

**NWNatural Gas Company
Staff Rate Spread Proposal**

Exhibit (JMR-5)
Docket UG-000073
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		Gen Sales Service 1	Res Sales Service 2	Com & Ind Sales 3	Large Firm Service 4	Seasonal Swing 11	Firm High Load Factor 21	Inter Dual Fuel 22	Hi Priority Inter 23	Res All Gas 24	Res Dry Out 27	LT Inter Incentive 55	Firm Transport 90	Special Contract SC
\$ 3,220,911	Total													
1 Current Revenue	\$ 35,520,845	\$ 75,300	\$ 7,744,650	\$ 8,793,103	\$ 1,588,901	\$ 37,965	\$ 2,604,898	\$ 40,782	\$ 480,677	\$ 10,679,420	\$ 603,269	\$ 1,891,694	\$ 371,113	\$ 609,073
2 Other Revenue	48,877	103	10,625	12,064	2,180	52	3,574	56	659	14,652	828	2,643	542	899
3 Proposed Late Fee \$	27,844	68	6,069	6,891	1,245	30	2,041	32	377	8,369	473	1,482	291	477
4 Proposed Increase	3,193,068	10,874	972,481	263,793	99,758	1,898	78,147	1,223	30,179	1,340,994	90,490	261,290	41,940	
5 Total Proposed Revenue	\$ 38,790,633	\$ 86,344	\$ 8,733,825	\$ 9,075,851	\$ 1,692,084	\$ 39,945	\$ 2,688,660	\$ 42,093	\$ 511,892	\$ 12,043,435	\$ 695,060	\$ 2,157,109	\$ 413,886	\$ 610,449
6 Expenses	\$ 29,103,920	\$ 70,748	\$ 6,842,009	\$ 6,120,723	\$ 1,250,046	\$ 41,277	\$ 1,917,803	\$ 29,635	\$ 400,034	\$ 9,585,056	\$ 607,676	\$ 1,779,777	\$ 193,795	\$ 265,341
7 FIT	1,082,523	(1,871)	22,103	740,239	76,744	(4,291)	181,080	2,998	19,196	(12,952)	(24,254)	(39,860)	34,523	88,868
8 Incremental Other Taxes	145,457	495	44,300	12,017	4,544	86	3,560	56	1,375	61,088	4,122	11,903	1,911	-
9 Incremental FIT	1,076,409	3,656	326,987	90,533	33,760	645	26,820	420	10,213	450,896	30,394	87,804	14,112	167
10 NOI	\$ 7,382,324	\$ 13,316	\$ 1,498,425	\$ 2,112,338	\$ 326,989	\$ 2,228	\$ 559,397	\$ 8,985	\$ 81,073	\$ 1,959,347	\$ 77,122	\$ 317,485	\$ 169,545	\$ 256,073
11 Rate Base	\$ 82,493,198	\$ 242,843	\$ 20,739,086	\$ 14,054,915	\$ 3,003,323	\$ 215,973	\$ 4,283,177	\$ 65,249	\$ 665,570	\$ 28,003,144	\$ 1,611,005	\$ 5,564,952	\$ 1,882,510	\$ 2,161,451
12 Rate of Return at Present Rates	6.53%	2.69%	4.30%	13.83%	8.80%	0.48%	11.90%	12.57%	9.33%	4.01%	1.28%	2.77%	7.61%	11.83%
13 Rate of Return at Proposed Rates	8.95%	5.48%	7.23%	15.03%	10.89%	1.03%	13.06%	13.77%	12.18%	7.00%	4.79%	5.71%	9.01%	11.85%
14 Change in Return	2.42%	2.79%	2.93%	1.20%	2.09%	0.55%	1.16%	1.20%	2.85%	2.99%	3.51%	2.94%	1.40%	0.02%
15 Unitized ROR at Present Rates	1.000	0.412	0.658	2.120	1.349	0.073	1.823	1.930	1.430	0.614	0.197	0.425	1.167	1.813
16 Unitized ROR at Proposed Rates	1.000	0.613	0.807	1.679	1.217	0.115	1.459	1.539	1.361	0.782	0.535	0.638	1.006	1.324
17 Revenue At Present Rates	\$ 35,569,722	\$ 75,403	\$ 7,755,275	\$ 8,805,167	\$ 1,591,081	\$ 38,017	\$ 2,608,472	\$ 40,838	\$ 481,336	\$ 10,694,072	\$ 604,097	\$ 1,894,337	\$ 371,655	\$ 609,972
18 Current Costs	35,573,249	84,735	8,218,374	7,778,748	1,522,907	51,089	2,378,574	36,894	462,692	11,400,709	688,621	2,103,308	351,246	495,352
19 Current Rev/Cost Ratio	100%	89%	94%	113%	104%	74%	110%	111%	104%	94%	88%	90%	106%	123%
20 Revenue At Proposed Rates	\$ 38,790,633	\$ 86,344	\$ 8,733,825	\$ 9,075,851	\$ 1,692,084	\$ 39,945	\$ 2,688,660	\$ 42,093	\$ 511,892	\$ 12,043,435	\$ 695,060	\$ 2,157,109	\$ 413,886	\$ 610,449
21 Proposed Costs	38,790,633	94,760	9,091,343	8,221,288	1,633,862	57,044	2,512,565	38,948	490,380	12,590,092	762,108	2,337,632	412,807	547,805
22 Proposed Rev/Cost Ratio	100%	91%	96%	110%	104%	70%	107%	108%	104%	96%	91%	92%	100%	111%
23 % Change In Base Revenue	8.99%	14.44%	12.56%	3.00%	6.28%	5.00%	3.00%	3.00%	6.28%	12.56%	15.00%	13.81%	11.30%	0.00%
24 Volumes	77,014,051	109,424	12,028,237	13,933,442	3,094,463	64,665	4,990,402	77,426	1,167,099	17,930,261	1,252,510	9,495,699	2,834,672	10,035,751
25 # Customers	36,827	246	14249	3394	28	23	170	1	5	17448	1242	14	4	3