

BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

UG-\_\_  
GENERAL RATE APPLICATION  
OF  
NORTHWEST NATURAL GAS COMPANY

December 18, 2020

**Direct Exhibit of Robert J. Wyman**

**WEATHER NORMALIZED LOAD  
COST OF SERVICE STUDY  
RATE SPREAD & RATE DESIGN**

**Exh. RJW-3**

The native version of this exhibit will be provided in the work papers.

**NW Natural**  
**Washington Jurisdictional Rate Case**  
**Test Year Twelve Months Ended September 30, 2020**  
**Proposed Incremental Revenue Requirement Allocation by Rate Schedule - Revenue Requirement Effects**  
**Prior to Rate Mitigation Proposal**

**Year One of Multi-Year Plan**

*Impacts of Revenue Requirement items of \$6.3M (Incl. Plant EDIT Amortization Credits), prior to rate mitigation adjustments: Suspension of Historical Energy Efficiency Deferral and credit of Block 24 property net gain on sale.*

YEAR ONE										
Line No.	Rate Schedule	Margin Revenue		Revenue Requirement		Plant EDIT Credit		Revenue Requirement Effects		Average Bill Increase (%)
		at Present Rates	Total Revenue at Present Rates	Margin Increase (\$)	Margin Increase (\$)	Margin Revenue at Proposed Rates	Total Revenue at Proposed Rates	Margin Revenue Increase (%)	Total Revenue Increase (%)	
		A	B	C	D	E = A+C+D	F = B+C+D	G	H	I
1	1R	\$ 208,635	\$ 283,691	\$ 28,395	\$ (1,954)	\$ 235,076	\$ 310,132	12.67%	9.32%	8.6%
2	1C	\$ 37,604	\$ 53,871	\$ 5,118	\$ (352)	\$ 42,370	\$ 58,637	12.67%	8.85%	8.2%
3	2R	\$ 33,798,100	\$ 53,008,198	\$ 4,599,609	\$ (316,532)	\$ 38,081,177	\$ 57,291,275	12.67%	8.08%	7.6%
4	3 CFS	\$ 9,866,168	\$ 16,112,007	\$ 1,342,721	\$ (92,373)	\$ 11,116,515	\$ 17,362,354	12.67%	7.76%	7.3%
5	3 IFS	\$ 141,889	\$ 241,044	\$ 19,311	\$ (1,330)	\$ 159,869	\$ 259,024	12.67%	7.46%	7.5%
6	27R	\$ 201,938	\$ 363,218	\$ 27,484	\$ (1,892)	\$ 227,530	\$ 388,810	12.67%	7.05%	6.7%
7	41CFS	\$ 1,542,348	\$ 2,853,836	\$ 209,902	\$ (14,452)	\$ 1,737,799	\$ 3,049,287	12.67%	6.85%	7.5%
8	41IFS	\$ 392,614	\$ 747,266	\$ 53,434	\$ (3,675)	\$ 442,373	\$ 797,025	12.67%	6.66%	7.8%
9	41CIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
10	41IIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
11	41CTF	\$ 189,841	\$ 189,841	\$ 25,837	\$ (1,779)	\$ 213,899	\$ 213,899	12.67%	12.67%	12.7%
12	41ITF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
13	42CFS	\$ 219,575	\$ 470,189	\$ 29,884	\$ (2,056)	\$ 247,403	\$ 498,017	12.67%	5.92%	7.6%
14	42IFS	\$ 511,672	\$ 1,154,958	\$ 69,637	\$ (4,789)	\$ 576,521	\$ 1,219,807	12.67%	5.61%	7.2%
15	42CFT	\$ 360,785	\$ 360,785	\$ 49,099	\$ (3,384)	\$ 406,499	\$ 406,499	12.67%	12.67%	13.5%
16	42IFT	\$ 823,616	\$ 823,616	\$ 112,098	\$ (7,717)	\$ 927,998	\$ 927,998	12.67%	12.67%	14.0%
17	42CIS	\$ 160,513	\$ 430,729	\$ 21,844	\$ (1,501)	\$ 180,856	\$ 451,072	12.67%	4.72%	5.0%
18	42IIS	\$ 81,130	\$ 171,731	\$ 11,041	\$ (761)	\$ 91,410	\$ 182,011	12.67%	5.99%	6.6%
19	42CIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
20	42IIT	\$ 825,480	\$ 825,480	\$ 112,343	\$ (7,733)	\$ 930,090	\$ 930,090	12.67%	12.67%	12.8%
21	43 FT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
22	43 IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
23	Special	\$ 242,995	\$ 242,995	\$ -	\$ -	\$ 242,995	\$ 242,995	0.00%	0.00%	0.0%
<b>Total</b>		<b>\$ 49,604,903</b>	<b>\$ 78,333,455</b>	<b>\$ 6,717,757</b>	<b>\$ (462,279)</b>	<b>\$ 55,860,381</b>	<b>\$ 84,588,933</b>	<b>12.67%</b>	<b>8.01%</b>	<b>(4)</b>

NOTE (1): Revenue Requirement spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.

NOTE (2): Plant excess deferred income taxes (EDIT) amortization credit spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.

NOTE (3): The proposed margin revenue increase is based on volumetric billing rates rounded to the fifth decimal as necessitated by the Company's tariff.

Therefore, there may be a small discrepancy with the indicated revenue requirement presented in Exh. KTW-1T.

NOTE (4): The average customer bill percentage impact figure calculation excludes pipeline capacity charges for RS 41 and RS 42 rate classes, and thus the bill rate impacts for these schedules are overstated.

**NW Natural**  
**Washington Jurisdictional Rate Case**  
**Test Year Twelve Months Ended September 30, 2020**  
**Proposed Incremental Revenue Requirement Allocation by Rate Schedule - Revenue Requirement Effects**  
**Prior to Rate Mitigation Proposal**

**Year Two of Multi-Year Plan**

*Impacts of Revenue Requirement items of \$3.2M, prior to rate mitigation adjustment: Credit of Astoria Resource Center property net gain on sale.*

		YEAR TWO							
Line No.	Rate Schedule	Revenue Requirement		Revenue Requirement		Revenue Requirement Effects			
		Margin Revenue at Present Rates	Total Revenue at Present Rates	Margin Increase (\$)	Margin Revenue at Proposed Rates	Total Revenue at Proposed Rates	Margin Revenue Increase (%)	Total Revenue Increase (%)	Average Bill Increase (%)
		A	B	C	D = A+C	E = B+C	F	G	H
1	1R	\$ 235,076	\$ 310,132	\$ 13,314	\$ 248,390	\$ 323,446	5.66%	4.29%	4.1%
2	1C	\$ 42,370	\$ 58,637	\$ 2,400	\$ 44,770	\$ 61,037	5.66%	4.09%	3.9%
3	2R	\$ 38,081,177	\$ 57,291,275	\$ 2,156,925	\$ 40,238,102	\$ 59,448,200	5.66%	3.76%	3.6%
4	3 CFS	\$ 11,116,515	\$ 17,362,354	\$ 629,641	\$ 11,746,156	\$ 17,991,995	5.66%	3.63%	3.5%
5	3 IFS	\$ 159,869	\$ 259,024	\$ 9,054	\$ 168,924	\$ 268,079	5.66%	3.50%	3.5%
6	27R	\$ 227,530	\$ 388,810	\$ 12,886	\$ 240,417	\$ 401,697	5.66%	3.31%	3.2%
7	41CFS	\$ 1,737,799	\$ 3,049,287	\$ 98,435	\$ 1,836,234	\$ 3,147,722	5.66%	3.23%	3.6%
8	41IFS	\$ 442,373	\$ 797,025	\$ 25,057	\$ 467,430	\$ 822,082	5.66%	3.14%	3.7%
9	41CIS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
10	41IIS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
11	41CTF	\$ 213,899	\$ 213,899	\$ 12,115	\$ 226,014	\$ 226,014	5.66%	5.66%	5.7%
12	41ITF	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
13	42CFS	\$ 247,403	\$ 498,017	\$ 14,012	\$ 261,415	\$ 512,029	5.66%	2.81%	3.7%
14	42IFS	\$ 576,521	\$ 1,219,807	\$ 32,656	\$ 609,176	\$ 1,252,462	5.66%	2.68%	3.4%
15	42CFT	\$ 406,499	\$ 406,499	\$ 23,021	\$ 429,520	\$ 429,520	5.66%	5.66%	6.1%
16	42IFT	\$ 927,998	\$ 927,998	\$ 52,559	\$ 980,556	\$ 980,556	5.66%	5.66%	6.3%
17	42CIS	\$ 180,856	\$ 451,072	\$ 10,244	\$ 191,099	\$ 461,315	5.66%	2.27%	2.4%
18	42IIS	\$ 91,410	\$ 182,011	\$ 5,177	\$ 96,588	\$ 187,189	5.66%	2.84%	3.1%
19	42CIT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
20	42IIT	\$ 930,090	\$ 930,090	\$ 52,693	\$ 982,784	\$ 982,784	5.67%	5.67%	5.8%
21	43 FT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
22	43 IT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.0%
23	Special	\$ 242,995	\$ 242,995	\$ -	\$ 242,995	\$ 242,995	0.00%	0.00%	0.0%
<b>Total</b>		<b>\$ 55,860,381</b>	<b>\$ 84,588,933</b>	<b>\$ 3,150,188</b>	<b>\$ 59,010,569</b>	<b>\$ 87,739,121</b>	<b>5.66%</b>	<b>3.73%</b>	

NOTE (1): Revenue Requirement spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.

NOTE (2): The proposed margin revenue increase is based on volumetric billing rates rounded to the fifth decimal as necessitated by the Company's tariff. Therefore, there may be a small discrepancy with the indicated revenue requirement presented in Exh. KTW-1T.

NOTE (3): The average customer bill percentage impact figure calculation excludes pipeline capacity charges for RS 41 and RS 42 rate classes, and thus the bill rate impacts for these schedules are overstated.

NW Natural  
Washington Jurisdictional Rate Case  
Test Year Twelve Months Ended September 30, 2020  
Proposed Incremental Revenue Requirement Allocation by Rate Schedule - Revenue Requirement Effects  
Includes Rate Mitigation Proposal

**Year One of Multi-Year Plan**  
Impacts of Revenue Requirement Items of \$6.3M (Incl. Plant EDIT Amortization Credits), including rate mitigation adjustments: Suspension of Historical Energy Efficiency Deferral and credit of Block 24 property net gain on sale.

Line No.	Rate Schedule	YEAR ONE																		
		Revenue Requirement		EDIT Amortization Credit		Historical EE		Block 24 Sale		Incremental Year One Effects				Combined Effects						
		Margin Revenue at Present Rates	Total Revenue at Present Rates	Margin Increase (\$)	Margin Increase (%)	Margin Decrease (\$)	Margin Decrease (%)	Revenue Decrease (\$)	Revenue Decrease (%)	Revenue Decrease (\$)	Revenue Decrease (%)	Margin Increase (\$)	Margin Increase (%)	Revenue Increase (\$)	Revenue Increase (%)	Margin Revenue at Proposed Rates	Total Revenue at Proposed Rates	Margin Revenue Increase (%)	Total Revenue Increase (%)	Average Bill Increase (%)
A	B	C	D	E	F	G	H	I	J	K=C+E	L	M=C+E+G+H	N	Q=A+K+O	R=P+B+M+R	S	T	U		
1	1R	\$ 208,635	\$ 283,691	\$ 28,395	13.61%	\$ (1,954)	-0.94%	\$ (6,697)	-2.36%	\$ (3,702)	-1.30%	\$ 26,441	12.67%	\$ 16,043	5.65%	\$ 235,076	\$ 299,734	12.67%	5.65%	5.20%
2	1C	\$ 37,604	\$ 53,871	\$ 5,118	13.61%	\$ (352)	-0.94%	\$ (1,207)	-2.24%	\$ (667)	-1.24%	\$ 4,766	12.67%	\$ 2,892	5.37%	\$ 42,370	\$ 56,763	12.67%	5.37%	5.00%
3	2R	\$ 33,798,100	\$ 53,008,198	\$ 4,599,609	13.61%	\$ (316,532)	-0.94%	\$ (1,084,782)	-2.05%	\$ (599,543)	-1.13%	\$ 4,283,077	12.67%	\$ 2,598,752	4.90%	\$ 38,081,177	\$ 55,606,949	12.67%	4.90%	4.60%
4	3 CFS	\$ 9,866,168	\$ 16,112,007	\$ 1,342,721	13.61%	\$ (92,373)	-0.94%	\$ (316,786)	-1.97%	\$ (175,099)	-1.09%	\$ 1,250,347	12.67%	\$ 758,463	4.71%	\$ 11,116,515	\$ 16,870,470	12.67%	4.71%	4.40%
5	3 IFS	\$ 141,889	\$ 241,044	\$ 19,311	13.61%	\$ (1,330)	-0.94%	\$ -	0.00%	\$ (2,516)	-1.04%	\$ 17,981	12.67%	\$ 15,465	6.42%	\$ 159,869	\$ 256,508	12.67%	6.42%	6.40%
6	27	\$ 201,938	\$ 363,218	\$ 27,484	13.61%	\$ (1,892)	-0.94%	\$ (6,482)	-1.78%	\$ (3,585)	-0.99%	\$ 25,592	12.67%	\$ 15,525	4.27%	\$ 227,530	\$ 378,743	12.67%	4.27%	4.10%
7	41CFS	\$ 1,542,348	\$ 2,853,836	\$ 209,902	13.61%	\$ (14,452)	-0.94%	\$ (49,507)	-1.73%	\$ (27,372)	-0.96%	\$ 195,450	12.67%	\$ 118,572	4.15%	\$ 1,737,799	\$ 2,972,408	12.67%	4.15%	4.50%
8	41IFS	\$ 392,614	\$ 747,266	\$ 53,434	13.61%	\$ (3,675)	-0.94%	\$ -	0.00%	\$ (6,961)	-0.93%	\$ 49,759	12.67%	\$ 42,798	5.73%	\$ 442,373	\$ 790,065	12.67%	5.73%	6.70%
9	41CIS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
10	41IIS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
11	41CTF	\$ 189,841	\$ 189,841	\$ 25,837	13.61%	\$ (1,779)	-0.94%	\$ -	0.00%	\$ (3,367)	-1.77%	\$ 24,058	12.67%	\$ 20,691	10.90%	\$ 213,899	\$ 210,532	12.67%	10.90%	10.90%
12	41ITF	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
13	42CFS	\$ 219,575	\$ 470,189	\$ 29,884	13.61%	\$ (2,056)	-0.94%	\$ (7,048)	-1.50%	\$ (3,897)	-0.83%	\$ 27,828	12.67%	\$ 16,883	3.59%	\$ 247,403	\$ 487,071	12.67%	3.59%	4.60%
14	42IFS	\$ 511,672	\$ 1,154,958	\$ 69,637	13.61%	\$ (4,789)	-0.94%	\$ -	0.00%	\$ (9,079)	-0.79%	\$ 64,848	12.67%	\$ 55,769	4.83%	\$ 576,521	\$ 1,210,727	12.67%	4.83%	6.20%
15	42CFT	\$ 360,785	\$ 360,785	\$ 49,099	13.61%	\$ (3,384)	-0.94%	\$ -	0.00%	\$ (6,395)	-1.77%	\$ 45,715	12.67%	\$ 39,320	10.90%	\$ 406,499	\$ 400,104	12.67%	10.90%	11.60%
16	42IFT	\$ 823,616	\$ 823,616	\$ 112,098	13.61%	\$ (7,717)	-0.94%	\$ -	0.00%	\$ (14,606)	-1.77%	\$ 104,382	12.67%	\$ 89,776	10.90%	\$ 927,998	\$ 913,392	12.67%	10.90%	12.00%
17	42CIS	\$ 160,513	\$ 430,729	\$ 21,844	13.61%	\$ (1,501)	-0.94%	\$ (5,154)	-1.20%	\$ (2,850)	-0.66%	\$ 20,343	12.67%	\$ 12,340	2.86%	\$ 180,856	\$ 443,068	12.67%	2.86%	3.00%
18	42IIS	\$ 81,130	\$ 171,731	\$ 11,041	13.61%	\$ (761)	-0.94%	\$ -	0.00%	\$ (1,439)	-0.84%	\$ 10,280	12.67%	\$ 8,841	5.15%	\$ 91,410	\$ 180,572	12.67%	5.15%	5.70%
19	42GIT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
20	42IIT	\$ 825,480	\$ 825,480	\$ 112,343	13.61%	\$ (7,733)	-0.94%	\$ -	0.00%	\$ (14,642)	-1.77%	\$ 104,610	12.67%	\$ 89,968	10.90%	\$ 930,090	\$ 915,448	12.67%	10.90%	11.00%
21	43 FT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
22	43 IT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%
23	Special	\$ 242,995	\$ 242,995	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 242,995	\$ 242,995	0.00%	0.00%	0.00%
<b>Total</b>		<b>\$ 49,604,903</b>	<b>\$ 78,333,455</b>	<b>\$ 6,717,757</b>	<b>13.61%</b>	<b>\$ (462,279)</b>	<b>-0.94%</b>	<b>\$ (1,477,663)</b>	<b>-1.89%</b>	<b>\$ (875,718)</b>	<b>-1.12%</b>	<b>\$ 6,255,478</b>	<b>12.67%</b>	<b>\$ 3,902,098</b>	<b>5.00%</b>	<b>\$ 55,860,381</b>	<b>\$ 82,235,552</b>	<b>12.67%</b>	<b>5.00%</b>	<b>(6)</b>

NOTE (1): Revenue Requirement spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.  
 NOTE (2): Plant excess deferred income taxes (EDIT) amortization credit spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.  
 NOTE (3): Energy efficiency deferral spread to residential and commercial sales rate schedules on equal percent of margin basis. See Exh. RJW-1T.  
 NOTE (4): Block 24 property net gain on sale spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.  
 NOTE (5): The proposed margin revenue increase is based on volumetric billing rates rounded to the fifth decimal as necessitated by the Company's tariff. Therefore, there may be a small discrepancy with the indicated revenue requirement presented in Exh. KTW-1T.  
 NOTE (6): The average customer bill percentage impact figure calculation excludes pipeline capacity charges for RS 41 and RS 42 rate classes, and thus the bill rate impacts for these schedules are overstated.

NW Natural  
Washington Jurisdictional Rate Case  
Test Year Twelve Months Ended September 30, 2020  
Proposed Incremental Revenue Requirement Allocation by Rate Schedule - Revenue Requirement Effects  
Includes Rate Mitigation Proposal

**Year Two of Multi-Year Plan**

Impacts of Revenue Requirement items of \$3.2M, including to rate mitigation adjustment: Credit of Astoria Resource Center property net gain on sale.

YEAR TWO															
Line No.	Rate Schedule	Margin Revenue		Revenue Requirement		Astoria Property Sale		Incremental Year Two Effects		Margin Revenue		Total Revenue		Combined Effects	
		at Present Rates	at Present Rates	Margin Increase (\$)	Margin Increase (%)	Revenue Decrease (\$)	Revenue Decrease (%)	Revenue Increase (\$)	Revenue Increase (%)	at Proposed Rates	at Proposed Rates	Margin Increase (%)	Total Revenue Increase (%)	Average Bill Increase (%)	
		A	B	C	D	E	F	I	J	M= A+I+K	N= B+I+K	O	P	Q	
1	1R	\$ 235,076	\$ 310,132	\$ 13,314	5.66%	\$ (189)	-0.06%	\$ 23,523	7.58%	\$ 248,390	\$ 333,655	5.66%	7.58%	7.30%	
2	1C	\$ 42,370	\$ 58,637	\$ 2,400	5.66%	\$ (34)	-0.06%	\$ 4,240	7.23%	\$ 44,770	\$ 62,878	5.66%	7.23%	6.90%	
3	2R	\$ 38,081,177	\$ 57,291,275	\$ 2,156,925	5.66%	\$ (30,224)	-0.05%	\$ 3,811,026	6.65%	\$ 40,238,102	\$ 61,102,301	5.66%	6.65%	6.40%	
4	3 CFS	\$ 11,116,515	\$ 17,362,354	\$ 629,641	5.66%	\$ (8,934)	-0.05%	\$ 1,112,591	6.41%	\$ 11,746,156	\$ 18,474,946	5.66%	6.41%	6.20%	
5	3 IFS	\$ 159,869	\$ 259,024	\$ 9,054	5.66%	\$ (128)	-0.05%	\$ 11,443	4.42%	\$ 168,924	\$ 270,467	5.66%	4.42%	4.50%	
6	27	\$ 227,530	\$ 388,810	\$ 12,886	5.66%	\$ (180)	-0.05%	\$ 22,773	5.86%	\$ 240,417	\$ 411,584	5.66%	5.86%	5.80%	
7	41CFS	\$ 1,737,799	\$ 3,049,287	\$ 98,435	5.66%	\$ (1,402)	-0.05%	\$ 173,912	5.70%	\$ 1,836,234	\$ 3,223,198	5.66%	5.70%	6.40%	
8	41IFS	\$ 442,373	\$ 797,025	\$ 25,057	5.66%	\$ (354)	-0.04%	\$ 31,663	3.97%	\$ 467,430	\$ 828,688	5.66%	3.97%	4.60%	
9	41CIS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
10	41IIS	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
11	41CTF	\$ 213,899	\$ 213,899	\$ 12,115	5.66%	\$ (172)	-0.08%	\$ 15,310	7.16%	\$ 226,014	\$ 229,209	5.66%	7.16%	7.30%	
12	41ITF	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
13	42CFS	\$ 247,403	\$ 498,017	\$ 14,012	5.66%	\$ (200)	-0.04%	\$ 24,758	4.97%	\$ 261,415	\$ 522,775	5.66%	4.97%	6.50%	
14	42IFS	\$ 576,521	\$ 1,219,807	\$ 32,656	5.66%	\$ (469)	-0.04%	\$ 41,266	3.38%	\$ 609,176	\$ 1,261,072	5.66%	3.38%	4.30%	
15	42CFT	\$ 406,499	\$ 406,499	\$ 23,021	5.66%	\$ (327)	-0.08%	\$ 29,089	7.16%	\$ 429,520	\$ 435,589	5.66%	7.16%	7.70%	
16	42IFT	\$ 927,998	\$ 927,998	\$ 52,559	5.66%	\$ (730)	-0.08%	\$ 66,434	7.16%	\$ 980,556	\$ 994,432	5.66%	7.16%	7.90%	
17	42CIS	\$ 180,856	\$ 451,072	\$ 10,244	5.66%	\$ (146)	-0.03%	\$ 18,101	4.01%	\$ 191,099	\$ 469,172	5.66%	4.01%	4.30%	
18	42IIS	\$ 91,410	\$ 182,011	\$ 5,177	5.66%	\$ (73)	-0.04%	\$ 6,544	3.60%	\$ 96,588	\$ 188,555	5.66%	3.60%	4.00%	
19	42CIT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
20	42IIT	\$ 930,090	\$ 930,090	\$ 52,693	5.67%	\$ (746)	-0.08%	\$ 66,589	7.16%	\$ 982,784	\$ 996,680	5.67%	7.16%	7.30%	
21	43 FT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
22	43 IT	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	
23	Special	\$ 242,995	\$ 242,995	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 242,995	\$ 242,995	0.00%	0.00%	0.00%	
<b>Total</b>		<b>\$ 55,860,381</b>	<b>\$ 84,588,933</b>	<b>\$ 3,150,188</b>	<b>5.66%</b>	<b>\$ (44,306)</b>	<b>-0.05%</b>	<b>\$ 5,459,263</b>	<b>6.47%</b>	<b>\$ 59,010,569</b>	<b>\$ 90,048,196</b>	<b>5.66%</b>	<b>6.47%</b>	(4)	

NOTE (1): Revenue Requirement spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.

NOTE (2): Astoria Resource Center property net gain on sale spread to all rate schedules on equal percent of margin basis. See Exh. RJW-1T.

NOTE (3): The proposed margin revenue increase is based on volumetric billing rates rounded to the fifth decimal as necessitated by the Company's tariff. Therefore, there may be a small discrepancy with the indicated revenue requirement presented in Exh. KTW-1T.

NOTE (4): The average customer bill percentage impact figure calculation excludes pipeline capacity charges for RS 41 and RS 42 rate classes, and thus the bill rate impacts for these schedules are overstated.