

February 27, 2026

NWN WUTC Advice No. 26-02

**VIA ELECTRONIC FILING**

Jeff Killip, Executive Director and Secretary  
 Washington Utilities and Transportation Commission  
 621 Woodland Square Loop SE  
 Lacey, Washington 98503

**Re: Schedule 308 – Washington Climate Commitment Act Recovery Mechanism**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), herewith files the following revisions to its Tariff WN U-6, stated to become effective May 1, 2026.

First Revision of Sheet 101.1.1	Schedule 1	Rate Schedule 1 "General Sales Service (continued)"
First Revision of 102.1.1	Schedule 2	Rate Schedule 2 "Residential Sales Service (continued)"
First Revision of 103.3.1	Schedule 3	Rate Schedule 3 "Basic Firm Sales Service – Non-Residential (continued)"
First Revision of 127.1.1	Schedule 27	Rate Schedule 27 "Residential Heating Dry-Out Service (continued)"
First Revision of 141.9.1	Schedule 41	Rate Schedule 41 "Non-Residential Sales and Transportation Service (continued)"
First Revision of 141.10.1	Schedule 41	Rate Schedule 41 "Non-Residential Sales and Transportation Service (continued)"
First Revision of 142.10.2	Schedule 42	Rate Schedule 42 "Large Volume Non-Residential Sales and Transportation Service (continued)"
First Revision of 142.10.3	Schedule 42	Rate Schedule 42 "Large Volume Non-Residential Sales and Transportation Service (continued)"
First Revision of 142.11.1	Schedule 42	Rate Schedule 42 "Large Volume Non-Residential Sales and Transportation Service (continued)"
First Revision of 142.12.1	Schedule 42	Rate Schedule 42 "Large Volume Non-Residential Sales and Transportation Service (continued)"
First Revision of 143.6.1	Schedule 43	Rate Schedule 43 "High Volume Non-Residential Firm and Interruptible Transportation Service (continued)"

Second Revision of Sheet 308.1	Schedule 308	Schedule 308 "Washington Climate Commitment Act Recovery Mechanism"
Second Revision of Sheet 308.2	Schedule 308	Schedule 308 "Washington Climate Commitment Act Recovery Mechanism (continued)"

**Purpose**

The purpose of this filing is to request that the Washington Utilities & Transportation Commission (Commission) approve updates to Schedule 308, Washington Climate Commitment Act Recovery Mechanism. Schedule 308 permits NW Natural to recover the costs associated with purchasing allowances and decarbonization efforts to comply with the Climate Commitment Act (CCA). As explained below, the CCA also requires NW Natural to consign to auction a certain percentage of allowances that it receives at no cost, resulting in the Company receiving revenue from these consigned allowances. Schedule 308 ensures that the revenues benefit customers as directed by the CCA, including holding low-income customers harmless from CCA costs. NW Natural respectfully requests that the proposed Schedule 308 updates have an effective date of May 1, 2026.

**Background**

The CCA, passed by the Washington State Legislature in 2021, directs the Washington Department of Ecology (Ecology) to develop and implement rules for a cap-and-invest program designed to meet emissions reduction targets and reduce emissions by 95% of 1990 levels by 2050. On September 29, 2022, Ecology issued its final rules to implement the CCA, with the program beginning on January 1, 2023.

As a natural gas utility, NW Natural must comply with the CCA. Under the CCA, natural gas utilities must reduce emissions or acquire allowances for the greenhouse gas (GHG) emissions associated with the use of natural gas. Although natural gas utilities will receive a certain number of allowances at no cost based on their average emissions from 2015-2019, such allowances will decline over time. Beginning in 2023, natural gas utilities will be allocated allowances at no cost to cover 93% of their 2015-2019 baseline, declining 7% per year through 2030. From 2031-2042, these allowances decrease by 1.8% per year and, from 2043-2049, they decrease by 2.6% per year. After 2049, natural gas utilities will not be allocated any allowances at no cost.

In addition to receiving a declining amount of allowances at no cost, natural gas utilities must consign an increasing percentage of these allowances to auction, which means that they cannot be used for CCA compliance. NW Natural must consign 65% of the allowances it receives at no cost in 2023 and that percentage increases 5% each year until 2030 when NW Natural must consign 100% of allowances allocated at no cost.

Since NW Natural will receive a declining amount of allowances at no cost and is required to consign a large (and increasing) percentage of those allowances to auction, it must further reduce emissions or purchase additional allowances to comply with the CCA. Schedule 308 is designed to recover those CCA compliance costs.

In addition to cost recovery, Schedule 308 also has a component related to the revenue that NW Natural will receive from consigning allowances to auction. The CCA requires such revenue to be used for the benefit of customers as determined by the Commission, including at

minimum, eliminating any additional cost burden to low-income customers due to the implementation of the CCA.<sup>1</sup> Revenues from allowances must be returned by providing non-volumetric customer benefits on ratepayer utility bills, prioritizing low-income customers, or used to minimize cost impacts on low-income, residential, and small business customers through actions that include, but are not limited to, weatherization, decarbonization, conservation and efficiency services, and bill assistance.<sup>2</sup>

### **Proposed Recovery Mechanism**

NW Natural's proposed Schedule 308 update is designed to recover the prudently incurred costs associated with CCA compliance. It will also use revenue that NW Natural receives from allowances consigned to auction to hold all identified low-income customers harmless from CCA costs.<sup>3</sup> Any remaining funds will benefit all customers whose premises were connected to the natural gas system prior to July 25, 2021 consistent with CCA requirements.<sup>4</sup>

### **CCA Allowance Costs**

NW Natural proposes to recover: 1) the difference between the forecasted and actual CCA allowance cost from January 2025 through April 2026 being deferred in NW Natural's CCA cost deferral account (regulatory asset), and 2) the estimated CCA allowance costs for May 2026 through April 2027. The estimated costs for CCA allowances are designed to track our remaining compliance obligations in the CCA's first and second compliance period, which this rate filing overlaps.

### **CCA Consigned Allowance Revenue**

NW Natural proposes to 1) credit consigned allowance revenue to hold low-income customers harmless from CCA costs; and 2) provide non-volumetric customer benefits (credits) to all non-low-income customers whose premises were connected to the natural gas system prior to July 25, 2021. This proposal utilizes NW Natural's consigned allowance revenue forecast from May 1, 2026 through April 30, 2027 and NW Natural's CCA consigned allowance revenue deferral (regulatory liability), which captures the difference between forecasted and actual CCA consigned allowance revenue from January 1, 2025 through April 30, 2026.<sup>5</sup>

Consistent with the Company's most recent integrated resource plan, providing customer benefits as a reduction of their bill is the lowest cost pathway for CCA compliance. In subsequent years, NW Natural may propose using those funds for weatherization, decarbonization, conservation and efficiency services consistent with CCA requirements and Commission guidance.

### **Forecast Estimates**

The forecast of costs and consigned allowance revenue is based on the summary of allowance allocations to natural gas utilities for 2023-2026 provided by Ecology, and using allowance prices from a 3<sup>rd</sup> party futures exchange, Nodal.<sup>6</sup> Since Ecology has not published 2027

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<sup>1</sup> WAC 173-446-300.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> The CCA allowance revenue deferral is a regulatory liability that will increase customer benefits in this update. Additionally, the CCA allowance revenue deferral is allocated back to the applicable customer rate schedules that generated the deferral.

<sup>6</sup> [www.nodalexchange.com](http://www.nodalexchange.com), contracts WBI and WBJ for 2026 and 2027 vintage, respectively.

allowance allocations, the Company forecasted 2027 allowances by analyzing the trend in assigned allowances from 2023 through 2026 and projected that trend forward to 2027. The estimated cost per therm for each rate schedule is \$0.26783.

**Non-volumetric Customer Benefits**

All non-low-income customers whose premises were connected to the natural gas system prior to July 25, 2021 will receive a non-volumetric customer benefit.<sup>7</sup> Customers on Schedule 2 residential, or Schedule 3 commercial, will receive a winter-based customer benefit (October 1 through April 30) and a non-winter customer benefit (May 1 through September 30) to help relieve high usage month bills, as these customers typically use natural gas for winter heating needs. Previously the winter credit was defined as November 1 – March 31 and the non-winter credit was April 1 – October 31. As October and April are considered heating months, an expansion of the higher winter credit for customers is warranted. As stated above, all low-income customers will be held harmless from CCA costs consistent with applicable regulations.<sup>8</sup>

The table below shows the non-low income customer benefits by rate schedule:

Schedule	Winter Customer Benefit	Non-Winter Customer Benefit
1 - Residential	\$ 2.82	\$ 2.82
1 - Commercial	\$ 14.26	\$ 14.26
2 - Residential	\$ 23.23	\$ 5.97
3 - Industrial	\$ 350.02	\$ 350.02
3 - Commercial	\$ 134.66	\$ 50.04
27 - Commercial	\$ -	\$ -
41 - Commercial	\$ 1,108.60	\$ 1,108.60
41 - Industrial	\$ 1,202.60	\$ 1,202.60
42 - Commercial	\$ 9,360.67	\$ 9,360.67
42 - Industrial	\$ 7,481.46	\$ 7,481.46

**Low-income Customers**

Customers enrolled in NW Natural’s bill discount program are automatically qualified to be held harmless from CCA costs and will therefore not incur the Schedule 308 costs of \$0.26783 per therm. For this update of Schedule 308, NW Natural includes an estimate of \$1.7 million to hold low-income customers harmless, which represents an estimated 9,790 low-income customers with active accounts. This forecast represents 55% of NW Natural’s estimated low-income customers. The forecast of low-income customers is based on the number of customers enrolled in NW Natural’s bill discount program and the estimate of customers expected to be added over the next 12 months, which is based on the Company’s experience with enrollments and expectations consistent with the Company’s 2024 energy burden assessment.

Any low-income customers identified during the year will automatically be enrolled to receive offsetting revenues to hold those customers harmless. NW Natural’s bill discount program for income-qualified residential customers has been in place since January 1, 2024. The bill

<sup>7</sup> WAC 173-446-300

<sup>8</sup> *Id.*

discount program features a low-barrier enrollment for customers that allows for self-attestation of income eligibility. In addition, NW Natural automatically enrolls in the bill discount program those customers that have received energy assistance or participated in our low-income energy efficiency program. These energy assistance programs include the federal LIHEAP program and the Company's grant programs, the Gas Residential Energy Assistance Tariff (GREAT) program and the Gas Assistance Program (GAP). NW Natural's low-income energy efficiency program is referred to as the Washington Low-Income Energy Efficiency (WALIEE) program. In addition, NW Natural's Arrearage Management Program was launched April 1, 2025, providing arrearage relief for income qualified customers. All of these programs are supported by a robust and extensive community outreach effort that has been informed by community partners and prioritizes the hardest to reach populations.

### **Cost Recovery**

NW Natural proposes an update to Schedule 308 to recover the costs and provide customer benefits to customers consistent with CCA requirements explained above. The Company will continue using a deferral to track the collections and program costs to ensure costs and collections match without under- or over-recovery over time.

The proposed Schedule 308 will decrease the Company's annual Washington revenues by \$9,237,222, or about 8.4%. The average residential Schedule 2 customer using 56 therms would see a decrease of \$4.39 per month, and the average Schedule 3 commercial customer using 261 therms would see a bill decrease of \$23.63 per month. For customers who have recently connected to the natural gas system after July 25, 2021, a residential Schedule 2 customer using 56 therms would see an increase of \$1.52 per month, and the average Schedule 3 commercial customer using 261 therms would see a bill increase of \$7.07 per month. The bill impact for customers on other residential rate schedules is shown on page 2 of Exhibit A.

The proposed rate change will affect all of NW Natural's Washington sales and transportation service customers. NW Natural currently serves approximately 91,620 residential customers and 7,407 commercial and 72 industrial customers in the Company's Washington service territory.

### **Conclusion**

NW Natural respectfully requests an effective date of May 1, 2026 for Schedule 308.

NW Natural will provide notice to customers in a manner consistent with WAC 480-90-194(1). A copy of the notice and other information required in WAC 480-90-198 will be provided within 10 days of this filing.

In accordance with WAC 480-90-193, copies of this letter and the attached filing are available in the Company's main office in Portland, Oregon, and on its website at [www.nwnatural.com](http://www.nwnatural.com).

As requested by WAC 480-80-103(4)(a), I certify that I have authority to issue tariff revisions on behalf of NW Natural.

For the purposes of establishing a service list for this docket, and for any questions, please address correspondence on this matter to me with copies to the following:

eFiling  
NW Natural Rates & Regulatory Affairs  
250 SW Taylor Street  
Portland, Oregon 97204  
Fax: (503) 220-2579  
Telephone: (503) 610-7330  
eFiling@nwnatural.com

Respectfully submitted,

*/s/ Kyle T. Walker*

Kyle T. Walker  
Senior Manager, Rates/Regulatory Affairs  
NW Natural  
250 SW Taylor Street  
Portland, Oregon 97204  
(503) 610-7051  
kyle.walker@nwnatural.com

Attachments:

NEW-NWN-WUTC-Advice-26-02-Trf-Sheets-02-27-26  
NEW-NWN-WUTC-Advice-26-02-Exh-A-02-27-26  
NEW-NWN-WUTC-Advice-26-02-Exh-A-WP-02-27-26

# NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 101.1.1

Cancels Original Sheet 101.1.1

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## RATE SCHEDULE 1 GENERAL SALES SERVICE (continued)

### **PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 101.1, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:** Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 200** for a list of applicable adjustments. Rates are subject to charges for purchased gas costs and technical rate adjustments.

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	Base Rate	Pipeline Capacity Rate	Commodity Rate	Temporary Adjustment	Billing Rate
<b>Residential:</b>					
Customer Charge	\$0.00				<b>\$0.00</b>
Schedule 308 Credits (per bill)				(\$1.00)	<b>(\$1.00)</b>
Volumetric Charge (per therm)	\$0.00024	(\$0.00305)	(\$0.02633)	\$0.02046	<b>(\$0.00868)</b>
<b>Commercial:</b>					
Customer Charge	\$0.00				<b>\$0.00</b>
Schedule 308 Credits (per bill)				(\$8.92)	<b>(\$8.92)</b>
Volumetric Charge (per therm)	\$0.00016	(\$0.00305)	(\$0.02633)	(\$0.02050)	<b>(\$0.04972)</b>

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(continue to Sheet 101.2)

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Effective with service on  
and after May 1, 2026

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First Revision of Sheet 102.1.1

Cancels Original Sheet 102.1.1

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## RATE SCHEDULE 2 RESIDENTIAL SALES SERVICE (continued)

### **PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 102.1, which is temporarily suspended pending the outcome of the Company's general rate case.

### **INCREMENTAL RATES:** Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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	Base Rate	Pipeline Capacity Rate	Commodity Rate	Temporary Adjustment	Billing Rate
Customer Charge:	\$0.00	---	---	---	\$0.00
Schedule 308 Credits - Winter (per bill)				(\$12.25)	(\$12.25)
Schedule 308 Credits - Non-Winter (per bill)				(\$1.13)	(\$1.13)
Volumetric Charge (per therm)	\$0.00011	(\$0.00305)	(\$0.02633)	(\$0.01726)	<b>(\$0.04653)</b>

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Issued February 27, 2026  
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and after May 1, 2026

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First Revision of Sheet 103.3.1

Cancels Original Sheet 103.3.1

## RATE SCHEDULE 3 BASIC FIRM SALES SERVICE - NON-RESIDENTIAL (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 103.3, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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<b>FIRM SALES SERVICE CHARGES (03 SF):</b>					<b>Billing Rates [1]</b>
<b>Customer Charge (per month):</b>					<b>\$0.00</b>
	Base Rate	Pipeline Capacity	Commodity Component [2]	Temporary Adjustment	
Schedule 308 Credits (per bill):					
Commercial - Winter				(\$88.06)	<b>(\$88.06)</b>
Commercial - Non-Winter				(\$24.15)	<b>(\$24.15)</b>
Industrial				(\$220.86)	<b>(\$220.86)</b>
Volumetric Charges (per therm):					
Commercial	\$0.00010	(\$0.00305)	(\$0.02633)	(\$0.01791)	<b>(\$0.04719)</b>
Industrial	\$0.00009	(\$0.00305)	(\$0.02633)	(\$0.01873)	<b>(\$0.04802)</b>
<b>Standby Charge (per therm of MHDV) [3]:</b>					<b>\$0.00</b>

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First Revision of Sheet 127.1.1

Cancels Original Sheet 127.1.1

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## RATE SCHEDULE 27 RESIDENTIAL HEATING DRY-OUT SERVICE (continued)

### **PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 127.1, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:** Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 200** for a list of applicable adjustments. Rates are subject to charges for purchased gas costs and technical rate adjustments.

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	Base Rate	Pipeline Capacity Rate	Commodity Rate	Temporary Adjustment	Billing Rate
Customer Charge:	\$0.00				<b>\$0.00</b>
Volumetric Charge (per therm)					
All therms	\$0.00026	(\$0.00305)	(\$0.02633)	\$0.04865	<b>\$0.01953</b>

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and after May 1, 2026

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First Revision of Sheet 141.9.1

Cancels Original Sheet 141.9.1

## RATE SCHEDULE 41 NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 141.9, which is temporarily suspended pending the outcome of the Company's general rate case.

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**INCREMENTAL RATES:**

Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. **SEE SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

<b>FIRM SALES SERVICE CHARGES (C41SF) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
	Base Rate		Commodity Component [2]	Total Temporary Adjustments [3]	
Schedule 308 Credits (per bill):					(\$593.52) <b>(\$593.52)</b>
Volumetric Charges (per therm):					
Block 1: 1 <sup>st</sup> 2,000 therms	<b>\$0.00008</b>		<b>(\$0.02633)</b>	<b>(\$0.01861)</b>	<b>(\$0.04486)</b>
Block 2: All additional therms	<b>\$0.00007</b>		<b>(\$0.02633)</b>	<b>(\$0.01855)</b>	<b>(\$0.04481)</b>
<b>Pipeline Capacity Charge Options (select one):</b>					
Firm Pipeline Capacity Charge - Volumetric option (per therm):					<b>(\$0.00305)</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV):					<b>(\$0.04)</b>
<b>INTERRUPTIBLE SALES SERVICE CHARGES (C41SI) [1]:</b>					
Customer Charge (per month):					<b>\$0.00</b>
	Base Rate		Commodity Component: [2]	Total Temporary Adjustments [3]	
Schedule 308 Credits (per bill):					(\$593.52) <b>(\$593.52)</b>
Volumetric Charges (per therm):					
Block 1: 1 <sup>st</sup> 2,000 therms	<b>\$0.00007</b>		<b>(\$0.02633)</b>	<b>\$0.01522</b>	<b>(\$0.01104)</b>
Block 2: All additional therms	<b>\$0.00006</b>		<b>(\$0.02633)</b>	<b>\$0.01509</b>	<b>(\$0.01118)</b>
Plus: Interruptible Pipeline Capacity Charge - Volumetric (per therm):					<b>(\$0.00106)</b>
<b>FIRM TRANSPORTATION SERVICE CHARGES (C41TF):</b>					
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
	Base Rate			Total Temporary Adjustments [4]	
Schedule 308 Credits (per bill):					(\$593.52) <b>(\$593.52)</b>
Volumetric Charges (per therm):					
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.00			<b>\$0.02712</b>	<b>\$0.02712</b>
Block 2: All additional therms	\$0.00			<b>\$0.02704</b>	<b>\$0.02704</b>

(continue to Sheet 141.10)

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Effective with service on  
and after May 1, 2026

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First Revision of Sheet 141.10.1

Cancels Original Sheet 141.10.1

## RATE SCHEDULE 41 NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 141.10, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:** Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. **SEE SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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<b>FIRM SALES SERVICE CHARGES (I41SF) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
	Base Rate		Commodity Component [2]	Total Temporary Adjustments [3]	
Schedule 308 Credits (per bill):					<b>(\$579.88)</b>
<b>Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.00007		(\$0.02633)	(\$0.01829)	<b>(\$0.04455)</b>
Block 2: All additional therms	\$0.00006		(\$0.02633)	(\$0.01835)	<b>(\$0.04462)</b>
<b>Pipeline Capacity Charge Options (select one):</b>					
Firm Pipeline Capacity Charge - Volumetric option (per therm):					<b>(\$0.00305)</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV):					<b>(\$0.04)</b>
<b>INTERRUPTIBLE SALES SERVICE CHARGES (I41SI) [1]:</b>					
Customer Charge (per month):					<b>\$0.00</b>
	Base Rate		Commodity Component: [2]	Total Temporary Adjustments [3]	
Schedule 308 Credits (per bill):					<b>(\$579.88)</b>
<b>Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.00007		(\$0.02633)	\$0.01380	<b>(\$0.01246)</b>
Block 2: All additional therms	\$0.00006		(\$0.02633)	\$0.01380	<b>(\$0.01247)</b>
Plus: Interruptible Pipeline Capacity Charge - Volumetric (per therm):					<b>(\$0.00106)</b>
<b>FIRM TRANSPORTATION SERVICE CHARGES (I41TF):</b>					
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
	Base Rate			Total Temporary Adjustments [4]	
Schedule 308 Credits (per bill):					<b>(\$579.88)</b>
<b>Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.00000			\$0.02707	<b>\$0.02707</b>
Block 2: All additional therms	\$0.00000			\$0.02699	<b>\$0.02699</b>

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# NORTHWEST NATURAL GAS COMPANY

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First Revision of Sheet 142.10.2

Cancels Original Sheet 142.10.2

## RATE SCHEDULE 42 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 142.10, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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<b>FIRM SALES SERVICE CHARGES [1]:</b>				<b>Billing Rates</b>
Customer Charge (per month, all service types):				<b>\$0.00</b>
	Base Rate	Commodity Component [2]	Total Temporary Adjustments [3]	
<b>C42SF</b>				
Schedule 308 Credits (per bill):				(\$4,218.40) (\$4,218.40)
Volumetric Charges (per therm):				
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00004	(\$0.02633)	(\$0.01844)	(\$0.04473)
Block 2: Next 20,000 therms	\$0.00004	(\$0.02633)	(\$0.01839)	(\$0.04468)
Block 3: Next 20,000 therms	\$0.00003	(\$0.02633)	(\$0.01831)	(\$0.04461)
Block 4: Next 100,000 therms	\$0.00002	(\$0.02633)	(\$0.01825)	(\$0.04456)
Block 5: Next 600,000 therms	\$0.00002	(\$0.02633)	(\$0.01820)	(\$0.04451)
Block 6: All additional therms	\$0.00001	(\$0.02633)	(\$0.01809)	(\$0.04441)
<b>I42SF</b>				
Schedule 308 Credits (per bill):				(\$3,535.69) (\$3,535.69)
Volumetric Charges (per therm):				
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00005	(\$0.02633)	(\$0.01816)	(\$0.04444)
Block 2: Next 20,000 therms	\$0.00004	(\$0.02633)	(\$0.01821)	(\$0.04450)
Block 3: Next 20,000 therms	\$0.00003	(\$0.02633)	(\$0.01833)	(\$0.04463)
Block 4: Next 100,000 therms	\$0.00002	(\$0.02633)	(\$0.01837)	(\$0.04468)
Block 5: Next 600,000 therms	\$0.00002	(\$0.02633)	(\$0.01848)	(\$0.04479)
Block 6: All additional therms	\$0.00001	(\$0.02633)	(\$0.01859)	(\$0.04491)
Firm Service Distribution Capacity Charge (per therm of MDDV per month):				<b>\$0.00</b>
Firm Sales Service Storage Charge (per therm of MDDV per month):				<b>\$0.00</b>
<b>Pipeline Capacity Charge Options (select one):</b>				
Firm Pipeline Capacity Charge - Volumetric option (per therm):				<b>(\$0.00305)</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV per month):				<b>(\$0.04)</b>

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(continue to Sheet 142.10.3)

Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 142.10.3

Cancels Original Sheet 142.10.3

## RATE SCHEDULE 42 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 142.10.1, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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<b>INTERRUPTIBLE SALES SERVICE CHARGES [1]: (C42SI)</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
	Base Rate		Commodity Component [2]	Total Temporary Adjustments [3]	
Schedule 308 Credits (per bill):					<b>(\$4,218.40)</b>
<b>Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00003		(\$0.02633)	\$0.01465	<b>(\$0.01165)</b>
Block 2: Next 20,000 therms	\$0.00003		(\$0.02633)	\$0.01460	<b>(\$0.01170)</b>
Block 3: Next 20,000 therms	\$0.00002		(\$0.02633)	\$0.01452	<b>(\$0.01179)</b>
Block 4: Next 100,000 therms	\$0.00002		(\$0.02633)	\$0.01444	<b>(\$0.01187)</b>
Block 5: Next 600,000 therms	\$0.00001		(\$0.02633)	\$0.01437	<b>(\$0.01195)</b>
Block 6: All additional therms	\$0.00000		(\$0.02633)	\$0.01432	<b>(\$0.01201)</b>
Interruptible Pipeline Capacity Charge (per therm):					<b>(\$0.00106)</b>
Interruptible Sales Service Storage Charge (per therm of MDDV per month)					<b>\$0.00000</b>
<b>INTERRUPTIBLE SALES SERVICE CHARGES [1]: (I42SI)</b>					
Customer Charge (per month):					<b>\$0.00</b>
Schedule 308 Credits (per bill):					<b>(\$3,535.69)</b>
<b>Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00004		(\$0.02633)	\$0.01363	<b>(\$0.01266)</b>
Block 2: Next 20,000 therms	\$0.00004		(\$0.02633)	\$0.01362	<b>(\$0.01267)</b>
Block 3: Next 20,000 therms	\$0.00003		(\$0.02633)	\$0.01361	<b>(\$0.01269)</b>
Block 4: Next 100,000 therms	\$0.00002		(\$0.02633)	\$0.01362	<b>(\$0.01269)</b>
Block 5: Next 600,000 therms	\$0.00001		(\$0.02633)	\$0.01363	<b>(\$0.01269)</b>
Block 6: All additional therms	\$0.00001		(\$0.02633)	\$0.01363	<b>(\$0.01269)</b>
Interruptible Pipeline Capacity Charge (per therm):					<b>(\$0.00106)</b>
Interruptible Sales Service Storage Charge (per therm of MDDV per month)					<b>\$0.00000</b>

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(continue to Sheet 142.11)

Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 142.11.1

Cancels Original Sheet 142.11.1

## RATE SCHEDULE 42 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 142.11, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

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<b>INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (C42TI) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
	Base Rate			Temporary Adjustments [2]	
Schedule 308 Credits (per bill):					<b>(\$4,218.40)</b>
<b>Volumetric Charges (per therm)</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00000			\$0.02667	<b>\$0.02667</b>
Block 2: Next 20,000 therms	\$0.00000			\$0.02665	<b>\$0.02665</b>
Block 3: Next 20,000 therms	\$0.00000			\$0.02659	<b>\$0.02659</b>
Block 4: Next 100,000 therms	\$0.00000			\$0.02656	<b>\$0.02656</b>
Block 5: Next 600,000 therms	\$0.00000			\$0.02651	<b>\$0.02651</b>
Block 6: All additional therms	\$0.00000			\$0.02645	<b>\$0.02645</b>
<b>INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (I42TI) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
	Base Rate			Temporary Adjustments [2]	
Schedule 308 Credits (per bill):					<b>(\$3,535.69)</b>
<b>Volumetric Charges (per therm)</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00000			\$0.02656	<b>\$0.02656</b>
Block 2: Next 20,000 therms	\$0.00000			\$0.02654	<b>\$0.02654</b>
Block 3: Next 20,000 therms	\$0.00000			\$0.02650	<b>\$0.02650</b>
Block 4: Next 100,000 therms	\$0.00000			\$0.02648	<b>\$0.02648</b>
Block 5: Next 600,000 therms	\$0.00000			\$0.02643	<b>\$0.02643</b>
Block 6: All additional therms	\$0.00000			\$0.02637	<b>\$0.02637</b>

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(continue to Sheet 142.12)

Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 142.12.1

Cancels Original Sheet 142.12.1

## RATE SCHEDULE 42 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 142.12, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

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The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

<b>FIRM TRANSPORTATION SERVICE CHARGES (C42TF) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
	Base Rate			Total Temporary Adjustments [2]	
Schedule 308 Credits (per bill):					<b>(\$4,218.40)</b>
<b>Volumetric Charges (per therm)</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00000			\$0.02670	<b>\$0.02670</b>
Block 2: Next 20,000 therms	\$0.00000			\$0.02667	<b>\$0.02667</b>
Block 3: Next 20,000 therms	\$0.00000			\$0.02659	<b>\$0.02659</b>
Block 4: Next 100,000 therms	\$0.00000			\$0.02652	<b>\$0.02652</b>
Block 5: Next 600,000 therms	\$0.00000			\$0.02647	<b>\$0.02647</b>
Block 6: All additional therms	\$0.00000			\$0.02638	<b>\$0.02638</b>
Firm Service Distribution Capacity Charge (per therm of MDDV per month):					<b>\$0.00</b>
<b>FIRM TRANSPORTATION SERVICE CHARGES (I42TF) [1]:</b>					
Customer Charge (per month):					<b>\$0.00</b>
Transportation Charge (per month):					<b>\$0.00</b>
Schedule 308 Credits (per bill):					<b>(\$3,535.69)</b>
<b>Volumetric Charges (per therm)</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.00000			\$0.02671	<b>\$0.02671</b>
Block 2: Next 20,000 therms	\$0.00000			\$0.02668	<b>\$0.02668</b>
Block 3: Next 20,000 therms	\$0.00000			\$0.02661	<b>\$0.02661</b>
Block 4: Next 100,000 therms	\$0.00000			\$0.02655	<b>\$0.02655</b>
Block 5: Next 600,000 therms	\$0.00000			\$0.02649	<b>\$0.02649</b>
Block 6: All additional therms	\$0.00000			\$0.02641	<b>\$0.02641</b>
Firm Service Distribution Capacity Charge (per therm of MDDV per month):					<b>\$0.00</b>

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Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 143.6.1

Cancels Original Sheet 143.6.1

## RATE SCHEDULE 43 HIGH VOLUME NON-RESIDENTIAL FIRM AND INTERRUPTIBLE TRANSPORTATION SERVICE (continued)

**PURPOSE:**

This sheet is provided for billing purposes and is in addition to the billing rates on sheet 143.6, which is temporarily suspended pending the outcome of the Company's general rate case.

**INCREMENTAL RATES:**

Effective: May 1, 2026

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The rates shown below may not always reflect actual billing rates. See **Schedule 200** for a list of applicable adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

FIRM TRANSPORTATION SERVICE CHARGES (C43TF and I43TF)					
					Billing Rates
Customer Charge:					<b>\$0.00</b>
Transportation Charge:					<b>\$0.00</b>
Volumetric Charge	Base Rate			Total Temporary Adjustment [1]	
Per therm, all therms	\$0.00			\$0.02643	<b>\$0.02643</b>
Firm Service Distribution Capacity Charge: Per therm of MDDV per month					<b>\$0.00</b>
<b>Minimum Monthly Bill:</b> Customer Charge, plus Transportation Charge, plus Firm Service Distribution Capacity Charge, plus any other charges that may apply from <b>Schedule C</b> and <b>Schedule 10</b> .					

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INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (C43TI and I43TI)					
					Billing Rates
Customer Charge:					<b>\$0.00</b>
Transportation Charge:					<b>\$0.00</b>
Volumetric Charge:	Base Rate			Total Temporary Adjustment [1]	
Per therm, all therms	\$0.00			\$0.02643	<b>\$0.02643</b>
<b>Minimum Monthly Bill:</b> Customer Charge, plus Transportation Charge, plus any other charges that may apply from <b>Schedule C</b> and <b>Schedule 10</b> .					

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Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

Second Revision of Sheet 308.1

Cancels First Revision of Sheet 308.1

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## SCHEDULE 308 WASHINGTON CLIMATE COMMITMENT ACT RECOVERY MECHANISM

### **PURPOSE:**

The purpose of this Schedule is to identify adjustments to rates in the Rate Schedules listed below for the forecast and amortization of balances in the Washington Climate Commitment Act (“CCA”) Recovery Mechanism related to costs and revenues associated with CCA compliance.

### **TERM:**

Adjustments under this Schedule shall occur annually and continue for a period of one (1) year consistent with the Collection Period below, or such other date as the Commission may approve.

### **APPLICABLE:**

To all Sales and Transportation Service Customers served under the following Rate Schedules of the Tariff of which Schedule 308 is a part:

Rate Schedule 1	Rate Schedule 41
Rate Schedule 2	Rate Schedule 42
Rate Schedule 3	Rate Schedule 43
Rate Schedule 27	

### **DEFINITIONS:**

The following definitions apply to this Schedule:

**Collection Period** is the 12-month period May 1 through April 30 in which amounts deferred and forecasted will be amortized and embedded into rates.

**Costs** shall be charged to all customers in the Applicable section above on an equal cent per therm basis.

**Revenues** will be given to customers, except New Customers, either through non-volumetric bill customer benefits from this Schedule, or benefit customers in other ways through Commission approval. Bill customer benefits are capped at the total Costs charged on individual bills.

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**Low Income customers** are held harmless and will see a charge and offsetting credit on their bill.

**New Customers** are defined as premises that were connected to the natural gas system after July 25, 2021.

**Winter Customer Benefits** provided in this tariff are in effect from October through April.

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**Non-winter Customer Benefits** provided in this tariff are in effect from May through September.

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(continue to Sheet 308.2)

Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

# NORTHWEST NATURAL GAS COMPANY

WN U-6

Second Revision of Sheet 308.2

Cancels First Revision of Sheet 308.2

## SCHEDULE 308 WASHINGTON CLIMATE COMMITMENT ACT RECOVERY MECHANISM (continued)

**APPLICATION TO RATE SCHEDULES:**

**Effective: May 1, 2026**

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**CCA Costs**

The Total Adjustment amount shown below is associated with the CCA costs and is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. Low income and Energy Intensive Trade Exposed customers will see an offsetting credit on their bill and will be held harmless. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

**All Therms: \$0.26783**

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**CCA Revenues**

The Total Adjustment amount shown below is associated with the CCA revenues and is included as a non-volumetric monthly customer benefit in the Temporary Adjustments reflected in the above-listed Rate Schedules. Only premises that were connected to the natural gas system as of July 25, 2021, are eligible for these customer benefits. Customer Benefits will be capped at the total Costs included on individual bills. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

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**Monthly CCA Non-volumetric Customer Benefits**

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Schedule	Winter		Non-Winter		Average Customer Benefit
	Customer Benefit	Customer Benefit	Customer Benefit	Customer Benefit	
1 - Residential	\$ 2.82	\$ 2.82	\$ 2.82	\$ 2.82	
1 - Commercial	\$ 14.26	\$ 14.26	\$ 14.26	\$ 14.26	
2 - Residential	\$ 23.23	\$ 5.97	\$ 20.55	\$ 20.55	
3 - Industrial	\$ 350.02	\$ 350.02	\$ 350.02	\$ 350.02	
3 - Commercial	\$ 134.66	\$ 50.04	\$ 116.91	\$ 116.91	
27 - Commercial	\$ -	\$ -	\$ -	\$ -	
41 - Commercial	\$ 1,108.60	\$ 1,108.60	\$ 1,108.60	\$ 1,108.60	
41 - Industrial	\$ 1,202.60	\$ 1,202.60	\$ 1,202.60	\$ 1,202.60	
42 - Commercial	\$ 9,360.67	\$ 9,360.67	\$ 9,360.67	\$ 9,360.67	
42 - Industrial	\$ 7,481.46	\$ 7,481.46	\$ 7,481.46	\$ 7,481.46	

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**GENERAL TERMS:**

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued February 27, 2026  
NWN WUTC Advice No. 26-02

Effective with service on  
and after May 1, 2026

BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

NW NATURAL SUPPORTING MATERIALS

WASHINGTON CLIMATE COMMITMENT ACT  
RECOVERY MECHANISM

NWN WUTC Advice No. 26-02

February 27, 2026

# NW NATURAL

## EXHIBIT A

### Supporting Materials

## WASHINGTON CLIMATE COMMITMENT ACT

### RECOVERY MECHANISM

#### NWN WUTC ADVICE NO. 26-02

<b>Description</b>	<b>Page</b>
Climate Commitment Act Recovery Tariff	1
Summary of Allowance Allocation to Natural Gas Utilities for 2023-2026	2
Calculation of Effect on Customer Average Bill by Rate Schedule	3
Total Allocated Customer Benefits by Schedule	4
Volumes Forecast	5
Deferral	6
Monthly CCA Cost	7

**Climate Commitment Act Recovery Tariff**

Cost Recovery May 1, 2026 - April 30, 2027

CCA Allowance Costs		
	May 26 - Dec 26	Jan 27 - Apr 27
CCA Deferral		
Forecasted Allowance Cost		
Total Allowance Cost		

**Total Cost for Rate Making \$ 25,483,310**

CCA Consigned Allowance Revenue		
	May 26 - Dec 26	Jan 27 - Apr 27
Forecasted Allowance Revenue		
Less: Low Income (LI) Offset		
Total Available Revenue to Non-LI		

**Total Revenue to Non-LI for Rate Making \$ 19,649,583**

Total Therms Subject to CCA		
	Forecast	Total
<b>May 26 - Dec 26</b>	59,277,577	59,277,577
	2,234,152	2,234,152
Total Volumes Subject to CCA	57,043,426	57,043,426
<b>Jan 27 - Apr 27</b>	51,875,817	51,875,817
	2,953,059	2,953,059
	48,922,758	48,922,758

Excluded Volumes from CCA [1]		
	May 26 - Dec 26	Jan 27 - Apr 27
OrCam (Schedule 3)	2,372	1,257
Wafertech (Sch. I42TF and I42TI)[2]	1,980,308	2,763,142
Analog Devices (Sch. I42SF)	251,471	188,660
Total	2,234,152	2,953,059

[1] Volumes shown reflect calendar year 2025 usage and are used as a proxy to estimate excluded EITE volumes for the cost recovery period of May 1, 2026 through April 30, 2027.

[2] 2,000 per day on I42TF and Remaining on I42TI

Summary of Allowance Allocations to Natural Gas Utilities for 2023-2026

NGS Name	2023	2024	2025	2026
Avista Corporation	980,564	906,758	832,952	759,146
Cascade Natural Gas	1,660,397	1,535,421	1,410,445	1,285,469
City of Ellensburg	38,036	35,173	32,310	29,447
City of Enumclaw	21,147	19,556	17,964	16,372
NW Natural Gas	453,324	419,203	385,082	350,960
Puget Sound Energy	4,906,163	4,536,882	4,167,601	3,798,320

2023-2026 Assigned Allowances	
2023	453,324
2024	419,203
2025	385,082
2026	350,960

Therms to MT CO2e:	0.00531148
Consigned % 2026:	80%
Consigned % 2027:	85%
Revenue Sensitive Rate	4.357%
# of Low Income Customers	9,790
Residential Customer UPC	662.3 per UG-250610 WA GRC

	May 26 - Dec 26	Jan 27 - April 27
2026 May + June	\$ 74.01	
2026 Q3	\$ 74.01	
2026 Q4	\$ 74.01	
2027 Q1 + April		\$ 74.57

Cost to Comply with CCA

	May 26 - Dec 26	Jan 27 - April 27
Therms Subject to CCA Compliance		
MT CO2e Subject to CCA Compliance		
Expected Assigned Allowances [1]	187,165	147,870
Consigned Allowances	149,732	125,690
Less: February 2026 APCR Auction		
Less: 33% 2027 Vintage Allowances		
Total Allowances Needed		
Deferral	\$ 4,215,672	\$ 3,689,278
Projected Purchased Allowances (Rounded to 000's)		
2026 May + June		
2026 Q3		
2026 Q4		
2027 Q1 + April		
Total Allowances		
Projected Allowance Costs [2]:		
2026 May + June		
2026 Q3		
2026 Q4		
2027 Q1 + April		
Total Cost		
<b>Total Deferral and Projected Cost</b>	<b>\$ 6,880,032</b>	<b>\$ 18,603,278</b>

<b>Total Cost for Rate Making</b>	<b>\$ 25,483,310</b>
	TRUE
<b>Total Deferral and Projected Cost per Therm</b>	<b>\$ 0.26783</b>

[1] We have heard, anecdotally, that the Washington State Department of Revenue may assert that the receipt of allocated emission allowances is a taxable event subject to business and occupation (B&O) tax. We believe that this assertion, if made, would be in error and inconsistent with the statute as written (i.e., RCW 70A.05.130(1)). For the benefit of ratepayers, allowances must be allocated at no cost to covered entities that are natural gas utilities. However, to the extent that Washington imposes an incremental tax liability on the receipt of emission allowances, that would increase the Total Actual and Projected Cost figures. To the extent that federal taxing authorities adopt a similar position, a federal income tax liability could also be imposed upon the receipt of allocated emission allowances resulting in additional Actual and Projected Cost figures.

[2] Prices from Nodal forward curve on 2.23.26, contract WBI and WBI for 2026 and 2027 vintage, respectively

Revenues Received from Consigned Allowances

	May 26 - Dec 26	Jan 27 - April 27
Consigned Allowances	149,732	125,690
Projected Allowances Consigned		
2026 May + June		
2026 Q3		
2026 Q4		
2027 Q1 + April		
Total Consigned Allowances		
Projected Allowance Revenue [1][2]:		
2026 May + June		
2026 Q3		
2026 Q4		
2027 Q1 + April		
Sub-Total Revenue		

<b>Allocation of Customer Benefits for Rate Making (Incl. Rev. Se)</b>	<b>\$ 21,386,161</b>
<b>Allocation to Low Income (LI) [3]</b>	<b>\$ 1,736,579</b>
<b>Revenue Available to Non-LI</b>	<b>\$ 19,649,583</b>
	TRUE

[1] The Washington State Department of Revenue issued a Special Notice that, effective January 1, 2023, income earned from selling, transferring, trading, or retirement of allowances is taxable and subject to the business and occupation (B&O) tax. As a result, we anticipate that consignment auction sales proceeds will incur a Washington B&O tax liability in the year of sale. To the extent that the auction sales proceeds are provided as customer benefits to customers, we would anticipate that the reduction in cash collection, as a result of the customer benefits, would result in a reduction of the B&O tax liability in the year the benefit is provided. [https://dor.wa.gov/sites/default/files/2022-02/in\\_21\\_CarbonCapTradePrograms.pdf](https://dor.wa.gov/sites/default/files/2022-02/in_21_CarbonCapTradePrograms.pdf) Federal income taxes will also be applicable to the consignment auction sales proceeds in the year of sale, and a corresponding federal income tax reduction in the year of the customer benefit would be expected.

[2] Prices from Nodal forward curve on 2.23.26, contract WBI and WBI for 2026 and 2027 vintage, respectively

[3] Assume all low income customers are on Schedule 2

WBI	6/30/2026				74.0100
WBI	7/31/2026				74.0100
WBI	8/31/2026				74.0100
WBI	9/30/2026				74.0100
WBI	10/31/2026				74.0100
WBI	11/30/2026				74.0100
WBI	12/31/2026				74.0100
WBI	1/31/2027				74.1500
WBI	2/28/2027				74.3000
WBI	3/31/2027				74.4200
WBI	4/30/2027				74.5700

NW Natural  
 Rates & Regulatory Affairs  
 Climate Commitment Act - May 1, 2026 Filing  
 Calculation of Effect on Customer Average Bill by Rate Schedule

CCA per therm	
Current	0.24073
Proposed	0.26783

Schedule	Block	A	B	C	D	E	F	G	H	I	J	K	L	M	N			
																GA Normalized Volume Page, Column D	Therms in Block	Normal Therms Monthly Average use
1R		165,707	N/A	8.0	\$5.50	\$1.82	\$3.66	\$ 2.82	\$3.36	\$1.63252	\$18.56	\$16.74	\$1.65962	\$18.78	1.2%	\$1.65962	\$16.63	-0.7%
1C		15,457	N/A	44.0	\$7.00	\$5.34	\$1.66	\$ 14.26	(\$4.78)	\$1.59582	\$77.22	\$71.87	\$1.62292	\$78.41	1.5%	\$1.62292	\$66.62	-7.3%
2R		51,153,677	N/A	56.0	\$8.00	\$ 9.09	(\$1.09)	\$ 20.55	(\$7.00)	\$1.24164	\$77.53	\$68.44	\$1.28874	\$79.05	2.0%	\$1.28874	\$64.05	-6.4%
3 CFS		18,972,078	N/A	261.0	\$22.00	\$ 39.20	(\$17.20)	\$ 116.91	(\$47.90)	\$1.20425	\$336.31	\$297.11	\$1.23135	\$343.38	2.1%	\$1.23135	\$273.48	-8.0%
3 IFS		222,447	N/A	800.0	\$22.00	\$129.16	(\$107.16)	\$ 350.02	(\$192.26)	\$1.15519	\$946.15	\$816.99	\$1.18229	\$967.83	2.3%	\$1.18229	\$753.57	-7.8%
27		27,634	N/A	7.0	\$9.00	\$9.00	\$9.00	\$9.00	\$1.0834	\$16.76	\$16.76	\$1.13544	\$16.95	1.1%	\$1.13544	\$16.95	1.1%	
41C Firm Sales	Block 1	1,391,220	2,000	3,601.0	\$250.00	\$515.09	(\$265.09)	\$ 1,108.60	(\$714.45)	\$0.96753	\$0.99463	\$0.99463	\$0.99463	\$0.99463	0.0%	\$0.99463	\$0.99463	0.0%
	Block 2	2,348,935	all additional							\$0.90925	\$0.93635	\$0.93635	\$0.93635	\$0.93635	0.0%	\$0.93635	\$0.93635	0.0%
	<b>TOTAL</b>									<b>\$3,640.77</b>	<b>\$3,125.68</b>			<b>\$3,738.35</b>	<b>2.7%</b>		<b>\$2,773.90</b>	<b>-11.3%</b>
41I Firm Sales	Block 1	247,551	2,000	3,670.0	\$250.00	\$622.72	(\$372.72)	\$ 1,202.60	(\$732.93)	\$0.87457	\$0.90167	\$0.90167	\$0.90167	\$0.90167	0.0%	\$0.90167	\$0.90167	0.0%
	Block 2	691,631	all additional							\$0.82737	\$0.85447	\$0.85447	\$0.85447	\$0.85447	0.0%	\$0.85447	\$0.85447	0.0%
	<b>TOTAL</b>									<b>\$3,380.85</b>	<b>\$2,758.13</b>			<b>\$3,480.30</b>	<b>2.9%</b>		<b>\$2,497.37</b>	<b>-9.5%</b>
41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$515.09	\$250.00	\$ 1,108.60	\$250.00	\$0.92613	\$0.95323	\$0.95323	\$0.95323	\$0.95323	0.0%	\$0.95323	\$0.95323	0.0%
	Block 2	0	all additional							\$0.87219	\$0.89929	\$0.89929	\$0.89929	\$0.89929	0.0%	\$0.89929	\$0.89929	0.0%
	<b>TOTAL</b>									<b>\$250.00</b>	<b>\$250.00</b>			<b>\$250.00</b>	<b>0.0%</b>		<b>\$250.00</b>	<b>0.0%</b>
41I Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$622.72	\$250.00	\$ 1,202.60	\$250.00	\$0.86289	\$0.88999	\$0.88999	\$0.88999	\$0.88999	0.0%	\$0.88999	\$0.88999	0.0%
	Block 2	0	all additional							\$0.81652	\$0.84362	\$0.84362	\$0.84362	\$0.84362	0.0%	\$0.84362	\$0.84362	0.0%
	<b>TOTAL</b>									<b>\$250.00</b>	<b>\$250.00</b>			<b>\$250.00</b>	<b>0.0%</b>		<b>\$250.00</b>	<b>0.0%</b>
41C Firm Trans	Block 1	151,361	2,000	4,251.0	\$500.00	\$515.09	(\$15.09)	\$ 1,108.60	(\$608.60)	\$0.64046	\$0.66756	\$0.66756	\$0.66756	\$0.66756	0.0%	\$0.66756	\$0.66756	0.0%
	Block 2	259,019	all additional							\$0.59296	\$0.62006	\$0.62006	\$0.62006	\$0.62006	0.0%	\$0.62006	\$0.62006	0.0%
	<b>TOTAL</b>									<b>\$3,115.67</b>	<b>\$2,600.58</b>			<b>\$3,230.87</b>	<b>3.7%</b>		<b>\$2,122.27</b>	<b>-18.4%</b>
41I Firm Trans	Block 1	0	2,000	0.0	\$500.00	\$622.72	\$500.00	\$ 1,202.60	\$500.00	\$0.62853	\$0.65563	\$0.65563	\$0.65563	\$0.65563	0.0%	\$0.65563	\$0.65563	0.0%
	Block 2	0	all additional							\$0.58245	\$0.60955	\$0.60955	\$0.60955	\$0.60955	0.0%	\$0.60955	\$0.60955	0.0%
	<b>TOTAL</b>									<b>\$500.00</b>	<b>\$500.00</b>			<b>\$500.00</b>	<b>0.0%</b>		<b>\$500.00</b>	<b>0.0%</b>
42C Firm Sales	Block 1	671,773	10,000	22,449.0	\$1,300.00	\$5,142.27	(\$3,842.27)	\$ 9,360.67	(\$4,712.48)	\$0.72443	\$0.75153	\$0.75153	\$0.75153	\$0.75153	0.0%	\$0.75153	\$0.75153	0.0%
	Block 2	887,566	20,000							\$0.69849	\$0.72559	\$0.72559	\$0.72559	\$0.72559	0.0%	\$0.72559	\$0.72559	0.0%
	Block 3	285,352	20,000							\$0.64692	\$0.67402	\$0.67402	\$0.67402	\$0.67402	0.0%	\$0.67402	\$0.67402	0.0%
	Block 4	80,530	100,000							\$0.61195	\$0.64005	\$0.64005	\$0.64005	\$0.64005	0.0%	\$0.64005	\$0.64005	0.0%
	Block 5	0	600,000							\$0.56766	\$0.59476	\$0.59476	\$0.59476	\$0.59476	0.0%	\$0.59476	\$0.59476	0.0%
	Block 6	0	all additional							\$0.51108	\$0.53818	\$0.53818	\$0.53818	\$0.53818	0.0%	\$0.53818	\$0.53818	0.0%
	<b>TOTAL</b>									<b>\$17,239.80</b>	<b>\$12,097.53</b>			<b>\$17,848.14</b>	<b>3.5%</b>		<b>\$11,835.66</b>	<b>-2.2%</b>
42I Firm Sales	Block 1	864,714	10,000	11,726.0	\$1,300.00	\$3,945.77	(\$1,522.80)	\$ 7,481.46	(\$1,840.56)	\$0.66015	\$0.68725	\$0.68725	\$0.68725	\$0.68725	0.0%	\$0.68725	\$0.68725	0.0%
	Block 2	717,003	20,000							\$0.64098	\$0.66808	\$0.66808	\$0.66808	\$0.66808	0.0%	\$0.66808	\$0.66808	0.0%
	Block 3	119,732	20,000							\$0.60284	\$0.62994	\$0.62994	\$0.62994	\$0.62994	0.0%	\$0.62994	\$0.62994	0.0%
	Block 4	21,705	100,000							\$0.57779	\$0.60489	\$0.60489	\$0.60489	\$0.60489	0.0%	\$0.60489	\$0.60489	0.0%
	Block 5	0	600,000							\$0.54837	\$0.57547	\$0.57547	\$0.57547	\$0.57547	0.0%	\$0.57547	\$0.57547	0.0%
	Block 6	0	all additional							\$0.50254	\$0.52964	\$0.52964	\$0.52964	\$0.52964	0.0%	\$0.52964	\$0.52964	0.0%
	<b>TOTAL</b>									<b>\$9,007.83</b>	<b>\$6,185.03</b>			<b>\$9,325.59</b>	<b>3.5%</b>		<b>\$6,185.03</b>	<b>0.0%</b>
42C Firm Trans	Block 1	120,000	10,000	84,672.0	\$1,550.00	\$5,142.27	(\$3,592.27)	\$ 9,360.67	(\$7,810.67)	\$0.40292	\$0.43002	\$0.43002	\$0.43002	\$0.43002	0.0%	\$0.43002	\$0.43002	0.0%
	Block 2	240,000	20,000							\$0.38597	\$0.41307	\$0.41307	\$0.41307	\$0.41307	0.0%	\$0.41307	\$0.41307	0.0%
	Block 3	240,000	20,000							\$0.35218	\$0.37928	\$0.37928	\$0.37928	\$0.37928	0.0%	\$0.37928	\$0.37928	0.0%
	Block 4	451,601	100,000							\$0.32996	\$0.35706	\$0.35706	\$0.35706	\$0.35706	0.0%	\$0.35706	\$0.35706	0.0%
	Block 5	0	600,000							\$0.30034	\$0.32744	\$0.32744	\$0.32744	\$0.32744	0.0%	\$0.32744	\$0.32744	0.0%
	Block 6	0	all additional							\$0.26331	\$0.29041	\$0.29041	\$0.29041	\$0.29041	0.0%	\$0.29041	\$0.29041	0.0%
	<b>TOTAL</b>									<b>\$31,782.57</b>	<b>\$26,640.30</b>			<b>\$34,077.07</b>	<b>7.2%</b>		<b>\$24,716.40</b>	<b>-7.2%</b>
42I Firm Trans	Block 1	1,077,228	10,000	60,372.0	\$1,550.00	\$3,945.77	(\$2,395.77)	\$ 7,481.46	(\$5,931.46)	\$0.40057	\$0.42767	\$0.42767	\$0.42767	\$0.42767	0.0%	\$0.42767	\$0.42767	0.0%
	Block 2	1,534,028	20,000							\$0.38385	\$0.41095	\$0.41095	\$0.41095	\$0.41095	0.0%	\$0.41095	\$0.41095	0.0%
	Block 3	1,332,808	20,000							\$0.35056	\$0.37766	\$0.37766	\$0.37766	\$0.37766	0.0%	\$0.37766	\$0.37766	0.0%
	Block 4	2,678,727	100,000							\$0.32867	\$0.35577	\$0.35577	\$0.35577	\$0.35577	0.0%	\$0.35577	\$0.35577	0.0%
	Block 5	1,012,460	600,000							\$0.29948	\$0.32658	\$0.32658	\$0.32658	\$0.32658	0.0%	\$0.32658	\$0.32658	0.0%
	Block 6	0	all additional							\$0.26300	\$0.29010	\$0.29010	\$0.29010	\$0.29010	0.0%	\$0.29010	\$0.29010	0.0%
	<b>TOTAL</b>									<b>\$23,652.87</b>	<b>\$19,707.10</b>			<b>\$25,288.86</b>	<b>6.9%</b>		<b>\$17,807.40</b>	<b>-9.6%</b>
42C Interr Sales	Block 1	240,000	10,000	39,550.0	\$1,300.00	\$5,142.27	(\$3,842.27)	\$ 9,360.67	(\$8,060.67)	\$0.67258	\$0.69968	\$0.69968	\$0.69968	\$0.69968	0.0%	\$0.69968	\$0.69968	0.0%
	Block 2	454,362	20,000							\$0.65163	\$0.67873	\$0.67873	\$0.67873	\$0.67873	0.0%	\$0.67873	\$0.67873	0.0%
	Block 3	210,205	20,000							\$0.60989	\$0.63699	\$0.63699	\$0.63699	\$0.63699	0.0%	\$0.63699	\$0.63699	0.0%
	Block 4	47,316	100,000							\$0.58244	\$0.60954	\$0.60954	\$0.60954	\$0.60954	0.0%	\$0.60954	\$0.60954	0.0%
	Block 5	0	600,000							\$0.54588	\$0.57298	\$0.57298	\$0.57298	\$0.57298	0.0%	\$0.57298	\$0.57298	0.0%
	Block 6	0	all additional							\$0.50014	\$0.52724	\$0.52724	\$0.52724	\$0.52724	0.0%	\$0.52724	\$0.52724	0.0%
	<b>TOTAL</b>									<b>\$26,882.85</b>	<b>\$21,740.58</b>			<b>\$27,954.60</b>	<b>4.0%</b>		<b>\$18,593.93</b>	<b>-14.5%</b>
42I Interr Sales	Block 1	113,962	10,000	16,547.0	\$1,300.00	\$3,945.77	(\$2,645.77)	\$										

Climate Commitment Act Recovery Tariff Schedule UPC per UG-250610 WA GRC

Customer Benefit	Schedule	UPC	October - April 7 Months		May - September 5 Months	
			Volume	Revenue	Volume	Revenue
Schedule 1R	175.3					
Schedule 2	334.0					
Schedule 3C	3,155.2					
Schedule 41IFS	51,142.2					
Schedule 42CFS	246,137.6					
<b>Total Allocated Customer Benefits by Schedule</b>						
			<b>Deferred</b>	<b>Per Customer</b>	<b>Winter Customer Benefits</b>	<b>Non-Winter Customer Benefits</b>
Schedule 1 Residential	46,328	0.06%	\$ 41,117	\$ 33.81	\$ 2.82	\$ 2.82
Schedule 1 Commercial	15,459	0.02%	\$ 7,015	\$ 171.11	\$ 14.26	\$ 14.26
Schedule 2	45,979,349	55.01%	\$ 14,283,675	\$ 192.42	\$ 23.23	\$ 5.97
Schedule 3 Commercial	17,801,025	21.30%	\$ 7,724,402	\$ 1,192.77	\$ 134.66	\$ 50.04
Schedule 3 Industrial	222,447	0.27%	\$ 79,804	\$ 4,200.23	\$ 350.02	\$ 350.02
Schedule 27	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 41C Firm Sales	3,740,155	4.47%	\$ 1,142,433	\$ 13,303.25	\$ 1,108.60	\$ 1,108.60
Schedule 41C Interr Sales	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 41C Firm Trans	410,380	0.49%	\$ 161,285	\$ 13,303.25	\$ 1,108.60	\$ 1,108.60
Schedule 41I Firm Trans	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 41I Firm Sales	836,898	1.00%	\$ 259,761	\$ 14,431.18	\$ 1,202.60	\$ 1,202.60
Schedule 41I Interr Sales	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 42C Firm Sales	1,186,809	1.42%	\$ 174,791	\$ 112,328.07	\$ 9,360.67	\$ 9,360.67
Schedule 42I Firm Sales	1,283,022	1.53%	\$ (54,523)	\$ 89,777.50	\$ 7,481.46	\$ 7,481.46
Schedule 42C Firm Trans	1,051,601	1.26%	\$ 639,550	\$ 112,328.07	\$ 9,360.67	\$ 9,360.67
Schedule 42I Firm Trans	6,905,251	8.26%	\$ 2,504,131	\$ 89,777.50	\$ 7,481.46	\$ 7,481.46
Schedule 42C Interr Sales	951,883	1.14%	\$ 308,940	\$ 112,328.07	\$ 9,360.67	\$ 9,360.67
Schedule 42I Interr Sales	126,404	0.15%	\$ 39,340	\$ 89,777.50	\$ 7,481.46	\$ 7,481.46
Schedule 42C Inter Trans	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 42I Inter Trans	3,030,807	3.63%	\$ (154,733)	\$ 89,777.50	\$ 7,481.46	\$ 7,481.46
Schedule 43 Firm Trans	-	0.00%	\$ -	\$ -	\$ -	\$ -
Schedule 43 Interr Trans	-	0.00%	\$ -	\$ -	\$ -	\$ -
Special Contract	-	0.00%	\$ -	\$ -	\$ -	\$ -
	83,587,818	100%	\$ 27,156,989			

**Excluded Volumes from CCA [1]**

	3,629	
	4,743,450	
	440,131	
<b>Total</b>	<b>5,187,210</b>	<b>TRUE</b>
[1] Volumes shown reflect calendar year 2025 usage and are used as a proxy to estimate excluded (ETS) volumes for the cost recovery period of May 1, 2026 through April 30, 2027.		
[2] 730,000 per year (42T) and Remaining on (42T)		

730,000 per Bill Book

**December 31, 2025 Volumes & Customers**

Schedule	Block	Volumes (Therms)	Customer Count	Customer Adjustment	Customer Count for CCA Customer Benefits
1R	n/a	165,707	1,897.0	(681.0)	1,216.0
1C	n/a	15,459	41.0	0.0	41.0
2R	n/a	51,153,677	89,723.0	(15,492.0)	74,231.0
3 CFS	n/a	18,972,078	6,846.0	(370.0)	6,476.0
3 IFS	n/a	222,447	21.0	(2.0)	19.0
27R	n/a	27,634	401.0	0.0	401.0
41C Firm Sales	Block 1	1,391,220	98.0	(8.0)	90.0
	Block 2	2,348,935	-	-	-
41I Firm Sales	Block 1	247,551	20.0	(2.0)	18.0
	Block 2	691,631	-	-	-
41C Interr Sales	Block 1	-	0.0	0.0	0.0
	Block 2	-	-	-	-
41I Interr Sales	Block 1	-	0.0	0.0	0.0
	Block 2	-	-	-	-
41C Firm Transp	Block 1	151,361	8.0	0.0	8.0
	Block 2	259,019	-	-	-
41I Firm Transp	Block 1	-	0.0	0.0	0.0
	Block 2	-	-	-	-
42C Firm Sales	Block 1	671,773	10.0	(3.0)	7.0
	Block 2	887,566	-	-	-
	Block 3	285,352	-	-	-
	Block 4	80,530	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42I Firm Sales	Block 1	864,714	11.0	(2.0)	9.0
	Block 2	717,003	-	-	-
	Block 3	119,732	-	-	-
	Block 4	21,705	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42C Firm Transp	Block 1	120,000	1.0	0.0	1.0
	Block 2	240,000	-	-	-
	Block 3	240,000	-	-	-
	Block 4	451,601	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42I Firm Transp	Block 1	1,077,228	10.0	(3.0)	7.0
	Block 2	1,534,028	-	-	-
	Block 3	1,332,808	-	-	-
	Block 4	2,678,727	-	-	-
	Block 5	1,012,460	-	-	-
	Block 6	-	-	-	-
42C Interr Sales	Block 1	240,000	2.0	0.0	2.0
	Block 2	454,362	-	-	-
	Block 3	210,205	-	-	-
	Block 4	47,316	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42I Interr Sales	Block 1	113,962	1.0	0.0	1.0
	Block 2	12,442	-	-	-
	Block 3	-	-	-	-
	Block 4	-	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42C Inter Transp	Block 1	-	0.0	0.0	0.0
	Block 2	-	-	-	-
	Block 3	-	-	-	-
	Block 4	-	-	-	-
	Block 5	-	-	-	-
	Block 6	-	-	-	-
42I Inter Transp	Block 1	645,941	9.0	0.0	9.0
	Block 2	1,252,177	-	-	-
	Block 3	885,739	-	-	-
	Block 4	2,847,429	-	-	-
	Block 5	1,412,971	-	-	-
	Block 6	-	-	-	-
43 Firm Transp	n/a	-	0.0	-	-
43 Interr Transp	n/a	-	0.0	-	-
Special Contract	n/a	-	0.0	0.0	0.0
<b>Customers that joined system after July 25, 2021</b>					<b>(16,563.0)</b>

**ESET Report out of CIS as of 7/31/2021**

Sales/TpX	Rate	#Services	#Heat	State	Month	Therms	Amount	Price	MONTH
SALES R01	1216	404	WA	202107	4708.1	-11097.26	-2.3581	Jul-21	
SALES R02	84021	79582	WA	202107	1305833.6	-183306.8	-1.4037	Jul-21	
SALES C01	44	33	WA	202107	3390.3	-4332.1	-1.2778	Jul-21	
SALES C03	6477	6035	WA	202107	561644.1	-631429.25	-1.1243	Jul-21	
SALES C27	734	719	WA	202107	3131.1	-7491.57	-2.3926	Jul-21	
SALES C41	90	71	WA	202107	155518	-141007.25	-0.9067	Jul-21	
SALES C42	7	4	WA	202107	86838.4	-59236.96	-0.6822	Jul-21	
SALES I03	19	12	WA	202107	9333.3	-8137.93	-0.8719	Jul-21	
SALES I41	18	16	WA	202107	41011.1	-32797.45	-0.7997	Jul-21	
SALES I42	10	9	WA	202107	119560.4	-76261.92	-0.6379	Jul-21	
SALES X42	5	0	WA	202107	66047	-40053.74	-0.6064	Jul-21	
TRANS C41	8	8	WA	202107	9790	-7308.94	-0.7466	Jul-21	
TRANS C42	2	0	WA	202107	128774	-17897.85	-0.139	Jul-21	
TRANS I42	8	7	WA	202107	481933	-61710.81	-0.128	Jul-21	
TRANS I61	1	0	WA	202107	225956	-19786.32	-0.0876	Jul-21	
TRANS X42	10	1	WA	202107	582031	-66215.17	-0.1138	Jul-21	

**Climate Commitment Act Recovery Tariff**

Volumes Forecast

	<b>WA RES</b>	<b>WA COM</b>	<b>WA IND FIRM</b>	<b>WA IND INT</b>	<b>WA TRANSP FIRM</b>	<b>WA TRANSP INT</b>	<b>TOTAL</b>	<b>%</b>		
May-26	2,841,658	1,670,313	211,735	91,268	640,911	876,784	6,332,669	5.70%		
Jun-26	1,896,458	1,221,641	174,358	77,944	656,675	721,938	4,749,014	4.27%		
Jul-26	1,479,253	1,025,021	147,860	70,231	651,271	701,863	4,075,498	3.67%		
Aug-26	1,454,146	1,000,693	142,640	70,725	648,160	812,941	4,129,305	3.71%		
Sep-26	1,641,345	1,041,059	131,868	80,317	625,797	959,424	4,479,810	4.03%		
Oct-26	3,668,756	1,744,982	165,375	94,820	678,202	1,197,719	7,549,854	6.79%		
Nov-26	6,884,660	2,899,086	239,238	115,604	784,842	893,030	11,816,461	10.63%		
Dec-26	9,919,876	4,192,120	326,773	119,073	827,439	759,684	16,144,966	14.52%		
Jan-27	10,095,950	4,271,181	358,865	109,597	891,237	704,363	16,431,193	14.78%		
Feb-27	8,262,565	3,656,541	342,104	109,864	755,442	814,742	13,941,257	12.54%		
Mar-27	7,111,952	3,342,004	320,127	110,680	774,433	858,282	12,517,478	11.26%		
Apr-27	4,801,074	2,343,719	237,185	96,347	746,547	761,016	8,985,888	8.08%		
							<b>111,153,394</b>	<b>100.00%</b>		
									<b>Test Year</b>	<b>2026</b>
					<b>2026</b>	<b>2026 May + June</b>	11,081,684	9.97%		18.69%
					<b>2026</b>	<b>2026 Q3</b>	12,684,613	11.41%		21.40%
					<b>2026</b>	<b>2026 Q4</b>	35,511,281	31.95%		59.91%
					<b>2027</b>	<b>2027 Q1 + April</b>	51,875,817	46.67%		
									100.00%	100.00%
						<b>May - Dec 2026</b>	59,277,577	53.33%		TRUE
						<b>Jan -Apr 2027</b>	51,875,817	46.67%		TRUE
									100.00%	
						<b>WA RES</b>			<b>WA COM</b>	
						Winter %	84.49%		79.02%	
						Non-Winter %	15.51%		20.98%	
							100.00%		100.00%	



**Monthly CCA Cost**

<b>Rate Schedule</b>	<b>Average Monthly Usage (in therms)</b>	<b>Cost Per Therm</b>	<b>CCA Average Cost per Month</b>
1 - Residential	8	\$ 0.26783	\$ 2.14
1 - Commercial	44	\$ 0.26783	\$ 11.78
2 - Residential	56	\$ 0.26783	\$ 15.00
3 - Industrial	800	\$ 0.26783	\$ 214.26
3 - Commercial	261	\$ 0.26783	\$ 69.90
27 - Commercial	7	\$ 0.26783	\$ 1.87
41 - Commercial Firm Sales	3,601	\$ 0.26783	\$ 964.45
41 - Industrial Firm Sales	3,670	\$ 0.26783	\$ 982.93
41 - Commercial Interruptible Sales	0	\$ 0.26783	\$ -
41 - Industrial Interruptible Sales	0	\$ 0.26783	\$ -
41 - Commercial Firm Transportation	4,251	\$ 0.26783	\$ 1,138.54
41 - Industrial Firm Transportation	0	\$ 0.26783	\$ -
42 - Commercial Firm Sales	22,449	\$ 0.26783	\$ 6,012.48
42 - Industrial Firm Sales	11,726	\$ 0.26783	\$ 3,140.56
42 - Commercial Firm Transportation	84,672	\$ 0.26783	\$ 22,677.58
42 - Industrial Firm Transportation	60,372	\$ 0.26783	\$ 16,169.35
42 - Commercial Interruptible Sales	39,550	\$ 0.26783	\$ 10,592.62
42 - Industrial Interruptible Sales	16,547	\$ 0.26783	\$ 4,431.76
42 - Commercial Interruptible Transportation	0	\$ 0.26783	\$ -
42 - Industrial Interruptible Transportation	84,098	\$ 0.26783	\$ 22,523.85