

May 19, 2008

**Issue and clarification list Northwestern Energy's Revised May 7, 2008 ASC Template Submittal**

		Account	Items	Issues	Data Requirement
	Sch-1		<ul style="list-style-type: none"><li>• Common Plant</li></ul>	Direct Analysis of Common Plant should include the amounts segregated to both Electric Operations and Gas Operations.	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs</p>
	Sch-4		<ul style="list-style-type: none"><li>• State and Other Taxes</li></ul>	The State and Other tax line includes Federal taxes from Sch 3A	Provide an explanation of the inclusion of the Federal taxes in the State and Other Tax line for Sch 4.

	Sch -4		<ul style="list-style-type: none"><li>• Distribution Losses</li></ul>	Distribution losses are to be based upon a Loss Study.  Is Northwestern providing a loss study or using the 5% loss factor?	
--	--------	--	---	---	--