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April 25, 2008

Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
State Capitol Building
Pierre, South Dakota 57501

Dear Ms. Van Gerpen:

Pursuant to Section No. 3, Sheet No. 33.1 (5) of NorthWestern's Electric Tariff, enclosed is 259th Revised Sheet No. 33a and 40th Revised Sheet No. 33b.

Sheet Nos. 33a and 33b reflect changes in the delivered cost of fuel, delivered cost of energy and ad valorem taxes paid to be effective May 2, 2008.

The effect of Sheet Nos. 33a and 33b for a typical Rate 10 residential service customer using 750 Kwh per month would be an increase in the cost from \$76.69 to \$77.12.

Should you have any questions regarding the above changes, please advise.

Sincerely,

A handwritten signature in cursive script that reads "Jeff J. Decker".

Jeff J. Decker

JJD
Enclosures