

**NorthWestern Energy
 South Dakota Gas
 Small Commercial Service**

Line No.	SMALL COMMERCIAL SERVICE	Test Year Billing Determinants (A)		Present Rates (B)	Present Revenues (C)	Proposed Rates (D)	Proposed Revenues (E)
1	<u>Rate No. 82 General Firm Sales Service</u>						
2	Customer Charge	83,748	Bills	\$ 10.00	\$ 837,480	\$ 12.00	\$ 1,004,976
3	Non-Gas Commodity Charge						
4	First 400 therms	10,412,463	Therms	0.1728	1,799,274	0.1956	2,036,678
5	Next 1,600 therms	7,055,491	Therms	0.1100	776,104	0.1239	874,175
6	Over 2,000 therms	1,759,216	Therms	0.0865	152,172	0.0978	172,051
7	Total Non-Gas Commodity Charges	19,227,170	Therms		\$ 2,727,550		\$ 3,082,904
8	Ad Valorem Tax Adjustment	19,227,170	Therms	0.0028	53,207	0.0028	53,207
9	Gas Cost Commodity Charge	19,227,170	Therms	0.6576	12,642,864	0.6576	12,642,864
10	Gas Cost Demand Charge	19,227,170	Therms	0.1243	2,390,197	0.1243	2,390,197
11	MGP Reduction	19,227,170	Therms	(0.0173)	(332,802)	-	-
12	Released Capacity/Balancing Surcharge Credit	19,227,170	Therms			(0.0025)	(48,398)
13	TOTAL:	19,227,170			\$ 18,318,496		\$ 19,125,750