

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Sales and Revenue by Rate Schedule
Test Year Ended September 30, 2014

Line	Service Schedule	Rate	Average Customers	Revenues										
				MWH Sales			Summer		Winter		Annual		Revenue Change	
				Summer	Off-Peak	Annual	Present	Proposed	Present	Proposed	Present	Proposed	Amount	Percent
27	Commercial and Industrial													
28	Commercial and Industrial Service	33, 33YS	1,906	52,396,882	104,042,931	156,439,813	\$3,725,779	\$4,895,333	\$6,834,889	\$8,980,605	\$10,560,669	\$13,875,937	\$3,315,268	31.39%
29	MAXAJ Adjustment										\$23,981	\$31,509	\$7,528	31.39%
30	MSC ECI										<u>-\$18,521</u>	<u>-\$24,335</u>	<u>-\$5,814</u>	31.39%
31	Commercial and Industrial Service	33, 33YS									\$10,566,129	\$13,883,111	\$3,316,983	31.39%
32	Large Commercial and Industrial Service	34, 34L4%, 34L8%, 34YS	506	226,982,041	423,117,244	650,099,285	\$8,246,778	\$11,631,723	\$12,035,154	\$16,975,314	20,281,931	28,607,037	8,325,106	41.05%
33	PENPW Adjustment										1,289,013	1,818,002	528,989	41.04%
34	PRIMD Adjustment										-77,627	-109,484	-31,857	41.04%
35	Elimination of Option L Discounts										<u>339,137</u>	<u>478,313</u>	<u>139,176</u>	41.04%
36	Large Commercial and Industrial Service	34, 34L4%, 34L8%, 34YS									\$21,832,455	\$30,793,869	\$8,961,415	41.05%
37	Controlled Off Peak Service	70, 70YS	4	11,711	38,148	49,859	\$2,930	\$3,643	\$2,970	\$3,812	5,901	7,455	1,555	26.34%
38	Total Commercial and Industrial		2,416	279,390,634	527,198,323	806,588,956	\$11,975,487	\$16,530,698	\$18,873,013	\$25,959,731	\$32,404,484	\$44,684,435	\$12,279,952	37.90%
39														
40	Municipal													
41	Municipal Pumping Service	41, 41YS	263	2,578,419	4,406,891	6,985,310	159,434	211,299	251,991	334,614	411,424	545,913	134,489	32.69%
42	Total Municipal Service		263	2,578,419	4,406,891	6,985,310	\$159,434	\$211,299	\$251,991	\$334,614	\$411,424	\$545,913	\$134,489	32.69%
43														
44	Lighting													
45	Reddy-Guard	19	7,466	1,517,902	3,916,005	5,433,907	\$134,787	175,540	\$260,186	338,852	\$394,973	\$514,393	119,420	30.23%
46	Adjustment to Book										<u>-3,515</u>	<u>-\$3,515</u>	0	0.00%
47	Total Reddy-Guard	19									\$391,458	\$510,878	119,420	30.51%
48	Highway, Street and Area Lighting Systems	56	12,123	3,557,115	9,208,459	12,765,574	323,923	419,348	641,974	831,092	965,897	1,250,440	284,543	29.46%
49	Adjustment to Book										<u>-19,403</u>	<u>-19,403</u>	0	0.00%
50	Total Hwy, Street & Area Lighting Systems	56									\$946,494	\$1,231,037	284,543	30.06%
51	Total Lighting		19,589	5,075,017	13,124,464	18,199,481	\$458,711	\$594,888	\$902,160	\$1,169,945	\$1,337,952	\$1,741,915	\$403,962	30.19%
52														
53	TOTAL RETAIL		80,826	498,257,081	1,087,995,337	1,586,252,417	\$26,024,706	\$35,276,298	\$45,761,552	\$62,379,060	\$73,327,387	\$99,836,926	\$26,509,539	36.15%
54														
55	Revenue Class													
56	Residential		49,513	166,828,299	417,428,838	584,257,137	\$10,247,606	\$13,667,893	\$19,745,405	\$26,847,366	\$29,993,788	\$40,516,253	\$10,522,465	35.08%
57	Irrigation		57	315,428	1,823,819	2,139,247	85,213	116,723	12,571	17,706	97,783	134,430	36,647	37.48%
58	Commercial		8,988	44,069,284	124,013,002	168,082,286	3,098,255	4,154,796	5,976,413	8,049,698	9,081,955	12,213,980	3,132,025	34.49%
59	Commercial and Industrial		2,416	279,390,634	527,198,323	806,588,956	11,975,487	16,530,698	18,873,013	25,959,731	32,404,484	44,684,435	12,279,952	37.90%
60	Municipal		263	2,578,419	4,406,891	6,985,310	159,434	211,299	251,991	334,614	411,424	545,913	134,489	32.69%
61	Lighting - Lights		19,589	5,075,017	13,124,464	18,199,481	458,711	594,888	902,160	1,169,945	1,337,952	1,741,915	403,962	30.19%
62	Total Retail		80,826	498,257,081	1,087,995,337	1,586,252,417	\$26,024,706	\$35,276,298	\$45,761,552	\$62,379,060	\$73,327,387	\$99,836,926	\$26,509,539	36.15%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service Rate 10								
2	<u>Summer Rate</u>								
3	Customer Charge	155,028	\$5.00	\$775,140	155,028	\$9.00	\$1,395,252	\$620,112	80.00%
4	First 200 kWh	29,359,892	\$0.06146	1,804,459	29,359,892	\$0.07868	2,310,036	505,577	28.02%
5	Next 600 kWh	63,987,181	\$0.06046	3,868,665	63,987,181	\$0.07740	4,952,608	1,083,943	28.02%
6	Next 200 kWh	12,233,595	\$0.05446	666,242	12,233,595	\$0.06972	852,926	186,685	28.02%
7	Next 200 kWh	8,522,021	\$0.04346	370,367	8,522,021	\$0.05564	474,165	103,798	28.03%
8	Over 1200 kWh	17,680,044	\$0.02046	361,734	17,680,044	\$0.02619	463,040	101,307	28.01%
9	Sub-total Summer Rate	131,782,733		\$7,846,606	131,782,733		\$10,448,028	\$2,601,422	33.15%
10	Booked to Billed Revenue Ratio			104.801%			104.801%		
11	Booked Base Rate Revenue			\$8,223,308			\$10,949,619	\$2,726,311	33.15%
12	<u>Off-Peak Rate</u>								
13	Customer Charge	311,275	\$5.00	\$1,556,375	311,275	\$9.00	\$2,801,475	\$1,245,100	80.00%
14	First 200 kWh	58,478,088	\$0.06146	3,594,063	58,478,088	\$0.07868	4,601,056	1,006,993	28.02%
15	Next 600 kWh	117,955,425	\$0.06046	7,131,585	117,955,425	\$0.07740	9,129,750	1,998,165	28.02%
16	Next 200 kWh	20,414,466	\$0.05446	1,111,772	20,414,466	\$0.06972	1,423,297	311,525	28.02%
17	Next 200 kWh	14,647,775	\$0.04346	636,592	14,647,775	\$0.05564	815,002	178,410	28.03%
18	Over 1200 kWh	50,239,794	\$0.02046	1,027,906	50,239,794	\$0.02619	1,315,780	287,874	28.01%
19	Sub-total Off-Peak Rate	261,735,548		\$15,058,294	261,735,548		\$20,086,360	\$5,028,066	33.39%
20	Booked to Billed Revenue Ratio			97.749%			97.749%		
21	Booked Base Rate Revenue			\$14,719,327			\$19,634,210	\$4,914,883	33.39%
22				\$12,387,812			1,865,212		
23	Total Annual Billed Residential Rate 10	393,518,281		\$22,904,900	393,518,281		\$30,534,388	\$7,629,488	33.31%
24	Booked to Billed Revenue Ratio			100.165%			100.162%		
25	Total Adjusted Annual Residential Rate 10 Revenue			\$22,942,635			\$30,583,829	\$7,641,194	33.31%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service Rate 10YS								
2	<u>Summer Rate</u>								
3	YS Discount			\$5,530			\$5,530		
4	Customer Charge	757	\$5.00	3,785	757	\$9.00	6,813	\$3,028	80.00%
5	First 200 kWh	138,605	\$0.06146	8,519	138,605	\$0.07868	10,905	2,387	28.02%
6	Next 600 kWh	315,617	\$0.06046	19,082	315,617	\$0.07740	24,429	5,347	28.02%
7	Next 200 kWh	61,130	\$0.05446	3,329	61,130	\$0.06972	4,262	933	28.02%
8	Next 200 kWh	44,165	\$0.04346	1,919	44,165	\$0.05564	2,457	538	28.03%
9	Over 1200 kWh	70,501	\$0.02046	1,442	70,501	\$0.02619	1,846	404	28.01%
10	Sub-total Summer Rate	630,018		\$38,077	630,018		\$50,713	\$12,636	33.19%
11	Booked to Billed Revenue Ratio			100.773%			100.773%		
12	Booked Base Rate Revenue			\$38,371			\$51,105	12,734	33.19%
13	<u>Off-Peak Rate</u>								
14	YS Discount			\$13,328			\$13,328		
15	Customer Charge	1,458	\$5.00	7,290	1,458	\$9.00	13,122	\$5,832	80.00%
16	First 200 kWh	266,102	\$0.06146	16,355	266,102	\$0.07868	20,937	4,582	28.02%
17	Next 600 kWh	647,187	\$0.06046	39,129	647,187	\$0.07740	50,092	10,963	28.02%
18	Next 200 kWh	138,786	\$0.05446	7,558	138,786	\$0.06972	9,676	2,118	28.02%
19	Next 200 kWh	108,278	\$0.04346	4,706	108,278	\$0.05564	6,025	1,319	28.03%
20	Over 1200 kWh	357,915	\$0.02046	7,323	357,915	\$0.02619	9,374	2,051	28.01%
21	Sub-total Off-Peak Rate	1,518,268		\$82,361	1,518,268		\$109,226	\$26,865	32.62%
22	Booked to Billed Revenue Ratio			99.217%			99.217%		
23	Booked Base Rate Revenue			\$81,716			\$108,371	26,655	32.62%
24	Plus: YS WAPA Discount	2,148,286	\$0.00878	\$18,858	2,148,286	\$0.00878	\$18,858	\$0	0.00%
25	Sub-total Annual Residential Rate 10YS excl. YD Discount	2,148,286		\$120,437	2,148,286		\$159,939	\$39,501	32.80%
26	Booked to Billed Revenue Ratio (Before YS Discount)			99.709%			113.038%		
27	Total Adjusted Annual Residential Revenue Before YS Discount			\$120,087			\$159,476	\$39,389	32.80%
28	Net Annual Residential Revenue after 10YS Discount			101,580			141,081	39,501	38.89%
				\$18,507			\$18,395		

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service Rate 10X								
2	<u>Summer Rate</u>								
3	Customer Charge	24	\$0.00	\$0	24	\$0.00	\$0	\$0	0.00%
4	First 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
5	Next 600 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
6	Next 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
7	Next 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
8	Over 1200 kWh	26,379	\$0.01146	302	26,379	\$0.01527	403	101	33.28%
9	Sub-total Summer Rate	26,379		\$302	26,379		\$403	\$101	33.28%
10	Booked to Billed Revenue Ratio			124.795%			124.795%		
11	Booked Base Rate Revenue			\$377			\$503	\$126	33.28%
12	<u>Off-Peak Rate</u>								
13	Customer Charge	48	\$0.00	\$0	48	\$0.00	\$0	\$0	0.00%
14	First 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
15	Next 600 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
16	Next 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
17	Next 200 kWh		\$0.01146	0	0	\$0.01527	0	0	0.00%
18	Over 1200 kWh	95,698	\$0.01146	1,097	95,698	\$0.01527	1,462	365	33.28%
19	Sub-total Off-Peak Rate	95,698		\$1,097	95,698		\$1,462	\$365	33.28%
20	Booked to Billed Revenue Ratio			90.097%			90.097%		
21	Booked Base Rate Revenue			\$988			\$1,317	\$329	33.28%
22									
23	Total Annual Residential Rate 10X	122,077		\$1,399	122,077		\$1,865	466	33.28%
24	Booked to Billed Revenue Ratio			97.595%			97.595%		
25	Total Adjusted Annual Residential Rate 10X Revenue			\$1,365			\$1,820	454	33.28%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service with Space Heating Rate 11								
2	<u>Summer Rate</u>								
3	Customer Charge	38,054	\$5.00	\$190,270	38,054	\$9.00	\$342,486	\$152,216	80.00%
4	First 200 kWh	7,128,022	\$0.06146	438,088	7,128,022	\$0.07868	560,833	122,745	28.02%
5	Next 600 kWh	14,124,089	\$0.06046	853,942	14,124,089	\$0.07740	1,093,204	239,262	28.02%
6	Next 200 kWh	2,797,424	\$0.05446	152,348	2,797,424	\$0.06972	195,036	42,689	28.02%
7	Next 200 kWh	2,103,737	\$0.04346	91,428	2,103,737	\$0.05564	117,052	25,624	28.03%
8	Over 1200 kWh	6,408,699	\$0.02046	131,122	6,408,699	\$0.02619	167,844	36,722	28.01%
9	Sub-total Summer Rate	32,561,971		\$1,857,199	32,561,971		\$2,476,455	\$619,257	33.34%
10	Booked to Billed Revenue Ratio			103.940%			103.940%		
11	Booked Base Rate Revenue			\$1,930,381			\$2,574,039	\$643,658	33.34%
12	<u>Off-Peak Rate</u>								
13	Customer Charge	74,415	\$5.00	\$372,075	74,415	\$9.00	\$669,735	\$297,660	80.00%
14	First 200 kWh	14,422,658	\$0.06146	886,417	14,422,658	\$0.07868	1,134,775	248,358	28.02%
15	Next 600 kWh	36,383,087	\$0.06046	2,199,721	36,383,087	\$0.07740	2,816,051	616,329	28.02%
16	Next 200 kWh	9,532,600	\$0.05446	519,145	9,532,600	\$0.06972	664,613	145,467	28.02%
17	Next 200 kWh	8,396,136	\$0.01146	96,220	8,396,136	\$0.04737	397,725	301,505	313.35%
18	Over 1200 kWh	69,848,550	\$0.01146	800,464	69,848,550	\$0.01809	1,263,560	463,096	57.85%
19	Sub-total Off-Peak Rate	138,583,031		\$4,874,042	138,583,031		\$6,946,459	\$2,072,416	42.52%
20	Booked to Billed Revenue Ratio			97.159%			\$1		
21	Booked Base Rate Revenue			\$4,735,552			\$6,749,083	\$2,013,531	42.52%
22									
23	Total Annual Residential Rate 11	171,145,002		\$6,731,241	171,145,002		\$9,422,914	\$2,691,673	39.99%
24	Booked to Billed Revenue Ratio			99.030%			\$1		
25	Total Adjusted Annual Residential Rate 11 Revenue			\$6,665,933			\$9,323,122	\$2,657,189	39.86%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service Rate 11YS								
2	<u>Summer Rate</u>								
3	YS Discount			\$1,853			\$1,853		
4	Customer Charge	210	\$5.00	1,050	210	\$9.00	1,890	\$840	80.00%
5	First 200 kWh	39,922	\$0.06146	2,454	39,922	\$0.07868	3,141	687	28.02%
6	Next 600 kWh	101,920	\$0.06046	6,162	101,920	\$0.07740	7,889	1,727	28.02%
7	Next 200 kWh	23,134	\$0.05446	1,260	23,134	\$0.06972	1,613	353	28.02%
8	Next 200 kWh	17,842	\$0.04346	775	17,842	\$0.05564	993	217	28.03%
9	Over 1200 kWh	28,319	\$0.02046	579	28,319	\$0.02619	742	162	28.01%
10	Sub-total Summer Rate	211,137		\$12,280	211,137		\$16,267	\$3,987	32.46%
11	Booked to Billed Revenue Ratio			99.946%			99.946%		
12	Booked Base Rate Revenue			\$12,274			\$16,258		
13	<u>Off-Peak Rate</u>								
14	YS Discount			\$8,224			\$8,224		
15	Customer Charge	405	\$5.00	2,025	405	\$9.00	3,645	\$1,620	80.00%
16	First 200 kWh	79,206	\$0.06146	4,868	79,206	\$0.07868	6,232	1,364	28.02%
17	Next 600 kWh	219,215	\$0.06046	13,254	219,215	\$0.07740	16,967	3,714	28.02%
18	Next 200 kWh	65,208	\$0.05446	3,551	65,208	\$0.06972	4,546	995	28.02%
19	Next 200 kWh	59,031	\$0.01146	676	59,031	\$0.04737	2,796	2,120	313.35%
20	Over 1200 kWh	514,269	\$0.01146	5,894	514,269	\$0.01809	9,303	3,410	57.85%
21	Sub-total Off-Peak Rate	936,929		\$30,268	936,929		\$43,490	\$13,222	43.68%
22	Booked to Billed Revenue Ratio			99.376%			99.376%		
23	Booked Base Rate Revenue			\$30,079			\$43,218		
24	Annual Residential Revenue before 10YS Discount	1,148,066		\$42,548	1,148,066		\$59,757	\$17,209	40.44%
25	Book Annual Residential Rate 11YS Revenue			\$42,353			\$59,477	\$18,829	44.46%
26	Booked to Billed Revenue Ratio			99.540%			99.540%		
27	Less: YS WAPA Discount	1,148,066	\$0.00878	\$10,078	1,148,066	\$0.00878	\$10,078	\$0	0.00%
28	Total Annual Residential Revenue 10YS after Discount			\$32,471			\$49,679	\$17,209	53.00%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Service Rate 11X								
2	<u>Summer Rate</u>								
3	Customer Charge	0	\$0.00	\$0	0	\$0.00	\$0	\$0	0.00%
4	First 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
5	Next 600 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
6	Next 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
7	Next 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
8	Over 1200 kWh	44,405	\$0.01146	509	44,405	\$0.01527	678	169	33.28%
9	Sub-total Summer Rate	44,405		\$509	44,405		\$678	\$169	33.28%
10	Booked to Billed Revenue Ratio			124.663%			124.663%		
11	Booked Base Rate Revenue			\$634			\$846	\$211	33.28%
12	<u>Off-Peak Rate</u>								
13	Customer Charge	0	\$0.00	\$0	0	\$0.00	\$0	\$0	0.00%
14	First 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
15	Next 600 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
16	Next 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
17	Next 200 kWh		\$0.01146	0		\$0.01527	0	0	0.00%
18	Over 1200 kWh	194,861	\$0.01146	2,233	194,861	\$0.01527	2,976	743	33.28%
19	Sub-total Off-Peak Rate	194,861		\$2,233	194,861		\$2,976	\$743	33.28%
20	Booked to Billed Revenue Ratio			89.119%			89.119%		
21	Booked Base Rate Revenue			\$1,990			\$2,652	\$662	33.28%
22									
23	Total Annual Residential Rate 11X	239,266		\$2,742	239,266		\$3,655	913	33.28%
24	Booked to Billed Revenue Ratio			95.715%			95.715%		
25	Total Adjusted Annual Residential Rate 11X			\$2,625			\$3,498	874	33.28%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Space Heating and Cooling Rate 14								
2	<u>Summer Rate</u>								
3	Customer Charge	4,144	\$1.40	\$5,802	4,144	\$3.00	\$12,432	6,630	114.29%
4	Energy	1,561,547	\$0.02246	35,072	1,561,547	\$0.03877	60,541	25,469	72.62%
5	Sub-total Summer Rate	1,561,547		\$40,874	1,561,547		\$72,973	\$32,099	78.53%
6	Booked to Billed Revenue Ratio			102.743%			102.743%		
7	Booked Base Rate Revenue			\$41,995			\$74,975	\$32,980	78.53%
8	<u>Off-Peak Rate</u>								
9	Customer Charge	8,252	\$1.40	\$11,553	8,252	\$3.00	\$24,756	13,203	114.29%
10	Energy	14,256,188	\$0.01246	177,632	14,256,188	\$0.02154	307,078	129,446	72.87%
11	Sub-total Off-Peak Rate	14,256,188		\$189,185	14,256,188		\$331,834	\$142,649	75.40%
12	Booked to Billed Revenue Ratio			92.483%			92.483%		
13	Booked Base Rate Revenue			\$174,963			\$306,890	\$131,926	75.40%
14									
15	Annual Residential Space Heating and Cooling Rate 14	15,817,735		\$230,059	15,817,735		\$404,807	174,749	75.96%
16	Booked to Billed Revenue Ratio			94.306%			94.332%		
17	Total Adjusted Annual Residential Rate 14			\$216,959			\$381,864	\$164,906	76.01%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Residential Dual-Fuel and Controlled Service Rate 15								
2	<u>Summer Rate</u>								
3	Customer Charge	28	\$1.40	\$39	28	\$3.00	\$84	45	114.29%
4	Energy	10,109	\$0.02246	227	10,109	\$0.04607	466	239	105.12%
5	Sub-total Summer Rate	10,109		\$266	10,109		\$550	\$283	106.47%
6	Booked to Billed Revenue Ratio			99.820%			99.820%		
7	Booked Base Rate Revenue			\$266			\$549		
8	<u>Off-Peak Rate</u>								
9	Customer Charge	56	\$1.40	\$78	56	\$3.00	\$168	90	114.29%
10	Energy	108,315	\$0.00746	808	108,315	\$0.01530	1,657	849	105.09%
11	Sub-total Off-Peak Rate	108,315		\$886	108,315		\$1,825	\$939	105.91%
12	Booked to Billed Revenue Ratio			89.035%			89.035%		
13	Booked Base Rate Revenue			\$789			\$1,625	\$939	118.95%
14									
15	Annual Res. Dual-Fuel and Controlled Service Rate 15	118,424		\$1,153	118,424		\$2,375	1,222	106.04%
16	Booked to Billed Revenue Ratio			91.526%			91.531%		
17	Total Adjusted Annual Residential Rate 15			\$1,055			\$2,174	\$1,222	115.85%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	Billing			Billing			Revenue Change	
		Units	Rate	Revenue	Units	Rate	Revenue	\$	%
1									
2		----- Present Rates -----			----- Proposed Rates -----				
3	Interruptible Irrigation Service Rate 16			Calculated			Calculated		
4	Customer Charge 16O (May-Oct)	374	\$30.00	\$11,220	374	\$45.00	\$16,830	\$5,610	50.00%
5	Customer Charge 16OW (May-Oct)	41	\$15.00	615	41	\$22.50	923	308	50.00%
6	Customer Charge 16O (Nov-Apr)	98	\$30.00	2,940	98	\$45.00	4,410	1,470	50.00%
7	Customer Charge 16OW (Nov-Apr)	152	\$15.00	2,280	152	\$22.50	3,420	1,140	50.00%
8	Off-Peak Energy Charge (May-Oct)	1,288,382	\$0.01510	19,455	1,288,382	\$0.02049	26,399	6,944	35.70%
9	Off-Peak Energy Charge (Nov-Apr)	101,028	\$0.01510	1,526	101,028	\$0.02049	2,070	545	35.70%
10	On-Peak Energy Charge (May-Oct)	131,692	\$0.08310	10,944	131,692	\$0.11188	14,734	3,790	34.63%
11	On-Peak Energy Charge (Nov-Apr)	8,805	\$0.08310	732	8,805	\$0.11188	985	253	34.63%
12	Shoulder Period Energy Charge (May-Oct)	334,725	\$0.03510	11,749	334,725	\$0.04737	15,856	4,107	34.96%
13	Shoulder Period Energy Charge (Nov-Apr)	27,102	\$0.03510	951	27,102	\$0.04737	1,284	333	34.96%
14	Demand Charge per Season	216	\$81.06	17,481	216	\$108.94	23,493	6,012	34.39%
15	Minimum Customer Charge per Season	0.000	\$180.00		0.000	\$241.91		0	0.00%
16	Irrigation Season kWh On Peak	140,497		\$71,463	140,497		98,234	26,771	37.46%
17	Non-Irrigation Season kWh Off & Shoulder	1,751,237		8,428	1,751,237		12,169	3,740	44.38%
18	Annual Total	1,891,734		\$79,891	1,891,734		\$110,403	\$30,512	38.19%
19	Book to Bill Revenue Ratio						<u>102.490%</u>		
20	Proposed Base Rate Revenue						\$113,152	\$31,272	38.19%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	Billing			Billing			Revenue Change	
		Units	Rate	Revenue	Units	Rate	Revenue	\$	%
1		----- Present Rates -----			----- Proposed Rates -----				
2	Irrigation Service Rate 17			Calculated			Calculated		
3	Power Factor Charge (May-Sept)	80	\$7.820	\$627	80	\$10.380	\$833	\$206	32.79%
4	Power Factor Charge (Oct-Apr)	55	\$7.820	432	55	\$10.380	574	142	32.81%
5	Demand Charge per HP (May-Sept)	1,100	\$3.250	3,575	1,100	\$4.310	4,741	1,166	32.62%
6	Demand Charge per HP (Oct-Apr)	258	\$3.250	837	258	\$4.310	1,110	273	32.62%
7	Energy Charge (May-Sept)	141,376	\$0.03310	4,680	141,376	\$0.04398	6,218	1,538	32.87%
8	Energy Charge (Oct-Apr)	72,520	\$0.03310	2,400	72,520	\$0.04398	3,189	789	32.87%
9	Total Irrigation Season (May-Sept)	141,376		\$8,882	141,376		\$11,792	\$2,910	32.76%
10	Total Non-Irrigation Season (Oct-Apr)	72,520		3,670	72,520		4,874	\$1,204	32.80%
11	Annual Total	213,896		\$12,552	213,896		\$16,665	\$4,114	32.77%
12	Book to Billed Revenue Ratio								105.083%
13	Proposed Base Rate Revenue						\$17,512	\$4,323	32.77%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	Billing			Billing			Revenue Change	
		Units	Rate	Revenue	Units	Rate	Revenue	\$	%
1		----- Present Rates -----			----- Proposed Rates -----				
2	Irrigation Service Rate 18								
3	Customer Charge			per Book			Calculated		
4	Irrigation Season (May-Oct)	18	\$30.00	\$540	18	\$45.00	\$810	\$270	50.00%
5	Off Season (Nov-Apr)	4	\$15.00	60	4	\$22.50	90	30	50.00%
6	Energy (kWh) Charge								
7	Off-Peak Energy per kWh (May-Oct)	32,070	\$0.01510	484	32,070	\$0.02049	657	173	35.70%
8	Off-Peak Energy per kWh (Nov-Apr)	53	\$0.01510	1	53	\$0.02049	1	0	35.70%
9	On-Peak Energy per kWh (May-Oct)	1,485	\$0.34810	517	1,485	\$0.46803	695	178	34.45%
10	On-Peak Energy per kWh (Nov-Apr)	9	\$0.34810	3	9	\$0.46803	4	1	34.45%
11	Minimum Charge per Customer (May-Oct)	0	\$180.00	0	0	\$241.91	0	0	0.00%
12	Minimum Charge per Customer (Nov-Apr)	0	\$180.00	0	0	\$241.91	0	0	0.00%
13	Power Factor Charge			681			915	234	34.40%
14	Total	33,617		\$2,286	33,617		\$3,172	\$887	38.78%
15	Difference			118.694%			118.694%		
16	Proposed Base Rate Revenue			\$3,221			\$3,766	\$1,052	46.03%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	General Service Service Rate 21								
2	<u>Summer Rate</u>								
3	Customer Charge	33,929	\$8.00	\$271,432	33,929	\$10.00	\$339,290	\$67,858	25.00%
4	Power Factor Charge			32,197			41,914	9,717	30.18%
5	First 200 kWh	4,567,889	\$0.08310	379,592	4,567,889	\$0.10818	494,154	114,563	30.18%
6	Next 800 kWh	9,664,189	\$0.07310	706,452	9,664,189	\$0.09516	919,644	213,192	30.18%
7	Over 1000 kWh	11,869,737	\$0.07310	867,678	11,869,737	\$0.09516	1,129,524	261,846	30.18%
8	Sub-total Summer Rate	26,101,815		\$2,257,351	26,101,815		\$2,924,527	\$667,176	29.56%
9	Booked to Billed Revenue Ratio			102.12%			102.12%		
10	Booked Base Rate Revenue			\$2,305,286			\$2,986,629	\$681,344	29.56%
11	<u>Off-Peak Rate</u>								
12	Customer Charge	66,055	\$8.00	\$528,440	66,055	\$10.00	\$660,550	\$132,110	25.00%
13	Power Factor Charge			178,109			231,860	53,751	30.18%
14	First 200 kWh	9,205,579	\$0.08310	764,984	9,205,579	\$0.10818	995,860	230,876	30.18%
15	Next 800 kWh	20,796,374	\$0.07310	1,520,215	20,796,374	\$0.09516	1,978,983	458,768	30.18%
16	Over 1000 kWh	24,509,589	\$0.05810	1,424,007	24,509,589	\$0.07563	1,853,660	429,653	30.17%
17	Sub-total Off-Peak Rate	54,511,542		\$4,415,755	54,511,542		\$5,720,913	\$1,305,158	29.56%
18	Booked to Billed Revenue Ratio			99.16%			99.16%		
19	Booked Base Rate Revenue			\$4,378,726			\$5,672,939	1,294,213	29.56%
20									
21	Total Annual General Service Rate 21	80,613,357		\$6,673,106	80,613,357		\$8,645,439	\$1,972,334	29.56%
22	Booked to Billed Revenue Ratio			100.163%			100.16%		
23	Total Adjusted Annual General Service Rate 21 Revenue			\$6,684,012			\$8,659,568	\$1,975,556	29.56%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	General Service Rate 21YS								
2	<u>Summer Rate</u>								
3	Customer Charge	36	\$8.00	\$288	36	\$10.00	\$360	\$72	25.00%
4	Power Factor Charge			70			91	\$21	29.57%
5	First 200 kWh	5,557	\$0.08310	462	5,557	\$0.10818	601	\$139	30.18%
6	Next 800 kWh	9,936	\$0.07310	726	9,936	\$0.09516	946	\$219	30.18%
7	Over 1000 kWh	25,488	\$0.07310	1,863	25,488	\$0.09516	2,425	\$562	30.18%
8	YS WAPA Discount			360			360	\$0	0.00%
9	Sub-total Summer Rate before YS Discount	40,981		\$3,410	40,981		\$4,423	\$1,014	29.73%
10	Booked to Billed Revenue Ratio			98.881%			98.881%		
11	Booked Base Rate Revenue			\$3,371			\$4,374	\$1,002	29.73%
12	<u>Off-Peak Rate</u>								
13	Customer Charge	70	\$8.00	\$560	70	\$10.00	\$700	\$140	25.00%
14	Power Factor Charge			141			184	43	30.36%
15	First 200 kWh	11,374	\$0.08310	945	11,374	\$0.10818	1,230	285	30.18%
16	Next 800 kWh	22,992	\$0.07310	1,681	22,992	\$0.09516	2,188	507	30.18%
17	Over 1000 kWh	35,938	\$0.05810	2,088	35,938	\$0.07563	2,718	630	30.17%
18	YS WAPA Discount			617	0		617	0	0.00%
19	Sub-total Off-Peak Rate before YS Discount	70,304		\$5,415	70,304		\$7,020	\$1,605	29.65%
20	Booked to Billed Revenue Ratio			102.357%			102.357%		
21	Booked Base Rate Revenue			\$5,543			\$7,186	\$1,643	29.65%
22									
23	Annual GS Rate 21YS before YS Discount	111,285		\$8,825	111,285		\$11,443	\$2,619	29.68%
24	Booked to Billed Revenue Ratio			101.014%			101.014%		
25	Annual GS Rate 21YS Revenue before YS Discount			\$8,914			\$11,559	\$2,645	29.68%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	General Service Rate 21X								
2	<u>Summer Rate</u>								
3	Customer Charge	24	\$0.00	\$0	\$24	\$0.00	\$0	\$0	NA
4	Power Factor Charge			10			13	3	32.73%
5	First 200 kWh		\$0.01146	0	0	\$0.01527	0	0	NA
6	Next 800 kWh		\$0.01146	0	0	\$0.01527	0	0	NA
7	Over 1000 kWh	46,539	\$0.01146	533	46,539	\$0.01527	711	178	33.28%
8	Sub-total Summer Rate	46,539		\$543	46,539		\$724	\$181	33.27%
9	Booked to Billed Revenue Ratio			118.409%			118.409%		
10	Booked Base Rate Revenue			\$643			\$857	\$214	33.27%
11	<u>Off-Peak Rate</u>								
12	Customer Charge	52	\$0.00	\$0	\$52	\$0.00	\$0	\$0	NA
13	Power Factor Charge			3			4	1	29.87%
14	First 200 kWh		\$0.01146	0	0	\$0.01527	0	0	NA
15	Next 800 kWh		\$0.01146	0	0	\$0.01527	0	0	NA
16	Over 1000 kWh	165,436	\$0.01146	1,896	165,436	\$0.01527	2,527	631	33.28%
17	Sub-total Off-Peak Rate	165,436		\$1,899	165,436		\$2,531	\$632	33.28%
18	Booked to Billed Revenue Ratio			83.666%			83.666%		
19	Booked Base Rate Revenue			\$1,589			\$2,118	\$529	33.28%
20									
21	Total Annual General Service Rate 21X	211,975		\$2,442			\$3,255	\$813	33.28%
22	Booked to Billed Revenue Ratio			91.393%			91.393%		
23	Total Adjusted Annual General Service Rate 21X Revenue			\$2,232			\$2,975	\$743	33.28%

NorthWestern Corporation, dba NorthWestern Energy
 South Dakota Electric
 Test Year Ended September 30, 2014
 Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Commercial Water Heating Rate 23								
2	<u>Summer Rate</u>								
3	Customer Charge	328	\$1.75	\$574	328	\$5.00	\$1,640	\$1,066	185.71%
4	Energy Charge	165,335	\$0.03310	5,473	165,335	\$0.04310	7,126	1,653	30.21%
5	Sub-total Summer Rate	165,335		\$6,047	165,335		\$8,766	\$2,719	44.97%
6	Booked to Billed Revenue Ratio			107.54%			107.54%		
7	Booked Base Rate Revenue			\$6,502			\$9,427	\$2,924	44.97%
8									
9	<u>Off-Peak Rate</u>								
10	Customer Charge	655	\$1.75	\$1,146	655	\$5.00	\$3,275	\$2,129	185.71%
11	Energy Charge	475,390	\$0.03310	15,735	475,390	\$0.04310	20,489	4,754	30.21%
12	Sub-total Off-Peak Rate	475,390		\$16,882	475,390		\$23,764	\$6,883	40.77%
13	Booked to Billed Revenue Ratio			96.56%			96.56%		
14	Booked Base Rate Revenue			16,301			\$22,947	\$6,646	40.77%
15									
16	Total Annual Commercial Water Heating Rate 23	640,725		\$22,928	640,725		\$32,530	\$9,602	41.88%
17	Booked to Billed Revenue Ratio			99.45%			99.52%		
18	Total Adjusted Annual Comm Wtr Htg Rate 23 Revenue			\$22,803			\$32,373	\$9,570	41.97%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Commercial Space Heating & Cooling Rate 24								
2	<u>Summer Rate</u>								
3	Power Factor Charge			\$18,390			\$31,239	\$12,849	69.87%
4	Customer Charge	2,137	\$1.40	2,992	2,137	\$5.00	10,685	7,693	257.14%
5	Energy Charge	6,431,101	\$0.02210	142,127	6,431,101	\$0.03754	241,424	99,296	69.86%
6	Sub-total Summer Rate	6,431,101		\$163,509	6,431,101		\$283,348	\$119,839	73.29%
7	Booked to Billed Revenue Ratio			104.021%			104.021%		
8	Booked Base Rate Revenue			\$170,084			\$294,742	\$124,658	73.29%
9	<u>Off-Peak Rate</u>								
10	Power Factor Charge			\$37,379			\$63,497	\$26,118	69.87%
11	Customer Charge	4,099	\$1.40	5,739	4,099	\$5.00	20,495	14,756	257.14%
12	Energy Charge	34,219,575	\$0.01210	414,057	34,219,575	\$0.02057	703,897	289,840	70.00%
13	Sub-total Off-Peak Rate	34,219,575		\$457,174	34,219,575		\$787,889	\$330,714	72.34%
14	Booked to Billed Revenue Ratio			93.373%			93.373%		
15	Booked Base Rate Revenue			\$426,876			\$735,673	\$308,797	72.34%
16									
17	Subtotal Rate 24	40,650,676		\$620,683	40,650,676		\$1,071,236	\$450,553	72.59%
18	Booked to Billed Revenue Ratio			96.178%			96.189%		
19	Total Adjusted Annual Comm Spc & Wtr Htg Rate 24 Revenue			\$596,960			\$1,030,414	\$433,454	72.61%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	All-Inclusive Commercial Service Rate 25								
2	<u>Summer Rate</u>								
3	Minimum Charge	277	\$10.00	\$2,768	277	\$14.02	\$3,881	\$1,113	40.20%
4	First 100 kWh per kW	4,287,367	\$0.08710	373,430	4,287,367	\$0.12214	523,659	150,229	40.23%
5	Next 100 kWh per kW	3,264,263	\$0.04010	130,897	3,264,263	\$0.05623	183,550	52,653	40.22%
6	Next 100 kWh per kW	2,124,690	\$0.02910	61,828	2,124,690	\$0.04084	86,772	24,944	40.34%
7	Over 300 kWh per kW	1,521,472	\$0.01910	29,060	1,521,472	\$0.02678	40,745	11,685	40.21%
8	Power Factor Charge			15,906			22,305	6,399	40.23%
9	Sub-total Summer Rate	11,197,792		\$613,889	11,197,792		\$860,912	\$247,022	40.24%
10	Booked to Billed Revenue Ratio			98.889%			98.889%		
11	Booked Base Rate Revenue			\$607,067			\$851,344	\$244,277	40.24%
12	<u>Off-Peak Rate</u>								
13	Minimum Charge	176	\$10.00	\$1,762	176	\$14.02	\$2,471	\$708	40.20%
14	First 100 kWh per kW	12,181,886	\$0.06710	817,405	12,181,886	\$0.09409	1,146,194	328,789	40.22%
15	Next 100 kWh per kW	10,208,257	\$0.01910	194,978	10,208,257	\$0.02678	273,377	78,399	40.21%
16	Next 100 kWh per kW	6,997,258	\$0.01010	70,672	6,997,258	\$0.01416	99,081	28,409	40.20%
17	Over 300 kWh per kW	4,770,832	\$0.00710	33,873	4,770,832	\$0.00996	47,517	13,645	40.28%
18	Power Factor Charge			16,108			22,589	6,480	40.23%
19	Sub-total Off-Peak Rate	34,158,233		\$1,134,798	34,158,233		\$1,591,229	\$456,431	40.22%
20	Booked to Billed Revenue Ratio			99.524%			99.524%		
21	Booked Base Rate Revenue			\$1,129,398			\$1,583,657	\$454,259	40.22%
22									
23	Subtotal Rate 25			\$1,748,688			\$2,452,141	\$703,453	40.23%
24	Booked to Billed Revenue Ratio			99.301%			99.301%		
25	Total Adjusted Annual Commercial Rate 25 Revenue	45,356,025		\$1,736,465	45,356,025		\$2,435,001	\$698,536	40.23%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	All-Inclusive Commercial Service Rate 25YS								
2	<u>Summer Rate</u>								
3	Minimum Charge	1	\$10.00	\$9	1	\$14.02	\$14	\$5	52.391%
4	First 100 kWh per kW	43,550	\$0.08710	3,793	43,550	\$0.12214	5,319	1,526	40.230%
5	Next 100 kWh per kW	27,078	\$0.04010	1,086	27,078	\$0.05623	1,523	437	40.224%
6	Next 100 kWh per kW	2,839	\$0.02910	83	2,839	\$0.04084	116	33	40.344%
7	Over 300 kWh per kW	0	\$0.01910	0	0	\$0.02678	0	0	0.000%
8	YS Discount			645			645	0	
9	Power Factor Charge			313			439	126	40.229%
10	Sub-total Summer Rate	73,467		\$5,284	73,467		\$7,411	\$2,127	40.252%
11				96.934%			96.934%		
12				\$5,122			\$7,184	\$2,061.706	40.252%
13	<u>Off-Peak Rate</u>								
14	Minimum Charge	0	\$10.00	\$0	0	\$14.02	\$0	\$0	0.000%
15	First 100 kWh per kW	174,500	\$0.06710	11,709	174,500	\$0.09409	16,419	4,710	40.224%
16	Next 100 kWh per kW	108,073	\$0.01910	2,064	108,073	\$0.02678	2,894	830	40.209%
17	Next 100 kWh per kW	64,644	\$0.01010	653	64,644	\$0.01416	915	262	40.198%
18	Over 300 kWh per kW	15,847	\$0.00710	113	15,847	\$0.00996	158	45	40.282%
19	YS Discount			3,187			3,187	0	0.000%
20	Power Factor Charge			2,835			3,976	1,141	40.229%
21	Sub-total Off-Peak Rate	363,064		\$17,374	363,064		\$24,362	\$6,988	40.222%
22	Booked to Billed Revenue Ratio			100.758%			100.758%		
23	Booked Base Rate Revenue before YS Discount			\$17,506			\$24,547	\$7,041	40.222%
24	Annual Total Rate 25YS Before YS Discount			\$22,658			\$31,773	\$9,115	40.229%
25	Booked to Billed Revenue Ratio			99.866%			99.866%		
26	Annual Commercial Rate 25YS Revenue before YS Discot	436,531		\$22,628	436,531		\$31,730	\$9,103	40.229%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	All-Inclusive Commercial Service Rate 25X								
2	<u>Summer Rate</u>								
3	Minimum Charge	4	\$0.00	\$0	4	\$0.00	\$0	\$0	0.000%
4	First 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
5	Next 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
6	Next 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
7	Over 300 kWh per kW	12,254	\$0.01146	140	12,254	\$0.01527	187	47	33.283%
8	Sub-total Summer Rate	12,254		\$140	12,254	0	\$187	\$47	33.283%
9	Booked to Billed Revenue Ratio			127.837%			127.837%		
10	Booked Base Rate Revenue			\$180			\$239.272	\$60	33.283%
11									
12	<u>Off-Peak Rate</u>								
13	Minimum Charge	8	\$0.00	\$0	8	\$0.00	\$0	\$0	0.000%
14	First 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
15	Next 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
16	Next 100 kWh per kW		\$0.01146	0		\$0.01527	0	0	0.000%
17	Over 300 kWh per kW	49,458	\$0.01146	567	49,458	\$0.01527	755	189	33.283%
18	Sub-total Off-Peak Rate	49,458		\$567	49,458		\$755	\$189	33.283%
19	Booked to Billed Revenue Ratio			83.873%			83.873%		
20	Booked Base Rate Revenue			\$475			\$634	\$158	33.283%
21									
22	Subtotal Rate 25X			\$707			\$943	\$235	33.283%
23	Booked to Billed Revenue Ratio			92.602%			92.602%		
24	Total Adjusted Annual Commercial Rate 25X Revenue	61,712		\$655	61,712		\$873	\$218	33.283%

NorthWestern Energy
Electric Utility - State of South Dakota
Pro Forma Year Ending December 31, 2012
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Commercial & Industrial Service Rate 33								
2	<u>Summer Rate</u>								
3	Demand Charge	220,404	\$6.13	\$1,351,078	220,404	\$8.05	\$1,774,255	\$423,176	31.32%
4	Power Factor Charge			164,919			216,574	51,655	31.32%
5	First 100 kWh per kW	20,169,295	\$0.05358	1,080,671	20,169,295	\$0.07042	1,420,322	339,651	31.43%
6	Next 300 kWh per kW	29,911,495	\$0.03658	1,094,162	29,911,495	\$0.04808	1,438,145	343,982	31.44%
7	Next 100 kWh per kW	1,515,783	\$0.02158	32,711	1,515,783	\$0.02837	43,003	10,292	31.46%
8	Over 500 kWh per kW	620,290	\$0.01158	7,183	620,290	\$0.01537	9,534	2,351	32.73%
9	Primary Discount			-183			-241	-58	31.66%
10	MAX33 Revenue			-99,280			-130,446	-31,166	31.39%
11	Sub-total Summer Rate	52,216,863		\$3,631,261	52,216,863		\$4,771,145	\$1,139,883	31.39%
12	Booked to Billed Revenue Ratio			102.255%			102.255%		
13	Booked Base Rate Revenue			\$3,713,130			\$4,878,712	\$1,165,582	31.39%
14	<u>Off-Peak Rate</u>								
15	Demand Charge	416,978	\$6.13	\$2,556,073	416,978	\$8.05	\$3,356,670	\$800,597	31.32%
16	Power Factor Charge			285,179			374,500	89,322	31.32%
17	First 100 kWh per kW	39,063,898	\$0.05358	2,093,044	39,063,898	\$0.07042	2,750,880	657,836	31.43%
18	Next 300 kWh per kW	59,812,042	\$0.03658	2,187,924	59,812,042	\$0.04808	2,875,763	687,838	31.44%
19	Next 100 kWh per kW	3,029,668	\$0.02158	65,380	3,029,668	\$0.02837	85,952	20,571	31.46%
20	Over 500 kWh per kW	1,782,447	\$0.01158	20,641	1,782,447	\$0.01537	27,396	6,755	32.73%
21	Primary Discount			-218			-286	-68	31.33%
22	MAX33 Revenue			-269,218			-353,732	-84,514	31.39%
23	Sub-total Off-Peak Rate	103,688,055		\$6,938,806	103,688,055		\$9,117,143	\$2,178,338	31.39%
24	Booked to Billed Revenue Ratio			98.171%			98.171%		
25	Booked Base Rate Revenue			\$6,811,900			\$8,950,398	\$2,138,498	31.39%
26									
27	Annual Subtotal Rate 33	155,904,918		\$10,570,067	155,904,918		\$13,888,288	3,318,221	31.39%
28	Booked to Billed Revenue Ratio			99.574%			99.574%		
29	Total Adjusted Annual Commercial Rate 33 Revenue	155,904,918		\$10,525,030	155,904,918		\$13,829,110	3,304,080	31.39%

NorthWestern Energy
Electric Utility - State of South Dakota
Pro Forma Year Ending December 31, 2012
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Commercial & Industrial Service Rate 33YS								
2	<u>Summer Rate</u>								
3	Demand Charge	757	\$6.13	\$4,640	757	\$8.05	\$6,093	\$1,453	31.32%
4	Power Factor Charge			142			187	45	31.32%
5	First 100 kWh per kW	75,291	\$0.05358	4,034	75,291	\$0.07042	5,302	1,268	31.43%
6	Next 300 kWh per kW	103,839	\$0.03658	3,798	103,839	\$0.04808	4,993	1,194	31.44%
7	Next 100 kWh per kW	889	\$0.02158	19	889	\$0.02837	25	6	31.46%
8	Over 500 kWh per kW	0	\$0.01158	0	0	\$0.01537	0	0	0.00%
9	MAX33 Revenue	0	-\$0.05519	0	0	-\$0.07252	0	0	0.00%
10	YS Discount	1,580	-\$0.00744	1,580	1,580	-\$0.00744	1,580	0	0.00%
11	Sub-total Summer Rate Before YS Discount	180,019		\$12,634	180,019		\$16,600	3,966	31.39%
12	Booked to Billed Revenue Ratio			100.124%			100.124%		
13	Booked Base Rate Revenue			\$12,650			\$16,621	3,971	31.39%
14	<u>Off-Peak Rate</u>								
15	Demand Charge	1,211	\$6.13	\$7,425	1,211	\$8.05	\$9,750	\$2,326	31.32%
16	Power Factor Charge			265			348	83	31.32%
17	First 100 kWh per kW	126,960	\$0.05358	6,803	126,960	\$0.07042	8,941	2,138	31.43%
18	Next 300 kWh per kW	226,410	\$0.03658	8,282	226,410	\$0.04808	10,886	2,604	31.44%
19	Next 100 kWh per kW	1,506	\$0.02158	32	1,506	\$0.02837	43	10	31.46%
20	Over 500 kWh per kW	0	\$0.01158	0	0	\$0.01537	0	0	0.00%
21	MAX33 Revenue	0	-\$0.05900	0	0	-\$0.07752	0	0	0.00%
22	YS Discount	3,115	-\$0.00744	3,115	3,115	-\$0.00744	3,115	0	0.00%
23	Sub-total Off-Peak Rate Before YS Discount	354,876		\$22,807	354,876		\$29,967	\$7,160	31.40%
24	Booked to Billed Revenue Ratio			100.799%			100.799%		
25	Booked Base Rate Revenue			\$22,989			\$30,207	\$7,218	31.40%
26									
27	Annual Com & Ind Service Rate 33YS w/o YS Disc	534,895		\$35,441			\$46,568	\$11,127	31.39%
28	Booked to Billed Revenue Ratio			100.558%			100.558%		
29	Booked Base Rate Revenue before YS Discount			\$35,639			\$46,828		0.00%
30	YS Discount			4,695			4,695	0	0.00%
31	Net Com & Ind Service Rate 33YS	534,895		\$30,944			\$42,132	\$11,189	36.16%

NorthWestern Energy
Electric Utility - State of South Dakota
Pro Forma Year Ending December 31, 2012
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Large Commercial and Industrial Rate 34								
2	<u>Summer Rate</u>								
3	Demand Charge - First 100 kW	218,973	\$6.13	\$1,342,307	218,973	\$8.65	\$1,894,120	\$551,813	41.11%
4	Demand Charge - Next 400 kW	185,339	\$5.43	1,006,391	185,339	\$7.66	1,419,697	413,306	41.07%
5	Demand Charge - Next 500 kW	80,883	\$4.73	382,575	80,883	\$6.67	539,488	156,913	41.01%
6	Total Demand Charge	485,195		\$2,731,273	485,195		\$3,853,305	\$1,122,031	41.08%
7	Power Factor Charge Revenue			195,172			275,268	80,096	41.04%
8	MIN34 Revenue			3,252			4,587	1,335	
9	Energy Charge - First 100 X Demand	47,982,570	\$0.03258	1,563,272	47,982,570	\$0.04595	2,204,799	641,527	41.04%
10	Energy Charge - Next 300 X Demand	107,056,855	\$0.01558	1,667,946	107,056,855	\$0.02197	2,352,039	684,093	41.01%
11	Energy Charge - Next 100 X Demand	15,692,914	\$0.01058	166,031	15,692,914	\$0.01492	234,138	68,107	41.02%
12	Energy Charge - Remaining kWh	6,993,823	\$0.00558	39,026	6,993,823	\$0.00787	55,041	16,016	41.04%
13	Total Energy Charge	177,726,162		\$3,436,274	177,726,162		\$4,846,018	\$1,409,743	41.03%
14	Sub-total Summer Base Rate			6,365,972			8,979,177	2,613,205	41.05%
15	Booked to Billed Revenue Ratio			108.052%			108.052%		
16	Booked Base Rate Revenue			\$6,878,530			\$9,702,138	\$2,823,608	41.05%
17	<u>Off-Peak Rate</u>								
18	Demand Charge - First 100 kW	427,768	\$6.13	\$2,622,218	427,768	\$8.65	\$3,700,194	\$1,077,976	41.11%
19	Demand Charge - Next 400 kW	344,944	\$5.43	1,873,045	344,944	\$7.66	2,642,270	769,225	41.07%
20	Demand Charge - Next 500 kW	128,034	\$4.73	605,599	128,034	\$6.67	853,984	248,385	41.01%
21	Total Demand Charge	900,746		\$5,100,863	900,746		\$7,196,449	\$2,095,586	41.08%
22	Power Factor Charge Revenue			-1,194,234			-1,684,327	-490,093	41.04%
23	MIN34 Revenue			5,178			7,303	2,125	
24	Energy Charge - First 100 X Demand	90,433,400	\$0.03258	\$2,946,320	90,433,400	\$0.04595	4,155,415	1,209,095	41.04%
25	Energy Charge - Next 300 X Demand	196,255,626	\$0.01558	3,057,663	196,255,626	\$0.02197	4,311,736	1,254,073	41.01%
26	Energy Charge - Next 100 X Demand	25,714,656	\$0.01058	272,061	25,714,656	\$0.01492	383,663	111,602	41.02%
27	Energy Charge - Remaining kWh	13,670,754	\$0.00558	76,283	13,670,754	\$0.00787	107,589	31,306	41.04%
28	Total Energy Charge	326,074,436		\$6,352,327	326,074,436		\$8,958,402	\$2,606,076	41.03%
29									
30	Sub-total Off-Peak Base Rate			\$10,264,134			\$14,477,827	\$4,213,693	41.05%
31	Booked to Billed Revenue Ratio			95.497%			95.497%		
32	Booked Base Rate Revenue			\$9,801,947			\$13,825,899	\$4,023,953	41.05%
33									
34	Annual Subtotal Rate 34			\$16,630,106			\$23,457,004	\$6,826,898	41.05%
35	Booked to Billed Revenue Ratio			100.303%			100.303%		
36	Total Adjusted Annual Large Com & Ind. Rate 34 Revenue	503,800,598	1,385,941	\$16,680,476	503,800,598	1,385,941	\$23,528,037	\$6,847,561	41.05%

NorthWestern Energy
Electric Utility - State of South Dakota
Pro Forma Year Ending December 31, 2012
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Large Commercial and Industrial Rate 34L8%								
2	<u>Summer Rate</u>								
3	Demand Charge - First 100 kW	3,600	\$6.13	\$22,068	3,600	\$8.65	\$31,140	\$9,072	41.11%
4	Demand Charge - Next 400 kW	14,030	\$5.43	76,182	14,030	\$7.66	107,468	31,286	41.07%
5	Demand Charge - Next 500 kW	64,642	\$4.73	305,757	64,642	\$6.67	431,162	125,406	41.01%
6	Total Demand Charge	82,272		\$404,006	82,272		\$569,770	\$165,764	41.03%
7	Power Factor Charge Revenue			17,802			25,108	7,306	41.04%
8	Option L Discount			-101,937			-143,771		
9	Energy Charge - First 100 X Demand	8,167,806	\$0.03258	\$266,107	8,167,806	\$0.04595	375,311	109,204	41.04%
10	Energy Charge - Next 300 X Demand	23,724,037	\$0.01558	369,620	23,724,037	\$0.02197	521,217	151,597	41.01%
11	Energy Charge - Next 100 X Demand	5,565,239	\$0.01058	58,880	5,565,239	\$0.01492	83,033	24,153	41.02%
12	Energy Charge - Remaining kWh	6,213,630	\$0.00558	34,672	6,213,630	\$0.00787	48,901	14,229	41.04%
13	Total Energy Charge	43,670,712		\$729,280	43,670,712		\$1,028,462	\$299,183	41.02%
14	Sub-total Summer Rate			\$1,049,151			\$1,479,570	\$430,419	41.03%
15	Booked to Billed Revenue Ratio			113.728%			113.728%		
16	Booked Base Rate Revenue			\$1,193,174			\$1,682,678	\$489,504	41.03%
17	<u>Off-Peak Rate</u>								
18	Demand Charge - First 100 kW	8,900	\$6.13	\$54,557	8,900	\$8.65	\$76,985	\$22,428	41.11%
19	Demand Charge - Next 400 kW	34,982	\$5.43	189,950	34,982	\$7.66	267,958	78,009	41.07%
20	Demand Charge - Next 500 kW	140,013	\$4.73	662,261	140,013	\$6.67	933,886	271,625	41.01%
21	Total Demand Charge	183,894		\$906,768	183,894		\$1,278,829	\$372,062	41.03%
22	Power Factor Charge Revenue			57,727			81,417	23,690	41.04%
23	Option L Discount			-230,484			-325,071	-94,587	41.04%
24	Energy Charge - First 100 X Demand	18,389,440	\$0.03258	\$599,128	18,389,440	\$0.04595	844,995	245,867	41.04%
25	Energy Charge - Next 300 X Demand	52,872,828	\$0.01558	823,759	52,872,828	\$0.02197	1,161,616	337,857	41.01%
26	Energy Charge - Next 100 X Demand	12,553,267	\$0.01058	132,814	12,553,267	\$0.01492	187,295	54,481	41.02%
27	Energy Charge - Remaining kWh	12,540,579	\$0.00558	69,976	12,540,579	\$0.00787	98,694	28,718	41.04%
28	Total Energy Charge	96,356,114		\$1,625,677	96,356,114		\$2,292,600	\$666,923	41.02%
29	Sub-total Off-Peak Rate			\$2,359,687			\$3,327,775	968,089	41.03%
30	Booked to Billed Revenue Ratio			93.550%			93.550%		
31	Booked Base Rate Revenue			\$2,207,495			\$3,113,145	905,650	41.03%
32	Annual Subtotal Rate 34L8%			\$3,408,838			\$4,807,345	1,398,507	41.03%
33	Booked to Billed Revenue Ratio			99.760%			99.760%		
34	Total Adjusted Annual Large Com. & Ind. Rate 34L8% Revenue	140,026,826	266,166	\$3,400,668	140,026,826	266,166	\$4,795,823	\$1,395,154	41.03%
35	Annual Subtotal Rate 34L8% with Discount Eliminated			\$3,741,259					
36	Annual Large Com. & Ind. Rate 34L8% Rev w/ Discount Eliminated			\$3,733,090					

NorthWestern Energy
 Electric Utility - State of South Dakota
 Pro Forma Year Ending December 31, 2012
 Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Large Commercial and Industrial Rate 34L4%								
2	<u>Summer Rate</u>								
3	Demand Charge - First 100 kW	600	\$6.13	\$3,678	600	\$8.65	\$5,190	\$1,512	41.11%
4	Demand Charge - Next 400 kW	2,400	\$5.43	13,032	2,400	\$7.66	18,384	5,352	41.07%
5	Demand Charge - Next 500 kW	8,232	\$4.73	38,935	8,232	\$6.67	54,905	15,969	41.01%
6	Total Demand Charge	11,232		\$55,645	11,232		\$78,479	\$22,833	41.03%
7	Power Factor Charge Revenue			2,762			3,895	1,133	41.02%
8	Option L Discount		\$0.00000	-6,716	0	\$0.00000	-9,472		
9	Energy Charge - First 100 X Demand	1,123,160	\$0.03258	\$36,593	1,123,160	\$0.04595	51,609	15,017	41.04%
10	Energy Charge - Next 300 X Demand	3,155,060	\$0.01558	49,156	3,155,060	\$0.02197	69,317	20,161	41.01%
11	Energy Charge - Next 100 X Demand	613,096	\$0.01058	6,487	613,096	\$0.01492	9,147	2,661	41.02%
12	Energy Charge - Remaining kWh	369,000	\$0.00558	2,059	369,000	\$0.00787	2,904	845	41.04%
13	Total Energy Charge	5,260,316		\$94,294	5,260,316		\$132,977	\$38,683	41.02%
14	Sub-total Summer Rate			\$145,986			205,879	59,893	41.03%
15	Booked to Billed Revenue Ratio			<u>111.011%</u>			<u>111.011%</u>		
16	Booked Base Rate Revenue			\$162,059			\$228,548	\$66,488	41.03%
17	<u>Off-Peak Rate</u>								
18	Demand Charge - First 100 kW	0	\$6.13	\$0	0	\$8.65	\$0	\$0	0.00%
19	Demand Charge - Next 400 kW	0	\$5.43	0	0	\$7.66	0	0	0.00%
20	Demand Charge - Next 500 kW	0	\$4.73	0	0	\$6.67	0	0	0.00%
21	Total Demand Charge	0		\$0	0		\$0	\$0	0.00%
22	Power Factor Charge Revenue			0			0	0	0.00%
23	Option L Discount		\$0.00000	0	0	\$0.00000	0		
24	Energy Charge - First 100 X Demand	0	\$0.03258	\$0	0	\$0.04595	0	0	0.00%
25	Energy Charge - Next 300 X Demand	0	\$0.01558	0	0	\$0.02197	0	0	0.00%
26	Energy Charge - Next 100 X Demand	0	\$0.01058	0	0	\$0.01492	0	0	0.00%
27	Energy Charge - Remaining kWh	0	\$0.00558	0	0	\$0.00787	0	0	0.00%
28	Total Energy Charge	0		\$0	0		\$0	\$0	0.00%
29	Sub-total Off-Peak Rate			\$0			\$0	0	0.00%
30	Booked to Billed Revenue Ratio			0.000%			0.000%		
31	Booked Base Rate Revenue			0			\$0	0	0.00%
32	Annual Subtotal Rate 34RE			\$145,986			\$205,879	\$59,893	41.03%
33	Booked to Billed Revenue Ratio			<u>111.011%</u>			<u>111.011%</u>		
34	Total Adjusted Annual Large Com. & Ind. Rate 34L4% Revenue	5,260,316	11,232	\$162,059	5,260,316	11,232	\$228,548	\$66,488	41.03%
35	Annual Subtotal Rate 34L4% with Discount Eliminated			\$152,701					
36	Annual Large Com. & Ind. Rate 34L4% Rev w/ Discount Eliminated			\$168,775					

NorthWestern Energy
 Electric Utility - State of South Dakota
 Pro Forma Year Ending December 31, 2012
 Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Large Commercial and Industrial Rate 34YS								
2	<u>Summer Rate</u>								
3	Demand Charge - First 100 kW	800	\$6.13	\$4,904	800	\$8.65	\$6,920	\$2,016	41.11%
4	Demand Charge - Next 400 kW	216	\$5.43	1,172	216	\$7.66	1,653	481	41.07%
5	Demand Charge - Next 500 kW	0	\$4.73	0	0	\$6.67	0	0	0.00%
6	Total Demand Charge	1,016		\$6,076	1,016		\$8,573	2,497	41.10%
7	Power Factor Charge Revenue			3			5	2	49.70%
8	YS Discount	324,851	-\$0.00878	-\$2,852	324,851	-\$0.00878	-2,852		
9	Energy Charge - First 100 X Demand	101,576	\$0.03258	\$3,309	101,576	\$0.04595	4,667	1,358	41.04%
10	Energy Charge - Next 300 X Demand	223,275	\$0.01558	3,479	223,275	\$0.02197	4,905	1,427	41.01%
11	Energy Charge - Next 100 X Demand	0	\$0.01058	0	0	\$0.01492	0	0	0.00%
12	Energy Charge - Remaining kWh	0	\$0.00558	0	0	\$0.00787	0	0	0.00%
13	Total Energy Charge	324,851		\$6,788	324,851		\$9,573	\$2,785	41.03%
14	Sub-total Summer Revenue Before YS Discount			12,867			18,150	5,284	41.06%
15	Booked to Billed Revenue Ratio			101.149%			101.149%		
16	Booked Base Rate Revenue			\$13,015			\$18,359	\$5,344	41.06%
17	<u>Off-Peak Rate</u>								
18	Demand Charge - First 100 kW	1,600	\$6.13	\$9,808	1,600	\$8.65	\$13,840	\$4,032	41.11%
19	Demand Charge - Next 400 kW	412	\$5.43	2,236	412	\$7.66	3,154	918	41.07%
20	Demand Charge - Next 500 kW	0	\$4.73	0	0	\$6.67	0	0	0.00%
21	Total Demand Charge	2,012		\$12,044	2,012		\$16,994	\$4,950	41.10%
22	Power Factor Charge Revenue			57			80	\$23	41.44%
23	YS Discount	686,694	-\$0.00878	-6,028	686,694	-\$0.00878	-6,028		
24	Energy Charge - First 100 X Demand	201,176	\$0.03258	\$6,554	201,176	\$0.04595	9,244	\$2,690	41.04%
25	Energy Charge - Next 300 X Demand	483,624	\$0.01558	7,535	483,624	\$0.02197	10,625	3,090	41.01%
26	Energy Charge - Next 100 X Demand	1,894	\$0.01058	20	1,894	\$0.01492	28	8	41.02%
27	Energy Charge - Remaining kWh	0	\$0.00558	0	0	\$0.00787	0	0	0.00%
28	Total Energy Charge	686,694		\$14,109	686,694		\$19,898	\$5,788	41.02%
29									
30	Sub-total Off-Peak Revenue Before YS Discount			\$26,210			\$36,972	\$10,762	41.06%
31	Booked to Billed Revenue Ratio			98.103%			98.103%		
32	Booked Base Rate Revenue plus YS Discount			\$25,712			\$36,270	\$10,558	41.06%
33									
34	Annual Subtotal Rate 34YS			\$39,077			\$55,122	\$16,046	41.06%
35	Booked to Billed Revenue Ratio			99.106%			99.106%		
36	Total Adjusted Annual Large Com. & Ind. Rate 34YS Revenue	1,011,545	3,028	\$38,727	1,011,545		\$54,629	\$15,902	41.06%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Municipal Pumping Rate 41								
2	<u>Summer Rate</u>								
3	Customer Charge	1,071	\$9.50	\$10,175	1,071	\$15.00	\$16,065	\$5,891	57.89%
4	Energy Charge	2,576,076	\$0.05180	133,441	2,576,076	\$0.06770	174,400	40,960	30.69%
5	Power Factor Charge			7,510			9,815	2,305	30.70%
6	Sub-total Summer Rate	2,576,076		\$151,125	2,576,076		\$200,280	\$49,155	32.53%
7	Booked to Billed Revenue Ratio			105.39%			105.39%		
8	Booked Base Rate Revenue			\$159,272			\$211,078	\$51,806	32.53%
9									
10	<u>Off-Peak Rate</u>								
11	Customer Charge	2,074	\$9.50	\$19,703	2,074	\$15.00	\$31,110	\$11,407	57.89%
12	Energy Charge	4,399,466	\$0.05180	227,892	4,399,466	\$0.06770	297,844	69,952	30.69%
13	Power Factor Charge			8,967			11,720	2,753	30.70%
14	Sub-total Off-Peak Rate	4,399,466		\$256,563	4,399,466		\$340,674	\$84,111	32.78%
15	Booked to Billed Revenue Ratio			98.04%			98.04%		
16	Booked Base Rate Revenue			251,532			\$333,994	\$82,462	32.78%
17									
18	Total Annual Municipal Pumping Rate 41	6,975,542		\$407,688	6,975,542		\$540,954	\$133,267	32.69%
19	Booked to Billed Revenue Ratio			100.76%			100.76%		
20	Total Adjusted Annual Mun Pump Rate 41 Revenue			\$410,804			\$545,072	\$134,267	32.68%

NorthWestern Corporation, dba NorthWestern Energy
South Dakota Electric
Test Year Ended September 30, 2014
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	Municipal Pumping Rate 41YS								
2	<u>Summer Rate</u>								
3	Customer Charge	4	\$9.50	\$38	4	\$15.00	\$60	\$22	57.89%
4	Energy Charge	2,343	\$0.05180	121	2,343	\$0.06770	159	37	30.69%
5	YS Discount			-21			-21	0	0.00%
6	Sub-total Summer Rate	2,343		\$159	2,343		\$219	\$59	37.18%
7	Booked to Billed Revenue Ratio			101.22%			101.22%		
8	Booked Base Rate Revenue			\$161			\$221	\$60	37.18%
9									
10	<u>Off-Peak Rate</u>								
11	Customer Charge	8	\$9.50	\$76	8	\$15.00	\$120	\$44	57.89%
12	Energy Charge	7,425	\$0.05180	385	7,425	\$0.06770	503	118	30.69%
13	YS Discount			-65			-65	0	0.00%
14	Sub-total Off-Peak Rate	7,425		\$461	7,425		\$623	\$162	35.18%
15	Booked to Billed Revenue Ratio			99.62%			99.62%		
16	Booked Base Rate Revenue			459			\$620	\$161	35.18%
17									
18	Total Annual Municipal Pumping Rate 41	9,768		\$620	9,768		\$841	\$221	35.70%
19	Booked to Billed Revenue Ratio			100.03%			100.03%		
20	Total Adjusted Annual Mun Pump Rate 41 Revenue			\$620			\$842	\$221	35.70%

NorthWestern Energy
 Electric Utility - State of South Dakota
 Pro Forma Year Ending December 31, 2012
 Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	<u>Rate 70SO</u>								
2	<u>Summer</u>								
3	Customer Charge	8	\$4.00	\$32	8	\$20.00	\$160	\$128	400.00%
4	Power Factor Charge Revenue			\$1,581			1,794	213	13.49%
5	On-Peak Energy	0	\$0.12442	0	0	\$0.14256	0	0	0.00%
6	Off-Peak Energy	8,500	\$0.00842	72	8,500	\$0.01093	93	21	29.81%
7	Sub-total Summer	8,500		\$1,684	8,500		\$2,047	\$363	21.52%
8	Booked to Billed Revenue Ratio			144.561%			144.56%		
9	Booked Base Rate 70SO Revenue			\$2,435			\$2,959	\$524	21.52%
10	<u>Off-Peak Rate</u>								
11	Customer Charge	16	\$4.00	\$64	16	\$20.00	\$320	\$256	400.00%
12	Power Factor Charge Revenue			2,171			2,463	292	13.46%
13	On-Peak Energy	0	\$0.12442	0	0	\$0.14256	0	0	0.00%
14	Off-Peak Energy	28,006	0.00842	236	28,006	\$0.01093	306	70	29.81%
15	Sub-total Off-Peak	28,006		\$2,471	28,006		\$3,089	\$618	25.03%
16	Booked to Billed Revenue Ratio			68.676%			68.68%		
17	Booked 70SO Revenue			\$1,697			\$2,121	\$425	25.03%
18	<u>Annual Total 70SO</u>								
19	Customer Charge	24		\$96	24		\$480	\$384	400.00%
20	Power Factor Charge Revenue			3,752			4,257	505	13.47%
21	On-Peak Energy	0		0			0	0	0.00%
22	Off-Peak Energy	36,506		307	36,506		399	92	29.81%
23	Sub-total 70SO	36,506		\$4,155	36,506		\$5,136	\$981	23.61%
24	Booked to Billed Revenue Ratio			99.438%			98.92%		
25	Booked 70SO Revenue			\$4,132			\$5,081	\$949	22.96%

NorthWestern Energy
Electric Utility - State of South Dakota
Pro Forma Year Ending December 31, 2012
Derivation of Increased Rates and Proof of Revenue

Line	Description	----- Present Rates -----			----- Proposed Rates -----			Revenue Change	
		Billing Units	Rate	Revenue	Billing Units	Rate	Revenue	\$	%
1	<u>Rate 70SP</u>								
2	<u>Summer</u>								
3	Customer Charge	8	\$4.00	\$32	8	\$20.00	\$160	\$128	400.00%
4	Power Factor Charge Revenue			87			98	11	12.98%
5	On-Peak Energy	3,211	\$0.12442	400	3,211	\$0.14256	458	58	14.58%
6	Off-Peak Energy	0	\$0.00842	0	0	\$0.01093	0	0	0.00%
7	Sub-total Summer	3,211		\$518	3,211		\$716	\$198	38.11%
8	Booked to Billed Revenue Ratio			95.574%			95.574%		
9	Booked 70SO Revenue			\$495			\$684	\$189	38.11%
10	<u>Off-Peak Rate</u>								
11	Customer Charge	16	\$4.00	\$64	16	\$20.00	\$320	\$256	400.00%
12	Power Factor Charge Revenue			30			34	4	13.03%
13	On-Peak Energy	10,142	\$0.12442	1,262	10,142	\$0.14256	1,446	184	14.58%
14	Off-Peak Energy	0	0.00842	0	0	\$0.01093	0	0	0.00%
15	Sub-total Off-Peak	10,142		\$1,356	10,142		\$1,800	\$444	32.74%
16	Booked to Billed Revenue Ratio			93.930%			93.930%		
17	Booked 70SO Revenue			1,274			\$1,691	\$417	32.74%
18	<u>Annual Total 70SP</u>								
19	Customer Charge	24		\$96	24		\$480	\$384	400.00%
20	Power Factor Charge Revenue			117			180	63	53.84%
21	On-Peak Energy	13,353		1,661	13,353		1,904	242	14.58%
22	Off-Peak Energy	0		0	0		0	0	0.00%
23	Sub-total 70SO	13,353		\$1,874	13,353		\$2,563	\$689	36.77%
24	Booked to Billed Revenue Ratio			94.385%			92.641%		
25	Booked 70SO Revenue			\$1,769			\$2,375	\$606	34.24%