

Line No.	Description (a)	Reference (b)	Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)	Test Year Revenues @ Proposed Rates (j)
1	Gas Sales Revenues		No. of Bills			No. of Bills				
2	Customer Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	447,155	\$7.10	\$3,174,887	447,155	\$7.10	\$3,174,887	\$9.00	\$4,024,395
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	67,159	\$9.10	\$611,114	67,159	\$9.00	\$604,431	\$10.00	\$671,590
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	1,445	\$80.01	\$115,616	1,445	\$80.01	\$115,616	\$100.00	\$144,500
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	40	\$297.28	\$11,891	40	\$297.28	\$11,891	\$300.00	\$12,000
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	899	\$83.43	\$75,006	899	\$83.43	\$75,006	\$100.00	\$89,900
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	38	\$311.96	\$11,471	38	\$297.28	\$11,089	\$300.00	\$11,400
9	Rate Code 85SDS	Sch 2.1, P7	0	\$2,583.00	\$0	0	\$0.00	\$0	\$0.00	\$0
10	Rate Code 85BPE	Sch 2.1, P8	0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
11	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	939	\$129.20	\$121,319	\$939	\$130.00	\$122,070	\$150.00	\$140,850
12	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	140	\$338.33	\$47,366	140	\$338.33	\$47,366	\$350.00	\$49,000
13	Totals		<u>517,815</u>		<u>\$4,168,670</u>	<u>517,815</u>		<u>\$4,162,356</u>		<u>\$5,143,635</u>
14								\$2,267,499		
15										
16			Therms			Therms				
17	Distribution Delivery Charges:									
18	Rate Code 81 - Residential	Sch 2.1, P1	27,872,770	\$0.2038	\$5,681,858	28,281,900	\$0.2041	\$5,773,003	\$0.2800	\$7,919,762
19	Rate Code 82 - Small Commercial	Sch 2.1, P2	14,481,910	\$0.1406	\$2,036,487	14,684,650	\$0.1406	\$2,064,170	\$0.1679	\$2,465,025
20	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	3,439,980	\$0.0585	\$201,273	3,484,200	\$0.0587	\$204,523	\$0.0809	\$281,797
21	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	1,729,020	\$0.0297	\$51,352	1,742,110	\$0.0000	\$51,741	\$0.0000	\$71,427
22	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	2,270,854	\$0.0582	\$132,277	2,302,508	\$0.0587	\$135,157	\$0.0809	\$186,273
23	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,641,966	\$0.1050	\$172,419	1,648,637	\$0.1050	\$173,041	\$0.1163	\$191,670
24	Rate Code 85SDS	Sch 2.1, P7	0	\$0.0025	\$0	0	\$0.0000	\$0	\$0.0000	\$0
25	Rate Code 85BPE	Sch 2.1, P8	0	\$0.9705	\$0	0	\$0.0000	\$0	\$0.0000	\$0
26	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,382,664	\$0.9705	\$197,615	3,433,484	\$0.0587	\$201,546	\$0.0809	\$277,769
27	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	3,485,276	\$0.0295	\$102,850	3,538,496	\$0.0297	\$105,093	\$0.0410	\$145,078
28	Rate Code 86-Take or Pay	Sch 2.1, P11	0	#DIV/0!	\$0	0		\$558,400		\$558,400
29	Totals		<u>58,304,440</u>		<u>\$8,576,131</u>	<u>59,115,985</u>		<u>\$9,266,674</u>		<u>\$12,097,201</u>
30										
31	Ad Valorem Tax Adjustment Clause:									
32	Rate Code 81 - Residential	Sch 2.1, P1	27,872,770	\$0.0054	\$150,042	28,281,900	\$0.0054	\$152,244	\$0.0054	\$152,244
33	Rate Code 82 - Small Commercial	Sch 2.1, P2	14,481,910	\$0.0034	\$49,459	14,684,650	\$0.0034	\$50,151	\$0.0034	\$50,151
34	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	3,439,980	\$0.0022	\$7,671	3,484,200	\$0.0022	\$7,770	\$0.0022	\$7,770
35	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	1,729,020	\$0.0015	\$2,524	1,742,110	\$0.0015	\$2,543	\$0.0000	\$2,543
36	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	2,270,854	\$0.0022	\$5,064	2,302,508	\$0.0022	\$5,135	\$0.0022	\$5,135
37	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,641,966	\$0.0015	\$2,397	1,648,637	\$0.0015	\$2,407	\$0.0015	\$2,407
38	Rate Code 85SDS	Sch 2.1, P7	0	\$0.0015	\$0	0	\$0.0014	\$0	\$0.0000	\$0
39	Rate Code 85BPE	Sch 2.1, P8	0	\$0.0295	\$0	0	\$0.0014	\$0	\$0.0000	\$0
40	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,382,664	\$0.0022	\$7,543	3,433,484	\$0.0022	\$7,657	\$0.0022	\$7,657
41	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	3,485,276	\$0.0015	\$5,089	3,538,496	\$0.0015	\$5,166	\$0.0015	\$5,166
38	Totals		<u>58,304,440</u>		<u>\$229,790</u>	<u>59,115,985</u>		<u>\$233,073</u>		<u>\$233,073</u>

NorthWestern Corporation, dba NorthWestern Energy
 Summary of Gas Sales and Transportation Revenues
 Twelve Months Ending December 31, 2010
 South Dakota Gas

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues at Present Rates	Proposed Rates	Test Year Revenues at Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Sales Revenues		Therms			Therms				
2	Gas Cost Charges:									
3	Rate Code 81 - Residential	Sch 2.1, P1	27,872,770	\$0.6219	\$17,335,211	28,281,900	\$0.6219	\$17,589,665	\$0.6219	\$17,589,665
4	Rate Code 82 - Small Commercial	Sch 2.1, P2	14,481,910	\$0.6227	\$9,017,933	14,684,650	\$0.6227	\$9,143,748	\$0.6227	\$9,143,748
5	Rate Code 84 - Lg. Firm (Option A)	Sch 2.1, P3	3,439,980	\$0.6282	\$2,160,900	3,484,200	\$0.6268	\$2,183,725	\$0.6268	\$2,183,725
6	Rate Code 84 - Lg. Firm (Option B)	Sch 2.1, P4	1,729,020	\$0.5119	\$885,095	1,742,110	\$0.0000	\$891,821	\$0.0000	\$891,821
7	Rate Code 85 - Lg. Inter. (Option A)	Sch 2.1, P5	2,270,854	\$0.5252	\$1,192,675	2,302,508	\$0.5252	\$1,209,301	\$0.5252	\$1,209,301
8	Rate Code 85 - Lg. Inter. (Option B)	Sch 2.1, P6	1,641,966	\$0.5273	\$865,742	1,648,637	\$0.5273	\$869,304	\$0.5273	\$869,304
9	Rate Code 85SDS	Sch 2.1, P7	0	\$1.0170	\$0	0	\$0.0000	\$0	\$0.0000	\$0
10	Rate Code 85BPE	Sch 2.1, P8	0	\$1.0000	\$0	0	\$0.0000	\$0	\$0.0000	\$0
11	Rate Code 86-Contract Sales(Opt A)	Sch 2.1, P10	3,382,664	\$0.5948	\$2,012,029	3,433,484	\$0.5948	\$2,042,267	\$0.5948	\$2,042,267
12	Rate Code 86-Contract Sales(Opt B)	Sch 2.1, P11	3,485,276	\$0.5948	\$2,073,074	3,538,496	\$0.5948	\$2,104,729	\$0.5948	\$2,104,729
13	Totals		<u>58,304,440</u>		<u>\$35,542,659</u>	<u>59,115,985</u>		<u>\$36,034,560</u>		<u>\$36,034,560</u>
14										
15	Total Gas Sales Revenues		<u>58,304,440</u>	\$0.8321	<u>\$48,517,250</u>	<u>59,115,985</u>	\$0.8407	<u>\$49,696,663</u>	\$0.9051	<u>\$53,508,469</u>
16										
17										
18	Gas Cost Reconciling Adjustment				<u>\$24</u>					
19										
20										
21	Gas Transportation Revenues		No. of Bills			No. of Bills				
22	Customer Charges:									
23	Rate Code 87 - (Option A)	Sch 2.1, P12	422	\$130.00	\$54,860	422	\$130.00	\$54,860	\$150.00	\$63,300
24	Rate Code 87 - (Option B)	Sch 2.1, P13	487	\$328.28	\$159,874	487	\$330.00	\$160,710	\$350.00	\$170,450
25	Rate Code 87 - (CWD)	Sch 2.1, P14	60	\$734.60	\$44,076	60	\$734.60	\$44,076	\$734.60	\$44,076
26	Totals		<u>969</u>		<u>\$258,810</u>	<u>969</u>		<u>\$259,646</u>		<u>\$277,826</u>
27										
28										
29	Distribution Delivery Charges:									
30	Rate Code 87 - (Option A)	Sch 2.1, P12	2,646,511	\$0.0582	\$154,117	2,681,608	\$0.0587	\$157,410	\$0.0809	\$216,942
31	Rate Code 87 - (Option B)	Sch 2.1, P13	20,570,827	\$0.0283	\$581,377	20,665,270	\$0.0297	\$613,759	\$0.0410	\$847,276
32	Rate Code 87 - Milbank Demand							\$516,311		\$516,311
33	Rate Code 87 - (CWD)	Sch 2.1, P14	223,043,685	\$0.0249	\$5,547,344	244,930,912	\$0.0223	\$5,452,436	\$0.0223	\$5,452,436
34	Totals		<u>246,261,023</u>		<u>\$6,282,838</u>	<u>268,277,790</u>		<u>\$6,739,916</u>		<u>\$7,032,965</u>

NorthWestern Corporation, dba NorthWestern Energy
 Summary of Gas Sales and Transportation Revenues
 Twelve Months Ending December 31, 2010
 South Dakota Gas

Line No.	Description	Reference	Base Year Billing Determinants	Base Year Rates	Base Year Revenues	Test Year Billing Determinants	Present Rates	Test Year Revenues at Present Rates	Proposed Rates	Test Year Revenues at Proposed Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Transportation Revenues		Therms			Therms				
2	Ad Valorem Tax Adjustment Clause:									
3	Rate Code 87 - (Option A)	Sch 2.1, P12	2,646,511	\$0.0022	\$5,902	2,681,608	\$0.0022	\$5,980	\$0.0022	\$5,980
4	Rate Code 87 - (Option B)	Sch 2.1, P13	20,570,827	\$0.0015	\$30,033	20,665,270	\$0.0015	\$30,171	\$0.0015	\$30,171
5	Rate Code 87 - (CWD)	Sch 2.1, P14	223,043,685	\$0.0014	\$311,394	244,930,912	\$0.0014	\$343,418	\$0.0014	\$343,418
6	Totals		<u>246,261,023</u>		<u>\$347,329</u>	<u>268,277,790</u>		<u>\$379,569</u>		<u>\$379,569</u>
7										
8										
9	Extended Service Rider Adjustment:									
10	Rate Code 87 - (Option A)	Sch 2.1, P12			\$0			\$0		\$0
11	Rate Code 87 - (Option B)	Sch 2.1, P13			\$0			\$0		\$0
12	Rate Code 87 - (CWD)	Sch 2.1, P14			\$0			\$0		\$0
13	Totals				<u>\$0</u>			<u>\$0</u>		<u>\$0</u>
14										
15	Total Gas Transportation Revenues		<u>246,261,023</u>	\$0.0280	<u>\$6,888,977</u>	<u>268,277,790</u>	\$0.0275	<u>\$7,379,131</u>	\$0.0287	<u>\$7,690,360</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			First 30	Over 30					
2			Therms	Therms					
3									
4	August 2010 Therm Units		351,113	10,087	0	361,200			
5	September 2010 Therm Units		381,690	28,340	0	410,030			
6									
7	Subtotal		732,803	38,427	0	771,230			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		4,396,818	230,562	0	4,627,380			
11	Total Therm Units - Base Year		9,304,530	18,568,240	0	27,872,770			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		4,907,712	18,337,678	0	23,245,390			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		4,994,090	18,660,430	0	23,654,520			
19	Add Freeman					0			
20	Add: Baseload Therms Above		4,396,818	230,562	0	4,627,380			
21									
22	Total Therm Units - Test Year		9,390,908	18,890,992	0	28,281,900			
23									
24			Base Year	Base Year	Base Year	Test Year	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants (c)	(d)	(e)	Determinants (f)	Present Rates (g)	Present Rates (h)	Proposed Rates (i)
27									Proposed Rates (j)
28									
29	Customer Charge		447,155	\$7.10	\$3,174,887	447,155	\$7.10	\$3,174,887	\$9.00
30	Distribution Delivery Commodity Charge								
31	First 30 therms		9,304,530	\$0.3124	\$2,907,078	9,390,908	\$0.3130	\$2,939,354	\$0.5014
32	Over 30 therms		18,568,240	\$0.1494	\$2,774,780	18,890,992	\$0.1500	\$2,833,649	\$0.1700
33	Ad Valorem Tax Adjustment		27,872,770	\$0.0054	\$150,042	28,281,900	\$0.0054	\$152,244	\$0.0054
34	MGP Removal Cost Adjustment		27,872,770	\$0.0000	\$0	28,281,900	\$0.0000	\$0	\$0
35	Gas Cost Commodity Charge		27,872,770	\$0.5337	\$14,875,816	28,281,900	\$0.5337	\$15,094,170	\$0.5337
36	Gas Cost Demand Charge		27,872,770	\$0.0882	\$2,459,395	28,281,900	\$0.0882	\$2,495,495	\$0.0882
37									
38	Totals		27,872,770		\$26,341,998	28,281,900		\$26,689,799	\$29,686,066
39	Less: Gas Cost				\$17,335,211			\$17,589,665	\$17,589,665
40									
41	Margin				\$9,006,787			\$9,100,134	\$12,096,401

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			First 400	Next 1,600	Over 2,000				
2			Therms	Therms	Therms				
3									
4	August 2010 Therm Units		177,025	49,845	2,980	229,850			
5	September 2010 Therm Units		194,115	62,056	7,809	263,980			
6									
7	Subtotal		371,140	111,901	10,789	493,830			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		2,226,840	671,406	64,734	2,962,980			
11	Total Therm Units - Base Year		8,061,071	5,252,809	1,168,030	14,481,910			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		5,834,231	4,581,403	1,103,296	11,518,930			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		5,936,920	4,662,040	1,122,710	11,721,670			
19	Add Freeman					0			
20	Add: Baseload Therms Above		2,226,840	671,406	64,734	2,962,980			
21									
22	Total Therm Units - Test Year		8,163,760	5,333,446	1,187,444	14,684,650			
23									
24									
25			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year
26	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @
27			Determinants			Determinants		Present	Proposed
28			(c)	(d)	(e)	(f)	(g)	Rates	Rates
29	Customer Charge		67,159	\$9.10	\$611,114	67,159	\$9.00	\$604,431	\$10.00
30	Distribution Delivery Commodity Charge								
31	First 400 therms		8,061,071	\$0.1680	\$1,354,621	8,163,760	\$0.1684	\$1,374,777	\$0.2175
32	Next 1,600 therms		5,252,809	\$0.1096	\$575,838	5,333,446	\$0.1100	\$586,679	\$0.1100
33	Over 2,000 therms		1,168,030	\$0.0908	\$106,028	1,187,444	\$0.0865	\$102,714	\$0.0865
34	Ad Valorem Tax Adjustment		14,481,910	\$0.0034	\$49,459	14,684,650	\$0.0034	\$50,151	\$0.0034
35	MGP Removal Cost Adjustment		14,481,910	\$0.0000	\$0	14,684,650	\$0.0000	\$0	\$0.0000
36	Gas Cost Commodity Charge		14,481,910	\$0.5344	\$7,739,674	14,684,650	\$0.5344	\$7,848,026	\$0.5344
37	Gas Cost Demand Charge		14,481,910	\$0.0883	\$1,278,259	14,684,650	\$0.0882	\$1,295,722	\$0.0882
38									
39	Totals		14,481,910		\$11,714,993	14,684,650		\$11,862,500	\$12,330,514
40	Less: Gas Cost				\$9,017,933			\$9,143,748	\$9,143,748
41									
42	Margin				2,697,060			2,718,752	3,186,766

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		75,560	0	0	75,560			
5	September 2010 Therm Units		79,080	0	0	79,080			
6									
7	Subtotal		<u>154,640</u>	<u>0</u>	<u>0</u>	<u>154,640</u>			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		<u>927,840</u>	<u>0</u>	<u>0</u>	<u>927,840</u>			
11	Total Therm Units - Base Year		<u>3,439,980</u>	<u>0</u>	<u>0</u>	<u>3,439,980</u>			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		2,512,140	0	0	2,512,140			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		<u>2,556,360</u>	<u>0</u>	<u>0</u>	<u>2,556,360</u>			
19	Add: Baseload Therms Above		<u>927,840</u>	<u>0</u>	<u>0</u>	<u>927,840</u>			
20									
21	Total Therm Units - Test Year		<u>3,484,200</u>	<u>0</u>	<u>0</u>	<u>3,484,200</u>			
22									
23									
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year
25	Revenue Recovery		Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @
26			Determinants			Determinants	Rates	Present	Proposed
27			(c)	(d)	(e)	(f)	(g)	Rates	Rates
28	Customer Charge		1,445	\$80.01	\$115,616	1,445	\$80.01	\$115,616	\$100.00
29	Distribution Delivery Commodity Charge								
30	All therms		3,439,980	\$0.0585	\$201,273	3,484,200	\$0.0587	\$204,523	\$0.0809
31	Ad Valorem Tax Adjustment		3,439,980	\$0.0022	\$7,671	3,484,200	\$0.0022	\$7,770	\$0.0022
32	MGP Removal Cost Adjustment		3,439,980	\$0.0000	\$0	3,484,200	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		3,439,980	\$0.5119	\$1,760,995	3,484,200	\$0.5119	\$1,783,632	\$0.5119
34	Gas Cost Demand Charge		716,577	\$0.5378	\$385,374	716,577	\$0.5378	\$385,374	\$0.5378
35	Released Capacity/Balancing Surcharge		854,813	\$0.0170	\$14,531	865,800	\$0.0170	\$14,719	\$0.0170
36									
37	Totals		3,439,980		\$2,485,460	3,484,200		\$2,511,634	\$2,617,792
38	Less: Gas Cost				\$2,160,900			\$2,183,725	\$2,183,725
39									
40	Margin				<u>\$324,560</u>			<u>\$327,909</u>	<u>\$434,067</u>
					\$3,436,322				

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		83,350	0	0	83,350			
5	September 2010 Therm Units		80,850	0	0	80,850			
6									
7	Subtotal		<u>164,200</u>	<u>0</u>	<u>0</u>	<u>164,200</u>			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		<u>985,200</u>	<u>0</u>	<u>0</u>	<u>985,200</u>			
11	Total Therm Units - Base Year		<u>1,729,020</u>	<u>0</u>	<u>0</u>	<u>1,729,020</u>			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		743,820	0	0	743,820			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		756,910	0	0	756,910			
19	Add: Baseload Therms Above		985,200	0	0	985,200			
20									
21	Total Therm Units - Test Year		<u>1,742,110</u>	<u>0</u>	<u>0</u>	<u>1,742,110</u>			
22									
23			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Test Year
24			Billing	Rates	Revenues	Billing	Rates	Revenues @	Revenues @
25	Revenue Recovery		Determinants	Determinants	Determinants	Determinants	Determinants	Determinants	Determinants
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)
27									(j)
28	Customer Charge		40	\$297.28	\$11,891	40	\$297.28	\$11,891	\$300.00
29	Distribution Delivery Commodity Charge								
30	All therms		1,729,020	\$0.0297	\$51,352	1,742,110	\$0.0297	\$51,741	\$0.0410
31	Ad Valorem Tax Adjustment		1,729,020	\$0.0015	\$2,524	1,742,110	\$0.0015	\$2,543	\$0.0015
32	MGP Removal Cost Adjustment		1,729,020	\$0.0000	\$0	1,742,110	\$0.0000	\$0	\$0.0000
33	Gas Cost Commodity Charge		1,729,020	\$0.5119	\$885,095	1,742,110	\$0.5119	\$891,821	\$0.5119
34	Gas Cost Demand Charge		0	\$1.0000	\$0	0	\$0.5378	\$0	\$0.5378
35	Released Capacity/Balancing Charge		0	\$1.0000	\$0	0	\$1.0000	\$0	\$1.0000
36									
37	Totals		1,729,020		<u>\$950,862</u>	1,742,110		<u>\$957,996</u>	<u>\$977,791</u>
38	Less: Gas Cost				<u>\$885,095</u>			<u>\$891,821</u>	<u>\$891,821</u>
39									
40	Margin				<u>\$65,767</u>			<u>\$66,175</u>	<u>\$85,970</u>

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		33,695	0	0	33,695			
5	September 2010 Therm Units		45,018	0	0	45,018			
6									
7	Subtotal		<u>78,713</u>	<u>0</u>	<u>0</u>	<u>78,713</u>			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		<u>472,278</u>	<u>0</u>	<u>0</u>	<u>472,278</u>			
11	Total Therm Units - Base Year		<u>2,270,854</u>	<u>0</u>	<u>0</u>	<u>2,270,854</u>			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		1,798,576	0	0	1,798,576			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		1,830,230	0	0	1,830,230			
19	Add Freeman					0			
20	Add: Baseload Therms Above		472,278	0	0	472,278			
21									
22	Total Therm Units - Test Year		<u>2,302,508</u>	<u>0</u>	<u>0</u>	<u>2,302,508</u>			
23									
24			Base Year		Test Year		Test Year		Test Year
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Revenues @
26	Revenue Recovery		Determinants (c)	Rates (d)	Revenues (e)	Determinants (f)	Present Rates (g)	Rates (h)	Proposed Rates (i)
27									
28									
29	Customer Charge		899	\$83.43	\$75,006	899	\$83.43	\$75,006	\$100.00
30	Distribution Delivery Commodity Charge								
31	All therms		2,270,854	\$0.0583	\$132,277	2,302,508	\$0.0587	\$135,157	\$0.0809
32	Ad Valorem Tax Adjustment		2,270,854	\$0.0022	\$5,064	2,302,508	\$0.0022	\$5,135	\$0.0022
33	MGP Removal Cost Adjustment		2,270,854	\$0.0000	\$0	2,302,508	\$0.0000	\$0	\$0.0000
34	Gas Cost Commodity Charge		2,270,854	\$0.5082	\$1,154,071	2,302,508	\$0.5082	\$1,170,158	\$0.5082
35	Released Capacity/Balancing Charge		2,270,854	\$0.0170	\$38,605	2,302,508	\$0.0170	\$39,143	\$0.0170
36									
37	Totals		2,270,854		\$1,405,022	2,302,508		\$1,424,599	\$1,490,609
38	Less: Gas Cost				\$1,192,675			\$1,209,301	\$1,209,301
39									
40	Margin				\$212,347	\$2,457,052		\$215,298	\$281,308

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		1,468	0	0	1,468				
5	September 2010 Therm Units		143	0	0	143				
6										
7	Subtotal		1,611	0	0	1,611				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		9,666	0	0	9,666				
11	Total Therm Units - Base Year		388,675	0	0	388,675				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		379,009	0	0	379,009				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		385,680	0	0	385,680				
19	Add: Baseload Therms Above		9,666	0	0	9,666				
20										
21	Total Therm Units - Test Year		395,346	0	0	395,346				
22										
23			Base Year		\$11,471	Test Year		Test Year		Test Year
24			Billing	Base Year	Base Year	Billing	Present	Revenues @	Present	Revenues @
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Rates	Rates	Proposed	Proposed
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
27										
28	Customer Charge		26	\$311.96	\$8,111	26	\$297.28	\$7,729	\$300.00	\$7,800
29	Distribution Delivery Commodity Charge									
30	All therms		388,675	\$0.0295	\$11,462	395,346	\$0.0297	\$11,742	\$0.0410	\$16,209
31	Ad Valorem Tax Adjustment		388,675	\$0.0015	\$567	395,346	\$0.0015	\$577	\$0.0015	\$577
32	MGP Removal Cost Adjustment		388,675	\$0.0000	\$0	395,346	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		388,675	\$0.5169	\$200,894	395,346	\$0.5169	\$204,342	\$0.5169	\$204,342
34	Released Capacity/Balancing Charge		388,675	\$0.0170	\$6,607	395,346	\$0.0170	\$6,721	\$0.0170	\$6,721
35										
36	Totals		388,675		\$227,641	395,346		\$231,111		\$235,649
37	Less: Gas Cost				\$207,501			\$211,063		\$211,063
38										
39	Margin				\$20,140			\$20,048		\$24,586
					\$2,457,052					

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units			0	0	0				
5	September 2010 Therm Units			0	0	0				
6										
7	Subtotal		0	0	0	0				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		0	0	0	0				
11	Total Therm Units - Base Year		0	0	0	0				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		0	0	0	0				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		0	0	0	0				
19	Add: Baseload Therms Above		0	0	0	0				
20										
21	Total Therm Units - Test Year		0	0	0	0				
22										
23										
24			Base Year Billing Determinants (c)	Base Year Rates (d)	Base Year Revenues (e)	Test Year Billing Determinants (f)	Present Rates (g)	Test Year Revenues @ Present Rates (h)	Proposed Rates (i)	Test Year Revenues @ Proposed Rates (j)
25	Revenue Recovery									
26										
27										
28	Customer Charge		0	\$2,583.00	\$0	0	\$0.00	\$0	\$0.00	\$0
29	Distribution Delivery Commodity Charge									
30	All therms		0	\$0.0025	\$0	0	\$0.0026	\$0	\$0.0026	\$0
31	Extended Service Rider Discount									
32	Ad Valorem Tax Adjustment		0	\$0.0015	\$0	0	\$0.0014	\$0	\$0.0014	\$0
33	MGP Removal Cost Adjustment		0	\$0.0000	\$0	0	\$0.0000	\$0	\$0.0000	\$0
34	Gas Commodity Charge		0	\$1.0000	\$0	0				
35	Released Capacity/Balancing Charge		0	\$0.0170	\$0	0		\$0		\$0
36	Totals		0		\$0	0		\$0		\$0
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$0			\$0		\$0
40										
41	Total Commodity Rate =	\$0.00400	per therm							

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		38,602	0	0	38,602				
5	September 2010 Therm Units		43,972	0	0	43,972				
6										
7	Subtotal		82,574	0	0	82,574				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		495,444	0	0	495,444				
11	Total Therm Units - Base Year		3,382,664	0	0	3,382,664				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		2,887,220	0	0	2,887,220				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		2,938,040	0	0	2,938,040				
19	Add: Baseload Therms Above		495,444	0	0	495,444				
20										
21	Total Therm Units - Test Year		3,433,484	0	0	3,433,484				
22										
23			Base Year					Test Year		Test Year
24	Revenue Recovery		Billing	Base Year	Base Year	Test Year	Present	Revenues @	Proposed	Revenues @
25			Determinants	Rates	Revenues	Billing	Rates	Present	Rates	Proposed
26			(c)	(d)	(e)	Determinants	(g)	(h)	(i)	(j)
27										
28	Customer Charge		939	\$129.20	\$121,319	939	\$130.00	\$122,070	\$150.00	\$140,850
29	Distribution Delivery Commodity Charge									
30	All therms		3,382,664	\$0.0584	\$197,615	3,433,484	\$0.0587	\$201,546	\$0.0809	\$277,769
31	Ad Valorem Tax Adjustment		3,382,664	\$0.0022	\$7,543	3,433,484	\$0.0022	\$7,657	\$0.0022	\$7,657
32	MGP Removal Cost Adjustment		3,382,664	\$0.0000	\$0	3,433,484	\$0.0000	\$0	\$0.0000	\$0
33	Gas Cost Commodity Charge		3,382,664	\$0.5778	\$1,954,524	3,433,484	\$0.5778	\$1,983,898	\$0.5778	\$1,983,898
34	Released Capacity/Balancing Charge		3,382,664	\$0.0170	\$57,505	3,433,484	\$0.0170	\$58,369	\$0.0170	\$58,369
35										
36	Totals		3,382,664		\$2,338,507	3,433,484		\$2,373,540		\$2,468,543
37	Less: Gas Cost				\$2,012,029			\$2,042,267		\$2,042,267
38										
39	Margin				\$326,477			\$331,273		\$426,276

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		36,598	0	0	36,598				
5	September 2010 Therm Units		40,308	0	0	40,308				
6										
7	Subtotal		76,906	0	0	76,906				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		461,436	0	0	461,436				
11	Total Therm Units - Base Year		3,485,276	0	0	3,485,276				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		3,023,840	0	0	3,023,840				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		3,077,060	0	0	3,077,060				
19	Add: Baseload Therms Above		461,436	0	0	461,436				
20										
21	Total Therm Units - Test Year		3,538,496	0	0	3,538,496				
22										
23			Base Year			Test Year		Test Year		Test Year
24	Revenue Recovery		Billing	Base Year	Base Year	Billing	Present	Revenues @	Proposed	Revenues @
25			Determinants	Rates	Revenues	Determinants	Rates	Present Rates	Rates	Proposed Rates
26			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
27										
28	Customer Charge		140	\$338.33	\$47,366	140	\$338.33	\$47,366	\$350.00	\$49,000
29	Distribution Delivery Commodity Charge									
30	All therms		3,485,276	\$0.0295	\$102,850	3,538,496	\$0.0297	\$105,093	\$0.0410	\$145,078
31	Take or Pay - SD Wheat Growers					1,235,850	\$0.4518	\$558,400	\$0.4518	\$558,400
32	Ad Valorem Tax Adjustment		3,485,276	\$0.0015	\$5,089	3,538,496	\$0.0015	\$5,166	\$0.0015	\$5,166
33	MGP Removal Cost Adjustment		3,485,276	\$0.0000	\$0	3,538,496	\$0.0000	\$0	\$0.0000	\$0
34	Gas Cost Commodity Charge		3,485,276	\$0.5778	\$2,013,824	3,538,496	\$0.5778	\$2,044,575	\$0.5778	\$2,044,575
35	Released Capacity/Balancing Charge		3,485,276	\$0.0170	\$59,250	3,538,496	\$0.0170	\$60,154	\$0.0170	\$60,154
36										
37	Totals		3,485,276		\$2,228,378	3,538,496		\$2,820,754		\$2,862,373
38	Less: Gas Cost				\$2,073,074			\$2,104,729		\$2,104,729
39										
40	Margin				\$155,305			\$716,025		\$757,644

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		51,549	0	0	51,549				
5	September 2010 Therm Units		57,204	0	0	57,204				
6										
7	Subtotal		108,753	0	0	108,753				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		652,518	0	0	652,518				
11	Total Therm Units - Base Year		2,646,511	0	0	2,646,511				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		1,993,993	0	0	1,993,993				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		2,029,090	0	0	2,029,090				
19	Add: Baseload Therms Above		652,518	0	0	652,518				
20										
21	Total Therm Units - Test Year		2,681,608	0	0	2,681,608				
22										
23			Base Year					Test Year		Test Year
24			Billing	Base Year	Base Year	Test Year	Present	Revenues @	Proposed	Revenues @
25	Revenue Recovery		Determinants	Rates	Revenues	Billing	Rates	Present Rates	Rates	Proposed Rates
26			(c)	(d)	(e)	Determinants	(h)	(g)	(i)	(j)
27										
28	Customer Charge		422	\$130.00	\$54,860	422	\$130.00	\$54,860	\$150.00	\$63,300
29	Distribution Delivery Commodity Charge									
30	All therms		2,646,511	\$0.0582	\$154,117	2,681,608	\$0.0587	\$157,410	\$0.0809	\$216,942
31	Extended Service Rider Discount				\$0			\$0		\$0
32	Ad Valorem Tax Adjustment		2,646,511	\$0.0022	\$5,902	2,681,608	\$0.0022	\$5,980	\$0.0022	\$5,980
33	MGP Removal Cost Adjustment		2,646,511	\$0.0000	\$0	2,681,608	\$0.0000	\$0	\$0.0000	\$0
34										
35	Totals		2,646,511		\$214,879	2,681,608		\$218,250		\$286,222
36	Less: Gas Cost				\$0			\$0		\$0
37										
38	Margin				\$214,879			\$218,250		\$286,222
		Tie to SAP	246,261,023		6,888,977					

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		1,322,696	0	0	1,322,696			
5	September 2010 Therm Units		1,211,429	0	0	1,211,429			
6									
7	Subtotal		2,534,125	0	0	2,534,125			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		15,204,750	0	0	15,204,750			
11	Total Therm Units - Base Year		20,570,827	0	0	20,570,827			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		5,366,077	0	0	5,366,077			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		5,460,520	0	0	5,460,520			
19	Pro Forma New Load		0	0	0	0			
20	Add: Baseload Therms Above		15,204,750	0	0	15,204,750			
21									
22	Total Therm Units - Test Year		20,665,270	0	0	20,665,270			
23									
24			Base Year			Test Year	Test Year		
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Revenues @
26	Revenue Recovery		Determinants (c)	Rates (d)	Revenues (e)	Determinants (f)	Present Rates (g)	Rates (h)	Proposed Rates (i)
27									
28									
29	Customer Charge		487	\$328.28	\$159,874	487	\$330.00	\$160,710	\$350.00
30	Distribution Delivery Commodity Charge								
31	All therms		20,570,827	\$0.0283	\$581,377	20,665,270	\$0.0297	\$613,759	\$0.0410
32	Extended Service Rider Discount				\$0			\$0	\$0
33	Milbank Demand Revenue							\$516,311	\$516,311
34	Ad Valorem Tax Adjustment		20,570,827	\$0.0015	\$30,033	20,665,270	\$0.0015	\$30,171	\$0.0015
35	MGP Removal Cost Adjustment		20,570,827	\$0.0000	\$0	20,665,270	\$0.0000	\$0	\$0.0000
36									
37	Totals		20,570,827		\$771,284	20,665,270		\$1,320,951	\$1,564,208
38	Less: Gas Cost				\$0			\$0	\$0
39									
40	Margin				\$771,284			\$1,320,951	\$1,564,208

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		18,637,023	0	0	18,637,023			
5	September 2010 Therm Units		18,444,048	0	0	18,444,048			
6									
7	Subtotal		37,081,071	0	0	37,081,071			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		222,486,426	0	0	222,486,426			
11	Total Therm Units - Base Year		223,043,685	0	0	223,043,685			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		557,259	0	0	557,259			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		575,070	0	0	575,070			
19	Pro Forma New Load		21,877,416	0	0	21,877,416			
20	Add: Baseload Therms Above		222,486,426	0	0	222,486,426			
21									
22	Total Therm Units - Test Year		244,938,912	0	0	244,938,912			
23									
24			Base Year	Base Year	Base Year	Test Year	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants			Determinants	Present	Proposed	Proposed
27			(c)	(d)	(e)	(f)	Rates	Rates	Rates
28							(g)	(h)	(i)
29	Customer Charge		60	\$734.60	\$44,076	60	\$734.60	\$44,076	\$734.60
30	Distribution Delivery Commodity Charge								
31	All therms		223,043,685	\$0.0249	\$5,557,963	244,930,912	\$0.0223	\$5,452,436	\$0.0223
32	Extended Service Rider Discount				\$0			\$0	\$0
33	Ad Valorem Tax Adjustment		223,043,685	\$0.0014	\$311,394	244,930,912	\$0.0014	\$343,418	\$0.0014
34	Gas Commodity Charge		223,043,685	\$0.0000	\$0			\$0	\$0
35	MGP Removal Cost Adjustment		223,043,685	\$0.0000	\$0	244,930,912	\$0.0000	\$0	\$0.0000
36	Released Capacity/Balancing Charge		223,043,685	\$0.0127	\$2,842,074				
37	Totals		223,043,685		\$5,902,814	244,930,912		\$5,839,930	\$5,839,930
38	Less: Gas Cost				\$2,842,074			\$0	\$0
39									
40	Margin				\$3,060,740			\$5,839,930	\$5,839,930
			MISC CREDIT ADJUSTMENTS		(\$10,619)				

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		88,707	0	0	88,707			
5	September 2010 Therm Units		89,809	0	0	89,809			
6									
7	Subtotal		178,516	0	0	178,516			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		1,071,096	0	0	1,071,096			
11	Total Therm Units - Base Year		1,250,541	0	0	1,250,541			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		179,445	0	0	179,445			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		182,600	0	0	182,600			
19	Add: Baseload Therms Above		1,071,096	0	0	1,071,096			
20									
21	Total Therm Units - Test Year		1,253,696	0	0	1,253,696			
22									
23			Base Year			Test Year	Test Year		
24			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Test Year
25	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Revenues @
26			(c)	(d)	(e)	(f)	Rates	(h)	Proposed
27							(g)	(i)	Rates
28	Customer Charge		12	\$2,583.00	\$30,996	12	\$2,583.00	\$30,996	\$2,583.00
29	Distribution Delivery Commodity Charge								\$30,996
30	All therms		1,250,541	\$0.0025	\$3,176	1,253,696	\$0.0025	\$3,184	\$0.0025
31	Extended Service Rider Discount								\$3,184
32	Ad Valorem Tax Adjustment		1,250,541	\$0.0015	\$1,826	1,253,696	\$0.0015	\$1,830	\$0.0015
33	MGP Removal Cost Adjustment		1,250,541	\$0.0000		1,253,696	\$0.0000	\$0	\$0.0000
34	Released Capacity/Balancing Charge								\$0
35	Totals		1,250,541		\$35,998	1,253,696		\$36,010	\$36,010
36	Less: Gas Cost				\$0			\$0	\$0
37									
38	Margin				\$35,998			\$36,010	\$36,010
39									
40	Total Commodity Rate =	\$0.02500	per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		1,614,070	0	0	1,614,070			
5	September 2010 Therm Units		1,670,840	0	0	1,670,840			
6									
7	Subtotal		3,284,910	0	0	3,284,910			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		19,709,460	0	0	19,709,460			
11	Total Therm Units - Base Year		19,529,280	0	0	19,529,280			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		-180,180	0	0	-180,180			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		-183,350	0	0	-183,350			
19	Take or Pay contract		0			0			
20	Add: Baseload Therms Above		19,709,460	0	0	19,709,460			
21									
22	Total Therm Units - Test Year		19,526,110	0	0	19,526,110			
23									
24			Base Year			Test Year	Test Year		
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Test Year
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Revenues @
27			(c)	(d)	(e)	(f)	Rates	(h)	Proposed
28							(g)	(i)	Rates
29	Customer Charge		12	\$330.00	\$3,960	12	\$330.00	\$3,960	\$330.00
30	Distribution Delivery Commodity Charge								\$3,960
31	All therms		19,529,280	\$0.0215	\$452,555	19,526,110	\$0.0215	\$420,592	\$0.0215
32	Extended Service Rider Discount								\$420,592
33	Ad Valorem Tax Adjustment		19,529,280	\$0.0015	\$28,513	19,526,110	\$0.0015	\$28,508	\$0.0015
34	MGP Removal Cost Adjustment		19,529,280	\$0.0000	\$0	19,526,110	\$0.0000	\$0	\$0
35	Released Capacity/Balancing Charge								\$0
36	Totals		19,529,280		\$485,027	19,526,110		\$453,060	\$453,060
37	Less: Gas Cost				\$0			\$0	\$0
38									
39	Margin				\$485,027			\$453,060	\$453,060
40									
41	Total Commodity Rate =	\$0.02300	per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		1,346,168	0	0	1,346,168				
5	September 2010 Therm Units		1,378,566	0	0	1,378,566				
6										
7	Subtotal		2,724,734	0	0	2,724,734				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		16,348,404	0	0	16,348,404				
11	Total Therm Units - Base Year		16,325,192	0	0	16,325,192				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		-23,212	0	0	-23,212				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		-23,620	0	0	-23,620				
19	Take or Pay contract		0			0				
20	Add: Baseload Therms Above		16,348,404	0	0	16,348,404				
21										
22	Total Therm Units - Test Year		16,324,784	0	0	16,324,784				
23										
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants			Determinants		Present		Proposed
27			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
28								(h)		(j)
29	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
30	Distribution Delivery Commodity Charge									
31	All therms		16,325,192	\$0.0377	\$615,375	16,324,784	\$0.0372	\$607,936	\$0.0372	\$607,936
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		16,325,192	\$0.0015	\$23,835	16,324,784	\$0.0015	\$23,834	\$0.0015	\$23,834
34	MGP Removal Cost Adjustment		16,325,192	\$0.0000		16,324,784	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		16,325,192		\$639,210	16,324,784		\$631,770		\$631,770
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$639,210			\$631,770		\$631,770
40										
41	Total Commodity Rate =	\$0.04000	per therm							
			\$0.080							

NorthWestern Corporation, dba NorthWestern Energy
 Normalization of Billing Units - Therms and Revenues
 Twelve Months Ending December 31, 2010
 South Dakota Transportation - Contracts with Deviations
 SD Soybean Plant

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		421,092	0	0	421,092				
5	September 2010 Therm Units		509,819	0	0	509,819				
6										
7	Subtotal		930,911	0	0	930,911				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		5,585,466	0	0	5,585,466				
11	Total Therm Units - Base Year		6,480,146	0	0	6,480,146				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		894,680	0	0	894,680				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		910,430	0	0	910,430				
19	Take or Pay contract		504,104			504,104				
20	Add: Baseload Therms Above		5,585,466	0	0	5,585,466				
21										
22	Total Therm Units - Test Year		7,000,000	0	0	7,000,000				
23										
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants (c)	(d)	(e)	Determinants (f)	(g)	Present Rates (h)	(i)	Proposed Rates (j)
27										
28										
29	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
30	Distribution Delivery Commodity Charge									
31	All therms		6,480,146	\$0.0235	\$152,543	7,000,000	\$0.0235	\$164,780	\$0.0235	\$164,780
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		6,480,146	\$0.0015	\$9,461	7,000,000	\$0.0015	\$10,220	\$0.0015	\$10,220
34	MGP Removal Cost Adjustment		6,480,146	\$0.0000		7,000,000	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		6,480,146		\$162,004	7,000,000		\$175,000		\$175,000
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$162,004			\$175,000		\$175,000
40										
41	Total Commodity Rate =	\$0.02500		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		1,265,950	0	0	1,265,950				
5	September 2010 Therm Units		1,326,400	0	0	1,326,400				
6										
7	Subtotal		2,592,350	0	0	2,592,350				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		15,554,100	0	0	15,554,100				
11	Total Therm Units - Base Year		15,820,670	0	0	15,820,670				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		266,570	0	0	266,570				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		271,260	0	0	271,260				
19	Take or Pay contract		0			0				
20	Add: Baseload Therms Above		15,554,100	0	0	15,554,100				
21										
22	Total Therm Units - Test Year		15,825,360	0	0	15,825,360				
23										
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants			Determinants		Present		Proposed
27			(c)	(d)	(e)	(f)	(g)	Rates	(i)	Rates
28										
29	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
30	Distribution Delivery Commodity Charge									
31	All therms		15,820,670	\$0.0235	\$372,419	15,825,360	\$0.0235	\$372,529	\$0.0235	\$372,529
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		15,820,670	\$0.0015	\$23,098	15,825,360	\$0.0015	\$23,105	\$0.0015	\$23,105
34	MGP Removal Cost Adjustment		15,820,670	\$0.0000		15,825,360	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		15,820,670		\$395,517	15,825,360		\$395,634		\$395,634
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$395,517			\$395,634		\$395,634
40										
41	Total Commodity Rate =	\$0.02500	per therm							

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		2,903,284	0	0	2,903,284				
5	September 2010 Therm Units		2,461,770	0	0	2,461,770				
6										
7	Subtotal		5,365,054	0	0	5,365,054				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		32,190,324	0	0	32,190,324				
11	Total Therm Units - Base Year		34,730,546	0	0	34,730,546				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		2,540,222	0	0	2,540,222				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		2,584,930	0	0	2,584,930				
19	Take or Pay contract		0			0				
20	Add: Baseload Therms Above		32,190,324	0	0	32,190,324				
21										
22	Total Therm Units - Test Year		34,775,254	0	0	34,775,254				
23										
24			Base Year	Base Year	Base Year	Test Year	Test Year	Test Year	Test Year	
25			Billing	Rates	Revenues	Billing	Revenues @	Revenues @	Revenues @	
26	Revenue Recovery		Determinants			Determinants	Present	Present	Proposed	Proposed
27			(c)	(d)	(e)	(f)	Rates	Rates	Rates	Rates
28							(g)	(h)	(i)	(j)
29	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
30	Distribution Delivery Commodity Charge									
31	All therms		34,730,546	\$0.0185	\$643,904	34,775,254	\$0.0185	\$644,733	\$0.0185	\$644,733
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		34,730,546	\$0.0015	\$50,707	34,775,254	\$0.0015	\$50,772	\$0.0015	\$50,772
34	MGP Removal Cost Adjustment		34,730,546			34,775,254	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		34,730,546		\$694,611	34,775,254		\$695,505		\$695,505
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$694,611			\$695,505		\$695,505
40										
41	Total Commodity Rate =	\$0.02000		per therm						

NorthWestern Corporation, dba NorthWestern Energy
 Normalization of Billing Units - Therms and Revenues
 Twelve Months Ending December 31, 2010
 South Dakota Transportation - Contracts with Deviations
 Redfield Ethanol

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		1,057,910	0	0	1,057,910				
5	September 2010 Therm Units		1,120,330	0	0	1,120,330				
6										
7	Subtotal		2,178,240	0	0	2,178,240				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		13,069,440	0	0	13,069,440				
11	Total Therm Units - Base Year		13,144,920	0	0	13,144,920				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		75,480	0	0	75,480				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		76,810	0	0	76,810				
19	Take or Pay contract		2,183,750			2,183,750				
20	Add: Baseload Therms Above		13,069,440	0	0	13,069,440				
21										
22	Total Therm Units - Test Year		15,330,000	0	0	15,330,000				
23										
24			Base Year	Base Year	Base Year	Test Year	Present	Test Year	Proposed	Test Year
25			Billing	Rates	Revenues	Billing	Rates	Revenues @	Rates	Revenues @
26	Revenue Recovery		Determinants (c)	(d)	(e)	Determinants (f)	(g)	Present Rates (h)	(i)	Proposed Rates (j)
27										
28										
29	Customer Charge		0	\$0.00	\$0	0	\$0.00	\$0	\$0.00	\$0
30	Distribution Delivery Commodity Charge									
31	All therms		13,144,920	\$0.0080	\$105,685	15,330,000	\$0.0077	\$117,778	\$0.0077	\$117,778
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		13,144,920	\$0.0015	\$19,192	15,330,000	\$0.0015	\$22,382	\$0.0015	\$22,382
34	MGP Removal Cost Adjustment		13,144,920			15,330,000	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		13,144,920		\$124,877	15,330,000		\$140,160		\$140,160
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$124,877			\$140,160		\$140,160
40										
41	Total Commodity Rate =	\$0.00950		per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		1,156,005	0	0	1,156,005			
5	September 2010 Therm Units		1,145,067	0	0	1,145,067			
6									
7	Subtotal		2,301,072	0	0	2,301,072			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		13,806,432	0	0	13,806,432			
11	Total Therm Units - Base Year		14,026,428	0	0	14,026,428			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		219,996	0	0	219,996			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		223,870	0	0	223,870			
19	No Take or Pay					0			
20	Add: Baseload Therms Above		13,806,432	0	0	13,806,432			
21									
22	Total Therm Units - Test Year		14,030,302	0	0	14,030,302			
23									
24			Base Year			Test Year	Test Year		
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Revenues @
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Proposed
27			(c)	(d)	(e)	(f)	Rates	(h)	Rates
28							(g)	(i)	(j)
29	Customer Charge		12	\$330.00	\$3,960	12	\$330.00	\$3,960	\$330.00
30	Distribution Delivery Commodity Charge								
31	All therms		14,026,428	\$0.0105	\$147,839	14,030,302	\$0.0105	\$147,879	\$0.0105
32	Extended Service Rider Discount								
33	Ad Valorem Tax Adjustment		14,026,428	\$0.0015	\$20,479	14,030,302	\$0.0015	\$20,484	\$0.0015
34	MGP Removal Cost Adjustment		14,026,428	\$0.0000		14,030,302	\$0.0000	\$0	\$0.0000
35	Released Capacity/Balancing Charge								
36	Totals		14,026,428		\$172,277	14,030,302		\$172,323	\$172,323
37	Less: Gas Cost				\$0			\$0	\$0
38									
39	Margin				\$172,277			\$172,323	\$172,323
40									
41	Total Commodity Rate =	\$0.01200	per therm						

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)				
1			All							
2			Therms							
3										
4	August 2010 Therm Units		1,451,456	0	0	1,451,456				
5	September 2010 Therm Units		1,521,555	0	0	1,521,555				
6										
7	Subtotal		2,973,011	0	0	2,973,011				
8	Times		6	6	6	6				
9										
10	Baseload Therms - Annual		17,838,066	0	0	17,838,066				
11	Total Therm Units - Base Year		14,002,910	0	0	14,002,910				
12										
13	Base Year Actual Heating Degree									
14	Day (HDD) Sensitive Therms		-3,835,156	0	0	-3,835,156				
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863				
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727				
17										
18	Normalized HDD Sensitive Therms		-3,902,660	0	0	-3,902,660				
19	No Take or Pay					0				
20	Add: Baseload Therms Above		17,838,066	0	0	17,838,066				
21										
22	Total Therm Units - Test Year		13,935,406	0	0	13,935,406				
23										
24			Base Year			Test Year	Test Year		Test Year	
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Revenues @	Proposed
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Rates	Rates
27			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28										
29	Customer Charge		12	\$330.00	\$1,200	12	\$330.00	\$1,200	\$330.00	\$1,200
30	Distribution Delivery Commodity Charge									
31	All therms		14,002,910	\$0.0295	\$125,159	13,935,406	\$0.0295	\$124,456	\$0.0295	\$124,456
32	Extended Service Rider Discount									
33	Ad Valorem Tax Adjustment		14,002,910	\$0.0015	\$6,195	13,935,406	\$0.0015	\$6,165	\$0.0015	\$6,165
34	MGP Removal Cost Adjustment		14,002,910	\$0.0000	\$0	13,935,406	\$0.0000	\$0	\$0.0000	\$0
35	Released Capacity/Balancing Charge									
36	Totals		14,002,910		\$132,553	13,935,406		\$131,821		\$131,821
37	Less: Gas Cost				\$0			\$0		\$0
38										
39	Margin				\$132,553			\$131,821		\$131,821
40										
41	Total Commodity Rate =			Offer Tail Share	69.7%					

0.3068

Line No.	Description (a)	Reference (b)	Block 1 (c)	Block 2 (d)	Block 3 (e)	Total (f)			
1			All						
2			Therms						
3									
4	August 2010 Therm Units		2,523,880	0	0	2,523,880			
5	September 2010 Therm Units		2,447,160	0	0	2,447,160			
6									
7	Subtotal		4,971,040	0	0	4,971,040			
8	Times		6	6	6	6			
9									
10	Baseload Therms - Annual		29,826,240	0	0	29,826,240			
11	Total Therm Units - Base Year		29,371,710	0	0	29,371,710			
12									
13	Base Year Actual Heating Degree								
14	Day (HDD) Sensitive Therms		-454,530	0	0	-454,530			
15	Times Normal HDDs	Sch 2.2	7,863	7,863	7,863	7,863			
16	Divide by Actual HDDs	Sch 2.2	7,727	7,727	7,727	7,727			
17									
18	Normalized HDD Sensitive Therms		-462,530	0	0	-462,530			
19	Take or Pay contract		1,636,290			1,636,290			
20	Add: Baseload Therms Above		29,826,240	0	0	29,826,240			
21									
22	Total Therm Units - Test Year		31,000,000	0	0	31,000,000			
23									
24			Base Year			Test Year	Test Year		
25			Billing	Base Year	Base Year	Billing	Revenues @	Proposed	Test Year
26	Revenue Recovery		Determinants	Rates	Revenues	Determinants	Present	Rates	Revenues @
27			(c)	(d)	(e)	(f)	Rates	(h)	Proposed
28							(g)	(i)	Rates
29	Customer Charge		0	\$330.00	\$0	0	\$330.00	\$0	\$0.00
30	Distribution Delivery Commodity Charge								
31	All therms		29,371,710	\$0.0185	\$544,552	31,000,000	\$0.0185	\$574,740	\$0.0185
32	Extended Service Rider Discount								
33	Ad Valorem Tax Adjustment		29,371,710	\$0.0015	\$42,883	31,000,000	\$0.0015	\$45,260	\$0.0015
34	Gas Commodity Charge		29,371,710	\$0.0000					
35	MGP Removal Cost Adjustment		29,371,710	\$0.0000	\$0	31,000,000	\$0.0000	\$0	\$0.0000
36	Released Capacity/Balancing Charge		29,371,710	\$0.0170		29,371,710		\$0	\$0.0000
37	Totals		29,371,710		\$587,434	31,000,000		\$620,000	\$620,000
38	Less: Gas Cost				\$0			\$0	\$0
39									
40	Margin				\$587,434			\$620,000	\$620,000

NorthWestern Corporation, dba NorthWestern Energy
 Normalization of Billing Units - Heating Degree Days
 Huron, South Dakota

Exhibit JJD-1
 Schedule No. 2.2
 Page 1 of 1

Line No.	Month	Actual		Normal		% of Normal
		Month	12 Month	Month	12 Month	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Nov-08	649		689		
2	Dec-08	1,229		1,198		
3	Jan-09	1,652		1,490		
4	Feb-09	1,531		1,557		
5	Mar-09	1,187		1,116		
6	Apr-09	892		838		
7	May-09	446		439		
8	Jun-09	185		146		
9	Jul-09	42		31		
10	Aug-09	22		4		
11	Sep-09	39		72		
12	Oct-09	356	8,230	293	7,873	104.53%
13	Nov-09	666	8,247	678	7,862	104.90%
14	Dec-09	1,087	8,105	1,174	7,838	103.41%
15	Jan-10	1,803	8,256	1,624	7,972	103.56%
16	Feb-10	1,431	8,156	1,374	7,789	104.71%
17	Mar-10	1,235	8,204	1,127	7,800	105.18%
18	Apr-10	671	7,983	880	7,842	101.80%
19	May-10	388	7,925	434	7,837	101.12%
20	Jun-10	107	7,847	143	7,834	100.17%
21	Jul-10	7	7,812	31	7,834	99.72%
22	Aug-10	0	7,790	3	7,833	99.45%
23	Sep-10	50	7,801	75	7,836	99.55%
24	Oct-10	210	7,655	296	7,839	97.65%
25	Nov-10	550	7,539	677	7,838	96.19%
26	Dec-10	1,275	<u>7,727</u>	1,199	<u>7,863</u>	98.27%

NorthWestern Corporation, dba NorthWestern Energy
 Other Revenues
 Twelve Months Ending December 31, 2010

Exhibit JJD-1
 Schedule No. 3
 Page 1 of 1

Line No.	Description	Account No.	Actual Base Period	Adjustments	Test Period
	(a)	(b)	(c)	(d)	(e)
			\$	\$	\$
1	Late Payment Charges	487	139,287	(139,287)	0
2					
3	Miscellaneous Service Charges	488	85,585	0	85,585
4					
5	Other Gas Revenues	495	0	74,958	74,958
6					
7	Total Other Revenues		<u>224,872</u>	<u>(64,329)</u>	<u>160,543</u>

Column d, row 5 is the anticipated annual revenue from the NNG farm tap customers. The number is based on the last three years of history from the current service provider.

NorthWestern Corporation, dba NorthWestern Energy
 Depreciation and Amortization Expense
 Twelve Months Ending December 31, 2010

Exhibit JJD-1
 Schedule No. 5
 Page 1 of 1

Line No.	Description / Functional Classification (a)	Total Company (b) \$	Base Period Allocated to South Dakota (c)	Test Period Allocated to South Dakota (d)	Test Period Adjustment (e) \$
1					
2					
3	Direct South Dakota - Production	\$28,895	\$28,895	\$28,895	\$0
4					
5	Direct South Dakota - Transmission	\$0	\$0	\$0	\$0
6					
7	Direct South Dakota - Distribution	\$3,173,992	\$3,173,992	\$3,573,139	\$399,147
8					
9	General - Direct South Dakota	\$201,916	\$201,916	\$201,916	\$0
10					
11	General - Common	\$9,051,564	\$494,650	\$583,636	\$88,986
12					
13	Total	<u>\$12,456,367</u>	<u>\$3,899,453</u>	<u>\$4,367,586</u>	<u>\$488,133</u>
14					
15					
16	Amortization of Limited Term Invest.		\$0	\$0	\$0
17					
18	Total Depr. and Amortization Expense	<u>\$12,456,367</u>	<u>\$3,899,453</u>	<u>\$4,367,586</u>	<u>\$488,133</u>
19					
20					
21					

NorthWestern Corporation, dba NorthWestern Energy
 Computation of Federal and State Income Taxes
 Twelve Months Ending December 31, 2010

Exhibit JJD-1
 Schedule No. 7
 Page 1 of 1

Line No.	Description	Reference	Base Period			Adjustments to Reflect Requested Return	Test Period Total	Customer Charge Requirement Sch 12, P4
			Not Normalized	Normalizing Adjustments	Normalized			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$
1	Return on Rate Base	Sch 9, L31	4,415,317	(1,233,513)	3,181,804	2,675,953	5,857,757	1,781,039
2								
3	Tax Adjustments:							
4	Interest Expense	Line 30	(1,529,454)	(198,180)	(1,727,633)	0	(1,727,633)	(525,283)
5	Repairs Tax Benefit				(300,650)		(300,650)	
6	Return Less Adjustments		<u>2,885,863</u>	<u>(1,431,693)</u>	<u>1,153,521</u>	<u>2,675,953</u>	<u>3,829,474</u>	<u>1,255,756</u>
7	Income Tax Gross-up Factor (1/.65)		1.54	1.54	1.54	1.54	1.54	1.54
8								
9	State Taxable Income		4,439,789	(2,665,141)	1,774,648	4,116,850	5,891,498	1,931,932
10	State Income Taxes		0	0	0	0	0	0
11								
12	Federal Taxable Income		<u>4,439,789</u>	<u>(2,665,141)</u>	<u>1,774,648</u>	<u>4,116,850</u>	<u>5,891,498</u>	<u>1,931,932</u>
13								
14	Income Tax Rates - %							
15	Federal Income Tax Rate		0	0	0	0	0	0
16	State Income Tax Rate		0	0	0	0	0	0
17								
18	Income Tax Amounts - \$							
19	Federal Income Taxes		1,416,781	(795,654)	621,127	1,440,897	2,062,024	626,954
20	State Income Taxes		0	0	0	0	0	0
21								
22	Total Income Taxes		<u>1,416,781</u>	<u>(795,654)</u>	<u>621,127</u>	<u>1,440,897</u>	<u>2,062,024</u>	<u>626,954</u>
23								
24								
25	Computation of Interest Expense							
26								
27	Net Rate Base	Sch 9, L28	59,744,286	7,741,394	67,485,680	0	67,485,680	20,518,880
28	Interest Component of Cost of Capital	Stmt G 1 of 4, L1	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%
29								
30	Interest Expense		<u>1,529,454</u>	<u>198,180</u>	<u>1,727,633</u>	<u>0</u>	<u>1,727,633</u>	<u>525,283</u>

NorthWestern Corporation, dba NorthWestern Energy
 Computation of Rate Base and Return
 Twelve Months Ending December 31, 2010

Exhibit JJD-1
 Schedule No. 9
 Page 1 of 1

Line No.	Description (a)	Reference (b)	Base Period			Adjustments to Reflect Requested Return (f) \$	Test Period Total (g) \$
			Not Normalized (c) \$	Normalizing Adjustments (d) \$	Normalized (e) \$		
1	Plant in Service						
2	Direct South Dakota Gas Plant	Sch 9.1, L45	94,507,172	7,532,343 *	102,039,515	0	102,039,515
3	Common Plant	Sch 9.1, L48	9,444,493	444,927	9,889,420	0	9,889,420
4							
5	Subtotal		103,951,665	7,977,270	111,928,935	0	111,928,935
6							
7	Distribution Replacements						
8	Distribution Mains	Acct No. 376	0	0	0	0	0
9	Distribution Services	Acct No. 380	0	0	0	0	0
10	Construction in Service, Not Transferred						
12	Direct South Dakota Gas Plant	Sch 9.1, L52	0	0	0	0	0
13	Common Plant	Sch 9.1, L53	0	0	0	0	0
14							
15	Total Plant and Property		103,951,665	7,977,270	111,928,935	0	111,928,935
16							
17	Accumulated Depreciation & Amort.						
18	Direct South Dakota Gas Plant	Stmt E, P1, L17	36,982,104	183,968	37,166,072	0	37,166,072
19	Common Plant	Sch 9.3, P1, L 39	2,340,019	51,908	2,391,927	0	2,391,927
20							
21	Total Reserve		39,322,123	235,876	39,557,999	0	39,557,999
22							
23	Net Utility Plant		64,629,542	7,741,394	72,370,936	0	72,370,936
24	Mat. & Supplies, Propane, Nat. Gas Storage	Sch 9.3, P3-5	1,220,860	0	1,220,860	0	1,220,860
25	Working Capital		78,484	0	78,484	0	78,484
26	Unamortized Rate Case Expense	Sch 8	0	0	0	0	0
27	Deferred Tax Reserve	Sch 9.3, P3	(6,184,600)	0	(6,184,600)	0	(6,184,600)
28							
29	Net Rate Base		59,744,286	7,741,394	67,485,680	0	67,485,680
30	Rate of Return - %		7.39%	-2.68%	4.71%	3.97%	8.68%
31							
32	Return on Rate Base - \$	Sch 1, L18	4,415,317	(1,233,513)	3,181,804	2,675,953	5,857,757

Line No.	Description (a)	Reference (b)	Per Books @ 12/31/09			Per Books @ 12/31/10			Base Year	Test Year
			Depreciable (c)	Non-Depreciable (d)	Total (e)	Depreciable (f)	Non-Depreciable (g)	Total (h)	Thirteen Month Average (i)	Thirteen Month Average (j)
			\$	\$	\$	\$	\$	\$	\$	\$
1	PRODUCTION-SOUTH DAKOTA									
2	304.0-Land and Land Rights		0	40,057	40,057	0	40,057	40,057	40,057	40,057
3	305.0-Structures and Improvements		218,946	0	218,946	240,515	0	240,515	220,606	220,606
4	311.0-Liquified Petroleum Gas Equip.		1,132,139	0	1,132,139	1,132,129	0	1,132,129	1,132,136	1,132,136
5	320.0-Other Equipment		1,160	0	1,160	1,160	0	1,160	1,160	1,160
6										
7	Total Production Plant		1,352,245	40,057	1,392,302	1,373,804	40,057	1,413,861	1,393,959	1,393,959
8										
9	DISTRIBUTION-SOUTH DAKOTA									
10	374.0-Land and Land Rights		0	593,509	593,509	0	611,873	611,873	595,551	595,551
11	375.0-Structures and Improvements		97,898	0	97,898	103,502	0	103,502	100,484	100,484
12	376.0-Mains		51,624,786	0	51,624,786	54,905,175	0	54,905,175	52,201,898	59,446,769
13	378.0-Meas. & Reg. Sta. Equip. - Gen.		4,323,998	0	4,323,998	4,612,749	0	4,612,749	4,359,871	4,599,792
14	379.0-Meas. & Reg. Sta. Equip. - City		2,138,442	0	2,138,442	2,329,561	0	2,329,561	2,251,381	2,298,932
15	380.0-Services		17,517,227	0	17,517,227	17,800,973	0	17,800,973	17,620,555	17,620,555
16	381.0-Meters		12,525,114	0	12,525,114	13,022,485	0	13,022,485	12,642,321	12,642,321
17	382.0-Meter Installations		0	0	0	0	0	0	0	0
18	383.0-Regulators		0	0	0	0	0	0	0	0
19	384.0-Regulator Installations		0	0	0	0	0	0	0	0
20										
21										
22	Total Distribution Plant		88,227,465	593,509	88,820,974	92,774,445	611,873	93,386,318	89,772,061	97,304,404
23										
24	GENERAL-SOUTH DAKOTA									
25	303.0-Misc. Intangible Plant		0	8,264	8,264	0	8,264	8,264	8,264	8,264
26	389.0-Land and Land Rights		0	33,285	33,285	0	16,317	16,317	24,522	24,522
27	390.0-Structures and Improvements		1,164,183	0	1,164,183	1,098,062	0	1,098,062	1,144,905	1,144,905
28	391.0-Office Furniture & Equipment		26,426	0	26,426	89,066	0	89,066	58,241	58,241
29	392.0-Transportation Equipment			658,052	658,052		724,360	724,360	675,726	675,726
30	393.0-Stores Equipment		4,808	0	4,808	4,808	0	4,808	4,808	4,808
31	394.0-Tools, Shop and Garage Equip.		588,391	0	588,391	599,150	0	599,150	585,441	585,441
32	395.0-Laboratory Equipment		125,241	0	125,241	83,574	0	83,574	118,830	118,830
33	396.0-Power Operated Equipment		717,365	0	717,365	741,169	0	741,169	719,789	719,789
34	397.0-Communication Equipment		0	0	0	0	0	0	0	0
35	398.0-Miscellaneous Equipment		626	0	626	626	0	626	626	626
36										
37	Total General Plant		2,627,040	699,601	3,326,641	2,616,455	748,941	3,365,396	3,341,152	3,341,152
38										
39	Total Account 101 Plant - S. Dakota		92,206,750	1,333,167	93,539,917	96,764,704	1,400,871	98,165,575	94,507,172	102,039,515

column j, row 12 includes \$2,274,871 for the SDWG grain dryer additions and \$4,970,000 for the NNG Milbank line purchase.
 column j, row 13 includes \$239,921 for the SDWG grain dryer additions.
 column j, row 14 includes \$47,551 for the SDWG grain dryer additions.

Line No.	Description (a)	Reference (b)	Per Books @ 12/31/09			Per Books @ 12/31/10			Base Year Thirteen Month Average (i) \$	Test Year Thirteen Month Average (j) \$
			Depreciable (c) \$	Non- Depreciable (d) \$	Total (e) \$	Depreciable (f) \$	Non- Depreciable (g) \$	Total (h) \$		
40	GAS PLANT IN SERVICE									
41	Total Account 101 Plant - S. Dakota		92,206,750	1,333,167	93,539,917	96,764,704	1,400,871	98,165,575	94,507,172	102,039,515
42	COMPLETED NOT CLASSIFIED									
43	Total Account 106 Plant - S. Dakota		0	0	0	0	0	0	0	0
44										
45	TOTAL GAS PLANT - S. DAKOTA		<u>92,206,750</u>	<u>1,333,167</u>	<u>93,539,917</u>	<u>96,764,704</u>	<u>1,400,871</u>	<u>98,165,575</u>	<u>94,507,172</u>	<u>102,039,515</u>
46										
47	COMMON PLANT IN SERVICE									
48	Account 389-398 - S. Dakota Share	Sch 9.3, P1			9,303,621			9,378,808	9,444,493	9,889,420
49										
50	CONSTRUCTION IN SERVICE, NOT TRANSFERRED									
51										
52	Direct South Dakota Gas Plant	Sch 9.3, P2			0			0	0	0
53	Common Plant - S. Dakota Share	Sch 9.3, P2			0			0	0	0
54										
55	Total Construction In Service Not Transferred - SD Gas Share of Common				<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
56										
57	TOTAL PLANT AND PROPERTY				<u>102,843,538</u>			<u>107,544,383</u>	<u>103,951,665</u>	<u>111,928,935</u>

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Test Period			Test Period Adjustment (l) \$	
			Gas Factor (c)	S. Dakota Factor (d)	Allocated to South Dakota (e) \$	Gas Factor (f)	S. Dakota Factor (g)		Allocated to South Dakota (h) \$
1	PLANT IN SERVICE - COMMON								
2									
3	Balance - December 31, 2009	36,060,546	0.43 E	0.60 E	9,303,621	0.4300 E	0.6000 E	9,748,549	444,928
4	Balance - January 31, 2010	36,099,126	0.43 E	0.60 E	9,313,574	0.4300 E	0.6000 E	9,758,502	444,928
5	Balance - February 28, 2010	36,481,396	0.43 E	0.60 E	9,412,200	0.4300 E	0.6000 E	9,857,128	444,928
6	Balance - March 31, 2010	36,752,863	0.43 E	0.60 E	9,482,239	0.4300 E	0.6000 E	9,927,167	444,928
7	Balance - April 30, 2010	36,656,235	0.43 E	0.60 E	9,457,309	0.4300 E	0.6000 E	9,902,237	444,928
8	Balance - May 31, 2010	36,899,107	0.43 E	0.60 E	9,519,970	0.4300 E	0.6000 E	9,964,898	444,928
9	Balance - June 30, 2010	37,086,388	0.43 E	0.60 E	9,568,288	0.4300 E	0.6000 E	10,013,216	444,928
10	Balance - July 31, 2010	37,095,142	0.43 E	0.60 E	9,570,547	0.4300 E	0.6000 E	10,015,475	444,928
11	Balance - August 31, 2010	36,517,622	0.43 E	0.60 E	9,421,546	0.4300 E	0.6000 E	9,866,474	444,928
12	Balance - September 30, 2010	36,657,768	0.43 E	0.60 E	9,457,704	0.4300 E	0.6000 E	9,902,632	444,928
13	Balance - October 31, 2010	37,000,028	0.43 E	0.60 E	9,546,007	0.4300 E	0.6000 E	9,990,935	444,928
14	Balance - November 30, 2010	36,227,103	0.43 E	0.60 E	9,346,593	0.4300 E	0.6000 E	9,791,521	444,928
15	Balance - December 31, 2010	36,351,970	0.43 E	0.60 E	9,378,808	0.4300 E	0.6000 E	9,823,736	444,928
16									
17	Thirteen Month Total	<u>475,885,293</u>			<u>122,778,406</u>			<u>128,562,464</u>	<u>5,784,058</u>
18									
19	Thirteen Month Average	<u>36,606,561</u>			<u>9,444,493</u>			<u>9,889,420</u>	<u>444,927</u>
20									
21	ACCUM. DEPRECIATION - COMMON								
22									
23	Balance - December 31, 2009	8,154,465	0.43 E	0.60 E	2,103,852	0.4300 E	0.6000 E	2,111,267	7,415
24	Balance - January 31, 2010	8,342,182	0.43 E	0.60 E	2,152,283	0.4300 E	0.6000 E	2,167,114	14,831
25	Balance - February 28, 2010	8,530,588	0.43 E	0.60 E	2,200,892	0.4300 E	0.6000 E	2,223,138	22,246
26	Balance - March 31, 2010	8,720,379	0.43 E	0.60 E	2,249,858	0.4300 E	0.6000 E	2,279,520	29,662
27	Balance - April 30, 2010	8,833,378	0.43 E	0.60 E	2,279,011	0.4300 E	0.6000 E	2,316,088	37,077
28	Balance - May 31, 2010	9,025,980	0.43 E	0.60 E	2,328,703	0.4300 E	0.6000 E	2,373,196	44,493
29	Balance - June 30, 2010	9,222,755	0.43 E	0.60 E	2,379,471	0.4300 E	0.6000 E	2,431,379	51,908
30	Balance - July 31, 2010	9,420,003	0.43 E	0.60 E	2,430,361	0.4300 E	0.6000 E	2,489,685	59,324
31	Balance - August 31, 2010	9,566,763	0.43 E	0.60 E	2,468,225	0.4300 E	0.6000 E	2,534,964	66,739
32	Balance - September 30, 2010	9,758,662	0.43 E	0.60 E	2,517,735	0.4300 E	0.6000 E	2,591,890	74,155
33	Balance - October 31, 2010	9,951,864	0.43 E	0.60 E	2,567,581	0.4300 E	0.6000 E	2,649,151	81,570
34	Balance - November 30, 2010	9,313,684	0.43 E	0.60 E	2,402,931	0.4300 E	0.6000 E	2,491,917	88,986
35	Balance - December 31, 2010	9,067,229	0.43 E	0.60 E	2,339,345	0.4300 E	0.6000 E	2,435,746	96,401
36									
37	Thirteen Month Total	<u>117,907,934</u>			<u>30,420,248</u>			<u>31,095,055</u>	<u>674,807</u>
38									
39	Thirteen Month Average	<u>9,069,841</u>			<u>2,340,019</u>			<u>2,391,927</u>	<u>51,908</u>

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period			Test Period			Test Period Adjustment (i) \$
			Gas Factor (c)	S. Dakota Factor (d)	Allocated to South Dakota (e) \$	Gas Factor (f)	S. Dakota Factor (g)	Allocated to South Dakota (h) \$	
1	MATERIALS & SUPPLIES - SD GAS								
2									
3	Balance - December 31, 2009	573,450	1.00	1.00	573,450	1.0000	1.0000	573,450	0
4	Balance - January 31, 2010	559,836	1.00	1.00	559,836	1.0000	1.0000	559,836	0
5	Balance - February 28, 2010	575,390	1.00	1.00	575,390	1.0000	1.0000	575,390	0
6	Balance - March 31, 2010	582,330	1.00	1.00	582,330	1.0000	1.0000	582,330	0
7	Balance - April 30, 2010	608,418	1.00	1.00	608,418	1.0000	1.0000	608,418	0
8	Balance - May 31, 2010	615,802	1.00	1.00	615,802	1.0000	1.0000	615,802	0
9	Balance - June 30, 2010	600,156	1.00	1.00	600,156	1.0000	1.0000	600,156	0
10	Balance - July 31, 2010	598,520	1.00	1.00	598,520	1.0000	1.0000	598,520	0
11	Balance - August 31, 2010	589,371	1.00	1.00	589,371	1.0000	1.0000	589,371	0
12	Balance - September 30, 2010	593,459	1.00	1.00	593,459	1.0000	1.0000	593,459	0
13	Balance - October 31, 2010	586,560	1.00	1.00	586,560	1.0000	1.0000	586,560	0
14	Balance - November 30, 2010	585,916	1.00	1.00	585,916	1.0000	1.0000	585,916	0
15	Balance - December 31, 2010	604,254	1.00	1.00	604,254	1.0000	1.0000	604,254	0
16									
17	Thirteen Month Total	<u>7,673,462</u>			<u>7,673,462</u>			7,673,462	0
18									
19	Thirteen Month Average	<u>590,266</u>			<u>590,266</u>			590,266	0
20									
21	ACCUMULATED DEFERRED								
22	INCOME TAXES - GAS CREDIT								
23	Balance - December 31, 2009	9,594,927	1.00	0.60 F	5,756,956	1.0000	0.6000 F	5,756,956	0
24	Balance - January 31, 2010	9,713,717	1.00	0.60 F	5,828,230	1.0000	0.6000 F	5,828,230	0
25	Balance - February 28, 2010	9,832,507	1.00	0.60 F	5,899,504	1.0000	0.6000 F	5,899,504	0
26	Balance - March 31, 2010	9,951,297	1.00	0.60 F	5,970,778	1.0000	0.6000 F	5,970,778	0
27	Balance - April 30, 2010	10,070,087	1.00	0.60 F	6,042,052	1.0000	0.6000 F	6,042,052	0
28	Balance - May 31, 2010	10,188,877	1.00	0.60 F	6,113,326	1.0000	0.6000 F	6,113,326	0
29	Balance - June 30, 2010	10,307,667	1.00	0.60 F	6,184,600	1.0000	0.6000 F	6,184,600	0
30	Balance - July 31, 2010	10,426,457	1.00	0.60 F	6,255,874	1.0000	0.6000 F	6,255,874	0
31	Balance - August 31, 2010	10,545,247	1.00	0.60 F	6,327,148	1.0000	0.6000 F	6,327,148	0
32	Balance - September 30, 2010	10,664,037	1.00	0.60 F	6,398,422	1.0000	0.6000 F	6,398,422	0
33	Balance - October 31, 2010	10,782,827	1.00	0.60 F	6,469,696	1.0000	0.6000 F	6,469,696	0
34	Balance - November 30, 2010	10,901,617	1.00	0.60 F	6,540,970	1.0000	0.6000 F	6,540,970	0
35	Balance - December 31, 2010	11,020,406	1.00	0.60 F	6,612,244	1.0000	0.6000 F	6,612,244	0
36									
37	Thirteen Month Total	<u>133,999,670</u>			<u>80,399,800</u>			80,399,800	0
38									
39	Thirteen Month Average	<u>10,307,667</u>			<u>6,184,600</u>			6,184,600	0

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Test Period		Test Period Adjustment (i) \$		
			Gas Factor (c)	S. Dakota Factor (d)	Gas Factor (f)	S. Dakota Factor (g)			
				Allocated to South Dakota (e) \$		Allocated to South Dakota (h) \$			
21	PROPANE INVENTORY - SD GAS								
22									
23	Balance - December 31, 2009	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
24	Balance - January 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
25	Balance - February 28, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
26	Balance - March 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
27	Balance - April 30, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
28	Balance - May 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
29	Balance - June 30, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
30	Balance - July 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
31	Balance - August 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
32	Balance - September 30, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
33	Balance - October 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
34	Balance - November 30, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
35	Balance - December 31, 2010	76,415	1.00	1.00	76,415	1.0000	1.0000	76,415	0
36									
37	Thirteen Month Total	<u>993,395</u>			<u>993,395</u>			<u>993,395</u>	0
38									
39	Thirteen Month Average	<u>76,415</u>			<u>76,415</u>			<u>76,415</u>	0

Line No.	Description / Month / Year (a)	Total Company (b) \$	Base Period		Test Period		Test Period Adjustment (i) \$	
			Gas Factor (c)	S. Dakota Factor (d)	Gas Factor (f)	S. Dakota Factor (g)		
				Allocated to South Dakota (e) \$		Allocated to South Dakota (h) \$		
1	NATURAL GAS STORAGE - SD GAS							
2								
3	Balance - January 31, 2010	461,792	1.00	1.00	461,792	1.0000	461,792	0
4	Balance - February 28, 2010	284,953	1.00	1.00	284,953	1.0000	284,953	0
5	Balance - March 31, 2010	249,744	1.00	1.00	249,744	1.0000	249,744	0
6	Balance - April 30, 2010	133,570	1.00	1.00	133,570	1.0000	133,570	0
7	Balance - May 31, 2010	120,077	1.00	1.00	120,077	1.0000	120,077	0
8	Balance - June 30, 2010	296,851	1.00	1.00	296,851	1.0000	296,851	0
9	Balance - July 31, 2010	689,244	1.00	1.00	689,244	1.0000	689,244	0
10	Balance - August 31, 2010	838,255	1.00	1.00	838,255	1.0000	838,255	0
11	Balance - September 30, 2010	917,837	1.00	1.00	917,837	1.0000	917,837	0
12	Balance - October 31, 2010	1,003,248	1.00	1.00	1,003,248	1.0000	1,003,248	0
13	Balance - November 30, 2010	953,961	1.00	1.00	953,961	1.0000	953,961	0
14	Balance - December 31, 2010	700,613	1.00	1.00	700,613	1.0000	700,613	0
15								
16	Twelve Month Total	<u>6,650,145</u>			<u>6,650,145</u>		6,650,145	0
17								
18	Twelve Month Average	<u>554,179</u>			<u>554,179</u>		554,179	0