

NorthWestern Energy
MGP Amortization Recovery

Exhibit C

<u>Rate Case Normalized Volumes</u>	<u>Therms</u>
Rate Code 81 - Residential	27,295,295
Rate Code 82 - Small Commercial	14,113,626
Rate Code 84 - Lg. Firm (Option A)	3,381,269
Rate Code 84 - Lg. Firm (Option B)	1,729,020
Rate Code 85 - Lg. Inter. (Option A)	2,270,854
Rate Code 85 - Lg. Inter. (Option B)	1,641,966
Rate Code 85SDS	0
Rate Code 85BPE	0
Rate Code 86-Contract Sales(Opt A)	3,298,117
Rate Code 86-Contract Sales(Opt B)	3,485,276
Rate Code 87 - (Option A)	2,646,511
Rate Code 87 - (Option B)	33,598,621
Totals	<u>93,460,555</u>

<u>MGP Rate Allocation</u>	<u>Rate Increase</u>	<u>Allocation %</u>	<u>Times MGP \$</u>	<u>2011 Allocated</u>	<u>2007 Allocated</u>	<u>Total Allocated</u>	<u>Therms</u>	<u>MGP Rate</u>	<u>\$2.1M Allocated</u>	<u>2024 volumes</u>	<u>Refund Rate</u>
Rate Code 81 - Residential	\$1,381,753	74.82%	\$314,886	\$235,593	\$929,927	\$1,165,520	27,295,295	0.0427	\$1,406,753	32,825,050	\$0.0429
Rate Code 82 - Small Commercial	\$94,678	5.13%	\$314,886	\$16,143	\$271,182	\$287,325	14,113,626	0.0204	\$346,794	19,928,690	\$0.0174
Large Commercial Option A	\$161,777	8.76%	\$314,886	\$27,583	\$106,117	\$133,700	11,596,751	0.0115	\$161,373	10,334,580	\$0.0156
Large Commercial Option B	\$208,599	11.30%	\$314,886	\$35,567	\$117,775	\$153,342	40,454,883	0.0038	\$185,080	86,723,700	\$0.0021
	<u>\$1,846,807</u>			<u>\$314,886</u>	<u>\$1,425,001</u>	<u>\$1,739,887</u>	<u>93,460,555</u>		<u>\$2,100,000</u>		