

NorthWestern Corporation, dba NorthWestern Energy
Accumulated Depreciation and Amortization
Direct South Dakota Gas Plant
December 31, 2010 Test Year

| Line No. | Month / Year (a) | Production (b) \$ | Distribution (c) \$ | General (d) \$ | Undistributed (e) \$ | Amortization (f) \$ | Total (g) \$ |
|----------|------------------------------|-------------------------|---------------------------|----------------------|----------------------------|---------------------------|--------------------|
| 1 | Balance - December 31, 2009 | 746,048 | 33,674,488 | 884,573 | 0 | 0 | 35,305,110 |
| 2 | Balance - January 31, 2010 | 748,458 | 33,899,568 | 900,816 | 0 | 0 | 35,548,842 |
| 3 | Balance - February 28, 2010 | 777,265 | 34,161,627 | 917,075 | 0 | 0 | 35,855,968 |
| 4 | Balance - March 31, 2010 | 779,673 | 34,424,205 | 933,319 | 0 | 0 | 36,137,198 |
| 5 | Balance - April 30, 2010 | 810,900 | 34,686,847 | 949,822 | 0 | 0 | 36,447,569 |
| 6 | Balance - May 31, 2010 | 813,304 | 34,941,113 | 966,501 | 0 | 0 | 36,720,919 |
| 7 | Balance - June 30, 2010 | 815,715 | 35,204,806 | 992,370 | 0 | 0 | 37,012,891 |
| 8 | Balance - July 31, 2010 | 818,125 | 35,462,270 | 1,020,931 | 0 | 0 | 37,301,327 |
| 9 | Balance - August 31, 2010 | 820,529 | 35,712,905 | 1,036,728 | 0 | 0 | 37,570,162 |
| 10 | Balance - September 30, 2010 | 941,202 | 35,920,113 | 1,052,464 | 0 | 0 | 37,913,779 |
| 11 | Balance - October 31, 2010 | 943,609 | 36,171,122 | 1,070,262 | 0 | 0 | 38,184,993 |
| 12 | Balance - November 30, 2010 | 946,021 | 36,419,908 | 979,552 | 0 | 0 | 38,345,481 |
| 13 | Balance - December 31, 2010 | 948,428 | 36,512,129 | 962,560 | 0 | 0 | 38,423,116 |
| 14 | | | | | | | |
| 15 | Thirteen Month Total | 10,909,281 | 457,191,101 | 12,666,973 | 0 | 0 | 480,767,355 |
| 16 | | | | | | | |
| 17 | Thirteen Month Average | 839,175 | 35,168,546 | 974,383 | 0 | 0 | 36,982,104 |

NorthWestern Corporation, dba NorthWestern Energy
Accumulated Depreciation and Amortization
Direct South Dakota Gas Plant SD Wheat Growers
December 31, 2010 Test Year

| Line No. | Month / Year (a) | Production (b) \$ | Distribution (c) \$ | General (d) \$ | Undistributed (e) \$ | Amortization (f) \$ | Total (g) \$ |
|----------|------------------------------|-------------------------|---------------------------|----------------------|----------------------------|---------------------------|--------------------|
| 1 | Pro-Forma SD Wheat Growers | | | | | | |
| 2 | Balance - December 31, 2009 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Balance - January 31, 2010 | 0 | 22,606 | 0 | 0 | 0 | 22,606 |
| 4 | Balance - February 28, 2010 | 0 | 45,212 | 0 | 0 | 0 | 45,212 |
| 5 | Balance - March 31, 2010 | 0 | 66,189 | 0 | 0 | 0 | 66,189 |
| 6 | Balance - April 30, 2010 | 0 | 87,166 | 0 | 0 | 0 | 87,166 |
| 7 | Balance - May 31, 2010 | 0 | 108,143 | 0 | 0 | 0 | 108,143 |
| 8 | Balance - June 30, 2010 | 0 | 129,120 | 0 | 0 | 0 | 129,120 |
| 9 | Balance - July 31, 2010 | 0 | 150,097 | 0 | 0 | 0 | 150,097 |
| 10 | Balance - August 31, 2010 | 0 | 171,074 | 0 | 0 | 0 | 171,074 |
| 11 | Balance - September 30, 2010 | 0 | 192,050 | 0 | 0 | 0 | 192,050 |
| 12 | Balance - October 31, 2010 | 0 | 213,027 | 0 | 0 | 0 | 213,027 |
| 13 | Balance - November 30, 2010 | 0 | 234,004 | 0 | 0 | 0 | 234,004 |
| 14 | Balance - December 31, 2010 | 0 | 254,981 | 0 | 0 | 0 | 254,981 |
| 15 | | | | | | | |
| 16 | Thirteen Month Total | 0 | 1,673,669 | 0 | 0 | 0 | 1,673,669 |
| 17 | | | | | | | |
| 18 | Thirteen Month Average | 0 | 128,744 | 0 | 0 | 0 | 128,744 |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | Pro-Forma Milbank Pipeline | | | | | | |
| 22 | Balance - December 31, 2009 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Balance - January 31, 2010 | 0 | 9,204 | 0 | 0 | 0 | 9,204 |
| 24 | Balance - February 28, 2010 | 0 | 18,408 | 0 | 0 | 0 | 18,408 |
| 25 | Balance - March 31, 2010 | 0 | 27,612 | 0 | 0 | 0 | 27,612 |
| 26 | Balance - April 30, 2010 | 0 | 36,816 | 0 | 0 | 0 | 36,816 |
| 27 | Balance - May 31, 2010 | 0 | 46,020 | 0 | 0 | 0 | 46,020 |
| 28 | Balance - June 30, 2010 | 0 | 55,224 | 0 | 0 | 0 | 55,224 |
| 29 | Balance - July 31, 2010 | 0 | 64,428 | 0 | 0 | 0 | 64,428 |
| 30 | Balance - August 31, 2010 | 0 | 73,632 | 0 | 0 | 0 | 73,632 |
| 31 | Balance - September 30, 2010 | 0 | 82,836 | 0 | 0 | 0 | 82,836 |
| 32 | Balance - October 31, 2010 | 0 | 92,040 | 0 | 0 | 0 | 92,040 |
| 33 | Balance - November 30, 2010 | 0 | 101,244 | 0 | 0 | 0 | 101,244 |
| 34 | Balance - December 31, 2010 | 0 | 110,448 | 0 | 0 | 0 | 110,448 |
| 35 | | | | | | | |
| 36 | Thirteen Month Total | 0 | 717,908 | 0 | 0 | 0 | 717,908 |
| 37 | | | | | | | |
| 38 | Thirteen Month Average | 0 | 55,224 | 0 | 0 | 0 | 55,224 |