

NorthWestern Energy
2010 UTILITY ADMINISTRATION STUDY
October 2009

Plant Allocation (000's Omitted)

	In-Service	CWIP	Common Plant	Gross Plant	Percent
MTU	1,983,142	75,644	0	2,058,787	70.02%
NPS	586,602	14,998	0	601,600	20.46%
CU4	279,916	0		279,916	9.52%
Total	2,849,659	19,805	0	2,940,302	100.00%

Source: SAP Trial Balance Account 160000-165999 MT12-100, SD12-100

Margin

MTU	370,512	68.83%
NPS	103,051	19.14%
CU4	64,719	12.02%
Total	538,282	100.0%

Source: Historical Income by Segment (Profit Centers) MT01-100, SD01-100

Operating Labor Allocation (000's Omitted)

MTU	50,121	79.83%
NPS	12,665	20.17%
CU4	0	0.00%
Total	62,786	100.00%

Source: SAP Trial Balance Account 503000-503999

Allocation of Factors

Gross Plant:

	MTU	70.02%
	NPS	20.46%
	CU4	9.52%

Margin:

	MTU	68.83%
	NPS	19.14%
	CU4	12.02%

Direct Labor:

	MTU	79.83%
	NPS	20.17%
	CU4	0.00%

	Plant	Margin	Labor	Total	%
Total MTU	70.02%	68.83%	79.83%	218.68%	73%
Total NPS	20.46%	19.14%	20.17%	59.77%	20%
Total CU4	9.52%	12.02%	0.00%	21.54%	7%