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February 4, 2019

**VIA ELECTRONIC FILING**

Attention: Filing Center  
Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97308-1088

**Re: Docket UG 344 – NW Natural Gas Company, dba NW Natural, Request for a  
General Rate Revision**

Attention Filing Center:

Enclosed for filing in the above-referenced docket is an electronic copy of the Phase II Stipulating Parties' Third Stipulation.

Please contact this office with any questions.

Sincerely,

Alisha Till  
Paralegal

Attachment

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UG 344 – PHASE II**

In the Matter of

NW NATURAL GAS COMPANY D/B/A NW  
NATURAL

Request for a General Rate Revision.

**THIRD STIPULATION**

**I. INTRODUCTION**

1           The purpose of this Stipulation is to resolve all remaining issues among NW Natural  
2 Gas Company d/b/a NW Natural (NW Natural or the Company), Staff of the Public Utility  
3 Commission of Oregon (Staff), the Oregon Citizens' Utility Board (CUB), and the Alliance of  
4 Western Energy Consumers (AWEC) (collectively, the Stipulating Parties) in Phase II of  
5 Docket No. UG 344, NW Natural's Request for a General Rate Revision. The Stipulating  
6 Parties are the only parties to this proceeding, and accordingly, the Stipulating Parties expect  
7 this Stipulation to fully resolve the issues in this docket.

**II. BACKGROUND**

8           In Phase I of this proceeding, the Stipulating Parties filed a Stipulation on August 6,  
9 2018 (First Partial Stipulation) resolving all but three issues in the docket. NW Natural, Staff  
10 and CUB filed a second stipulation (Second Partial Stipulation) on September 7, 2018, which  
11 addressed the Pension Balancing Account (PBA) and the unresolved impacts of the 2017  
12 federal Tax Cuts and Jobs Act (TCJA). AWEC opposed the Second Partial Stipulation. In its  
13 Order No. 18-419 in Phase I, the Commission adopted the First Partial Stipulation, and  
14 adopted several terms from the Second Partial Stipulation, and rejected the remainder.<sup>1</sup>

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<sup>1</sup> *In the Matter of Nw. Natural Gas Co., dba NW Natural, Request for a Rate Revision, Docket No. UG 344, Order No. 18-419 (Oct. 26, 2018).*

1 Specifically, the Commission ordered the freezing of the PBA, and authorized, on a going-  
2 forward basis, the recovery of the Company's current FAS 87 pension expense in rates.<sup>2</sup>  
3 However, the Commission rejected the portions of the Second Partial Stipulation that would  
4 have allowed the Company to (a) apply certain deferred TCJA benefits to the PBA; (b)  
5 amortize the balance in the PBA over a ten-year period, with a lowered interest rate; and (c)  
6 amortize the remaining deferred TCJA benefits for the benefit of customers.<sup>3</sup> The  
7 Commission stated that while it commended the efforts of NW Natural, Staff, and CUB to  
8 reach a settlement, and encouraged further work to reach a practical solution, the Commission  
9 was concerned that there was not sufficient evidence in the record to support the Second  
10 Partial Stipulation's result.<sup>4</sup> Therefore, the Commission ordered further proceedings in Phase  
11 II of this docket to allow the parties to address these issues.<sup>5</sup>

12 Following the Commission's Order No. 18-419 directing further proceedings in this  
13 docket, Administrative Law Judge Allan Arlow convened a Prehearing Conference to establish  
14 a procedural schedule for Phase II. In accordance with Judge Arlow's November 13, 2018  
15 Prehearing Conference Memorandum, NW Natural filed Opening Testimony on November  
16 21, 2018. NW Natural also filed Supplemental Testimony on November 29, 2018. Staff, CUB,  
17 and AWEC filed Rebuttal Testimony on December 12, 2018. During Phase II of the  
18 proceeding, the Parties reengaged in discovery, and NW Natural received and answered an  
19 additional 38 Data Requests. The parties convened an initial settlement conference on  
20 December 17, 2018, but did not achieve a settlement on that date. On January 4, 2019, NW  
21 Natural filed its Reply Testimony and Staff, CUB, and AWEC filed Cross-Answering  
22 Testimony. The parties convened a second settlement conference on January 9, 2019, as

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<sup>2</sup> Order No. 18-419 at 18.

<sup>3</sup> Order No. 18-419 at 18.

<sup>4</sup> Order No. 18-419 at 18.

<sup>5</sup> Order No. 18-419 at 19.

1 well as a follow up settlement conference on January 14, 2019. As a result of those  
2 discussions, the Stipulating Parties reached a settlement of all remaining issues in this  
3 proceeding. This Stipulation (Third Stipulation) memorializes the Stipulating Parties'  
4 agreements reached at the settlement conferences held on January 9 and 14, 2019.

### III. TERMS OF AGREEMENT

5 The Stipulation resolves the issues addressed below:

6 1. Impacts of Tax Reform. The Stipulating parties agree that NW Natural properly  
7 recorded the remeasurement of regulated utility excess deferred income taxes (EDIT) as a  
8 result of the TCJA. Specifically NW Natural recorded a remeasurement of regulated utility  
9 deferred income taxes of \$158.6 million on a system-wide basis. The figure is comprised of  
10 balances related to Plant, Other Non-Plant, and Non-Plant Gas Reserves in the amounts of  
11 \$143.0 million, \$4.8 million, and \$10.8 million, respectively. The sum of these figures on an  
12 Oregon allocated basis and grossed up for income taxes, equals \$196.2 million. These  
13 amounts are included in Exhibit A to this Third Stipulation.

14 2. NW Natural will return to customers EDIT (Plant) subject to the average rate  
15 assumption method (ARAM) in the amount of \$3.3 million per year (\$3.4 million including  
16 revenue sensitive effects), returned to all customers on an equal percentage of margin  
17 basis, through a separate tariff rider beginning on the effective date for the rate change  
18 resulting from this Third Stipulation (the "rate effective date"). Parties are not prohibited  
19 from proposing adjustments to the ARAM amortization schedule in NW Natural's next rate  
20 case, including a potential catch-up for ARAM amortizations over the period January 1, 2018  
21 through the effective date of the Third Stipulation.

22 3. NW Natural will return to sales customers annually \$2.93 million (\$3.0 million  
23 including revenue sensitive effects) of EDIT (Non-Plant Gas Reserves), on an equal cent

1 per term basis, over five years through a separate tariff rider beginning on the rate effective  
2 date.

3 4. NW Natural will provide a benefit to customers by applying \$5.44 million of  
4 EDIT (Other Non-Plant) as an offset to the PBA as described in Paragraph 10 of this Third  
5 Stipulation.

6 5. NW Natural will credit to customers \$7.07 million of the TCJA benefits deferred  
7 between January 1, 2018 and October 31, 2018 (Interim Period Deferral), inclusive of  
8 interest, as an offset to the PBA as described in Paragraph 10 of this Third Stipulation.

9 6. On the rate effective date, rate base will be increased by \$15.38 million to  
10 reflect the EDIT being provided to customers as part of the Third Stipulation. This increase  
11 to rate base results in a \$1.43 million increase to revenue requirement.

12 7. The rate base addition identified in Paragraph 6 uses a 5-year average of  
13 amounts related to ARAM EDIT amortizations and gas reserves EDIT amortizations. At the  
14 time of the next rate case, to the extent that less than 5 years would have elapsed from the  
15 rate effective date through the effective date of rates in the next rate case, the Company will  
16 calculate a true-up amount based on the difference between the revenue requirement  
17 identified in Paragraph 6 and what the revenue requirement would have been had the actual  
18 period been used. The difference in revenue requirement will be multiplied by the number  
19 of years that rates resulting from this stipulation will have been in effect.

20 8. NW Natural agrees to forgo any sharing of deferred amounts that it may  
21 otherwise be allowed to recover under any earnings review the Commission applies before  
22 amortization of amounts in the Interim Period Deferral and the EDIT in Docket Nos. UM  
23 1919 and 1924 (the TCJA Deferral Dockets).

24 9. The Stipulating Parties agree that all issues related to NW Natural's and Staff's  
25 deferrals associated with the impacts of the TCJA in the TCJA Deferral Dockets are resolved

1 by the Third Stipulation. After approval of the Third Stipulation, the Stipulating Parties will  
2 jointly request to the Commission that the TCJA Deferral Dockets be resolved in accordance  
3 with the terms of this Third Stipulation. The Stipulating Parties will also jointly request that  
4 any amounts deferred in TCJA Deferral Dockets be amortized in accordance with the terms  
5 of the Third Stipulation.

6 10. Pension Balancing Account. NW Natural will reduce the balance in the PBA  
7 by:

8 a. Applying \$7.07 million of amounts deferred in the Interim Period  
9 Deferral, including interest, as an offset to the balance in the PBA;

10 b. Applying the \$5.44 million of EDIT (Other Non-Plant) as an offset to the  
11 balance in the PBA; and

12 c. Further reducing the PBA balance by \$10.5 million.

13 11. NW Natural will reduce the interest rate on the PBA from the Company's  
14 authorized rate of return, 7.317 percent, to 4.3 percent.

15 12. The reductions identified in paragraphs 10 and 11 will be made effective as of  
16 October 31, 2018.

17 13. Beginning on April 1, 2019, NW Natural will amortize the balance of the PBA  
18 over a ten year period by collecting \$7.13 million per year (\$7.3 million including revenue  
19 sensitive effects) from all customers on an equal percentage of margin basis through a  
20 separate tariff rider.

21 14. The effects on the average customer bill by rate schedule from this Third  
22 Stipulation is included in Exhibit B.

23 15. The Stipulating Parties agree that past additions to the PBA were appropriately  
24 recorded and should not be subject to an earnings review.

1           16. The Stipulating Parties request that the Commission find that this Third  
2 Stipulation supersedes the PBA Stipulation ordered in Docket UM 1475, Order No 11-051.

3           17. General Terms. The Stipulating Parties recommend and request that the  
4 Commission approve the adjustments and provisions described herein as appropriate and  
5 reasonable resolutions of the identified issues in this docket.

6           18. The Stipulating Parties agree that this Stipulation is in the public interest, and  
7 will result in rates that are fair, just and reasonable, consistent with the standard in ORS  
8 756.040.

9           19. This Stipulation will be offered into the record as evidence pursuant to OAR  
10 860-001-350(7). The Stipulating Parties agree to support this Stipulation throughout this  
11 proceeding and any appeal, provide witnesses to sponsor this Stipulation at hearing, and  
12 recommend that the Commission issue an order adopting the Stipulation. The Stipulating  
13 Parties also agree to cooperate in drafting and submitting joint testimony or a brief in support  
14 of the Stipulation in accordance with OAR 860-001-0350(7).

15           20. If this Stipulation is challenged, the Stipulating Parties agree that they will  
16 continue to support the Commission's adoption of the terms of this Stipulation. The  
17 Stipulating Parties agree to cooperate in cross-examination and put on such a case as they  
18 deem appropriate to respond fully to the issues presented.

19           21. The Stipulating Parties have negotiated this Stipulation as an integrated  
20 document. If the Commission rejects all or any material portion of this Stipulation or imposes  
21 additional material conditions in approving this Stipulation, any of the Stipulating Parties are  
22 entitled to withdraw from the Stipulation or exercise any other rights provided in OAR 860-  
23 001-0350(9). To withdraw from the Stipulation, a Stipulating Party must provide written  
24 notice to the Commission and other Stipulating Parties within five days of service of the final  
25 order rejecting, modifying or conditioning this Stipulation.

1           22. By entering into this Stipulation, no Stipulating Party approves, admits, or  
2 consents to the facts, principles, methods, or theories employed by any other Stipulating  
3 Party in arriving at the terms of this Stipulation, other than those specifically identified in the  
4 body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any  
5 provision of this Stipulation is appropriate for resolving issues in any other proceeding,  
6 except as specifically identified in this Stipulation.

7           23. This Stipulation is not enforceable by any Stipulating Party unless and until  
8 adopted by the Commission in a final order. Each signatory to this Stipulation avers that  
9 they are signing this Stipulation in good faith and that they intend to abide by the terms of  
10 this Stipulation unless and until the Stipulation is rejected or adopted only in part by the  
11 Commission. The Stipulating Parties agree that the Commission has exclusive jurisdiction  
12 to enforce or modify the Stipulation. If the Commission rejects or modifies this Stipulation,  
13 the Stipulating Parties reserve the right to seek reconsideration or rehearing of the  
14 Commission order under ORS 756.561 and OAR 860-001-0720 or to appeal the  
15 Commission order under ORS 756.610.

16           24. This Stipulation may be executed in counterparts and each signed counterpart  
17 shall constitute an original document.

18       ////

19       ////

20       ////

21       ////

22       ////



This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

DATED this 4th day of February, 2019.

NW NATURAL COMPANY D/B/A NW  
NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: /s/ Lisa Rackner

By: \_\_\_\_\_

Date: 2/4/19

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

DATED this 4<sup>th</sup> day of February, 2019.

NW NATURAL COMPANY D/B/A NW  
NATURAL

By: \_\_\_\_\_

Date: \_\_\_\_\_

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By:  \_\_\_\_\_

Date: Feb. 4, 2019 \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

By: \_\_\_\_\_

Date: \_\_\_\_\_

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

Date: \_\_\_\_\_

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

DATED this 4th day of February, 2019.

NW NATURAL COMPANY D/B/A NW  
NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: 

By: \_\_\_\_\_

Date: 2/4/19

Date: \_\_\_\_\_

This Stipulation is entered into by each Stipulating Party on the date entered below such Stipulating Party's signature.

DATED this 4th day of February, 2019.

NW NATURAL COMPANY D/B/A NW  
NATURAL

STAFF OF PUBLIC UTILITY  
COMMISSION OF OREGON

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By:  \_\_\_\_\_

Date: \_\_\_\_\_

Date: 2/4/2019

BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON

**UG 344 – Phase II**

**Third Stipulation**

**Exhibit A**

**TCJA Tax Reform Benefits  
UG 344 - Third Stipulation  
Exhibit A**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>2018 TCJA Benefit</b>		<b>Oregon Interim Benefit</b>	<b>Gross up For Income Taxes</b>	<b>Oregon Interim Benefit, w/ Gross Up</b>	<b>Accrued Interest on Deferral</b>	<b>Immediately to PBA</b>						
2													
3	Interim Benefit		\$ 4,991 x	1.36 =	\$6,787.80 +	\$285.70 =	\$7,073.50						
4								<b>EDIT Amortization</b>					
5	<b>2017 TCJA Benefit</b>	<b>Final System Wide Deferred Tax Remeasurement</b>	<b>Final Oregon Allocated EDIT Benefit</b>	<b>Adjust Deferred Tax Remeasurement for PBA \$10.5M Reduction</b>	<b>Oregon Allocated EDIT Benefit for Settlement</b>	<b>Gross up For Income Taxes</b>	<b>Oregon EDIT Benefit, w/ Gross Up</b>	<b>Immediately to PBA</b>	<b>Yr 1</b>	<b>Yr 2</b>	<b>Yr 3</b>	<b>Yr 4</b>	<b>Yr 5</b>
6													
7	Plant	\$ 143,044.9	\$ 128,406.8 -	\$ - =	\$ 128,406.8 x	1.36 =	\$ 174,633.2		\$ 3,262.60	\$ 3,262.60	\$ 3,262.60	\$ 3,262.60	\$ 3,262.60
8	Non-Plant - Other	4,811.2	5,126.8 -	1,128.7 =	3,998 x	1.36 =	5,437.4	\$5,437.40					
9	Non - Plant - Gas Reserves	10,766.8	10,766.8 -	- =	10,767 x	1.36 =	14,642.8		2,928.56	\$ 2,928.56	\$ 2,928.56	\$ 2,928.56	\$ 2,928.56
10													
11	<b>TOTAL</b>	\$ 158,622.9	\$ 144,300.4		\$ 143,171.7	1.36	\$ 194,713.4	\$5,437.40	\$6,191.16	\$6,191.16	\$6,191.16	\$6,191.16	\$6,191.16
12													
13									1/2 of 5 year amortization amounts				\$15,477.90
14									Non-Plant Other Applied to PBA				\$5,437.40
15									Total EDIT Amortized				\$20,915.30
16									Gross Down Factor				1.36
									<b>Rate Base Increase &gt;&gt;&gt;</b>				<b>\$15,378.90</b>

BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON

**UG 344 – Phase II**

**Third Stipulation**

**Exhibit B**

NW Natural  
Rates & Regulatory Affairs  
UG 344: Phase II Stipulation  
Effects on Average Bill by Rate Schedule [1]

ALL VOLUMES IN THERMS

		PROPOSED Rates							BILL IMPACTS								
		11/1/2018	UG 344	UG 344	UG 344	UG 344	UG 344	Total	Rate Case	Rate Case	Average	Average	Average	Change in	Change in	Therms in	
		Billing	Base Rate	PBA Amort.	Gas Reserves EDIT	Protected EDIT	Adjusted	Billing	Annual	End of Period	Monthly	Monthly Bill at	Monthly Bill at	Average	Average	Block	
		Rates	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Rates [1]	Volumes (therms)	Customers	Use Per Customer	Current Rates [1]	Proposed Rates [1]	Monthly Bill \$'s	Monthly Bill %		
		F = A+B+C+D+E															
Schedule	Block	A	B	C	D	E	F	E	G	H	I	J	K	L	M	N	
7	2R	\$0.81780	\$0.00249	\$0.01287	-\$0.00430	-\$0.00589	\$0.82297	\$8.00	385,050,429	606,831	53	\$51.34	\$51.62	\$0.28	0.55%	N/A	
8	3C Firm Sales	\$0.77606	\$0.00176	\$0.00903	-\$0.00430	-\$0.00413	\$0.77842	\$15.00	166,461,516	58,617	237	\$198.93	\$199.49	\$0.56	0.28%	N/A	
9	3I Firm Sales	\$0.75175	\$0.00150	\$0.00770	-\$0.00430	-\$0.00352	\$0.75313	\$15.00	4,874,416	355	1,144	\$875.00	\$876.58	\$1.58	0.18%	N/A	
10	27 Dry Out	\$0.70565	\$0.00191	\$0.00986	-\$0.00430	-\$0.00451	\$0.70861	\$6.00	1,197,618	1,962	51	\$41.99	\$42.14	\$0.15	0.36%	N/A	
11	31C Firm Sales	Block 1 \$0.51544	\$0.00141	\$0.00719	-\$0.00430	-\$0.00329	\$0.51645	\$325.00	12,784,484	740	2,859	\$1,780.75	\$1,783.24	\$2.49	0.14%	Block 1	
12		Block 2 \$0.49461	\$0.00129	\$0.00657	-\$0.00430	-\$0.00301	\$0.49516		12,605,537							Block 2	
13	31C Firm Trans	Block 1 \$0.20915	\$0.00138	\$0.00722	\$0.00000	-\$0.00330	\$0.21445	\$575.00	1,523,968	74	3,938	\$1,363.96	\$1,383.94	\$19.98	1.46%	Block 1	
14		Block 2 \$0.19126	\$0.00126	\$0.00660	\$0.00000	-\$0.00302	\$0.19610		1,972,618							Block 2	
15	31I Firm Sales	Block 1 \$0.45816	\$0.00100	\$0.00505	-\$0.00430	-\$0.00231	\$0.45760	\$325.00	4,299,679	217	5,380	\$2,728.35	\$2,724.16	(\$4.19)	-0.15%	Block 1	
16		Block 2 \$0.43995	\$0.00091	\$0.00457	-\$0.00430	-\$0.00209	\$0.43904		9,710,862							Block 2	
17	31I Firm Trans	Block 1 \$0.18617	\$0.00110	\$0.00574	\$0.00000	-\$0.00263	\$0.19038	\$575.00	91,578	5	6,059	\$1,630.43	\$1,654.27	\$23.84	1.46%	Block 1	
18		Block 2 \$0.16829	\$0.00099	\$0.00519	\$0.00000	-\$0.00238	\$0.17209		271,990							Block 2	
19	32C Firm Sales	Block 1 \$0.38728	\$0.00099	\$0.00424	-\$0.00430	-\$0.00194	\$0.38627	\$675.00	28,058,173	433	7,524	\$3,588.89	\$3,581.30	(\$7.59)	-0.21%	Block 1	
20		Block 2 \$0.36951	\$0.00084	\$0.00360	-\$0.00430	-\$0.00165	\$0.36800		9,518,066							Block 2	
21		Block 3 \$0.33997	\$0.00059	\$0.00254	-\$0.00430	-\$0.00116	\$0.33764		1,350,403							Block 3	
22		Block 4 \$0.31037	\$0.00035	\$0.00148	-\$0.00430	-\$0.00068	\$0.30722		166,168							Block 4	
23		Block 5 \$0.28916	\$0.00000	\$0.00073	-\$0.00430	-\$0.00033	\$0.28526		0							Block 5	
24		Block 6 \$0.27893	\$0.00000	\$0.00036	-\$0.00430	-\$0.00017	\$0.27482		0							Block 6	
25	32I Firm Sales	Block 1 \$0.38086	\$0.00072	\$0.00307	-\$0.00430	-\$0.00141	\$0.37894	\$675.00	5,409,612	62	18,579	\$7,607.21	\$7,568.54	(\$38.67)	-0.51%	Block 1	
26		Block 2 \$0.36410	\$0.00061	\$0.00261	-\$0.00430	-\$0.00119	\$0.36183		5,816,515							Block 2	
27		Block 3 \$0.33615	\$0.00043	\$0.00184	-\$0.00430	-\$0.00084	\$0.33328		2,020,748							Block 3	
28		Block 4 \$0.30825	\$0.00025	\$0.00108	-\$0.00430	-\$0.00049	\$0.30479		576,257							Block 4	
29		Block 5 \$0.28911	\$0.00000	\$0.00055	-\$0.00430	-\$0.00025	\$0.28511		0							Block 5	
30		Block 6 \$0.27897	\$0.00000	\$0.00028	-\$0.00430	-\$0.00013	\$0.27482		0							Block 6	
31	32 Firm Trans	Block 1 \$0.10999	\$0.00065	\$0.00302	\$0.00000	-\$0.00138	\$0.11228	\$925.00	14,881,729	178	43,409	\$4,781.50	\$4,861.57	\$80.07	1.67%	Block 1	
32		Block 2 \$0.09350	\$0.00055	\$0.00256	\$0.00000	-\$0.00117	\$0.09544		16,126,373							Block 2	
33		Block 3 \$0.06612	\$0.00039	\$0.00181	\$0.00000	-\$0.00083	\$0.06749		10,000,748							Block 3	
34		Block 4 \$0.03868	\$0.00023	\$0.00106	\$0.00000	-\$0.00048	\$0.03949		20,036,765							Block 4	
35		Block 5 \$0.02220	\$0.00013	\$0.00060	\$0.00000	-\$0.00028	\$0.02265		25,892,025							Block 5	
36		Block 6 \$0.01127	\$0.00007	\$0.00030	\$0.00000	-\$0.00014	\$0.01150		5,784,825							Block 6	
37	32C Interr Sales	Block 1 \$0.38637	\$0.00059	\$0.00285	-\$0.00430	-\$0.00131	\$0.38420	\$675.00	5,114,441	58	33,806	\$13,229.13	\$13,146.38	(\$82.75)	-0.63%	Block 1	
38		Block 2 \$0.36954	\$0.00050	\$0.00243	-\$0.00430	-\$0.00111	\$0.36706		6,268,233							Block 2	
39		Block 3 \$0.34147	\$0.00036	\$0.00171	-\$0.00430	-\$0.00078	\$0.33846		3,312,192							Block 3	
40		Block 4 \$0.31341	\$0.00021	\$0.00100	-\$0.00430	-\$0.00046	\$0.30986		6,448,719							Block 4	
41		Block 5 \$0.29656	\$0.00012	\$0.00057	-\$0.00430	-\$0.00026	\$0.29269		2,385,488							Block 5	
42		Block 6 \$0.28423	\$0.00000	\$0.00026	-\$0.00430	-\$0.00012	\$0.28007		0							Block 6	
43	32I Interr Sales	Block 1 \$0.38620	\$0.00058	\$0.00285	-\$0.00430	-\$0.00130	\$0.38403	\$675.00	6,003,909	68	33,849	\$13,240.04	\$13,156.92	(\$83.12)	-0.63%	Block 1	
44		Block 2 \$0.36944	\$0.00050	\$0.00242	-\$0.00430	-\$0.00111	\$0.36695		7,358,360							Block 2	
45		Block 3 \$0.34145	\$0.00035	\$0.00171	-\$0.00430	-\$0.00078	\$0.33843		3,888,225							Block 3	
46		Block 4 \$0.31348	\$0.00020	\$0.00100	-\$0.00430	-\$0.00046	\$0.30992		7,570,236							Block 4	
47		Block 5 \$0.29668	\$0.00012	\$0.00057	-\$0.00430	-\$0.00026	\$0.29281		2,800,356							Block 5	
48		Block 6 \$0.28441	\$0.00000	\$0.00026	-\$0.00430	-\$0.00012	\$0.28025		0							Block 6	
49	32 Interr Trans	Block 1 \$0.10798	\$0.00048	\$0.00250	\$0.00000	-\$0.00114	\$0.10982	\$925.00	7,385,146	85	193,105	\$9,873.89	\$10,025.44	\$151.55	1.53%	Block 1	
50		Block 2 \$0.09182	\$0.00041	\$0.00212	\$0.00000	-\$0.00097	\$0.09338		12,638,632							Block 2	
51		Block 3 \$0.06490	\$0.00029	\$0.00150	\$0.00000	-\$0.00069	\$0.06600		9,591,680							Block 3	
52		Block 4 \$0.03795	\$0.00017	\$0.00087	\$0.00000	-\$0.00040	\$0.03859		30,167,941							Block 4	
53		Block 5 \$0.02180	\$0.00010	\$0.00050	\$0.00000	-\$0.00023	\$0.02217		53,015,711							Block 5	
54		Block 6 \$0.01103	\$0.00005	\$0.00025	\$0.00000	-\$0.00011	\$0.01122		84,168,292							Block 6	
55	33	\$0.00578	\$0.00000	\$0.00015	\$0.00000	-\$0.00007	\$0.00586	\$38,000	994,600,661	669,684						N/A	

[1] Due to demand optionality for large customers, demand is not included in the billing rates and average bill for Schedules 31 and 32.