

**NorthWestern Energy**  
**South Dakota Gas**  
**Revenue Increase Comparison**

Line No.	CUSTOMER CLASSIFICATION	SETTLEMENT				COMPANY PROPOSED				DIFFERENCE			
		ADJUSTED TEST YEAR OPERATING REVENUES	REVENUE INCREASE	PROPOSED OPERATING REVENUES	PERCENT INCREASE	ADJUSTED TEST YEAR OPERATING REVENUES	REVENUE INCREASE	PROPOSED OPERATING REVENUES	PERCENT INCREASE	ADJUSTED TEST YEAR OPERATING REVENUES	REVENUE INCREASE	PROPOSED OPERATING REVENUES	PERCENT INCREASE
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	<b>Total Operating Revenues</b>												
2	Natural Gas Base Rates	\$ 19,538,240	\$ 4,599,206	\$ 24,137,446	23.54%	\$ 19,574,869	\$ 6,043,222	\$ 25,618,091	30.87%	\$ (36,629)	\$ (1,444,016)	\$ (1,480,645)	-7.33%
3	PGA (Gas Cost + Ad Valorem)	46,590,093	-	46,590,093	0.00%	46,621,749	-	46,749,566	0.00%	(31,656)	-	(159,473)	0.00%
4	<b>Total Retail Revenues</b>	<b>\$ 66,128,333</b>	<b>\$ 4,599,206</b>	<b>\$ 70,727,539</b>	<b>6.95%</b>	<b>\$ 66,196,618</b>	<b>\$ 6,043,222</b>	<b>\$ 72,367,657</b>	<b>9.13%</b>	<b>\$ (68,285)</b>	<b>\$ (1,444,016)</b>	<b>\$ (1,640,118)</b>	<b>-2.17%</b>
5	Other Revenues	183,729	-	183,729	0.00%	182,109	0	182,109	0.00%	1,620	-	1,620	0.00%
6	<b>Total Operating Revenues</b>	<b>\$ 66,312,062</b>	<b>\$ 4,599,206</b>	<b>\$ 70,911,268</b>	<b>6.94%</b>	<b>\$ 66,378,727</b>	<b>\$ 6,043,222</b>	<b>\$ 72,549,766</b>	<b>9.10%</b>	<b>\$ (66,665)</b>	<b>\$ (1,444,016)</b>	<b>\$ (1,638,498)</b>	<b>-2.17%</b>
7													
8	<b>Residential</b>												
9	Natural Gas Base Rates	\$ 10,441,510	\$ 2,435,899	\$ 12,877,409	23.33%	\$ 10,449,427	\$ 2,826,425	\$ 13,275,852	27.05%	\$ (7,917)	\$ (390,526)	\$ (398,443)	-3.72%
10	PGA (Gas Cost + Ad Valorem)	25,066,245	(80,032)	24,986,213	-0.32%	25,094,800	-	25,094,800	0.00%	(28,555)	(80,032)	(108,587)	-0.32%
11	<b>Total Residential Revenues</b>	<b>\$ 35,507,755</b>	<b>\$ 2,355,867</b>	<b>\$ 37,863,622</b>	<b>6.63%</b>	<b>\$ 35,544,227</b>	<b>\$ 2,826,425</b>	<b>\$ 38,370,652</b>	<b>7.95%</b>	<b>\$ (36,472)</b>	<b>\$ (470,558)</b>	<b>\$ (507,030)</b>	<b>-1.32%</b>
12													
13	<b>Small Commercial</b>												
14	Natural Gas Base Rates	\$ 3,232,228	\$ 855,652	\$ 4,087,880	26.47%	\$ 3,235,079	\$ 1,153,133	\$ 4,388,212	35.64%	\$ (2,851)	\$ (297,481)	\$ (300,332)	-9.17%
15	PGA (Gas Cost + Ad Valorem)	15,086,268	(48,398)	15,037,870	-0.32%	15,102,134	-	15,102,134	0.00%	(15,866)	(48,398)	(64,264)	-0.32%
16	<b>Total Small Commercial Revenues</b>	<b>\$ 18,318,496</b>	<b>\$ 807,254</b>	<b>\$ 19,125,750</b>	<b>4.41%</b>	<b>\$ 18,337,213</b>	<b>\$ 1,153,133</b>	<b>\$ 19,490,346</b>	<b>6.29%</b>	<b>\$ (18,717)</b>	<b>\$ (345,879)</b>	<b>\$ (364,596)</b>	<b>-1.88%</b>
17													
18	<b>Large Commercial &amp; Industrial</b>												
19	Natural Gas Base Rates	\$ 1,047,609	\$ 314,859	\$ 1,362,468	30.06%	\$ 1,048,219	\$ 443,432	\$ 1,491,651	42.30%	\$ (610)	\$ (128,573)	\$ (129,183)	-12.25%
20	PGA (Gas Cost + Ad Valorem)	6,054,920	128,430	6,183,350	2.12%	6,059,733	-	6,187,550	0.00%	(4,813)	128,430	(4,200)	2.12%
21	<b>Total Large Commercial &amp; Industrial Revenues</b>	<b>\$ 7,102,529</b>	<b>\$ 443,289</b>	<b>\$ 7,545,818</b>	<b>6.24%</b>	<b>\$ 7,107,952</b>	<b>\$ 443,432</b>	<b>\$ 7,679,201</b>	<b>6.24%</b>	<b>\$ (5,423)</b>	<b>\$ (143)</b>	<b>\$ (133,383)</b>	<b>0.00%</b>
22													
23	<b>Transportation</b>												
24	Natural Gas Base Rates	\$ 3,317,640	\$ 992,796	\$ 4,310,436	29.92%	\$ 3,322,874	\$ 1,620,228	\$ 4,943,102	48.76%	\$ (5,234)	\$ (627,432)	\$ (632,666)	-18.84%
25	PGA (Gas Cost + Ad Valorem)	91,523	-	91,523	0.00%	91,527	-	91,527	0.00%	(4)	-	(4)	0.00%
26	<b>Total Transportation Revenues</b>	<b>\$ 3,409,163</b>	<b>\$ 992,796</b>	<b>\$ 4,401,959</b>	<b>29.12%</b>	<b>\$ 3,414,401</b>	<b>\$ 1,620,228</b>	<b>\$ 5,034,629</b>	<b>47.45%</b>	<b>\$ (5,238)</b>	<b>\$ (627,432)</b>	<b>\$ (632,670)</b>	<b>-18.33%</b>
27													
28	<b>Contracts with Deviations</b>												
29	Natural Gas Base Rates	\$ 1,499,253	-	\$ 1,499,253	0.00%	\$ 1,519,270	\$ 4	\$ 1,519,274	0.00%	\$ (20,017)	\$ (4)	\$ (20,021)	0.00%
30	PGA (Gas Cost + Ad Valorem)	291,137	-	291,137	0.00%	273,555	-	273,555	0.00%	17,582	-	17,582	0.00%
31	<b>Total Contracts with Deviations Revenues</b>	<b>\$ 1,790,390</b>	<b>\$ -</b>	<b>\$ 1,790,390</b>	<b>0.00%</b>	<b>\$ 1,792,825</b>	<b>\$ 4</b>	<b>\$ 1,792,829</b>	<b>0.00%</b>	<b>\$ (2,435)</b>	<b>\$ (4)</b>	<b>\$ (2,439)</b>	<b>0.00%</b>