

NorthWestern Energy
Other Deferred Credits
Amounts Reflected in the BPA Filing

| Account | | Electric | Natural Gas | Total |
|-------------------|---|------------------|------------------|------------------|
| 253 | Pension Plan Requirement | 38,304,725 | 17,209,369 | 55,514,094 |
| | This amount reflects pension accruals that will be paid in future periods. It partially offsets amounts included as regulatory assets. The net amount is reflected in rate base in the Montana and FERC jurisdictions. | | | |
| 253 | FAS 106 transition obligation | 230,811 | 103,697 | 334,508 |
| | This amount reflect the unamortized and unfunded transition obligation for FAS 106. It is substantially offset by a regulatory asset and therefore has little net impact on rate base. | | | |
| 253 | Customer Prepayments | 452,470 | 203,284 | 655,754 |
| | This amount reflects prepayments made by customers. It was originally allocated 69% electric and 31% natural gas. A review of the amounts outstanding indicates that it is 100% electric at this time. The filing needs to be updated to reflect this. The amounts accrue interest and should not be included in rate base. | | | |
| Balance as filed | | <hr/> 38,988,006 | <hr/> 17,516,350 | <hr/> 56,504,356 |
| Correction needed | | <hr/> 203,284 | <hr/> (203,284) | <hr/> |
| Revised total | | <hr/> 39,191,290 | <hr/> 17,313,066 | <hr/> 56,504,356 |