

Line No.	Account No.	Description	Plant Balance 12/31/2009	Plant Balance 12/31/2010	Avg Plant Balance	Depreciation Rate	Total Actual Depreciation Exp	Proposed Rates
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		PRODUCTION						
2	304	Land And Land Rights	40,057	40,057	40,057		0	
3	305	Structures And Improvements	218,946	240,515	229,731	1.97%	4,314	No Change Proposed
4	311	Liquefied Petroleum Gas Equipment	1,132,139	1,132,129	1,132,134	2.17%	24,566	No Change Proposed
5	320	Other Equipment	1,160	1,160	1,160	1.27%	15	No Change Proposed
6		Total Gas Production	1,392,302	1,413,861	1,403,082		28,895	
7								
8		DISTRIBUTION						
9	374	Land And Land Rights	593,510	611,873	602,692		0	
10	375	Structures And Improvements	97,898	103,502	100,700	2.51%	2,492	No Change Proposed
11	376	Mains - Steel	19,838,282	20,171,268	20,004,775	1.82%	359,503	No Change Proposed
12	376	Mains - Plastic	17,369,275	17,883,072	17,626,173	2.20%	390,955	No Change Proposed
13	376	Mains - Redfield Energy Deviated Rate	348,720	348,720	348,720	6.67%	22,867	No Change Proposed
14	376	Mains - Aberdeen Energy Deviated Rate	2,530,630	2,530,630	2,530,630	8.33%	210,886	No Change Proposed
15	376	Mains - Poet - Hudson Deviated Rate	1,201,350	1,201,350	1,201,350	8.33%	98,742	No Change Proposed
16	376	Mains - Poet - Groton Deviated Rate	2,204,674	2,204,674	2,204,674	9.09%	197,528	No Change Proposed
17	376	Mains - SD VeraSun Deviated Rate	677,080	677,080	677,080	9.09%	57,219	No Change Proposed
18	376	Mains - NuGen (Marion) Deviated Rate	4,619,506	4,641,489	4,630,497	10.00%	463,783	No Change Proposed
19	376	Mains - Prairie Ethanol Deviated rate	1,407,861	1,407,861	1,407,861	10.00%	140,786	No Change Proposed
20	376	Mains - Poet - Chancellor Energy Deviated Rate	1,131,186	1,131,186	1,131,186	16.67%	166,515	No Change Proposed
21	376	Mains - SD Soybean Deviated Rate	296,223	296,223	296,223	16.67%	43,350	No Change Proposed
22	376	* Mains - SDWG Yale Deviated Rate-PL	0	537,516	268,758	10.00%	0	No Change Proposed
23	376	* Mains - SDWG Willow Lake Deviated Rate-PL	0	623,498	311,749	10.00%	0	No Change Proposed
24	376	* Mains - SDWG Andover Deviated Rate - PL	0	218,342	109,171	10.00%	0	No Change Proposed
25	376	* Mains - SDWG Andover Deviated Rate - ST	0	470,775	235,387	10.00%	0	No Change Proposed
26	376	* Mains - SDWG Aberdeen East Deviated Rate-PL	0	1,086	543	10.00%	0	No Change Proposed
27	376	* Mains - SDWG Aberdeen East Deviated Rate-ST	0	560,404	280,202	10.00%	0	No Change Proposed
28	378	Measuring & Regulating Station Equip-General	1,890,192	1,925,081	1,907,637	2.57%	48,736	No Change Proposed
29	378	**Regs - Prairie Ethanol Deviated rate	453,862	453,862	453,862	2.57%	11,664	No Change Proposed
30	378	Regs - Redfield Energy Deviated Rate	125,000	125,000	125,000	6.67%	8,197	No Change Proposed
31	378	Regs - Aberdeen Energy Deviated Rate	471,870	471,870	471,870	8.33%	39,323	No Change Proposed
32	378	Regs - Poet - Hudson Deviated Rate	163,820	163,820	163,820	8.33%	13,465	No Change Proposed
33	378	Regs - Poet - Groton Deviated Rate	231,460	231,460	231,460	9.09%	20,575	No Change Proposed
34	378	Regs - SD VeraSun Deviated Rate	126,953	126,953	126,953	9.09%	10,729	No Change Proposed
35	378	Regs - NuGen (Marion) Deviated Rate	436,872	436,872	436,872	10.00%	43,689	No Change Proposed
36	378	Regs - Poet - Chancellor Energy Deviated Rate	339,334	339,334	339,334	16.67%	49,660	No Change Proposed
37	378	Regs - SD Soybean Deviated Rate	84,635	84,635	84,635	16.67%	12,386	No Change Proposed
38	378	* Regs - SDWG Andover Deviated Rate	0	117,734	58,867	10.00%	0	No Change Proposed
39	378	* Regs - SDWG Aberdeen East Deviated Rate	0	136,129	68,064	10.00%	0	No Change Proposed
40	379	Measuring & Regulating Station Equip-City	2,138,442	2,282,334	2,210,388	2.99%	66,524	No Change Proposed
41	379	* Measuring & Regulating SDWG Yale TBS	0	20,764	10,382	10.00%	0	No Change Proposed
42	379	* Measuring & Regulating SDWG Willow Lake TBS	0	26,463	13,232	10.00%	0	No Change Proposed
43	380	Services Steel & Plastic	17,517,227	17,800,973	17,659,100	2.48%	440,112	No Change Proposed
44	381	Meters	12,525,114	13,022,485	12,773,799	1.97%	254,307	No Change Proposed
45		Total Gas Distribution	88,820,975	93,386,317	91,103,646		3,173,992	

Line No.	Account No.	Description (a)	Plant Balance 12/31/2009 (b)	Plant Balance 12/31/2010 (c)	Avg Plant Balance (d)	Depreciation Rate (e)	Total Actual Depreciation Exp (f)	Proposed Rates (g)
1		GAS GENERAL						
2	303	Miscellaneous Intangible Plant-10 Year	0	0	0	10.00%	0	No Change Proposed
3	303	Miscellaneous Intangible Plant-5 Year	8,264	8,264	8,264	20.00%	1,653	No Change Proposed
4	389	Land And Land Rights	33,285	16,317	24,801	0.00%	0	No Change Proposed
5	390	Structures And Improvements	1,164,183	1,098,062	1,131,122	3.72%	43,154	No Change Proposed
6	391	Office Furniture And Equipment	17,973	80,613	49,293	5.00%	3,250	No Change Proposed
7	391	Office Furniture And Equipment-10 Year	8,454	8,454	8,454	7.14%	604	No Change Proposed
8	392	Transportation Equipment-Passenger Vehicle	-	22,475	11,237	18.57%	1,044	No Change Proposed
9	392	Transportation Equipment-Hourly Truck	108,229	119,609	113,919	7.10%	7,872	No Change Proposed
10	392	Transportation Equipment-Light Truck	549,823	582,276	566,050	10.90%	60,812	No Change Proposed
11	393	Stores Equipment	4,808	4,808	4,808	5.00%	240	No Change Proposed
12	394	Tools, Shop And Garage Equipment	588,391	599,150	593,770	6.67%	41,901	No Change Proposed
13	395	Laboratory Equipment	125,241	83,574	104,407	6.67%	8,355	No Change Proposed
14	396	Power Operated Equipment	717,365	741,169	729,267	4.60%	33,000	No Change Proposed
15	397	Communication Equipment	-	-	-	9.08%	0	No Change Proposed
16	398	Miscellaneous Equipment	626	626	626	5.00%	31	No Change Proposed
17		Total Gas General	3,326,641	3,365,396	3,346,018		201,916	
18								
19		TOTAL SD GAS	93,539,918	98,165,574	95,852,746		3,404,803	
20								
21		TOTAL COMMON - SD GAS SHARE	9,015,137	9,087,992	9,051,564		494,650	
22								
23		TOTAL SD GAS AND COMMON	102,555,054	107,253,567	104,904,311		3,899,453	
24								

25 * The SDWG projects were placed into service in Q4 2010, so they will begin depreciating in January 2011 per our policy

26 ** The reg station at Prairie Ethanol was incorrectly set up with normal depreciation rate, and was changed to 10% in January 2011.

27 A known and measurable adjustment has been made to reflect the additional depreciation expense 2010 should have had.

NorthWestern Corporation, dba NorthWestern Energy
Other than Prescribed Depreciation Expense
December 31, 2010 Test Year

Not Applicable