

Revenue Requirement

Summary				
107	Net Property, Plant & Equipment		(Line 35)	40,288,617
108	Total Adjustment to Rate Base		(Line 47)	(2,508,648)
109	Rate Base		(Line 48)	37,779,969
110	Total Transmission O&M		(Line 66)	1,243,469
111	Total Transmission Depreciation & Amortization		(Line 73)	2,139,697
112	Taxes Other than Income		(Line 75)	386,827
113	Investment Return		(Line 97)	2,647,761
114	Income Taxes		(Line 106)	368,577
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	6,786,331
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
116	Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13	66,086,401
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	66,086,401
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%
120	Gross Revenue Requirement		(Line 115)	6,786,331
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	6,786,331
Revenue Credits & Adjustments				
122	Revenue Credits		[From ATT-3, Ln. 8]	308,607
122a	Refunds and Surcharges (Adjustments to Gross ATRR)			
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	308,607
123	Total Net Revenue Requirement		(Line 121 - Line 122b)	6,477,724
124	WAPA Integrated System (IS) True Up of previous Rate Year			
125	Adjustments to prior Rate Year Revenue Requirement			523,416.62
126	Annual Total Net Revenue Requirement		(Sum Lines 123 to 125)	7,001,140.75

Notes:

- A Electric portion only.
- B Includes only transmission assets under the SPP tariff.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate, SIT is the South Dakota income tax rate, and p = the percentage of federal income tax deductible for South Dakota state income taxes.
- H There are no direct assigned transmission facilities on our system as of 12/31/2014. Annual verification/updates will be documented on ATT 5.

ADDENDUM 27 TO ATTACHMENT H, Page 10 of 29
NorthWestern Corporation (South Dakota)

Posted 3/2/2020

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190
 (For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Beginning of Year Balance	End of Year Balance	Average Balance	100% Non-Transmission Related	100% Transmission Related	Plant Related	Labor Related	Total Added to Ratebase	Description
Line 1	190.0	Regulatory Assets / Liabilities	-	-	-	-	-	-	
2	190.0	Unbilled Revenue	1,513,363	1,668,601	1,590,982	1,590,982			
3	190.0	Compensation Accruals	4,205,968	5,017,615	4,611,792		4,611,792		Deferred compensation, tax deductible when paid
4	190.0	Reserves & Accruals	430,696	387,089	408,893	408,893			
5	190.0	Pension / Postretirement Benefits	(247,527)	(446,336)	(346,932)		(346,932)		Relates to pensions - tax funding vs book accrual
6	190.0	Environmental Liability	-	2,327,278	1,163,639				All natural gas related
7	190.0	Interest Rate Hedge	-	-	-				Not South Dakota Electric related
8	190.0	Customer Advances	-	-	-				
9	190.0	Net Operating Loss	4,328,055	4,032,926	4,180,491	4,180,491			
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	3,490,150	5,897,881	4,694,016				
11									
12									
13									
14									
15		Total	13,720,705	18,885,054	16,302,880	5,857,655	-	6,180,365	4,264,860
16		Conform - [FF1, pg. 234.2b footnote, ln. 22, col. (f) & (g)]							
17		(From Inputs, Line 1 & 2)	13,720,706	18,885,056					
18		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]			0.00%	100.00%	7.32%	3.83%	
19		Total Transmission			-	-	452,262	163,544	615,806
20									
21	282.0	Accel Depr & Amort.	(54,294,050)	(59,254,048)	(56,774,049)		#####		Accelerated Depreciation & Amortization of non-flow through items
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	(6,488,987)	(8,271,323)	(7,380,155)	(7,380,155)			Not South Dakota Electric related
23									
24									
25									
26									
27		Total	(60,783,037)	#####	(64,154,204)	(7,380,155)	-	#####	-
28		Conform - [FF1, pg. 274.2b footnote, ln. 9, col. (b) & (k)]							
29		(From Inputs, Line 25 & 26)	(60,783,037)	#####					
30		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]			0.00%	100.00%	7.32%	3.83%	
31		Total Transmission			-	-	(4,154,569)	-	(4,154,569)
32									
33	283.0	Regulatory Assets	(985,282)	(1,739,201)	(1,362,242)	(1,362,242)			MGP
34	283.0	FAS109 Flow through deferred taxes	(3,069,802)	(4,672,967)	(3,871,385)	(3,871,385)			tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	(3,914,014)	(4,646,257)	(4,280,136)	(4,280,136)			Not South Dakota Electric related
36									
37									
38									
39									
40		Total	(7,969,098)	#####	(9,513,762)	(9,513,762)	-	-	-
41		Conform - [FF1, pg. 276.3b footnote, ln. 31, col. (b) & (k)]							
42		(From Inputs, Line 31 & 32)	(7,969,098)	#####					
43		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]			0.00%	100.00%	7.32%	3.83%	
44		Total Transmission			-	-	-	-	0
45		Total ADIT (Ln. 18 + Ln. 30 + Ln 43)							(3,538,763) To Appendix A, Line 36

ADDENDUM 27 TO ATTACHMENT H, Page 11 of 29
NorthWestern Corporation (South Dakota)

Posted 3/2/2020

Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)
 (For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification (I)	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT Beginning of Year	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Average Ratebase Adjustment Mechanism - Transmission	(N) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA)	-	4,239,949	4,239,949	132,624	-	-	4,107,325	4,173,637	-	-	318,114	-	318,114	
2																
3																
4																
5																
6																
7																
8		Total Protected Transmission Account 182.3	-	4,239,949	4,239,949	132,624	-	-	4,107,325	4,173,637	-	-	318,114	-	318,114	
9																
10	182.3	Tax Cuts and Jobs Act (TCJA)	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	-	-	-	-	-	
11																
12																
13																
14																
15																
16																
17		Total Unprotected Transmission Account 182.3	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	-	-	-	-	-	
18		Total Account 182.3 EDIT, before cross-up		5,993,671					5,861,047							
19		Gross-un							1,558,000							
20		Total Account 182.3 EDIT		5,993,671					7,419,047							
21		Conform - [FF1, pg. 232.5f footnote, ln. 121 & 166, col. (d)] (From Innote: Line 101 & 102)		5,993,671					7,419,046							
22																
23		Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)													318,114	To Appendix A, Line 36a
24																
25	254.0	Tax Cuts and Jobs Act (TCJA)	-	(19,688,018)	(19,688,018)	(1,133,709)	-	-	(18,554,309)	(19,121,164)	-	-	(1,263,479)	-	(1,263,479)	
26																
27																
28																
29																
30																
31																
32		Total Protected Transmission Account 254	-	(19,688,018)	(19,688,018)	(1,133,709)	-	-	(18,554,309)	(19,121,164)	-	-	(1,263,479)	-	(1,263,479)	
33																
34	254.0	Tax Cuts and Jobs Act (TCJA)	-	(17,497,860)	(17,497,860)	(539,907)	-	-	(16,957,953)	(17,227,907)	-	-	(1,070,469)	-	(1,070,469)	
35																
36																
37																
38																
39																
40																
41		Total Unprotected Transmission Account 254	-	(17,497,860)	(17,497,860)	(539,907)	-	-	(16,957,953)	(17,227,907)	-	-	(1,070,469)	-	(1,070,469)	
42		Total Account 254 EDIT, before cross-up		(37,185,878)					(35,512,262)							
43		Gross-un		(8,694,717)					(9,439,969)							
44		Total Account 254 EDIT		(45,880,595)					(44,952,231)							
45		Conform - [FF1, pg. 278.5f footnote, ln. 121 & 166, col. (d)] & (f) (From Innote: Line 105 & 106)		(45,880,596)					(44,952,230)							
46																
47		Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)													(2,333,949)	To Appendix A, Line 36b
48																
49		Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization														
50																
51		Note 2a - Adjustments as needed														
52																
53		Note 2b - Adjustments as needed														

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col D)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description	
1	182.3	Net Operating Loss	-	4,416,242	4,416,242	138,139	-	-	4,278,103	4,347,173	-	-	4,347,173	-	-		
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	(176,293)	(176,293)	(5,515)	-	-	(170,778)	(173,536)	(173,536)	-	-	-	-		
3			-	-	-	-	-	-	-	-	-	-	-	-	-		
4			-	-	-	-	-	-	-	-	-	-	-	-	-		
5			-	-	-	-	-	-	-	-	-	-	-	-	-		
6			-	-	-	-	-	-	-	-	-	-	-	-	-		
7		Total	-	4,239,949	4,239,949	132,624	-	-	4,107,325	4,173,637	(173,536)	-	4,347,173	-	-		
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	-	-	-	-	-	-	-	0.00%	100.00%	-	7.32%	3.83%		
9		Total Protected Transmission Account 182.3	-	-	-	-	-	-	-	-	-	-	318,114	-	-	318,114	
10			-	-	-	-	-	-	-	-	-	-	-	-	-		
11			-	-	-	-	-	-	-	-	-	-	-	-	-		
12	182.3	Regulatory Assets / Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	182.3	Unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
14	182.3	Commercation Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	182.3	Reserves & Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	182.3	Pension / Postretirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-		
17	182.3	Environmental Liability	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	182.3	Interest Rate Hedge	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	182.3	Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	1,753,722	-	-	-	-		
22			-	-	-	-	-	-	-	-	-	-	-	-	-		
23			-	-	-	-	-	-	-	-	-	-	-	-	-		
24			-	-	-	-	-	-	-	-	-	-	-	-	-		
25			-	-	-	-	-	-	-	-	-	-	-	-	-		
26		Total	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	1,753,722	-	-	-	-		
27		Total Account 182.3	-	5,993,671	5,993,671	-	-	-	5,861,047	5,927,359	-	-	-	-	-		
28		Conform - [FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d)] (From Items, Line 95 & 96)	-	5,993,671	5,993,671	-	-	-	5,861,046	5,927,359	-	-	-	-	-		
29		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%	-		
30		Total Unprotected Transmission Account 182.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
31			-	-	-	-	-	-	-	-	-	-	-	-	-		
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln. 30)	-	-	-	-	-	-	-	-	-	-	-	-	-	318,114	To Appendix A, Line 36a
33			-	-	-	-	-	-	-	-	-	-	-	-	-		
34			-	-	-	-	-	-	-	-	-	-	-	-	-		
35	254.0	Accel Depr & Amort. - Protected	-	(17,739,045)	(17,739,045)	(946,060)	-	-	(16,792,985)	(17,266,015)	(1,855,149)	-	(17,266,015)	-	-		
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	(1,948,973)	(1,948,973)	(187,649)	-	-	(1,761,324)	(1,855,149)	(1,855,149)	-	-	-	-		
37			-	-	-	-	-	-	-	-	-	-	-	-	-		
38			-	-	-	-	-	-	-	-	-	-	-	-	-		
39			-	-	-	-	-	-	-	-	-	-	-	-	-		
40			-	-	-	-	-	-	-	-	-	-	-	-	-		
41		Total	-	(19,688,018)	(19,688,018)	(1,133,709)	-	-	(18,554,309)	(19,121,164)	(1,855,149)	-	(17,266,015)	-	-		
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%	-		
43		Total Protected Transmission Account 254	-	-	-	-	-	-	-	-	-	-	(1,263,479)	-	-	(1,263,479)	
44			-	-	-	-	-	-	-	-	-	-	-	-	-		
45			-	-	-	-	-	-	-	-	-	-	-	-	-		
46			-	-	-	-	-	-	-	-	-	-	-	-	-		
47	254.0	Accel Depr & Amort. - Unprotected (282)	-	(14,860,867)	(14,860,867)	(464,843)	-	-	(14,396,024)	(14,628,446)	-	-	(14,628,446)	-	-		
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	(2,399,761)	(2,399,761)	(75,064)	-	-	(2,324,697)	(2,362,229)	(2,362,229)	-	-	-	-		
49	254.0	Regulatory Assets - Unprotected (283)	-	-	-	-	-	-	-	-	-	-	-	-	-		
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	(237,232)	(237,232)	-	-	-	(237,232)	(237,232)	(237,232)	-	-	-	-		
51			-	-	-	-	-	-	-	-	-	-	-	-	-		
52			-	-	-	-	-	-	-	-	-	-	-	-	-		
53			-	-	-	-	-	-	-	-	-	-	-	-	-		
54			-	-	-	-	-	-	-	-	-	-	-	-	-		
55		Total	-	(17,497,860)	(17,497,860)	(539,907)	-	-	(16,957,953)	(17,227,907)	(2,599,461)	-	(14,628,446)	-	-		
56		Total Account 254	-	(37,185,879)	(37,185,879)	-	-	-	(35,512,263)	(36,349,070)	-	-	-	-	-		
57		Conform - [FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d)] & (f) (From Items, Line 97 & 98)	-	(37,185,879)	(37,185,879)	-	-	-	(35,512,262)	(36,349,070)	-	-	-	-	-		
58		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%	-		
59		Total Unprotected Transmission Account 254	-	-	-	-	-	-	-	-	-	-	(1,070,469)	-	-	(1,070,469)	
60			-	-	-	-	-	-	-	-	-	-	-	-	-		
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln. 58)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,333,949)	To Appendix A, Line 36b
62			-	-	-	-	-	-	-	-	-	-	-	-	-		
63		Note 1 - Comments / Descriptions of additional information as needed															
64																	
65		Note 2a - Adjustments as needed															
66																	
67		Note 2b - Adjustments as needed															
68																	
69		Note 3 - Future use															
70																	
71		Note 4 - Future use															

Attachment 1.5.1b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	35%	21%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	35.00%	21.00%
Tax gross-up factor	0.53846	0.26582

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

Line	Account	Identification	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			ADIT Balance before Rate Change	ADIT Balance After Rate Change (Col A / E13 x F13)	Excess/(Deficient) ADIT from Year Rate Change before Adjustments	Adjustments (Note 2a)	Adjustments (Note 2b)	Excess/(Deficient) ADIT from Year Rate Change after Adjustments	Description
1	190	Net Operating Loss	-	-	-	-	-	-	-
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-
3			-	-	-	-	-	-	-
4			-	-	-	-	-	-	-
5			-	-	-	-	-	-	-
6			-	-	-	-	-	-	-
7		Subtotal Account 182.3 - Protected	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
8		Allocator (See Note 3)	-	-	-	-	-	-	-
9		Total Protected Transmission Account 182.3	-	-	-	-	-	-	-
10			-	-	-	-	-	-	-
11			-	-	-	-	-	-	-
12	190	Regulatory Assets / Liabilities	-	-	-	-	-	-	-
13	190	Unbilled Revenue	-	-	-	-	-	-	-
14	190	Compensation Accruals	-	-	-	-	-	-	-
15	190	Reserves & Accruals	-	-	-	-	-	-	-
16	190	Pension / Postretirement Benefits	-	-	-	-	-	-	-
17	190	Environmental Liability	-	-	-	-	-	-	-
18	190	Interest Rate Hedge	-	-	-	-	-	-	-
19	190	Customer Advances	-	-	-	-	-	-	-
20	190	Net Operating Loss	-	-	-	-	-	-	-
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-
22			-	-	-	-	-	-	-
23			-	-	-	-	-	-	-
24			-	-	-	-	-	-	-
25			-	-	-	-	-	-	-
26		Subtotal Account 182.3 - Unprotected	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
27		Allocator (See Note 3)	-	-	-	-	-	-	-
28		Total Unprotected Transmission Account 182.3	-	-	-	-	-	-	-
29		Total Excess/Deficient Transmission-related Account 182.3	-	-	-	-	-	-	-
30		Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)	-	-	-	-	-	-	-
31			-	-	-	-	-	-	-
32		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote (From Inputs, Line 57)	-	-	-	-	-	-	-
33			-	-	-	-	-	-	-
34			-	-	-	-	-	-	-
35	282	Accel Depr & Amort. - Protected	-	-	-	-	-	-	-
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-
38			-	-	-	-	-	-	-
39			-	-	-	-	-	-	-
40			-	-	-	-	-	-	-
41		Subtotal Account 254 - Protected	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
42		Allocator (See Note 3)	-	-	-	-	-	-	-
43		Total Protected Transmission Account 254	-	-	-	-	-	-	-
44			-	-	-	-	-	-	-
45			-	-	-	-	-	-	-
46			-	-	-	-	-	-	-
47	282	Accel Depr & Amort. - Unprotected (282)	-	-	-	-	-	-	-
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	-	-	-	-	-	-
49	283	Regulatory Assets - Unprotected (283)	-	-	-	-	-	-	-
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	-	-	-	-	-	-
51			-	-	-	-	-	-	-
52			-	-	-	-	-	-	-
53			-	-	-	-	-	-	-
54			-	-	-	-	-	-	-
55		Subtotal Account 254 - Unprotected	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
56		Allocator (See Note 3)	-	-	-	-	-	-	-
57		Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected	-	-	-	-	-	-	-
58		Total Excess/Deficient Transmission-related Account 254	-	-	-	-	-	-	-
59		Total Excess ADIT Account 254 (Ln. 41 + Ln 55)	-	-	-	-	-	-	-
60			-	-	-	-	-	-	-
61		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote (From Inouts, Line 58)	-	-	-	-	-	-	-
62			-	-	-	-	-	-	-
63			-	-	-	-	-	-	-
64			-	-	-	-	-	-	-
65		Note 2a - Adjustments as needed	-	-	-	-	-	-	-
66			-	-	-	-	-	-	-
67		Note 2b - Adjustments as needed	-	-	-	-	-	-	-
68			-	-	-	-	-	-	-
69		Note 3 - Future use	-	-	-	-	-	-	-
70			-	-	-	-	-	-	-
71		Note 4 - Future use	-	-	-	-	-	-	-

Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficien t) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-	-	-	-	-	-	-	
3			-	-	-	-	-	-	-	-	-	-	-	-	-	
4			-	-	-	-	-	-	-	-	-	-	-	-	-	
5			-	-	-	-	-	-	-	-	-	-	-	-	-	
6			-	-	-	-	-	-	-	-	-	-	-	-	-	
7		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%		
9		Total Protected Transmission Account 182.3	-	-	-	-	-	-	-	-	-	-	-	-	0	
10			-	-	-	-	-	-	-	-	-	-	-	-	-	
11			-	-	-	-	-	-	-	-	-	-	-	-	-	
12	182.3	Regulatory Assets / Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	182.3	Unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	182.3	Compensation Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	182.3	Reserves & Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	182.3	Pension / Postretirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	182.3	Environmental Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	182.3	Interest Rate Hedge	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	182.3	Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22			-	-	-	-	-	-	-	-	-	-	-	-	-	
23			-	-	-	-	-	-	-	-	-	-	-	-	-	
24			-	-	-	-	-	-	-	-	-	-	-	-	-	
25			-	-	-	-	-	-	-	-	-	-	-	-	-	
26		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
27		Total Account 182.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
28		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 & 168)	-	-	-	-	-	-	-	-	-	-	-	-	-	
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%		
30		Total Unprotected Transmission Account 182.3	-	-	-	-	-	-	-	-	-	-	-	-	0	
31			-	-	-	-	-	-	-	-	-	-	-	-	-	
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)	-	-	-	-	-	-	-	-	-	-	-	-	0	To Appendix A, Line 36a
33			-	-	-	-	-	-	-	-	-	-	-	-	-	
34			-	-	-	-	-	-	-	-	-	-	-	-	-	
35	254.0	Accel Depr & Amort. - Protected	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	-	-	-	-	-	-	-	
37			-	-	-	-	-	-	-	-	-	-	-	-	-	
38			-	-	-	-	-	-	-	-	-	-	-	-	-	
39			-	-	-	-	-	-	-	-	-	-	-	-	-	
40			-	-	-	-	-	-	-	-	-	-	-	-	-	
41		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%		
43		Total Protected Transmission Account 254	-	-	-	-	-	-	-	-	-	-	-	-	0	
44			-	-	-	-	-	-	-	-	-	-	-	-	-	
45			-	-	-	-	-	-	-	-	-	-	-	-	-	
46			-	-	-	-	-	-	-	-	-	-	-	-	-	
47	254.0	Accel Depr & Amort. - Unprotected (282)	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	254.0	Regulatory Assets - Unprotected (283)	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	-	-	-	-	-	-	-	-	-	-	-	-	
51			-	-	-	-	-	-	-	-	-	-	-	-	-	
52			-	-	-	-	-	-	-	-	-	-	-	-	-	
53			-	-	-	-	-	-	-	-	-	-	-	-	-	
54			-	-	-	-	-	-	-	-	-	-	-	-	-	
55		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
56		Total Account 254	-	-	-	-	-	-	-	-	-	-	-	-	-	
57		Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170)	-	-	-	-	-	-	-	-	-	-	-	-	-	
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.32%	3.83%		
59		Total Unprotected Transmission Account 254	-	-	-	-	-	-	-	-	-	-	-	-	0	
60			-	-	-	-	-	-	-	-	-	-	-	-	-	
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)	-	-	-	-	-	-	-	-	-	-	-	-	0	To Appendix A, Line 36b
62			-	-	-	-	-	-	-	-	-	-	-	-	-	
63		Note 1 - Comments / Descriptions of additional information as needed														
64																
65		Note 2a - Adjustments as needed														
66																
67		Note 2b - Adjustments as needed														
68																
69		Note 3 - Future use														
70																
71		Note 4 - Future use														

Attachment 1.5.2b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Description of changes in tax law

Note 1a - The New Tax law was enacted July X, 20XX. It changed The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	35%	21%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	35.00%	21.00%
Tax gross-up factor	0.53846	0.26582

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

Line	Account	Identification	(A) ADIT Balance before Rate Change	(B) ADIT Balance After Rate Change (Col A / E13 x F13)	(C) Excess/(Deficient) ADIT from Year Rate Change before Adjustments	(D) Adjustments (Note 2a)	(E) Adjustments (Note 2b)	(F) Excess/(Deficient) ADIT from Year Rate Change after Adjustments	(G) Description
1	190	Net Operating Loss	-	-	-	-	-	-	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	
3			-	-	-	-	-	-	
4			-	-	-	-	-	-	
5			-	-	-	-	-	-	
6			-	-	-	-	-	-	
7		Subtotal Account 182.3 - Protected	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
8		Allocator (See Note 3)	-	-	-	-	-	-	
9		Total Protected Transmission Account 182.3	-	-	-	-	-	-	
10			-	-	-	-	-	-	
11			-	-	-	-	-	-	
12	190	Regulatory Assets / Liabilities	-	-	-	-	-	-	
13	190	Unbilled Revenue	-	-	-	-	-	-	
14	190	Compensation Accruals	-	-	-	-	-	-	
15	190	Reserves & Accruals	-	-	-	-	-	-	
16	190	Pension / Postretirement Benefits	-	-	-	-	-	-	
17	190	Environmental Liability	-	-	-	-	-	-	
18	190	Interest Rate Hedge	-	-	-	-	-	-	
19	190	Customer Advances	-	-	-	-	-	-	
20	190	Net Operating Loss	-	-	-	-	-	-	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	
22			-	-	-	-	-	-	
23			-	-	-	-	-	-	
24			-	-	-	-	-	-	
25			-	-	-	-	-	-	
26		Subtotal Account 182.3 - Unprotected	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
27		Allocator (See Note 3)	-	-	-	-	-	-	
28		Total Unprotected Transmission Account 182.3	-	-	-	-	-	-	
29		Total Excess/Deficient Transmission-related Account 182.3	-	-	-	-	-	-	
30		Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)	-	-	-	-	-	-	
31			-	-	-	-	-	-	
32		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote) (From Inputs Pg. X, Line 129)	-	-	-	-	-	-	
33			-	-	-	-	-	-	
34			-	-	-	-	-	-	
35	282	Accel Depr & Amort. - Protected	-	-	-	-	-	-	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	
37			-	-	-	-	-	-	
38			-	-	-	-	-	-	
39			-	-	-	-	-	-	
40			-	-	-	-	-	-	
41		Subtotal Account 254 - Protected	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
42		Allocator (See Note 3)	-	-	-	-	-	-	
43		Total Protected Transmission Account 254	-	-	-	-	-	-	
44			-	-	-	-	-	-	
45			-	-	-	-	-	-	
46			-	-	-	-	-	-	
47	282	Accel Depr & Amort. - Unprotected (282)	-	-	-	-	-	-	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	-	-	-	-	-	
49	283	Regulatory Assets - Unprotected (283)	-	-	-	-	-	-	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	-	-	-	-	-	
51			-	-	-	-	-	-	
52			-	-	-	-	-	-	
53			-	-	-	-	-	-	
54			-	-	-	-	-	-	
55		Subtotal Account 254 - Unprotected	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
56		Allocator (See Note 3)	-	-	-	-	-	-	
57		Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected	-	-	-	-	-	-	
58		Total Excess/Deficient Transmission-related Account 254	-	-	-	-	-	-	
59		Total Excess ADIT Account 254 (Ln. 41 + Ln 55)	-	-	-	-	-	-	
60			-	-	-	-	-	-	
61		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote) (From Inputs Pg. X, Line 130)	-	-	-	-	-	-	
62			-	-	-	-	-	-	
63			-	-	-	-	-	-	
64			-	-	-	-	-	-	
65		Note 2a - Adjustments as needed	-	-	-	-	-	-	
66			-	-	-	-	-	-	
67		Note 2b - Adjustments as needed	-	-	-	-	-	-	
68			-	-	-	-	-	-	
69		Note 3 - Future use	-	-	-	-	-	-	
70			-	-	-	-	-	-	
71		Note 4 - Future use	-	-	-	-	-	-	

Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification (1)	(A) Amortization Expense (from 1.6.xx detail workpaper tabs)	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Average Ratebase Adjustment Mechanism - Transmission	(G) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA) (2)	132,624	-	-	10,109	-	10,109	
2	182.3	Open (3)	-	-	-	-	-	-	
3								-	
4								-	
5								-	
6								-	
7								-	
8		Total Protected Transmission Account 182.3	132,624	-	-	10,109	-	10,109	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	-	-	-	-	-	-	
11	182.3	Open (3)	-	-	-	-	-	-	
12								-	
13								-	
14								-	
15								-	
16								-	
17		Total Unprotected Transmission Account 182.3	-	-	-	-	-	-	
18		Total Account 182.3 EDIT	132,624						
19		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)	132,624						
20									
21		Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)						10,109	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	(1,133,709)	-	-	(69,230)	-	(69,230)	
24	254.0	Open (3)	-	-	-	-	-	-	
25								-	
26								-	
27								-	
28								-	
29								-	
30		Total Protected Transmission Account 254	(1,133,709)	-	-	(69,230)	-	(69,230)	
31									
32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	(539,907)	-	-	(34,016)	-	(34,016)	
33	254.0	Open (3)	-	-	-	-	-	-	
34								-	
35								-	
36								-	
37								-	
38								-	
39		Total Unprotected Transmission Account 254	(539,907)	-	-	(34,016)	-	(34,016)	
40		Total Account 254 EDIT	(1,673,616)						
41		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 110)	(1,673,616)						
42									
43		Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)						(103,246)	To Appendix A, Line 103b
44									
45		Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization							
46		Note 2 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.							
47		Note 3 - Open for new tax events impacting excess deferred income taxes and related amortization							
48		Note 4 -							

Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.1a-TCJA RBAM	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1)/ Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
1	182.3	Net Operating Loss	138,139			138,139			Protected	410.1	RSG / Book Lives	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	(5,515)	(5,515)					Non- Jurisdictional	410.1	N/A	
3			-									
4			-									
5			-									
6			-									
7		Total	132,624	(5,515)	-	138,139	-					
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.32%	3.83%					
9		Total Protected Transmission Amortization Account 182.3		-	-	10,109	-	(10,109)				To 1.6 - ITAAM Summary
10												
11												
12	182.3	Regulatory Assets / Liabilities	-									
13	182.3	Unbilled Revenue	-									
14	182.3	Compensation Accruals	-									
15	182.3	Reserves & Accruals	-									
16	182.3	Pension / Postretirement Benefits	-									
17	182.3	Environmental Liability	-									
18	182.3	Interest Rate Hedge	-									
19	182.3	Customer Advances	-									
20	182.3	Net Operating Loss	-									
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	-									
22			-									
23			-									
24			-									
25			-									
26		Total	-	-	-	-	-					
27		Total Account 182.3 Amortization	132,624									
28		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)	132,624									
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.32%	3.83%					
30		Total Unprotected Transmission Amortization Account 182.3		-	-	-	-	-				To 1.6 - ITAAM Summary
31												
32		Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)						(10,109)				To 1.6 - ITAAM Summary
33												
34												
35	254.0	Accel Depr & Amort. - Protected	(946,060)			(946,060)			Protected	411.1	ARAM / Book Lives	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	(187,649)	(187,649)					Non- Jurisdictional	411.1	N/A	
37			-									
38			-									
39			-									
40			-									
41		Total	(1,133,709)	(187,649)	-	(946,060)	-					
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.32%	3.83%					
43		Total Protected Transmission Amortization Account 254		-	-	(69,230)	-	69,230				To 1.6 - ITAAM Summary
44												
45												
46												
47	254.0	Accel Depr & Amort. - Unprotected (282)	(464,843)			(464,843)			Unprotected	411.1	RSG / Book Lives	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	(75,064)	(75,064)								
49	254.0	Regulatory Assets - Unprotected (283)	-									
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-									
51			-									
52			-									
53			-									
54			-									
55		Total	(539,907)	(75,064)	-	(464,843)	-					
56		Total Account 254 Amortization	(1,673,616)									
57		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Innuts, Line 108)	(1,673,616)									
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.32%	3.83%					
59		Total Unprotected Transmission Amortization Account 254		-	-	(34,016)	-	34,016				To 1.6 - ITAAM Summary
60												
61		Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)						103,246				To 1.6 - ITAAM Summary
62												
63		Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
64		Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
65		Note 3 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.										

Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.2a-Tax Change RBAM	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1) / Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
1	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-	-	-	
3			-	-	-	-	-	-	-	-	-	
4			-	-	-	-	-	-	-	-	-	
5			-	-	-	-	-	-	-	-	-	
6			-	-	-	-	-	-	-	-	-	
7		Total	-	-	-	-	-	-	-	-	-	
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	0.00%	100.00%	7.32%	3.83%	-	-	-	-	
9		Total Protected Transmission Amortization Account 182.3	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
10			-	-	-	-	-	-	-	-	-	
11			-	-	-	-	-	-	-	-	-	
12	182.3	Regulatory Assets / Liabilities	-	-	-	-	-	-	-	-	-	
13	182.3	Unbilled Revenue	-	-	-	-	-	-	-	-	-	
14	182.3	Compensation Accruals	-	-	-	-	-	-	-	-	-	
15	182.3	Reserves & Accruals	-	-	-	-	-	-	-	-	-	
16	182.3	Pension / Postretirement Benefits	-	-	-	-	-	-	-	-	-	
17	182.3	Environmental Liability	-	-	-	-	-	-	-	-	-	
18	182.3	Interest Rate Hedge	-	-	-	-	-	-	-	-	-	
19	182.3	Customer Advances	-	-	-	-	-	-	-	-	-	
20	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-	-	-	-	-	-	
22			-	-	-	-	-	-	-	-	-	
23			-	-	-	-	-	-	-	-	-	
24			-	-	-	-	-	-	-	-	-	
25			-	-	-	-	-	-	-	-	-	
26		Total	-	-	-	-	-	-	-	-	-	
27		Total Account 182.3 Amortization	-	-	-	-	-	-	-	-	-	
28		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 171)	-	-	-	-	-	-	-	-	-	
29		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	0.00%	100.00%	7.32%	3.83%	-	-	-	-	
30		Total Unprotected Transmission Amortization Account 182.3	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
31			-	-	-	-	-	-	-	-	-	
32		Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
33			-	-	-	-	-	-	-	-	-	
34			-	-	-	-	-	-	-	-	-	
35	254.0	Accel Depr & Amort. - Protected	-	-	-	-	-	-	-	-	-	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	-	-	-	
37			-	-	-	-	-	-	-	-	-	
38			-	-	-	-	-	-	-	-	-	
39			-	-	-	-	-	-	-	-	-	
40			-	-	-	-	-	-	-	-	-	
41		Total	-	-	-	-	-	-	-	-	-	
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	0.00%	100.00%	7.32%	3.83%	-	-	-	-	
43		Total Protected Transmission Amortization Account 254	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
44			-	-	-	-	-	-	-	-	-	
45			-	-	-	-	-	-	-	-	-	
46			-	-	-	-	-	-	-	-	-	
47	254.0	Accel Depr & Amort. - Unprotected (282)	-	-	-	-	-	-	-	-	-	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	-	-	-	-	-	-	-	-	
49	254.0	Regulatory Assets - Unprotected (283)	-	-	-	-	-	-	-	-	-	
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	-	-	-	-	-	-	-	-	
51			-	-	-	-	-	-	-	-	-	
52			-	-	-	-	-	-	-	-	-	
53			-	-	-	-	-	-	-	-	-	
54			-	-	-	-	-	-	-	-	-	
55		Total	-	-	-	-	-	-	-	-	-	
56		Total Account 254 Amortization	-	-	-	-	-	-	-	-	-	
57		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 172)	-	-	-	-	-	-	-	-	-	
58		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1	-	0.00%	100.00%	7.32%	3.83%	-	-	-	-	
59		Total Unprotected Transmission Amortization Account 254	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
60			-	-	-	-	-	-	-	-	-	
61		Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
62			-	-	-	-	-	-	-	-	-	
63		Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
64		Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
65		Note 3 - The Tax Change										

ADDENDUM 27 TO ATTACHMENT H, Page 19 of 29
NorthWestern Corporation (South Dakota)

Attachment 2 - Taxes Other Than Income

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

	Column A	Column B	Column C
<u>OTHER TAXES:</u>	Pg. 263 & 263.1 Col (i)	Allocator	Allocated Amount
<u>Currently Included on Appendix A</u>			
		Gross Plant Allocator	
<u>Plant Related:</u>			
1 Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg. 263, Lns. 23i & 37i; Pg. 263.1, Lns. 12i, 18i, 24i & 31i][From Inputs, Pg. 1, Lns. 68-70]	4,753,724		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	72,003		
4			
5			
6			
7 Total Plant Related [GP Allocator from Appendix A, Ln. 12]	<u>4,825,727</u>	7.3177%	<u>353,133</u>
		Wages & Salary Allocator	
<u>Labor Related:</u>			
8 Social Security (FICA/OAB) [FF1, Pg. 263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76]	868,619		
9 Federal Unemployment Comp. [FF1, Pg. 263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77]	6,266		
10 State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	3,759		
11			
12			
13 Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	<u>878,644</u>	3.8347%	<u>33,693</u>
14 Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]			<u>386,827</u>
<u>Currently Excluded from Appendix A</u>			
15 Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 263, Col. i, Lns. 16, 21, & 35; Pg. 263.1, Col. i, Lns. 6, 14, 20, 26, & 33]	27,506		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	192,571		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	243,909		
18			
19			
20 Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]	<u>463,986</u>		
21 Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	6,168,357		
22 Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]	<u>6,168,357</u>		
23 Difference (Line 21 - Line 22)	-		

Criteria for Allocation:

- A Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.
- B Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

ADDENDUM 27 TO ATTACHMENT H, Page 20 of 29
NorthWestern Corporation (South Dakota)
Attachment 3 - Revenue Credits

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Account 454 - Rent from Electric Property		
1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	150,898
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	19.51%
3	Rent from Electric Transmission Property [Line 1 x Line 2]	29,443
 Other Electric Revenues (Note 1)		
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	279,164
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NorthWestern's Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Gross Revenue Credits (sum Lines 3 thru 9) [To Appendix A, Line 122]	308,607

Note 1: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Accounts 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NorthWestern point-to-point transmission customers are included in the UMZ Load Divisor.

Note 2: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

Note 3: The portion of Point-to-Point revenues collected by SPP and assigned to NorthWestern are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NorthWestern for "grandfathered" bundled contracts will be included on ATT 3, Ln. 8. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

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NorthWestern Corporation (South Dakota) Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

	FERC Reserve Acct	FERC Expense Acct ¹	Balance	Allocator NP	Working Capital Adjustment
			12/31/2019		(Col. C = Col. A x Col. B)
			<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>
Description of Reserve:					
<u>Line</u>					
1.	Accum Prov for Inj/Damgs	228.2	925	\$ 577,252	6.680% \$ 38,563
2.	Other adjustments			6.680%	\$ -
3.	Total (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$ 577,252	\$ 38,563
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			577,252	

¹ Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

Attachment 5 - Cost Support
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1]	10,355,387	7.32%	757,779	

Regulatory Expense Related to Transmission Cost Support:			FF1 Amount	Allocated to transmission	Functionalized to Transmission	Details
63	Regulatory Commission Exp Account 928	FF1 323.189.b [From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	4,298	2,474	2,474	

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1 111.57.c [From Inputs, Pg. 2, Ln. 7]	131,266	19.51%	25,612	NorthWestern uses Account 909 for its Safety and Informational Advertising. The account includes expenses incurred while conveying information to customers about safety and providing information to customers about utilizing their electric service. Costs during the test year included listing our phone number in telephone directories, safety campaigns around Call Before You Dig and Louie the Lightning Bug, tree safety and awareness, customer education on easy billing plans, and monthly bill inserts to customers.

ITC Adjustment:			FF1 Amount	GP Allocator	Functionalized to Transmission	Details
103	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	9,617	7.32%	704	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities			Revenues from Direct Assigned Transmission Facilities	General Description of the Direct Assigned Transmission Facilities		
117	Revenues from Direct Assigned Transmission Facilities	[From Inputs, Pg. 2, Ln. 15]	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.		

Adjustments to Transmission O&M:			Total	Transmission under SPP Factor	Functionalized to Transmission	Details
49	Transmission O&M	FF1 321.112.b [From Inputs, Pg. 1, Ln. 47]	19,167,900	34.92%	6,692,694	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	17,096,841	34.92%	5,969,560	
52	Plus Charges billed to Transmission Owner and booked to Account 565 [From Inputs, Pg. 2, Ln. 16]		0	34.92%	0	

Adjustments to Transmission Plant for only assets under SPP tariff:			Total Transmission	Transmission under SPP	Details
20	Transmission Assets	FF1 207.58g [From Inputs, Pg. 1, Ln. 33]	189,271,696	66,086,401	
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transmission)		34.92%		

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NorthWestern Corporation (South Dakota)
Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL
 (For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Type of Capital	Total Company Average Capitalization (\$)		Weighted Cost Ratios	Cost of Capital		Weighted Cost of Capital
	Balance	Source	(%)	(%)	Source	(%)
			Col B = Col A/Col A Total			Col D = Col B x Col C
<u>Line</u>	<u>Col A</u>		<u>Col B</u>	<u>Col C</u>		<u>Col D</u>
1. Long Term Debt	2,180,136,900	[Note (1)]	52.19%	4.13%	[Note (4)]	2.16%
2. Preferred Stock	0	[Note (2)]	0.00%	0.00%	[Note (5)]	0.00%
3. Common Stock	1,997,293,039	[Note (3)]	47.81%	10.15%		4.85%
4. Totals	4,177,429,939		100.00%			
5. Weighted Average Cost of Capital ("R")						7.01%

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note(4): From ATT 9, Page 2, Ln. 8

Note (2): From ATT 8, Pg. 1, Ln. 3.

Note (5): From ATT 8, Pg. 1, Ln. 5.

Note (3): From ATT 7, Pg. 1, Ln. 4.

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NorthWestern Corporation (South Dakota)**

Attachment 7, COMMON STOCK
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Date	Total Proprietary Capital*		Preferred Stock						Acc Other Comp Income		Unappropriated Undistributed Subsidiary Earnings		Common Equity Balance		
		Outstanding Balance		Premium (Discount)		Gains/(Losses) on Reacq'd Preferred Stock		Other Paid-In Capital (Preferred Stock)								
		Balance	Source	Acct 204	Source	Acct 207, 213-Pfd	Source	Acct 210	Source	Accts 208 - 211	Source	Acct 219	Source		Acct 216.1	Source
Col A	Col B	Col C		Col D		Col E		Col F		Col G		Col H				
													(H=A-B-C-D-E-F-G)			
1.	12/31/2018	1,942,381,150	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	(7,791,798)	[Note (11)]	1,650,165	[Note (13)]	1,948,522,783
2.	12/31/2019	2,039,092,609	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	(7,505,099)	[Note (12)]	534,414	[Note (14)]	2,046,063,294
3.		1,990,736,880		0		0		0		0	(7,648,449)		1,092,290			
4.																Common Equity Balance [Average of Beg of Yr & End of Yr CE Balance]: [To ATT-6, Page 1, Line 3, Col A]
																1,997,293,039

* Includes both Common and Preferred Stock accounts.

[Note (1)]: FF1, Pg. 112, Ln. 16, Col. d. [From Inputs, Pg. 1, Ln. 9]
 [Note (2)]: FF1, Pg. 112, Ln. 16, Col. c. [From Inputs, Pg. 1, Ln. 8]
 [Note (3)]: From ATT 8, Ln. 1, Col. A.
 [Note (4)]: From ATT 8, Ln. 2, Col. A.
 [Note (5)]: From ATT 8, Ln. 1; Col. B + Col. C.
 [Note (6)]: From ATT 8, Ln. 2; Col. B + Col. C.
 [Note (7)]: From ATT 8, Ln. 1, Col. D.

[Note (8)]: From ATT 8, Ln. 2, Col. D.
 [Note (9)]: From ATT 8, Ln. 1, Col. E.
 [Note (10)]: From ATT 8, Ln. 2, Col. E.
 [Note (11)]: FF1, Pg. 112, Ln. 15, Col. d. [From Inputs, Pg. 1, Ln. 7]
 [Note (12)]: FF1, Pg. 112, Ln. 15, Col. c. [From Inputs, Pg. 1, Ln. 6]
 [Note (13)]: FF1, Pg. 112, Ln. 12, Col. D [From Inputs, Pg. 1, Ln. 5]
 [Note (14)]: FF1, Pg. 112, Ln. 12, Col. C [From Inputs, Pg. 1, Ln. 4]

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NorthWestern Corporation (South Dakota)**

Attachment 8, PREFERRED STOCK
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	Date	Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reaq'd Pref Stock		Other Paid-In Capital - Preferred		Capital Stock Expense - Pref		Total Outstanding	
		Acct 204	Data Source	Acct 207	Data Source	Acct 213	Data Source	Acct 210	Data Source	Accts 208,209,211	Data Source	Accts 214 - 217	Data Source	Col G = Cols A+B-C+D+E-F	
1.	12/31/2018	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0	
2.	12/31/2019	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0	
3.		Avg of B of Yr and E of Yr Pref Stock [To ATT 6, Pg. 1, Col. A, Ln. 2]:												0	
4.		Preferred Dividends [Note 13]:												0	
5.		Average Cost Rate [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]:												0.00%	

Note (1): Acct 204 FF1, Pg. 112, Ln. 3, Col. d. [From Inputs, Pg. 1, Ln. 3]

Note (2): Acct 204 FF1, Pg. 112, Ln. 3, Col. c. [From Inputs, Pg. 1, Ln. 2]

Note (3): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (4): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (5): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (6): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (7): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (8): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (9): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (10): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (11): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. d that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (12): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (13): The Acct 437 dollars included in FF1, Pg. 118, Ln. 29, Col. c. (Enter as a positive number).

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NorthWestern Corporation (South Dakota)

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Attachment 9, LONG-TERM DEBT
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

GROSS PROCEEDS - LTD OUTSTANDING

Line	Date	Advances from Associated Company LTD		Bonds		Reacquired Bonds		Other Long Term Debt		Total Long Term Debt Outstanding
		Acct 223	Source	Acct 221	Source	Acct 222	Source	Acct 224	Source	Col E= Cols A+B-C+D
Line	Date	Col A		Col B		Col C		Col D		Col E
1.	12/31/2018	0	[Note (1)]	1,779,660,000	[Note (3)]	0	[Note (5)]	334,976,900	[Note (7)]	2,114,636,900
2.	12/31/2019	0	[Note (2)]	1,929,660,000	[Note (4)]	0	[Note (6)]	315,976,900	[Note (8)]	2,245,636,900
3.		GROSS PROCEEDS (Avg of Beg of Yr and End of Yr LTD Gross Outstanding Balances in Col E)(To ATT 6, Pg.1, Ln.1, Col. 1):								2,180,136,900
Note (1):	FF1, Pg. 112, Line 20, Col d. [From Inputs, Pg. 1, Ln. 15]	Note (5):				FF1, Pg. 112, Ln 19, Col. d. [From Inputs, Pg. 1, Ln. 13]				
Note (2):	FF1, Pg. 112, Line 20, Col c. [From Inputs, Pg. 1, Ln. 14]	Note (6):				FF1, Pg. 112, Ln 19, Col. c. [From Inputs, Pg. 1, Ln. 12]				
Note (3):	FF1, Pg. 112, Ln 18, Col. D [From Inputs, Pg. 1, Ln. 11]	Note (7):				FF1, Pg. 112, Ln 21, Col. d. [From Inputs, Pg. 1, Ln. 17]				
Note (4):	FF1, Pg. 112, Ln 18, Col. C [From Inputs, Pg.1, Ln. 10]	Note (8):				FF1, Pg. 112, Ln 21, Col. c. [From Inputs, Pg. 1, Ln. 16]				

NET PROCEEDS

Line	Date		
4.	12/31/2018	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2019	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		Avg of Beg & End of Yr Premiums	0
7.	12/31/2018	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	12/31/2019	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		Avg of Beg & End of Yr Discounts	-
10.	12/31/2018	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	12,291,542
11.	12/31/2019	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	12,355,991
12.		Avg of Beg & End of Yr	12,323,767
13.	12/31/2018	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 2, Ln. 25]	34,079,779
14.	12/31/2019	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 2, Ln. 26]	31,089,217
15.		Avg of Beg & End of Yr	32,584,498
16.	12/31/2018	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. d] [From Inputs, Pg. 2, Ln. 27]	-
17.	12/31/2019	Unamortized Gain on Reacquired Debt -End of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. c] [From Inputs, Pg. 2, Ln. 28]	-
18.		Avg of Beg & End of Yr	-
19.		Gross Proceeds [From Line 3, above]	2,180,136,900
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	44,908,265
22.		NET PROCEEDS (Avg of Beg of Yr and End of Yr LTD):	2,135,228,636

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

ADDENDUM 27 TO ATTACHMENT H, Page 27 of 29
NorthWestern Corporation (South Dakota)

Posted 3/2/2020

Attachment 9, LONG-TERM DEBT
(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

LTD COSTS AND EXPENSES (Actual)

Line

1. LTD Interest Expense (Acct 427)[FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	84,155,983
2. Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	1,223,942
3. Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	2,809,928
4. Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0
5. Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0
5a. Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6. TOTAL LTD Interest Amount	88,189,853
7. Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	2,135,228,636
8. Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]	4.13%

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NorthWestern Corporation (South Dakota)
Attachment 10, DEPRECIATION RATES

(For Rate Year Beginning April 1, 2020, Based on December 31, 2019 Data)

Line	FERC	Description	2019 Rates (%) ¹
1		STEAM GENERATION - Big Stone	
2	310	310.0-BSP-Land	0.00%
3	311	311.0-BSP-Structures & Improvement	0.63%
4	312	312.0-BSP-Boiler Plant Equipment	1.28%
5	314	314.0-BSP-Turbo-Generator	1.40%
6	315	315.0-BSP-Accessory Electric	0.94%
7	316	316.0-BSP-Misc Power Plant	1.11%
8		STEAM GENERATION - Coyote	
9	310	310.0-CYP-Land	0.00%
10	311	311.0-CYP-Structures & Improvements	0.92%
11	312	312.0-CYP-Boiler Plant Equipment	1.05%
12	314	314.0-CYP-Turbo-Generator	1.61%
13	315	315.0-CYP-Accessory Electric	1.29%
14	316	316.0-CYP-Misc Power Plant	1.71%
15		STEAM GENERATION - Neal 4	
16	311	311.0-NLP-Structures & Improvement	0.63%
17	312	312.0-NLP-Boiler Plant Equipment	2.63%
18	314	314.0-NLP-Turbo-Generator	1.72%
19	315	315.0-NLP-Accessory Electric	1.23%
20	316	316.0-NLP-Misc Power Plant	1.43%
21		OTHER GENERATION	
22	340	340.0-Other Production-Diesel-Land	0.00%
23	341	341.0-Other Production-Diesel-Struc	2.07%
24	342	342.0-Other Production-Diesel-Fuel	2.24%
25	342	342.1-GT Pipelines	2.24%
26	342	342.2-GT Compressors	2.24%
27	343	343.0-Prime Movers & Generators	2.41%
28	344	344.0-Movers and Generators	2.66%
29	345	345.0-Accessory Electric Equipment	2.60%
30	346	346.0-Misc. Power Plant Equipment	3.46%
31		TRANSMISSION	
32	350	350.1-Transmission Land	0.00%
33	350	350.2-Transmission Land Rights	0.00%
34	352	352.0-Trans Elec Structures & Impro	2.03%
35	353	353.0-Trans Elec Station Equipment	2.53%
36	355	355.0-Tran Elec Poles & Fixtures	4.65%
37	356	356.0-Tran Elec Overhead Conductors	2.81%
38	357	357.0-Transmission-Underground Cond	2.08%
39	358	358.0-Transmission-UG Conductor & D	3.26%
40		DISTRIBUTION	
41	360	360.1-Distribution Land	0.00%
42	360	360.2-Distribution Land Rights	0.00%
43	361	361.0-Distribution Structures & Imp	2.39%
44	362	362.0-Distribution Elec Station Equ	2.60%
45	364	364.0-Distribution Poles & Fixtures	5.39%
46	365	365.0-Distribution Overhead Conduct	3.86%
47	366	366.0-Distribution UG Conduit	2.79%
48	367	367.0-Distribution UG Conductor & D	3.35%
49	368	368.0-Distribution Line Transformer	2.20%
50	369	369.1-Distribution Service Overhead	4.72%
51	369	369.2-Distribution Service Undergro	4.72%
52	370	370.0-Distribution Meters Electric	4.97%
53	371	371.0-Distribution-Install on Cust	7.46%
54	373	373.1-Dist Street Lighting & Signal	5.41%
55		INTANGIBLE	
56	303	303.1-Intan Plant 10 Year Software	10.00%
57	303	303.5-Intan Plant 5 Year Software	20.00%
58		GENERAL	
59	389	389.0-General Plant-Land	0.00%
60	390	390.1-Gen Plt Structures & Impv Dis	2.04%
61	392	392.20-Gen Plt Util Trans-Trailers	5.94%
62	392	392.40-Gen Plt Util Trans-Heavy Tru	5.61%
63	392	392.50-Gen Plt Util Trans-Light Tru	10.03%
64	393	393.0-Gen Plt Util Stores Equipment	3.12%
65	394	394.0-Gen Plt Util Tools,Shop, & Ga	6.67%
66	396	396.0-Gen Plt Util Power Operated E	4.59%
67	397	397.0-Gen Plt Util Comm Equip Compu	10.00%
68	397	397.2-Gen Plt Util Comm Equip Other	7.29%

¹ These depreciation and amortization rates shall not change absent a Section 205 or 206 filing before the Commission.

Line (a)	Asset Location (b)	EOY Original Cost (c)	EOY Depreciation Reserve (d)	EOY Net Book Value (e)	BOY Original Cost (f)	BOY Depreciation Reserve (g)	BOY Net Book Value (h)	Average Original Cost 20xx-20xx (i)	Average Depreciation Reserve 20xx-20xx (j)	Average Net Book Value 20xx-20xx (k)	Original Cost in SPP (l)	Depreciation Reserve in SPP (m)	Net Book Value in SPP (n)	Annual Depreciation (o)
1	3ABABN0002 - TL-0002 Aberdeen Siebrecht Sub 30C to Gr	2,762,055	1,962,118	799,937	2,697,244	1,909,195	788,049	2,729,650	1,935,657	793,993	2,729,650	1,935,657	793,993	109,295
2	3ABABN0030 - TL-0030 Aberdeen Siebrecht Sub 30C to Hu	10,421,733	4,167,688	6,254,045	10,421,733	3,965,347	6,456,386	10,421,733	4,066,518	6,355,216	10,421,733	4,066,518	6,355,216	379,820
3	3ABABN0033 - TL-0033 Groton Sub to Groton WAPA Sub	588,178	223,518	364,660	535,845	150,453	385,392	562,012	186,986	375,026	562,012	186,986	375,026	25,047
4	3ABABN0040 - TL-0040 Aberdeen Siebrecht Sub 30C to El	1,489,330	1,018,937	470,393	1,489,330	988,271	501,058	1,489,330	1,003,604	485,726	1,489,330	1,003,604	485,726	58,955
5	3ABNOD0040 - TL-0040 ABN Siebrecht Sub 30C ND portion	65,239	43,771	21,468	65,239	42,343	22,896	65,239	43,057	22,182	65,239	43,057	22,182	2,505
6	3HUHUR0031 - TL-0031 Huron West Park Sub 30D to Mitch	2,574,377	1,999,943	574,434	2,551,424	1,984,105	567,319	2,562,901	1,992,024	570,877	2,562,901	1,992,024	570,877	98,075
7	3HUHUR0037 - TL-0037 Huron West Park Sub 30D to Broad	555,166	504,191	50,974	555,166	504,524	50,642	555,166	504,357	50,808	555,166	504,357	50,808	22,303
8	3MTMIT0041 - TL-0041 Mitchell Sub 31A to McCook City L	542,523	434,581	107,941	542,523	433,862	108,661	542,523	434,222	108,301	542,523	434,222	108,301	19,124
9	3MTMIT0042 - TL-0042 Mitchell Sub 31A to Tripp Jct. S	1,117,717	642,722	474,995	1,117,717	616,519	501,199	1,117,717	629,620	488,097	1,117,717	629,620	488,097	42,514
10	3MTMIT0045 - TL-0045 Mitchell Sub 31A to Letcher Jct. Sub (WAPA owner	4,682,337	1,630,656	3,051,681	4,682,337	1,448,561	3,233,776	4,682,337	1,539,609	3,142,728	4,682,337	1,539,609	3,142,728	178,275
11	3MTTRP0043 - TL-0043 Tripp Jct. Sub 42A to Yankton Jc	3,047,542	1,680,212	1,367,330	3,047,542	1,590,187	1,457,355	3,047,542	1,635,199	1,412,343	3,047,542	1,635,199	1,412,343	108,532
12	3HURED0006 - TL-0006 Redfield Sub 30A to Clark Jct. S	4,600,915	3,129,089	1,471,826	4,535,086	3,018,158	1,516,928	4,568,001	3,073,624	1,494,377	4,600,915	3,129,089	1,471,826	40,155
13	3HUHUR0035 - TL-0035 Huron West Park Sub 30D to Highm	2,155,768	1,439,639	716,129	2,136,549	1,399,381	737,168	2,146,158	1,419,510	726,648	2,146,158	1,419,510	726,648	85,421
14	3ABABN0003 - TL-0003 Groton Sub 3C to Webster Sub 3B	1,349,393	960,259	389,133	1,349,557	932,299	417,258	1,349,475	946,279	403,196	1,349,393	946,279	403,196	14,563
15	3ABABN002A - TS-002A WAPA Groton	861,459	406,506	454,954	861,459	431,398	430,062	861,459	418,952	442,508	861,459	418,952	442,508	21,795
16	3ABABN002B - TS-002B Groton, Basin oper.	5,081,035	2,594,581	2,486,454	5,081,035	2,714,045	2,366,990	5,081,035	2,654,313	2,426,722	5,081,035	2,654,313	2,426,722	124,485
17	3ABNOD004A - TS-004A-Elendale, ND Sub	12,263	8,171	4,092	12,263	8,756	3,506	12,263	8,464	3,799	12,263	8,464	3,799	310
18	3ABABN003C - TS-003C Groton City	503,965	137,542	366,423	503,914	141,368	362,546	503,939	139,455	364,484	503,965	139,455	364,484	12,109
19	3ABABN003C - TS-003C Aberdeen Siebrecht	7,923,370	1,247,407	6,675,963	7,758,427	1,246,468	6,511,959	7,840,899	1,246,938	6,593,961	7,923,370	1,246,938	6,593,961	77,645
20	3HUCLK006A - TS-006A Kampeska	24,872	2,160	22,712	176,968	81,701	95,267	100,920	41,931	58,989	24,872	2,160	22,712	-
21	3HUCLK006D - TS-006D Watertown Mun. Utilities	421,970	53,869	368,101	371,263	55,058	316,205	396,617	54,464	342,153	396,617	54,464	342,153	10,034
22	3HUHMR035D - TS-035D Titan 1 Substation 69KV	751,555	118,799	632,756	751,555	114,451	637,104	751,555	116,625	634,930	751,555	116,625	634,930	11,513
23	3HUHMR035E - TS-035E Highmore East River Tie	1,999,706	352,259	1,647,447	1,999,706	352,978	1,646,728	1,999,706	352,619	1,647,087	1,999,706	352,619	1,647,087	38,662
24	3HUHUR030B - TS-030B WAPA Broadland	916,134	293,062	623,072	916,134	306,040	610,094	916,134	299,551	616,583	916,134	299,551	616,583	23,178
25	3HUHUR030D - TS-030D Huron West Park	4,564,711	1,950,555	2,614,156	4,564,711	2,050,864	2,513,847	4,564,711	2,000,710	2,564,001	4,564,711	2,000,710	2,564,001	75,817
26	3HURED030A - TS-030A Redfield	3,158,271	916,204	2,242,066	3,158,361	1,055,952	2,102,409	3,158,316	986,078	2,172,238	3,158,271	986,078	2,172,238	26,958
27	3MTMIT031A - TS-031A Mitchell	5,348,588	1,149,230	4,199,358	5,348,588	1,162,455	4,186,132	5,348,588	1,155,903	4,192,685	5,348,588	1,155,903	4,192,685	87,559
28	3MTMIT031B - TS-031B Mitchell Northwest	2,310,165	823,680	1,486,485	2,310,165	858,578	1,451,587	2,310,165	841,129	1,469,036	2,310,165	841,129	1,469,036	13,640
29	3MTTRP042A - TS-042A Tripp Jct.	2,433,738	597,444	1,836,294	2,258,870	623,349	1,635,522	2,346,304	610,396	1,735,908	2,433,738	610,396	1,735,908	17,679
30	3YKYNK043C - Napa Jct. Switchyard.	4,237,295	279,938	3,957,358	4,237,295	234,882	4,002,413	4,237,295	257,410	3,979,885	4,237,295	257,410	3,979,885	107,069
31	3YKYNK043A - TS-043A Yankton Jct.	3,940,577	1,096,491	2,844,086	3,940,577	1,132,560	2,808,016	3,940,577	1,114,526	2,826,051	3,940,577	1,114,526	2,826,051	21,733
32	3MTCHM0019 - TL-0019 Chamberlain to Mt. Vernon City S	2,674,071	1,830,044	844,028	2,674,071	1,780,002	894,069	2,674,071	1,805,023	869,048	2,674,071	1,805,023	869,048	98,050
33	3MTARM019E - TS-019E Sticney Jct.	314,804	135,928	178,876	314,804	142,526	172,278	314,804	139,227	175,577	314,804	139,227	175,577	866
34	3MTCHM019B - TS-019B Chamberlain	1,020,157	337,580	682,577	1,020,157	350,349	669,808	1,020,157	343,965	676,192	1,020,157	343,965	676,192	14,980
35	3MTMIT019D - TS-019D WAPA Mt. Vernon	1,277,610	712,768	564,842	1,277,610	752,985	524,625	1,277,610	732,876	544,734	1,277,610	732,876	544,734	32,324
36	3HURED030E - TS-030E Dakota Access Substation	5,455,001	303,659	5,151,342	5,455,001	237,530	5,217,471	5,455,001	270,595	5,184,406	5,455,001	270,595	5,184,406	38,036
37	3MTCHM019G - TS-019G Brule Wind Farm Substation	1,916,753	41,276	1,875,477	-	-	-	958,377	20,638	937,739	1,916,753	41,276	1,875,477	20,495
38	3MTARM019F - TS-019F Aurora Wind Farm Substation	2,271,935	48,974	2,222,961	-	-	-	1,135,967	24,487	1,111,480	2,271,935	48,974	2,222,961	24,131
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57	Grand Total	95,372,278	35,275,574	60,096,704	90,720,226	34,817,503	55,902,723	93,046,252	35,046,538	57,999,713	66,086,401	26,379,307	39,707,094	2,083,653
58								350.1-Transmission Land			79,981			
59								350.2-Trans Land Rights			636,974			
60								352.0-Transmission-Structu			2,800,563			
61								353.0-Transmission-Stat Eq			29,343,952			
62								355.0-Tran Elec Poles & Fixtures			18,982,269			
63								356.0-Tran Elec OH Conductors & Dev			14,172,483			
64								357.0-Trans-UG Conduit			-			
65								358.0-Transmission-UG Conductor & D			52,532			
66								397.0-Electric 10yr Comm Equip			17,647			
67											66,086,401			