

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

UG-__
GENERAL RATE APPLICATION
OF
NORTHWEST NATURAL GAS COMPANY

December 31, 2018

Direct Exhibit of Ronald J. Amen

COST OF SERVICE STUDY

Exh. RJA-6

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 1 - General Sales Service, Residential

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 3.47	\$ 7.00		
3	Volumetric Charge	\$ 0.68448	\$ 0.91221		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.12114	\$ 0.12114		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 3.47	\$ 7.00	\$ 3.53	102%
9	5	\$ 8.62	\$ 13.28	\$ 4.67	54%
10	10	\$ 13.76	\$ 19.57	\$ 5.81	42%
11	15	\$ 18.91	\$ 25.85	\$ 6.95	37%
12	20	\$ 24.05	\$ 32.14	\$ 8.08	34%
13	25	\$ 29.20	\$ 38.42	\$ 9.22	32%
14	30	\$ 34.35	\$ 44.71	\$ 10.36	30%
15	35	\$ 39.49	\$ 50.99	\$ 11.50	29%
16	40	\$ 44.64	\$ 57.28	\$ 12.64	28%
17	45	\$ 49.78	\$ 63.56	\$ 13.78	28%
18	50	\$ 54.93	\$ 69.85	\$ 14.92	27%
19	60	\$ 65.22	\$ 82.41	\$ 17.19	26%
20	70	\$ 75.51	\$ 94.98	\$ 19.47	26%
21	80	\$ 85.80	\$ 107.55	\$ 21.75	25%
22	90	\$ 96.10	\$ 120.12	\$ 24.03	25%
23	100	\$ 106.39	\$ 132.69	\$ 26.30	25%
24	110	\$ 116.68	\$ 145.26	\$ 28.58	24%
25	120	\$ 126.97	\$ 157.83	\$ 30.86	24%
26	130	\$ 137.26	\$ 170.40	\$ 33.13	24%
27	140	\$ 147.56	\$ 182.97	\$ 35.41	24%
28	150	\$ 157.85	\$ 195.54	\$ 37.69	24%
29	160	\$ 168.14	\$ 208.11	\$ 39.97	24%
30	170	\$ 178.43	\$ 220.67	\$ 42.24	24%
31	180	\$ 188.72	\$ 233.24	\$ 44.52	24%
32	190	\$ 199.01	\$ 245.81	\$ 46.80	24%
33	200	\$ 209.31	\$ 258.38	\$ 49.08	23%
34	210	\$ 219.60	\$ 270.95	\$ 51.35	23%
35	220	\$ 229.89	\$ 283.52	\$ 53.63	23%
36	230	\$ 240.18	\$ 296.09	\$ 55.91	23%
37	240	\$ 250.47	\$ 308.66	\$ 58.19	23%
38	250	\$ 260.77	\$ 321.23	\$ 60.46	23%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 1 - General Sales Service, Commercial

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 3.47	\$ 7.00		
3	Volumetric Charge	\$ 0.68407	\$ 0.91221		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.11110	\$ 0.11110		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 3.47	\$ 7.00	\$ 3.53	102%
9	5	\$ 8.56	\$ 13.23	\$ 4.67	55%
10	10	\$ 13.66	\$ 19.47	\$ 5.81	43%
11	15	\$ 18.75	\$ 25.70	\$ 6.95	37%
12	20	\$ 23.84	\$ 31.94	\$ 8.09	34%
13	25	\$ 28.94	\$ 38.17	\$ 9.23	32%
14	30	\$ 34.03	\$ 44.41	\$ 10.37	30%
15	35	\$ 39.13	\$ 50.64	\$ 11.51	29%
16	40	\$ 44.22	\$ 56.87	\$ 12.66	29%
17	45	\$ 49.31	\$ 63.11	\$ 13.80	28%
18	50	\$ 54.41	\$ 69.34	\$ 14.94	27%
19	60	\$ 64.59	\$ 81.81	\$ 17.22	27%
20	70	\$ 74.78	\$ 94.28	\$ 19.50	26%
21	80	\$ 84.97	\$ 106.75	\$ 21.78	26%
22	90	\$ 95.16	\$ 119.22	\$ 24.06	25%
23	100	\$ 105.34	\$ 131.69	\$ 26.34	25%
24	110	\$ 115.53	\$ 144.16	\$ 28.63	25%
25	120	\$ 125.72	\$ 156.62	\$ 30.91	25%
26	130	\$ 135.90	\$ 169.09	\$ 33.19	24%
27	140	\$ 146.09	\$ 181.56	\$ 35.47	24%
28	150	\$ 156.28	\$ 194.03	\$ 37.75	24%
29	160	\$ 166.47	\$ 206.50	\$ 40.03	24%
30	170	\$ 176.65	\$ 218.97	\$ 42.31	24%
31	180	\$ 186.84	\$ 231.44	\$ 44.60	24%
32	190	\$ 197.03	\$ 243.91	\$ 46.88	24%
33	200	\$ 207.22	\$ 256.37	\$ 49.16	24%
34	210	\$ 217.40	\$ 268.84	\$ 51.44	24%
35	220	\$ 227.59	\$ 281.31	\$ 53.72	24%
36	230	\$ 237.78	\$ 293.78	\$ 56.00	24%
37	240	\$ 247.97	\$ 306.25	\$ 58.28	24%
38	250	\$ 258.15	\$ 318.72	\$ 60.57	23%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 2 - Residential Sales Service

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 7.00	\$ 9.00		
3	Volumetric Charge	\$ 0.41454	\$ 0.49358		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.09736	\$ 0.09736		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 7.00	\$ 9.00	\$ 2.00	29%
9	5	\$ 10.68	\$ 13.07	\$ 2.40	22%
10	10	\$ 14.35	\$ 17.15	\$ 2.79	19%
11	15	\$ 18.03	\$ 21.22	\$ 3.19	18%
12	20	\$ 21.71	\$ 25.29	\$ 3.58	16%
13	25	\$ 25.39	\$ 29.36	\$ 3.98	16%
14	30	\$ 29.06	\$ 33.44	\$ 4.37	15%
15	35	\$ 32.74	\$ 37.51	\$ 4.77	15%
16	40	\$ 36.42	\$ 41.58	\$ 5.16	14%
17	45	\$ 40.10	\$ 45.65	\$ 5.56	14%
18	50	\$ 43.77	\$ 49.73	\$ 5.95	14%
19	60	\$ 51.13	\$ 57.87	\$ 6.74	13%
20	70	\$ 58.48	\$ 66.02	\$ 7.53	13%
21	80	\$ 65.84	\$ 74.16	\$ 8.32	13%
22	90	\$ 73.19	\$ 82.31	\$ 9.11	12%
23	100	\$ 80.55	\$ 90.45	\$ 9.90	12%
24	110	\$ 87.90	\$ 98.60	\$ 10.69	12%
25	120	\$ 95.26	\$ 106.74	\$ 11.48	12%
26	130	\$ 102.61	\$ 114.89	\$ 12.28	12%
27	140	\$ 109.96	\$ 123.03	\$ 13.07	12%
28	150	\$ 117.32	\$ 131.18	\$ 13.86	12%
29	160	\$ 124.67	\$ 139.32	\$ 14.65	12%
30	170	\$ 132.03	\$ 147.47	\$ 15.44	12%
31	180	\$ 139.38	\$ 155.61	\$ 16.23	12%
32	190	\$ 146.74	\$ 163.76	\$ 17.02	12%
33	200	\$ 154.09	\$ 171.90	\$ 17.81	12%
34	210	\$ 161.45	\$ 180.05	\$ 18.60	12%
35	220	\$ 168.80	\$ 188.19	\$ 19.39	11%
36	230	\$ 176.16	\$ 196.34	\$ 20.18	11%
37	240	\$ 183.51	\$ 204.48	\$ 20.97	11%
38	250	\$ 190.87	\$ 212.63	\$ 21.76	11%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 3 - Basic Firm Sales Service, Commercial

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 15.00	\$ 22.00		
3	Volumetric Charge	\$ 0.41858	\$ 0.47885		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.09320	\$ 0.09320		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 15.00	\$ 22.00	\$ 7.00	47%
9	20	\$ 29.71	\$ 37.91	\$ 8.21	28%
10	40	\$ 44.41	\$ 53.82	\$ 9.41	21%
11	60	\$ 59.12	\$ 69.74	\$ 10.62	18%
12	80	\$ 73.83	\$ 85.65	\$ 11.82	16%
13	100	\$ 88.53	\$ 101.56	\$ 13.03	15%
14	120	\$ 103.24	\$ 117.47	\$ 14.23	14%
15	140	\$ 117.95	\$ 133.39	\$ 15.44	13%
16	160	\$ 132.65	\$ 149.30	\$ 16.64	13%
17	180	\$ 147.36	\$ 165.21	\$ 17.85	12%
18	200	\$ 162.07	\$ 181.12	\$ 19.05	12%
19	225	\$ 180.45	\$ 201.01	\$ 20.56	11%
20	250	\$ 198.84	\$ 220.90	\$ 22.07	11%
21	275	\$ 217.22	\$ 240.79	\$ 23.57	11%
22	300	\$ 235.60	\$ 260.68	\$ 25.08	11%
23	325	\$ 253.99	\$ 280.57	\$ 26.59	10%
24	350	\$ 272.37	\$ 300.46	\$ 28.09	10%
25	375	\$ 290.75	\$ 320.35	\$ 29.60	10%
26	400	\$ 309.14	\$ 340.24	\$ 31.11	10%
27	425	\$ 327.52	\$ 360.13	\$ 32.61	10%
28	450	\$ 345.90	\$ 380.02	\$ 34.12	10%
29	500	\$ 382.67	\$ 419.81	\$ 37.13	10%
30	550	\$ 419.44	\$ 459.59	\$ 40.15	10%
31	600	\$ 456.20	\$ 499.37	\$ 43.16	9%
32	650	\$ 492.97	\$ 539.15	\$ 46.18	9%
33	700	\$ 529.74	\$ 578.93	\$ 49.19	9%
34	750	\$ 566.51	\$ 618.71	\$ 52.20	9%
35	800	\$ 603.27	\$ 658.49	\$ 55.22	9%
36	850	\$ 640.04	\$ 698.27	\$ 58.23	9%
37	900	\$ 676.81	\$ 738.05	\$ 61.24	9%
38	950	\$ 713.57	\$ 777.83	\$ 64.26	9%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 3 - Basic Firm Sales Service, Industrial

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 15.00	\$ 22.00		
3	Volumetric Charge	\$ 0.41845	\$ 0.47885		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.06257	\$ 0.06257		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 15.00	\$ 22.00	\$ 7.00	47%
9	20	\$ 29.09	\$ 37.30	\$ 8.21	28%
10	40	\$ 43.18	\$ 52.60	\$ 9.42	22%
11	60	\$ 57.27	\$ 67.90	\$ 10.62	19%
12	80	\$ 71.37	\$ 83.20	\$ 11.83	17%
13	100	\$ 85.46	\$ 98.50	\$ 13.04	15%
14	120	\$ 99.55	\$ 113.80	\$ 14.25	14%
15	140	\$ 113.64	\$ 129.10	\$ 15.46	14%
16	160	\$ 127.73	\$ 144.40	\$ 16.66	13%
17	180	\$ 141.82	\$ 159.70	\$ 17.87	13%
18	200	\$ 155.92	\$ 175.00	\$ 19.08	12%
19	225	\$ 173.53	\$ 194.12	\$ 20.59	12%
20	250	\$ 191.15	\$ 213.25	\$ 22.10	12%
21	275	\$ 208.76	\$ 232.37	\$ 23.61	11%
22	300	\$ 226.37	\$ 251.49	\$ 25.12	11%
23	325	\$ 243.99	\$ 270.62	\$ 26.63	11%
24	350	\$ 261.60	\$ 289.74	\$ 28.14	11%
25	375	\$ 279.22	\$ 308.87	\$ 29.65	11%
26	400	\$ 296.83	\$ 327.99	\$ 31.16	10%
27	425	\$ 314.45	\$ 347.12	\$ 32.67	10%
28	450	\$ 332.06	\$ 366.24	\$ 34.18	10%
29	500	\$ 367.29	\$ 404.49	\$ 37.20	10%
30	550	\$ 402.52	\$ 442.74	\$ 40.22	10%
31	600	\$ 437.75	\$ 480.99	\$ 43.24	10%
32	650	\$ 472.98	\$ 519.24	\$ 46.26	10%
33	700	\$ 508.21	\$ 557.49	\$ 49.28	10%
34	750	\$ 543.44	\$ 595.74	\$ 52.30	10%
35	800	\$ 578.66	\$ 633.98	\$ 55.32	10%
36	850	\$ 613.89	\$ 672.23	\$ 58.34	10%
37	900	\$ 649.12	\$ 710.48	\$ 61.36	9%
38	950	\$ 684.35	\$ 748.73	\$ 64.38	9%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 27 - Residential Heating Dry Out

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 6.00	\$ 9.00		
3	Volumetric Charge	\$ 0.25420	\$ 0.38899		
4	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
5	Temporaries	\$ 0.08446	\$ 0.08446		
6	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
7	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
8	0	\$ 6.00	\$ 9.00	\$ 3.00	50%
9	5	\$ 8.81	\$ 12.49	\$ 3.67	42%
10	10	\$ 11.62	\$ 15.97	\$ 4.35	37%
11	15	\$ 14.43	\$ 19.46	\$ 5.02	35%
12	20	\$ 17.24	\$ 22.94	\$ 5.70	33%
13	25	\$ 20.06	\$ 26.43	\$ 6.37	32%
14	30	\$ 22.87	\$ 29.91	\$ 7.04	31%
15	35	\$ 25.68	\$ 33.40	\$ 7.72	30%
16	40	\$ 28.49	\$ 36.88	\$ 8.39	29%
17	45	\$ 31.30	\$ 40.37	\$ 9.07	29%
18	50	\$ 34.11	\$ 43.85	\$ 9.74	29%
19	60	\$ 39.73	\$ 50.82	\$ 11.09	28%
20	70	\$ 45.36	\$ 57.79	\$ 12.44	27%
21	80	\$ 50.98	\$ 64.76	\$ 13.78	27%
22	90	\$ 56.60	\$ 71.73	\$ 15.13	27%
23	100	\$ 62.22	\$ 78.70	\$ 16.48	26%
24	110	\$ 67.84	\$ 85.67	\$ 17.83	26%
25	120	\$ 73.47	\$ 92.64	\$ 19.17	26%
26	130	\$ 79.09	\$ 99.61	\$ 20.52	26%
27	140	\$ 84.71	\$ 106.58	\$ 21.87	26%
28	150	\$ 90.33	\$ 113.55	\$ 23.22	26%
29	160	\$ 95.96	\$ 120.52	\$ 24.57	26%
30	170	\$ 101.58	\$ 127.49	\$ 25.91	26%
31	180	\$ 107.20	\$ 134.46	\$ 27.26	25%
32	190	\$ 112.82	\$ 141.43	\$ 28.61	25%
33	200	\$ 118.44	\$ 148.40	\$ 29.96	25%
34	210	\$ 124.07	\$ 155.37	\$ 31.31	25%
35	220	\$ 129.69	\$ 162.34	\$ 32.65	25%
36	230	\$ 135.31	\$ 169.31	\$ 34.00	25%
37	240	\$ 140.93	\$ 176.28	\$ 35.35	25%
38	250	\$ 146.56	\$ 183.25	\$ 36.70	25%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 41 - Non-Residential Sales - Firm Commercial

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 250.00	\$ 250.00		
3	1st 2,000 therms	\$ 0.30164	\$ 0.37312		
4	All additional therms	\$ 0.26579	\$ 0.32871		
5	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
6	Temporaries - block 1	\$ (0.02594)	\$ (0.02594)		
7	Temporaries - block 2	\$ (0.02917)	\$ (0.02917)		
8	<u>Monthly Consumption</u>	<u>Revenue at</u>	<u>Revenue at</u>	<u>Monthly Change in Bill</u>	
9	<u>(therms)</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Amount</u>	<u>Percent</u>
10	0	\$ 250.00	\$ 250.00	\$ -	0%
11	100	\$ 299.93	\$ 307.07	\$ 7.15	2%
12	200	\$ 349.85	\$ 364.15	\$ 14.30	4%
13	300	\$ 399.78	\$ 421.22	\$ 21.44	5%
14	400	\$ 449.70	\$ 478.30	\$ 28.59	6%
15	500	\$ 499.63	\$ 535.37	\$ 35.74	7%
16	700	\$ 599.48	\$ 649.52	\$ 50.04	8%
17	900	\$ 699.33	\$ 763.67	\$ 64.33	9%
18	1,100	\$ 799.19	\$ 877.81	\$ 78.63	10%
19	1,300	\$ 899.04	\$ 991.96	\$ 92.92	10%
20	1,500	\$ 998.89	\$ 1,106.11	\$ 107.22	11%
21	1,750	\$ 1,123.71	\$ 1,248.80	\$ 125.09	11%
22	2,000	\$ 1,248.52	\$ 1,391.48	\$ 142.96	11%
23	2,250	\$ 1,363.57	\$ 1,522.26	\$ 158.69	12%
24	2,500	\$ 1,478.61	\$ 1,653.03	\$ 174.42	12%
25	2,750	\$ 1,593.66	\$ 1,783.81	\$ 190.15	12%
26	3,000	\$ 1,708.70	\$ 1,914.58	\$ 205.88	12%
27	3,250	\$ 1,823.75	\$ 2,045.36	\$ 221.61	12%
28	3,500	\$ 1,938.79	\$ 2,176.13	\$ 237.34	12%
29	3,750	\$ 2,053.84	\$ 2,306.91	\$ 253.07	12%
30	4,000	\$ 2,168.88	\$ 2,437.68	\$ 268.80	12%
31	4,500	\$ 2,398.97	\$ 2,699.23	\$ 300.26	13%
32	5,000	\$ 2,629.06	\$ 2,960.78	\$ 331.72	13%
33	5,500	\$ 2,859.15	\$ 3,222.33	\$ 363.18	13%
34	6,000	\$ 3,089.24	\$ 3,483.88	\$ 394.64	13%
35	6,500	\$ 3,319.33	\$ 3,745.43	\$ 426.10	13%
		\$ 328.16	\$ 345.28		
36	7,000	\$ 3,549.42	\$ 4,006.98	\$ 457.56	13%
37	7,500	\$ 3,779.51	\$ 4,268.53	\$ 489.02	13%
38	8,000	\$ 4,009.60	\$ 4,530.08	\$ 520.48	13%
39	8,500	\$ 4,239.69	\$ 4,791.63	\$ 551.94	13%
40	9,000	\$ 4,469.78	\$ 5,053.18	\$ 583.40	13%

Northwest Natural Gas Company
12 Months Ended September 30, 2018
Impact of Recommended Rate Changes

Schedule 41 - Non-Residential Sales - Firm Industrial

Line	[A]	[B]	[C]	[D]	[E]
1	<u>Rate Component</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>		
2	Customer Charge	\$ 250.00	\$ 250.00		
3	1st 2,000 therms	\$ 0.30168	\$ 0.37312		
4	All additional therms	\$ 0.26582	\$ 0.32871		
5	Gas Cost Rate	\$ 0.22356	\$ 0.22356		
6	Temporaries - block 1	\$ (0.04932)	\$ (0.04932)		
7	Temporaries - block 2	\$ (0.04978)	\$ (0.04978)		
8	Monthly Consumption	Revenue at	Revenue at	Monthly Change in Bill	
9	(therms)	Existing Rates	Proposed Rates	Amount	Percent
10	0	\$ 250.00	\$ 250.00	\$ -	0%
11	2,500	\$ 1,421.64	\$ 1,595.97	\$ 174.33	12%
12	5,000	\$ 2,520.64	\$ 2,852.19	\$ 331.55	13%
13	7,500	\$ 3,619.64	\$ 4,108.42	\$ 488.78	14%
14	10,000	\$ 4,718.64	\$ 5,364.64	\$ 646.00	14%
15	12,500	\$ 5,817.64	\$ 6,620.87	\$ 803.23	14%
16	15,000	\$ 6,916.64	\$ 7,877.09	\$ 960.45	14%
17	17,500	\$ 8,015.64	\$ 9,133.32	\$ 1,117.68	14%
18	20,000	\$ 9,114.64	\$ 10,389.54	\$ 1,274.90	14%
19	22,500	\$ 10,213.64	\$ 11,645.77	\$ 1,432.13	14%
20	25,000	\$ 11,312.64	\$ 12,901.99	\$ 1,589.35	14%
21	30,000	\$ 13,510.64	\$ 15,414.44	\$ 1,903.80	14%
22	35,000	\$ 15,708.64	\$ 17,926.89	\$ 2,218.25	14%
23	40,000	\$ 17,906.64	\$ 20,439.34	\$ 2,532.70	14%
24	45,000	\$ 20,104.64	\$ 22,951.79	\$ 2,847.15	14%
25	50,000	\$ 22,302.64	\$ 25,464.24	\$ 3,161.60	14%
26	55,000	\$ 24,500.64	\$ 27,976.69	\$ 3,476.05	14%
27	60,000	\$ 26,698.64	\$ 30,489.14	\$ 3,790.50	14%
28	65,000	\$ 28,896.64	\$ 33,001.59	\$ 4,104.95	14%
29	70,000	\$ 31,094.64	\$ 35,514.04	\$ 4,419.40	14%
30	75,000	\$ 33,292.64	\$ 38,026.49	\$ 4,733.85	14%
31	80,000	\$ 35,490.64	\$ 40,538.94	\$ 5,048.30	14%
32	85,000	\$ 37,688.64	\$ 43,051.39	\$ 5,362.75	14%
33	90,000	\$ 39,886.64	\$ 45,563.84	\$ 5,677.20	14%
34	95,000	\$ 42,084.64	\$ 48,076.29	\$ 5,991.65	14%
35	100,000	\$ 44,282.64	\$ 50,588.74	\$ 6,306.10	14%
36	110,000	\$ 48,678.64	\$ 55,613.64	\$ 6,935.00	14%
37	120,000	\$ 53,074.64	\$ 60,638.54	\$ 7,563.90	14%
38	130,000	\$ 57,470.64	\$ 65,663.44	\$ 8,192.80	14%
39	140,000	\$ 61,866.64	\$ 70,688.34	\$ 8,821.70	14%
40	150,000	\$ 66,262.64	\$ 75,713.24	\$ 9,450.60	14%