

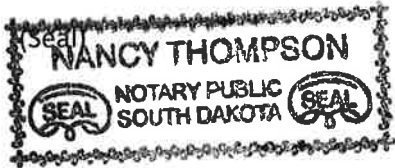
ATTESTATION

I, Kendall G. Kliewer attest that I am the Vice President and Controller of NorthWestern Corporation d/b/a NorthWestern Energy, and serve as its Chief Accounting Officer. As Chief Accounting Officer, I have responsibility for all accounting records of NorthWestern Energy. I have reviewed all cost statements, working papers, and other supporting data submitted as part of this filing, and such cost statements, working papers and other supporting data accurately set forth the results shown in the books of NorthWestern Energy.



Kendall G. Kliewer  
Vice President and Controller

Subscribed and sworn before me this 17 date of December, 2014.



  
Notary Public, South Dakota  
My Commission Expires: 3/20/18