

NorthWestern Corporation, dba NorthWestern Energy  
 South Dakota Rate Review  
 Working Papers Rate Case Expense  
 December 31, 2022 Test Year

Line	Description	South Dakota Electric Amount
	(a)	(b)
1	MANAGEMENT APPLICATIONS CONSULTING - estimate	\$ 60,000
2	FINANCIAL CONCEPTS AND APPLICATIONS - estimate	\$ 5,245
3	WITNESS GANNETT FLEMING - estimate	\$ 34,800
4	STATE AGENCY FEES - estimate	\$ 50,000
5	<b>Total Rate Case Expense</b>	<b>\$ 150,045</b>
6		
7	Amortization Period (years)	5
8	Amortized Rate case expense	\$ 30,009
9		
10	Rate Case Expense	\$ 150,045
11		
12	Rate Case expense recorded in test year	\$ 45,204
13		
14	<b>Pro Forma Expense Adjustment</b>	<b>\$ (15,195)</b>
15		
16	<b>Pro Forma Rate Base Adjustment</b>	<b>\$ 75,023</b>