WUTC DOCKET: UG-181053 EXHIBIT: JL-4 ADMIT ☑ W/D ☐ REJECT ☐

Exh. JL-4 Docket UG-181053 Witness: Jing Liu

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET UG-181053

Complainant,

v.

NORTHWEST NATURAL GAS COMPANY, d/b/a NW NATURAL,

Respondent.

EXHIBIT TO TESTIMONY OF

Jing Liu

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

NW Natural's Estimate on Incremental Cost and Revenue Associated with Serving Additional Customers

June 6, 2019

DR Request: May 21, 2019 Date of Response: May 30, 2019 Responder: Kyle T. Walker

Telephone: (503) 226-4211 ext. 5858 Email: kyle.walker@nwnatural.com

Witness: Kyle Walker

Request No.: UG-181053 WUTC DR 201

Please identify the components of costs associated with serving additional customers.

Response:

The following components of costs are typically associated with serving additional customers:

- Capital Costs[1]
 - Main Extension
 - Service Line
 - o Meter
 - o Permit
 - Indirect Materials
- O&M Costs[1]
 - o Meter Read
 - Billing
 - o Payment Processing
 - Collections
- Other Costs
 - Property Tax
 - Public Utility Tax
 - Income Tax
 - WUTC Regulatory Fee
 - o Depreciation

[1]Categories include wages/salaries



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Request No.: UG-181053 WUTC DR 202

Does the Company have any internal cost estimates for serving new residential or commercial customers, including capital expenditures and annualized expenses? If so, please provide the cost estimate and any relevant analyses. The cost estimate can include but is not limited to general budget guidelines, recent business case analyses associated with serving a particular new development, or cost information based on historical records. To the extent that the Company analyzed the future revenue associated with such new customers, please provide revenue projection, as well.

Response:

Please see "UG-181053 WUTC DR 202 Attachment 1.xlsx" for the Company's most up to date analysis related to new residential meter sets in Washington. This analysis focuses on the capital expenditures needed to add new residential customers onto our system. The final costs are net of customer contributions received. Our current internal analysis combines industrial and commercial new customers. Under the Company's initial filing and the Partial Multi-Party Settlement Agreement on Decoupling, industrial customers are not subject to Decoupling. Therefore, for the purpose of this data request relating to Decoupling, we have removed those figures from the analysis.

See "UG-181053 WUTC DR 202 Attachment 2.xlsx" for the cost of service for a new residential customer which includes the average capital investment from 2018 found in Attachment 1. The cost of service for a newly added residential customer in year one is \$5181.

Last, see "UG-181053 WUTC DR 202 Attachment 3.xlsx" for a per customer revenue projection for newly added customers. The revenue per year amounts to \$225.93 and \$411.55 for rate schedule 1 and 2, respectively, per newly added residential customer.

¹ This analysis uses the capital structure and cost of capital from the all-party settlement in UG-181053

Number of Meter Sets - Washington

| | Total Residential Meter Sets (Washington Only) | <u>2013</u> 1,803 | 2014 1,527 | 2015 1,869 | <u>2016</u> 2,141 | 2017 2,485 | <u>2018</u> 2,658 |
|-----------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | | | |
| Number of Orde | ers - Washington | | | | | | |
| | | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | 2017 | <u>2018</u> |
| Washington SM01 | MX SYSTEM EXPANSION[1] | 67 | 90 | 118 | 128 | 160 | 177 |
| Washington SM01 | MX RESIDENTIAL MAIN | 14 | 11 | 14 | 8 | 30 | 20 |
| Washington SM02 | NEW RESIDENTIAL SERVICE | 1,252 | 1,296 | 1,527 | 1,885 | 2,181 | 2,355 |
| Washington SM03 | NEW RESIDENTIAL SERVICE | 87 | 19 | 26 | 22 | 33 | 43 |
| Washington SM02 | CONVERSION RESIDENTIAL SERVICE | 142 | 131 | 138 | 154 | 176 | 144 |
| Washington SM03 | CONVERSION RESIDENTIAL SERVICE | 9 | 9 | 82 | 3 | 15 | 9 |
| | Total SM01 | 81 | 101 | 132 | 136 | 190 | 197 |
| | Total SM02 | 1,394 | 1,427 | 1,665 | 2,039 | 2,357 | 2,499 |
| | Total SM03 | 96 | 28 | 108 | 25 | 48 | 52 |
| | Addsets Meter Sets - (Total SM02+SM03) | 313 | 72 | 96 | 77 | 80 | 107 |

Total Cost of Service Line, Meter, Permit, Indirect Materials (Including Add Sets Only) - Washington

| | | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-----------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Washington SM01 | MX SYSTEM EXPANSION[1] | \$599,910 | \$703,536 | \$1,083,402 | \$1,539,033 | \$1,756,561 | \$2,337,803 |
| Washington SM01 | MX RESIDENTIAL MAIN | \$116,522 | \$163,181 | \$228,429 | \$209,634 | \$638,111 | \$1,203,996 |
| Washington SM02 | NEW RESIDENTIAL SERVICE | \$1,362,392 | \$1,529,851 | \$1,762,505 | \$2,228,036 | \$2,619,402 | \$2,856,288 |
| Washington SM03 | NEW RESIDENTIAL SERVICE | \$171,610 | \$35,237 | \$40,046 | \$28,623 | \$66,046 | \$70,364 |
| Washington SM02 | CONVERSION RESIDENTIAL SERVICE | \$373,446 | \$353,405 | \$398,991 | \$390,985 | \$513,658 | \$535,323 |
| Washington SM03 | CONVERSION RESIDENTIAL SERVICE | \$25,813 | \$19,312 | \$139,681 | \$7,216 | \$40,081 | \$53,041 |
| | Total SM01 | \$716,432 | \$866,717 | \$1,311,831 | \$1,748,667 | \$2,394,672 | \$3,541,799 |
| | Total SM02 | \$1,735,838 | \$1,883,256 | \$2,161,496 | \$2,619,021 | \$3,133,060 | \$3,391,611 |
| | Total SM03 | \$197,424 | \$54,549 | \$179,727 | \$35,839 | \$106,128 | \$123,405 |
| | Total Addset Costs | \$70,738 | \$16,272 | \$21,696 | \$17,402 | \$18,080 | \$24,182 |

| Meter | Add Set Costs | \$226 |
|-------|---------------|-------|

Total Customer Contribution - Washington

| | | 2013 | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-----------------|--------------------------------|----------|-------------|-------------|-------------|-------------|-------------|
| Washington SM01 | MX SYSTEM EXPANSION[1] | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Washington SM01 | MX RESIDENTIAL MAIN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Washington SM02 | NEW RESIDENTIAL SERVICE | \$1,343 | \$9,696 | \$7,228 | \$16,259 | \$14,037 | \$25,212 |
| Washington SM03 | NEW RESIDENTIAL SERVICE | \$11,492 | \$1,355 | \$1,380 | \$0 | \$5,378 | \$21,049 |
| Washington SM02 | CONVERSION RESIDENTIAL SERVICE | \$51,558 | \$51,241 | \$78,904 | \$93,007 | \$110,961 | \$130,051 |
| Washington SM03 | CONVERSION RESIDENTIAL SERVICE | \$16,192 | \$4,061 | \$5,042 | \$2,434 | \$2,830 | \$0 |
| | Total SM01 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total SM02 | \$52,901 | \$60,937 | \$86,132 | \$109,266 | \$124,998 | \$155,263 |
| | Total SM03 | \$27,684 | \$5,416 | \$6,422 | \$2,434 | \$8,208 | \$21,049 |

Washington SM01 Washington SM02 Washington SM02 Washington SM03 Washington SM02 Washington SM03

Total Cost Net of Contribution - Washington

| | <u>2013</u> | <u>2014</u> | 2015 | 2016 | 2017 | 2018 |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| MX SYSTEM EXPANSION[1] | \$599,910 | \$703,536 | \$1,083,402 | \$1,539,033 | \$1,756,561 | \$2,337,803 |
| MX RESIDENTIAL MAIN | \$116,522 | \$163,181 | \$228,429 | \$209,634 | \$638,111 | \$1,203,996 |
| NEW RESIDENTIAL SERVICE | \$1,361,049 | \$1,520,155 | \$1,755,277 | \$2,211,777 | \$2,605,365 | \$2,831,076 |
| NEW RESIDENTIAL SERVICE | \$160,118 | \$33,882 | \$38,666 | \$28,623 | \$60,668 | \$49,315 |
| CONVERSION RESIDENTIAL SERVICE | \$321,888 | \$302,164 | \$320,087 | \$297,978 | \$402,697 | \$405,272 |
| CONVERSION RESIDENTIAL SERVICE | \$9,621 | \$15,251 | \$134,639 | \$4,782 | \$37,251 | \$53,041 |
| Total SM01 | \$716,432 | \$866,717 | \$1,311,831 | \$1,748,667 | \$2,394,672 | \$3,541,799 |
| Total SM02 | \$1,682,937 | \$1,822,319 | \$2,075,364 | \$2,509,755 | \$3,008,062 | \$3,236,348 |
| Total SM03 | \$169,740 | \$49,133 | \$173,305 | \$33,405 | \$97,920 | \$102,356 |
| Total | \$2,569,108 | \$2,738,169 | \$3,560,501 | \$4,291,826 | \$5,500,653 | \$6,880,502 |
| Addsets | \$70,738 | \$16,272 | \$21,696 | \$17,402 | \$18,080 | \$24,182 |
| Total Costs (Washington) | \$2,639,846 | \$2,754,441 | \$3,582,197 | \$4,309,228 | \$5,518,733 | \$6,904,684 |
| Total Meter Sets - Washington | 1,803 | 1,527 | 1,869 | 2,141 | 2,485 | 2,658 |
| Total Construction Cost/Customer | \$1,464 | \$1,804 | \$1,917 | \$2,013 | \$2,221 | \$2,598 |
| Overhead Rate Est. | 38% | 38% | 38% | 38% | 38% | 38% |
| Total Cost per New Meter Set | \$2,021 | \$2,489 | \$2,645 | \$2,778 | \$3,065 | \$3,585 |

^[1] May include counts and costs from commercial or industrial new meter sets

NW Natural Determination of Cost of Service

| Cost of Capital | % of Capital | Cost | Weighted Cost |
|--|------------------------|--------|------------------|
| Debt | 50.00% | 5.066% | 2.533 |
| Short Term Debt | 1.00% | 2.186% | 0.022 |
| Common Equity | 49.00% | 9.400% | 4.606 |
| | 100.00% | _ | 7.161 |
| State Tax Rate | | | 0.00 |
| Federal Tax Rate Revenue Sensitive Rate (held to franch | nise rate/reg com fee) | | 21.00 4.05 |
| Depreciation Rate | | | 2.60 |
| Property Tax Rate | | | 1.50 |
| Incremental O&M | | | \$ 54.5 |
| Inflation Rate | | | 2.50 |
| Bonus Tax Depreciation toggled (1 = y | /es, 2 = no) | | |
| | | | |

| | | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 |
|---|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2 Oak | | | | | | | | | | | | | | | | | | | |
| Tree proper pr | | | | | | | | | | | | | | | | | | | |
| 8 Salar | | | | | | | | | | | | | | | | | | | |
| 8 | Taxes on Equity Return | | | | | | | | | | | | | | | | | | |
| Restance Figure 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | | | | | | | | | | | | | | | |
| Property Teach Series Prop | | | | | | | | | | | | | | | | | | | |
| Polity 90 83 83 90 77 24 72 90 66 63 61 55 55 55 50 67 48 42 < | 0 IOIdi Idxes | 43 | 42 | 41 | 39 | 38 | 30 | 35 | 33 | 32 | 31 | 29 | 28 | 21 | 20 | 24 | 23 | 22 | 20 |
| 8 Short Fem Debt 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | | | | | | | | | | | | | | | |
| Common Equity 158 157 157 148 141 135 140 155 150 155 150 155 150 150 155 150 150 155 150 | | | | | | | | | | | | | | | | | | | |
| 11 Substance of Service 18 14 15 15 15 15 15 15 15 15 15 15 15 15 15 | | | _ | | | _ | | | | | | | | | | | | | |
| 1 Total Cost of Service | | | | | | | | | | | | | | | | | | | |
| 1 Total Cost of Service | 11 Subtotal Cost of Service | 497 | 488 | 477 | 467 | 457 | 448 | 438 | 429 | 421 | 412 | 403 | 394 | 386 | 377 | 369 | 360 | 352 | 343 |
| 14 Annual Cost of Service as % of Investment 14.46% 14.18% 13.87% 13.57% 13.27% 13.01% 12.74% 12.48% 12.23% 11.97% 11.72% 11.47% 11.27% 10.97% 10.72% 10.47% 10.23% 9.99% | | | | | | | | | | | | | | | | | | | |
| 14 Annual Cost of Service as % of Investment 14.46% 14.18% 13.87% 13.57% 13.27% 13.01% 12.74% 12.48% 12.23% 11.97% 11.72% 11.47% 11.27% 10.97% 10.72% 10.47% 10.23% 9.99% | 13 Total Cost of Service | ¢519 | ¢508 | \$407 | \$497 | \$476 | \$466 | ¢457 | \$447 | ¢429 | \$420 | \$420 | \$411 | \$402 | \$202 | \$294 | \$276 | \$267 | ¢259 |
| Rate Base - not of depree: & def. tax \$ 5,3,54 \$ \$3,49 \$ \$3,29 \$ \$3,293 \$ \$3,171 \$ \$3,053 \$ \$2,938 \$ \$2,286 \$ \$2,717 \$ \$2,669 \$ \$2,502 \$ \$2,395 \$ \$2,288 \$ \$2,180 \$ \$2,073 \$ \$1,966 \$ \$1,859 \$ \$1,752 \$ \$1,644 \$ \$1,000 \$ | 13 Total Cost of Service | 3310 | 2300 | 3497 | 2407 | 3470 | 3400 | 3437 | 3447 | 2430 | 3423 | 3420 | 2411 | 3402 | 2222 | 2204 | 3370 | 3307 | 2220 |
| Rate Base - not of depree: & def. tax \$ 5,3,54 \$ \$3,49 \$ \$3,29 \$ \$3,293 \$ \$3,171 \$ \$3,053 \$ \$2,938 \$ \$2,286 \$ \$2,717 \$ \$2,669 \$ \$2,502 \$ \$2,395 \$ \$2,288 \$ \$2,180 \$ \$2,073 \$ \$1,966 \$ \$1,859 \$ \$1,752 \$ \$1,644 \$ \$1,000 \$ | 14 Annual Cost of Sandas as 9/ of Investment | 14.450/ | 14.400/ | 12.070/ | 42.570/ | 12 200/ | 12.010/ | 42.740/ | 12 400/ | 12 220/ | 44.070/ | 44 720/ | 44.470/ | 44 220/ | 10.070/ | 10.720/ | 10.470/ | 10.220/ | 0.00% |
| Cross up of Equity Return 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: State tax 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: Federal Taxable Income 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: Federal Taxable Income 164 158 152 147 141 136 131 126 121 116 111 106 101 96 91 86 81 76 Return 164 158 152 247 248 2 | 14 Annual Cost of Service as % of investment | 14.46% | 14.18% | 13.87% | 13.5/% | 13.29% | 13.01% | 12.74% | 12.48% | 12.23% | 11.97% | 11.72% | 11.47% | 11.22% | 10.97% | 10.72% | 10.47% | 10.23% | 9.99% |
| Cross up of Equity Return 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: State tax 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: Federal Taxable Income 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 Less: Federal Taxable Income 164 158 152 147 141 136 131 126 121 116 111 106 101 96 91 86 81 76 Return 164 158 152 247 248 2 | | | | | | | | | | | | | | | | | | | |
| Cross up of Equily Return 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 | Rate Base - net of deprec. & def. tax | \$3,534 | \$3,419 | \$3,293 | \$3,171 | \$3,053 | \$2,938 | \$2,826 | \$2,717 | \$2,609 | \$2,502 | \$2,395 | \$2,288 | \$2,180 | \$2,073 | \$1,966 | \$1,859 | \$1,752 | \$1,644 |
| Cross up of Equily Return 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 | Income Taxes | | | | | | | | | | | | | | | | | | |
| Federal Taxable Income 207 200 193 186 179 172 166 159 153 147 140 134 128 121 115 109 103 96 105 164 158 152 147 141 136 131 126 121 116 111 106 101 96 91 86 81 76 107 | | 207 | 200 | 193 | 186 | 179 | 172 | 166 | 159 | 153 | 147 | 140 | 134 | 128 | 121 | 115 | 109 | 103 | 96 |
| Less: Federal Tax | | | - | | | | | | | | | - | | | | | | | |
| Return 164 158 152 147 141 136 131 126 121 116 111 106 101 96 91 86 81 76 | | | | | | | | | | | | | | | | | | | |
| Book Depreciation 93 93 93 93 93 93 93 93 93 93 93 93 93 | | | | | | | | | | | | | | | | | | | 76 |
| Book Depreciation 93 93 93 93 93 93 93 93 93 93 93 93 93 | | | | | | | | | | | | | | | | | | | |
| Tax Depreciation 134 259 239 221 205 189 175 162 160 | | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| Tax Effect 9 35 31 27 23 20 17 14 | | | | | | | | | | | | | | | | | | | |
| MACRS Depreciation - 20 3.75% 7.22% 6.68% 6.18% 5.71% 5.29% 4.89% 4.52% 4.46% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26% 4.26 | | 41 | 166 | 146 | | 112 | 96 | | 69 | 67 | | | 67 | 67 | | 67 | 67 | 67 | 67 |
| Property Tax Base 3,538 3,445 3,352 3,259 3,166 3,072 2,979 2,886 2,793 2,700 2,606 2,513 2,420 2,327 2,233 2,140 2,047 1,954 Tax Calculation Check 0 4.46% 4.46% 4.46% </th <th>Tax Effect</th> <th>9</th> <th>35</th> <th>31</th> <th>27</th> <th>23</th> <th>20</th> <th>17</th> <th>14</th> | Tax Effect | 9 | 35 | 31 | 27 | 23 | 20 | 17 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Property Tax Base 3,538 3,445 3,352 3,259 3,166 3,072 2,979 2,886 2,793 2,700 2,606 2,513 2,420 2,327 2,233 2,140 2,047 1,954 Tax Calculation Check 0 4.46% 4.46% 4.46% </th <th></th> | | | | | | | | | | | | | | | | | | | |
| Tax Calculation Check 0 | MACRS Depreciation - 20 | 3.75% | 7.22% | 6.68% | 6.18% | 5.71% | 5.29% | 4.89% | 4.52% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% |
| Tax Calculation Check 0 | Property Tay Rase | 2 520 | 2 445 | 2 252 | 2 250 | 2 166 | 2 072 | 2 070 | 2 996 | 2 702 | 2 700 | 2 606 | 2 512 | 2 420 | 2 227 | 2 222 | 2 140 | 2.047 | 1 054 |
| MACRS Depreciation - 20 3.75% 7.22% 6.68% 6.18% 5.71% 5.29% 4.89% 4.52% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.46% 4.20% | | 3,338 | 3,445 | 3,332 | 3,239 | 3,100 | 3,072 | 2,319 | 2,000 | 2,733 | 2,700 | 2,000 | 2,313 | 2,4420 | 2,32/ | 2,233 | 2,140 | 2,047 | 1,734 |
| MACRS Depreciation - 20 - Bonus 51.88% 3.61% 3.34% 3.09% 2.86% 2.64% 2.44% 2.26% 2.23% 2.23% 2.23% 2.23% 2.23% 2.23% 2.23% 2.23% 2.23% 2.23% | Tax Calculation Check | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | MACRS Depreciation - 20 | 3.75% | 7.22% | 6.68% | 6.18% | 5.71% | 5.29% | 4.89% | 4.52% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% | 4.46% |
| Federal Tax Rate 21.00% | MACRS Depreciation - 20 - Bonus | 51.88% | 3.61% | 3.34% | 3.09% | 2.86% | 2.64% | 2.44% | 2.26% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% | 2.23% |
| | Federal Tax Rate | 21.00% | | | | | | | | | | | | | | | | | |

| Year 19 | Year 20 | Year 21 | Year 22 | Year 23 | Year 24 | Year 25 | Year 26 | Year 27 | Year 28 | Year 29 | Year 30 | Year 31 | Year 32 | Year 33 | Year 34 | Year 35 | Year 36 | Year 37 | |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 3,449 |
| 85 | 87 | 89 | 92 | 94 | 96 | 99 | 101 | 104 | 106 | 109 | 112 | 114 | 117 | 120 | 123 | 126 | 129 | 133 | 3,443 |
| 28 | 27 | 25 | 24 | 22 | 21 | 20 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 8 | 7 | 6 | 4 | 3 | |
| | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | 18 | 16 | 15 | 14 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | |
| 19 | 18 | 16 | 15 | 14 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | |
| 39 | 36 | 34 | 32 | 30 | 28 | 26 | 24 | 22 | 20 | 19 | 17 | 15 | 13 | 11 | 9 | 7 | 6 | 4 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 71 | 66 | 61 | 58 | 54 | 51 | 47 | 44 | 41 | 37 | 34 | 30 | 27 | 24 | 20 | 17 | 13 | 10 | 7 | |
| 110 | 102 | 95 | 89 | 84 | 79 | 74 | 68 | 63 | 58 | 53 | 47 | 42 | 37 | 31 | 26 | 21 | 16 | 10 | |
| 335 | 327 | 319 | 313 | 308 | 303 | 298 | 293 | 288 | 283 | 278 | 273 | 268 | 263 | 259 | 254 | 250 | 245 | 241 | |
| 14 | 14 | 13 | 13 | 13 | 13 | 13 | 12 | 12 | 12 | 12 | 12 | 11 | 11 | 11 | 11 | 11 | 10 | 10 | |
| \$349 | \$341 | \$333 | \$327 | \$321 | \$316 | \$310 | \$305 | \$300 | \$294 | \$289 | \$284 | \$279 | \$274 | \$270 | \$265 | \$260 | \$255 | \$251 | |
| 9.74% | 9.50% | 9.29% | 9.11% | 8.96% | 8.80% | 8.65% | 8.51% | 8.36% | 8.21% | 8.07% | 7.93% | 7.79% | 7.65% | 7.52% | 7.38% | 7.25% | 7.13% | 7.00% | |
| \$1,537 | \$1,430 | \$1,331 | \$1,249 | \$1,175 | \$1,102 | \$1,028 | \$954 | \$881 | \$807 | \$734 | \$660 | \$586 | \$513 | \$439 | \$365 | \$292 | \$218 | \$144 | |
| 90 | 84 | 78 | 73 | 69 | 65 | 60 | 56 | 52 | 47 | 43 | 39 | 34 | 30 | 26 | 21 | 17 | 13 | 8 | |
| 0 | 0 | 0 | ,, | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 90 | 84 | 78 | 73 | 69 | 65 | 60 | 56 | 52 | 47 | 43 | 39 | 34 | 30 | 26 | 21 | 17 | 13 | 8 | |
| 19 | 18 | 16 | 15 | 14 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | |
| 71 | 66 | 62 | 58 | 54 | 51 | 48 | 44 | 41 | 37 | 34 | 31 | 27 | 24 | 20 | 17 | 13 | 10 | 7 | |
| 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | |
| 160 | 160 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 67 | 67 | (13) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | (93) | |
| 14 | 14 | (3) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | 29 |
| 4.46% | 4.46% | 2.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 1,861 | 1,767 | 1,674 | 1,581 | 1,488 | 1,395 | 1,301 | 1,208 | 1,115 | 1,022 | 929 | 835 | 742 | 649 | 556 | 462 | 369 | 276 | 183 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4.46% | 4.46% | 2.23% | | | | | | | | | | | | | | | | | |
| 2.23% | 2.23% | 1.12% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | |

UG-181053 WUTC DR 202 Attachment 3 New Residential Customer Revenue per Settlement in UG 181053

| _ | RS 1 | RS 2 |
|-------------------|-----------|-----------|
| Monthly Charge | \$5.50 | \$8.00 |
| Base Rate | \$0.69687 | \$0.46520 |
| Annual UPC | 229.5 | 678.3 |
| Total Annual Marg | \$225.93 | \$411.55 |