



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

March 29, 2007

Mr. Kendall G. Kliewer
Vice President and Controller
Northwestern Corporation
125 S. Dakota Avenue
Sioux Falls, South Dakota 57014

**Re: Northwestern Corporation
 Form 10-K for Fiscal Year Ended December 31, 2006
 Filed February 28, 2007
 File No. 1-10499**

Dear Mr. Kliewer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief