

NorthWestern Energy
2014 UTILITY ADMINISTRATION STUDY
October 2013

Plant Allocation (000's Omitted)

	In-Service	CWIP	Common Plant	Gross Plant	Percent
MTU	2,590,028	83,984	0	2,674,012	70.44%
NPS	751,383	77,592	0	828,975	21.84%
CU4	290,833	2,501		293,334	7.73%
Total	3,632,244	19,805	0	3,796,321	100.00%

Source: SAP Trial Balance Account 160000-165999 MT12-100, SD12-100

Margin

MTU	442,082	69.91%
NPS	111,851	17.69%
CU4	78,469	12.41%
Total	632,402	100.0%

Source: Historical Income by Segment (Profit Centers) MT01-100, SD01-100

Operating Labor Allocation (000's Omitted)

MTU	61,822	80.18%
NPS	15,284	19.82%
CU4	0	0.00%
Total	77,106	100.00%

Source: SAP Trial Balance Account 503000-503999

Allocation of Factors

Gross Plant:

	MTU	70.44%
	NPS	21.84%
	CU4	7.73%

Margin:

	MTU	69.91%
	NPS	17.69%
	CU4	12.41%

Direct Labor:

	MTU	80.18%
	NPS	19.82%
	CU4	0.00%

	Plant	Margin	Labor	Total	%
Total MTU	70.44%	69.91%	80.18%	220.53%	73%
Total NPS	21.84%	17.69%	19.82%	59.35%	20%
Total CU4	7.73%	12.41%	0.00%	20.14%	7%