Appendix 2
Chief Financial Officer Attestation

NorthWestern Energy
Average System Cost Filing
For the Base Period Beginning October 1, 2008
And Ending September 30, 2009

I, Brian Bird, having reviewed the Average System Cost (ASC) Appendix 1 Filing (ASC Filing) attached with this attestation, hereby certify that:

1. The ASC Filing has been prepared in accordance with Bonneville Power Administration's current ASC Methodology.

2. The ASC Filing excludes the costs associated with: (a) the cost of additional resources in an amount sufficient to serve any New Large Single Load after September 1, 1979; (b) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after December 5, 1980; and (c) any costs of any generating facility which is terminated prior to initial commercial operation.

3. Based on my knowledge as NorthWestern Energy's Chief Financial Officer, the ASC Filing is based on NorthWestern Energy's audited financial statements, FERC Form 1 filings, and other financial information, and fairly presents in all material respects the operating costs of the utility for October 1, 2008 through September 30, 2009.

4. Based on my knowledge as NorthWestern Energy's Chief Financial Officer, the ASC Filing omits no material facts and contains no false statement regarding any material facts.

Respectfully submitted,

Chief Financial Officer
NorthWestern Energy

Date: 9/30/08