

NorthWestern Corporation, dba NorthWestern Energy
Class Cost of Service Study
Revenue Requirements
South Dakota Electric
Test Year Ended December 31, 2022

REVENUE REQUIREMENTS

| Line No. | Description | Base Rev | Total Service Area | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|-----------------------------|--|----------|--------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|--|
| <u>PRESENT RATES</u> | | | | | | | | | | | |
| 1 | Rate Base | | 787,278,751 | 335,696,246 | 1,703,638 | 80,777,981 | 357,215,746 | 2,615,886 | 8,678,540 | 590,714 | |
| 2 | Net Operating Income Present Rates | | 35,007,220 | 10,148,470 | 3,531 | 3,878,491 | 20,785,466 | 323,135 | (156,495) | 24,621 | |
| 3 | Rate of Return Present Rates | | 4.45% | 3.02% | 0.21% | 4.80% | 5.82% | 12.35% | -1.80% | 4.17% | |
| 4 | Relative Rate of Return | | 1.00 | 0.68 | 0.05 | 1.08 | 1.31 | 2.78 | -0.41 | 0.94 | |
| 5 | Sales Revenue from Present Rates | | 119,514,621 | 47,207,213 | 204,088 | 12,767,249 | 56,655,630 | 628,710 | 1,972,030 | 79,701 | |
| 6 | Annual Booked KWH Sales | | 1,729,577,794 | 594,895,397 | 3,003,908 | 156,471,548 | 950,189,406 | 7,274,425 | 16,908,312 | 834,798 | |
| 7 | Sales Revenue \$/KWH Present Rates | | \$0.06910 | \$0.07935 | \$0.06794 | \$0.08159 | \$0.05963 | \$0.08643 | \$0.11663 | \$0.09547 | |
| 8 | | | | | | | | | | | |
| 9 | <u>CLAIMED RATE OF RETURN</u> | | | | | | | | | | |
| 10 | Claimed Rate of Return | | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | |
| 11 | Return Required for Claimed Rate of Return | | 59,360,818 | 25,311,497 | 128,454 | 6,090,660 | 26,934,067 | 197,238 | 654,362 | 44,540 | |
| 12 | Sales Revenue Required for Claimed ROR | | 150,388,271 | 66,421,260 | 362,325 | 15,572,285 | 64,458,613 | 469,502 | 2,999,337 | 104,949 | |
| 13 | Revenue Deficiency Sales Revenues | | 30,873,650 | 19,214,048 | 158,237 | 2,805,035 | 7,802,983 | (159,208) | 1,027,307 | 25,247 | |
| 14 | Percent Increase Required | | 25.83% | 40.70% | 77.53% | 21.97% | 13.77% | -25.32% | 52.09% | 31.68% | |
| 15 | Annual Booked KWH Sales | | 1,729,577,794 | 594,895,397 | 3,003,908 | 156,471,548 | 950,189,406 | 7,274,425 | 16,908,312 | 834,798 | |
| 16 | Sales Revenue Required for Claimed \$/KWH | | \$0.08695 | \$0.11165 | \$0.12062 | \$0.09952 | \$0.06784 | \$0.06454 | \$0.17739 | \$0.12572 | |
| 17 | Revenue Deficiency Claimed \$/KWH | | \$0.01785 | \$0.03230 | \$0.05268 | \$0.01793 | \$0.00821 | -\$0.02189 | \$0.06076 | \$0.03024 | |
| 18 | | | | | | | | | | | |
| 19 | <u>PROPOSED REVENUES</u> | | | | | | | | | | |
| 20 | Sales Revenue from Proposed Rates | | 150,388,296 | 59,087,261 | 257,783 | 15,972,116 | 71,791,769 | 778,962 | 2,401,950 | 98,454 | |
| 21 | Revenue Deficiency Sales Revenues | | 30,873,674 | 11,880,049 | 53,696 | 3,204,867 | 15,136,139 | 150,252 | 429,920 | 18,752 | |
| 22 | Percent Increase Proposed | | 25.83% | 25.17% | 26.31% | 25.10% | 26.72% | 23.90% | 21.80% | 23.53% | |
| 23 | Proposed Rate of Return | | 7.54% | 5.81% | 2.69% | 7.93% | 9.16% | 16.89% | 2.10% | 6.67% | |
| 24 | Return Resulting from Proposed Revenues | | 59,360,837 | 19,517,638 | 45,866 | 6,406,527 | 32,727,260 | 441,711 | 182,426 | 39,409 | |
| 25 | Annual Booked KWH Sales | | 1,729,577,794 | 594,895,397 | 3,003,908 | 156,471,548 | 950,189,406 | 7,274,425 | 16,908,312 | 834,798 | |
| 26 | Sales Revenue Required for Proposed \$/KWH | | \$0.08695 | \$0.09932 | \$0.08582 | \$0.10208 | \$0.07556 | \$0.10708 | \$0.14206 | \$0.11794 | |
| 27 | Revenue Deficiency Proposed \$/KWH | | \$0.01785 | \$0.01997 | \$0.01788 | \$0.02048 | \$0.01593 | \$0.02065 | \$0.02543 | \$0.02246 | |

NorthWestern Corporation, dba NorthWestern Energy
Class Cost of Service Study
Revenue Requirements
South Dakota Electric
Test Year Ended December 31, 2022

REVENUE REQUIREMENTS

| Line No. | Description | Base Rev | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Interr Irr 16 & 18 | Irrigation Irr 17 | |
|-----------------------------|--|----------|----------------------|-------------------------|---------------------------------|--------------------------|-------------------------------|-------------------|--|
| <u>PRESENT RATES</u> | | | | | | | | | |
| 1 | Rate Base | | 222,317,267 | 104,489,826 | 8,836,535 | 52,618 | 1,544,812 | 158,826 | |
| 2 | Net Operating Income Present Rates | | 9,731,033 | 879,673 | (459,103) | (3,133) | (15,671) | 19,202 | |
| 3 | Rate of Return Present Rates | | 4.38% | 0.84% | -5.20% | -5.95% | -1.01% | 12.09% | |
| 4 | Relative Rate of Return | | 0.98 | 0.19 | -1.17 | -1.34 | -0.23 | 2.72 | |
| 5 | Sales Revenue from Present Rates | | 34,538,058 | 12,189,899 | 476,761 | 2,494 | 165,969 | 38,119 | |
| 6 | Annual Booked KWH Sales | | 395,117,244 | 184,884,645 | 14,804,756 | 88,752 | 2,645,297 | 358,611 | |
| 7 | Sales Revenue \$/KWH Present Rates | | \$0.08741 | \$0.06593 | \$0.03220 | \$0.02810 | \$0.06274 | \$0.10630 | |
| 8 | | | | | | | | | |
| 9 | <u>CLAIMED RATE OF RETURN</u> | | | | | | | | |
| 10 | Claimed Rate of Return | | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | |
| 11 | Return Required for Claimed Rate of Return | | 16,762,722 | 7,878,533 | 666,275 | 3,967 | 116,479 | 11,976 | |
| 12 | Sales Revenue Required for Claimed ROR | | 43,452,480 | 21,055,479 | 1,901,816 | 11,485 | 333,344 | 28,982 | |
| 13 | Revenue Deficiency Sales Revenues | | 8,914,422 | 8,865,580 | 1,425,055 | 8,991 | 167,375 | (9,138) | |
| 14 | Percent Increase Required | | 25.81% | 72.73% | 298.90% | 360.50% | 100.85% | -23.97% | |
| 15 | Annual Booked KWH Sales | | 395,117,244 | 184,884,645 | 14,804,756 | 88,752 | 2,645,297 | 358,611 | |
| 16 | Sales Revenue Required for Claimed \$/KWH | | \$0.10997 | \$0.11388 | \$0.12846 | \$0.12941 | \$0.12601 | \$0.08082 | |
| 17 | Revenue Deficiency Claimed \$/KWH | | \$0.02256 | \$0.04795 | \$0.09626 | \$0.10131 | \$0.06327 | -\$0.02548 | |
| 18 | | | | | | | | | |
| 19 | <u>PROPOSED REVENUES</u> | | | | | | | | |
| 20 | Sales Revenue from Proposed Rates | | 43,253,457 | 15,170,996 | 659,279 | 3,529 | 211,002 | 46,782 | |
| 21 | Revenue Deficiency Sales Revenues | | 8,715,400 | 2,981,097 | 182,518 | 1,034 | 45,033 | 8,662 | |
| 22 | Percent Increase Proposed | | 25.23% | 24.46% | 38.28% | 41.48% | 27.13% | 22.72% | |
| 23 | Proposed Rate of Return | | 7.47% | 3.09% | -3.57% | -4.41% | 1.28% | 16.39% | |
| 24 | Return Resulting from Proposed Revenues | | 16,605,494 | 3,229,791 | (315,329) | (2,318) | 19,828 | 26,038 | |
| 25 | Annual Booked KWH Sales | | 395,117,244 | 184,884,645 | 14,804,756 | 88,752 | 2,645,297 | 358,611 | |
| 26 | Sales Revenue Required for Proposed \$/KWH | | \$0.10947 | \$0.08206 | \$0.04453 | \$0.03976 | \$0.07976 | \$0.13045 | |
| 27 | Revenue Deficiency Proposed \$/KWH | | \$0.02206 | \$0.01612 | \$0.01233 | \$0.01166 | \$0.01702 | \$0.02416 | |

REVENUE REQUIREMENTS

| Line No. | Description | Base Rev | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 |
|-----------------------------|--|----------|------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|
| <u>PRESENT RATES</u> | | | | | | | | | | | | |
| 1 | Rate Base | | 41,394,689 | 315,331 | 20,144,335 | 18,923,626 | 71,449,400 | 285,766,347 | 2,615,886 | 1,964,014 | 6,714,525 | 590,714 |
| 2 | Net Operating Income Present Rates | | 4,092,407 | (1,657) | (736,653) | 524,394 | 8,246,016 | 12,539,450 | 323,135 | 110,719 | (267,214) | 24,621 |
| 3 | Rate of Return Present Rates | | 9.89% | -0.53% | -3.66% | 2.77% | 11.54% | 4.39% | 12.35% | 5.64% | -3.98% | 4.17% |
| 4 | Relative Rate of Return | | 2.22 | -0.12 | -0.82 | 0.62 | 2.60 | 0.99 | 2.78 | 1.27 | -0.89 | 0.94 |
| 5 | Sales Revenue from Present Rates | | 8,792,488 | 32,507 | 1,375,407 | 2,566,847 | 15,720,900 | 40,934,731 | 628,710 | 570,629 | 1,401,401 | 79,701 |
| 6 | Annual Booked KWH Sales | | 73,224,645 | 566,638 | 42,249,519 | 40,430,746 | 161,418,897 | 788,770,509 | 7,274,425 | 5,041,019 | 11,867,293 | 834,798 |
| 7 | Sales Revenue \$/KWH Present Rates | | \$0.12008 | \$0.05737 | \$0.03255 | \$0.06349 | \$0.09739 | \$0.05190 | \$0.08643 | \$0.11320 | \$0.11809 | \$0.09547 |
| 8 | | | | | | | | | | | | |
| 9 | <u>CLAIMED RATE OF RETURN</u> | | | | | | | | | | | |
| 10 | Claimed Rate of Return | | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% | 7.54% |
| 11 | Return Required for Claimed Rate of Return | | 3,121,160 | 23,776 | 1,518,883 | 1,426,841 | 5,387,285 | 21,546,783 | 197,238 | 148,087 | 506,275 | 44,540 |
| 12 | Sales Revenue Required for Claimed ROR | | 7,565,600 | 64,719 | 4,231,676 | 3,710,290 | 12,106,344 | 52,352,269 | 469,502 | 618,123 | 2,381,214 | 104,949 |
| 13 | Revenue Deficiency Sales Revenues | | (1,226,888) | 32,212 | 2,856,269 | 1,143,443 | (3,614,556) | 11,417,539 | (159,208) | 47,493 | 979,813 | 25,247 |
| 14 | Percent Increase Required | | -13.95% | 99.09% | 207.67% | 44.55% | -22.99% | 27.89% | -25.32% | 8.32% | 69.92% | 31.68% |
| 15 | Annual Booked KWH Sales | | 73,224,645 | 566,638 | 42,249,519 | 40,430,746 | 161,418,897 | 788,770,509 | 7,274,425 | 5,041,019 | 11,867,293 | 834,798 |
| 16 | Sales Revenue Required for Claimed \$/KWH | | \$0.10332 | \$0.11422 | \$0.10016 | \$0.09177 | \$0.07500 | \$0.06637 | \$0.06454 | \$0.12262 | \$0.20065 | \$0.12572 |
| 17 | Revenue Deficiency Claimed \$/KWH | | -\$0.01676 | \$0.05685 | \$0.06760 | \$0.02828 | -\$0.02239 | \$0.01448 | -\$0.02189 | \$0.00942 | \$0.08256 | \$0.03024 |
| 18 | | | | | | | | | | | | |
| 19 | <u>PROPOSED REVENUES</u> | | | | | | | | | | | |
| 20 | Sales Revenue from Proposed Rates | | 10,756,493 | 41,940 | 1,900,372 | 3,273,311 | 19,397,694 | 52,394,075 | 778,962 | 695,905 | 1,706,044 | 98,454 |
| 21 | Revenue Deficiency Sales Revenues | | 1,964,005 | 9,434 | 524,965 | 706,463 | 3,676,794 | 11,459,344 | 150,252 | 125,276 | 304,643 | 18,752 |
| 22 | Percent Increase Proposed | | 22.34% | 29.02% | 38.17% | 27.52% | 23.39% | 27.99% | 23.90% | 21.95% | 21.74% | 23.53% |
| 23 | Proposed Rate of Return | | 13.63% | 1.83% | -1.60% | 5.72% | 15.60% | 7.55% | 16.89% | 10.67% | -0.40% | 6.67% |
| 24 | Return Resulting from Proposed Revenues | | 5,641,965 | 5,781 | (322,847) | 1,081,628 | 11,147,451 | 21,579,809 | 441,711 | 209,535 | (27,109) | 39,409 |
| 25 | Annual Booked KWH Sales | | 73,224,645 | 566,638 | 42,249,519 | 40,430,746 | 161,418,897 | 788,770,509 | 7,274,425 | 5,041,019 | 11,867,293 | 834,798 |
| 26 | Sales Revenue Required for Proposed \$/KWH | | \$0.14690 | \$0.07402 | \$0.04498 | \$0.08096 | \$0.12017 | \$0.06642 | \$0.10708 | \$0.13805 | \$0.14376 | \$0.11794 |
| 27 | Revenue Deficiency Proposed \$/KWH | | \$0.02682 | \$0.01665 | \$0.01243 | \$0.01747 | \$0.02278 | \$0.01453 | \$0.02065 | \$0.02485 | \$0.02567 | \$0.02246 |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|-----------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|---------|
| 1 | 13 Month Avg Plant | | | | | | | | |
| 2 | Production | \$ 584,741,380 | 223,717,815 | 722,801 | 57,013,273 | 298,889,799 | 1,867,672 | 2,090,135 | 439,885 |
| 3 | Transmission | \$ 234,868,723 | 89,859,072 | 290,322 | 22,900,097 | 120,052,844 | 750,174 | 839,529 | 176,685 |
| 4 | Distribution Substations | \$ 56,011,533 | 26,815,134 | 231,575 | 5,819,536 | 22,358,327 | 180,500 | 561,075 | 45,387 |
| 5 | Distribution Primary | \$ 127,555,470 | 61,066,299 | 527,367 | 13,252,871 | 50,916,780 | 411,054 | 1,277,740 | 103,361 |
| 6 | Distribution Secondary | \$ 48,380,985 | 34,158,862 | 294,995 | 7,413,303 | 5,511,342 | 229,933 | 714,734 | 57,817 |
| 7 | Distribution - Transformers | \$ 46,890,009 | 22,448,267 | 193,863 | 4,871,820 | 18,717,255 | 151,105 | 469,703 | 37,996 |
| 8 | Services | \$ 25,530,300 | 15,462,614 | 151,589 | 1,813,543 | 8,009,363 | 77,747 | - | 15,444 |
| 9 | Meters | \$ 23,627,705 | 17,220,911 | 125,972 | 4,166,032 | 1,983,840 | 127,057 | - | 3,893 |
| 10 | Customer Meter Reading | \$ 241,808 | 112,575 | 516 | 28,879 | 96,579 | 2,996 | - | 263 |
| 11 | Customer Records | \$ 2,641,018 | 2,076,509 | 3,458 | 401,972 | 107,003 | 11,311 | 40,641 | 124 |
| 12 | Customer Other | \$ 8,125,681 | 4,462,262 | 12,082 | 980,342 | 2,385,119 | 33,541 | 250,000 | 2,333 |
| 13 | Street Lighting | \$ 13,275,598 | - | - | - | - | - | 13,275,598 | - |
| 14 | Energy Related | \$ - | - | - | - | - | - | - | - |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Plant | \$ 1,171,890,212 | 497,400,322 | 2,554,538 | 118,661,668 | 529,028,250 | 3,843,091 | 19,519,156 | 883,188 |
| 19 | | | | | | | | | |
| 20 | 13 Month Accum Depr | | | | | | | | |
| 21 | Production | \$ 185,999,037 | 71,161,884 | 229,914 | 18,135,220 | 95,073,167 | 594,083 | 664,846 | 139,922 |
| 22 | Transmission | \$ 81,064,994 | 31,014,879 | 100,205 | 7,903,974 | 41,436,267 | 258,923 | 289,764 | 60,983 |
| 23 | Distribution Substations | \$ 15,989,325 | 7,654,779 | 66,106 | 1,661,273 | 6,382,517 | 51,526 | 160,167 | 12,956 |
| 24 | Distribution Primary | \$ 49,121,361 | 23,516,512 | 203,088 | 5,103,655 | 19,607,952 | 158,296 | 492,055 | 39,804 |
| 25 | Distribution Secondary | \$ 17,827,187 | 12,586,689 | 108,698 | 2,731,617 | 2,030,792 | 84,724 | 263,362 | 21,304 |
| 26 | Distribution - Transformers | \$ 12,835,565 | 6,144,938 | 53,067 | 1,333,601 | 5,123,619 | 41,363 | 128,576 | 10,401 |
| 27 | Services | \$ 15,219,963 | 9,218,083 | 90,370 | 1,081,149 | 4,774,805 | 46,349 | - | 9,207 |
| 28 | Meters | \$ (657,086) | (478,913) | (3,503) | (115,857) | (55,171) | (3,533) | - | (108) |
| 29 | Customer Meter Reading | \$ 85,958 | 40,018 | 183 | 10,266 | 34,332 | 1,065 | - | 94 |
| 30 | Customer Records | \$ 938,824 | 738,154 | 1,229 | 142,892 | 38,037 | 4,021 | 14,447 | 44 |
| 31 | Customer Other | \$ 2,888,502 | 1,586,237 | 4,295 | 348,490 | 847,858 | 11,923 | 88,870 | 829 |
| 32 | Street Lighting | \$ 8,710,086 | - | - | - | - | - | 8,710,086 | - |
| 33 | Energy Related | \$ - | - | - | - | - | - | - | - |
| 34 | Fuel | \$ - | - | - | - | - | - | - | - |
| 35 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 36 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 37 | Total Accum Deprec | \$ 390,023,716 | 163,183,259 | 853,653 | 38,336,280 | 175,294,174 | 1,248,741 | 10,812,172 | 295,436 |
| 38 | | | | | | | | | |
| 39 | 13 Month Net Plant | \$ 781,866,496 | 334,217,063 | 1,700,885 | 80,325,387 | 353,734,075 | 2,594,350 | 8,706,984 | 587,752 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|-----------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | 13 Month Avg Plant | | | | | | |
| 2 | Production | 149,614,958 | 68,596,433 | 5,473,681 | 32,743 | 634,890 | 87,911 |
| 3 | Transmission | 60,094,728 | 27,552,619 | 2,198,573 | 13,152 | 255,012 | 35,310 |
| 4 | Distribution Substations | 16,877,805 | 9,024,577 | 907,541 | 5,211 | 214,678 | 16,897 |
| 5 | Distribution Primary | 38,435,948 | 20,551,735 | 2,066,750 | 11,866 | 488,887 | 38,479 |
| 6 | Distribution Secondary | 21,500,046 | 11,496,093 | 1,156,085 | 6,637 | 273,471 | 21,524 |
| 7 | Distribution - Transformers | 14,129,241 | 7,554,917 | 759,747 | 4,362 | 179,717 | 14,145 |
| 8 | Services | 9,178,459 | 6,284,156 | - | - | 140,528 | 11,061 |
| 9 | Meters | 13,145,352 | 3,729,029 | 343,992 | 2,539 | 116,859 | 9,113 |
| 10 | Customer Meter Reading | 87,307 | 24,693 | 571 | 4 | 479 | 37 |
| 11 | Customer Records | 1,615,888 | 449,847 | 10,702 | 72 | 2,810 | 648 |
| 12 | Customer Other | 3,276,597 | 1,088,339 | 96,698 | 629 | 10,304 | 1,778 |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | - | - | - | - | - | - |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Plant | 327,956,330 | 156,352,437 | 13,014,340 | 77,215 | 2,317,634 | 236,904 |
| 19 | | | | | | | |
| 20 | 13 Month Accum Depr | | | | | | |
| 21 | Production | 47,590,677 | 21,819,681 | 1,741,111 | 10,415 | 201,951 | 27,963 |
| 22 | Transmission | 20,741,709 | 9,509,793 | 758,838 | 4,539 | 88,017 | 12,187 |
| 23 | Distribution Substations | 4,818,020 | 2,576,200 | 259,071 | 1,487 | 61,283 | 4,823 |
| 24 | Distribution Primary | 14,801,608 | 7,914,433 | 795,902 | 4,570 | 188,270 | 14,818 |
| 25 | Distribution Secondary | 7,922,231 | 4,236,024 | 425,989 | 2,446 | 100,767 | 7,931 |
| 26 | Distribution - Transformers | 3,867,706 | 2,068,066 | 207,972 | 1,194 | 49,195 | 3,872 |
| 27 | Services | 5,471,765 | 3,746,318 | - | - | 83,776 | 6,594 |
| 28 | Meters | (365,572) | (103,704) | (9,566) | (71) | (3,250) | (253) |
| 29 | Customer Meter Reading | 31,036 | 8,778 | 203 | 1 | 170 | 13 |
| 30 | Customer Records | 574,413 | 159,911 | 3,804 | 26 | 999 | 230 |
| 31 | Customer Other | 1,164,759 | 386,881 | 34,374 | 223 | 3,663 | 632 |
| 32 | Street Lighting | - | - | - | - | - | - |
| 33 | Energy Related | - | - | - | - | - | - |
| 34 | Fuel | - | - | - | - | - | - |
| 35 | External Transmission | - | - | - | - | - | - |
| 36 | Ad Valorem | - | - | - | - | - | - |
| 37 | Total Accum Deprec | 106,618,353 | 52,322,379 | 4,217,696 | 24,831 | 774,841 | 78,812 |
| 38 | | | | | | | |
| 39 | 13 Month Net Plant | 221,337,977 | 104,030,058 | 8,796,644 | 52,383 | 1,542,793 | 158,092 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|-----------------------------|------------------------|---------------------------------|-------------------------------------|----------------------------------|--------------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|---------------|
| 1 | 13 Month Avg Plant | | | | | | | | | | | |
| 2 | Production | 29,202,569 | 223,626 | 14,106,336 | 13,480,741 | 55,945,093 | 242,944,706 | 1,867,672 | 593,850 | 1,496,286 | 439,885 | _12CPProd |
| 3 | Transmission | 11,729,579 | 89,822 | 5,665,987 | 5,414,709 | 22,471,050 | 97,581,794 | 750,174 | 238,527 | 601,002 | 176,685 | _12CPTrans |
| 4 | Distribution Substations | 2,561,886 | 21,706 | 1,789,171 | 1,446,772 | 4,344,082 | 18,014,245 | 180,500 | 167,278 | 393,797 | 45,387 | NonCP |
| 5 | Distribution Primary | 5,834,202 | 49,430 | 4,074,493 | 3,294,745 | 9,892,809 | 41,023,970 | 411,054 | 380,943 | 896,796 | 103,361 | NonCPPPrimary |
| 6 | Distribution Secondary | 3,263,497 | 27,650 | 2,279,163 | 1,842,993 | 5,511,342 | - | 229,933 | 213,090 | 501,644 | 57,817 | NonCPSecond |
| 7 | Distribution - Transformers | 2,144,681 | 18,171 | 1,497,803 | 1,211,164 | 3,636,645 | 15,080,610 | 151,105 | 140,037 | 329,667 | 37,996 | DemTransf |
| 8 | Services | 1,181,201 | - | - | 632,342 | 1,779,541 | 6,229,822 | 77,747 | - | - | 15,444 | Services |
| 9 | Meters | 3,310,855 | 21,628 | 265,871 | 567,679 | 1,531,515 | 452,325 | 127,057 | - | - | 3,893 | MeterCost |
| 10 | Customer Meter Reading | 19,454 | 33 | 327 | 9,065 | 72,829 | 23,750 | 2,996 | - | - | 263 | MeterRdg |
| 11 | Customer Records | 362,198 | 609 | 6,065 | 33,099 | 86,697 | 20,306 | 11,311 | 34,784 | 5,857 | 124 | CustRecords |
| 12 | Customer Other | 697,835 | 4,872 | 134,478 | 143,158 | 505,213 | 1,879,906 | 33,541 | 213,602 | 36,398 | 2,333 | Customer |
| 13 | Street Lighting | - | - | - | - | - | - | - | 1,901,066 | 11,374,532 | - | Lighting |
| 14 | Energy Related | - | - | - | - | - | - | - | - | - | - | Energy |
| 15 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | Total Plant | 60,307,959 | 457,547 | 29,819,694 | 28,076,468 | 105,776,817 | 423,251,433 | 3,843,091 | 3,883,177 | 15,635,979 | 883,188 | |
| 19 | | | | | | | | | | | | |
| 20 | 13 Month Accum Depr | | | | | | | | | | | |
| 21 | Production | 9,288,978 | 71,133 | 4,487,052 | 4,288,058 | 17,795,446 | 77,277,721 | 594,083 | 188,896 | 475,950 | 139,922 | _12CPProd |
| 22 | Transmission | 4,048,467 | 31,002 | 1,955,617 | 1,868,888 | 7,755,888 | 33,680,379 | 258,923 | 82,328 | 207,436 | 60,983 | _12CPTrans |
| 23 | Distribution Substations | 731,329 | 6,196 | 510,746 | 413,003 | 1,240,083 | 5,142,434 | 51,526 | 47,752 | 112,415 | 12,956 | NonCP |
| 24 | Distribution Primary | 2,246,740 | 19,036 | 1,569,079 | 1,268,800 | 3,809,701 | 15,798,250 | 158,296 | 146,701 | 345,355 | 39,804 | NonCPPPrimary |
| 25 | Distribution Secondary | 1,202,517 | 10,188 | 839,815 | 679,097 | 2,030,792 | - | 84,724 | 78,518 | 184,843 | 21,304 | NonCPSecond |
| 26 | Distribution - Transformers | 587,080 | 4,974 | 410,005 | 331,541 | 995,487 | 4,128,132 | 41,363 | 38,333 | 90,242 | 10,401 | DemTransf |
| 27 | Services | 704,176 | - | - | 376,972 | 1,060,879 | 3,713,926 | 46,349 | - | - | 9,207 | Services |
| 28 | Meters | (92,075) | (601) | (7,394) | (15,787) | (42,591) | (12,579) | (3,533) | - | - | (108) | MeterCost |
| 29 | Customer Meter Reading | 6,915 | 12 | 116 | 3,222 | 25,889 | 8,442 | 1,065 | - | - | 94 | MeterRdg |
| 30 | Customer Records | 128,754 | 217 | 2,156 | 11,766 | 30,819 | 7,218 | 4,021 | 12,365 | 2,082 | 44 | CustRecords |
| 31 | Customer Other | 248,065 | 1,732 | 47,804 | 50,890 | 179,592 | 668,266 | 11,923 | 75,931 | 12,939 | 829 | Customer |
| 32 | Street Lighting | - | - | - | - | - | - | - | 1,247,284 | 7,462,802 | - | Lighting |
| 33 | Energy Related | - | - | - | - | - | - | - | - | - | - | Energy |
| 34 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 35 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 36 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 37 | Total Accum Deprec | 19,100,946 | 143,888 | 9,814,996 | 9,276,450 | 34,881,984 | 140,412,190 | 1,248,741 | 1,918,108 | 8,894,064 | 295,436 | |
| 38 | | | | | | | | | | | | |
| 39 | 13 Month Net Plant | 41,207,012 | 313,659 | 20,004,698 | 18,800,018 | 70,894,832 | 282,839,243 | 2,594,350 | 1,965,068 | 6,741,915 | 587,752 | |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|------------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|--------|
| 1 | Working Capital | | | | | | | | |
| 2 | Production | \$ 6,901,385 | 2,640,420 | 8,531 | 672,897 | 3,527,634 | 22,043 | 24,669 | 5,192 |
| 3 | Transmission | \$ 2,719,868 | 1,040,602 | 3,362 | 265,192 | 1,390,257 | 8,687 | 9,722 | 2,046 |
| 4 | Distribution Substations | \$ 565,513 | 270,735 | 2,338 | 58,756 | 225,738 | 1,822 | 5,665 | 458 |
| 5 | Distribution Primary | \$ 1,243,780 | 595,451 | 5,142 | 129,227 | 496,484 | 4,008 | 12,459 | 1,008 |
| 6 | Distribution Secondary | \$ 474,264 | 334,849 | 2,892 | 72,670 | 54,026 | 2,254 | 7,006 | 567 |
| 7 | Distribution - Transformers | \$ 524,217 | 250,965 | 2,167 | 54,466 | 209,254 | 1,689 | 5,251 | 425 |
| 8 | Services | \$ 261,139 | 158,161 | 1,551 | 18,550 | 81,925 | 795 | - | 158 |
| 9 | Meters | \$ 105,193 | 76,669 | 561 | 18,548 | 8,832 | 566 | - | 17 |
| 10 | Customer Meter Reading | \$ (1,960) | (912) | (4) | (234) | (783) | (24) | - | (2) |
| 11 | Customer Records | \$ (34,784) | (27,349) | (46) | (5,294) | (1,409) | (149) | (535) | (2) |
| 12 | Customer Other | \$ (55,755) | (30,618) | (83) | (6,727) | (16,366) | (230) | (1,715) | (16) |
| 13 | Street Lighting | \$ 111,808 | - | - | - | - | 111,808 | - | - |
| 14 | Energy Related | \$ 5,334,972 | 1,836,834 | 9,275 | 483,131 | 2,928,487 | 22,461 | 52,207 | 2,578 |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Working Capital | \$ 18,149,639 | 7,145,807 | 35,686 | 1,761,181 | 8,904,078 | 63,923 | 226,536 | 12,429 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|-----------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | Working Capital | | | | | | |
| 2 | Production | 1,765,824 | 809,606 | 64,603 | 386 | 7,493 | 1,038 |
| 3 | Transmission | 695,919 | 319,070 | 25,460 | 152 | 2,953 | 409 |
| 4 | Distribution Substations | 170,404 | 91,115 | 9,163 | 53 | 2,167 | 171 |
| 5 | Distribution Primary | 374,785 | 200,398 | 20,153 | 116 | 4,767 | 375 |
| 6 | Distribution Secondary | 210,759 | 112,693 | 11,333 | 65 | 2,681 | 211 |
| 7 | Distribution - Transformers | 157,961 | 84,462 | 8,494 | 49 | 2,009 | 158 |
| 8 | Services | 93,883 | 64,278 | - | - | 1,437 | 113 |
| 9 | Meters | 58,525 | 16,602 | 1,531 | 11 | 520 | 41 |
| 10 | Customer Meter Reading | (708) | (200) | (5) | (0) | (4) | (0) |
| 11 | Customer Records | (21,282) | (5,925) | (141) | (1) | (37) | (9) |
| 12 | Customer Other | (22,483) | (7,468) | (664) | (4) | (71) | (12) |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | 1,219,987 | 570,861 | 45,712 | 274 | 8,168 | 1,107 |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Working Capital | 4,703,574 | 2,255,492 | 185,640 | 1,101 | 32,085 | 3,601 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|------------------------------|---------------------------------|-------------------------------------|----------------------------------|----------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|---------------|
| 1 | Working Capital | | | | | | | | | | |
| 2 | 344,662 | 2,639 | 166,489 | 159,106 | 660,290 | 2,867,344 | 22,043 | 7,009 | 17,660 | 5,192 | _12CPProd |
| 3 | 135,833 | 1,040 | 65,614 | 62,704 | 260,223 | 1,130,034 | 8,687 | 2,762 | 6,960 | 2,046 | _12CPTrans |
| 4 | 25,866 | 219 | 18,064 | 14,607 | 43,859 | 181,878 | 1,822 | 1,689 | 3,976 | 458 | NonCP |
| 5 | 56,889 | 482 | 39,730 | 32,127 | 96,464 | 400,020 | 4,008 | 3,715 | 8,745 | 1,008 | NonCPPPrimary |
| 6 | 31,991 | 271 | 22,342 | 18,066 | 54,026 | - | 2,254 | 2,089 | 4,917 | 567 | NonCPSecond |
| 7 | 23,977 | 203 | 16,745 | 13,540 | 40,657 | 168,597 | 1,689 | 1,566 | 3,686 | 425 | DemTransf |
| 8 | 12,082 | - | - | 6,468 | 18,202 | 63,722 | 795 | - | - | 158 | Services |
| 9 | 14,740 | 96 | 1,184 | 2,527 | 6,818 | 2,014 | 566 | - | - | 17 | MeterCost |
| 10 | (158) | (0) | (3) | (73) | (590) | (193) | (24) | - | - | (2) | MeterRdg |
| 11 | (4,770) | (8) | (80) | (436) | (1,142) | (267) | (149) | (458) | (77) | (2) | CustRecords |
| 12 | (4,788) | (33) | (923) | (982) | (3,467) | (12,899) | (230) | (1,466) | (250) | (16) | Customer |
| 13 | - | - | - | - | - | - | - | 16,011 | 95,797 | - | Lighting |
| 14 | 226,093 | 1,750 | 130,452 | 124,836 | 498,388 | 2,430,098 | 22,461 | 15,565 | 36,642 | 2,578 | Energy |
| 15 | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | Total Working Capital | 862,416 | 6,659 | 459,615 | 432,491 | 1,673,729 | 7,230,349 | 63,923 | 48,481 | 178,055 | 12,429 |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|------------------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|--------|
| 1 | Other Addition to Rate Base | | | | | | | | |
| 2 | Production | \$ 37,730 | 14,435 | 47 | 3,679 | 19,286 | 121 | 135 | 28 |
| 3 | Transmission | \$ 3,858,647 | 1,476,290 | 4,770 | 376,225 | 1,972,342 | 12,325 | 13,793 | 2,903 |
| 4 | Distribution Substations | \$ 3,662 | 1,753 | 15 | 380 | 1,462 | 12 | 37 | 3 |
| 5 | Distribution Primary | \$ 9,178 | 4,394 | 38 | 954 | 3,664 | 30 | 92 | 7 |
| 6 | Distribution Secondary | \$ 3,453 | 2,438 | 21 | 529 | 393 | 16 | 51 | 4 |
| 7 | Distribution - Transformers | \$ 2,644 | 1,266 | 11 | 275 | 1,055 | 9 | 26 | 2 |
| 8 | Services | \$ 1,330 | 805 | 8 | 94 | 417 | 4 | - | 1 |
| 9 | Meters | \$ 3,254 | 2,371 | 17 | 574 | 273 | 17 | - | 1 |
| 10 | Customer Meter Reading | \$ 54 | 25 | 0 | 6 | 22 | 1 | - | 0 |
| 11 | Customer Records | \$ 868 | 682 | 1 | 132 | 35 | 4 | 13 | 0 |
| 12 | Customer Other | \$ 1,622 | 891 | 2 | 196 | 476 | 7 | 50 | 0 |
| 13 | Street Lighting | \$ 1,025 | - | - | - | - | - | 1,025 | - |
| 14 | Energy Related | \$ 279 | 96 | 0 | 25 | 153 | 1 | 3 | 0 |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Working Capital | \$ 3,923,746 | 1,505,448 | 4,931 | 383,069 | 1,999,579 | 12,545 | 15,225 | 2,950 |
| 19 | | | | | | | | | |
| 20 | Deductions to Rate Base | | | | | | | | |
| 21 | Production | \$ 8,094,611 | 3,096,939 | 10,006 | 789,238 | 4,137,550 | 25,854 | 28,934 | 6,089 |
| 22 | Transmission | \$ 3,251,302 | 1,243,925 | 4,019 | 317,007 | 1,661,899 | 10,385 | 11,622 | 2,446 |
| 23 | Distribution Substations | \$ 775,371 | 371,204 | 3,206 | 80,560 | 309,508 | 2,499 | 7,767 | 628 |
| 24 | Distribution Primary | \$ 1,765,758 | 845,345 | 7,300 | 183,460 | 704,844 | 5,690 | 17,688 | 1,431 |
| 25 | Distribution Secondary | \$ 669,741 | 472,863 | 4,084 | 102,623 | 76,294 | 3,183 | 9,894 | 800 |
| 26 | Distribution - Transformers | \$ 649,101 | 310,753 | 2,684 | 67,441 | 259,104 | 2,092 | 6,502 | 526 |
| 27 | Services | \$ 622,355 | 376,934 | 3,695 | 44,209 | 195,245 | 1,895 | - | 376 |
| 28 | Meters | \$ 496,724 | 362,034 | 2,648 | 87,582 | 41,706 | 2,671 | - | 82 |
| 29 | Customer Meter Reading | \$ 3,347 | 1,558 | 7 | 400 | 1,337 | 41 | - | 4 |
| 30 | Customer Records | \$ 36,560 | 28,745 | 48 | 5,565 | 1,481 | 157 | 563 | 2 |
| 31 | Customer Other | \$ 112,484 | 61,771 | 167 | 13,571 | 33,017 | 464 | 3,461 | 32 |
| 32 | Street Lighting | \$ 183,775 | - | - | - | - | - | 183,775 | - |
| 33 | Energy Related | \$ - | - | - | - | - | - | - | - |
| 34 | Fuel | \$ - | - | - | - | - | - | - | - |
| 35 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 36 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 37 | Total Deducts Rate Base | \$ 16,661,130 | 7,172,071 | 37,864 | 1,691,656 | 7,421,985 | 54,931 | 270,205 | 12,417 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|------------------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | Other Addition to Rate Base | | | | | | |
| 2 | Production | 9,654 | 4,426 | 353 | 2 | 41 | 6 |
| 3 | Transmission | 987,293 | 452,661 | 36,120 | 216 | 4,190 | 580 |
| 4 | Distribution Substations | 1,103 | 590 | 59 | 0 | 14 | 1 |
| 5 | Distribution Primary | 2,766 | 1,479 | 149 | 1 | 35 | 3 |
| 6 | Distribution Secondary | 1,535 | 821 | 83 | 0 | 20 | 2 |
| 7 | Distribution - Transformers | 797 | 426 | 43 | 0 | 10 | 1 |
| 8 | Services | 478 | 327 | - | - | 7 | 1 |
| 9 | Meters | 1,810 | 514 | 47 | 0 | 16 | 1 |
| 10 | Customer Meter Reading | 20 | 6 | 0 | 0 | 0 | 0 |
| 11 | Customer Records | 531 | 148 | 4 | 0 | 1 | 0 |
| 12 | Customer Other | 654 | 217 | 19 | 0 | 2 | 0 |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | 64 | 30 | 2 | 0 | 0 | 0 |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Working Capital | 1,006,704 | 461,643 | 36,880 | 221 | 4,336 | 594 |
| 19 | | | | | | | |
| 20 | Deductions to Rate Base | | | | | | |
| 21 | Production | 2,071,129 | 949,585 | 75,773 | 453 | 8,789 | 1,217 |
| 22 | Transmission | 831,895 | 381,413 | 30,435 | 182 | 3,530 | 489 |
| 23 | Distribution Substations | 233,640 | 124,928 | 12,563 | 72 | 2,972 | 234 |
| 24 | Distribution Primary | 532,071 | 284,499 | 28,610 | 164 | 6,768 | 533 |
| 25 | Distribution Secondary | 297,626 | 159,141 | 16,004 | 92 | 3,786 | 298 |
| 26 | Distribution - Transformers | 195,592 | 104,583 | 10,517 | 60 | 2,488 | 196 |
| 27 | Services | 223,744 | 153,190 | - | - | 3,426 | 270 |
| 28 | Meters | 276,354 | 78,395 | 7,232 | 53 | 2,457 | 192 |
| 29 | Customer Meter Reading | 1,209 | 342 | 8 | 0 | 7 | 1 |
| 30 | Customer Records | 22,369 | 6,227 | 148 | 1 | 39 | 9 |
| 31 | Customer Other | 45,358 | 15,066 | 1,339 | 9 | 143 | 25 |
| 32 | Street Lighting | - | - | - | - | - | - |
| 33 | Energy Related | - | - | - | - | - | - |
| 34 | Fuel | - | - | - | - | - | - |
| 35 | External Transmission | - | - | - | - | - | - |
| 36 | Ad Valorem | - | - | - | - | - | - |
| 37 | Total Deducts Rate Base | 4,730,988 | 2,257,368 | 182,628 | 1,087 | 34,403 | 3,461 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|------------------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|--------------|
| 1 | Other Addition to Rate Base | | | | | | | | | | |
| 2 | 1,884 | 14 | 910 | 870 | 3,610 | 15,676 | 121 | 38 | 97 | 28 | _12CPProd |
| 3 | 192,705 | 1,476 | 93,086 | 88,958 | 369,176 | 1,603,167 | 12,325 | 3,919 | 9,874 | 2,903 | _12CPTrans |
| 4 | 167 | 1 | 117 | 95 | 284 | 1,178 | 12 | 11 | 26 | 3 | NonCP |
| 5 | 420 | 4 | 293 | 237 | 712 | 2,952 | 30 | 27 | 65 | 7 | NonCPPrimary |
| 6 | 233 | 2 | 163 | 132 | 393 | - | 16 | 15 | 36 | 4 | NonCPSecond |
| 7 | 121 | 1 | 84 | 68 | 205 | 850 | 9 | 8 | 19 | 2 | DemTransf |
| 8 | 62 | - | - | 33 | 93 | 324 | 4 | - | - | 1 | Services |
| 9 | 456 | 3 | 37 | 78 | 211 | 62 | 17 | - | - | 1 | MeterCost |
| 10 | 4 | 0 | 0 | 2 | 16 | 5 | 1 | - | - | 0 | MeterRdg |
| 11 | 119 | 0 | 2 | 11 | 28 | 7 | 4 | 11 | 2 | 0 | CustRecords |
| 12 | 139 | 1 | 27 | 29 | 101 | 375 | 7 | 43 | 7 | 0 | Customer |
| 13 | - | - | - | - | - | - | - | 147 | 878 | - | Lighting |
| 14 | 12 | 0 | 7 | 7 | 26 | 127 | 1 | 1 | 2 | 0 | Energy |
| 15 | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | 196,322 | 1,502 | 94,726 | 90,518 | 374,855 | 1,624,724 | 12,545 | 4,220 | 11,004 | 2,950 | |
| 19 | | | | | | | | | | | |
| 20 | Deductions to Rate Base | | | | | | | | | | |
| 21 | 404,253 | 3,096 | 195,275 | 186,615 | 774,451 | 3,363,098 | 25,854 | 8,221 | 20,713 | 6,089 | _12CPProd |
| 22 | 162,373 | 1,243 | 78,435 | 74,956 | 311,068 | 1,350,831 | 10,385 | 3,302 | 8,320 | 2,446 | _12CPTrans |
| 23 | 35,464 | 300 | 24,768 | 20,028 | 60,135 | 249,372 | 2,499 | 2,316 | 5,451 | 628 | NonCP |
| 24 | 80,763 | 684 | 56,403 | 45,609 | 136,947 | 567,897 | 5,690 | 5,273 | 12,414 | 1,431 | NonCPPrimary |
| 25 | 45,177 | 383 | 31,551 | 25,513 | 76,294 | - | 3,183 | 2,950 | 6,944 | 800 | NonCPSecond |
| 26 | 29,689 | 252 | 20,734 | 16,766 | 50,342 | 208,762 | 2,092 | 1,939 | 4,564 | 526 | DemTransf |
| 27 | 28,794 | - | - | 15,415 | 43,380 | 151,865 | 1,895 | - | - | 376 | Services |
| 28 | 69,604 | 455 | 5,589 | 11,934 | 32,197 | 9,509 | 2,671 | - | - | 82 | MeterCost |
| 29 | 269 | 0 | 5 | 125 | 1,008 | 329 | 41 | - | - | 4 | MeterRdg |
| 30 | 5,014 | 8 | 84 | 458 | 1,200 | 281 | 157 | 482 | 81 | 2 | CustRecords |
| 31 | 9,660 | 67 | 1,862 | 1,982 | 6,994 | 26,024 | 464 | 2,957 | 504 | 32 | Customer |
| 32 | - | - | - | - | - | - | - | 26,317 | 157,458 | - | Lighting |
| 33 | - | - | - | - | - | - | - | - | - | - | Energy |
| 34 | - | - | - | - | - | - | - | - | - | - | Fuel |
| 35 | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 36 | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 37 | 871,061 | 6,489 | 414,705 | 399,401 | 1,494,017 | 5,927,968 | 54,931 | 53,755 | 216,450 | 12,417 | |

NorthWestern Corporation dba NorthWestern Energy
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 |
|----------|-----------------------------|----------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|
| 1 | Rate Base | | | | | | | | |
| 2 | Production | \$ 397,586,847 | 152,113,847 | 491,459 | 38,765,389 | 203,226,002 | 1,269,898 | 1,421,159 | 299,094 |
| 3 | Transmission | \$ 157,130,942 | 60,117,160 | 194,230 | 15,320,532 | 80,317,277 | 501,878 | 561,658 | 118,205 |
| 4 | Distribution Substations | \$ 39,816,012 | 19,061,640 | 164,616 | 4,136,839 | 15,893,502 | 128,309 | 398,842 | 32,264 |
| 5 | Distribution Primary | \$ 77,921,309 | 37,304,288 | 322,159 | 8,095,937 | 31,104,132 | 251,105 | 780,548 | 63,141 |
| 6 | Distribution Secondary | \$ 30,361,775 | 21,436,597 | 185,126 | 4,652,263 | 3,458,675 | 144,296 | 448,535 | 36,283 |
| 7 | Distribution - Transformers | \$ 33,932,204 | 16,244,808 | 140,290 | 3,525,518 | 13,544,841 | 109,348 | 339,903 | 27,496 |
| 8 | Services | \$ 9,950,450 | 6,026,564 | 59,082 | 706,829 | 3,121,654 | 30,302 | - | 6,019 |
| 9 | Meters | \$ 23,896,515 | 17,416,831 | 127,405 | 4,213,428 | 2,006,410 | 128,503 | - | 3,937 |
| 10 | Customer Meter Reading | \$ 150,598 | 70,111 | 321 | 17,986 | 60,149 | 1,866 | - | 164 |
| 11 | Customer Records | \$ 1,631,718 | 1,282,944 | 2,136 | 248,353 | 66,110 | 6,988 | 25,110 | 77 |
| 12 | Customer Other | \$ 5,070,560 | 2,784,526 | 7,540 | 611,750 | 1,488,354 | 20,930 | 156,004 | 1,456 |
| 13 | Street Lighting | \$ 4,494,570 | - | - | - | - | - | 4,494,570 | - |
| 14 | Energy Related | \$ 5,335,251 | 1,836,930 | 9,276 | 483,156 | 2,928,640 | 22,462 | 52,210 | 2,578 |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Rate Base | \$ 787,278,751 | 335,696,246 | 1,703,638 | 80,777,981 | 357,215,746 | 2,615,886 | 8,678,540 | 590,714 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|-----------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | Rate Base | | | | | | |
| 2 | Production | 101,728,630 | 46,641,200 | 3,721,754 | 22,263 | 431,685 | 59,774 |
| 3 | Transmission | 40,204,337 | 18,433,144 | 1,470,880 | 8,799 | 170,607 | 23,623 |
| 4 | Distribution Substations | 11,997,652 | 6,415,155 | 645,129 | 3,704 | 152,605 | 12,011 |
| 5 | Distribution Primary | 23,479,819 | 12,554,680 | 1,262,540 | 7,249 | 298,652 | 23,506 |
| 6 | Distribution Secondary | 13,492,482 | 7,214,442 | 725,508 | 4,165 | 171,618 | 13,508 |
| 7 | Distribution - Transformers | 10,224,700 | 5,467,156 | 549,795 | 3,157 | 130,053 | 10,236 |
| 8 | Services | 3,577,310 | 2,449,254 | - | - | 54,771 | 4,311 |
| 9 | Meters | 13,294,905 | 3,771,453 | 347,905 | 2,567 | 118,189 | 9,217 |
| 10 | Customer Meter Reading | 54,375 | 15,379 | 355 | 2 | 298 | 23 |
| 11 | Customer Records | 998,355 | 277,932 | 6,612 | 45 | 1,736 | 400 |
| 12 | Customer Other | 2,044,651 | 679,141 | 60,341 | 392 | 6,430 | 1,110 |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | 1,220,051 | 570,891 | 45,714 | 274 | 8,168 | 1,107 |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Rate Base | 222,317,267 | 104,489,826 | 8,836,535 | 52,618 | 1,544,812 | 158,826 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|-----------------------------|------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|-----------|
| 1 | Rate Base | | | | | | | | | | | |
| 2 | Production | 19,855,885 | 152,052 | 9,591,409 | 9,166,044 | 38,039,096 | 165,186,906 | 1,269,898 | 403,780 | 1,017,379 | 299,094 | |
| 3 | Transmission | 7,847,276 | 60,093 | 3,790,636 | 3,622,527 | 15,033,493 | 65,283,785 | 501,878 | 159,579 | 402,080 | 118,205 | |
| 4 | Distribution Substations | 1,821,127 | 15,430 | 1,271,839 | 1,028,444 | 3,088,007 | 12,805,495 | 128,309 | 118,910 | 279,932 | 32,264 | |
| 5 | Distribution Primary | 3,564,008 | 30,196 | 2,489,033 | 2,012,700 | 6,043,337 | 25,060,795 | 251,105 | 232,711 | 547,837 | 63,141 | |
| 6 | Distribution Secondary | 2,048,027 | 17,352 | 1,430,302 | 1,156,581 | 3,458,675 | - | 144,296 | 133,726 | 314,810 | 36,283 | |
| 7 | Distribution - Transformers | 1,552,010 | 13,149 | 1,083,893 | 876,466 | 2,631,677 | 10,913,164 | 109,348 | 101,338 | 238,565 | 27,496 | |
| 8 | Services | 460,374 | - | - | 246,456 | 693,577 | 2,428,077 | 30,302 | - | - | 6,019 | |
| 9 | Meters | 3,348,522 | 21,874 | 268,895 | 574,137 | 1,548,939 | 457,471 | 128,503 | - | - | 3,937 | |
| 10 | Customer Meter Reading | 12,116 | 21 | 204 | 5,646 | 45,358 | 14,791 | 1,866 | - | - | 164 | |
| 11 | Customer Records | 223,779 | 376 | 3,747 | 20,450 | 53,565 | 12,546 | 6,988 | 21,491 | 3,619 | 77 | |
| 12 | Customer Other | 435,461 | 3,040 | 83,916 | 89,333 | 315,261 | 1,173,093 | 20,930 | 133,291 | 22,713 | 1,456 | |
| 13 | Street Lighting | - | - | - | - | - | - | - | 643,622 | 3,850,947 | - | |
| 14 | Energy Related | 226,105 | 1,750 | 130,459 | 124,843 | 498,414 | 2,430,225 | 22,462 | 15,566 | 36,644 | 2,578 | |
| 15 | Fuel | - | - | - | - | - | - | - | - | - | - | |
| 16 | External Transmission | - | - | - | - | - | - | - | - | - | - | |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | |
| 18 | Total Rate Base | 41,394,689 | 315,331 | 20,144,335 | 18,923,626 | 71,449,400 | 285,766,347 | 2,615,886 | 1,964,014 | 6,714,525 | 590,714 | |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|-------------------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|---------|
| 1 | Revenues | | | | | | | | |
| 2 | Electric Base Rate Revenue | \$ 119,514,621 | 47,207,213 | 204,088 | 12,767,249 | 56,655,630 | 628,710 | 1,972,030 | 79,701 |
| 3 | Fuel | \$ 42,690,192 | 14,728,461 | 71,318 | 3,873,610 | 23,406,932 | 180,203 | 409,025 | 20,644 |
| 4 | Yankton Sioux Billing Credit | \$ (107,045) | (36,931) | (179) | (9,713) | (58,693) | (452) | (1,026) | (52) |
| 5 | External Transmission | \$ 13,442,106 | 5,583,443 | 30,707 | 1,599,484 | 6,002,175 | 62,237 | 158,064 | 5,996 |
| 6 | Rate 38 -Other Transmission | \$ 228,674 | 94,984 | 522 | 27,210 | 102,108 | 1,059 | 2,689 | 102 |
| 7 | Ad Valorem | \$ 5,017,554 | 2,075,657 | 11,345 | 590,957 | 2,254,475 | 23,559 | 59,322 | 2,239 |
| 8 | Total Electric Sales Revenue | \$ 180,786,103 | 69,652,826 | 317,801 | 18,848,798 | 88,362,628 | 895,315 | 2,600,104 | 108,631 |
| 9 | | | | | | | | | |
| 10 | Wholesale Sales Revenues | | | | | | | | |
| 11 | Production | \$ - | - | - | - | - | - | - | |
| 12 | Transmission | \$ - | - | - | - | - | - | - | |
| 13 | Distribution Substations | \$ - | - | - | - | - | - | - | |
| 14 | Distribution Primary | \$ - | - | - | - | - | - | - | |
| 15 | Distribution Secondary | \$ - | - | - | - | - | - | - | |
| 16 | Distribution - Transformers | \$ - | - | - | - | - | - | - | |
| 17 | Services | \$ - | - | - | - | - | - | - | |
| 18 | Meters | \$ - | - | - | - | - | - | - | |
| 19 | Customer Meter Reading | \$ - | - | - | - | - | - | - | |
| 20 | Customer Records | \$ - | - | - | - | - | - | - | |
| 21 | Customer Other | \$ - | - | - | - | - | - | - | |
| 22 | Street Lighting | \$ - | - | - | - | - | - | - | |
| 23 | Energy Related | \$ - | - | - | - | - | - | - | |
| 24 | Fuel | \$ - | - | - | - | - | - | - | |
| 25 | External Transmission | \$ - | - | - | - | - | - | - | |
| 26 | Ad Valorem | \$ - | - | - | - | - | - | - | |
| 27 | Total Wholesale Revenues | \$ - | - | - | - | - | - | - | |
| 28 | | | | | | | | | |
| 29 | Other Revenues | | | | | | | | |
| 30 | Production | \$ 1,303,404 | 498,673 | 1,611 | 127,084 | 666,233 | 4,163 | 4,659 | 981 |
| 31 | Transmission | \$ 6,648,447 | 2,543,648 | 8,218 | 648,235 | 3,398,345 | 21,235 | 23,765 | 5,001 |
| 32 | Distribution Substations | \$ 38,465 | 18,415 | 159 | 3,996 | 15,354 | 124 | 385 | 31 |
| 33 | Distribution Primary | \$ 200,871 | 96,166 | 830 | 20,870 | 80,182 | 647 | 2,012 | 163 |
| 34 | Distribution Secondary | \$ 71,955 | 50,803 | 439 | 11,025 | 8,197 | 342 | 1,063 | 86 |
| 35 | Distribution - Transformers | \$ 29,531 | 14,138 | 122 | 3,068 | 11,788 | 95 | 296 | 24 |
| 36 | Services | \$ 16,440 | 9,957 | 98 | 1,168 | 5,158 | 50 | - | 10 |
| 37 | Meters | \$ 32,595 | 23,757 | 174 | 5,747 | 2,737 | 175 | - | 5 |
| 38 | Customer Meter Reading | \$ 439 | 204 | 1 | 52 | 175 | 5 | - | 0 |
| 39 | Customer Records | \$ 7,983 | 6,277 | 10 | 1,215 | 323 | 34 | 123 | 0 |
| 40 | Customer Other | \$ 13,395 | 7,356 | 20 | 1,616 | 3,932 | 55 | 412 | 4 |
| 41 | Street Lighting | \$ 6,122 | - | - | - | - | - | 6,122 | - |
| 42 | Energy Related | \$ 1,573 | 541 | 3 | 142 | 863 | 7 | 15 | 1 |
| 43 | Fuel | \$ - | - | - | - | - | - | - | - |
| 44 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 45 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 46 | Total Other Revenues | \$ 8,371,220 | 3,269,934 | 11,685 | 824,220 | 4,193,288 | 26,934 | 38,852 | 6,307 |
| 47 | | | | | | | | | |
| 48 | Total Revenue | \$ 189,157,323 | 72,922,760 | 329,486 | 19,673,018 | 92,555,916 | 922,249 | 2,638,956 | 114,938 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 | |
|----------|-------------------------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|--------|
| 1 | Revenues | | | | | | |
| 2 | Electric Base Rate Revenue | 34,538,058 | 12,189,899 | 476,761 | 2,494 | 165,969 | 38,119 |
| 3 | Fuel | 9,754,926 | 4,600,954 | 370,354 | 2,227 | 62,761 | 8,556 |
| 4 | Yankton Sioux Billing Credit | (24,460) | (11,537) | (929) | (6) | (157) | (21) |
| 5 | External Transmission | 3,708,408 | 1,735,251 | 138,951 | 833 | 27,041 | 3,666 |
| 6 | Rate 38 -Other Transmission | 63,087 | 29,520 | 2,364 | 14 | 460 | 62 |
| 7 | Ad Valorem | 1,378,609 | 645,083 | 51,655 | 310 | 9,991 | 1,354 |
| 8 | Total Electric Sales Revenue | 49,418,626 | 19,189,171 | 1,039,157 | 5,872 | 266,064 | 51,737 |
| 9 | | | | | | | |
| 10 | Wholesale Sales Revenues | | | | | | |
| 11 | Production | - | - | - | - | - | - |
| 12 | Transmission | - | - | - | - | - | - |
| 13 | Distribution Substations | - | - | - | - | - | - |
| 14 | Distribution Primary | - | - | - | - | - | - |
| 15 | Distribution Secondary | - | - | - | - | - | - |
| 16 | Distribution - Transformers | - | - | - | - | - | - |
| 17 | Services | - | - | - | - | - | - |
| 18 | Meters | - | - | - | - | - | - |
| 19 | Customer Meter Reading | - | - | - | - | - | - |
| 20 | Customer Records | - | - | - | - | - | - |
| 21 | Customer Other | - | - | - | - | - | - |
| 22 | Street Lighting | - | - | - | - | - | - |
| 23 | Energy Related | - | - | - | - | - | - |
| 24 | Fuel | - | - | - | - | - | - |
| 25 | External Transmission | - | - | - | - | - | - |
| 26 | Ad Valorem | - | - | - | - | - | - |
| 27 | Total Wholesale Revenues | - | - | - | - | - | - |
| 28 | | | | | | | |
| 29 | Other Revenues | | | | | | |
| 30 | Production | 333,496 | 152,903 | 12,201 | 73 | 1,415 | 196 |
| 31 | Transmission | 1,701,106 | 779,934 | 62,235 | 372 | 7,219 | 1,000 |
| 32 | Distribution Substations | 11,591 | 6,198 | 623 | 4 | 147 | 12 |
| 33 | Distribution Primary | 60,528 | 32,364 | 3,255 | 19 | 770 | 61 |
| 34 | Distribution Secondary | 31,976 | 17,098 | 1,719 | 10 | 407 | 32 |
| 35 | Distribution - Transformers | 8,898 | 4,758 | 478 | 3 | 113 | 9 |
| 36 | Services | 5,910 | 4,047 | - | - | 90 | 7 |
| 37 | Meters | 18,134 | 5,144 | 475 | 4 | 161 | 13 |
| 38 | Customer Meter Reading | 159 | 45 | 1 | 0 | 1 | 0 |
| 39 | Customer Records | 4,884 | 1,360 | 32 | 0 | 8 | 2 |
| 40 | Customer Other | 5,401 | 1,794 | 159 | 1 | 17 | 3 |
| 41 | Street Lighting | - | - | - | - | - | - |
| 42 | Energy Related | 360 | 168 | 13 | 0 | 2 | 0 |
| 43 | Fuel | - | - | - | - | - | - |
| 44 | External Transmission | - | - | - | - | - | - |
| 45 | Ad Valorem | - | - | - | - | - | - |
| 46 | Total Other Revenues | 2,182,444 | 1,005,813 | 81,193 | 485 | 10,351 | 1,334 |
| 47 | | | | | | | |
| 48 | Total Revenue | 51,601,069 | 20,194,984 | 1,120,350 | 6,357 | 276,416 | 53,070 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator | |
|----------|-------------------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|-----------|---------------|
| 1 | Revenues | | | | | | | | | | | |
| 2 | Electric Base Rate Revenue | 8,792,488 | 32,507 | 1,375,407 | 2,566,847 | 15,720,900 | 40,934,731 | 628,710 | 570,629 | 1,401,401 | 79,701 | |
| 3 | Fuel | 1,807,598 | 14,179 | 1,047,014 | 1,004,819 | 3,974,550 | 19,432,382 | 180,203 | 122,510 | 286,515 | 20,644 | Fuel |
| 4 | Yankton Sioux Billing Credit | (4,533) | (36) | (2,625) | (2,520) | (9,966) | (48,726) | (452) | (307) | (718) | (52) | Fuel |
| 5 | External Transmission | 748,517 | 5,792 | 431,883 | 413,291 | 1,499,115 | 4,503,060 | 62,237 | 47,125 | 110,939 | 5,996 | ExtTransm |
| 6 | Rate 38 -Other Transmission | 12,734 | 99 | 7,347 | 7,031 | 25,503 | 76,605 | 1,059 | 802 | 1,887 | 102 | ExtTransm |
| 7 | Ad Valorem | 276,553 | 2,140 | 159,567 | 152,698 | 563,082 | 1,691,393 | 23,559 | 17,686 | 41,636 | 2,239 | AdValorem |
| 8 | Total Electric Sales Revenue | 11,633,357 | 54,681 | 3,018,593 | 4,142,166 | 21,773,182 | 66,589,445 | 895,315 | 758,445 | 1,841,659 | 108,631 | |
| 9 | | | | | | | | | | | | |
| 10 | Wholesale Sales Revenues | | | | | | | | | | | |
| 11 | Production | - | - | - | - | - | - | - | - | - | - | _12CPProd |
| 12 | Transmission | - | - | - | - | - | - | - | - | - | - | _12CPTrans |
| 13 | Distribution Substations | - | - | - | - | - | - | - | - | - | - | NonCP |
| 14 | Distribution Primary | - | - | - | - | - | - | - | - | - | - | NonCPPPrimary |
| 15 | Distribution Secondary | - | - | - | - | - | - | - | - | - | - | NonCPSecond |
| 16 | Distribution - Transformers | - | - | - | - | - | - | - | - | - | - | DemTransf |
| 17 | Services | - | - | - | - | - | - | - | - | - | - | Services |
| 18 | Meters | - | - | - | - | - | - | - | - | - | - | MeterCost |
| 19 | Customer Meter Reading | - | - | - | - | - | - | - | - | - | - | MeterRdg |
| 20 | Customer Records | - | - | - | - | - | - | - | - | - | - | CustRecords |
| 21 | Customer Other | - | - | - | - | - | - | - | - | - | - | Customer |
| 22 | Street Lighting | - | - | - | - | - | - | - | - | - | - | Lighting |
| 23 | Energy Related | - | - | - | - | - | - | - | - | - | - | Energy |
| 24 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 25 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 26 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 27 | Total Wholesale Revenues | - | - | - | - | - | - | - | - | - | - | |
| 28 | | | | | | | | | | | | |
| 29 | Other Revenues | | | | | | | | | | | |
| 30 | Production | 65,093 | 498 | 31,443 | 30,049 | 124,703 | 541,530 | 4,163 | 1,324 | 3,335 | 981 | _12CPProd |
| 31 | Transmission | 332,030 | 2,543 | 160,388 | 153,275 | 636,090 | 2,762,255 | 21,235 | 6,752 | 17,013 | 5,001 | _12CPTrans |
| 32 | Distribution Substations | 1,759 | 15 | 1,229 | 994 | 2,983 | 12,371 | 124 | 115 | 270 | 31 | NonCP |
| 33 | Distribution Primary | 9,188 | 78 | 6,416 | 5,188 | 15,579 | 64,604 | 647 | 600 | 1,412 | 163 | NonCPPPrimary |
| 34 | Distribution Secondary | 4,854 | 41 | 3,390 | 2,741 | 8,197 | - | 342 | 317 | 746 | 86 | NonCPSecond |
| 35 | Distribution - Transformers | 1,351 | 11 | 943 | 763 | 2,290 | 9,498 | 95 | 88 | 208 | 24 | DemTransf |
| 36 | Services | 761 | - | - | 407 | 1,146 | 4,012 | 50 | - | - | 10 | Services |
| 37 | Meters | 4,567 | 30 | 367 | 783 | 2,113 | 624 | 175 | - | - | 5 | MeterCost |
| 38 | Customer Meter Reading | 35 | 0 | 1 | 16 | 132 | 43 | 5 | - | - | 0 | MeterRdg |
| 39 | Customer Records | 1,095 | 2 | 18 | 100 | 262 | 61 | 34 | 105 | 18 | 0 | CustRecords |
| 40 | Customer Other | 1,150 | 8 | 222 | 236 | 833 | 3,099 | 55 | 352 | 60 | 4 | Customer |
| 41 | Street Lighting | - | - | - | - | - | - | - | 877 | 5,245 | - | Lighting |
| 42 | Energy Related | 67 | 1 | 38 | 37 | 147 | 716 | 7 | 5 | 11 | 1 | Energy |
| 43 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 44 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 45 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 46 | Total Other Revenues | 421,950 | 3,227 | 204,455 | 194,589 | 794,475 | 3,398,813 | 26,934 | 10,534 | 28,318 | 6,307 | |
| 47 | | | | | | | | | | | | |
| 48 | Total Revenue | 12,055,307 | 57,908 | 3,223,048 | 4,336,755 | 22,567,657 | 69,988,259 | 922,249 | 768,979 | 1,869,977 | 114,938 | |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|-----------|-----------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|--------|
| 1 | O&M Expenses | | | | | | | | |
| 2 | Production | \$ 18,619,793 | 7,123,798 | 23,016 | 1,815,461 | 9,517,483 | 59,472 | 66,556 | 14,007 |
| 3 | Transmission | \$ 3,698,215 | 1,414,910 | 4,571 | 360,582 | 1,890,338 | 11,812 | 13,219 | 2,782 |
| 4 | Distribution Substations | \$ 1,615,864 | 773,584 | 6,681 | 167,886 | 645,010 | 5,207 | 16,186 | 1,309 |
| 5 | Distribution Primary | \$ 4,973,874 | 2,381,208 | 20,564 | 516,780 | 1,985,439 | 16,029 | 49,824 | 4,030 |
| 6 | Distribution Secondary | \$ 1,827,453 | 1,290,253 | 11,143 | 280,016 | 208,175 | 8,685 | 26,997 | 2,184 |
| 7 | Distribution - Transformers | \$ 544,310 | 260,585 | 2,250 | 56,553 | 217,274 | 1,754 | 5,452 | 441 |
| 8 | Services | \$ 695,759 | 421,392 | 4,131 | 49,423 | 218,274 | 2,119 | - | 421 |
| 9 | Meters | \$ 2,604,333 | 1,898,153 | 13,885 | 459,196 | 218,666 | 14,005 | - | 429 |
| 10 | Customer Meter Reading | \$ 80,657 | 37,550 | 172 | 9,633 | 32,215 | 999 | - | 88 |
| 11 | Customer Records | \$ 1,469,348 | 1,155,279 | 1,924 | 223,640 | 59,532 | 6,293 | 22,611 | 69 |
| 12 | Customer Other | \$ 2,265,686 | 1,244,214 | 3,369 | 273,349 | 665,044 | 9,352 | 69,708 | 650 |
| 13 | Street Lighting | \$ 763,537 | - | - | - | - | 763,537 | - | - |
| 14 | Energy Related | \$ 1,139 | 392 | 2 | 103 | 625 | 5 | 11 | 1 |
| 15 | Fuel | \$ 53,531,394 | 18,468,763 | 89,429 | 4,857,316 | 29,351,137 | 225,965 | 512,897 | 25,887 |
| 16 | External Transmission | \$ 19,967,717 | 8,293,984 | 45,613 | 2,375,971 | 8,915,994 | 92,451 | 234,798 | 8,907 |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total O&M Expense | \$ 112,659,080 | 44,764,065 | 226,750 | 11,445,909 | 53,925,206 | 454,148 | 1,781,796 | 61,206 |
| 19 | | | | | | | | | |
| 20 | Depreciation | | | | | | | | |
| 21 | Production | \$ 20,933,349 | 8,008,948 | 25,876 | 2,041,037 | 10,700,054 | 66,861 | 74,825 | 15,748 |
| 22 | Transmission | \$ 7,355,543 | 2,814,178 | 9,092 | 717,178 | 3,759,776 | 23,494 | 26,292 | 5,533 |
| 23 | Distribution Substations | \$ 1,907,774 | 913,333 | 7,888 | 198,216 | 761,533 | 6,148 | 19,110 | 1,546 |
| 24 | Distribution Primary | \$ 6,290,240 | 3,011,409 | 26,006 | 653,549 | 2,510,898 | 20,271 | 63,010 | 5,097 |
| 25 | Distribution Secondary | \$ 2,331,790 | 1,646,334 | 14,218 | 357,295 | 265,627 | 11,082 | 34,448 | 2,787 |
| 26 | Distribution - Transformers | \$ 1,464,766 | 701,247 | 6,056 | 152,188 | 584,696 | 4,720 | 14,673 | 1,187 |
| 27 | Services | \$ 1,066,515 | 645,943 | 6,333 | 75,760 | 334,587 | 3,248 | - | 645 |
| 28 | Meters | \$ 1,807,384 | 1,317,301 | 9,636 | 318,678 | 151,752 | 9,719 | - | 298 |
| 29 | Customer Meter Reading | \$ 17,648 | 8,216 | 38 | 2,108 | 7,048 | 219 | - | 19 |
| 30 | Customer Records | \$ 192,746 | 151,548 | 252 | 29,337 | 7,809 | 826 | 2,966 | 9 |
| 31 | Customer Other | \$ 593,027 | 325,664 | 882 | 71,547 | 174,070 | 2,448 | 18,245 | 170 |
| 32 | Street Lighting | \$ 844,596 | - | - | - | - | 844,596 | - | - |
| 33 | Energy Related | \$ - | - | - | - | - | - | - | - |
| 34 | Fuel | \$ - | - | - | - | - | - | - | - |
| 35 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 36 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 37 | Total Depreciation Exp | \$ 44,805,379 | 19,544,120 | 106,276 | 4,616,890 | 19,257,852 | 149,035 | 1,098,166 | 33,039 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|-----------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | O&M Expenses | | | | | | |
| 2 | Production | 4,764,157 | 2,184,301 | 174,297 | 1,043 | 20,217 | 2,799 |
| 3 | Transmission | 946,244 | 433,840 | 34,618 | 207 | 4,015 | 556 |
| 4 | Distribution Substations | 486,904 | 260,348 | 26,181 | 150 | 6,193 | 487 |
| 5 | Distribution Primary | 1,498,764 | 801,390 | 80,590 | 463 | 19,064 | 1,500 |
| 6 | Distribution Secondary | 812,102 | 434,232 | 43,668 | 251 | 10,330 | 813 |
| 7 | Distribution - Transformers | 164,015 | 87,699 | 8,819 | 51 | 2,086 | 164 |
| 8 | Services | 250,134 | 171,258 | - | - | 3,830 | 301 |
| 9 | Meters | 1,448,930 | 411,027 | 37,916 | 280 | 12,881 | 1,004 |
| 10 | Customer Meter Reading | 29,122 | 8,237 | 190 | 1 | 160 | 12 |
| 11 | Customer Records | 899,010 | 250,275 | 5,954 | 40 | 1,563 | 361 |
| 12 | Customer Other | 913,615 | 303,462 | 26,962 | 175 | 2,873 | 496 |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | 260 | 122 | 10 | 0 | 2 | 0 |
| 15 | Fuel | 12,232,195 | 5,769,370 | 464,405 | 2,793 | 78,700 | 10,729 |
| 16 | External Transmission | 5,508,693 | 2,577,647 | 206,407 | 1,237 | 40,168 | 5,445 |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total O&M Expense | 29,954,146 | 13,693,208 | 1,110,019 | 6,691 | 202,080 | 24,670 |
| 19 | | | | | | | |
| 20 | Depreciation | | | | | | |
| 21 | Production | 5,356,115 | 2,455,706 | 195,954 | 1,172 | 22,729 | 3,147 |
| 22 | Transmission | 1,882,027 | 862,884 | 68,854 | 412 | 7,986 | 1,106 |
| 23 | Distribution Substations | 574,864 | 307,380 | 30,911 | 177 | 7,312 | 576 |
| 24 | Distribution Primary | 1,895,421 | 1,013,483 | 101,919 | 585 | 24,109 | 1,898 |
| 25 | Distribution Secondary | 1,036,225 | 554,070 | 55,719 | 320 | 13,180 | 1,037 |
| 26 | Distribution - Transformers | 441,374 | 236,003 | 23,733 | 136 | 5,614 | 442 |
| 27 | Services | 383,425 | 262,517 | - | - | 5,870 | 462 |
| 28 | Meters | 1,005,544 | 285,249 | 26,313 | 194 | 8,939 | 697 |
| 29 | Customer Meter Reading | 6,372 | 1,802 | 42 | 0 | 35 | 3 |
| 30 | Customer Records | 117,931 | 32,831 | 781 | 5 | 205 | 47 |
| 31 | Customer Other | 239,132 | 79,429 | 7,057 | 46 | 752 | 130 |
| 32 | Street Lighting | - | - | - | - | - | - |
| 33 | Energy Related | - | - | - | - | - | - |
| 34 | Fuel | - | - | - | - | - | - |
| 35 | External Transmission | - | - | - | - | - | - |
| 36 | Ad Valorem | - | - | - | - | - | - |
| 37 | Total Depreciation Exp | 12,938,431 | 6,091,356 | 511,284 | 3,048 | 96,732 | 9,544 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator | |
|----------|-----------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|-----------|---------------|
| 1 | O&M Expenses | | | | | | | | | | | |
| 2 | Production | 929,891 | 7,121 | 449,185 | 429,264 | 1,781,448 | 7,736,036 | 59,472 | 18,910 | 47,646 | 14,007 | _12CPProd |
| 3 | Transmission | 184,693 | 1,414 | 89,216 | 85,259 | 353,826 | 1,536,511 | 11,812 | 3,756 | 9,463 | 2,782 | _12CPTrans |
| 4 | Distribution Substations | 73,907 | 626 | 51,615 | 41,738 | 125,321 | 519,689 | 5,207 | 4,826 | 11,361 | 1,309 | NonCP |
| 5 | Distribution Primary | 227,498 | 1,927 | 158,880 | 128,475 | 385,758 | 1,599,681 | 16,029 | 14,854 | 34,970 | 4,030 | NonCPPPrimary |
| 6 | Distribution Secondary | 123,269 | 1,044 | 86,089 | 69,614 | 208,175 | - | 8,685 | 8,049 | 18,948 | 2,184 | NonCPSecond |
| 7 | Distribution - Transformers | 24,896 | 211 | 17,387 | 14,059 | 42,215 | 175,059 | 1,754 | 1,626 | 3,827 | 441 | DemTransf |
| 8 | Services | 32,190 | - | - | 17,233 | 48,497 | 169,777 | 2,119 | - | - | 421 | Services |
| 9 | Meters | 364,935 | 2,384 | 29,305 | 62,572 | 168,809 | 49,857 | 14,005 | - | - | 429 | MeterCost |
| 10 | Customer Meter Reading | 6,489 | 11 | 109 | 3,024 | 24,293 | 7,922 | 999 | - | - | 88 | MeterRdg |
| 11 | Customer Records | 201,511 | 339 | 3,374 | 18,415 | 48,234 | 11,297 | 6,293 | 19,352 | 3,259 | 69 | CustRecords |
| 12 | Customer Other | 194,578 | 1,358 | 37,496 | 39,917 | 140,869 | 524,175 | 9,352 | 59,559 | 10,149 | 650 | Customer |
| 13 | Street Lighting | - | - | - | - | - | - | 109,339 | 654,199 | - | - | Lighting |
| 14 | Energy Related | 48 | 0 | 28 | 27 | 106 | 519 | 5 | 3 | 8 | 1 | Energy |
| 15 | Fuel | 2,266,639 | 17,780 | 1,312,904 | 1,259,993 | 4,983,889 | 24,367,248 | 225,965 | 153,621 | 359,275 | 25,887 | Fuel |
| 16 | External Transmission | 1,111,893 | 8,604 | 641,546 | 613,928 | 2,226,875 | 6,689,118 | 92,451 | 70,002 | 164,796 | 8,907 | ExtTransm |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | Total O&M Expense | 5,742,437 | 42,821 | 2,877,135 | 2,783,517 | 10,538,317 | 43,386,889 | 454,148 | 463,897 | 1,317,899 | 61,206 | |
| 19 | | | | | | | | | | | | |
| 20 | Depreciation | | | | | | | | | | | |
| 21 | Production | 1,045,432 | 8,006 | 504,997 | 482,601 | 2,002,797 | 8,697,257 | 66,861 | 21,259 | 53,566 | 15,748 | _12CPProd |
| 22 | Transmission | 367,343 | 2,813 | 177,446 | 169,576 | 703,741 | 3,056,035 | 23,494 | 7,470 | 18,822 | 5,533 | _12CPTrans |
| 23 | Distribution Substations | 87,259 | 739 | 60,940 | 49,278 | 147,961 | 613,572 | 6,148 | 5,698 | 13,413 | 1,546 | NonCP |
| 24 | Distribution Primary | 287,706 | 2,438 | 200,929 | 162,476 | 487,852 | 2,023,046 | 20,271 | 18,786 | 44,224 | 5,097 | NonCPPPrimary |
| 25 | Distribution Secondary | 157,289 | 1,333 | 109,847 | 88,826 | 265,627 | - | 11,082 | 10,270 | 24,177 | 2,787 | NonCPSecond |
| 26 | Distribution - Transformers | 66,996 | 568 | 46,789 | 37,835 | 113,603 | 471,093 | 4,720 | 4,375 | 10,298 | 1,187 | DemTransf |
| 27 | Services | 49,344 | - | - | 26,416 | 74,339 | 260,248 | 3,248 | - | - | 645 | Services |
| 28 | Meters | 253,262 | 1,654 | 20,338 | 43,424 | 117,152 | 34,600 | 9,719 | - | - | 298 | MeterCost |
| 29 | Customer Meter Reading | 1,420 | 2 | 24 | 662 | 5,315 | 1,733 | 219 | - | - | 19 | MeterRdg |
| 30 | Customer Records | 26,434 | 44 | 443 | 2,416 | 6,327 | 1,482 | 826 | 2,539 | 427 | 9 | CustRecords |
| 31 | Customer Other | 50,929 | 356 | 9,814 | 10,448 | 36,871 | 137,199 | 2,448 | 15,589 | 2,656 | 170 | Customer |
| 32 | Street Lighting | - | - | - | - | - | - | - | 120,946 | 723,650 | - | Lighting |
| 33 | Energy Related | - | - | - | - | - | - | - | - | - | - | Energy |
| 34 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 35 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 36 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 37 | Total Depreciation Exp | 2,393,415 | 17,953 | 1,131,566 | 1,073,957 | 3,961,586 | 15,296,266 | 149,035 | 206,931 | 891,235 | 33,039 | |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 |
|----------|--------------------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|
| 1 | Regulatory Credits | | | | | | | |
| 2 | Production | \$ - | - | - | - | - | - | - |
| 3 | Transmission | \$ - | - | - | - | - | - | - |
| 4 | Distribution Substations | \$ - | - | - | - | - | - | - |
| 5 | Distribution Primary | \$ - | - | - | - | - | - | - |
| 6 | Distribution Secondary | \$ - | - | - | - | - | - | - |
| 7 | Distribution - Transformers | \$ - | - | - | - | - | - | - |
| 8 | Services | \$ - | - | - | - | - | - | - |
| 9 | Meters | \$ - | - | - | - | - | - | - |
| 10 | Customer Meter Reading | \$ - | - | - | - | - | - | - |
| 11 | Customer Records | \$ - | - | - | - | - | - | - |
| 12 | Customer Other | \$ - | - | - | - | - | - | - |
| 13 | Street Lighting | \$ - | - | - | - | - | - | - |
| 14 | Energy Related | \$ - | - | - | - | - | - | - |
| 15 | Fuel | \$ - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ (22,624) | (9,359) | (51) | (2,665) | (10,165) | (106) | (267) |
| 18 | Total Regulatory Credits | \$ (22,624) | (9,359) | (51) | (2,665) | (10,165) | (106) | (267) |
| 19 | | | | | | | | |
| 20 | Taxes Other Than Income Taxes | | | | | | | |
| 21 | Production | \$ 232,893 | 89,103 | 288 | 22,707 | 119,043 | 744 | 832 |
| 22 | Transmission | \$ 167,247 | 63,987 | 207 | 16,307 | 85,488 | 534 | 598 |
| 23 | Distribution Substations | \$ 91,410 | 43,762 | 378 | 9,497 | 36,488 | 295 | 916 |
| 24 | Distribution Primary | \$ 226,563 | 108,466 | 937 | 23,540 | 90,438 | 730 | 2,270 |
| 25 | Distribution Secondary | \$ 84,720 | 59,815 | 517 | 12,981 | 9,651 | 403 | 1,252 |
| 26 | Distribution - Transformers | \$ 51,727 | 24,764 | 214 | 5,374 | 20,648 | 167 | 518 |
| 27 | Services | \$ 41,202 | 24,954 | 245 | 2,927 | 12,926 | 125 | - |
| 28 | Meters | \$ 106,599 | 77,694 | 568 | 18,795 | 8,950 | 573 | - |
| 29 | Customer Meter Reading | \$ 2,483 | 1,156 | 5 | 297 | 992 | 31 | - |
| 30 | Customer Records | \$ 28,388 | 22,320 | 37 | 4,321 | 1,150 | 122 | 437 |
| 31 | Customer Other | \$ 82,535 | 45,325 | 123 | 9,958 | 24,226 | 341 | 2,539 |
| 32 | Street Lighting | \$ 33,556 | - | - | - | - | - | 33,556 |
| 33 | Energy Related | \$ 31,098 | 10,707 | 54 | 2,816 | 17,071 | 131 | 304 |
| 34 | Fuel | \$ - | - | - | - | - | - | - |
| 35 | External Transmission | \$ - | - | - | - | - | - | - |
| 36 | Ad Valorem | \$ 5,167,696 | 2,137,767 | 11,685 | 608,640 | 2,321,937 | 24,264 | 61,097 |
| 37 | Total Taxes Oth Than Income | \$ 6,348,116 | 2,709,821 | 15,256 | 738,161 | 2,749,008 | 28,459 | 104,318 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|--------------------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | Regulatory Credits | | | | | | |
| 2 | Production | - | - | - | - | - | - |
| 3 | Transmission | - | - | - | - | - | - |
| 4 | Distribution Substations | - | - | - | - | - | - |
| 5 | Distribution Primary | - | - | - | - | - | - |
| 6 | Distribution Secondary | - | - | - | - | - | - |
| 7 | Distribution - Transformers | - | - | - | - | - | - |
| 8 | Services | - | - | - | - | - | - |
| 9 | Meters | - | - | - | - | - | - |
| 10 | Customer Meter Reading | - | - | - | - | - | - |
| 11 | Customer Records | - | - | - | - | - | - |
| 12 | Customer Other | - | - | - | - | - | - |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | - | - | - | - | - | - |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | (6,216) | (2,909) | (233) | (1) | (45) | (6) |
| 18 | Total Regulatory Credits | (6,216) | (2,909) | (233) | (1) | (45) | (6) |
| 19 | | | | | | | |
| 20 | Taxes Other Than Income Taxes | | | | | | |
| 21 | Production | 59,589 | 27,321 | 2,180 | 13 | 253 | 35 |
| 22 | Transmission | 42,793 | 19,620 | 1,566 | 9 | 182 | 25 |
| 23 | Distribution Substations | 27,544 | 14,728 | 1,481 | 9 | 350 | 28 |
| 24 | Distribution Primary | 68,270 | 36,504 | 3,671 | 21 | 868 | 68 |
| 25 | Distribution Secondary | 37,649 | 20,131 | 2,024 | 12 | 479 | 38 |
| 26 | Distribution - Transformers | 15,587 | 8,334 | 838 | 5 | 198 | 16 |
| 27 | Services | 14,813 | 10,142 | - | - | 227 | 18 |
| 28 | Meters | 59,306 | 16,824 | 1,552 | 11 | 527 | 41 |
| 29 | Customer Meter Reading | 896 | 254 | 6 | 0 | 5 | 0 |
| 30 | Customer Records | 17,369 | 4,835 | 115 | 1 | 30 | 7 |
| 31 | Customer Other | 33,281 | 11,055 | 982 | 6 | 105 | 18 |
| 32 | Street Lighting | - | - | - | - | - | - |
| 33 | Energy Related | 7,111 | 3,328 | 266 | 2 | 48 | 6 |
| 34 | Fuel | - | - | - | - | - | - |
| 35 | External Transmission | - | - | - | - | - | - |
| 36 | Ad Valorem | 1,419,861 | 664,386 | 53,201 | 319 | 10,290 | 1,395 |
| 37 | Total Taxes Oth Than Income | 1,804,070 | 837,460 | 67,883 | 408 | 13,561 | 1,695 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|--------------------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|--------------|
| 1 | Regulatory Credits | | | | | | | | | | |
| 2 | - | - | - | - | - | - | - | - | - | - | _12CPProd |
| 3 | - | - | - | - | - | - | - | - | - | - | _12CPTrans |
| 4 | - | - | - | - | - | - | - | - | - | - | NonCP |
| 5 | - | - | - | - | - | - | - | - | - | - | NonCPPrimary |
| 6 | - | - | - | - | - | - | - | - | - | - | NonCPSecond |
| 7 | - | - | - | - | - | - | - | - | - | - | DemTransf |
| 8 | - | - | - | - | - | - | - | - | - | - | Services |
| 9 | - | - | - | - | - | - | - | - | - | - | MeterCost |
| 10 | - | - | - | - | - | - | - | - | - | - | MeterRdg |
| 11 | - | - | - | - | - | - | - | - | - | - | CustRecords |
| 12 | - | - | - | - | - | - | - | - | - | - | Customer |
| 13 | - | - | - | - | - | - | - | - | - | - | Lighting |
| 14 | - | - | - | - | - | - | - | - | - | - | Energy |
| 15 | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | (1,247) | (10) | (719) | (689) | (2,539) | (7,626) | (106) | (80) | (188) | (10) | AdValorem |
| 18 | (1,247) | (10) | (719) | (689) | (2,539) | (7,626) | (106) | (80) | (188) | (10) | |
| 19 | | | | | | | | | | | |
| 20 | Taxes Other Than Income Taxes | | | | | | | | | | |
| 21 | 11,631 | 89 | 5,618 | 5,369 | 22,282 | 96,761 | 744 | 237 | 596 | 175 | _12CPProd |
| 22 | 8,352 | 64 | 4,035 | 3,856 | 16,001 | 69,487 | 534 | 170 | 428 | 126 | _12CPTrans |
| 23 | 4,181 | 35 | 2,920 | 2,361 | 7,089 | 29,399 | 295 | 273 | 643 | 74 | NonCP |
| 24 | 10,363 | 88 | 7,237 | 5,852 | 17,572 | 72,867 | 730 | 677 | 1,593 | 184 | NonCPPrimary |
| 25 | 5,715 | 48 | 3,991 | 3,227 | 9,651 | - | 403 | 373 | 878 | 101 | NonCPSecond |
| 26 | 2,366 | 20 | 1,652 | 1,336 | 4,012 | 16,636 | 167 | 154 | 364 | 42 | DemTransf |
| 27 | 1,906 | - | - | 1,021 | 2,872 | 10,054 | 125 | - | - | 25 | Services |
| 28 | 14,937 | 98 | 1,199 | 2,561 | 6,910 | 2,041 | 573 | - | - | 18 | MeterCost |
| 29 | 200 | 0 | 3 | 93 | 748 | 244 | 31 | - | - | 3 | MeterRdg |
| 30 | 3,893 | 7 | 65 | 356 | 932 | 218 | 122 | 374 | 63 | 1 | CustRecords |
| 31 | 7,088 | 49 | 1,366 | 1,454 | 5,132 | 19,095 | 341 | 2,170 | 370 | 24 | Customer |
| 32 | - | - | - | - | - | - | - | 4,805 | 28,750 | - | Lighting |
| 33 | 1,318 | 10 | 760 | 728 | 2,905 | 14,165 | 131 | 91 | 214 | 15 | Energy |
| 34 | - | - | - | - | - | - | - | - | - | - | Fuel |
| 35 | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 36 | 284,828 | 2,204 | 164,341 | 157,267 | 579,931 | 1,742,005 | 24,264 | 18,215 | 42,882 | 2,306 | AdValorem |
| 37 | 356,778 | 2,713 | 193,189 | 185,481 | 676,036 | 2,072,972 | 28,459 | 27,538 | 76,780 | 3,093 | |

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 |
|----------|-----------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|
| 1 | Income Taxes | | | | | | | |
| 2 | Production | \$ - | - | - | - | - | - | - |
| 3 | Transmission | \$ - | - | - | - | - | - | - |
| 4 | Distribution Substations | \$ - | - | - | - | - | - | - |
| 5 | Distribution Primary | \$ - | - | - | - | - | - | - |
| 6 | Distribution Secondary | \$ - | - | - | - | - | - | - |
| 7 | Distribution - Transformers | \$ - | - | - | - | - | - | - |
| 8 | Services | \$ - | - | - | - | - | - | - |
| 9 | Meters | \$ - | - | - | - | - | - | - |
| 10 | Customer Meter Reading | \$ - | - | - | - | - | - | - |
| 11 | Customer Records | \$ - | - | - | - | - | - | - |
| 12 | Customer Other | \$ - | - | - | - | - | - | - |
| 13 | Street Lighting | \$ - | - | - | - | - | - | - |
| 14 | Energy Related | \$ - | - | - | - | - | - | - |
| 15 | Fuel | \$ - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - |
| 18 | Total Income Taxes | \$ - | - | - | - | - | - | - |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|-----------------------------|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | Income Taxes | | | | | | |
| 2 | Production | - | - | - | - | - | - |
| 3 | Transmission | - | - | - | - | - | - |
| 4 | Distribution Substations | - | - | - | - | - | - |
| 5 | Distribution Primary | - | - | - | - | - | - |
| 6 | Distribution Secondary | - | - | - | - | - | - |
| 7 | Distribution - Transformers | - | - | - | - | - | - |
| 8 | Services | - | - | - | - | - | - |
| 9 | Meters | - | - | - | - | - | - |
| 10 | Customer Meter Reading | - | - | - | - | - | - |
| 11 | Customer Records | - | - | - | - | - | - |
| 12 | Customer Other | - | - | - | - | - | - |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | - | - | - | - | - | - |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Income Taxes | - | - | - | - | - | - |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|-----------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|-----------|
| 1 | Income Taxes | | | | | | | | | | |
| 2 | Production | - | - | - | - | - | - | - | - | - | - |
| 3 | Transmission | - | - | - | - | - | - | - | - | - | - |
| 4 | Distribution Substations | - | - | - | - | - | - | - | - | - | - |
| 5 | Distribution Primary | - | - | - | - | - | - | - | - | - | - |
| 6 | Distribution Secondary | - | - | - | - | - | - | - | - | - | - |
| 7 | Distribution - Transformers | - | - | - | - | - | - | - | - | - | - |
| 8 | Services | - | - | - | - | - | - | - | - | - | - |
| 9 | Meters | - | - | - | - | - | - | - | - | - | - |
| 10 | Customer Meter Reading | - | - | - | - | - | - | - | - | - | - |
| 11 | Customer Records | - | - | - | - | - | - | - | - | - | - |
| 12 | Customer Other | - | - | - | - | - | - | - | - | - | - |
| 13 | Street Lighting | - | - | - | - | - | - | - | - | - | - |
| 14 | Energy Related | - | - | - | - | - | - | - | - | - | - |
| 15 | Fuel | - | - | - | - | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - |
| 18 | Total Income Taxes | - | - | - | - | - | - | - | - | - | - |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|--|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|-----------|
| 1 | Adjustments to Taxes | | | | | | | | |
| 2 | Production | \$ (4,848,012) | (1,854,814) | (5,993) | (472,689) | (2,478,055) | (15,485) | (17,329) | (3,647) |
| 3 | Transmission | \$ (1,275,096) | (487,842) | (1,576) | (124,324) | (651,763) | (4,073) | (4,558) | (959) |
| 4 | Distribution Substations | \$ (470,534) | (225,265) | (1,945) | (48,888) | (187,825) | (1,516) | (4,713) | (381) |
| 5 | Distribution Primary | \$ (1,179,368) | (564,614) | (4,876) | (122,535) | (470,773) | (3,801) | (11,814) | (956) |
| 6 | Distribution Secondary | \$ (443,744) | (313,300) | (2,706) | (67,994) | (50,549) | (2,109) | (6,555) | (530) |
| 7 | Distribution - Transformers | \$ (339,734) | (162,645) | (1,405) | (35,298) | (135,613) | (1,095) | (3,403) | (275) |
| 8 | Services | \$ (170,860) | (103,483) | (1,015) | (12,137) | (53,602) | (520) | - | (103) |
| 9 | Meters | \$ (418,076) | (304,712) | (2,229) | (73,715) | (35,103) | (2,248) | - | (69) |
| 10 | Customer Meter Reading | \$ (6,950) | (3,236) | (15) | (830) | (2,776) | (86) | - | (8) |
| 11 | Customer Records | \$ (111,473) | (87,646) | (146) | (16,967) | (4,516) | (477) | (1,715) | (5) |
| 12 | Customer Other | \$ (208,385) | (114,436) | (310) | (25,141) | (61,167) | (860) | (6,411) | (60) |
| 13 | Street Lighting | \$ (131,711) | - | - | - | - | (131,711) | - | - |
| 14 | Energy Related | \$ (35,903) | (12,361) | (62) | (3,251) | (19,708) | (151) | (351) | (17) |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Adjustment to Taxes | \$ (9,639,847) | (4,234,355) | (22,277) | (1,003,769) | (4,151,451) | (32,421) | (188,562) | (7,011) |
| 19 | | | | | | | | | |
| 20 | Total Operating Expense | \$ 154,150,104 | \$ 62,774,291 | \$ 325,955 | \$ 15,794,527 | \$ 71,770,450 | \$ 599,114 | \$ 2,795,451 | \$ 90,317 |
| 21 | | | | | | | | | |
| 22 | Operating Income | | | | | | | | |
| 23 | Production | \$ 18,309,182 | 4,650,727 | 2,848 | 1,865,471 | 11,638,529 | 156,868 | (17,725) | 12,466 |
| 24 | Transmission | \$ 7,236,002 | 1,838,021 | 1,125 | 737,256 | 4,599,682 | 61,996 | (7,005) | 4,927 |
| 25 | Distribution Substations | \$ 1,638,325 | 545,418 | (96) | 161,951 | 918,295 | 15,850 | (4,437) | 1,345 |
| 26 | Distribution Primary | \$ 3,206,259 | 1,067,401 | (188) | 316,943 | 1,797,135 | 31,019 | (8,683) | 2,632 |
| 27 | Distribution Secondary | \$ 1,208,909 | 613,373 | (108) | 182,129 | 399,168 | 17,825 | (4,990) | 1,512 |
| 28 | Distribution - Transformers | \$ 1,396,222 | 464,819 | (82) | 138,019 | 782,594 | 13,508 | (3,781) | 1,146 |
| 29 | Services | \$ 420,095 | 177,202 | (34) | 52,344 | 186,590 | 3,743 | - | 251 |
| 30 | Meters | \$ 1,147,251 | 595,453 | (85) | 337,007 | 198,838 | 15,874 | - | 164 |
| 31 | Customer Meter Reading | \$ 9,959 | 2,491 | (0) | 1,347 | 5,884 | 231 | - | 7 |
| 32 | Customer Records | \$ 76,941 | 45,693 | 31 | 22,551 | 6,732 | 863 | 1,068 | 3 |
| 33 | Customer Other | \$ 231,682 | 92,055 | 69 | 42,442 | 87,860 | 2,585 | 6,610 | 61 |
| 34 | Street Lighting | \$ (116,970) | - | - | - | - | (116,970) | - | - |
| 35 | Energy Related | \$ 243,364 | 55,818 | 51 | 21,033 | 164,161 | 2,775 | (581) | 107 |
| 36 | Fuel - Not Included in Total | \$ (10,948,247) | (3,777,234) | (18,290) | (993,419) | (6,002,898) | (46,214) | (104,898) | (5,294) |
| 37 | Ext Trans - Not Included in Tot | \$ (6,296,937) | (2,615,556) | (14,384) | (749,276) | (2,811,711) | (29,155) | (74,045) | (2,809) |
| 38 | Ad Valorem - Not Incl in Total | \$ (127,518) | (52,751) | (288) | (15,019) | (57,296) | (599) | (1,508) | (57) |
| 39 | Adj Operating Income | \$ 35,007,220 | \$ 10,148,470 | \$ 3,531 | \$ 3,878,491 | \$ 20,785,466 | \$ 323,135 | \$ (156,495) | \$ 24,621 |
| 40 | | | | | | | | | |
| 41 | Rate of Return | 4.45% | 3.02% | 0.21% | 4.80% | 5.82% | 12.35% | -1.80% | 4.17% |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 | |
|----------|--|-------------------------|---------------------------------|--------------------------|----------------------------|--------------------|------------------|
| 1 | Adjustments to Taxes | | | | | | |
| 2 | Production | (1,240,438) | (568,724) | (45,382) | (271) | (5,264) | (729) |
| 3 | Transmission | (326,253) | (149,582) | (11,936) | (71) | (1,384) | (192) |
| 4 | Distribution Substations | (141,785) | (75,812) | (7,624) | (44) | (1,803) | (142) |
| 5 | Distribution Primary | (355,376) | (190,020) | (19,109) | (110) | (4,520) | (356) |
| 6 | Distribution Secondary | (197,195) | (105,441) | (10,603) | (61) | (2,508) | (197) |
| 7 | Distribution - Transformers | (102,371) | (54,738) | (5,505) | (32) | (1,302) | (102) |
| 8 | Services | (61,426) | (42,056) | - | - | (940) | (74) |
| 9 | Meters | (232,598) | (65,983) | (6,087) | (45) | (2,068) | (161) |
| 10 | Customer Meter Reading | (2,509) | (710) | (16) | (0) | (14) | (1) |
| 11 | Customer Records | (68,204) | (18,987) | (452) | (3) | (119) | (27) |
| 12 | Customer Other | (84,029) | (27,911) | (2,480) | (16) | (264) | (46) |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | (8,210) | (3,842) | (308) | (2) | (55) | (7) |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Adjustment to Taxes | (2,820,394) | (1,303,805) | (109,501) | (655) | (20,242) | (2,035) |
| 19 | | | | | | | |
| 20 | Total Operating Expense | \$ 41,870,037 | \$ 19,315,311 | \$ 1,579,453 | \$ 9,491 | \$ 292,086 | \$ 33,868 |
| 21 | | | | | | | |
| 22 | Operating Income | | | | | | |
| 23 | Production | 4,452,756 | 392,660 | (193,364) | (1,326) | (4,379) | 7,227 |
| 24 | Transmission | 1,759,781 | 155,184 | (76,420) | (524) | (1,731) | 2,856 |
| 25 | Distribution Substations | 525,148 | 54,008 | (33,518) | (221) | (1,548) | 1,452 |
| 26 | Distribution Primary | 1,027,733 | 105,695 | (65,595) | (432) | (3,030) | 2,842 |
| 27 | Distribution Secondary | 590,578 | 60,737 | (37,694) | (248) | (1,741) | 1,633 |
| 28 | Distribution - Transformers | 447,545 | 46,027 | (28,565) | (188) | (1,319) | 1,238 |
| 29 | Services | 156,582 | 20,620 | - | - | (556) | 521 |
| 30 | Meters | 581,930.29 | 31,751 | (18,075) | (153) | (1,199) | 1,114 |
| 31 | Customer Meter Reading | 2,380 | 129 | (18) | (0) | (3) | 3 |
| 32 | Customer Records | 43,699 | 2,340 | (344) | (3) | (18) | 48 |
| 33 | Customer Other | 89,496 | 5,718 | (3,135) | (23) | (65) | 134 |
| 34 | Street Lighting | - | - | - | - | - | - |
| 35 | Energy Related | 53,403 | 4,806 | (2,375) | (16) | (83) | 134 |
| 36 | Fuel - Not Included in Total | (2,501,730) | (1,179,952) | (94,980) | (571) | (16,096) | (2,194) |
| 37 | Ext Trans - Not Included in Tot | (1,737,199) | (812,876) | (65,092) | (390) | (12,667) | (1,717) |
| 38 | Ad Valorem - Not Incl in Total | (35,036) | (16,394) | (1,313) | (8) | (254) | (34) |
| 39 | Adj Operating Income | \$ 9,731,033 | \$ 879,673 | \$ (459,103) | \$ (3,133) | \$ (15,671) | \$ 19,202 |
| 40 | | | | | | | |
| 41 | Rate of Return | 4.38% | 0.84% | -5.20% | -5.95% | -1.01% | 12.09% |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator | |
|----------|--|---------------------------------|-------------------------------------|----------------------------------|---------------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|------------------|---------------|
| 1 | Adjustments to Taxes | | | | | | | | | | | |
| 2 | Production | (242,115) | (1,854) | (116,954) | (111,767) | (463,833) | (2,014,222) | (15,485) | (4,924) | (12,406) | (3,647) | _12CPPProd |
| 3 | Transmission | (63,680) | (488) | (30,760) | (29,396) | (121,995) | (529,769) | (4,073) | (1,295) | (3,263) | (959) | _12CPTrans |
| 4 | Distribution Substations | (21,522) | (182) | (15,030) | (12,154) | (36,493) | (151,332) | (1,516) | (1,405) | (3,308) | (381) | NonCP |
| 5 | Distribution Primary | (53,943) | (457) | (37,672) | (30,463) | (91,468) | (379,305) | (3,801) | (3,522) | (8,292) | (956) | NonCPPPrimary |
| 6 | Distribution Secondary | (29,932) | (254) | (20,904) | (16,904) | (50,549) | - | (2,109) | (1,954) | (4,601) | (530) | NonCPSecond |
| 7 | Distribution - Transformers | (15,539) | (132) | (10,852) | (8,775) | (26,349) | (109,264) | (1,095) | (1,015) | (2,389) | (275) | DemTransf |
| 8 | Services | (7,905) | - | - | (4,232) | (11,909) | (41,693) | (520) | - | - | (103) | Services |
| 9 | Meters | (58,583) | (383) | (4,704) | (10,045) | (27,099) | (8,004) | (2,248) | - | - | (69) | MeterCost |
| 10 | Customer Meter Reading | (559) | (1) | (9) | (261) | (2,093) | (683) | (86) | - | - | (8) | MeterRdg |
| 11 | Customer Records | (15,288) | (26) | (256) | (1,397) | (3,659) | (857) | (477) | (1,468) | (247) | (5) | CustRecords |
| 12 | Customer Other | (17,896) | (125) | (3,449) | (3,671) | (12,956) | (48,211) | (860) | (5,478) | (933) | (60) | Customer |
| 13 | Street Lighting | - | - | - | - | - | - | - | (18,861) | (112,850) | - | Lighting |
| 14 | Energy Related | (1,522) | (12) | (878) | (840) | (3,354) | (16,354) | (151) | (105) | (247) | (17) | Energy |
| 15 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | Total Adjustment to Taxes | (528,483) | (3,912) | (241,470) | (229,905) | (851,759) | (3,299,692) | (32,421) | (40,027) | (148,535) | (7,011) | |
| 19 | | | | | | | | | | | | |
| 20 | Total Operating Expense | \$ 7,962,900 | \$ 59,565 | \$ 3,959,701 | \$ 3,812,361 | \$ 14,321,641 | \$ 57,448,809 | \$ 599,114 | \$ 658,260 | \$ 2,137,191 | \$ 90,317 | |
| 21 | | | | | | | | | | | | |
| 22 | Operating Income | | | | | | | | | | | |
| 23 | Production | 1,963,014 | (799) | (350,746) | 254,001 | 4,390,114 | 7,248,415 | 156,868 | 22,763 | (40,488) | 12,466 | |
| 24 | Transmission | 775,806 | (316) | (138,619) | 100,384 | 1,735,024 | 2,864,658 | 61,996 | 8,996 | (16,001) | 4,927 | |
| 25 | Distribution Substations | 180,042 | (81) | (46,510) | 28,499 | 356,389 | 561,906 | 15,850 | 6,703 | (11,140) | 1,345 | |
| 26 | Distribution Primary | 352,349 | (159) | (91,021) | 55,774 | 697,465 | 1,099,670 | 31,019 | 13,119 | (21,802) | 2,632 | |
| 27 | Distribution Secondary | 202,474 | (91) | (52,304) | 32,050 | 399,168 | - | 17,825 | 7,539 | (12,528) | 1,512 | |
| 28 | Distribution - Transformers | 153,436 | (69) | (39,637) | 24,288 | 303,723 | 478,870 | 13,508 | 5,713 | (9,494) | 1,146 | |
| 29 | Services | 45,514 | - | - | 6,830 | 80,046 | 106,544 | 3,743 | - | - | 251 | |
| 30 | Meters | 331,045 | (115) | (9,833) | 15,910 | 178,764 | 20,074 | 15,874 | - | - | 164 | |
| 31 | Customer Meter Reading | 1,198 | (0) | (7) | 156 | 5,235 | 649 | 231 | - | - | 7 | |
| 32 | Customer Records | 22,124 | (2) | (137) | 567 | 6,182 | 550 | 863 | 1,212 | (144) | 3 | |
| 33 | Customer Other | 43,051 | (16) | (3,069) | 2,476 | 36,385 | 51,475 | 2,585 | 7,514 | (904) | 61 | |
| 34 | Street Lighting | - | - | - | - | - | - | - | 36,283 | (153,254) | - | |
| 35 | Energy Related | 22,353 | (9) | (4,771) | 3,460 | 57,522 | 106,638 | 2,775 | 877 | (1,458) | 107 | |
| 36 | Fuel - Not Included in Total | (463,573) | (3,636) | (268,515) | (257,694) | (1,019,306) | (4,983,593) | (46,214) | (31,419) | (73,479) | (5,294) | |
| 37 | Ext Trans - Not Included in Tot | (350,642) | (2,713) | (202,315) | (193,606) | (702,258) | (2,109,453) | (29,155) | (22,076) | (51,969) | (2,809) | |
| 38 | Ad Valorem - Not Incl in Total | (7,028) | (54) | (4,055) | (3,881) | (14,310) | (42,986) | (599) | (449) | (1,058) | (57) | |
| 39 | Adj Operating Income | \$ 4,092,407 | \$ (1,657) | \$ (736,653) | \$ 524,394 | \$ 8,246,016 | \$ 12,539,450 | \$ 323,135 | \$ 110,719 | \$ (267,214) | \$ 24,621 | |
| 40 | | | | | | | | | | | | |
| 41 | Rate of Return | 9.89% | -0.53% | -3.66% | 2.77% | 11.54% | 4.39% | 12.35% | 5.64% | -3.98% | 4.17% | |

NorthWestern Corporation dba NorthWestern Energy
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 | |
|----------|--------------------------------------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|---------|
| 1 | 7.5400% | | | | | | | | |
| 2 | Rev Req Equalized Claimed ROR | 150,388,271 | 66,421,260 | 362,325 | 15,572,285 | 64,458,613 | 469,502 | 2,999,337 | 104,949 |
| 3 | Production | 75,632,346 | 29,080,145 | 97,348 | 7,329,306 | 38,556,058 | 223,887 | 290,919 | 54,684 |
| 4 | Transmission | 19,892,373 | 7,667,492 | 26,114 | 1,921,765 | 10,127,128 | 56,548 | 79,236 | 14,090 |
| 5 | Distribution Substations | 7,340,660 | 3,528,255 | 31,753 | 765,896 | 2,908,372 | 21,776 | 78,923 | 5,686 |
| 6 | Distribution Primary | 18,398,961 | 8,835,704 | 78,816 | 1,917,912 | 7,301,666 | 55,613 | 194,854 | 14,396 |
| 7 | Distribution Secondary | 6,922,706 | 4,928,170 | 44,002 | 1,069,734 | 732,977 | 30,953 | 108,849 | 8,020 |
| 8 | Distribution - Transformers | 5,300,086 | 2,549,280 | 23,109 | 553,408 | 2,097,054 | 15,478 | 57,685 | 4,071 |
| 9 | Services | 2,665,540 | 1,623,304 | 16,385 | 183,473 | 833,108 | 7,701 | - | 1,569 |
| 10 | Meters | 6,522,273 | 4,804,685 | 36,329 | 1,117,145 | 529,396 | 33,661 | - | 1,057 |
| 11 | Customer Meter Reading | 108,422 | 50,875 | 236 | 12,899 | 42,965 | 1,329 | - | 118 |
| 12 | Customer Records | 1,739,051 | 1,370,606 | 2,296 | 261,933 | 69,808 | 7,371 | 26,955 | 81 |
| 13 | Customer Other | 3,250,956 | 1,788,730 | 4,895 | 388,151 | 954,187 | 13,148 | 100,921 | 924 |
| 14 | Street Lighting | 2,054,789 | - | - | - | - | - | 2,054,789 | - |
| 15 | Energy Related | 560,109 | 194,013 | 1,044 | 50,664 | 305,895 | 2,037 | 6,206 | 251 |
| 16 | Fuel | - | - | - | - | - | - | - | - |
| 17 | External Transmission | - | - | - | - | - | - | - | - |
| 18 | Ad Valorem | - | - | - | - | - | - | - | - |
| 19 | Tot Rev Equalized Claimed ROR | \$ 150,388,271 | 66,421,260 | 362,325 | 15,572,285 | 64,458,613 | 469,502 | 2,999,337 | 104,949 |
| 20 | | | | | | | | | |
| 21 | Base Revenues Current Rates | \$ 119,514,621 | 47,207,213 | 204,088 | 12,767,249 | 56,655,630 | 628,710 | 1,972,030 | 79,701 |
| 22 | Production | 60,838,339 | 20,440,022 | 54,017 | 5,988,504 | 33,879,960 | 301,176 | 132,759 | 41,900 |
| 23 | Transmission | 14,048,689 | 4,253,994 | 8,993 | 1,392,165 | 8,280,654 | 87,103 | 16,740 | 9,040 |
| 24 | Distribution Substations | 5,612,067 | 2,398,274 | 15,911 | 575,829 | 2,552,944 | 29,585 | 35,217 | 4,307 |
| 25 | Distribution Primary | 15,014,804 | 6,623,698 | 47,807 | 1,545,817 | 6,605,586 | 70,892 | 109,308 | 11,697 |
| 26 | Distribution Secondary | 5,553,019 | 3,657,113 | 26,184 | 855,924 | 907,904 | 39,734 | 59,692 | 6,469 |
| 27 | Distribution - Transformers | 3,827,231 | 1,586,423 | 9,609 | 391,459 | 1,794,267 | 22,134 | 20,441 | 2,897 |
| 28 | Services | 2,246,784 | 1,271,920 | 10,698 | 182,210 | 771,100 | 9,545 | - | 1,312 |
| 29 | Meters | 5,691,725 | 3,894,644 | 24,051 | 1,141,239 | 589,423 | 41,479 | - | 889 |
| 30 | Customer Meter Reading | 106,620 | 47,321 | 205 | 12,883 | 44,659 | 1,442 | - | 111 |
| 31 | Customer Records | 1,680,173 | 1,305,576 | 2,130 | 266,694 | 71,998 | 7,795 | 25,902 | 78 |
| 32 | Customer Other | 3,059,274 | 1,638,943 | 4,261 | 383,367 | 923,055 | 14,419 | 94,368 | 862 |
| 33 | Street Lighting | 1,477,118 | - | - | - | - | - | 1,477,118 | - |
| 34 | Energy Related | 358,780 | 89,286 | 223 | 31,158 | 234,081 | 3,405 | 486 | 141 |
| 35 | Fuel | (0) | - | - | - | - | (0) | - | - |
| 36 | External Transmission | - | - | - | - | - | - | - | - |
| 37 | Ad Valorem | - | - | - | - | - | - | - | - |
| 38 | Total Base Rev Current Rates | \$ 119,514,621 | 47,207,213 | 204,088 | 12,767,249 | 56,655,630 | 628,710 | 1,972,030 | 79,701 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 | |
|----------|--------------------------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|--------|
| 1 | Claimed Rate of Return | | | | | | |
| 2 | Rev Req Equalized Claimed ROR | 43,452,480 | 21,055,479 | 1,901,816 | 11,485 | 333,344 | 28,982 |
| 3 | Production | 19,093,227 | 9,192,491 | 789,655 | 4,772 | 87,018 | 10,329 |
| 4 | Transmission | 4,987,620 | 2,460,059 | 218,487 | 1,326 | 23,535 | 2,579 |
| 5 | Distribution Substations | 2,172,765 | 1,222,092 | 132,628 | 770 | 29,756 | 1,996 |
| 6 | Distribution Primary | 5,467,439 | 3,041,480 | 324,904 | 1,881 | 73,692 | 5,124 |
| 7 | Distribution Secondary | 3,047,914 | 1,697,550 | 181,654 | 1,052 | 41,152 | 2,850 |
| 8 | Distribution - Transformers | 1,563,673 | 887,498 | 97,542 | 567 | 21,696 | 1,413 |
| 9 | Services | 949,909 | 673,395 | - | - | 15,305 | 1,081 |
| 10 | Meters | 3,633,971 | 1,066,330 | 103,613 | 770 | 33,947 | 2,382 |
| 11 | Customer Meter Reading | 39,337 | 11,270 | 266 | 2 | 220 | 16 |
| 12 | Customer Records | 1,064,412 | 298,934 | 7,211 | 49 | 1,875 | 421 |
| 13 | Customer Other | 1,307,667 | 440,733 | 40,069 | 261 | 4,202 | 693 |
| 14 | Street Lighting | - | - | - | - | - | - |
| 15 | Energy Related | 124,546 | 63,645 | 5,786 | 35 | 947 | 97 |
| 16 | Fuel | - | - | - | - | - | - |
| 17 | External Transmission | - | - | - | - | - | - |
| 18 | Ad Valorem | - | - | - | - | - | - |
| 19 | Tot Rev Equalized Claimed ROR | 43,452,480 | 21,055,479 | 1,901,816 | 11,485 | 333,344 | 28,982 |
| 20 | | | | | | | |
| 21 | Base Revenues Current Rates | 34,538,058 | 12,189,899 | 476,761 | 2,494 | 165,969 | 38,119 |
| 22 | Production | 15,014,378 | 5,235,220 | 189,456 | 968 | 40,249 | 13,768 |
| 23 | Transmission | 3,376,400 | 896,460 | (18,689) | (177) | 5,054 | 3,939 |
| 24 | Distribution Substations | 1,691,736 | 677,810 | 28,591 | 137 | 13,223 | 2,688 |
| 25 | Distribution Primary | 4,525,675 | 1,976,101 | 121,280 | 642 | 41,331 | 6,476 |
| 26 | Distribution Secondary | 2,506,771 | 1,085,357 | 64,645 | 340 | 22,556 | 3,627 |
| 27 | Distribution - Transformers | 1,153,817 | 423,694 | 8,884 | 28 | 7,607 | 2,002 |
| 28 | Services | 806,390 | 465,530 | - | - | 9,369 | 1,328 |
| 29 | Meters | 3,100,568 | 746,246 | 47,499 | 331 | 21,139 | 2,912 |
| 30 | Customer Meter Reading | 37,148 | 9,963 | 208 | 1 | 187 | 18 |
| 31 | Customer Records | 1,024,113 | 275,278 | 6,143 | 41 | 1,686 | 444 |
| 32 | Customer Other | 1,225,402 | 383,017 | 30,329 | 194 | 3,504 | 757 |
| 33 | Street Lighting | - | - | - | - | - | - |
| 34 | Energy Related | 75,660 | 15,223 | (1,585) | (12) | 63 | 160 |
| 35 | Fuel | - | - | - | - | - | - |
| 36 | External Transmission | - | - | - | - | - | - |
| 37 | Ad Valorem | - | - | - | - | - | - |
| 38 | Total Base Rev Current Rates | 34,538,058 | 12,189,899 | 476,761 | 2,494 | 165,969 | 38,119 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|--------------------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|-----------|
| 1 | Claimed Rate of Return | | | | | | | | | | |
| 2 | Rev Req Equalized Claimed ROR | | | | | | | | | | |
| 3 | 7,565,600 | 64,719 | 4,231,676 | 3,710,290 | 12,106,344 | 52,352,269 | 469,502 | 618,123 | 2,381,214 | 104,949 | |
| 3 | 3,448,129 | 30,685 | 2,046,744 | 1,803,748 | 6,607,958 | 31,948,099 | 223,887 | 77,760 | 213,159 | 54,684 | |
| 4 | 863,410 | 8,303 | 567,695 | 482,357 | 1,654,945 | 8,472,183 | 56,548 | 20,577 | 58,658 | 14,090 | |
| 5 | 304,254 | 3,012 | 263,022 | 195,607 | 516,087 | 2,392,285 | 21,776 | 22,116 | 56,806 | 5,686 | |
| 6 | 779,901 | 7,458 | 643,571 | 486,983 | 1,322,790 | 5,978,876 | 55,613 | 55,327 | 139,527 | 14,396 | |
| 7 | 433,910 | 4,165 | 359,868 | 271,791 | 732,977 | - | 30,953 | 30,862 | 77,987 | 8,020 | |
| 8 | 215,576 | 2,197 | 193,623 | 142,013 | 365,693 | 1,731,361 | 15,478 | 15,993 | 41,692 | 4,071 | |
| 9 | 115,787 | - | - | 67,685 | 174,479 | 658,628 | 7,701 | - | - | 1,569 | |
| 10 | 868,291 | 6,288 | 80,411 | 162,156 | 401,737 | 127,659 | 33,661 | - | - | 1,057 | |
| 11 | 8,595 | 15 | 153 | 4,136 | 32,180 | 10,785 | 1,329 | - | - | 118 | |
| 12 | 235,446 | 407 | 4,091 | 21,989 | 56,360 | 13,447 | 7,371 | 23,018 | 3,937 | 81 | |
| 13 | 272,392 | 1,987 | 55,826 | 57,946 | 197,222 | 756,965 | 13,148 | 85,899 | 15,022 | 924 | |
| 14 | - | - | - | - | - | - | - | 284,905 | 1,769,884 | - | |
| 15 | 19,909 | 203 | 16,671 | 13,880 | 43,915 | 261,980 | 2,037 | 1,665 | 4,541 | 251 | |
| 16 | - | - | - | - | - | - | - | - | - | - | |
| 17 | - | - | - | - | - | - | - | - | - | - | |
| 18 | - | - | - | - | - | - | - | - | - | - | |
| 19 | 7,565,600 | 64,719 | 4,231,676 | 3,710,290 | 12,106,344 | 52,352,269 | 469,502 | 618,123 | 2,381,214 | 104,949 | |
| 20 | | | | | | | | | | | |
| 21 | Base Revenues Current Rates | | | | | | | | | | |
| 22 | 8,792,488 | 32,507 | 1,375,407 | 2,566,847 | 15,720,900 | 40,934,731 | 628,710 | 570,629 | 1,401,401 | 79,701 | |
| 22 | 4,036,688 | 15,152 | 686,767 | 1,249,896 | 8,532,270 | 25,347,691 | 301,176 | 68,011 | 64,747 | 41,900 | |
| 23 | 1,096,169 | 2,166 | 30,290 | 263,539 | 2,415,750 | 5,864,905 | 87,103 | 16,728 | 12 | 9,040 | |
| 24 | 358,238 | 1,436 | 82,689 | 133,466 | 672,308 | 1,880,636 | 29,585 | 19,246 | 15,971 | 4,307 | |
| 25 | 885,493 | 4,373 | 290,613 | 365,338 | 1,628,423 | 4,977,162 | 70,892 | 49,705 | 59,603 | 11,697 | |
| 26 | 494,593 | 2,392 | 157,047 | 201,892 | 907,904 | - | 39,734 | 27,632 | 32,060 | 6,469 | |
| 27 | 261,596 | 853 | 39,948 | 89,062 | 498,851 | 1,295,416 | 22,134 | 13,548 | 6,893 | 2,897 | |
| 28 | 129,423 | - | - | 52,788 | 209,549 | 561,551 | 9,545 | - | - | 1,312 | |
| 29 | 967,461 | 4,053 | 42,277 | 127,449 | 480,055 | 109,368 | 41,479 | - | - | 889 | |
| 30 | 8,952 | 13 | 124 | 3,794 | 34,467 | 10,192 | 1,442 | - | - | 111 | |
| 31 | 242,019 | 368 | 3,559 | 20,748 | 59,056 | 12,943 | 7,795 | 22,493 | 3,408 | 78 | |
| 32 | 285,239 | 1,676 | 43,916 | 52,536 | 213,126 | 709,928 | 14,419 | 82,663 | 11,706 | 862 | |
| 33 | - | - | - | - | - | - | - | 269,313 | 1,207,804 | - | |
| 34 | 26,617 | 25 | (1,823) | 6,340 | 69,142 | 164,939 | 3,405 | 1,290 | (804) | 141 | |
| 35 | - | - | - | - | - | - | (0) | - | - | - | |
| 36 | - | - | - | - | - | - | - | - | - | - | |
| 37 | - | - | - | - | - | - | - | - | - | - | |
| 38 | 8,792,488 | 32,507 | 1,375,407 | 2,566,847 | 15,720,900 | 40,934,731 | 628,710 | 570,629 | 1,401,401 | 79,701 | |

NorthWestern Corporation dba NorthWestern Energy
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Total | Total Residential | Total Irrigation | Total Commercial | Total Comm & Ind | Total Municipal | Total Lighting | Controlled Off-Peak 70 |
|----------|---------------------------------------|-----------|-------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|
| 1 | SD Gross Receipts Tax Increase | | | | | | | | |
| 2 | Production | \$ 23,290 | 8,911 | 29 | 2,271 | 11,905 | 74 | 83 | 18 |
| 3 | Transmission | \$ 6,126 | 2,344 | 8 | 597 | 3,131 | 20 | 22 | 5 |
| 4 | Distribution Substations | \$ 2,260 | 1,082 | 9 | 235 | 902 | 7 | 23 | 2 |
| 5 | Distribution Primary | \$ 5,666 | 2,712 | 23 | 589 | 2,262 | 18 | 57 | 5 |
| 6 | Distribution Secondary | \$ 2,132 | 1,505 | 13 | 327 | 243 | 10 | 31 | 3 |
| 7 | Distribution - Transformers | \$ 1,632 | 781 | 7 | 170 | 651 | 5 | 16 | 1 |
| 8 | Services | \$ 821 | 497 | 5 | 58 | 258 | 2 | - | 0 |
| 9 | Meters | \$ 2,008 | 1,464 | 11 | 354 | 169 | 11 | - | 0 |
| 10 | Customer Meter Reading | \$ 33 | 16 | 0 | 4 | 13 | 0 | - | 0 |
| 11 | Customer Records | \$ 536 | 421 | 1 | 82 | 22 | 2 | 8 | 0 |
| 12 | Customer Other | \$ 1,001 | 550 | 1 | 121 | 294 | 4 | 31 | 0 |
| 13 | Street Lighting | \$ 633 | - | - | - | - | - | 633 | - |
| 14 | Energy Related | \$ 172 | 59 | 0 | 16 | 95 | 1 | 2 | 0 |
| 15 | Fuel | \$ - | - | - | - | - | - | - | - |
| 16 | External Transmission | \$ - | - | - | - | - | - | - | - |
| 17 | Ad Valorem | \$ - | - | - | - | - | - | - | - |
| 18 | Total Repair Tax Credit | \$ 46,310 | 20,342 | 107 | 4,822 | 19,944 | 156 | 906 | 34 |

NorthWestern Corporation dba NorthWestern
Class Cost of Service Study
Allocation to Classes
South Dakota Electric
Test Year Ended December 31, 2022

| Line No. | | Residential Basic 10 | Residential w/Sp Htg 11 | Residential Sp Htg & Cooling 14 | Residential Dual-Fuel 15 | Irrigation Int Irr 16 & 18 | Irrigation Irr 17 |
|----------|--|----------------------|-------------------------|---------------------------------|--------------------------|----------------------------|-------------------|
| 1 | <u>SD Gross Receipts Tax Increase</u> | | | | | | |
| 2 | Production | 5,959 | 2,732 | 218 | 1 | 25 | 4 |
| 3 | Transmission | 1,567 | 719 | 57 | 0 | 7 | 1 |
| 4 | Distribution Substations | 681 | 364 | 37 | 0 | 9 | 1 |
| 5 | Distribution Primary | 1,707 | 913 | 92 | 1 | 22 | 2 |
| 6 | Distribution Secondary | 947 | 507 | 51 | 0 | 12 | 1 |
| 7 | Distribution - Transformers | 492 | 263 | 26 | 0 | 6 | 0 |
| 8 | Services | 295 | 202 | - | - | 5 | 0 |
| 9 | Meters | 1,117 | 317 | 29 | 0 | 10 | 1 |
| 10 | Customer Meter Reading | 12 | 3 | 0 | 0 | 0 | 0 |
| 11 | Customer Records | 328 | 91 | 2 | 0 | 1 | 0 |
| 12 | Customer Other | 404 | 134 | 12 | 0 | 1 | 0 |
| 13 | Street Lighting | - | - | - | - | - | - |
| 14 | Energy Related | 39 | 18 | 1 | 0 | 0 | 0 |
| 15 | Fuel | - | - | - | - | - | - |
| 16 | External Transmission | - | - | - | - | - | - |
| 17 | Ad Valorem | - | - | - | - | - | - |
| 18 | Total Repair Tax Credit | 13,549 | 6,264 | 526 | 3 | 97 | 10 |

NorthWestern Corporation dba NorthWestern
 Class Cost of Service Study
 Allocation to Classes
 South Dakota Electric
 Test Year Ended December 31, 2022

| Line No. | | Commercial Gen Serv 21 | Commercial Sep Mtr Water Htg 23 | Commercial Comm Sp Htg & Cooling 24 | Commercial All-Inclusive Comm 25 | Comm & Ind 33 | Comm & Ind Lg Comm & Ind 34 | Municipal Pumping 41 | Lighting Reddy-Guard Ltg 19 | Lighting Hwy Str & Area Ltg 56 | Controlled Off-Peak 70 | Allocator |
|----------|---------------------------------------|------------------------|---------------------------------|-------------------------------------|----------------------------------|---------------|-----------------------------|----------------------|-----------------------------|--------------------------------|------------------------|--------------|
| 1 | SD Gross Receipts Tax Increase | | | | | | | | | | | |
| 2 | Production | 1,163 | 9 | 562 | 537 | 2,228 | 9,676 | 74 | 24 | 60 | 18 | _12CPProd |
| 3 | Transmission | 306 | 2 | 148 | 141 | 586 | 2,545 | 20 | 6 | 16 | 5 | _12CPTrans |
| 4 | Distribution Substations | 103 | 1 | 72 | 58 | 175 | 727 | 7 | 7 | 16 | 2 | NonCP |
| 5 | Distribution Primary | 259 | 2 | 181 | 146 | 439 | 1,822 | 18 | 17 | 40 | 5 | NonCPPrimary |
| 6 | Distribution Secondary | 144 | 1 | 100 | 81 | 243 | - | 10 | 9 | 22 | 3 | NonCPSecond |
| 7 | Distribution - Transformers | 75 | 1 | 52 | 42 | 127 | 525 | 5 | 5 | 11 | 1 | DemTransf |
| 8 | Services | 38 | - | - | 20 | 57 | 200 | 2 | - | - | 0 | Services |
| 9 | Meters | 281 | 2 | 23 | 48 | 130 | 38 | 11 | - | - | 0 | MeterCost |
| 10 | Customer Meter Reading | 3 | 0 | 0 | 1 | 10 | 3 | 0 | - | - | 0 | MeterRdg |
| 11 | Customer Records | 73 | 0 | 1 | 7 | 18 | 4 | 2 | 7 | 1 | 0 | CustRecords |
| 12 | Customer Other | 86 | 1 | 17 | 18 | 62 | 232 | 4 | 26 | 4 | 0 | Customer |
| 13 | Street Lighting | - | - | - | - | - | - | - | 91 | 542 | - | Lighting |
| 14 | Energy Related | 7 | 0 | 4 | 4 | 16 | 79 | 1 | 1 | 1 | 0 | Energy |
| 15 | Fuel | - | - | - | - | - | - | - | - | - | - | Fuel |
| 16 | External Transmission | - | - | - | - | - | - | - | - | - | - | ExtTransm |
| 17 | Ad Valorem | - | - | - | - | - | - | - | - | - | - | AdValorem |
| 18 | Total Repair Tax Credit | 2,539 | 19 | 1,160 | 1,104 | 4,092 | 15,852 | 156 | 192 | 714 | 34 | |