

NorthWestern Corporation, dba NorthWestern Energy
Taxes Other Than Income Taxes
Twelve Months Ending December 31, 2010

Statement L
Page 1 of 1

Line No.	Description	Actual Base Period	Adjustments	Test Period
	(a)	(b)	(c)	(d)
		\$	\$	\$
1	Delaware Franchise	\$9,854		\$9,854
2	South Dakota Gross Revenue	\$105,918	(\$20,063)	\$85,855
3	Vehicle License/Tax (SAP includes in O&M)	\$23,150		\$23,150
4	Payroll Taxes (SAP includes in O&M)	\$373,461	\$11,204	\$384,665
5	South Dakota Property Tax	\$585,990	(\$69,528)	\$516,462
6	SD Wheat Growers Property Tax		\$31,615	\$31,615
7	NNG Milbank Line	\$0	\$64,565	\$64,565
8				
9				
10	Total Expense	<u>\$1,098,373</u>	<u>\$17,793</u>	<u>\$1,116,166</u>