



November 16, 2021

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

via eFiling

ER22-412-000

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER22-\_\_\_\_-000  
**Informational Filing for Formula Rate Annual Update**  
Rate Year: April 1, 2021, to March 31, 2022

Dear Secretary Bose:

Pursuant to its Formula Rate Protocols,<sup>1</sup> NorthWestern Corporation submits this Informational Filing for its South Dakota Formula Rate Annual Update for the rate year that began April 1, 2021.

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

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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.

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<sup>1</sup> 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

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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; and
- 2) Annual Update for Rate Year April 1, 2021, to March 31, 2022, in Microsoft Excel format, with the formulas intact. The Annual Update is based on historical data from NorthWestern's 2020 FERC Form No. 1.<sup>2</sup>

### *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. 20-1090-000 (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.<sup>3</sup> Consistent with the Commission's directive in Order No. 864, NorthWestern requested an effective date of January 27, 2020, for these revisions. NorthWestern used this revised template in preparing its 2021 Annual Update, as it did for its 2020 Annual Update. This docket is pending.

## III. Notice and Service

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NorthWestern will ask SPP to (i) provide electronic notice of this Informational Filing to Interested Parties on the Formula Rate Posting Information Notification List maintained by SPP

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<sup>2</sup> Accession No. 20210226-8001.

<sup>3</sup> *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, 84 FED. REG. 65,281, 169 FERC ¶ 61,139 (2019) (Order No. 864), *order on reh'g & clarification*, 171 FERC ¶ 61,033 (2020) (Order No. 864-A).



and (ii) 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/ Dori Quam*

**Dori Quam**

*Lead – Transmission Regulatory Support*

dori.quam@northwestern.com

○ (605) 366-9492

Attachments

cc: South Dakota Public Utilities Commission

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# Formula Rate Annual Update

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Rate Year: April 1, 2021 to March 31, 2022

Based on December 31, 2020 Data

NorthWestern Corporation  
(South Dakota)



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

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(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

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**NorthWestern Corporation (South Dakota)**

**Formula Rate Template Inputs**  
**(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)**

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

Line No	Account/Description/Classification	Inputs From 2020 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	12,840,333	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	1,295,382	112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	534,414	112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	(5,126,145)	112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	(7,505,099)	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	2,079,094,588	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	2,039,092,609	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	2,079,660,000	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	1,929,660,000	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	248,976,900	112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	315,976,900	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)	581,272	112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	6,195,670	262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	84,371,600	117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	1,486,575	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	(38,677)	200.21c footnote	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	64,535	205.5b and 5g average footnote	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	937,055,858	207.87b and 87g average footnote	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	194,352,859	207.55b and 55g average footnote	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	2,504,702	227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)		227.15.c footnote	Appendix A - Ln. 38
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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	24,430,263	207.84b and 84g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	68,321,013	219.25c average footnote	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	9,031,202	219.27c average footnote	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	317,083,768	219.28.c average footnote	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	3,140	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	20,960,126	321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	22,505,117	321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	2,325	323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	11,060	323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses	11,817,952	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	16,847	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	5,966,581	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	1,539,587	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	736,012	354.21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	4,275,959	354.27b footnote	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	10,556,170	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	52,667,134	206.50b and 50g average from footnote	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	51,217,215	206.61b and 61g average from footnote	Appendix A - Ln. 15
67	Rent from Electric Property	163,197	300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	4,571,432	263.23i footnote	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	17,421	263.37i footnote	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	193,890	263.1.12i footnote	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	209,624	263.1.18i footnote	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	256,766	263.1.24i footnote	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	27,530	263.1.31i footnote	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	100,045	263.5i footnote	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	639,305	263.7i footnote	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	169,159	263.14i footnote	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	6,999	263.25i footnote	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	3,499	263.32i footnote	ATT 2 - Other Taxes, Ln. 10

**ADDENDUM 27 TO ATTACHMENT H, Page 3 of 29**  
**NorthWestern Corporation (South Dakota)**

**Formula Rate Template Inputs**  
**(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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
3	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
4	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
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	117,432	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	0	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	68,722,849	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	27,433,432	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)	234,380	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	2,149,351	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	19,102,568	Company Property Records, From ATT 11, Col L,L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	12,355,991	111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	13,376,263	111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	31,089,217	111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	28,350,312	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)**

**TAX INFORMATION**

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

Line No	Account/Description/Classification	Inputs From 2020 FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance	18,885,054	234.2b footnote, Ln. 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance	12,368,817	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	1,668,601	234.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance	1,514,971	234.2b footnote, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance	5,017,615	234.2b footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance	4,401,477	234.2b footnote, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance	387,089	234.2b footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance	377,053	234.2b footnote, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance	(446,336)	234.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance	(753,747)	234.2b footnote, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance	2,327,278	234.2b footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance	2,242,121	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	4,032,926	234.2b footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance	450,700	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	5,897,881	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	4,136,242	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	67,525,371	274.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance	69,070,989	274.2b footnote, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance	59,254,048	274.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance	60,656,109	274.2b footnote, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance	8,271,323	274.2b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance	8,414,880	274.2b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance	11,058,425	276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance	11,226,722	276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance	1,739,201	276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance	387,670	276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance	4,672,967	276.3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance	6,112,311	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	4,646,257	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	4,726,741	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	4,278,103	232.5f footnote, Ln. 103, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected	4,139,964	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	(170,779)	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	(165,266)	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	(16,792,985)	278.3f footnote, Ln. 102, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected	(15,857,295)	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	(1,761,325)	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	(1,530,269)	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)	(14,396,024)	278.3f footnote, Ln. 102, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

**ADDENDUM 27 TO ATTACHMENT H, Page 5 of 29**  
**NorthWestern Corporation (South Dakota)**

88	Excess Tax Depreciation - Normalizing (282)	(13,931,180)	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)	(2,324,697)	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)	(2,249,633)	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)	5,861,046	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)	5,728,420	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)	(35,512,263)	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)	(33,805,609)	278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	1,557,999	232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	1,522,745	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)	7,419,045	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)	7,251,165	232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	(9,439,968)	278.3f footnote, Ln. 120, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	(8,986,301)	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)	(44,952,231)	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)	(42,791,910)	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)	132,626	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)	(1,706,682)	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)	132,626	114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Excess Deferred Taxes (411.1)	(1,706,682)	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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**ADDENDUM 27 TO ATTACHMENT H, Page 6 of 29**  
**NorthWestern Corporation (South Dakota)**

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	21%	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	35%	From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA	21%	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, 2021, Based on December 31, 2020 Data)

		Notes	FF1 Page # or Instruction	
<b>Shaded cells are input cells</b>				
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 1, Ln. 61]	736,012
1a	Transmission under SPP Tariff Factor		[From ATT-5, Ln. 1a]	35.36%
2	Total Wages Expense		p354.28.b [From Inputs, Pg. 1, Ln. 63]	10,556,170
3	Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 1, Ln. 62]	4,275,959
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	6,280,212
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 * Line 1a) / Line 4	<b>4.14%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service		p207.104.g [From Inputs, Pg. 1, Ln. 32]	937,055,858
7	Accumulated Depreciation (Total Electric Plant)		p219.29.c [From Inputs, Pg. 1, Ln. 44]	317,083,768
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A)	p200.21.c [From Inputs, Pg. 1, Ln. 30]	-38,677
9	Total Accumulated Depreciation		(Line 7 + 8)	317,045,091
10	Net Plant		(Line 6 - Line 9)	620,010,767
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)		(Line 27 - Line 26)	69,737,917
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 6)	<b>7.44%</b>
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)		(Line 35 - Line 26)	41,931,833
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10)	<b>6.76%</b>
<b>T/D Pole Allocation Factor</b>				
15	Gross Distribution Pole/Structure Investment (Acct 364)		p206.64.b [From Inputs, Pg. 1, Ln. 66]	51,217,215
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)		p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]	52,667,134
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff		From Inputs, Pg. 2, Line 22	19,102,568
18	Total Pole/Tower Gross Plant		(Line 15 + Line 16)	103,884,348
19	<b>T/D Revenue Allocation Factor (For Pole Attachment Revenue)</b>		(Line 17 / Line 18)	<b>18.39%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
20	<b>Transmission Plant In Service under SPP tariff</b>		[From Inputs, Pg. 2, Ln. 13]	<b>68,722,849</b>
21	General		p207.99.g [From Inputs, Pg. 1, Ln. 41]	24,430,263
22	Intangible		p205.5.g [From Inputs, Pg. 1, Ln. 31]	64,535
23	Total General and Intangible Plant		(Line 21 + Line 22)	24,494,798
24	Wage & Salary Allocator		(Line 5)	4.14%
25	<b>Total General and Intangible Functionalized to Transmission</b>		(Line 23 * Line 24)	<b>1,015,067</b>
26	Land Held for Future Use	(Note C)	[From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
27	<b>Total Plant In Rate Base</b>		<b>(Line 20 + Line 25 + Line 26)</b>	<b>69,737,917</b>
<b>Accumulated Depreciation</b>				
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B)	[From Inputs, Pg. 2, Ln. 14]	27,433,432
29	General Plant Accumulated Depreciation		p219.28.c [From Inputs, Pg. 1, Ln. 43]	9,031,202
30	Accumulated Intangible Amortization (Other Utility Plant)		(Line 8)	-38,677
31	Total Accumulated Depreciation		(Line 29 + 30)	8,992,525
32	Wage & Salary Allocator		(Line 5)	4.14%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	372,651
34	<b>Total Accumulated Depreciation</b>		<b>(Sum Lines 28 + 33)</b>	<b>27,806,083</b>
35	<b>Total Net Property, Plant &amp; Equipment</b>		<b>(Line 27 - Line 34)</b>	<b>41,931,833</b>
<b>Adjustment To Rate Base</b>				
<b>Accumulated Deferred Income Taxes</b>				
36	<b>ADIT</b>		[From ATT 1, Pg. 1, Ln. 45]	<b>(3,977,960)</b>
<b>Rate Base Adjustment Mechanism - Deficient/Ex</b>				
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		[From ATT 1.5, Pg. 1, Ln. 23]	313,246
36b	Excess Deferred Taxes Regulatory Liability (Account 254)		[From ATT 1.5, Pg. 1, Ln. 47]	(2,269,044)
36c	<b>Deficient/Excess Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission</b>		(Line 36a + Line 36b)	<b>(1,955,798)</b>
<b>Prepayments</b>				
37	Prepayments	(Note A)	[From ATT-5, Ln. 37]	955,608
<b>Materials and Supplies</b>				
38	Undistributed Stores Expense	(Note A)	p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator		(Line 5)	4.14%
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]	2,504,702
42	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 40 + Line 41)	<b>2,504,702</b>
<b>Cash Working Capital</b>				
43	Operation & Maintenance Expense		(Line 66)	1,057,083
44	1/8th Rule		1/8	12.5%
45	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 43 * Line 44)	<b>132,135</b>
46	Non-Escrowed Funds		[From ATT-4, Line 3, Col. C]	(39,312)
47	<b>Total Adjustment to Rate Base</b>		<b>(Lines 36 + 36c + 37 + 42 + 45 + 46)</b>	<b>(2,380,625)</b>
48	<b>Rate Base</b>		<b>(Line 35 + Line 47)</b>	<b>39,551,208</b>

**ADDENDUM 27 TO ATTACHMENT H Page 8 of 29**

**NorthWestern Corporation (South Dakota)**

**APPENDIX A**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

**Operations & Maintenance Expense**

<b>Transmission O&amp;M</b>			
49	Transmission O&M	[From ATT-5, Ln. 49]	7,957,772
50	Less Account 565	[From ATT-5, Ln. 50]	7,411,466
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	<b>Transmission O&amp;M</b>	(Lines 49 - 50)	<b>546,306</b>
<b>Allocated Administrative &amp; General Expenses</b>			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	11,817,952
55	Line left intentionally blank		
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]	2,325
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	11,060
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	11,804,567
61	Wage & Salary Allocator	(Line 5)	4.14%
62	<b>Administrative &amp; General Expenses Allocated to Transmission</b>	(Line 60 * Line 61)	<b>489,183</b>
<b>Directly Assigned A&amp;G</b>			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	21,594
65	<b>Subtotal - Accounts 909 and 928 - Transmission Related</b>	(Line 63 + Line 64)	<b>21,594</b>
66	<b>Total Transmission O&amp;M</b>	<b>(Lines 53 + 62 + 65)</b>	<b>1,057,083</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	2,149,351
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	1,539,587
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	16,847
70	Total	(Line 68 + Line 69)	1,556,434
71	Wage & Salary Allocator	(Line 5)	4.14%
72	<b>General Depreciation &amp; Intangible Amortization Allocated to Transmission</b>	(Line 70 * Line 71)	<b>64,499</b>
73	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 67 + 72)</b>	<b>2,213,850</b>

**Taxes Other than Income Taxes**

74	<b>Taxes Other than Income Taxes</b>	[From ATT-2, Pg. 1, Ln. 14]	<b>397,327</b>
75	<b>Total Taxes Other than Income Taxes</b>	<b>(Line 74)</b>	<b>397,327</b>

**Return \ Capitalization Calculations**

<b>Long Term Interest</b>			
76	<b>Long Term Interest &amp; Hedging Costs</b>	[From ATT-9, Pg. 2, Ln. 6]	<b>88,668,103</b>
77	<b>Preferred Dividends</b>	[From ATT-8, Pg. 1, Ln. 4]	<b>0</b>
<b>Common Stock</b>			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	2,059,093,599
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	(6,315,622)
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]	914,896
82	<b>Common Stock</b>	(Line 78 - 79 - 80 - 81)	<b>2,064,494,323</b>
<b>Capitalization</b>			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col A]	2,287,136,900
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]	2,064,494,323
86	<b>Total Capitalization</b>	(Sum Lines 83 to 85)	<b>4,351,631,223</b>
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col B]	52.56%
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]	47.44%
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col C]	3.95%
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)	2.08%
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	0.00%
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	4.82%
96	<b>Rate of Return on Rate Base ( ROR )</b>	(Sum Lines 93 to 95)	<b>6.89%</b>
97	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 48 * Line 96)</b>	<b>2,725,707</b>



**ADDENDUM 27 TO ATTACHMENT H Page 9 of 29**

**NorthWestern Corporation (South Dakota)**

**APPENDIX A**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

**Composite Income Taxes**

<b>Income Tax Rates</b>			
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%
<b>ITC Adjustment</b>			
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103] 234
<b>Income Tax Allowance Adjustment Mechanism -</b>			
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg. 1, Ln. 21] (10,281)
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg. 1, Ln. 43] 104,233
103c	Total		93,952
103d	Tax Gross Up		(Line 102 * 1) 126,58%
103e	Deficient/Excess Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d) 118,927
104	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b> ITC Adjustment x 1 / (1-T)		(Line 103 * (1 / (1-Line 101))) 296
105	<b>Income Tax Component =</b>		(T/1-T) * Investment Return * (1-(WCLTD/ROR)) = [Line 102 * Line 97 * (1- (Line 93 / Line 96))] 506,267
106	<b>Total Income Taxes</b>		<b>(Line 105 - Line 104) 387,045</b>

**Revenue Requirement**

<b>Summary</b>			
107	Net Property, Plant & Equipment		(Line 35) 41,931,833
108	Total Adjustment to Rate Base		(Line 47) (2,380,625)
109	Rate Base		(Line 48) 39,551,208
110	Total Transmission O&M		(Line 66) 1,057,083
111	Total Transmission Depreciation & Amortization		(Line 73) 2,213,850
112	Taxes Other than Income		(Line 75) 397,327
113	Investment Return		(Line 97) 2,725,707
114	Income Taxes		(Line 106) 387,045
<b>115</b>	<b>Gross Revenue Requirement</b>		<b>(Sum Lines 110 to 114) 6,781,011</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
116	Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13 68,722,849
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117] 0
118	Included Transmission Facilities		(Line 116 - Line 117) 68,722,849
119	Inclusion Ratio		(Line 118 / Line 116) 100.00%
120	Gross Revenue Requirement		(Line 115) 6,781,011
121	<b>Adjusted Gross Revenue Requirement</b>		<b>(Line 119 * Line 120) 6,781,011</b>
<b>Revenue Credits &amp; Adjustments</b>			
122	Revenue Credits		[From ATT-3, Ln. 8] 264,389
122a	Refunds and Surcharges (Adjustments to Gross ATRR)		
122b	<b>Total Revenue Credits and Adjustments</b>		<b>(Line 122 + Line 122a) 264,389</b>
<b>123</b>	<b>Total Net Revenue Requirement</b>		<b>(Line 121 - Line 122b) 6,516,622</b>
124	WAPA Integrated System (IS) True Up of previous Rate Year		
125	Adjustments to prior Rate Year Revenue Requirement		
<b>126</b>	<b>Annual Total Net Revenue Requirement</b>		<b>(Sum Lines 123 to 125) 6,516,621.82</b>

**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)**

**Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Beginning of	End of Year	Average Balance	100% Non-	100% Transmission	Plant Related	Labor Related	Total Added to	Description
		Year Balance	Balance		Transmission	Related			Ratebase	
					Related					
1	190.0	Regulatory Assets / Liabilities	-	-	-	-	-	-	-	
2	190.0	Unbilled Revenue	1,668,601	1,514,971	1,591,786	-	1,591,786	-	-	
3	190.0	Compensation Accruals	5,017,615	4,401,477	4,709,546	-	-	4,709,546	-	Deferred compensation, tax deductible when paid
4	190.0	Reserves & Accruals	387,089	377,053	382,071	-	382,071	-	-	
5	190.0	Pension / Postretirement Benefits	(446,336)	(753,747)	(600,042)	-	-	(600,042)	-	Relates to pensions - tax funding vs book accrual
6	190.0	Environmental Liability	2,327,278	2,242,121	2,284,700	2,284,700	-	-	-	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	4,032,926	450,700	2,241,813	-	2,241,813	-	-	
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	5,897,881	4,136,242	5,017,062	5,017,062	-	-	-	
11			-	-	-	-	-	-	-	
12			-	-	-	-	-	-	-	
13			-	-	-	-	-	-	-	
14			-	-	-	-	-	-	-	
15		<b>Total</b>	18,885,054	12,368,817	15,626,936	7,301,761	-	4,215,670	4,109,505	
16		<b>Conform - [FF1, pg. 234.2b footnote, ln. 22, col. (f) &amp; (g)] (From Inputs, Line 1 &amp; 2)</b>	18,885,054	12,368,817						
17		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>				0.00%	100.00%	7.44%	4.14%	
18		<b>Total Transmission</b>				-	-	313,740	170,298	484,039
19										
20										
21	282.0	Accel Depr & Amort.	(59,254,048)	(60,656,109)	(59,955,079)	-	(59,955,079)	-	-	Accelerated Depreciation & Amortization of non-flow through items
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	(8,271,323)	(8,414,880)	(8,343,102)	(8,343,102)	-	-	-	Not South Dakota Electric related
23			-	-	-	-	-	-	-	
24			-	-	-	-	-	-	-	
25			-	-	-	-	-	-	-	
26			-	-	-	-	-	-	-	
27		<b>Total</b>	(67,525,371)	(69,070,989)	(68,298,180)	(8,343,102)	-	(59,955,079)	-	
28		<b>Conform - [FF1, pg. 274.2b footnote, ln. 9, col. (b) &amp; (k)] (From Inputs, Line 25 &amp; 26)</b>	(67,525,371)	(69,070,989)						
29		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>				0.00%	100.00%	7.44%	4.14%	
30		<b>Total Transmission</b>				-	-	(4,461,999)	-	(4,461,999)
31										
32										
33	283.0	Regulatory Assets	(1,739,201)	(387,670)	(1,063,436)	(1,063,436)	-	-	-	MGP
34	283.0	FAS109 Flow through deferred taxes	(4,672,967)	(6,112,311)	(5,392,639)	(5,392,639)	-	-	-	tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	(4,646,257)	(4,726,741)	(4,686,499)	(4,686,499)	-	-	-	Not South Dakota Electric related
36			-	-	-	-	-	-	-	
37			-	-	-	-	-	-	-	
38			-	-	-	-	-	-	-	
39			-	-	-	-	-	-	-	
40		<b>Total</b>	(11,058,425)	(11,226,722)	(11,142,574)	(11,142,574)	-	-	-	
41		<b>Conform - [FF1, pg. 276.3b footnote, ln. 31, col. (b) &amp; (k)] (From Inputs, Line 31 &amp; 32)</b>	(11,058,425)	(11,226,722)						
42		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>				0.00%	100.00%	7.44%	4.14%	
43		<b>Total Transmission</b>				-	-	-	-	0
44										
45		<b>Total ADIT (Ln. 18 + Ln. 30 + Ln 43)</b>								(3,977,960) To Appendix A, Line 36

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

**Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)**  
 (For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

Line	Account	Identification (1)	(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)	-	4,107,324	4,107,324	132,626	-	-	3,974,698	4,041,011	-	-	313,246	-	313,246	
2					-	-									-	
3					-	-									-	
4					-	-									-	
5					-	-									-	
6					-	-									-	
7																
8		<b>Total Protected Transmission Account 182.3</b>	-	4,107,324	4,107,324	132,626	-	-	3,974,698	4,041,011	-	-	313,246	-	313,246	
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		<b>Total Unprotected Transmission Account 182.3</b>	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	-	-	-	-	-	
18		<b>Total Account 182.3 EDIT, before gross-up</b>		5,861,046					5,728,420							
19		<b>Gross-up</b>		1,557,999					1,522,745							
20		<b>Total Account 182.3 EDIT</b>		7,419,045					7,251,165							
21		Conform - [FF1, pg. 232.5f footnote, ln. 121 & 166, col. (d)] (From Inputs, Line 101 & 102)		7,419,045					7,251,165							
22																
23		<b>Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)</b>													313,246	To Appendix A, Line 36a
24																
25	254.0	Tax Cuts and Jobs Act (TCJA)	-	(18,554,310)	(18,554,310)	(1,166,774)	28	-	(17,387,564)	(17,970,937)	-	-	(1,214,956)	-	(1,214,956)	
26					-	-									-	
27					-	-									-	
28					-	-									-	
29					-	-									-	
30					-	-									-	
31																
32		<b>Total Protected Transmission Account 254</b>	-	(18,554,310)	(18,554,310)	(1,166,774)	28	-	(17,387,564)	(17,970,937)	-	-	(1,214,956)	-	(1,214,956)	
33																
34	254.0	Tax Cuts and Jobs Act (TCJA)	-	(16,957,953)	(16,957,953)	(539,908)	-	-	(16,418,045)	(16,687,999)	-	-	(1,054,089)	-	(1,054,089)	
35					-	-									-	
36					-	-									-	
37					-	-									-	
38					-	-									-	
39					-	-									-	
40																
41		<b>Total Unprotected Transmission Account 254</b>	-	(16,957,953)	(16,957,953)	(539,908)	-	-	(16,418,045)	(16,687,999)	-	-	(1,054,089)	-	(1,054,089)	
42		<b>Total Account 254 EDIT, before gross-up</b>		(35,512,263)					(33,805,609)							
43		<b>Gross-up</b>		(9,439,968)					(8,986,301)							
44		<b>Total Account 254 EDIT</b>		(44,952,231)					(42,791,910)							
45		Conform - [FF1, pg. 278.5f footnote, ln. 121 & 166, col. (d) & (f)] (From Inputs, Line 105 & 106)		(44,952,231)					(42,791,910)							
46																
47		<b>Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)</b>													(2,269,044)	To Appendix A, Line 36b
48																
49		<b>Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization</b>														
50																
51		<b>Note 2a - Adjustments as needed</b>														
52																
53		<b>Note 2b - Adjustments as needed</b>														

**Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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 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	-	4,278,103	4,278,103	138,139	-	-	4,139,964	4,209,034	-	-	4,209,034	-	-	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	-	(170,779)	(170,779)	(5,513)	-	(165,266)	(168,023)	(168,023)	-	-	-	-	-	
3			-	-	-	-	-	-	-	-	-	-	-	-	-	
4			-	-	-	-	-	-	-	-	-	-	-	-	-	
5			-	-	-	-	-	-	-	-	-	-	-	-	-	
6			-	-	-	-	-	-	-	-	-	-	-	-	-	
7		<b>Total</b>	-	4,107,324	4,107,324	132,626	-	-	3,974,698	4,041,011	(168,023)	-	4,209,034	-	-	
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
9		<b>Total Protected Transmission Account 182.3</b>	-	-	-	-	-	-	-	-	-	-	313,246	-	313,246	
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)	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	1,753,722	-	-	-	-	
22			-	-	-	-	-	-	-	-	-	-	-	-	-	
23			-	-	-	-	-	-	-	-	-	-	-	-	-	
24			-	-	-	-	-	-	-	-	-	-	-	-	-	
25			-	-	-	-	-	-	-	-	-	-	-	-	-	
26		<b>Total</b>	-	1,753,722	1,753,722	-	-	-	1,753,722	1,753,722	1,753,722	-	-	-	-	
27		<b>Total Account 182.3</b>	-	5,861,046	5,861,046	-	-	-	5,728,420	5,794,733	-	-	-	-	-	
28		Conform - [FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d)] (From Inputs, Line 95 & 96)	-	5,861,046	5,861,046	-	-	-	5,728,420	-	-	-	-	-	-	
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	0	
30		<b>Total Unprotected Transmission Account 182.3</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
31			-	-	-	-	-	-	-	-	-	-	-	-	-	
32		<b>Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)</b>	-	-	-	-	-	-	-	-	-	-	-	-	313,246	To Appendix A, Line 36a
33			-	-	-	-	-	-	-	-	-	-	-	-	-	
34			-	-	-	-	-	-	-	-	-	-	-	-	-	
35	254.0	Accel Depr & Amort - Protected	-	(16,792,985)	(16,792,985)	(935,711)	21	(15,857,295)	(16,325,140)	(16,325,140)	-	-	(16,325,140)	-	-	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	(1,761,325)	(1,761,325)	(231,063)	7	(1,530,269)	(1,645,797)	(1,645,797)	-	-	-	-	-	
37			-	-	-	-	-	-	-	-	-	-	-	-	-	
38			-	-	-	-	-	-	-	-	-	-	-	-	-	
39			-	-	-	-	-	-	-	-	-	-	-	-	-	
40			-	-	-	-	-	-	-	-	-	-	-	-	-	
41		<b>Total</b>	-	(18,554,310)	(18,554,310)	(1,166,774)	28	(17,387,564)	(17,970,937)	(17,970,937)	(1,645,797)	-	(16,325,140)	-	-	
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
43		<b>Total Protected Transmission Account 254</b>	-	-	-	-	-	-	-	-	-	-	(1,214,956)	-	(1,214,956)	
44			-	-	-	-	-	-	-	-	-	-	-	-	-	
45			-	-	-	-	-	-	-	-	-	-	-	-	-	
46			-	-	-	-	-	-	-	-	-	-	-	-	-	
47	254.0	Accel Depr & Amort - Unprotected (282)	-	(14,396,024)	(14,396,024)	(464,844)	-	(13,931,180)	(14,163,602)	(14,163,602)	-	-	(14,163,602)	-	-	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	(2,324,697)	(2,324,697)	(75,064)	-	(2,249,633)	(2,287,165)	(2,287,165)	-	-	-	-	-	
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)	(237,232)	-	-	-	-	
51			-	-	-	-	-	-	-	-	-	-	-	-	-	
52			-	-	-	-	-	-	-	-	-	-	-	-	-	
53			-	-	-	-	-	-	-	-	-	-	-	-	-	
54			-	-	-	-	-	-	-	-	-	-	-	-	-	
55		<b>Total</b>	-	(16,957,953)	(16,957,953)	(539,908)	-	(16,418,045)	(16,687,999)	(16,687,999)	(2,524,397)	-	(14,163,602)	-	-	
56		<b>Total Account 254</b>	-	(35,512,263)	(35,512,263)	-	-	(33,805,609)	(34,658,936)	(34,658,936)	-	-	-	-	-	
57		Conform - [FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d) & (f)] (From Inputs, Line 97 & 98)	-	(35,512,263)	(35,512,263)	-	-	(33,805,609)	-	-	0.00%	100.00%	7.44%	4.14%	-	
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]	-	-	-	-	-	-	-	-	-	-	(1,054,089)	-	(1,054,089)	
59		<b>Total Unprotected Transmission Account 254</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
60			-	-	-	-	-	-	-	-	-	-	-	-	-	
61		<b>Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)</b>	-	-	-	-	-	-	-	-	-	-	-	-	(2,269,044)	To Appendix A, Line 36b
62			-	-	-	-	-	-	-	-	-	-	-	-	-	
63		<b>Note 1 - Comments / Descriptions of additional information as needed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
64			-	-	-	-	-	-	-	-	-	-	-	-	-	
65		<b>Note 2a - Adjustments due to moving to beginning of year, end of year averages</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
66			-	-	-	-	-	-	-	-	-	-	-	-	-	
67		<b>Note 2b - Adjustments as needed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
68			-	-	-	-	-	-	-	-	-	-	-	-	-	
69		<b>Note 3 - Future use</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
70			-	-	-	-	-	-	-	-	-	-	-	-	-	
71		<b>Note 4 - Future use</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Attachment 1.5.1b - REMEASUREMENT OF EDIT**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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

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		<b>Subtotal Account 182.3 - Protected</b>	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
8		Allocator (See Note 3)	-	-	-	-	-	-	-
9		<b>Total Protected Transmission Account 182.3</b>	-	-	-	-	-	-	-
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		<b>Subtotal Account 182.3 - Unprotected</b>	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
27		Allocator (See Note 3)	-	-	-	-	-	-	-
28		<b>Total Unprotected Transmission Account 182.3</b>	-	-	-	-	-	-	-
29		<b>Total Excess/Deficient Transmission-related Account 182.3</b>	-	-	-	-	-	-	-
30		<b>Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)</b>	-	-	-	-	-	-	-
31			-	-	-	-	-	-	-
32		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 57)</b>	-	-	-	-	-	-	-
33			-	-	-	-	-	-	-
34			-	-	-	-	-	-	-
35	282	Accel Depr & Amort. - Protected	-	-	-	-	-	-	-
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-
38			-	-	-	-	-	-	-
39			-	-	-	-	-	-	-
40			-	-	-	-	-	-	-
41		<b>Subtotal Account 254 - Protected</b>	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
42		Allocator (See Note 3)	-	-	-	-	-	-	-
43		<b>Total Protected Transmission Account 254</b>	-	-	-	-	-	-	-
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		<b>Subtotal Account 254 - Unprotected</b>	-	-	-	-	-	-	To 1.5.1a - TCJA RBAM
56		Allocator (See Note 3)	-	-	-	-	-	-	-
57		<b>Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected</b>	-	-	-	-	-	-	-
58		<b>Total Excess/Deficient Transmission-related Account 254</b>	-	-	-	-	-	-	-
59		<b>Total Excess ADIT Account 254 (Ln. 41 + Ln 55)</b>	-	-	-	-	-	-	-
60			-	-	-	-	-	-	-
61		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 58)</b>	-	-	-	-	-	-	-
62			-	-	-	-	-	-	-
63			-	-	-	-	-	-	-
64			-	-	-	-	-	-	-
65		<b>Note 2a - Adjustments as needed</b>	-	-	-	-	-	-	-
66			-	-	-	-	-	-	-
67		<b>Note 2b - Adjustments as needed</b>	-	-	-	-	-	-	-
68			-	-	-	-	-	-	-
69		<b>Note 3 - Future use</b>	-	-	-	-	-	-	-
70			-	-	-	-	-	-	-
71		<b>Note 4 - Future use</b>	-	-	-	-	-	-	-

**Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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		<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
8		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
9		<b>Total Protected Transmission Account 182.3</b>	-	-	-	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
27		<b>Total Account 182.3</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
28		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 &amp; 168)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
29		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
30		<b>Total Unprotected Transmission Account 182.3</b>	-	-	-	-	-	-	-	-	-	-	-	-	0	
31			-	-	-	-	-	-	-	-	-	-	-	-	-	
32		<b>Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)</b>	-	-	-	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
42		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
43		<b>Total Protected Transmission Account 254</b>	-	-	-	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
56		<b>Total Account 254</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
57		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 &amp; 170)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
58		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	-	-	-	-	-	-	-	0.00%	100.00%	7.44%	4.14%	-	
59		<b>Total Unprotected Transmission Account 254</b>	-	-	-	-	-	-	-	-	-	-	-	-	0	
60			-	-	-	-	-	-	-	-	-	-	-	-	-	
61		<b>Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)</b>	-	-	-	-	-	-	-	-	-	-	-	-	0	To Appendix A, Line 36b
62			-	-	-	-	-	-	-	-	-	-	-	-	-	
63		<b>Note 1 - Comments / Descriptions of additional information as needed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
64			-	-	-	-	-	-	-	-	-	-	-	-	-	
65		<b>Note 2a - Adjustments as needed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
66			-	-	-	-	-	-	-	-	-	-	-	-	-	
67		<b>Note 2b - Adjustments as needed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
68			-	-	-	-	-	-	-	-	-	-	-	-	-	
69		<b>Note 3 - Future use</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
70			-	-	-	-	-	-	-	-	-	-	-	-	-	
71		<b>Note 4 - Future use</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Attachment 1.5.2b - REMEASUREMENT OF EDIT**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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)	(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		<b>Subtotal Account 182.3 - Protected</b>	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
8		Allocator (See Note 3)	-	-	-	-	-	-	-
9		<b>Total Protected Transmission Account 182.3</b>	-	-	-	-	-	-	-
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		<b>Subtotal Account 182.3 - Unprotected</b>	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
27		Allocator (See Note 3)	-	-	-	-	-	-	-
28		<b>Total Unprotected Transmission Account 182.3</b>	-	-	-	-	-	-	-
29		<b>Total Excess/Deficient Transmission-related Account 182.3</b>	-	-	-	-	-	-	-
30		<b>Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)</b>	-	-	-	-	-	-	-
31			-	-	-	-	-	-	-
32		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 129)</b>	-	-	-	-	-	-	-
33			-	-	-	-	-	-	-
34			-	-	-	-	-	-	-
35	282	Accel Depr & Amort. - Protected	-	-	-	-	-	-	-
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-
38			-	-	-	-	-	-	-
39			-	-	-	-	-	-	-
40			-	-	-	-	-	-	-
41		<b>Subtotal Account 254 - Protected</b>	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
42		Allocator (See Note 3)	-	-	-	-	-	-	-
43		<b>Total Protected Transmission Account 254</b>	-	-	-	-	-	-	-
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		<b>Subtotal Account 254 - Unprotected</b>	-	-	-	-	-	-	To 1.5.2a - TCJA RBAM
56		Allocator (See Note 3)	-	-	-	-	-	-	-
57		<b>Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected</b>	-	-	-	-	-	-	-
58		<b>Total Excess/Deficient Transmission-related Account 254</b>	-	-	-	-	-	-	-
59		<b>Total Excess ADIT Account 254 (Ln. 41 + Ln 55)</b>	-	-	-	-	-	-	-
60			-	-	-	-	-	-	-
61		<b>Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 130)</b>	-	-	-	-	-	-	-
62			-	-	-	-	-	-	-
63			-	-	-	-	-	-	-
64			-	-	-	-	-	-	-
65		<b>Note 2a - Adjustments as needed</b>	-	-	-	-	-	-	-
66			-	-	-	-	-	-	-
67		<b>Note 2b - Adjustments as needed</b>	-	-	-	-	-	-	-
68			-	-	-	-	-	-	-
69		<b>Note 3 - Future use</b>	-	-	-	-	-	-	-
70			-	-	-	-	-	-	-
71		<b>Note 4 - Future use</b>	-	-	-	-	-	-	-

**Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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)	132,626	-	-	10,281	-	10,281	
2	182.3	Open (3)	-	-	-	-	-	-	
3								-	
4								-	
5								-	
6								-	
7								-	
8		<b>Total Protected Transmission Account 182.3</b>	132,626	-	-	10,281	-	10,281	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	-	-	-	-	-	-	
11	182.3	Open (3)	-	-	-	-	-	-	
12								-	
13								-	
14								-	
15								-	
16								-	
17		<b>Total Unprotected Transmission Account 182.3</b>	-	-	-	-	-	-	
18		<b>Total Account 182.3 EDIT</b>	132,626						
19		<b>Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)</b>	132,626						
20									
21		<b>Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)</b>						10,281	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	(1,166,774)	-	-	(69,638)	-	(69,638)	
24	254.0	Open (3)	-	-	-	-	-	-	
25								-	
26								-	
27								-	
28								-	
29								-	
30		<b>Total Protected Transmission Account 254</b>	(1,166,774)	-	-	(69,638)	-	(69,638)	
31									
32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	(539,908)	-	-	(34,595)	-	(34,595)	
33	254.0	Open (3)	-	-	-	-	-	-	
34								-	
35								-	
36								-	
37								-	
38								-	
39		<b>Total Unprotected Transmission Account 254</b>	(539,908)	-	-	(34,595)	-	(34,595)	
40		<b>Total Account 254 EDIT</b>	(1,706,682)						
41		<b>Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) &amp; (i)] (From Inputs, Line 110)</b>	(1,706,682)						
42									
43		<b>Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)</b>						(104,233)	To Appendix A, Line 103b
44									
45		<b>Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization</b>							
46		<b>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.</b>							
47		<b>Note 3 - Open for new tax events impacting excess deferred income taxes and related amortization</b>							
48		<b>Note 4 -</b>							



**Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.1a-TCJA RRAM	(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)	(5,513)	(5,513)					Non- Jurisdictional	410.1	N/A	
3			-									
4			-									
5			-									
6												
7		<b>Total</b>	132,626	(5,513)	-	138,139	-					
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.44%	4.14%					
9		<b>Total Protected Transmission Amortization Account 182.3</b>		-	-	10,281	-	(10,281)				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		<b>Total</b>		-	-	-	-					
27		<b>Total Account 182.3 Amortization</b>	132,626									
28		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)	132,626									
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.44%	4.14%					
30		<b>Total Unprotected Transmission Amortization Account 182.3</b>		-	-	-	-	-				To 1.6 - ITAAM Summary
31												
32		<b>Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)</b>						(10,281)				To 1.6 - ITAAM Summary
33												
34												
35	254.0	Accel Depr & Amort. - Protected	(935,711)			(935,711)			Protected	411.1	ARAM / Book Lives	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	(231,063)	(231,063)					Non- Jurisdictional	411.1	N/A	
37			-									
38			-									
39			-									
40												
41		<b>Total</b>	(1,166,774)	(231,063)	-	(935,711)	-					
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.44%	4.14%					
43		<b>Total Protected Transmission Amortization Account 254</b>		-	-	(69,638)	-	69,638				To 1.6 - ITAAM Summary
44												
45												
46												
47	254.0	Accel Depr & Amort. - Unprotected (282)	(464,844)			(464,844)			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		<b>Total</b>	(539,908)	(75,064)	-	(464,844)	-					
56		<b>Total Account 254 Amortization</b>	(1,706,682)									
57		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 108)	(1,706,682)									
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	7.44%	4.14%					
59		<b>Total Unprotected Transmission Amortization Account 254</b>		-	-	(34,595)	-	34,595				To 1.6 - ITAAM Summary
60												
61		<b>Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)</b>						104,233				To 1.6 - ITAAM Summary
62												
63		<b>Note 1</b> - 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		<b>Note 2</b> - Unprotected excess deferred taxes are not subject to the normalization rules.										
65		<b>Note 3</b> - 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, 2021, Based on December 31, 2020 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		<b>Total</b>	-	-	-	-	-	-	-	-	-	
8		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	0.00%	100.00%	7.44%	4.14%	-	-	-	-	
9		<b>Total Protected Transmission Amortization Account 182.3</b>	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	
27		<b>Total Account 182.3 Amortization</b>	-	-	-	-	-	-	-	-	-	
28		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 171)	-	-	-	-	-	-	-	-	-	
29		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	0.00%	100.00%	7.44%	4.14%	-	-	-	-	
30		<b>Total Unprotected Transmission Amortization Account 182.3</b>	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
31			-	-	-	-	-	-	-	-	-	
32		<b>Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)</b>	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	
42		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	0.00%	100.00%	7.44%	4.14%	-	-	-	-	
43		<b>Total Protected Transmission Amortization Account 254</b>	-	-	-	-	-	-	-	-	-	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		<b>Total</b>	-	-	-	-	-	-	-	-	-	
56		<b>Total Account 254 Amortization</b>	-	-	-	-	-	-	-	-	-	
57		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 172)	-	-	-	-	-	-	-	-	-	
58		<b>Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]</b>	-	0.00%	100.00%	7.44%	4.14%	-	-	-	-	
59		<b>Total Unprotected Transmission Amortization Account 254</b>	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
60			-	-	-	-	-	-	-	-	-	
61		<b>Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)</b>	-	-	-	-	-	-	-	-	-	To 1.6 - ITAAM Summary
62			-	-	-	-	-	-	-	-	-	
63		<b>Note 1</b> - 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		<b>Note 2</b> - Unprotected excess deferred taxes are not subject to the normalization rules.										
65		<b>Note 3</b> - 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, 2021, Based on December 31, 2020 Data)

	Column A	Column B	Column C
<u>OTHER TAXES:</u>	Pg. 263 & 263.1 Col (i)	Allocator	Allocated Amount
<b><u>Currently Included on Appendix A</u></b>			
		<b><u>Gross Plant Allocator</u></b>	
<b><u>Plant Related:</u></b>			
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]	4,782,743		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	100,045		
4			
5			
6			
7 <b>Total Plant Related [GP Allocator from Appendix A, Ln. 12]</b>	4,882,788	7.4422%	363,389
		<b><u>Wages &amp; Salary Allocator</u></b>	
<b><u>Labor Related:</u></b>			
8 Social Security (FICA/OAB) [FF1, Pg. 263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76]	808,464		
9 Federal Unemployment Comp. [FF1, Pg. 263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77]	6,999		
10 State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	3,499		
11			
12			
13 <b>Total Labor Related [Wages &amp; Sal. Alloc. from Appendix A, Ln.5]</b>	818,962	4.1440%	33,938
14 <b>Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]</b>			397,327
<b><u>Currently Excluded from Appendix A</u></b>			
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]	27,530		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	209,624		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	256,766		
18			
19			
20 <b>Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]</b>	493,920		
21 <b>Total, Included and Excluded (Column A, Lines 7 + 13 + 20)</b>	6,195,670		
22 <b>Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]</b>	6,195,670		
23 Difference (Line 21 - Line 22)	0		

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, 2021, Based on December 31, 2020 Data)

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	163,197
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>18.39%</u>
3	Rent from Electric Transmission Property [Line 1 x Line 2]	30,009
<b>Other Electric Revenues (Note 1)</b>		
4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	234,380
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]	264,389

**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.

# ADDENDUM 27 TO ATTACHMENT H, Page 21 of 29

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

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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 <sup>1</sup>	Balance 12/31/2020	Allocator NP	Working Capital Adjustment (Col. C = Col. A x Col. B)
			<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>
<b>Description of Reserve:</b>					
<u>Line</u>					
1.	Accum Prov for Inj/Damgs	228.2	925	\$ 581,272	6.763% \$ 39,312
2.	Other adjustments			6.763%	\$ -
3.	<b>Total</b> (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$ 581,272	\$ 39,312
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			581,272	

<sup>1</sup> 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.

**ADDENDUM 27 TO ATTACHMENT H, Page 22 of 29**  
**NorthWestern Corporation (South Dakota)**

**Attachment 5 - Cost Support**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1]	12,840,333	7.44%	955,608	

  

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]	2,325	0	0	

  

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1 111.57.c [From Inputs, Pg. 2, Ln. 7]	117,432	18.39%	21,594	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]	3,140	7.44%	234	

  

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]	22,505,117	35.36%	7,957,772	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	20,960,126	35.36%	7,411,466	
52	Plus Charges billed to Transmission Owner and booked to Account 565 [From Inputs, Pg. 2, Ln. 16]		0	35.36%	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]	194,352,859	68,722,849	
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transmission)		35.36%		

**ADDENDUM 27 TO ATTACHMENT H, Page 23 of 29**  
**NorthWestern Corporation (South Dakota)**  
**Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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	2,287,136,900	[Note (1)]	52.56%	3.95%	[Note (4)]	2.08%
2. Preferred Stock	0	[Note (2)]	0.00%	0.00%	[Note (5)]	0.00%
3. Common Stock	2,064,494,323	[Note (3)]	47.44%	10.15%		4.82%
4. Totals	4,351,631,223		100.00%			
5. <b>Weighted Average Cost of Capital ("R")</b>						6.89%

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.

**ADDENDUM 27 TO ATTACHMENT H, Page 24 of 29**  
**NorthWestern Corporation (South Dakota)**

**Attachment 7, COMMON STOCK**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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 H (H=A-B-C-D-E-F-G)
Col A		Col B		Col C		Col D		Col E		Col F		Col G				
1.	12/31/2019	2,039,092,609	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	(7,505,099)	[Note (11)]	534,414	[Note (13)]	2,046,063,294
2.	12/31/2020	2,079,094,588	[Note (2)]	0	[Note(4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	(5,126,145)	[Note (12)]	1,295,382	[Note (14)]	2,082,925,351
3.		2,059,093,599		0		0		0		0		(6,315,622)		914,898		
4.																<b>Common Equity Balance</b> [Average of Beg of Yr & End of Yr CE Balance]: [To ATT-6, Page 1, Line 3, Col A] <b>2,064,494,323</b>

\* 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]



**ADDENDUM 27 TO ATTACHMENT H, Page 25 of 29**  
**NorthWestern Corporation (South Dakota)**

**Attachment 8, PREFERRED STOCK**  
(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

Line	Date	Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reac'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.	12/31/2019	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0
2.	12/31/2020	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0
3.														0
														0
3.														0
4.														0
5.														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).

**ADDENDUM 27 TO ATTACHMENT H, Page 26 of 29**  
**NorthWestern Corporation (South Dakota)**

**Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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 = CoIs A+B-C+D
Line	Date	Col A		Col B		Col C		Col D		Col E
1.	12/31/2019	0	[Note (1)]	1,929,660,000	[Note (3)]	0	[Note (5)]	315,976,900	[Note (7)]	2,245,636,900
2.	12/31/2020	0	[Note (2)]	2,079,660,000	[Note (4)]	0	[Note (6)]	248,976,900	[Note (8)]	2,328,636,900
3.		<b>GROSS PROCEEDS</b> (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):								<b>2,287,136,900</b>
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	Description	Amount
4.	12/31/2019	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2020	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		<b>Avg of Beg &amp; End of Yr Premiums</b>	<b>0</b>
7.	12/31/2019	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	12/31/2020	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		<b>Avg of Beg &amp; End of Yr Discounts</b>	<b>-</b>
10.	12/31/2019	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	12,355,991
11.	12/31/2020	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	13,376,263
12.		<b>Avg of Beg &amp; End of Yr</b>	<b>12,866,127</b>
13.	12/31/2019	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 2, Ln. 25]	31,089,217
14.	12/31/2020	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 2, Ln. 26]	28,350,312
15.		<b>Avg of Beg &amp; End of Yr</b>	<b>29,719,765</b>
16.	12/31/2019	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.	12/31/2020	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.		<b>Avg of Beg &amp; End of Yr</b>	<b>-</b>
19.		Gross Proceeds [From Line 3, above]	2,287,136,900
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	42,585,892
22.		<b>NET PROCEEDS</b> (Avg of Beg of Yr and End of Yr LTD):	<b>2,244,551,009</b>

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)**

**Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 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]	84,371,600
2.	Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	1,486,575
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.	<b>TOTAL LTD Interest Amount</b>	<b>88,668,103</b>
7.	Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	2,244,551,009
8.	<b>Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]</b>	<b>3.95%</b>

**Addendum 27 to ATTACHMENT H - 1, Page 28 of 29**

**NorthWestern Corporation (South Dakota)  
Attachment 10, DEPRECIATION RATES**

(For Rate Year Beginning April 1, 2021, Based on December 31, 2020 Data)

<u>Line</u>	<u>FERC</u>	<u>Description</u>	<u>2020 Rates (%)</u> <sup>1</sup>
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%

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

Addendum 27 to ATTACHMENT H-1, Page 18 of 18  
NorthWestern Corporation (South Dakota)  
Attachment 11, List of Qualifying Facilities

Line	Asset Location	EOY Original Cost	EOY Depreciation Reserve	EOY Net Book Value	BOY Original Cost	BOY Depreciation Reserve	BOY Net Book Value	Average			Original Cost in SPP	Depreciation Reserve in SPP	Net Book Value in SPP	Annual Depreciation
								Cost 2019-2020	Depreciation Reserve	Book Value 2019-2020				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	3ABABN0002 - TL-0002 Aberdeen Siebrecht Sub 30C to Gr : I	2,777,015	2,009,686	767,329	2,762,055	1,962,118	799,937	2,769,535	1,985,902	783,633	2,769,535	1,985,902	783,633	111,150
2	3ABABN0030 - TL-0030 Aberdeen Siebrecht Sub 30C to Hu :	10,424,362	4,385,832	6,038,530	10,421,733	4,167,688	6,254,045	10,423,048	4,276,760	6,146,288	10,423,048	4,276,760	6,146,288	379,857
3	3ABABN0033 - TL-0033 Groton Sub to Groton WAPA Sub : N	588,178	256,223	331,955	588,178	223,518	364,660	588,178	239,871	348,307	588,178	239,871	348,307	25,823
4	3ABABN0040 - TL-0040 Aberdeen Siebrecht Sub 30C to El : I	1,494,020	1,056,636	437,384	1,489,330	1,018,937	470,393	1,491,675	1,037,787	453,888	1,491,675	1,037,787	453,888	59,064
5	3ABNOD0040 - TL-0040 ABN Siebrecht Sub 30C ND portion :	65,239	44,254	20,985	65,239	43,771	21,468	65,239	44,013	21,226	65,239	44,013	21,226	2,505
6	3HUHUR0031 - TL-0031 Huron West Park Sub 30D to Mitch	2,603,872	2,037,899	565,973	2,574,377	1,999,943	574,434	2,589,124	2,018,921	570,203	2,589,124	2,018,921	570,203	99,294
7	3HUHUR0037 - TL-0037 Huron West Park Sub 30D to Broad	555,166	507,040	48,126	555,166	504,191	50,974	555,166	505,615	49,550	555,166	505,615	49,550	22,303
8	3MTMIT0041 - TL-0041 Mitchell Sub 31A to McCook Cty L :	542,523	439,246	103,276	542,523	434,581	107,941	542,523	436,914	105,609	542,523	436,914	105,609	19,124
9	3MTMIT0042 - TL-0042 Mitchell Sub 31A to Tripp Jct. S : NO	1,117,249	670,828	446,421	1,117,717	642,722	474,995	1,117,483	656,775	460,708	1,117,483	656,775	460,708	42,503
10	3MTMIT0045 - TL-0045 Mitchell Sub 31A to Letcher Jct. Sub	4,682,337	1,820,024	2,862,313	4,682,337	1,630,656	3,051,681	4,682,337	1,725,340	2,956,997	4,682,337	1,725,340	2,956,997	178,275
11	3MTTRP0043 - TL-0043 Tripp Jct. Sub 42A to Yankton jc : NC	3,045,368	1,778,227	1,267,142	3,047,542	1,680,212	1,367,330	3,046,455	1,729,219	1,317,236	3,046,455	1,729,219	1,317,236	108,481
12	3HURED0006 - TL-0006 Redfield Sub 30A to Clark Jct. S : NOI	4,862,186	3,394,908	1,467,277	4,600,915	3,129,089	1,471,826	4,731,551	3,261,999	1,469,552	4,731,551	3,261,999	1,469,552	41,255
13	3HUHUR0035 - TL-0035 Huron West Park Sub 30D to Highm	2,256,730	1,493,132	763,598	2,155,768	1,439,639	716,129	2,206,249	1,466,385	739,864	2,206,249	1,466,385	739,864	88,099
14	3ABABN0003 - TL-0003 Groton Sub 3C to Webster Sub 3B : I	1,349,392	994,450	354,942	1,349,393	960,259	389,133	1,349,392	977,355	372,038	1,349,392	977,355	372,038	14,562
15	3ABABN002A - TS-002A WAPA Groton : N240 Total	861,459	429,083	432,376	861,459	406,506	454,954	861,459	417,795	443,665	861,459	417,795	443,665	21,795
16	3ABABN002B - TS-002B Groton,Basin oper. : N040 Total	5,165,812	2,675,814	2,489,998	5,081,035	2,594,581	2,486,454	5,123,423	2,635,197	2,488,226	5,123,423	2,635,197	2,488,226	125,558
17	3ABNOD040A - TS-040A-Ellendale, ND Sub : N040 Total	12,263	8,546	3,717	12,263	8,171	4,092	12,263	8,358	3,905	12,263	8,358	3,905	310
18	3ABABN003C - TS-003C Groton City : N040 Total	503,965	148,241	355,724	503,965	137,542	366,423	503,965	142,891	361,073	480,940	132,371	348,569	12,100
19	3ABABN030C - TS-030C Aberdeen Siebrecht : N040 Total	7,974,644	1,394,428	6,580,215	7,923,370	1,247,407	6,675,963	7,949,007	1,320,918	6,628,089	3,094,270	534,333	2,559,937	77,059
20	3HUCLK006A - TS-006A Kampeka : N060 Total	-	-	-	24,872	2,160	22,712	12,436	1,080	11,356	12,436	1,080	11,356	224
21	3HUCLK006D - TS-006D Watertown Mun. Utilities : N060 Tc	519,249	62,344	456,905	421,970	53,869	368,101	470,610	58,107	412,503	470,610	58,107	412,503	11,906
22	3HUHMR035D - TS-035D Titan 1 Substation 69KV : N060 To	751,555	132,108	619,447	751,555	118,799	632,756	751,555	125,453	626,102	491,678	82,073	409,605	11,513
23	3HUHMR035E - TS-035E Highmore East River Tie : N060 To	1,999,706	391,256	1,608,450	1,999,706	352,259	1,647,447	1,999,706	371,758	1,627,948	1,538,045	234,861	1,303,184	38,616
24	3HUHUR030B - TS-030B WAPA Broadland : N240 Total	955,619	292,962	662,657	916,134	293,062	623,072	935,877	293,012	642,864	935,877	293,012	642,864	23,678
25	3HUHUR030D - TS-030D Huron West Park : N060 Total	4,564,711	2,062,239	2,502,472	4,564,711	1,950,555	2,614,156	4,564,711	2,006,397	2,558,314	3,036,043	1,398,155	1,637,888	75,882
26	3HURED030A - TS-030A Redfield : N060 Total	3,166,882	984,792	2,182,090	3,158,271	916,204	2,242,066	3,162,576	950,498	2,212,078	1,009,201	240,008	769,194	25,371
27	3MTMIT031A - TS-031A Mitchell : N080 Total	5,348,588	1,255,828	4,092,760	5,348,588	1,149,350	4,199,238	5,348,588	1,202,589	4,146,999	3,615,293	619,340	2,995,953	87,529
28	3MTMIT031B - TS-031B Mitchell Northwest : N080 Total	2,350,516	844,198	1,506,318	2,310,165	823,680	1,486,485	2,330,341	833,939	1,496,402	619,773	199,323	420,450	15,129
29	3MTTRP042A - TS-042A Tripp Jct. : N080 Total	2,616,971	625,006	1,991,965	2,433,738	597,444	1,836,294	2,525,354	611,225	1,914,129	673,662	97,799	575,863	16,896
30	3YKYNK043C - Napa Jct. Switchyard. : N100 Total	4,237,295	349,928	3,887,367	4,237,295	279,938	3,957,358	4,237,295	314,933	3,922,362	4,231,985	314,527	3,917,458	107,069
31	3YKYNK043A - Napa Jct. Switchyard. : N100 Total	4,273,505	1,151,101	3,122,404	3,940,577	1,096,491	2,844,086	4,107,041	1,123,796	2,983,245	1,097,609	189,896	907,713	26,565
32	3MTCHM0019 - TL-0019 Chamberlain to Mt. Vernon City S :	3,144,593	1,874,926	1,269,668	2,674,071	1,830,044	844,028	2,909,332	1,852,485	1,056,848	2,767,700	1,762,302	1,005,398	105,222
33	3MTARM019E - TS-019E Stickney Jct. : N080 Total	322,996	144,580	178,416	314,804	135,928	178,876	318,900	140,254	178,646	34,050	7,663	26,387	858
34	3MTCHM019B - TS-019B Chamberlain : N080 Total	1,020,157	361,060	659,097	1,020,157	337,580	682,577	1,020,157	349,230	670,837	593,164	188,755	404,409	14,958
35	3MTMIT019D - TS-019D WAPA Mt. Vernon : N240 Total	1,284,856	745,739	539,117	1,277,610	712,768	564,842	1,281,233	729,253	551,980	1,281,233	729,253	551,980	32,415
36	3HURED030E - TS-030E Dakota Access Substation : N060 Tc	5,389,894	372,508	5,017,385	5,455,001	303,659	5,151,342	5,422,447	338,083	5,084,364	1,469,704	91,634	1,378,069	37,154
37	3MTCHM019G - TS-019G Brule Wind Farm Substation : N08	1,916,298	71,426	1,844,872	1,916,753	41,276	1,875,477	1,916,526	56,351	1,860,174	1,747,261	51,374	1,695,887	40,984
38	3MTARM019F - TS-019F Aurora Wind Farm Substation : N08	2,271,935	84,695	2,187,239	2,271,935	48,974	2,222,961	2,271,935	66,835	2,205,100	2,071,281	60,932	2,010,349	48,262
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56	<b>Grand Total</b>	<b>97,017,103</b>	<b>37,351,194</b>	<b>59,665,909</b>	<b>95,372,278</b>	<b>35,275,574</b>	<b>60,096,704</b>	<b>96,194,690</b>	<b>36,313,384</b>	<b>59,881,306</b>	<b>68,722,849</b>	<b>27,433,432</b>	<b>41,289,417</b>	<b>2,149,351</b>
57														
58								350.1-Transmission Land			95,617			
59								350.2-Trans Land Rights			636,974			
60								352.0-Transmission-Structu			3,674,182			
61								353.0-Transmission-Stat Eq			30,686,314			
62								355.0-Tran Elec Poles & Fixtures			19,102,568			
63								356.0-Tran Elec OH Conductors & Dev			14,233,120			
64								357.0-Trans-UG Conduit			-			
65								358.0-Transmission-UG Conductor & D			285,250			
66								397.0-Electric 10yr Comm Equip			8,823			
67											<b>68,722,849</b>			