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August 26, 2022

Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Northwest Pipeline LLC, Docket No. RP22-___-000
Petition for Approval of Pre-Filing Stipulation and Settlement Agreement
Request for Commission Approval by November 15, 2022

Dear Secretary Bose:

Pursuant to Rule 207(a)(5) of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission (“Commission”), 18 C.F.R. § 385.207(a)(5), Northwest Pipeline LLC (“Northwest”) hereby submits for filing:

- A Petition for Approval of Pre-Filing Stipulation and Settlement Agreement (“Petition”) requesting Commission approval of a Stipulation and Settlement Agreement (“Settlement”); and
- The Settlement, dated August 26, 2022, including various appendices, which Northwest believes is uncontested.

The Settlement is the result of numerous discussions among Northwest and its customers. As a general matter, the Commission “encourages” pipelines and their customers to resolve rate and tariff matters before making a rate/tariff change filing with the Commission, because such a process enables the prompt, efficient resolution of such matters for the benefit of all concerned, “without the expense of a hearing and lengthy litigation.” *Dominion Transmission, Inc.*, 111 FERC ¶ 61,285, at P 30 (2005) (“*Dominion*”). The procedures identified in *Dominion* have been followed here. Accordingly, Northwest hereby submits, pursuant to 18 C.F.R. § 385.207(a)(5), a petition for approval of the Settlement, together with *pro forma* tariff sheets required for implementation of the Settlement.

Honorable Kimberly D. Bose

August 26, 2022

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The terms of the Settlement are summarized in the attached Petition. The Settlement generally reduces Northwest's base tariff rates, resolves other rate issues, establishes a Modernization and Emissions Reduction Program, and satisfies Northwest's rate case comeback obligation under Northwest's settlement in Docket No. RP17-346-000. As noted in the Settlement and Petition, all active parties have expressed approval of, or non-objection to, the Settlement. Accordingly, Northwest believes that the Settlement is uncontested and requests approval by November 15, 2022, so the Settlement can be implemented by the effective date of January 1, 2023.

Northwest is serving copies of this letter and attachments to all its customers and interested state commissions. Although unaware of any required waivers, Northwest respectfully requests that the Commission grant any waivers that the Commission may deem necessary to approve the Settlement as proposed herein.

Respectfully submitted,



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Attachments

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Northwest Pipeline LLC

)

Docket No. RP22-____-000

**PETITION FOR APPROVAL OF
PRE-FILING STIPULATION AND SETTLEMENT AGREEMENT**

Pursuant to Rule 207(a)(5) of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission (“Commission”), 18 C.F.R. § 385.207(a)(5), Northwest Pipeline LLC (“Northwest”), with the support or non-opposition of the Settling Parties,¹ respectfully petitions the Commission for approval of the enclosed pre-filing Stipulation and Settlement Agreement (“Settlement”). The Settlement generally reduces Northwest’s FERC Gas Tariff (“Tariff”) rates, resolves other rate issues, establishes a Modernization and Emissions Reduction Program (“MER Program”), and satisfies Northwest’s rate case comeback obligation under Northwest’s settlement in Docket No. RP17-346-000 (“2017 Settlement”).² Northwest believes that the Settlement is uncontested and requests approval by November 15, 2022.

In support, Northwest states as follows:

¹ The Settling Parties are those that support or do not oppose the Settlement, as set forth in Appendix A to the Settlement.

² *Northwest Pipeline LLC*, 160 FERC ¶ 61,008 (2017).

I.
IDENTITY OF PETITIONER AND CONTACTS

All communications regarding this petition should be served on the following

Northwest representatives:

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II.
BACKGROUND

This Settlement results from discussions among Northwest and its shippers to reach a settlement of rate issues in lieu of Northwest filing a general rate case under section 4 of the Natural Gas Act (“NGA”). Otherwise, Northwest would be required to file a rate case by August 31, 2022, pursuant to section 12.4 of the 2017 Settlement.³

³ Section 12.4 of the 2017 Settlement originally required Northwest to file a rate case with rates to become effective no later than January 1, 2023, which meant a filing deadline of July 1, 2022 to accommodate notice and a five-month suspension period. However, in response to an unopposed petition to amend the 2017 Settlement, the Commission approved an amendment to section 12.4 extending Northwest’s requirement to file a rate case with rates to become effective no later than March 1, 2023, which meant a filing deadline of August 31, 2022. *Northwest Pipeline LLC*, 180 FERC ¶ 61,068 (2022).

Given Northwest's rate comeback obligation, Northwest reached out to its shippers late in 2021 to gauge interest in working towards a rate settlement. The Settling Parties agreed that there would be benefits to reaching a mutual resolution of rate issues to avoid the costs and uncertainties of participation in a formal rate proceeding. Thus, Northwest and the other Settling Parties engaged in settlement discussions from September 2021 through June 2022.

To facilitate the negotiations, Northwest provided the other Settling Parties information regarding costs, revenues, billing determinants, and other data needed to evaluate rates. Northwest also answered multiple rounds of data requests from the other Settling Parties. Northwest also provided extensive project data and cost information relating to its proposed MER Program. The Settling Parties held several meetings to discuss the data and related rates, Tariff, MER Program, and other issues of concern. The Settling Parties engaged in good faith negotiations, including the exchange of multiple offers and counteroffers that ultimately resulted in the Settlement.

The Settlement reflects numerous compromises among all Settling Parties. Those compromises resulted in an interrelated package of agreements that balance diverse interests and provide benefits to all parties, which together comprise the enclosed Settlement. In advance of filing the Settlement, Northwest circulated drafts to the other Settling Parties for review and comment. Northwest knows of no opposition to the Settlement and believes it is uncontested. Northwest and the other Settling Parties urge the Commission to expeditiously approve the Settlement as a single package, without modification.

III. SUMMARY OF SETTLEMENT TERMS

The terms of the Settlement are briefly summarized as follows:⁴

Background: These paragraphs explain the background facts and circumstances leading to the Settlement.

Article I – Indivisibility of Settlement Terms: Article I explains how the Settlement is a carefully crafted and integrated package that the Settling Parties request be approved in its entirety, without modification or condition.

Article II – Scope of Settlement: Article II defines the Settling Parties and limits the Settlement to only the issues expressly set forth therein.

Article III – Settlement Rates: The Settlement Rates shall be those shown in Appendix B and in the *pro forma* tariff sheets in Appendix E. If the Commission approves the Settlement before January 1, 2023, then the Settlement Rates shall become effective January 1, 2023. If the Commission approves the Settlement after January 1, 2023, then Northwest will make refunds, with interest, of any amounts collected above the Settlement Rates back to January 1, 2023.

Article IV – Other Settlement Matters: Section 4.1 identifies the state and federal income tax rates used in computing the Settlement Rates and the annual amount of net excess deferred income taxes (“EDIT”) that are amortized in the Settlement Rates. Section 4.2 provides that Northwest will continue using the same rate design principles agreed to

⁴ This summary of the Settlement terms is provided for the convenience of the Commission. In the event of any conflict between the statements in this petition and the terms contained in the Settlement, the terms of the Settlement control.

in its settlement in Docket No. RP12-490 (“2012 Settlement”)⁵ and its 2017 Settlement. Section 4.3 confirms that the Settlement Rates are based on a straight fixed variable rate design. Section 4.4 fixes the amount of the existing Columbia Gorge Expansion Project surcharge. Section 4.5 eliminates Northwest’s computation of leap year rates based on 366 days and allows Northwest to compute rates for all years based on 365 days.

Article V – Depreciation, Amortization, and Negative Salvage Rates:

Section 5.1 provides that Northwest’s depreciation, amortization, and negative salvage rates are set forth in Appendix C. Section 5.2 states that Northwest will continue to use separate sub-accounts to record net negative salvage. Section 5.3 confirms that Northwest may continue using accelerated depreciation and following Generally Accepted Accounting Principles and the Internal Revenue Code of 1954.

Article VI – U.S. Federal Corporate Income Tax Rate:

Sections 6.1 through 6.4 state that if the U.S. federal income tax rate applicable to corporations should be reduced or increased for any taxable period(s) during the Settlement Term, then Northwest will record a regulatory liability or asset reflecting such change, as shown in Appendix D to the Settlement. It explains how the applicable amount will be determined and how Northwest will refund or amortize the balance, with interest, in that account after the Settlement Term. Section 6.5 describes how Northwest will refund the balance, with interest, in the regulatory liability account that was recorded pursuant to Article VI of the 2017 Settlement due to a reduction in the U.S. federal corporate income tax rate.

Article VII – Net Excess Deferred Income Taxes:

Article VII identifies Northwest’s protected and unprotected EDIT amounts and the periods over which each

⁵ See *Northwest Pipeline GP*, 139 FERC ¶ 61,071 (2012).

will be amortized. It allows Northwest to modify its accounting for and/or amortization of EDIT as necessary to remain eligible for accelerated depreciation but provides that Northwest shall not adjust the Settlement Rates to reflect any such modified accounting for and/or amortization of EDIT.

Article VIII – Post-Retirement Benefits Other Than Pensions: Article VIII refers to the surviving terms of Article VI of Northwest’s 2012 Settlement relating to its ongoing treatment of Post-Retirement Benefits Other than Pensions (“PBOP”), and updates the amount of Northwest’s regulatory liability related to PBOPs.

Article IX – Washington State Carbon/Greenhouse Gas Tax Regulatory Asset/Liability: During the Settlement Term, Northwest may establish a regulatory asset to record the cost of carbon/greenhouse gas related taxes assessed by the state of Washington and must establish a regulatory liability to record credits received as part of a carbon/greenhouse gas related tax assessment program authorized by the state of Washington. Northwest may include such properly recorded costs and/or credits in the rates proposed in Northwest’s next NGA section 4 or 5 general rate case filing or pre-filing settlement, subject to challenge rights retained by the other Settling Parties. Such costs and/or credits shall be amortized, with interest, over a period of no less than three (3) years after the Settlement Term and shall not receive rate base treatment.

Article X – Federal Carbon/Greenhouse Gas Tax Regulatory Asset/Liability: From January 1, 2025, until the end of the Settlement Term, Northwest may establish a regulatory asset to record the cost of carbon/greenhouse gas related taxes assessed by any federal governmental body and must establish a regulatory liability to record credits received as part of a carbon/greenhouse gas related tax assessment program authorized by any federal governmental body. Northwest may include such properly recorded costs

and/or credits in the rates proposed in Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement, subject to challenge rights retained by the other Settling Parties. Such costs and/or credits shall be amortized, with interest, over a period of no less than three (3) years after the Settlement Term and shall not receive rate base treatment.

Article XI – Return on Equity for NGA Section 7(c) Projects and Calculating Allowance for Funds Used During Construction: Northwest shall use a rate of return on equity no higher than 12.50% in computing initial incremental recourse rates for NGA section 7(c) projects filed after January 1, 2023, and the allowance for funds used during construction for capital construction projects performed after January 1, 2023. Northwest shall not use a higher return on equity for either purpose until approved by the Commission in a subsequent NGA section 4 or 5 general rate case filing or pre-filing settlement.

Article XII – Elimination of South End Displacement Reliance: To enhance firm service reliability on the south end of Northwest's system, the Settling Parties agree to amend: (1) the Settlement Agreement for Reduction in Displacement Reliance dated May 1, 2001; and (2) the Settlement Agreement for Reduction in Displacement Reliance Through the Columbia River Gorge Corridor dated July 1, 2001 (collectively the "Displacement Agreements"). Beginning April 1, 2024, such amendments will reduce the total capacity of primary firm service that Northwest may contract on the south end of its system to a level that is supported by its physical capacity. Beginning April 1, 2024, Northwest may contract capacity above the physical capacity of the south end of its system provided such contracts are subordinate to primary firm service.

Article XIII – Modernization and Emissions Reduction Program Cost Recovery Mechanism: Section 13.1 establishes a cost recovery mechanism ("CRM") for Northwest's MER Program. Appendix E contains the *pro forma* tariff sheets implementing

the MER Program and CRM through a new Section 30 of the General Terms and Conditions (“GTCs”) of the Tariff. The CRM establishes a “CRM Surcharge” for the “Eligible Facilities” included in the “Eligible Facilities Plan”. Appendix F-1 sets forth the Eligible Facilities Plan, which may be updated pursuant to Section 30.3 of Appendix E. Appendix F-2 contains a calculation of an illustrative annual CRM Surcharge with estimated “Revenue Requirement”. Appendix F-3 identifies the “Rate Base Multiplier” that Northwest will use in calculating the annual CRM Surcharge based upon the then applicable U.S. federal income tax rate for corporations. Except for substitutions or additions to the Eligible Facilities Plan, which are separately addressed in Section 30.3(c) of Appendix E, proposed amendments to the MER Program and CRM must have the prior requisite “Approval” of the “CRM Shippers” in accordance with the processes established in Section 30.3(c) of Appendix E. Section 13.2 addresses the recording of a regulatory asset and/or liability for costs and/or credits resulting from carbon/greenhouse gas emissions or reductions at the Eligible Facilities if such costs and/or credits are not covered by Articles IX or X. Northwest may include such properly recorded costs and/or credits in the rates proposed in Northwest’s next NGA section 4 or 5 general rate case filing or pre-filing settlement, subject to challenge rights retained by the other Settling Parties. Such costs and/or credits shall be amortized, with interest, over a period of no less than three (3) years after the Settlement Term and shall not receive rate base treatment. Section 13.3 requires Northwest to report any reductions in carbon/greenhouse gas emissions achieved through the MER Program in Northwest’s next NGA section 4 or 5 general rate case filing or pre-filing settlement.

Article XIV – Comments of Settling Parties: Article XIV states that the Settling Parties may not submit comments to the Commission that oppose any provision of the

Settlement.

Article XV – Contesting Parties: Article XV defines the Contesting Parties and explains that if there are any Contesting Parties, Northwest shall retain all rights to file rate or tariff changes pursuant to NGA section 4 that will be applicable to the Contesting Parties. Contesting Parties forego any rights or obligations under the Settlement.

Article XVI – Effectiveness and Term: Article XVI provides that the Settlement satisfies the 2017 Settlement’s rate filing requirement and shall become effective January 1, 2023, if approved by a Final Commission Order. It also describes when and how the Settlement will become effective if it is approved by the Commission with modification or condition and details the procedures to be followed if the Commission approves the Settlement with modification or condition. It provides that if a Settling Party other than Northwest no longer wishes to participate in this Settlement because of a modification or condition, then such Settling Party shall be deemed to be a Contesting Party. It explains the consequences and procedures if the Settlement is withdrawn by Northwest because of a modification or condition or if the Settlement is rejected by the Commission in its entirety. It also defines the Settlement Term.

Article XVII – Moratorium and Mandatory Filing Requirement: Article XVII defines the Moratorium on changes to the Settlement through January 1, 2026, during which the Settling Parties are prohibited from taking certain actions inconsistent with the Settlement. It provides the standard of review to be applied if the Commission were to consider any change to the terms of the Settlement during the Moratorium. It also requires Northwest to file an NGA Section 4 general rate case with rates to become effective not later than April 1, 2028, unless Northwest has entered a pre-filing settlement that is not opposed by the Settling Parties, or an NGA section 5 general rate case has been filed on or

before April 1, 2028, regarding Northwest's rates.

Article XVIII – Reservations: Article XVIII states that the provisions of the Settlement are not severable and if the Settlement is not approved, then it shall be treated as privileged. The Commission's approval of this Settlement shall constitute a finding that it is fair and reasonable and in the public interest. The Settlement does not establish precedent, long standing practice, or settled practice of the Commission. No party shall be deemed to be the drafter of the Settlement, which shall be interpreted in accordance with the laws of Utah.

**IV.
REQUEST FOR EXPEDITIOUS APPROVAL OF THE SETTLEMENT
BY NOVEMBER 15, 2022**

The Commission should expeditiously approve the Settlement by November 15, 2022, so that the Settlement Rates and terms can be implemented by January 1, 2023, as contemplated by the Settlement. As discussed above, the Settlement results from negotiations among Northwest and its shippers to resolve general rate issues and alleviate the need for Northwest to file an NGA section 4 rate case before August 31, 2022. The Settlement will generally reduce Northwest Tariff rates, resolve other rate issues, establish the MER Program and satisfy Northwest's rate case comeback obligation under Northwest's 2017 Settlement. The Settlement also includes a Moratorium on rate changes until January 1, 2026, which will provide rate stability and predictability to all users of the system.

The Settlement results from months of good faith negotiations among the Settling Parties. The Settlement reflects an interrelated package of compromises that will benefit all system users. Northwest, on behalf of all Settling Parties, requests that the Commission

expeditiously approve the Settlement by November 15, 2022, so that the rate reductions and other benefits of the Settlement can be implemented by January 1, 2023.

**V.
CONCLUSION**

WHEREFORE, Northwest, with the support or non-opposition of the other Settling Parties, respectfully requests that the Commission expeditiously grant this petition and approve the Settlement by November 15, 2022.

Respectfully submitted,



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**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Northwest Pipeline LLC)
)
) Docket No. RP22-_____-000

STIPULATION AND SETTLEMENT AGREEMENT

Pursuant to Rule 207(a)(5) of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission (“Commission” or “FERC”), 18 C.F.R. § 385.207(a)(5), Northwest Pipeline LLC (“Northwest”) respectfully submits for the approval of the Commission this Stipulation and Settlement Agreement (“Settlement”) to, among other things, modify the transportation rates set forth in Northwest’s FERC Gas Tariff, Fifth Revised Volume No. 1 (“Tariff”), pursuant to the terms below. Northwest and the other Settling Parties (as defined in Article II) stipulate and agree to the following:

BACKGROUND

On August 18, 2017, the Commission approved Northwest’s Stipulation and Settlement Agreement in Docket No. RP17-346-000 (“2017 Settlement”).¹ Section 12.4 of the 2017 Settlement requires Northwest to file a Natural Gas Act (“NGA”) section 4 general rate case for rates to become effective not later than January 1, 2023, unless Northwest has entered a pre-filing settlement effectively satisfying the NGA section 4 general rate case filing requirement (“2022 Rate Filing Requirement”). In anticipation of the 2022 Rate Filing Requirement, Northwest invited all its shippers to engage in discussions to determine if a pre-filing settlement might be reached. Numerous and extensive meetings and discussions between Northwest and its shippers were held from

¹ *Northwest Pipeline LLC*, 160 FERC ¶ 61,008 (2017).

September 2021 through June 2022. To facilitate these discussions, Northwest provided its shippers information regarding costs, revenues, billing determinants, and other information relevant to reviewing rates. Northwest also answered multiple rounds of data requests from the shippers. The parties exchanged several offers and counteroffers.

As a result of these meetings, discussions, and information exchanges, the parties reached a settlement in principle on June 29, 2022. To provide additional time to memorialize the settlement in principle into this Settlement, Northwest filed, in Docket No. RP17-346-004, an unopposed petition to extend its 2022 Rate Filing Requirement by two months.² The Commission approved such extension on July 29, 2022, thereby extending the 2022 Rate Filing Requirement from July 1, 2022, to August 31, 2022.³

Through this Settlement, the Settling Parties⁴ have successfully resolved their issues in a practical and carefully constructed fashion, eliminating the need for testimony, discovery, hearing, and briefing of the matters resolved. The avoidance of litigation is a valuable outcome, benefiting the Settling Parties, the Commission, and the public interest.

Northwest does not expect this Settlement to be contested because 100% of the shippers who actively participated in the settlement discussions support or do not oppose this Settlement. In addition, the Settling Parties listed in Appendix A either support or do not oppose this Settlement and represent 98.85% of long-term firm transportation and storage capacity on Northwest's system.

² Unopposed Petition to Amend Settlement Agreement to Extend Mandatory Filing Date by Two Months and Request for Expedited Action by July 29, 2022, Docket No. RP17-346-004 (June 30, 2022).

³ *Northwest Pipeline LLC*, 180 FERC ¶ 61,068 (2022).

⁴ "Settling Parties" is defined in Article II of the Settlement.

ARTICLE I
INDIVISIBILITY OF SETTLEMENT TERMS

The Settling Parties have engaged in extensive settlement negotiations to resolve among themselves issues that may have been raised in an NGA section 4 rate filing and this Settlement provides for a reasonable negotiated resolution of those issues. This Settlement is a carefully crafted compromise among many parties with diverse and often conflicting interests. This Settlement is an integrated package and the Settling Parties request that it be approved in its entirety, without modification or condition.

ARTICLE II
SCOPE OF SETTLEMENT

This Settlement applies to all Settling Parties. A “Settling Party” is: (a) any party identified in Appendix A; or (b) any party or shipper not identified in Appendix A that either supports or does not oppose this Settlement as a whole and/or any of its underlying provisions. This Settlement represents a negotiated resolution of only the issues expressly set forth in this Settlement.

ARTICLE III
SETTLEMENT RATES

Upon the Settlement becoming effective in accordance with Article XVI, the “Settlement Rates” shown in Appendix B shall become effective January 1, 2023, and shall remain in effect through the remainder of the Settlement Term (as defined in Article XVI, Section 16.7).⁵ The Settlement Rates are computed consistent with the terms of this Settlement and are reflected as daily rates on the *pro forma* tariff sheets submitted herewith in Appendix E. The Commission’s approval of this Settlement shall constitute all authority

⁵ To be consistent with the “Gas Day” defined in the Tariff, the Settlement Rates will become effective at 8:00 a.m. Mountain Standard Time.

necessary for Northwest to place into effect final tariff sheets consistent with the *pro forma* tariff sheets in Appendix E. If the Settlement becomes effective, in accordance with Article XVI, after January 1, 2023, Northwest shall refund to shippers any amounts collected in excess of the applicable Settlement Rates for the period beginning January 1, 2023, until the date on which final tariff sheets containing the Settlement Rates become effective. With respect to any such refunds, Northwest shall also include interest, calculated in accordance with 18 C.F.R. § 154.501(d). The refund provided in accordance with this paragraph will be provided in the first bill issued after final tariff sheets containing the Settlement Rates become effective. To the extent refunds are required pursuant to this Article III, within thirty (30) days after Northwest makes such refunds, Northwest shall file a refund report in accordance with 18 C.F.R. § 154.502.

ARTICLE IV
OTHER SETTLEMENT RATE MATTERS

The Settlement Rates incorporate the following:

Section 4.1

Tax Matters:

- (a) Allowance for State and Federal Income Taxes: The Settlement Rates include an allowance for state and federal income taxes computed using a federal income tax rate of 21.00%, a state income tax rate of 3.80%, and an overall effective composite income tax rate of 24.00%.
- (b) Net Excess Deferred Income Taxes (“EDIT”): The Settlement Rates include an annual amount of (\$18,898,367) commencing January 1, 2023, for the

amortization of EDIT, under the terms and subject to the conditions set forth in Article VII.

Section 4.2

Northwest will continue using the same rate design principles as agreed to in its Stipulation and Settlement Agreement approved in Docket No. RP12-490-000 (“2012 Settlement”)⁶ and the 2017 Settlement.

Section 4.3

General Transmission System Rate Design: The Settlement Rates are based on a straight fixed variable (“SFV”) rate design.

Section 4.4

Columbia Gorge Expansion Project Surcharge: For the period that expires the sooner of the expiration date of this Settlement or the expiration date of the current term of Contract No. 100022, the maximum facility reservation surcharge for service on the Columbia Gorge Expansion Project, as stated in footnote 3 of the Statement of Rates on Sheet No. 5-B of the Tariff included in Appendix E, shall be fixed at \$0.10646. In the event this Settlement expires before the expiration of the current term of Contract No. 100022, the maximum facility reservation surcharge will remain at \$0.10646 until the Commission approves a new maximum facility reservation surcharge for service on the Columbia Gorge Expansion Project.

Section 4.5

Elimination of Leap Year Rate Adjustment: Northwest and the Settling Parties have agreed to remove the current requirement that daily reservation rates and demand

⁶ *Northwest Pipeline GP*, 139 FERC ¶ 61,071 (2012).

rates be computed in leap years based on three hundred sixty-six (366) days. Beginning January 1, 2023, Northwest will compute daily reservation rates and demand rates for all years based on three hundred sixty-five (365) days. *Pro forma* tariff sheets reflecting such agreement are provided herewith in Appendix E.⁷

ARTICLE V
DEPRECIATION, AMORTIZATION,
AND NET NEGATIVE SALVAGE RATES

Section 5.1

The depreciation, amortization, and net negative salvage rates used in deriving the Settlement Rates are shown in Appendix C. Effective January 1, 2023, Northwest will utilize the depreciation, amortization, and net negative salvage rates in Appendix C for recording depreciation, amortization, and net negative salvage expenses.

Section 5.2

Northwest will continue to use separate sub-accounts to record net negative salvage.

Section 5.3

Nothing in this Settlement shall preclude Northwest from continuing to utilize accelerated depreciation for tax purposes nor from continuing to follow Generally Accepted Accounting Principles and the Internal Revenue Code of 1954, as amended, and regulations promulgated thereunder, which utilize tax normalization. Northwest may correct or modify its accounting as necessary to remain eligible to use and comply with applicable rules for accelerated depreciation and tax normalization, provided there shall be

⁷ See Appendix E at Sheet Nos. 5-C, 7-A, 8-A, 9.

no modification to the Settlement Rates in connection with any such correction or modification.

ARTICLE VI
U.S. FEDERAL CORPORATE INCOME TAX RATE

Section 6.1

If the current U.S. federal income tax rate of 21% applicable to corporations should be reduced for any taxable period(s) during the Settlement Term (“Reduced Tax Rate”), then Northwest shall record in a regulatory liability account, to be ultimately returned to the “Original Shippers”⁸ charged the excess tax: (a) the dollar amount shown in Appendix D for the Reduced Tax Rate⁹ multiplied by (b) the number of years and/or partial years (prorated monthly) during the Settlement Term that the Reduced Tax Rate is in effect. Northwest shall use the regulatory liability account to issue refunds, with interest at the Commission’s authorized interest rate in accordance with 18 C.F.R. § 154.501(d) from the effective date of the tax change to that date that refunds are provided, to Original Shippers within thirty (30) days after the effective date of the rates established through Northwest’s next NGA section 4 or 5 general rate case filing or pre-filing settlement.

Section 6.2

If the current U.S. federal income tax rate of 21% applicable to corporations should be increased for any taxable period(s) during the Settlement Term (“Increased Tax Rate”), then Northwest shall record in a regulatory asset account, to be ultimately recovered by

⁸ An “Original Shipper” means a shipper that originally contracted with Northwest for firm capacity at the Maximum Base Tariff Rate listed in the Tariff and does not include any Replacement Shipper.

⁹ Any fraction of a percent shall be rounded to the nearest one-tenth percent and the difference between the dollar amounts reflected in Appendix D shall be interpolated accordingly.

Northwest: (a) the dollar amount shown in Appendix D for the Increased Tax Rate¹⁰ multiplied by (b) the number of years and/or partial years (prorated monthly) during the Settlement Term that the Increased Tax Rate is in effect. Northwest shall amortize through rates the balance of the regulatory asset account over a period of five (5) years beginning with the effective date of the rates established through Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement. Any costs recorded in such regulatory asset may accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully recovers the costs through its rates.

Section 6.3

If the current U.S. federal income tax rate applicable to corporations of 21% should decrease for any taxable period during the Settlement Term, then the terms and provisions of this Article VI shall continue in effect beyond the Settlement Term until all refunds under Section 6.1 have been made.

Section 6.4

If the current U.S. federal income tax rate applicable to corporations of 21% should increase for any taxable period during the Settlement Term, then the terms and provisions of this Article VI shall continue in effect beyond the Settlement Term until the five-year amortization period is complete.

Section 6.5

During the term of the 2017 Settlement, the U.S. federal income tax rate applicable to corporations was reduced from 35% to 21%. Article VI, Section 6.1 of the 2017

¹⁰ Any fraction of a percent shall be rounded to the nearest one-tenth percent and the difference between the dollar amounts reflected in Appendix D shall be interpolated accordingly.

Settlement required Northwest to record a regulatory liability account like Section 6.1 above in the event of a decrease in the federal income tax rate. As a part of this Settlement, Settling Parties have agreed to satisfy Article VI, Section 6.1 of the 2017 Settlement through Northwest's issuance of refunds, with interest at the Commission's interest rate from the effective date of the decrease to the date refunds are provided, from the 2017 Settlement's regulatory liability account to Original Shippers within thirty (30) days after the effective date of the Settlement Rates. Exhibit G attached hereto and incorporated herein by reference provides the details supporting the refund calculation and the principal amounts to be refunded each Original Shipper under the 2017 Settlement. Upon making such refunds, with interest, Northwest shall file a refund report in accordance with Section 154.501(e) of the Commission's regulations.

ARTICLE VII
NET EXCESS DEFERRED INCOME TAXES

The annual amount of (\$18,898,367) reflects the amortization of Northwest's net EDIT regulatory liability of (\$209,352,496), with the protected EDIT amount of (\$167,612,648) amortized over 15.31 years for an annual amortization of (\$10,947,920) and the unprotected EDIT amount of (\$41,739,848) amortized over five (5) years and three (3) months for an annual amortization of (\$7,950,447). If, during the Settlement Term, Northwest's amortization of EDIT would be in violation of the tax normalization principles required under the Internal Revenue Code such that Northwest would be precluded from the full use of accelerated depreciation, then Northwest shall have the right to modify its accounting for EDIT and/or amortization of EDIT as, and to the extent necessary, to maintain consistency with the tax normalization principles of the Internal Revenue Code, and thus to remain eligible to use accelerated depreciation without interruption. To the

extent that Northwest determines that it is necessary to modify its accounting for EDIT and/or amortization of EDIT to avoid a normalization violation, Northwest shall file a notice of such action with the Commission and provide notice of this action to the Settling Parties. Such notice shall provide both details and an explanation of the need for Northwest's action. Northwest shall not adjust the Settlement Rates to reflect any modified accounting for EDIT and/or amortization of EDIT that it determines to be necessary to maintain consistency with the tax normalization principles.

ARTICLE VIII
POST-RETIREMENT BENEFITS OTHER THAN PENSIONS

Article VI of Northwest's 2012 Settlement addresses the ongoing treatment of Post-Retirement Benefits Other than Pensions ("PBOP"). Section 6.7 of Article VI of the 2012 Settlement provides that, "With the exception of Section 6.1, the terms and provisions of this Article VI shall continue in effect beyond the [2012] Settlement Term until the Commission, in response to any party carrying the burden of persuasion, determines to modify or change the terms and provisions relating to PBOPs as set forth herein." Section 6.1 sets forth the amount of the regulatory liability that existed at that time, which has now been updated to be \$40,980,421 as of December 31, 2021, in FERC Account No. 254.

ARTICLE IX
WASHINGTON STATE CARBON/GREENHOUSE GAS TAX
REGULATORY ASSET/LIABILITY

Section 9.1

Northwest is authorized to establish a regulatory asset to record costs actually paid by Northwest during the Settlement Term for any carbon/greenhouse gas related taxes assessed by the state of Washington. Any costs recorded in such regulatory asset will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d)

from the date incurred until Northwest fully recovers the costs through its rates.

Section 9.2

Northwest is required to establish a regulatory liability to record any cost credits that Northwest receives as part of any carbon/greenhouse gas related tax assessment program authorized by the state of Washington during the Settlement Term. Any credits recorded in such regulatory liability will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully returns the credited amounts through its rates.

Section 9.3

Northwest may include the costs properly recorded in such regulatory asset and must include any credits recorded in such regulatory liability in the rates proposed in Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement. Such costs and/or credits shall be amortized over a period of no less than three (3) years. No costs recorded in such regulatory asset shall receive rate base treatment, nor shall any credits recorded in such regulatory liability receive rate base treatment.

Section 9.4

In Northwest's next NGA section 4 or 5 general rate case filing, Settling Parties retain all rights to challenge Northwest's recovery in rates of costs recorded in such regulatory asset; provided, however, Settling Parties shall not challenge Northwest's authority to record such costs as a regulatory asset or that the costs were incurred outside of the applicable base period and test period.

ARTICLE X
FEDERAL CARBON/GREENHOUSE GAS TAX
REGULATORY ASSET/LIABILITY

Section 10.1

Northwest is authorized to establish a regulatory asset to record costs actually paid by Northwest from January 1, 2025, until the end of the Settlement Term for any carbon/greenhouse gas related taxes assessed by any federal governmental body. Any costs recorded in such regulatory asset will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully recovers the costs through its rates.

Section 10.2

Northwest is required to establish a regulatory liability to record any cost credits that Northwest receives as part of any carbon/greenhouse gas related tax assessment program authorized by federal governmental body from January 1, 2025, until the end of the Settlement Term. Any credits recorded in such regulatory liability will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully returns the credited amounts through its rates.

Section 10.3

Northwest may include the costs properly recorded in such regulatory asset and must include any credits recorded in such regulatory liability in the rates proposed in Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement. Such costs and/or credits shall be amortized over a period of no less than three (3) years. No

costs recorded in such regulatory asset shall receive rate base treatment, nor shall any credits recorded in such regulatory liability receive rate base treatment.

Section 10.4

In Northwest's next NGA section 4 or 5 general rate case filing, Settling Parties retain all rights to challenge Northwest's recovery in rates of costs recorded in such regulatory asset; provided, however, Settling Parties shall not challenge Northwest's authority to record such costs as a regulatory asset or that the costs were incurred outside of the applicable base period and test period.

ARTICLE XI RETURN ON EQUITY FOR NGA SECTION 7(C) PROJECTS AND CALCULATING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

For all expansion projects for which Northwest files an application for a certificate of public convenience and necessity under NGA section 7(c) after January 1, 2023, Northwest shall use a rate of return on equity no higher than 12.50% in computing the initial incremental recourse rates. For all capital construction projects performed after January 1, 2023, Northwest will use a rate of return on equity no higher than 12.50% in computing the allowance for funds used during construction. Northwest shall not use a return on equity higher than 12.50% for either of these purposes unless and until a new return on equity is approved by the Commission in a subsequent NGA section 4 or 5 general rate case filing or pre-filing settlement.

ARTICLE XII
ELIMINATION OF
SOUTH END DISPLACEMENT RELIANCE

Section 12.1

In accordance with the provisions of this Article XII, the Settling Parties agree to amend: (1) the Settlement Agreement for Reduction in Displacement Reliance dated May 1, 2001; and (2) the Settlement Agreement for Reduction in Displacement Reliance Through the Columbia River Gorge Corridor dated July 1, 2001 (collectively, the “Displacement Agreements”).¹¹ The Displacement Agreements effectively limit the amount of displacement-dependent capacity that Northwest may contract for primary firm service at certain points on its mainline.¹² The Settling Parties have agreed in Sections 12.2 and 12.3 below to reclassify such displacement-dependent primary firm capacity on the south end of Northwest’s mainline as secondary firm capacity beginning April 1, 2024. Such reclassification will leave all remaining primary firm capacity on the south end of Northwest’s mainline supported by physical capacity, which will in turn enhance firm service reliability by eliminating Northwest’s reliance on displacement and operational flow orders as a basis for scheduling primary firm service on the south end of Northwest’s mainline.

Section 12.2

The Settling Parties will amend the Displacement Agreements¹³ to reduce the total capacity of primary firm service that Northwest may contract within the LaPlata to Green

¹¹ The Commission was advised of the Displacements Agreements shortly after their executions in 2001. *See Northwest Pipeline Corp.*, 99 FERC ¶ 61,365, at 62,539 (2002); *Northwest Pipeline Corp.*, 98 FERC ¶ 61,352, at 62,487 (2002).

¹² *See Northwest Pipeline Corp.*, 98 FERC ¶ 61,352, at 62,487.

¹³ While all Settling Parties agree to amend the Displacement Agreements, only a subset of the Settling Parties actually signed such agreements and, thus, will be executing the desired amendments.

River mainline corridor (“Corridor”) on both north and south flow days to a level that is supported by the physical capacity within the Corridor, with such amendment to be effective April 1, 2024. From July 1, 2022, through March 31, 2024, any contract by Northwest for primary firm service within the Corridor that is not supported by the physical capacity within the Corridor shall have a contract period ending no later than March 31, 2024.

Section 12.3

Beginning April 1, 2024, Northwest may contract capacity above the physical capacity within the Corridor on both north and south flow days under a Rate Schedule TF-1 Firm Service Agreement provided such contracts are subordinate to primary firm service and will not result in the issuance of operational flow order(s). Such subordinate rights contracts will have a scheduling/curtailment priority consistent with secondary firm service under Section 12.1(b)(ii) of the General Terms and Conditions (“GTCs”) of the Tariff. Appendix E contains the *pro forma* tariff sheets setting forth the Tariff changes necessary to effectuate this new class of secondary firm service.¹⁴

ARTICLE XIII MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM

Section 13.1

This Settlement establishes a cost recovery mechanism (“CRM”) for implementing Northwest’s Modernization and Emissions Reduction Program (“MER Program”) to strengthen the safety, efficiency, reliability, and flexibility of Northwest’s system while reducing its air emissions. Appendix E attached hereto contains the *pro forma* tariff sheets,

¹⁴ See Appendix E at Sheet Nos. 202-E, 219-B, 302-D, 303-B.

including a new Section 30 of the GTCs of Northwest's Tariff implementing the MER Program and CRM.¹⁵ The CRM establishes a separately tracked "CRM Surcharge," as defined in Section 30 of Appendix E, to recover the costs associated with the "Eligible Facilities," as defined in the Eligible Facilities Plan ("EFP") attached hereto as Appendix F-1, which may be updated pursuant to Section 30.3 of Appendix E. Calculations of illustrative annual CRM Surcharges with estimated "Revenue Requirements" are attached hereto as Appendix F-2. Appendix F-3 attached hereto provides the Rate Base Multiplier that Northwest will use in calculating the annual CRM Surcharge in its limited NGA section 4 filing(s) based upon the then applicable U.S. federal income tax rate for corporations. The terms and conditions of the MER Program and CRM agreed to as part of this Settlement are memorialized in Section 30 of Appendix E and in Appendices F-1, F-2, and F-3 and may only be amended with the requisite "Approval", as defined in Section 30.3(c) of Appendix E of the CRM Shippers. During any year at either the normal annual CRM meeting held pursuant to Section 30.5 of Appendix E or at a special meeting called by Northwest with at least thirty (30) days' prior written notice, Northwest may propose amendment(s) to the MER Program and/or CRM.¹⁶ The meeting and voting processes for such proposed amendment(s) will follow the meeting and voting processes established in Section 30.3(c) of Appendix E. If the requisite Approval for the proposed amendment(s) is received, then Northwest will file the proposed amendment(s) to this Settlement and Section 30 of the GTCs of Northwest's Tariff with the Commission for its approval. If the requisite Approval for the proposed amendment(s) is not received, then Northwest will not

¹⁵ See Appendix E at Sheet Nos. 5-B, 18, 101, 259-B, 290-296, 303-A.

¹⁶ The amendments to the MER Program or CRM discussed in this Section 13.1 are amendments other than substitutions or additions to the EFP. Substitutions or additions to the EFP are addressed in Section 30.3(c) of Appendix E.

make a filing with the Commission requesting approval of the proposed amendment(s) to this Settlement and Section 30 of the GTCs of Northwest's Tariff.

Section 13.2

- (a) If Northwest actually pays costs for carbon/greenhouse gas emissions at the Eligible Facilities during the period from November 1, 2026, through March 31, 2028, and such costs are not covered by the regulatory assets established under Articles IX or X, then Northwest may establish a regulatory asset to record such costs. Any costs recorded in such regulatory asset will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully recovers the costs through its rates.
- (b) If Northwest receives cost credits from the reduction of carbon/greenhouse gas emissions at the Eligible Facilities during the period from November 1, 2026, through March 31, 2028, and such cost credits are not covered by the regulatory liabilities established under Articles IX or X, then Northwest will be required to establish a regulatory liability to record such cost credits. Any credits recorded in such regulatory liability will accumulate interest at the Commission's rate in accordance with 18 C.F.R. § 154.501(d) from the date incurred until Northwest fully returns the credited amounts through its rates.
- (c) Northwest may include the costs properly recorded in such regulatory asset and must include any credits recorded in such regulatory liability in the rates proposed in Northwest's next NGA section 4 or 5 general rate case filing or

pre-filing settlement. Such costs and/or credits shall be amortized over a period of no less than three (3) years. No costs recorded in such regulatory asset shall receive rate base treatment, nor shall any credits recorded in such regulatory liability receive rate base treatment.

- (d) In Northwest's next NGA section 4 or 5 general rate case filing, Settling Parties retain all rights to challenge Northwest's recovery in rates of costs recorded in such regulatory asset; provided, however, Settling Parties shall not challenge Northwest's authority to record such costs as a regulatory asset or that the costs were incurred outside of the applicable base period and test period.

Section 13.3

Northwest will provide a report to the other Settling Parties of any reductions in carbon/greenhouse gas emissions achieved through the MER Program in Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement.

ARTICLE XIV COMMENTS OF SETTling PARTIES

Settling Parties agree that, to the extent that any comments are filed by a Settling Party with the Commission in response to the submission of this Settlement, such comments will not be in opposition to any provision of this Settlement.

ARTICLE XV CONTESTING PARTIES

Section 15.1

Any entity, party, or Settling Party shall become a Contesting Party on the date that it: (a) files any pleading at the Commission concerning this Settlement, other than a request

for rehearing in accordance with Section 16.3 or Section 16.4, that takes any position regarding the Settlement other than that the entity, party, or Settling Party (i) unequivocally supports the Settlement as a whole and each of its underlying provisions, (ii) does not oppose approval of the Settlement as a whole, and/or (iii) urges expedited approval of the Settlement as filed; (b) provides notice as set forth in Section 16.5 that it elects to become a Contesting Party; or (c) takes any action inconsistent with the terms of the Settlement.

Section 15.2

Contesting Parties shall forego any and all rights or obligations under the Settlement. Northwest shall retain all rights to file rate or Tariff changes pursuant to NGA section 4 that will be applicable to all Contesting Parties, notwithstanding anything in this Settlement. Any Commission orders during the term of this Settlement related to such NGA section 4 filings that are otherwise precluded by the Settlement shall only become effective as to Contesting Parties. Further, no rate, surcharge, or allocation of costs applicable to any Settling Party shall be modified because of the election of any other party to be a Contesting Party.

ARTICLE XVI EFFECTIVENESS AND TERM

Section 16.1

This Settlement satisfies the 2017 Settlement’s 2022 Rate Filing Requirement. Upon approval by a Final Commission Order,¹⁷ this Settlement shall become effective January 1, 2023 (“Effective Date”). If a Commission order approving the Settlement

¹⁷ For purposes of this Settlement, a “Final Commission Order” is an order by the Commission for which no request for rehearing or petition for review or certiorari is pending and for which the statutory period within which to seek rehearing, review, or certiorari has expired.

requires modification(s) or condition(s), then the Settlement shall take effect with the modification(s) or condition(s) required by the Commission, subject to the rights of the parties enumerated in this Article. To the extent that this Settlement is approved without modification or condition, the Settling Parties are bound by the terms of the Settlement and waive any and all rights to file requests for rehearing, clarification, and/or reconsideration of such an order.

Section 16.2

If the Commission issues an order approving this Settlement subject to modification or condition, then within seven (7) calendar days of the date of such an order, the Settling Parties will initiate a good-faith meet-and-confer process to: (a) determine whether the Commission-imposed modification or condition can be accepted by all Settling Parties, or, if not, then (b) make such mutually agreeable changes to this Settlement as are necessary so it is acceptable to all the Settling Parties. If within fourteen (14) calendar days of the date of such an order the Settling Parties are unable to mutually agree as provided for in (a) or (b) in the preceding sentence, then the obligation to meet-and-confer in good faith shall cease and the Settling Parties may pursue their rights set forth in Sections 16.3, 16.4, 16.5, and 16.6.

Section 16.3

If the Commission issues an order approving this Settlement subject to modification or condition, then within twenty-one (21) calendar days of the issuance of such an order and following the good faith efforts prescribed in Section 16.2, Northwest shall provide written notice to the Commission and all parties in this proceeding stating whether it will withdraw this Settlement and, if it does not withdraw this Settlement, whether it will seek

rehearing of such order. Failure to provide such notice shall be deemed Northwest's election not to withdraw this Settlement but shall not prevent Northwest from seeking rehearing. If Northwest does not withdraw this Settlement, then this Settlement shall remain in effect with the modification or condition required by the Commission, subject to the outcome of any request for rehearing. If Northwest elects to file a request for rehearing, it must be consistent with the terms of this Settlement and no other Settling Party shall oppose such a request for rehearing.¹⁸ Within seven (7) calendar days of a Final Commission Order denying any request for rehearing that is consistent with this Settlement, Northwest shall have the option to withdraw this Settlement by providing written notice of withdrawal of this Settlement to the Commission and all parties in this proceeding.

Section 16.4

If the Commission issues an order approving this Settlement subject to modification or condition, then within twenty-one (21) calendar days of the issuance of such an order and following the good faith efforts prescribed in Section 16.2, each Settling Party that no longer supports the settlement, other than Northwest shall provide written notice to the Commission and all parties in this proceeding stating it will no longer continue participating in this Settlement. Failure to provide such notice shall be deemed such Settling Party's election to continue its participation in this Settlement but shall not prevent such Settling Party from seeking rehearing. If such Settling Party continues participating in this Settlement, then such Settling Party shall be bound by this Settlement as modified or conditioned by the Commission, subject to the outcome of any request for rehearing. If

¹⁸ However, another Settling Party may challenge whether Northwest's request for rehearing is, in fact, consistent with the terms of this Settlement.

such Settling Party elects to file a request for rehearing, it must be consistent with the terms of this Settlement and no other Settling Party will oppose such request for rehearing.¹⁹ Within seven (7) calendar days of a Final Commission Order denying any request for rehearing that is consistent with this Settlement, any Settling Party other than Northwest shall have the option to cease participating in this Settlement by providing written notice of withdrawal from participation in this Settlement to the Commission and all parties in this proceeding.

Section 16.5

If a Settling Party other than Northwest provides notice in compliance with Section 16.4 that it no longer wishes to participate in this Settlement, then such Settling Party shall cease to be a Settling Party and shall be deemed to be a Contesting Party as of the date of such notice. Within seven (7) calendar days of receipt of a notice that any Settling Party other than Northwest elects to become a Contesting Party, Northwest shall have the option, but not the obligation, to withdraw this Settlement by providing written notice of withdrawal of this Settlement to the Commission and all parties in this proceeding.

Section 16.6

If Northwest withdraws this Settlement in compliance with this Article XVI or this Settlement is otherwise rejected in its entirety in a Final Commission Order, then this Settlement shall be deemed null and void. If this Settlement becomes null and void, then Northwest shall have one hundred eighty (180) days thereafter to submit an NGA section 4 general rate case.

¹⁹ However, another Settling Party may challenge whether such Settling Party's request for rehearing is, in fact, consistent with the terms of this Settlement.

Section 16.7

The term of this Settlement shall be from the Effective Date until the effective date of the rates established through Northwest's next NGA section 4 or 5 general rate case filing or pre-filing settlement ("Settlement Term").²⁰

ARTICLE XVII MORATORIUM AND MANDATORY FILING REQUIREMENT

Section 17.1

This Settlement establishes a moratorium on any Settling Party proposing any NGA section 4 or 5 changes to the levels of Northwest's general rates or other matters specifically addressed and resolved by this Settlement that would seek to place such new rates or changes into effect as among the Settling Parties any earlier than January 1, 2026 ("Moratorium"). Thus, except as provided in this Article XVII, all Settling Parties agree to not file or otherwise initiate, support, or advocate for a change to the Settlement Rates or other matters specifically addressed and resolved by this Settlement under either NGA section 4 or 5 during the Moratorium. This Moratorium will not preclude Northwest from making other filings with the Commission that do not change the rates of this Settlement, do not change or conflict with the provisions of this Settlement or degrade existing services. Subject to the preceding sentence, allowable other filings include but are not limited to: the limited NGA section 4 filings contemplated under the CRM; requests for authorization to construct and operate new facilities; requests to provide new services not covered by the Settlement; requests for incremental, maximum recourse, and/or other rates and/or rate schedules associated with such new facilities or new services; requests for new or modified

²⁰ However, there are certain provisions of this Settlement that will by their express terms survive beyond the end of the Settlement Term.

terms or conditions of service; entering into discounted rate agreements; entering into negotiated rate agreements; or other Tariff changes that do not change the provisions of this Settlement, including, but not limited to, adjustments for fuel, rate adjustments for the recovery of surcharges for items such as the Commission’s Annual Charge Adjustment, or compliance tariff changes required under this Settlement or by the Commission.

Section 17.2

Neither Northwest nor any other Settling Party shall be precluded from seeking enforcement of the terms of this Settlement.

Section 17.3

To the extent that the Commission considers any change to the provisions of this Settlement during the Moratorium, the standard of review for any changes to this Settlement proposed by a Settling Party shall be the *Mobile-Sierra* “public interest” standard.²¹ The standard of review for any changes proposed by a non-Settling Party or the Commission, acting *sua sponte*, shall be the ordinary “just and reasonable” standard.²²

Section 17.4

Northwest will file an NGA section 4 general rate case at the Commission for new rates to become effective not later than April 1, 2028, unless: (a) Northwest has entered a pre-filing settlement that is not opposed by the Settling Parties; or (b) an NGA section 5 general rate case has been filed on or before April 1, 2028, regarding Northwest’s rates.

²¹ *United Gas Pipe Line Co. v. Mobile Gas Serv. Corp.*, 350 U.S. 332 (1956); *FPC v. Sierra Pac. Power Co.*, 350 U.S. 348 (1956) (together, “*Mobile-Sierra*”); *Morgan Stanley Cap. Grp. Inc. v. Pub. Util. Dist. No. 1*, 554 U.S. 527 (2008) (“*Morgan Stanley*”).

²² See *Morgan Stanley*, 554 U.S. at 535.

ARTICLE XVIII
RESERVATIONS

Section 18.1

The various provisions of this Settlement are not severable. If this Settlement does not become effective in accordance with Article XVI, then it shall be privileged, and all discussions held and materials provided by any party in reaching this Settlement shall be treated as if it were subject to Rule 602 of the Commission's Rules of Practice and Procedure, 18 C.F.R § 385.602, regardless of whether Rule 602 applies. The provisions of this Settlement relate only to the specific matters resolved by this Settlement and no Settling Party waives any claim or right which it otherwise may have with respect to any matters not expressly provided for in this Settlement.

Section 18.2

The Commission's approval of this Settlement shall constitute a finding that the Settlement is fair and reasonable and in the public interest but shall not constitute a determination on the merits of the specific provisions of this Settlement. The Commission's approval of this Settlement shall not constitute Commission precedent regarding any principle or issue. The methods or practices observed in deriving rates and the presence or absence of methods of establishing rates as referenced in this Settlement shall not be used to prejudice any otherwise available rights or arguments of any Settling Party in a future proceeding, other than to enforce the terms of this Settlement or collect rates due for the service provided while this Settlement remains in effect, and shall not be used as evidence that a particular method is a "long standing practice" as that term is used in *Columbia Gas Transmission Corp. v. FERC*, 628 F.2d 578 (D.C. Cir. 1979), or a "settled

practice” as that term is used in *Public Service Commission of New York v. FERC*, 642 F.2d 1335 (D.C. Cir. 1980).

Section 18.3

No party shall be deemed the drafter of this Settlement, and this Settlement shall not be construed against any party as the drafter.

Section 18.4

This Settlement shall be interpreted in accordance with and governed by the laws of the State of Utah, without regard to its conflicts of laws principles.

DATED this 26th day of August 2022.

Respectfully submitted,

NORTHWEST PIPELINE LLC



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APPENDICES

Appendix A	List of Settling Parties
Appendix B	Summary of Daily Settlement Rates Exclusive of Surcharges Effective January 1, 2023
Appendix C	Summary of Depreciation, Amortization, and Net Negative Salvage Rates
Appendix D	Annual Regulatory Asset or Liability Related to Change in U.S. Federal Corporate Income Tax Rate
Appendix E	<i>Pro Forma</i> Tariff Sheets
Appendix F	Modernization and Emissions Reduction Program
Appendix F-1:	Eligible Facilities Plan
Appendix F-2:	Illustrative Rate Calculations
Appendix F-3:	Revised Rate Base Multiplier Related to a Change in U.S. Federal Corporate Income Tax Rate
Appendix G	2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate

**Northwest Pipeline LLC
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List of Settling Parties**

Alliance of Western Energy Consumers
Avista Corporation
Black Hills Service Company
BP Energy Company
Cardinal FG Company
Cascade Kelly Holdings LLC dba Columbia Pacific Bio-Refinery
Cascade Natural Gas Corporation
Chevron U.S.A. Inc.
Citadel Energy Marketing LLC
City of Blanding
City Of Ellensburg
City Of Enumclaw
Clearwater Paper Corporation
Cyanco Company, LLC
EP Minerals, LLC
Evraz Inc. NA
FortisBC Energy Inc.
Frederickson Power LP
Georgia-Pacific LLC
Harvey's Tahoe Management Co., Inc.
Idaho Power Company
Idahoan Foods, LLC
IGI Resources, Inc.
Intermountain Gas Company
International Paper
Kinect Energy Group
Longview Fibre Paper and Packaging, Inc.
Newmont USA Ltd
Nippon Dynawave Packaging Co.
Northwest Natural Gas Company
North Pacific Paper Company, LLC
Northwest Pipeline LLC
Occidental Energy Marketing, Inc.
PacifiCorp
Portland General Electric Company
Premier Entertainment Tahoe, LLC dba Montbleu Resort

**Northwest Pipeline LLC
Docket No. RP22-
List of Settling Parties
(continued)**

Public Utility District No. 1 of Clark County
Puget Sound Energy, Inc.
Questar Gas Company d/b/a Dominion Energy Utah
Roseburg Forest Products
Shell Energy North America (US), L.P.
Sierra Pacific Power Company
Six One Commodities LLC
Southwest Gas Corporation
Tenaska Marketing Ventures
The Boeing Company
Town Of Rangely
United States Gypsum Company
Weyerhaeuser NR Company

Northwest Pipeline LLC
Docket No. RP22-
Summary of Daily Settlement Rates 1/
Exclusive of Surcharges Effective January 1, 2023

<u>Line</u> <u>No.</u>	<u>Rate Schedule</u> (a)	<u>Rate</u> (b)
1	Rate Schedule TF-1	
2	Reservation Charge - Large Customer	\$0.37250
3	- Evergreen - 25-year	\$0.27082
4	Volumetric Charge - Large Customer	\$0.00935
5	- Evergreen - 25-year	\$0.00935
6	- Small Customer	\$0.66230
7	Rate Schedule TF-2	
8	Reservation Charge	\$0.37250
9	Volumetric Charge	\$0.00935
10	Rate Schedule TI-1	
11	Maximum Volumetric Charge 2/	\$0.38185
12	Minimum Volumetric Charge	\$0.00935
13	Rate Schedule SGS-2F Pre-Expansion	
14	Demand Charge	\$0.02220
15	Capacity Demand Charge	\$0.00081
16	Rate Schedule SGS-2F Expansion	
17	Demand Charge	\$0.03393
18	Capacity Demand Charge	\$0.00291
19	Rate Schedule SGS-2I	
20	Volumetric Charge	\$0.00240
21	Rate Schedule SGS-2F Volumetric Bid Rates Pre-Expansion	
22	Withdrawal Charge	\$0.02220
23	Storage Charge	\$0.00081
24	Rate Schedule SGS-2F Volumetric Bid Rates Expansion	
25	Withdrawal Charge	\$0.03393
26	Storage Charge	\$0.00291
27	Rate Schedule LS-2F	
28	Demand Charge	\$0.03136
29	Capacity Demand Charge	\$0.00401
30	Liquefaction Charge	\$0.58646
31	Vaporization Charge	\$0.07272
32	Rate Schedule LS-2I 3/	
33	Maximum Volumetric Charge	\$0.00802
34	Minimum Volumetric Charge	\$0.00000

Northwest Pipeline LLC
Docket No. RP22-
Summary of Daily Settlement Rates 1/
Exclusive of Surcharges Effective January 1, 2023

<u>Line</u> <u>No.</u>	<u>Rate Schedule</u> (a)	<u>Rate</u> (b)
35	Rate Schedule LS-2F Volumetric Bid 3/	
36	Vaporization Demand Related Charge	\$0.03136
37	Storage Capacity Charge	\$0.00401
38	Rate Schedule DEX-1	
39	Maximum Volumetric Charge	\$0.38185
40	Minimum Volumetric Charge	\$0.00000
41	Rate Schedules PAL and TPAL	
42	Maximum Volumetric Charge	\$0.38185
43	Minimum Volumetric Charge	\$0.00000
44	Facilities Reservation Surcharge for the Columbia Gorge 1999 Expansion	\$0.10646

1/ Reflects reservation, demand and capacity demand charges as daily rates.

2/ Designed on a 100% load factor basis of the Rate Schedule TF-1 (Large Customer) rates.

3/ LS-2I and LS-2F volumetric bid service will also be assessed Rate Schedule LS-2F liquefaction and vaporization charges.

Appendix C

**Northwest Pipeline LLC
Docket No. RP22-
Summary of Depreciation, Amortization, and Net Negative Salvage Rates**

<u>Line No.</u>	<u>Description</u>	<u>Depreciation Rate</u>	<u>Net Negative Salvage Rate</u>	<u>Total Rate</u>
(a)	(b)	(c)	(d)	(e)
1	General System Transmission	2.50%	0.20%	2.70%
2	Evergreen 25-Year	2.95%	0.20%	3.15%
3	Other Transmission:			
4	Berwick	3.92%	0.20%	4.12%
5	Columbia Gorge	9.46%	0.20%	9.66%
6	Elmore	3.33%	0.20%	3.53%
7	North Seattle	6.67%	0.20%	6.87%
8	North Seattle Upgrade	4.00%	0.20%	4.20%
9	Olympia	6.67%	0.20%	6.87%
10	South Seattle	6.67%	0.20%	6.87%
11	Tumwater	5.00%	0.20%	5.20%
12	Walla Walla	10.00%	0.20%	10.20%
13	Underground Storage Plant (Pre-Expansion and Expansion)	2.23%	0.53%	2.76%
14	Other Storage Plant – LNG	1.45%	0.15%	1.60%
15	General Plant:			
16	Structures and Improvements 1/	LOL	None	LOL
17	Office Furniture	6.67%	None	6.67%
18	Computer Hardware	33.33%	None	33.33%
19	Computer Software	20.00%	None	20.00%
20	Office Equipment	6.67%	None	6.67%
21	Transportation Equipment	25.00%	None	25.00%
22	Tools, Shop, and Garage Equipment	6.67%	None	6.67%
23	Laboratory Equipment	10.00%	None	10.00%
24	Power Operated Equipment	12.00%	None	12.00%
25	Communications Equipment	6.67%	None	6.67%
26	Communications Structures	4.00%	None	4.00%
27	Communications SCADA	10.00%	None	10.00%
28	Miscellaneous Equipment	10.00%	None	10.00%
29	Intangible Plant:			
30	Organization	4.00%	None	4.00%
31	Franchises and Consents	4.00%	None	4.00%
32	Miscellaneous Intangible Plant	6.67%	None	6.67%

1/ LOL means "Life of Lease".

Northwest Pipeline LLC
Docket No. RP22-
Annual Regulatory Asset or Liability Related to Change
in Federal Income Tax Rate

<u>Line</u> <u>No.</u> (a)	<u>Federal Income</u> <u>Tax Rate 1/</u> (b)	<u>Change from</u> <u>21% Rate</u> (c)
1	15%	(\$9,242,544)
2	16%	(\$7,793,812)
3	17%	(\$6,310,171)
4	18%	(\$4,790,343)
5	19%	(\$3,232,989)
6	20%	(\$1,636,701)
7	21%	\$0
8	22%	\$1,678,667
9	23%	\$3,400,936
10	24%	\$5,168,528
11	25%	\$6,983,256
12	26%	\$8,847,030
13	27%	\$10,761,867
14	28%	\$12,729,893
15	29%	\$14,753,357
16	30%	\$16,834,634
17	31%	\$18,976,238
18	32%	\$21,180,831
19	33%	\$23,451,232
20	34%	\$25,790,433
21	35%	\$28,201,609
22	36%	\$30,688,135
23	37%	\$33,253,598
24	38%	\$35,901,818
25	39%	\$38,636,865
26	40%	\$41,463,080
27	41%	\$44,385,100
28	42%	\$47,407,878
29	43%	\$50,536,719
30	44%	\$53,777,304
31	45%	\$57,135,728

1/ Any fraction of a percent shall be rounded to the nearest one-tenth percent and the difference between the dollar amounts reflected above shall be interpolated accordingly.

Northwest Pipeline LLC
Docket No. RP22-
***Pro Forma* Tariff Sheets**

Appendix E

STATEMENT OF RATES
 Effective Rates Applicable to
 Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1
 (Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1),(3)	
	Minimum	Maximum
Rate Schedule TF-1 (4)(5) Reservation (Large Customer)		
System-Wide	.00000	.37250
25 Year Evergreen Exp.	.00000	.27082
Volumetric (2) (Large Customer)		
System-Wide	.00935	.00935
25 Year Evergreen Exp.	.00935	.00935
(Small Customer) (6)	.00935	.66230
Scheduled Overrun (2)	.00935	.38185
Rate Schedule TF-2 (4)(5) Reservation	.00000	.37250
Volumetric	.00935	.00935
Scheduled Daily Overrun	.00935	.38185
Annual Overrun	.00935	.38185
Rate Schedule TI-1 (2) Volumetric (7)	.00935	.38185
Rate Schedule TFL-1 (4)(5) Reservation	-	-
Volumetric (2)	-	-
Scheduled Overrun (2)	-	-
Rate Schedule TIL-1 (2) Volumetric	-	-

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

Footnotes (Continued)

- (3) To the extent Transporter discounts the Maximum Base Tariff Rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.

Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

An incremental facilities charge or other payment method provided for in Section 21 or 29 of the General Terms and Conditions, is payable in addition to all other rates and charges if such a charge is included in Exhibit C to a Shipper's Transportation Service Agreement.

In addition to the rates set forth on Sheet No. 5, Puget Sound Energy, Inc.'s Transportation Service Agreement Nos. 140053 and 143077 are subject to an annual incremental facility charge pursuant to Section 21 of the General Terms and Conditions. The effective annual incremental facility charge for the South Seattle Delivery Lateral Expansion Project is \$2,590,878, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of \$0.11108 per Dth. The effective annual incremental facility charge for the North Seattle Lateral Upgrade Project is \$10,231,900, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of \$0.16223 per Dth.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract for Columbia Gorge Expansion Project capacity are subject to a facility reservation surcharge pursuant to Section 3.4 of Rate Schedule TF-1. The facility charge used in deriving the Columbia Gorge Expansion Project facility reservation surcharge has a minimum rate of \$0 and a maximum rate of \$0.10646.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract service under Rate Schedules TF-1 (Large Customer), TF-1 25-Year Evergreen, and TF-2 are subject to a Modernization and Emissions Program Cost Recovery Mechanism (CRM) Surcharge pursuant to Section 30 of this Tariff. CRM Surcharge is currently \$0.00000.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (4) All reservation rates are daily rates computed on the basis of 365 days per year.

For Rate Schedule TF-1, the 25-Year Evergreen Expansion reservation and volumetric rates apply to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements. The System-Wide reservation and volumetric rates apply to Shippers receiving service under all other Rate Schedule TF-1 service agreements.

For Rate Schedule TF-1, the 25-Year Evergreen Expansion maximum base tariff reservation rate is comprised of \$0.26587 for transmission costs and \$0.00495 for storage costs. The System-Wide maximum base tariff reservation rate for Rate Schedule TF-1 and the maximum base tariff reservation rate for Rate Schedule TF-2 are comprised of \$0.36755 for transmission costs and \$0.00495 for storage costs.

For Rate Schedule TF-1 (Large Customer), the maximum base tariff volumetric rates applicable to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements are comprised of \$0.00924 for transmission costs and \$0.00011 for storage costs. The maximum base tariff volumetric rates for all other services under Rate Schedule TF-1 (Large Customer) and for services under Rate Schedule TF-2 are comprised of \$0.00924 for transmission costs and \$0.00011 for storage costs.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (5) Rates for Rate Schedules TF-1, TF-2 and TFL-1 are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The reservation rate is the comparable volumetric bid reservation charge applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (6) For Rate Schedule TF-1 (Small Customer), the Maximum Base Tariff Rate is comprised of \$0.65229 for transmission costs and \$0.01001 for storage costs. Transporter will not schedule gas for delivery to a Small Customer subject to this Rate Schedule TF-1 under any transportation Service Agreement (excluding its Rate Schedule TF-2 Service Agreement at Plymouth held at the time of storage service unbundling in RP93-5) unless such Small Customer has scheduled its full Contract Demand for firm service under its Rate Schedule TF-1 (Small Customer) Service Agreement(s) for that day.
- (7) Rate Schedule TI-1 maximum base tariff volumetric rate is comprised of \$0.37679 for transmission costs and \$0.00506 for storage costs.
- (8) Applicable to Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 pursuant to Section 15.5 of the General Terms and Conditions.
- (9) The General System Unauthorized Daily Overrun Charge per Dth is the greater of \$10 or 150 percent of the highest midpoint price at NW Wyo. Pool, NW s. of Green River, Stanfield Ore., NW Can. Bdr. (Sumas), Kern River Opal, or El Paso Bondad as reflected in the Daily Price Survey published in "Gas Daily."

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules DEX-1, TPAL, and PAL

(Dollars per Dth)

Type of Rate	Base Tariff Rate (1),(3)	
	Minimum	Maximum
Rate Schedule DEX-1 (2),(4)		
Deferred Exchange	.00000	.38185
Rate Schedule TPAL		
Park/Loan	.00000	.38185
Park/Loan Balance	.00000	.38185
Unpark/Loan Payback	.00000	.38185
Rate Schedule PAL		
Park and Loan	.00000	.38185

Footnotes

- (1) Rate excludes surcharges approved by the Commission.
- (2) ACA surcharge may be applicable. Section 16 of the General Terms and Conditions describes the basis and applicability of the ACA surcharge.
- (3) To the extent Transporter discounts the maximum currently effective tariff rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.
- (4) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rates specified in the Statement of Rates, except as provided in Section 4 of Rate Schedule DEX-1.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0.02220
Expansion Shipper	0.00000	0.03393
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.00081
Expansion Shipper	0.00000	0.00291
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0.02220
Expansion Shipper	0.00000	0.03393
Storage Charge		
Pre-Expansion Shipper	0.00000	0.00081
Expansion Shipper	0.00000	0.00291
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00240

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I (Continued)

Footnotes (Continued)

- (2) Rates are daily rates computed on the basis of 365 days per year.

Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0.03136
Capacity Demand Charge (2)	0.00000	0.00401
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.03136
Storage Capacity Charge (2)	0.00000	0.00401
Liquefaction	0.58646	0.58646
Vaporization	0.07272	0.07272
Rate Schedule LS-2I		
Volumetric	0.00000	0.00802
Liquefaction	0.58646	0.58646
Vaporization	0.07272	0.07272

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year.
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-3F and LD-4I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-3F (3)		
Demand Charge (2)	0.00000	0.03136
Capacity Demand Charge (2)	0.00000	0.00401
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.03136
Storage Capacity Charge (2)	0.00000	0.00401
Liquefaction Charge (4)	0.58646	0.58646
Vaporization Charge	0.07272	0.07272
Rate Schedule LD-4I		
Volumetric Charge	0.00000	0.78872
Liquefaction Charge (4)	0.58646	0.58646

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year.
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (4) The Liquefaction Charge will be trued-up annually and updated pursuant to Section 14.20 of the General Terms and Conditions.

RATE SCHEDULE TF-1
Firm Transportation (Continued)

2. APPLICABILITY AND CHARACTER OF SERVICE (Continued)

(c) The delivery of gas in thermally equivalent quantities after transportation (less any fuel use reimbursement furnished in-kind in accordance with Section 14 of the General Terms and Conditions) by Transporter to Shipper or for the account of Shipper at the Delivery Point(s) specified in the executed Service Agreement.

2.3 Character of Service. Transportation service rendered to Shipper under this Rate Schedule is firm up to Shipper's Transportation Contract Demand as specified in its executed Service Agreement, subject to the executed Service Agreement and the limitations of this Rate Schedule, and is not subject to curtailment or interruption except as expressly provided in the General Terms and Conditions. Transportation service rendered under this Rate Schedule in excess of Shipper's Transportation Contract Demand is not firm.

3. MONTHLY RATE(S)

Each month, Shipper will pay Transporter for service rendered under this Rate Schedule the sum of the amounts specified in this Section 3, as applicable. Only those rate provisions contained in Sections 3.2, 3.4, 3.5 and 3.7 apply to TF-1 (Small Customers).

3.1 Reservation Charge.

(a) For TF-1 (Large Customer) service, the Reservation Charge is the sum of the daily product of Shipper's Transportation Contract Demand as specified in the executed Service Agreement and the Base Tariff Reservation Charge stated on Sheet No. 5 of this Tariff that applies to the customer category identified in the Service Agreement. The CRM Surcharge, as stated on Sheet 5-B of this Tariff, will apply to the Large Customer category, including the 25-Year Evergreen Expansion, for contracts having a primary term of one year or more. Unless specifically adjusted pursuant to Section 3.5 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 will apply.

For capacity release service, the Reservation Charge is the sum of the daily product of the accepted reservation charge bid

RATE SCHEDULE TF-2
Firm Redelivery Transportation
(Continued)

2. APPLICABILITY AND CHARACTER OF SERVICE

2.3 Capacity Release Service. Capacity Release Service is service initiated pursuant to Section 22 of the General Terms and Conditions and an executed Service Agreement for Rate Schedule TF-2 service.

3. MONTHLY RATE(S)

Each month, Shipper will pay Transporter for service rendered under this Rate Schedule the sum of the amounts specified in this Section 3, as applicable.

3.1 Reservation Charge:

(a) The sum of the daily product of Shipper's Monthly Billing Quantity as specified in the executed Service Agreement and the reservation charge unit rate which is stated on Sheet No. 5 of this Tariff and the CRM Surcharge as stated on Sheet 5-B of this Tariff. The Monthly Billing Quantity shall be determined for each Shipper and Service Agreement as specified in Section 6 herein. Unless specifically adjusted pursuant to Section 3.3 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 will apply.

For capacity release service, the Reservation Charge is the sum of the daily product of the accepted reservation charge bid price which was bid by a Replacement Shipper or a Prearranged Replacement Shipper under the bidding procedures for capacity releases set forth in Section 22 of the General Terms and Conditions and the Monthly Billing Quantity applicable to the Replacement Shipper or the Prearranged Replacement Shipper.

(b) Shipper shall commence payment of the Reservation Charges on the primary term begin date set forth in the Service Agreement, unless otherwise agreed to by the parties.

3.2 Volumetric Charge: An amount obtained by multiplying (i) the quantity of Dth scheduled for delivery by Transporter to Shipper after transportation during the month, after reduction for fuel use reimbursement furnished in kind in accordance with the terms of the executed Service Agreement and Section 14 of the General Terms and Conditions, by (ii) the base volumetric transportation rate, as applicable, as set forth on Sheet No. 5 of this Tariff. Unless specifically adjusted pursuant to Section 3.3 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 shall apply.

GENERAL TERMS AND CONDITIONS
(Continued)

1. DEFINITIONS (Continued)

- c) For both a) and b) above, Related Income Taxes include a gross-up calculation to cover the income tax that Transporter must pay on the Related Income Taxes that are collected from the Shipper.

Renewable Natural Gas ("RNG"): Renewable Natural Gas, also known as biomethane, refers to the portion of biogas that has been purified. Sources may include landfill gas, dairies or feedlots, publicly owned treatment works, sewage treatment plants, and wastewater plants. RNG must conform to the gas quality specifications and testing/monitoring requirements in Section 3 of the GT&C and be free from bacteria, pathogens, and any other substances injurious to pipeline facilities or that would cause the gas to be unmarketable.

Scheduled Quantity: The quantity of gas Transporter has scheduled to transport from specific receipt point(s) to specific delivery point(s), Transportation Service Agreements or zones for a defined period pursuant to an executed Service Agreement; the quantity of gas Transporter has scheduled for aggregation/dis-aggregation from a Pool.

Secondary Firm Service Rights: For purposes of Section 12.1, the quantity of Secondary Firm Service Rights pursuant to a Firm Transportation Service Agreement at any Receipt and/or Delivery Point, on the mainline or on a lateral is equal to the Contract Demand on a Firm Service Agreement (as adjusted for any released capacity pursuant to Section 22) less the quantity at such point that is designated as Primary Firm Service Rights, as defined in Section 1.42.

- a) Secondary Firm Service Rights include rights designated as subordinate in any Firm Service Agreement with non-conforming provisions that have been approved by the Commission; and beginning April 1, 2024, rights acquired in the LaPlata to Green River corridor that are designated as subordinate on Exhibit A of any TF-1 Firm Service Agreement pursuant to the settlement approved in Docket No. RP22-XXX.

- b) Secondary Firm Service Rights include rights delineated in Rate Schedule TF-2, Section 11.

Service Requester: A Shipper or any other party that executes with Transporter a Business Associate Information form and/or a Trading Partner Agreement.

Shipper: A party that executes a Service Agreement with Transporter under one of the Rate Schedules contained in this tariff.

Shipper Imbalance: A Shipper Imbalance will result when there is a difference between a Shipper's scheduled net receipts and deliveries due to an upstream and/or downstream confirmation.

GENERAL TERMS AND CONDITIONS
(Continued)

12. SCHEDULING PRIORITIES AND CURTAILMENT POLICY

12.1 Scheduling Priorities for Transportation

If Transporter determines that its operationally available Transportation capacity through any point on its system is insufficient to accommodate all otherwise acceptable new Nominations for services under Rate Schedules TF-1, TF-2, TFL-1, TI-1 and TIL-1 in any Nomination cycle through such point, Transporter will schedule its operationally available capacity for Nominations that have not already been scheduled for a given Gas Day in accordance with the following priorities of service:

(a) First, Nominations for Primary Firm Service will be scheduled. If all such Nominations cannot be accommodated, available capacity will be allocated pro rata based on the Primary Firm Service Rights associated with such Nominations through the constraint point.

(b) Second, Nominations for Secondary Firm Service will be scheduled as follows:

i) Nominations made pursuant to Rate Schedule TF-2 from the Plymouth LNG Facility where the Nomination is at or in between the receipt and delivery point(s) listed on Shipper's associated TF-1 Firm Service Agreement;

ii) Nominations under any Commission-approved Firm Service Agreement with non-conforming provisions which provide Shipper with subordinate rights; and beginning April 1, 2024, nominations on any conforming TF-1 Firm Service Agreement with subordinate rights as indicated on Exhibit A; and

GENERAL TERMS AND CONDITIONS
(Continued)

22.2 CAPACITY RELEASE GENERAL PROVISIONS (Continued)

(9) Releasing Shippers that have Service Agreements with aggregate MDDOs in excess of Contract Demand as a result of the grandfathering of pre-existing conjunctive nomination rights under the sales conversion program approved in Docket No. CP92-79 cannot release an amount of MDDOs that would increase the ratio of MDDOs to Contract Demand for the Replacement Shipper above the ratio that exists in the Releasing Shipper's Service Agreement.

(10) Releasing Shippers with service under Rate Schedules TF-1 (Large Customer), TF-1 25-Year Evergreen, or TF-2, may condition their release upon the Replacement Shipper's assumption of the CRM Surcharge for the released capacity in full, at a fixed rate less than the full CRM Surcharge, or as a percentage of the CRM Surcharge. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is the Maximum Base Tariff Rate or higher, then the Replacement Shipper will be deemed to have assumed the CRM Surcharge in full. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is a percentage of the Maximum Base Tariff Rate, then the Replacement Shipper will be deemed to have assumed the CRM Surcharge in the same percentage as it assumed the Maximum Base Tariff Rate. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is neither the Maximum Base Tariff Rate or higher nor a percentage of the Maximum Base Tariff Rate, then the Replacement Shipper will be deemed to have not assumed the CRM Surcharge.

(b) Shippers releasing firm storage rights shall be subject to the notification and bidding requirements set forth in Section 22. Unless otherwise specified by the Releasing Shipper, Rate Schedule SGS-2F storage capacity will be released as one package which includes the storage injection and withdrawal rights and the associated storage capacity rights. In addition, the Rate Schedule SGS-2F Releasing Shipper must specify the level of

GENERAL TERMS AND CONDITIONS (continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM

This Section 30 sets forth the Cost Recovery Mechanism ("CRM") for the Modernization and Emissions Reduction Program ("MER Program") established by Article XIII of the pre-filing Stipulation and Settlement Agreement filed on August ____, 2022 and approved in Docket No. RP22-XXX ("2022 Settlement"). This Section 30 is incorporated by reference into the 2022 Settlement. This Section 30, the MER Program, and the CRM will each terminate when the 2022 Settlement terminates. The provisions of this Section 30, the MER Program, and the CRM may not be amended except as provided in the 2022 Settlement.

The CRM applies to Shippers under Rate Schedules TF-1 (Large Customer), TF-1 (25-year Evergreen Expansion), and TF-2 (such Shippers referred to herein as "CRM Shippers" and such rate schedules referred to herein as "Applicable CRM Rate Schedules") with base contracts having a primary term of one year or more. The CRM establishes a separately tracked surcharge ("CRM Surcharge") to recover Transporter's revenue requirements, as defined in Section 30.4(a) ("Revenue Requirement"), incurred to strengthen the safety, efficiency, reliability, and flexibility of Transporter's system while reducing Transporter's air emissions.

30.1 Scope of CRM

The CRM established by this Section 30 provides for the recovery of the Revenue Requirement for Eligible Facilities, as defined in Section 30.3, placed in service by Transporter from January 1, 2023 through October 31, 2027. Such Revenue Requirement will be recovered through the applicable annual CRM Surcharge every year for the years starting from April 1, 2025 through March 31, 2028, with the determination of each annual Revenue Requirement being subject to both the Cumulative Eligible Capital Investment Limit over entire 5-year period described in 30.3(d), and Annual Eligible Capital Investment Limits described in 30.3(e) below.

30.2 Annual Limited Natural Gas Act Section 4 CRM Surcharge Filings

- (a) Transporter will make its first CRM Surcharge filing with the FERC on or before February 28, 2025 to be effective April 1, 2025, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2024. The first CRM Surcharge established by this filing will be effective from April 1, 2025 through March 31, 2026.
- (b) Transporter will make a second CRM Surcharge filing with the FERC on or before February 28, 2026 to be effective April 1, 2026, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2025. The revised CRM Surcharge established by this second filing will be effective from April 1, 2026 through March 31, 2027. The revised CRM Surcharge filing will

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.2 Annual Limited Natural Gas Act Section 4 CRM Surcharge Filings
(Continued)

incorporate (1) changes in CRM Revenue Requirement, (2) any over recovery from the preceding year and/or (3) subject to Section 30.4(b), any under recovery from the preceding year.

- (c) Transporter will make a third CRM Surcharge filing with the FERC on or before February 28, 2027 to be effective April 1, 2027, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2026. The revised CRM Surcharge established by this third filing will be effective from April 1, 2027 through March 31, 2028. The revised CRM Surcharge filing will incorporate (1) changes in the CRM Revenue Requirement, (2) any over recovery from the preceding year and/or (3) subject to Section 30.4(b), any under recovery from the preceding year.
- (d) The net capital costs for Eligible Facilities placed in service between January 1, 2023 and October 31, 2027 will be rolled into the rate base included in Transporter's next Natural Gas Act ("NGA") Section 4 or 5 general rate case or pre-filing settlement subject to Sections 30.3(d), 30.3(e), and 30.6.

30.3 Eligibility

- (a) Eligible Facilities. "Eligible Facilities" have been defined in the Eligible Facilities Plan ("EFP") as filed by Transporter in Appendix F-1 of 2022 Settlement.
- (b) Transporter may unilaterally remove Eligible Facilities from the EFP at any time. Subject to the requisite prior Approval, as defined in Section 30.3 (c), of the CRM Shippers, Northwest may substitute facilities currently included in the EFP and/or add new facilities not currently included in the EFP, provided such substitutions or additions are consistent with the objective of the MER Program and fit within the applicable Annual Eligible Capital Investment Limit in Section 30.3(e) and the total Cumulative Eligible Capital Investment Limit of the EFP in Section 30.3(d).
- (c) During any year at either the normal annual CRM meeting held pursuant to Section 30.5 or at a special meeting called by Transporter with at least thirty (30) days' prior written notice, Transporter may propose to substitute or add facilities to the EFP consistent with Section 30.3(b). Such meetings may be conducted virtually. If meetings are conducted in person, an option for remote participation via videoconference technology

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.3 Eligibility (Continued)

shall be offered to the extent practicable. Each CRM Shipper will have ten (10) days after the meeting to submit to Transporter in writing its vote(s) either supporting, not opposing, or rejecting each proposed substitution and/or addition. Votes received by electronic mail will be considered in writing. Any CRM Shipper who fails to timely submit its vote(s) will be deemed to have abstained from the vote. Transporter will have received the requisite prior "Approval" from the CRM Shippers when CRM Shippers holding at least 75% of the reservation billing determinants assessed the CRM Surcharge at the time of the vote elect either to support or not oppose the proposed substitution or addition. If a CRM Shipper abstains from the vote, then Transporter may calculate the 75% of billing determinants threshold based on the billing determinants of those CRM Shippers that participated in the vote. If the requisite Approval is not received, Transporter may elect to undertake the project outside of the CRM and include these costs as part of its maintenance capital expenditure in its next NGA Section 4 or 5 general rate case filing or pre-filing settlement.

- (d) Cumulative Eligible Capital Investment Limit. The total amount of capital investment for the Eligible Facilities that may be included in the determination of the annual Revenue Requirements, which is estimated at \$389.4 million (\$338.65 million plus 15%).
- (e) Annual Eligible Capital Investment Limit. The Annual Eligible Capital Investment Limit under the CRM shall be equal to the following annual capital dollar limits plus 15%: for 2023, \$9 million limit (\$7.85 million plus 15%); for 2024, \$156.5 million limit (\$136.13 million plus 15%); for 2025, \$91.6 million limit (\$79.63 million plus 15%); for 2026, \$75.5 million limit (\$65.63 million plus 15%); and for 2027, \$56.8 million limit (\$49.41 million plus 15%). If Transporter exceeds the Annual Eligible Capital Investment Limit in any year, Transporter will treat the excess above the Annual Eligible Capital Investment Limit as maintenance capital that will be excluded from the CRM Surcharge calculation. Transporter will treat maintenance capital excluded from the CRM Surcharge calculation as part of Transporter's rate base when determining Transporter's new rates in its next NGA Section 4 or 5 general rate case or pre-filing settlement.
- (f) Minimum Annual Maintenance Capital Expenditures. Transporter will spend on maintenance capital (i.e., expenditures for maintenance and other projects, excluding reimbursements through a customer specific rate as stated on Exhibit C or Exhibit D of the

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.3 Eligibility (Continued)

customer's transportation service agreements) a minimum annual amount of \$75 million in transmission gas plant. In each annual CRM Surcharge filing, Transporter will include a schedule of transmission gas plant projects with costs that were \$2 million or greater along with a description of each project and the costs per project, which together with transmission gas plant projects under \$2 million shows Transporter's annual maintenance capital expenditures on transmission gas plant in the prior year. For example, for Transporter's first CRM Surcharge filing made on or before February 28, 2025, Transporter will include a schedule of projects with maintenance capital expenditures for year 2024. If Transporter spent less than \$75 million on maintenance capital in the prior year, then the shortfall will be used to reduce the gross plant investment included in the annual CRM Surcharge filing for the upcoming year.

30.4 CRM Surcharge Calculation

- (a) Determination of Revenue Requirement. In each annual CRM Surcharge filing described in Section 30.2, Transporter will calculate the annual Revenue Requirement for Eligible Facilities placed into service through October 31 of the prior year. Transporter will determine the annual Eligible Capital Investment incurred (i.e., gross plant). Transporter will then subtract accumulated depreciation from the gross plant and adjust for accumulated deferred income taxes to determine the cumulative rate base associated with the Eligible Facilities. The Revenue Requirement will then be derived by summing:
- (1) the cumulative rate base associated with the Eligible Facilities multiplied by the applicable Rate Base Multiplier from Appendix F-3 of the 2022 Settlement (11.50% based on 21% federal corporate income tax rate) that reflects pre-tax return and ad valorem taxes;
 - (2) the cumulative gross plant (subject to the limits in Sections 30.3(d) and 30.3(e) and less retirement of original gross plant of the compressor stations where the scope is for horsepower replacement) associated with the Eligible Facilities multiplied by the applicable depreciation rate from the 2022 Settlement;

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.4 CRM Surcharge Calculation (Continued)

- (3) less operations and maintenance savings in the amounts of \$705,429 for April 1, 2025 CRM Surcharge, \$854,198 for the April 1, 2026 CRM Surcharge, and \$1,279,492 for the April 1, 2027 CRM Surcharge;
 - (4) less revenues derived from greenhouse gas reductions on the Eligible Facilities unless otherwise accounted for in the Carbon/Greenhouse Gas Tax Tracker mechanism included in the 2022 Settlement;
 - (5) any fees or taxes Transporter incurs due to carbon/greenhouse gas emissions on the Eligible Facilities unless otherwise accounted for in the Carbon/Greenhouse Gas Tax Tracker mechanism included in Article IX or Article X of the 2022 Settlement; and
 - (6) for each CRM Surcharge filing except the initial CRM Surcharge filing, any over recovery or under recovery of the prior year's Revenue Requirement.
- (b) After the annual Revenue Requirement has been calculated, Transporter will calculate the CRM Surcharge as the quotient of the annual Revenue Requirement divided by the current annual actual billing determinants, adjusted for discounts, associated with the Applicable CRM Rate Schedules, excluding any expansion projects that may be excluded pursuant to Section 30.4(c) below; provided, however, for purposes of this section, current billing determinants will be subject to an annual billing determinant floor of 900,000,000 Dth.

If the annual billing determinants are lower than 900,000,000 Dth, then Transporter may only roll forward for recovery in its next CRM Surcharge filing any under-recovered Revenue Requirements down to the annual 900,000,000 Dth billing determinant floor. Any under recovered Revenue Requirement below the annual 900,000,000 Dth billing determinant floor may not be rolled forward for recovery in Transporter's next CRM Surcharge filing. For purposes of this section, the annual billing determinants means the actual billing determinants as of October 31 of the prior year under the Applicable CRM Rate Schedules.

- (c) Lateral Projects. Designated Laterals and projects that are reimbursed through a customer specific rate as stated on Exhibit C or Exhibit D of the customer's transportation service agreement are not subject to the CRM Surcharge.

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.5 Annual CRM Shippers Meeting

Upon at least 30 days' prior notice to all CRM Shippers, Transporter shall hold one annual meeting with the CRM Shippers in January of each year. Such meeting may be conducted virtually. If meetings are conducted in person, an option for remote participation via video conference technology shall be offered to the maximum extent practicable. Transporter will review the following at the meeting:

- (a) Upcoming Eligible Facilities and updated cost estimates (including any fees or taxes due to greenhouse gas emissions on Eligible Facilities);
- (b) Prior year Eligible Facilities and actual spend (including any fees or taxes due to greenhouse gas emissions on Eligible Facilities);
- (c) Removals from and proposed additions and/or substitutions of Eligible Facilities;
- (d) Anticipated outages;
- (e) Draft of upcoming CRM Surcharge filing; and
- (f) Anticipated efficiency savings in operations costs, maintenance costs and/or fuel and emissions reductions due to CRM spend for the next year and actual cost savings achieved due to prior year's Eligible Facilities.

Transporter will make available upon request after the annual meeting copies of all updated maintenance and safety plans developed to comply with the regulations or requirements of the Pipeline and Hazardous Materials Safety Administration ("PHMSA"), U.S. Environmental Protection Act ("EPA"), or any state authority regarding implementation of the Pipes Act. Transporter will also make available upon request after the annual meeting copies of any studies, audits, and any information provided to PHMSA, EPA, or any state authority regarding leaks or emissions of greenhouse gases from its facilities as well as any requests for waivers.

30.6 Term of CRM and Roll-In of Net Capital Costs

- (a) The CRM will be in effect from January 1, 2023 through March 31, 2028. However, if a rate case is filed under NGA Section 4 or 5 or a pre-filing settlement is reached with new rates becoming effective prior to March 31, 2028, then the MER Program and CRM will terminate when such new rates take effect.

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.6 Term of CRM and Roll-In of Net Capital Costs (Continued)

(b) Upon termination of the MER Program and CRM:

- i. Neither Northwest nor any CRM Shipper may seek to recover in new base rates any under recovered or over recovered Revenue Requirement in existence on the date that the 2022 Settlement terminates; and
- ii. The net capital costs of the Eligible Facilities up to the time of the termination of the MER Program and CRM will be rolled into Transporter's rate base when determining Transporter's new rates in its next NGA Section 4 or 5 general rate case or pre-filing settlement.

GENERAL TERMS AND CONDITIONS
(Continued)

31. RESERVED FOR FUTURE USE.

32. SALES OF EXCESS GAS

32.1 Applicability. Transporter is not providing a sales service under any Rate Schedule of this Tariff, but may buy and sell gas in connection with providing storage and transportation services. Specifically, Transporter may have gas supplies in de minimis quantities or in limited or infrequent situations which it may choose to sell. Such sales are authorized pursuant to Transporter's blanket sales certificate. Circumstances under which Transporter may acquire gas to sell are described below:

(a) pursuant to Section 15.11, at the termination of a transportation Service Agreement, the Shipper has 15 days after the invoice date to remove from Transporter's system any imbalance gas resulting from gas received by Transporter in excess of that delivered to Receiving Party for Shipper; otherwise, such gas becomes the property of Transporter;

(b) pursuant to Section 15.10(b), any excess Shipper Imbalance gas, resulting from confirmed nominations by Shipper exceeding deliveries by Transporter, that is not reduced to allowed tolerance levels within fifteen days from the date of Northwest's invoice becomes the property of Northwest;

(c) pursuant to Section 22.2(b), when a Replacement Shipper fails to withdraw or vaporize, as applicable, all gas inventory within three days of termination of the replacement agreement, such gas becomes the property of Transporter;

(d) pursuant to Section 2.2 of Rate Schedule SGS-2I or Section 2.4 of Rate Schedule LS-2I, a Shipper utilizing interruptible storage service generally has seven days in which to withdraw Working Storage Gas Inventory from storage after receiving notice; otherwise, the gas becomes the property of Transporter;

(e) as authorized by the Commission, Transporter may reduce the levels of storage gas inventory which it owns and maintains to accommodate transportation balancing;

(f) as authorized by the Commission, Transporter may reduce the levels of Jackson Prairie storage facility cushion gas and/or test gas which it owns;

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Base Contract Version]

EXHIBIT A (Continued)

6. Transportation Term:

a. Primary Term Begin Date: [(Date)]
(or)
[Upon the later of the actual in-service date of the required new _____ facilities or (Date)]

b. Primary Term End Date: [(Date)]
(or)
[[Specified period before or after a specified event]]
(and)

Specified conditional service agreement extensions pursuant to Section 11.9 of the General Terms and Conditions of the Tariff:
[None] (or) [(Description)].

c. Evergreen Provision: [No]
(or)
[Yes, standard unilateral evergreen under Section 12.1 of Rate Schedule TF-1]
(or)
[Yes, standard bi-lateral evergreen under Section 12.2 [(a)(i) and (b)(i)] (or) [(a)(ii) and (b)(ii)] (or) [(a)(iii) and (b)(iii)] of Rate Schedule TF-1]
(or)
[Yes, grandfathered unilateral evergreen under Section 12.3 of Rate Schedule TF-1]
(or)
[Yes, see Exhibit B]

7. Contract-Specific OFO Parameters and/or Alternative Actions in lieu of a Contract-Specific OFO: [None]
(or)

(Time Period	Quantity	Transmission Corridor
	(Date) to	Up to _____ Dth per day	(Point) to (Point)
	[(Date)(or)		
	Agreement Termination Date]		
	(and)/(or)		
	[(Description)].		

8. Subordinate rights apply as defined in GT&C Section 1, Secondary Firm Service Rights with a Scheduling and Curtailment Priority per GT&C Section 12.1(b)(ii): [Yes] (or) [No]

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

4. Customer Category:
- a. Large Customer
 - b. Incremental Expansion Customer: [No]
(or)
[Yes, Columbia Gorge Expansion]
(or)
[Yes, 25-Year Evergreen Expansion]
5. Transportation Rates:
[Use the version of a.[1], a.[2], a.[3], or a.[4] that applies.]
- a.[1] Awarded Reservation Charge (per Dth of CD):
[Maximum Base Tariff Rate, plus applicable surcharges] (or)
[\$____, plus applicable surcharges] (or)
[____% of Maximum Base Tariff Rate, plus applicable surcharges]

 - Awarded CRM Surcharge:
[Maximum CRM Surcharge Rate] (or)
[\$____] (or)
[____%] of CRM Surcharge Rate (or)
[none]

 - (or)

 - a.[2] Awarded Volumetric Bid Reservation Charge (per Dth):
[Maximum Base Tariff Rate, plus applicable surcharges] (or)
[\$____, plus applicable surcharges] (or)
[____% of Maximum Base Tariff Rate, plus applicable surcharges]
(or)
[[Maximum Base Tariff Rate, plus applicable surcharges] (or)
[\$____, plus applicable surcharges], (or) [____ % of Maximum
Base Tariff Rate, plus applicable surcharges] and an amount
pursuant to Section 3.3(c) of Rate Schedule TF-1 using a minimum
average load factor volumetric commitment of ____%]

 - (or)

 - a.[3] Awarded Index-Based Rate Charge (per Dth of CD):
[(Index-Based Rate reference 1 multiplier)*(Index-Based Rate
index reference 1)(+ or -)(Index-Based Rate reference 2
multiplier)*(Index-Based Rate reference 2)(+ or -)(Index-Based
Rate formula variable), plus applicable surcharges.

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

Index-Based Rate Floor: (Insert dollars and cents value not less than Transporter's minimum reservation rate that is the lowest rate acceptable to Releasing Shipper.)

Index-Based Rate Default: (Insert non-biddable rate, not less than the rate floor, to be used for invoicing purposes when the result of the index-based formula is unavailable or cannot be computed.)]

(or)

- a.[4] [See Index-Based Rate Unique Formula specified by Releasing Shipper in Section 12 of this Exhibit A.]
- b. Volumetric Charge (per Dth): [Maximum Base Tariff Rate, plus applicable surcharges](or) [\$____, plus applicable surcharges]
- c. Awarded Additional Facility Reservation Surcharge pursuant to Section 3.4 of Rate Schedule TF-1 (per Dth of CD): [None] (or) [Maximum] (or) [\$____]
- d. Rate Discount Conditions Consistent with Section 3.5 of Rate Schedule TF-1: [Not Applicable] (or) [The following rate discount condition from Releasing Shipper's Contract No. (insert number) shall apply to this Agreement as follows: (insert the same discount condition from the Releasing Shipper's contract, as modified only by the awarded rate that will apply).]

6. Transportation Term: Begin Date: _____
Nomination Cycle: _____
End Date: _____

7. Contract-Specific OFO Parameters and/or Alternative Actions in lieu of a Contract-Specific OFO: [None]
(or)

(Time Period	Quantity	Transmission Corridor
	(Date) to	Up to _____ Dth per day	(Point) to (Point)
	[(Date) (or) Agreement Termination Date]		

(and)/(or)
[(Description)].

8. Subordinate rights apply as defined in GT&C Section 1 Secondary Firm Service Rights with a Scheduling and Curtailment Priority per GT&C Section 12.1(b)(ii): [Yes] (or) [No]

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

9. Regulatory Authorization: [18 CFR 284.223]
(or)
[18 CFR 284.102, on behalf of _____]
10. Additional Exhibits: Exhibit B {Yes} (or) [No]
Exhibit C [Yes] (or) [No]
11. Standard Capacity Release Conditions:
- a. Releasing Shipper's recall rights:
[Use the version of i.[1] or i.[2] that applies]
 - i.[1] [Released capacity may not be recalled.]
(or)
 - i.[2] [Released capacity may be recalled prior to the [Timely]
(or) [Evening] (or) [Intraday 1] (or) [Intraday 2] (or)
[Intraday 3] nomination cycle applicable to the initial
day of the capacity recall.]
 - ii. Recall notification: [Allowed on any day] (or) [Allowed
only on a Business Day] (or) [Not Applicable]
 - iii. Recall provisions in Section 22.2(a)(2) of the General
Terms and Conditions of Transporter's Tariff also apply:
[Yes] (or) [No]
 - iv. Recall provisions in Section 22.2(a)(3) of the General
Terms and Conditions of Transporter's Tariff also apply:
[Yes] (or) [No]
 - b. Reput rights: [Yes] (or) [No]
 - c. Primary Receipt Point may be changed through amendment:
[Yes] (or) [No]
 - d. Primary Delivery Point may be changed through amendment:
[Yes] (or) [No]
 - e. Re-releasable: [Yes] (or) [No]
 - f. Asset Management Arrangement ("AMA"): [No]
(or)
[Yes, [Specify commitment of AMA Replacement Shipper]]

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

Exhibit A (Continued)

12. Additional Capacity Release Conditions pursuant to Section 22.7(k) of the GT&C: [None] or [Description]

13. Index-Based Rate Unique Formula specified by Releasing Shipper: [None] or [Description]

STATEMENT OF RATES
 Effective Rates Applicable to
 Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1
 (Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1),(3)	
	Minimum	Maximum
Rate Schedule TF-1 (4)(5) Reservation (Large Customer)		
System-Wide	.00000	— .3725039033
25 Year Evergreen Exp.	.00000	— .2708232039
Volumetric (2) (Large Customer)		
System-Wide	.00 935832	.00 935832
25 Year Evergreen Exp.	.00 935832	.00 935832
(Small Customer) (6)	.00 935832	.6623069427
Scheduled Overrun (2)	.00 935832	.3818539865
Rate Schedule TF-2 (4)(5) Reservation	.00000	— .3725039033
Volumetric	.00 935832	.00 935832
Scheduled Daily Overrun	.00 935832	.3818539865
Annual Overrun	.00 935832	.3818539865
Rate Schedule TI-1 (2) Volumetric (7)	.00 935832	.3818539865
Rate Schedule TFL-1 (4)(5) Reservation	-	-
Volumetric (2)	-	-
Scheduled Overrun (2)	-	-
Rate Schedule TIL-1 (2) Volumetric	-	-

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
 Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

Footnotes (Continued)

- (3) To the extent Transporter discounts the Maximum Base Tariff Rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.

Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

An incremental facilities charge or other payment method provided for in Section 21 or 29 of the General Terms and Conditions, is payable in addition to all other rates and charges if such a charge is included in Exhibit C to a Shipper's Transportation Service Agreement.

In addition to the rates set forth on Sheet No. 5, Puget Sound Energy, Inc.'s Transportation Service Agreement Nos. 140053 and 143077 are subject to an annual incremental facility charge pursuant to Section 21 of the General Terms and Conditions. The effective annual incremental facility charge for the South Seattle Delivery Lateral Expansion Project is \$2,590,878, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of \$0.11108 per Dth. The effective annual incremental facility charge for the North Seattle Lateral Upgrade Project is \$10,231,900, and it is billed in equal monthly one-twelfth increments with a daily incremental facility charge of \$0.16223 per Dth.

In addition to the reservation rates shown on Sheet No. 5, Shippers who contract for Columbia Gorge Expansion Project capacity are subject to a facility reservation surcharge pursuant to Section 3.4 of Rate Schedule TF-1. The facility charge used in deriving the Columbia Gorge Expansion Project facility reservation surcharge has a minimum rate of \$0 and a maximum rate ~~of \$0.10646 during the indicated months or calendar years as follows:~~

~~In addition to the reservation rates shown on Sheet No. 5, Shippers who contract service under Rate Schedules TF-1 (Large Customer), TF-1 25-Year Evergreen, and TF-2 are subject to a Modernization and Emissions Program Cost Recovery Mechanism (CRM) Surcharge pursuant to Section 30 of this Tariff. CRM Surcharge is currently \$0.00000.~~

~~(Dollars per Dth)~~

Year	Rate	Year	Rate	Year	Rate
2018	\$0.09855	2021	\$0.08194	2023	\$0.07199
2019	\$0.09189	2022	\$0.07696	2024	\$0.06680
2020	\$0.08667				

| ~~January 1, 2025 — March 31, 2025 \$0.06552~~

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (4) All reservation rates are daily rates computed on the basis of 365 days per year., ~~except that such rates for leap years are computed on the basis of 366 days.~~

For Rate Schedule TF-1, the 25-Year Evergreen Expansion reservation and volumetric rates apply to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements. The System-Wide reservation and volumetric rates apply to Shippers receiving service under all other Rate Schedule TF-1 service agreements.

For Rate Schedule TF-1, the 25-Year Evergreen Expansion maximum base tariff reservation rate is comprised of \$0.~~2658731603~~9536 for transmission costs and \$0.0049536 for storage costs. The System-Wide maximum base tariff reservation rate for Rate Schedule TF-1 and the maximum base tariff reservation rate for Rate Schedule TF-2 are comprised of \$0.~~3675538597~~9536 for transmission costs and \$0.0049536 for storage costs.

For Rate Schedule TF-1 (Large Customer), the maximum base tariff volumetric rates applicable to Shippers receiving service under Rate Schedule TF-1 Evergreen Expansion service agreements are comprised of \$0.00~~924806~~1126 for transmission costs and \$0.000~~1126~~1126 for storage costs. The maximum base tariff volumetric rates for all other services under Rate Schedule TF-1 (Large Customer) and for services under Rate Schedule TF-2 are comprised of \$0.00~~924806~~924806 for transmission costs and \$0.000~~1126~~1126 for storage costs.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 (Continued)

(Dollars per Dth)

Footnotes (Continued)

- (5) Rates for Rate Schedules TF-1, TF-2 and TFL-1 are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The reservation rate is the comparable volumetric bid reservation charge applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (6) For Rate Schedule TF-1 (Small Customer), the Maximum Base Tariff Rate is comprised of \$0.~~6522968529~~ for transmission costs and \$0.~~0100100898~~ for storage costs. Transporter will not schedule gas for delivery to a Small Customer subject to this Rate Schedule TF-1 under any transportation Service Agreement (excluding its Rate Schedule TF-2 Service Agreement at Plymouth held at the time of storage service unbundling in RP93-5) unless such Small Customer has scheduled its full Contract Demand for firm service under its Rate Schedule TF-1 (Small Customer) Service Agreement(s) for that day.
- (7) Rate Schedule TI-1 maximum base tariff volumetric rate is comprised of \$0.~~3767939403~~ for transmission costs and \$0.00~~506462~~ for storage costs.
- (8) Applicable to Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1 pursuant to Section 15.5 of the General Terms and Conditions.
- (9) The General System Unauthorized Daily Overrun Charge per Dth is the greater of \$10 or 150 percent of the highest midpoint price at NW Wyo. Pool, NW s. of Green River, Stanfield Ore., NW Can. Bdr. (Sumas), Kern River Opal, or El Paso Bondad as reflected in the Daily Price Survey published in "Gas Daily."

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules DEX-1, TPAL, and PAL

(Dollars per Dth)

Type of Rate	Base Tariff Rate (1),(3)	
	Minimum	Maximum
Rate Schedule DEX-1 (2),(4)		
Deferred Exchange	.00000	<u>.3818539865</u>
Rate Schedule TPAL		
Park/Loan	.00000	<u>.3818539865</u>
Park/Loan Balance	.00000	<u>.3818539865</u>
Unpark/Loan Payback	.00000	<u>.3818539865</u>
Rate Schedule PAL		
Park and Loan	.00000	<u>.3818539865</u>

Footnotes

- (1) Rate excludes surcharges approved by the Commission.
- (2) ACA surcharge may be applicable. Section 16 of the General Terms and Conditions describes the basis and applicability of the ACA surcharge.
- (3) To the extent Transporter discounts the maximum currently effective tariff rate, such discounts will be applied on a non-discriminatory basis, subject to the policies of Order No. 497.
- (4) Shippers receiving service under this rate schedule are required to furnish fuel reimbursement in-kind at the rates specified in the Statement of Rates, except as provided in Section 4 of Rate Schedule DEX-1.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0. 0222001562
Expansion Shipper	0.00000	0. 0339304056
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.000 8157
Expansion Shipper	0.00000	0.00 291348
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0. 0222001562
Expansion Shipper	0.00000	0. 0339304056
Storage Charge		
Pre-Expansion Shipper	0.00000	0. 0008100057
Expansion Shipper	0.00000	0. 0029100348
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00 240224

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I (Continued)

Footnotes (Continued)

- (2) Rates are daily rates computed on the basis of 365 days per year.~~7~~
~~except that rates for leap years are computed on the basis of 366 days.~~

Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Withdrawal Charge and Storage Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0. 0313602587
Capacity Demand Charge (2)	0.00000	0. 0040100331
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0. 0313602587
Storage Capacity Charge (2)	0.00000	0. 0040100331
Liquefaction	0. 5864690855	0. 5864690855
Vaporization	0. 0727203386	0. 0727203386
Rate Schedule LS-2I		
Volumetric	0.00000	0. 0080200662
Liquefaction	0. 5864690855	0. 5864690855
Vaporization	0. 0727203386	0. 0727203386

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year.~~7~~
~~except that rates for leap years are computed on the basis of 366 days.~~
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-3F and LD-4I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule LS-3F (3)		
Demand Charge (2)	0.00000	0. 0313602587
Capacity Demand Charge (2)	0.00000	0. 0040100331
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0. 0313602587
Storage Capacity Charge (2)	0.00000	0. 0040100331
Liquefaction Charge (4)	0. 5864690855	0. 5864690855
Vaporization Charge	0. 0727203386	0. 0727203386
Rate Schedule LD-4I		
Volumetric Charge	0.00000	0.78872
Liquefaction Charge (4)	0. 5864690855	0. 5864690855

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year. ~~except that rates for leap years are computed on the basis of 366 days.~~
- (3) Rates are also applicable to capacity release service except for short-term capacity release transactions for a term of one year or less that take effect on or before one year from the date on which Transporter is notified of the release, which are not subject to the stated Maximum Base Tariff Rate. (Section 22 of the General Terms and Conditions describes how bids for capacity release will be evaluated.) The Vaporization Demand-Related Charge and Storage Capacity Charge are applicable to Replacement Shippers bidding for capacity released on a one-part volumetric bid basis.
- (4) The Liquefaction Charge will be trued-up annually and updated pursuant to Section 14.20 of the General Terms and Conditions.

RATE SCHEDULE TF-1
Firm Transportation (Continued)

2. APPLICABILITY AND CHARACTER OF SERVICE (Continued)

(c) The delivery of gas in thermally equivalent quantities after transportation (less any fuel use reimbursement furnished in-kind in accordance with Section 14 of the General Terms and Conditions) by Transporter to Shipper or for the account of Shipper at the Delivery Point(s) specified in the executed Service Agreement.

2.3 Character of Service. Transportation service rendered to Shipper under this Rate Schedule is firm up to Shipper's Transportation Contract Demand as specified in its executed Service Agreement, subject to the executed Service Agreement and the limitations of this Rate Schedule, and is not subject to curtailment or interruption except as expressly provided in the General Terms and Conditions. Transportation service rendered under this Rate Schedule in excess of Shipper's Transportation Contract Demand is not firm.

3. MONTHLY RATE(S)

Each month, Shipper will pay Transporter for service rendered under this Rate Schedule the sum of the amounts specified in this Section 3, as applicable. Only those rate provisions contained in Sections 3.2, 3.4, 3.5 and 3.7 apply to TF-1 (Small Customers).

3.1 Reservation Charge.

(a) For TF-1 (Large Customer) service, the Reservation Charge is the sum of the daily product of Shipper's Transportation Contract Demand as specified in the executed Service Agreement and the Base Tariff Reservation Charge stated on Sheet No. 5 of this Tariff that applies to the customer category identified in the Service Agreement. The CRM Surcharge, as stated on Sheet 5-B of this Tariff, will apply to the Large Customer category, including the 25-Year Evergreen Expansion, for contracts having a primary term of one year or more. Unless specifically adjusted pursuant to Section 3.5 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 will apply.

For capacity release service, the Reservation Charge is the sum of the daily product of the accepted reservation charge bid

RATE SCHEDULE TF-2
Firm Redelivery Transportation
(Continued)

2. APPLICABILITY AND CHARACTER OF SERVICE

2.3 Capacity Release Service. Capacity Release Service is service initiated pursuant to Section 22 of the General Terms and Conditions and an executed Service Agreement for Rate Schedule TF-2 service.

3. MONTHLY RATE(S)

Each month, Shipper will pay Transporter for service rendered under this Rate Schedule the sum of the amounts specified in this Section 3, as applicable.

3.1 Reservation Charge:

(a) The sum of the daily product of Shipper's Monthly Billing Quantity as specified in the executed Service Agreement and the reservation charge unit rate which is stated on Sheet No. 5 of this Tariff ~~—~~and the CRM Surcharge as stated on Sheet 5-B of this Tariff. The Monthly Billing Quantity shall be determined for each Shipper and Service Agreement as specified in Section 6 herein. Unless specifically adjusted pursuant to Section 3.3 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 will apply.

For capacity release service, the Reservation Charge is the sum of the daily product of the accepted reservation charge bid price which was bid by a Replacement Shipper or a Prearranged Replacement Shipper under the bidding procedures for capacity releases set forth in Section 22 of the General Terms and Conditions and the Monthly Billing Quantity applicable to the Replacement Shipper or the Prearranged Replacement Shipper.

(b) Shipper shall commence payment of the Reservation Charges on the primary term begin date set forth in the Service Agreement, unless otherwise agreed to by the parties.

3.2 Volumetric Charge: An amount obtained by multiplying (i) the quantity of Dth scheduled for delivery by Transporter to Shipper after transportation during the month, after reduction for fuel use reimbursement furnished in kind in accordance with the terms of the executed Service Agreement and Section 14 of the General Terms and Conditions, by (ii) the base volumetric transportation rate, as applicable, as set forth on Sheet No. 5 of this Tariff. Unless specifically adjusted pursuant to Section 3.3 herein, the Maximum Base Tariff Rate set forth on Sheet No. 5 shall apply.

GENERAL TERMS AND CONDITIONS
(Continued)

1. DEFINITIONS (Continued)

- c) For both a) and b) above, Related Income Taxes include a gross-up calculation to cover the income tax that Transporter must pay on the Related Income Taxes that are collected from the Shipper.

Renewable Natural Gas ("RNG"): Renewable Natural Gas, also known as biomethane, refers to the portion of biogas that has been purified. Sources may include landfill gas, dairies or feedlots, publicly owned treatment works, sewage treatment plants, and wastewater plants. RNG must conform to the gas quality specifications and testing/monitoring requirements in Section 3 of the GT&C and be free from bacteria, pathogens, and any other substances injurious to pipeline facilities or that would cause the gas to be unmarketable.

Scheduled Quantity: The quantity of gas Transporter has scheduled to transport from specific receipt point(s) to specific delivery point(s), Transportation Service Agreements or zones for a defined period pursuant to an executed Service Agreement; the quantity of gas Transporter has scheduled for aggregation/dis-aggregation from a Pool.

Secondary Firm Service Rights: For purposes of Section 12.1, the quantity of Secondary Firm Service Rights pursuant to a Firm Transportation Service Agreement at any Receipt and/or Delivery Point, on the mainline or on a lateral is equal to the Contract Demand on a Firm Service Agreement (as adjusted for any released capacity pursuant to Section 22) less the quantity at such point that is designated as Primary Firm Service Rights, as defined in Section 1.42.

- a) Secondary Firm Service Rights include rights designated as subordinate in any Firm Service Agreement with non-conforming provisions that have been approved by the Commission; and beginning April 1, 2024, rights acquired in the LaPlata to Green River corridor that are designated as subordinate on Exhibit A of any TF-1 Firm Service Agreement pursuant to the settlement approved in Docket No. RP22-XXX.

- b) Secondary Firm Service Rights include rights delineated in Rate Schedule TF-2, Section 11.

Service Requester: A Shipper or any other party that executes with Transporter a Business Associate Information form and/or a Trading Partner Agreement.

Shipper: A party that executes a Service Agreement with Transporter under one of the Rate Schedules contained in this tariff.

Shipper Imbalance: A Shipper Imbalance will result when there is a difference between a Shipper's scheduled net receipts and deliveries due to an upstream and/or downstream confirmation.

GENERAL TERMS AND CONDITIONS
(Continued)

12. SCHEDULING PRIORITIES AND CURTAILMENT POLICY

12.1 Scheduling Priorities for Transportation

If Transporter determines that its operationally available Transportation capacity through any point on its system is insufficient to accommodate all otherwise acceptable new Nominations for services under Rate Schedules TF-1, TF-2, TFL-1, TI-1 and TIL-1 in any Nomination cycle through such point, Transporter will schedule its operationally available capacity for Nominations that have not already been scheduled for a given Gas Day in accordance with the following priorities of service:

(a) First, Nominations for Primary Firm Service will be scheduled. If all such Nominations cannot be accommodated, available capacity will be allocated pro rata based on the Primary Firm Service Rights associated with such Nominations through the constraint point.

(b) Second, Nominations for Secondary Firm Service will be scheduled as follows:

i) Nominations made pursuant to Rate Schedule TF-2 from the Plymouth LNG Facility where the Nomination is at or in between the receipt and delivery point(s) listed on Shipper's associated TF-1 Firm Service Agreement;

ii) Nominations under any Commission-approved Firm Service Agreement with non-conforming provisions which provide Shipper with subordinate rights; and beginning April 1, 2024, nominations on any conforming TF-1 Firm Service Agreement with subordinate rights as indicated on Exhibit A; and

GENERAL TERMS AND CONDITIONS
(Continued)

22.2 CAPACITY RELEASE GENERAL PROVISIONS (Continued)

(9) Releasing Shippers that have Service Agreements with aggregate MDDOs in excess of Contract Demand as a result of the grandfathering of pre-existing conjunctive nomination rights under the sales conversion program approved in Docket No. CP92-79 cannot release an amount of MDDOs that would increase the ratio of MDDOs to Contract Demand for the Replacement Shipper above the ratio that exists in the Releasing Shipper's Service Agreement.

(10) Releasing Shippers with service under Rate Schedules TF-1 (Large Customer), TF-1 25-Year Evergreen, or TF-2, may condition their release upon the Replacement Shipper's assumption of the CRM Surcharge for the released capacity in full, at a fixed rate less than the full CRM Surcharge, or as a percentage of the CRM Surcharge. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is the Maximum Base Tariff Rate or higher, then the Replacement Shipper will be deemed to have assumed the CRM Surcharge in full. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is a percentage of the Maximum Base Tariff Rate, then the Replacement Shipper will be deemed to have assumed the CRM Surcharge in the same percentage as it assumed the Maximum Base Tariff Rate. If no selection is made by the Releasing Shipper and the Replacement Shipper's reservation rate is neither the Maximum Base Tariff Rate or higher nor a percentage of the Maximum Base Tariff Rate, then the Replacement Shipper will be deemed to have not assumed the CRM Surcharge.

(b) Shippers releasing firm storage rights shall be subject to the notification and bidding requirements set forth in Section 22. Unless otherwise specified by the Releasing Shipper, Rate Schedule SGS-2F storage capacity will be released as one package which includes the storage injection and withdrawal rights and the associated storage capacity rights. In addition, the Rate Schedule SGS-2F Releasing Shipper must specify the level of

~~RESERVED FOR FUTURE USE~~
GENERAL TERMS AND CONDITIONS (continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM

This Section 30 sets forth the Cost Recovery Mechanism ("CRM") for the Modernization and Emissions Reduction Program ("MER Program") established by Article XIII of the pre-filing Stipulation and Settlement Agreement filed on August ____, 2022 and approved in Docket No. RP22-XXX ("2022 Settlement"). This Section 30 is incorporated by reference into the 2022 Settlement. This Section 30, the MER Program, and the CRM will each terminate when the 2022 Settlement terminates. The provisions of this Section 30, the MER Program, and the CRM may not be amended except as provided in the 2022 Settlement.

The CRM applies to Shippers under Rate Schedules TF-1 (Large Customer), TF-1 (25-year Evergreen Expansion), and TF-2 (such Shippers referred to herein as "CRM Shippers" and such rate schedules referred to herein as "Applicable CRM Rate Schedules") with base contracts having a primary term of one year or more. The CRM establishes a separately tracked surcharge ("CRM Surcharge") to recover Transporter's revenue requirements, as defined in Section 30.4(a) ("Revenue Requirement"), incurred to strengthen the safety, efficiency, reliability, and flexibility of Transporter's system while reducing Transporter's air emissions.

30.1 Scope of CRM

The CRM established by this Section 30 provides for the recovery of the Revenue Requirement for Eligible Facilities, as defined in Section 30.3, placed in service by Transporter from January 1, 2023 through October 31, 2027. Such Revenue Requirement will be recovered through the applicable annual CRM Surcharge every year for the years starting from April 1, 2025 through March 31, 2028, with the determination of each annual Revenue Requirement being subject to both the Cumulative Eligible Capital Investment Limit over entire 5-year period described in 30.3(d), and Annual Eligible Capital Investment Limits described in 30.3(e) below.

30.2 Annual Limited Natural Gas Act Section 4 CRM Surcharge Filings

(a) Transporter will make its first CRM Surcharge filing with the FERC on or before February 28, 2025 to be effective April 1, 2025, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2024. The first CRM Surcharge established by this filing will be effective from April 1, 2025 through March 31, 2026.

(b) Transporter will make a second CRM Surcharge filing with the FERC on or before February 28, 2026 to be effective April 1, 2026, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2025. The revised CRM Surcharge established by this second filing will be effective from April 1, 2026 through March 31, 2027. The revised CRM Surcharge filing will

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM
(Continued)

30.2 Annual Limited Natural Gas Act Section 4 CRM Surcharge Filings
(Continued)

incorporate (1) changes in CRM Revenue Requirement, (2) any over recovery from the preceding year and/or (3) subject to Section 30.4(b), any under recovery from the preceding year.

(c) Transporter will make a third CRM Surcharge filing with the FERC on or before February 28, 2027 to be effective April 1, 2027, to recover the Revenue Requirement for Eligible Facilities placed into service between January 1, 2023 and October 31, 2026. The revised CRM Surcharge established by this third filing will be effective from April 1, 2027 through March 31, 2028. The revised CRM Surcharge filing will incorporate (1) changes in the CRM Revenue Requirement, (2) any over recovery from the preceding year and/or (3) subject to Section 30.4(b), any under recovery from the preceding year.

(d) The net capital costs for Eligible Facilities placed in service between January 1, 2023 and October 31, 2027 will be rolled into the rate base included in Transporter's next Natural Gas Act ("NGA") Section 4 or 5 general rate case or pre-filing settlement subject to Sections 30.3(d), 30.3(e), and 30.6.

30.3 Eligibility

(a) Eligible Facilities. "Eligible Facilities" have been defined in the Eligible Facilities Plan ("EFP") as filed by Transporter in Appendix F-1 of 2022 Settlement.

(b) Transporter may unilaterally remove Eligible Facilities from the EFP at any time. Subject to the requisite prior Approval, as defined in Section 30.3 (c), of the CRM Shippers, Northwest may substitute facilities currently included in the EFP and/or add new facilities not currently included in the EFP, provided such substitutions or additions are consistent with the objective of the MER Program and fit within the applicable Annual Eligible Capital Investment Limit in Section 30.3(e) and the total Cumulative Eligible Capital Investment Limit of the EFP in Section 30.3(d).

~~(a)~~(c) During any year at either the normal annual CRM meeting held pursuant to Section 30.5 or at a special meeting called by Transporter with at least thirty (30) days' prior written notice, Transporter may propose to substitute or add facilities to the EFP consistent with Section 30.3(b). Such meetings may be conducted virtually. If meetings are conducted in person, an option for remote participation via videoconference technology

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM (Continued)

30.3 Eligibility (Continued)

shall be offered to the extent practicable. Each CRM Shipper will have ten (10) days after the meeting to submit to Transporter in writing its vote(s) either supporting, not opposing, or rejecting each proposed substitution and/or addition. Votes received by electronic mail will be considered in writing. Any CRM Shipper who fails to timely submit its vote(s) will be deemed to have abstained from the vote. Transporter will have received the requisite prior "Approval" from the CRM Shippers when CRM Shippers holding at least 75% of the reservation billing determinants assessed the CRM Surcharge at the time of the vote elect either to support or not oppose the proposed substitution or addition. If a CRM Shipper abstains from the vote, then Transporter may calculate the 75% of billing determinants threshold based on the billing determinants of those CRM Shippers that participated in the vote. If the requisite Approval is not received, Transporter may elect to undertake the project outside of the CRM and include these costs as part of its maintenance capital expenditure in its next NGA Section 4 or 5 general rate case filing or pre-filing settlement.

(d) Cumulative Eligible Capital Investment Limit. The total amount of capital investment for the Eligible Facilities that may be included in the determination of the annual Revenue Requirements, which is estimated at \$389.4 million (\$338.65 million plus 15%).

(e) Annual Eligible Capital Investment Limit. The Annual Eligible Capital Investment Limit under the CRM shall be equal to the following annual capital dollar limits plus 15%: for 2023, \$9 million limit (\$7.85 million plus 15%); for 2024, \$156.5 million limit (\$136.13 million plus 15%); for 2025, \$91.6 million limit (\$79.63 million plus 15%); for 2026, \$75.5 million limit (\$65.63 million plus 15%); and for 2027, \$56.8 million limit (\$49.41 million plus 15%). If Transporter exceeds the Annual Eligible Capital Investment Limit in any year, Transporter will treat the excess above the Annual Eligible Capital Investment Limit as maintenance capital that will be excluded from the CRM Surcharge calculation. Transporter will treat maintenance capital excluded from the CRM Surcharge calculation as part of Transporter's rate base when determining Transporter's new rates in its next NGA Section 4 or 5 general rate case or pre-filing settlement.

~~(d)~~(f) Minimum Annual Maintenance Capital Expenditures. Transporter will spend on maintenance capital (i.e., expenditures for maintenance and other projects, excluding reimbursements through a customer specific rate as stated on Exhibit C or Exhibit D of the

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM (Continued)

30.3 Eligibility (Continued)

customer's transportation service agreements) a minimum annual amount of \$75 million in transmission gas plant. In each annual CRM Surcharge filing, Transporter will include a schedule of transmission gas plant projects with costs that were \$2 million or greater along with a description of each project and the costs per project, which together with transmission gas plant projects under \$2 million shows Transporter's annual maintenance capital expenditures on transmission gas plant in the prior year. For example, for Transporter's first CRM Surcharge filing made on or before February 28, 2025, Transporter will include a schedule of projects with maintenance capital expenditures for year 2024. If Transporter spent less than \$75 million on maintenance capital in the prior year, then the shortfall will be used to reduce the gross plant investment included in the annual CRM Surcharge filing for the upcoming year.

30.4 CRM Surcharge Calculation

(a) Determination of Revenue Requirement. In each annual CRM Surcharge filing described in Section 30.2, Transporter will calculate the annual Revenue Requirement for Eligible Facilities placed into service through October 31 of the prior year. Transporter will determine the annual Eligible Capital Investment incurred (i.e., gross plant). Transporter will then subtract accumulated depreciation from the gross plant and adjust for accumulated deferred income taxes to determine the cumulative rate base associated with the Eligible Facilities. The Revenue Requirement will then be derived by summing:

- (1) the cumulative rate base associated with the Eligible Facilities multiplied by the applicable Rate Base Multiplier from Appendix F-3 of the 2022 Settlement (11.50% based on 21% federal corporate income tax rate) that reflects pre-tax return and ad valorem taxes;
- (2) the cumulative gross plant (subject to the limits in Sections 30.3(d) and 30.3(e) and less retirement of original gross plant of the compressor stations where the scope is for horsepower replacement) associated with the Eligible Facilities multiplied by the applicable depreciation rate from the 2022 Settlement;

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM (Continued)

30.4 CRM Surcharge Calculation (Continued)

- (3) less operations and maintenance savings in the amounts of \$705,429 for April 1, 2025 CRM Surcharge, \$854,198 for the April 1, 2026 CRM Surcharge, and \$1,279,492 for the April 1, 2027 CRM Surcharge;
- (4) less revenues derived from greenhouse gas reductions on the Eligible Facilities unless otherwise accounted for in the Carbon/Greenhouse Gas Tax Tracker mechanism included in the 2022 Settlement;
- (5) any fees or taxes Transporter incurs due to carbon/greenhouse gas emissions on the Eligible Facilities unless otherwise accounted for in the Carbon/Greenhouse Gas Tax Tracker mechanism included in Article IX or Article X of the 2022 Settlement; and
- (6) for each CRM Surcharge filing except the initial CRM Surcharge filing, any over recovery or under recovery of the prior year's Revenue Requirement.

(b) After the annual Revenue Requirement has been calculated, Transporter will calculate the CRM Surcharge as the quotient of the annual Revenue Requirement divided by the current annual actual billing determinants, adjusted for discounts, associated with the Applicable CRM Rate Schedules, excluding any expansion projects that may be excluded pursuant to Section 30.4(c) below; provided, however, for purposes of this section, current billing determinants will be subject to an annual billing determinant floor of 900,000,000 Dth.

If the annual billing determinants are lower than 900,000,000 Dth, then Transporter may only roll forward for recovery in its next CRM Surcharge filing any under-recovered Revenue Requirements down to the annual 900,000,000 Dth billing determinant floor. Any under recovered Revenue Requirement below the annual 900,000,000 Dth billing determinant floor may not be rolled forward for recovery in Transporter's next CRM Surcharge filing. For purposes of this section, the annual billing determinants means the actual billing determinants as of October 31 of the prior year under the Applicable CRM Rate Schedules.

(c) Lateral Projects. Designated Laterals and projects that are reimbursed through a customer specific rate as stated on Exhibit C or Exhibit D of the customer's transportation service agreement are not subject to the CRM Surcharge.

GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM (Continued)

30.5 Annual CRM Shippers Meeting

Upon at least 30 days' prior notice to all CRM Shippers, Transporter shall hold one annual meeting with the CRM Shippers in January of each year. Such meeting may be conducted virtually. If meetings are conducted in person, an option for remote participation via video conference technology shall be offered to the maximum extent practicable. Transporter will review the following at the meeting:

- (a) Upcoming Eligible Facilities and updated cost estimates (including any fees or taxes due to greenhouse gas emissions on Eligible Facilities);
- (b) Prior year Eligible Facilities and actual spend (including any fees or taxes due to greenhouse gas emissions on Eligible Facilities);
- (c) Removals from and proposed additions and/or substitutions of Eligible Facilities;
- (d) Anticipated outages;
- (e) Draft of upcoming CRM Surcharge filing; and
- (f) Anticipated efficiency savings in operations costs, maintenance costs and/or fuel and emissions reductions due to CRM spend for the next year and actual cost savings achieved due to prior year's Eligible Facilities.

Transporter will make available upon request after the annual meeting copies of all updated maintenance and safety plans developed to comply with the regulations or requirements of the Pipeline and Hazardous Materials Safety Administration ("PHMSA"), U.S. Environmental Protection Act ("EPA"), or any state authority regarding implementation of the Pipes Act. Transporter will also make available upon request after the annual meeting copies of any studies, audits, and any information provided to PHMSA, EPA, or any state authority regarding leaks or emissions of greenhouse gases from its facilities as well as any requests for waivers.

30.6 Term of CRM and Roll-In of Net Capital Costs

- (a) The CRM will be in effect from January 1, 2023 through March 31, 2028. However, if a rate case is filed under NGA Section 4 or 5 or a pre-filing settlement is reached with new rates becoming effective prior to March 31, 2028, then the MER Program and CRM will terminate when such new rates take effect.

~~Reserved for Future Use~~
GENERAL TERMS AND CONDITIONS (Continued)

30. MODERNIZATION AND EMISSIONS REDUCTION PROGRAM COST RECOVERY MECHANISM (Continued)

30.6 Term of CRM and Roll-In of Net Capital Costs (Continued)

(b) Upon termination of the MER Program and CRM:

i. Neither Northwest nor any CRM Shipper may seek to recover in new base rates any under recovered or over recovered Revenue Requirement in existence on the date that the 2022 Settlement terminates; and

ii. The net capital costs of the Eligible Facilities up to the time of the termination of the MER Program and CRM will be rolled into Transporter's rate base when determining Transporter's new rates in its next NGA Section 4 or 5 general rate case or pre-filing settlement.

GENERAL TERMS AND CONDITIONS
(Continued)

~~30. RESERVED FOR FUTURE USE.~~

31. RESERVED FOR FUTURE USE.

32. SALES OF EXCESS GAS

32.1 Applicability. Transporter is not providing a sales service under any Rate Schedule of this Tariff, but may buy and sell gas in connection with providing storage and transportation services. Specifically, Transporter may have gas supplies in de minimis quantities or in limited or infrequent situations which it may choose to sell. Such sales are authorized pursuant to Transporter's blanket sales certificate. Circumstances under which Transporter may acquire gas to sell are described below:

(a) pursuant to Section 15.11, at the termination of a transportation Service Agreement, the Shipper has 15 days after the invoice date to remove from Transporter's system any imbalance gas resulting from gas received by Transporter in excess of that delivered to Receiving Party for Shipper; otherwise, such gas becomes the property of Transporter;

(b) pursuant to Section 15.10(b), any excess Shipper Imbalance gas, resulting from confirmed nominations by Shipper exceeding deliveries by Transporter, that is not reduced to allowed tolerance levels within fifteen days from the date of Northwest's invoice becomes the property of Northwest;

(c) pursuant to Section 22.2(b), when a Replacement Shipper fails to withdraw or vaporize, as applicable, all gas inventory within three days of termination of the replacement agreement, such gas becomes the property of Transporter;

(d) pursuant to Section 2.2 of Rate Schedule SGS-2I or Section 2.4 of Rate Schedule LS-2I, a Shipper utilizing interruptible storage service generally has seven days in which to withdraw Working Storage Gas Inventory from storage after receiving notice; otherwise, the gas becomes the property of Transporter;

(e) as authorized by the Commission, Transporter may reduce the levels of storage gas inventory which it owns and maintains to accommodate transportation balancing;

(f) as authorized by the Commission, Transporter may reduce the levels of Jackson Prairie storage facility cushion gas and/or test gas which it owns;

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Base Contract Version]

EXHIBIT A (Continued)

6. Transportation Term:

a. Primary Term Begin Date: [(Date)]
(or)
[Upon the later of the actual in-service date of the required new _____ facilities or (Date)]

b. Primary Term End Date: [(Date)]
(or)
[[Specified period before or after a specified event]]
(and)

Specified conditional service agreement extensions pursuant to Section 11.9 of the General Terms and Conditions of the Tariff:
[None] (or) [(Description)].

c. Evergreen Provision: [No]
(or)
[Yes, standard unilateral evergreen under Section 12.1 of Rate Schedule TF-1]
(or)
[Yes, standard bi-lateral evergreen under Section 12.2 [(a)(i) and (b)(i)] (or) [(a)(ii) and (b)(ii)] (or) [(a)(iii) and (b)(iii)] of Rate Schedule TF-1]
(or)
[Yes, grandfathered unilateral evergreen under Section 12.3 of Rate Schedule TF-1]
(or)
[Yes, see Exhibit B]

7. Contract-Specific OFO Parameters and/or Alternative Actions in lieu of a Contract-Specific OFO: [None]
(or)

(

Time Period	Quantity	Transmission Corridor
(Date) to	Up to _____ Dth per day	(Point) to (Point)
[(Date)(or)		
Agreement Termination Date]		

)
(and)/(or)
[(Description)].

8. Subordinate rights apply as defined in GT&C Section 1, Secondary Firm Service Rights with a Scheduling and Curtailment Priority per GT&C Section 12.1(b)(ii): [Yes] (or) [No]

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

4. Customer Category:

a. Large Customer

b. Incremental Expansion Customer: [No]
(or)
[Yes, Columbia Gorge Expansion]
(or)
[Yes, 25-Year Evergreen Expansion]

5. Transportation Rates:

[Use the version of a.[1], a.[2], a.[3], or a.[4] that applies.]

a.[1] Awarded Reservation Charge (per Dth of CD):

[Maximum Base Tariff Rate, plus applicable surcharges] (or)

[\$____, plus applicable surcharges] (or)

[____% of Maximum Base Tariff Rate, plus applicable surcharges]

Awarded CRM Surcharge:

[Maximum CRM Surcharge Rate] (or)

[\$____] (or)

[____%] of CRM Surcharge Rate (or)

[none]

(or)

a.[2] Awarded Volumetric Bid Reservation Charge (per Dth):

[Maximum Base Tariff Rate, plus applicable surcharges] (or)

[\$____, plus applicable surcharges] (or)

[____% of Maximum Base Tariff Rate, plus applicable surcharges]

(or)

[[Maximum Base Tariff Rate, plus applicable surcharges] (or)

[\$____, plus applicable surcharges], (or) [____% of Maximum

Base Tariff Rate, plus applicable surcharges] and an amount pursuant to Section 3.3(c) of Rate Schedule TF-1 using a minimum average load factor volumetric commitment of ____%]

(or)

a.[3] Awarded Index-Based Rate Charge (per Dth of CD):

[(Index-Based Rate reference 1 multiplier)*(Index-Based Rate

index reference 1)(+ or -)(Index-Based Rate reference 2

multiplier)*(Index-Based Rate reference 2)(+ or -)(Index-Based

Rate formula variable), plus applicable surcharges.

~~Index Based Rate Floor: (Insert dollars and cents value not less than Transporter's minimum reservation rate that is the lowest rate acceptable to Releasing Shipper.)~~

~~Index Based Rate Default: (Insert non biddable rate, not less than the rate floor, to be used for invoicing purposes when the~~

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

Index-Based Rate Floor: (Insert dollars and cents value not less than Transporter's minimum reservation rate that is the lowest rate acceptable to Releasing Shipper.)

Index-Based Rate Default: (Insert non-biddable rate, not less than the rate floor, to be used for invoicing purposes when the result of the index-based formula is unavailable or cannot be computed.)

(or)

- a.[4] [See Index-Based Rate Unique Formula specified by Releasing Shipper in Section 12 of this Exhibit A.]
- b. Volumetric Charge (per Dth): [Maximum Base Tariff Rate, plus applicable surcharges](or) [\$____, plus applicable surcharges]
- c. Awarded Additional Facility Reservation Surcharge pursuant to Section 3.4 of Rate Schedule TF-1 (per Dth of CD): [None] (or) [Maximum] (or) [\$____]
- d. Rate Discount Conditions Consistent with Section 3.5 of Rate Schedule TF-1: [Not Applicable] (or) [The following rate discount condition from Releasing Shipper's Contract No. (insert number) shall apply to this Agreement as follows: (insert the same discount condition from the Releasing Shipper's contract, as modified only by the awarded rate that will apply).]

6. Transportation Term: Begin Date: _____
Nomination Cycle: _____
End Date: _____

7. Contract-Specific OFO Parameters and/or Alternative Actions in lieu of a Contract-Specific OFO: [None]
(or)

(Time Period	Quantity	Transmission Corridor
	(Date) to	Up to _____ Dth per day	(Point) to (Point)
	[(Date) (or) Agreement Termination Date]		

(and)/(or)
[(Description)].

8. Subordinate rights apply as defined in GT&C Section 1 Secondary Firm Service Rights with a Scheduling and Curtailment Priority per GT&C Section 12.1(b)(ii): [Yes] (or) [No]
~~Regulatory Authorization: [18 CFR 284.223]~~

~~_____ (or)
_____ [18 CFR 284.102, on behalf of _____]~~

~~9. Additional Exhibits: Exhibit B [No] (or) [Yes]
Exhibit C [No] (or) [Yes]~~

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

EXHIBIT A (Continued)

9. Regulatory Authorization: [18 CFR 284.223]
(or)
[18 CFR 284.102, on behalf of _____]

10. Additional Exhibits: Exhibit B {Yes} (or) [No]
Exhibit C {Yes} (or) [No]

11. Standard Capacity Release Conditions:

- a. Releasing Shipper's recall rights:
[Use the version of i.[1] or i.[2] that applies]
 - i.[1] [Released capacity may not be recalled.]
(or)
 - i.[2] [Released capacity may be recalled prior to the [Timely]
(or) [Evening] (or) [Intraday 1] (or) [Intraday 2] (or)
[Intraday 3] nomination cycle applicable to the initial
day of the capacity recall.]
 - ii. Recall notification: [Allowed on any day] (or) [Allowed
only on a Business Day] (or) [Not Applicable]
 - iii. Recall provisions in Section 22.2(a)(2) of the General
Terms and Conditions of Transporter's Tariff also apply:
[Yes] (or) [No]
 - iv. Recall provisions in Section 22.2(a)(3) of the General
Terms and Conditions of Transporter's Tariff also apply:
[Yes] (or) [No]
- b. Reput rights: [Yes] (or) [No]
- c. Primary Receipt Point may be changed through amendment:
[Yes] (or) [No]
- d. Primary Delivery Point may be changed through amendment:
[Yes] (or) [No]
- e. Re-releasable: [Yes] (or) [No]
- f. Asset Management Arrangement ("AMA"): [No]
(or)
[Yes, [Specify commitment of AMA Replacement Shipper]]

~~11. Additional Capacity Release Conditions pursuant to Section 22.7(k) of the GT&C: [None] or [(Description)]~~

~~12. Index Based Rate Unique Formula specified by Releasing Shipper: [None] or [(Description)]~~

FORM OF RATE SCHEDULE TF-1 SERVICE AGREEMENT
(Continued)

[Temporary Capacity Release Replacement Contract Version]

Exhibit A (Continued)

12. Additional Capacity Release Conditions pursuant to Section 22.7(k) of the GT&C: [None] or [Description]

13. Index-Based Rate Unique Formula specified by Releasing Shipper: [None] or [Description]

**Northwest Pipeline LLC
Docket No. RP22-
Modernization and Emissions Reduction Program**

**Northwest Pipeline LLC
Docket No. RP22-
Modernization and Emissions Reduction Program
Eligible Facilities Plan**

Northwest Pipeline LLC
Modernization and Emissions Reduction Program (M&ERP)
Eligible Facilities Plan (EFP)
Scope and Cost Estimates (\$ MM)

Target In-Service: 10/31/2023	Target In-Service: 10/31/2024	Target In-Service: 10/31/2025	Target In-Service: 10/31/2026	Target In-Service: 10/31/2027
Turbine Exchange	Turbine Exchange	Turbine Exchange	Turbine Exchange	Turbine Exchange
Pegram #1 3.89	Pleasant View #1 & #2 7.33	Cisco #1 & #2 6.84	Buhl #1 3.43	None
Lava #1 3.96	Meacham #1 & #2 7.33	Muddy Creek #2 & Pegram #2 7.59	McMinnville #1 3.71	
<i>Subtotal</i> 7.85	<i>Subtotal</i> 14.66	<i>Subtotal</i> 14.43	<i>Subtotal</i> 7.13	<i>Subtotal</i> 0
Horsepower Replacement	Horsepower Replacement	Horsepower Replacement	Horsepower Replacement	Horsepower Replacement
None	Sumas 63.48	Soda Springs 65.20	Pocatello 58.49	Kemmerer 49.41
	Green River 57.99			
<i>Subtotal</i> 0	<i>Subtotal</i> 121.47	<i>Subtotal</i> 65.20	<i>Subtotal</i> 58.49	<i>Subtotal</i> 49.41
Annual Capital Expenditures 7.85	Annual Capital Expenditures 136.13	Annual Capital Expenditures 79.63	Annual Capital Expenditures 65.63	Annual Capital Expenditures 49.41
Annual Eligible Capital	Annual Eligible Capital	Annual Eligible Capital	Annual Eligible Capital	Annual Eligible Capital
Investment Limit 9.00	Investment Limit 156.50	Investment Limit 91.60	Investment Limit 75.50	Investment Limit 56.80
				Total Cumulative Capital Expenditures 338.65
				Total Cumulative Eligible Capital Investment Limit 389.40

**Northwest Pipeline LLC
Docket No. RP22-
Modernization and Emissions Reduction Program
Illustrative Rate Calculations**

NORTHWEST PIPELINE LLC
Illustrative Derivation of CRM Surcharge Rate
Modernization and Emissions Reduction Program

Estimated Rate Base, Revenue Requirement and Rate Calculation

Line No.	Description	Surcharge Effective Date	2023 CapEx	1/ 2023-2024 CapEx	2023-2025 CapEx	2023-2026 CapEx	2023-2027 CapEx	2/	
				Surcharge Estimate 4/1/2025	Surcharge Estimate 4/1/2026	Surcharge Estimate 4/1/2027			
	(A)		(B)	(C)	(D)	(E)	(F)		
			\$	\$	\$	\$	\$		
1	Gas Plant In Service at 10/31/20xx		7,847,600	143,976,000	223,607,200	289,238,800	338,648,800	Actual	
2	Reserve for Depreciation at 10/31/20xx		(74,083)	(1,870,477)	(5,968,555)	(11,415,934)	(18,068,478)	Actual	
3	Net Plant at 10/31/20xx		7,773,517	142,105,523	217,638,645	277,822,866	320,580,322	Line 1 minus Line 2	
4	Deferred Income Taxes at 10/31/20xx		(76,391)	(1,457,723)	(4,694,519)	(8,928,577)	(13,701,265)	Actual	
5	Rate Base		7,697,126	140,647,800	212,944,126	268,894,289	306,879,057	Line 3 plus Line 4	
6	Rate Base Multiplier (Pre-Tax Return & Ad Valorem Adder)	11.50%	885,169	16,174,497	24,488,575	30,922,843	35,291,092	Line 5 times Rate Base Multiplier	
7	Depreciation Expense	3/	148,167	3,444,621	4,751,534	6,143,224	7,161,864	(Line 1 less retirement gross plant) times 2.5%	
8	O&M Savings		0	(705,429)	(854,198)	(1,279,492)	(1,781,144)	Per Settlement	
9	Total Revenue Requirement		1,033,336	18,913,689	28,385,911	35,786,576	40,671,812	Line 7 plus Line 8	
10	Over/Under Recovered Revenue Requirement	4/	0	0	0	0	0	Actual	
11	Total Revenue Requirement for Surcharge		1,033,336	18,913,689	28,385,911	35,786,576	40,671,812	Line 9 plus Line 10	
12	Billing Determinants	5/		917,816,031	917,816,031	917,816,031		Prior Year Actual or Billing Determinant Floor	
13	Estimated Cumulative Surcharge per dt/d			0.02061	0.03093	0.03899		Line 11 divided by Line 12	
1/	First surcharge will begin April 1, 2025 and will include facilities placed in-service by October 31, 2024.								
2/	Facilities placed in-service by October 31, 2027 will be included in the base rates of the first post moratorium rate case.								
3/	Transmission depreciation rate of 2.5% will be utilized. When calculating depreciation expense, Gas Plant in Service will be adjusted to reflect the retirement of the horsepower replacement project's gross plant at the time of demolition.								
4/	The roll forward of over/under Recovered Revenue Requirement will be subject to the billing determinants floor.								
5/	Billing Determinants will be based on actual billing determinants, adjusted for discounts, for Rate Schedule TF-1 (Large) including Evergreen and Rate Schedule TF-2.								

Northwest Pipeline LLC
Docket No. RP22-
Modernization and Emissions Reduction Program
Revised Rate Base Multiplier Related to Change in Federal Income Tax Rate

<u>Line</u> <u>No.</u> (a)	<u>Federal Income</u> <u>Tax Rate</u> (b)	<u>Revised Rate</u> <u>Base Multiplier</u> (c)
1	15%	10.88%
2	16%	10.98%
3	17%	11.08%
4	18%	11.18%
5	19%	11.29%
6	20%	11.39%
7	21%	11.50%
8	22%	11.62%
9	23%	11.73%
10	24%	11.85%
11	25%	11.98%
12	26%	12.10%
13	27%	12.23%
14	28%	12.36%
15	29%	12.50%
16	30%	12.64%
17	31%	12.79%
18	32%	12.94%
19	33%	13.09%
20	34%	13.25%
21	35%	13.41%
22	36%	13.58%
23	37%	13.75%
24	38%	13.93%
25	39%	14.12%
26	40%	14.31%
27	41%	14.50%
28	42%	14.71%
29	43%	14.92%
30	44%	15.14%
31	45%	15.36%

1/ Any fraction of a percent shall be rounded to the nearest one-tenth percent and the difference between the dollar amounts reflected above shall be interpolated accordingly.

Northwest Pipeline LLC

Docket No. RP22-

**2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to
Reduction in Federal Corporate Income Tax Rate**

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2018

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2018 Refund Amount
Avista Corporation		28,476,451	26,934,440	1,542,011
	SGS-2F Capacity	19,882	19,533	349
	SGS-2F Demand	15,131	14,831	300
	TF-1 (Large)	27,264,330	25,786,761	1,477,569
	TF-2	1,177,107	1,113,315	63,792
Black Hills Service Company		30,885	28,997	1,888
	TF-1 (Small)	30,885	28,997	1,888
Boeing Company, The		4,369,167	4,121,499	247,668
	SGS-2F Capacity	125,959	113,653	12,306
	SGS-2F Demand	125,837	113,614	12,224
	TF-1 (Large)	4,117,370	3,894,232	223,138
Cardinal FG Company		529,777	501,066	28,711
	TF-1 (Large)	529,777	501,066	28,711
Cascade Natural Gas Corporation		47,291,386	44,704,381	2,587,005
	LS-2F Capacity	800,037	758,947	41,090
	LS-2F Demand	737,699	700,914	36,785
	SGS-2F Capacity	591,689	545,673	46,016
	SGS-2F Demand	559,806	514,367	45,439
	TF-1 (Large)	43,730,946	41,360,981	2,369,965
	TF-1 (Stor. Rdlvy)	213,339	201,834	11,505
	TF-2	537,223	508,108	29,114
	Tumwater	120,648	113,556	7,092
Chevron U.S.A. Inc.		3,579,575	3,385,582	193,992
	TF-1 (Large)	3,579,575	3,385,582	193,992
Citadel Energy Marketing LLC		40,447,187	38,255,183	2,192,004
	STF	0	0	0
	TF-1 (Large)	40,447,187	38,255,183	2,192,004
	TF-1 (LT Discount)	0	0	0
City of Blanding		64,011	60,097	3,914
	TF-1 (Small)	64,011	60,097	3,914
City Of Ellensburg		545,234	512,187	33,047
	LS-2F Capacity	10,831	10,275	556
	LS-2F Demand	14,164	13,458	706
	TF-1 (Small)	516,660	485,069	31,591
	TF-2	3,580	3,386	194
City of Enumclaw		332,459	312,669	19,790
	TF-1 (Large)	78,651	74,410	4,242
	TF-1 (Small)	253,808	238,259	15,549
Clark Public Utility Dist		1,431,830	1,354,233	77,597
	TF-1 (Large)	1,431,830	1,354,233	77,597
Clearwater Paper Corporation		429,549	406,270	23,279
	TF-1 (Large)	429,549	406,270	23,279

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2018

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2018 Refund Amount
Premier Entertainment Tahoe, LLC dba Montbleu Resort		4,295	4,063	233
	TF-1 (Large)	4,295	4,063	233
Columbia-Pac Bio LLC		1,217,055	1,151,098	65,957
	TF-1 (Large)	1,217,055	1,151,098	65,957
ConocoPhillips Company		38,828	36,720	2,108
	STF	38,828	36,720	2,108
Cyanco Company, LLC		286,366	270,847	15,519
	TF-1 (Large)	286,366	270,847	15,519
EP Minerals, LLC		410,076	387,852	22,224
	TF-1 (Large)	410,076	387,852	22,224
Evraz Inc. NA		429,549	406,270	23,279
	TF-1 (Large)	429,549	406,270	23,279
FortisBC Energy Inc.		3,321,881	3,078,955	242,926
	SGS-2F Capacity	891,447	811,387	80,060
	SGS-2F Demand	899,017	819,116	79,900
	TF-1 (Stor. Rdlvy)	532,573	503,739	28,834
	TF-2	998,844	944,713	54,132
Frederickson Power LP		2,880,689	2,722,569	158,120
	TF-1 (Large)	2,880,689	2,722,569	158,120
Georgia-Pacific LLC		3,019,872	2,856,213	163,660
	TF-1 (Large)	3,019,872	2,856,213	163,660
Harvey's Tahoe Management Co., Inc.		95,217	90,056	5,160
	TF-1 (Large)	95,217	90,056	5,160
Idaho Power Co.		8,463,530	7,989,947	473,583
	Elmore	171,074	161,322	9,752
	SGS-2F Capacity	166,972	150,658	16,313
	SGS-2F Demand	166,801	150,598	16,203
	TF-1 (Large)	7,958,683	7,527,368	431,315
Idahoan Foods, LLC		143,183	135,423	7,760
	TF-1 (Large)	143,183	135,423	7,760
IGI Resources, Inc.		7,905,276	7,476,855	428,420
	STF	0	0	0
	TF-1 (Large)	7,905,276	7,476,855	428,420
Intermountain Gas Company		32,482,228	30,753,804	1,728,424
	Albertsons	46,560	44,940	1,620
	LS-2F Capacity	1,782,184	1,690,652	91,532
	LS-2F Demand	1,465,248	1,392,184	73,064
	Nampa	270,024	260,748	9,276
	SGS-2F Capacity	227,211	223,225	3,986
	SGS-2F Demand	172,960	169,528	3,433
	TF-1 (Large)	27,511,035	26,020,096	1,490,939
	TF-1 (LT Discount)	0	0	0
	TF-2	1,007,006	952,432	54,574

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2018

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2018 Refund Amount
International Paper		1,678,105	1,587,161	90,944
	TF-1 (Large)	1,678,105	1,587,161	90,944
Longview Fibre Paper and Packaging, Inc.		1,288,647	1,218,810	69,837
	TF-1 (Large)	1,288,647	1,218,810	69,837
Marathon Oil		1,431,830	1,354,233	77,597
	TF-1 (Large)	1,431,830	1,354,233	77,597
Morgan Stanley Cap Group		2,863,660	2,708,466	155,194
	TF-1 (Large)	2,863,660	2,708,466	155,194
Newmont USA Ltd.		157,501	148,966	8,536
	TF-1 (Large)	157,501	148,966	8,536
Nippon Dynawave Packaging Co.		1,660,923	1,570,910	90,012
	TF-1 (Large)	1,660,923	1,570,910	90,012
North Pacific Paper Company, LLC		336,910	318,651	18,259
	TF-1 (Large)	336,910	318,651	18,259
Northwest Natural Gas Company		55,685,390	52,685,216	3,000,174
	SGS-2F Capacity	233,076	228,987	4,089
	SGS-2F Demand	262,431	257,223	5,208
	TF-1 (Large)	53,441,186	50,544,982	2,896,203
	TF-1 (Stor. Rdlvy)	1,309,126	1,238,275	70,851
	TF-2	439,572	415,750	23,822
Occidental Energy Marketing, Inc.		14,968,222	14,191,721	776,501
	Columbia Gorge	1,798,538	1,735,758	62,780
	TF-1 (Large)	13,169,684	12,455,963	713,721
PacifiCorp		11,191,599	10,380,317	811,282
	Berwick	653,520	627,024	26,496
	TF-1 (Evergreen 25)	10,538,079	9,753,293	784,786
Portland General Electric Company		10,496,028	9,927,204	568,824
	TF-1 (Large)	10,496,028	9,927,204	568,824
Premier Magnesia, LLC		121,706	115,110	6,596
	TF-1 (Large)	121,706	115,110	6,596
Puget Sound Energy, Inc.		99,594,096	94,146,214	5,447,857
	LS-2F Capacity	292,010	277,012	14,997
	LS-2F Demand	665,700	632,505	33,195
	North Seattle	2,631,072	2,458,884	172,188
	Olympia Lat	435,096	410,664	24,420
	Olympia Meter	43,344	41,760	1,584
	SGS-2F Capacity	312,096	306,621	5,475
	SGS-2F Demand	348,754	341,833	6,921
	South Seattle	3,272,220	3,053,412	218,796
	TF-1 (Large)	83,435,521	78,906,986	4,528,535
	TF-1 (Stor. Rdlvy)	5,246,657	4,962,705	283,952
	TF-2	2,911,626	2,753,833	157,793

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2018

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2018 Refund Amount
Questar Gas Company d/b/a Dominion Energy Utah		617,262	583,810	33,452
	TF-1 (Large)	617,262	583,810	33,452
Roseburg Forest Products		397,333	375,800	21,533
	TF-1 (Large)	397,333	375,800	21,533
Shell Energy North America (US), L.P.		5,740,801	5,429,932	310,869
	SGS-2F Capacity	3,406	3,347	60
	SGS-2F Demand	3,632	3,560	72
	TF-1 (Large)	5,727,319	5,416,932	310,388
	TF-2	6,443	6,094	349
Sierra Pacific Power Company		9,966,943	9,431,421	535,522
	SGS-2F Capacity	58,512	57,486	1,027
	SGS-2F Demand	72,332	70,897	1,436
	TF-1 (Large)	9,836,098	9,303,038	533,060
Snohomish County PUD No. 1		3,835,670	3,623,750	211,920
	TF-1 (Large)	3,835,670	3,623,750	211,920
Southern California Gas Co.		6,407	6,059	348
	STF	6,407	6,059	348
Southwest Gas Corporation		11,435,595	10,815,852	619,743
	TF-1 (Large)	11,435,595	10,815,852	619,743
TransAlta Energy Marketing		3,545,550	3,364,760	180,790
	Centralia	672,744	650,676	22,068
	TF-1 (Large)	2,872,806	2,714,084	158,722
United States Gypsum Comp		819,723	775,298	44,424
	TF-1 (Large)	819,723	775,298	44,424
Vitol Inc.		0	0	0
	TF-1 (Large)	0	0	0
Weyerhaeuser NR Company		42,955	40,627	2,328
	TF-1 (Large)	42,955	40,627	2,328
Williams Energy Resources		45,009	42,576	2,434
	STF	45,009	42,576	2,434
XTO Energy Inc		4,295,489	4,062,699	232,791
	TF-1 (Large)	4,295,489	4,062,699	232,791
Grand Total		430,448,906	406,842,837	23,606,045

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2019

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2019 Refund Amount
Avista Corporation		28,334,916	26,808,089	1,526,827
	SGS-2F Capacity	19,882	19,533	349
	SGS-2F Demand	15,131	14,831	300
	TF-1 (Large)	27,128,653	25,665,639	1,463,014
	TF-2	1,171,250	1,108,086	63,164
Black Hills Service Company		31,752	29,828	1,925
	TF-1 (Small)	31,752	29,828	1,925
Boeing Company, The		4,348,677	4,103,207	245,470
	SGS-2F Capacity	125,959	113,653	12,306
	SGS-2F Demand	125,837	113,614	12,224
	TF-1 (Large)	4,096,880	3,875,941	220,940
Cardinal FG Company		527,141	498,713	28,428
	TF-1 (Large)	527,141	498,713	28,428
Cascade Natural Gas Corporation		48,363,241	45,730,502	2,632,727
	LS-2F Capacity	800,037	758,947	41,090
	LS-2F Demand	737,699	700,914	36,785
	SGS-2F Capacity	591,689	545,673	46,016
	SGS-2F Demand	559,806	514,367	45,439
	TF-1 (Large)	44,231,532	41,846,182	2,385,350
	TF-1 (Stor. Rdlvy)	790,965	748,309	42,656
	TF-2	534,549	505,722	28,828
	Tumwater	116,964	110,388	6,564
Chevron U.S.A. Inc.		2,966,508	2,806,528	159,980
	TF-1 (Large)	2,966,508	2,806,528	159,980
Citadel Energy Marketing LLC		39,472,412	37,343,715	2,128,697
	TF-1 (Large)	39,472,412	37,343,715	2,128,697
City of Blanding		79,775	74,940	4,835
	TF-1 (Small)	79,775	74,940	4,835
City Of Ellensburg		615,692	578,651	37,041
	LS-2F Capacity	10,831	10,275	556
	LS-2F Demand	14,164	13,458	706
	TF-1 (Small)	587,136	551,549	35,587
	TF-2	3,562	3,370	192
City of Enumclaw		887,244	839,130	48,114
	TF-1 (Large)	847,406	801,707	45,700
	TF-1 (Small)	39,837	37,423	2,415
Clark Public Utility Dist		1,424,705	1,347,872	76,833
	TF-1 (Large)	1,424,705	1,347,872	76,833
Clearwater Paper Corporation		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2019

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2019 Refund Amount
Premier Entertainment Tahoe, LLC dba Montbleu Resort		4,274	4,044	230
	TF-1 (Large)	4,274	4,044	230
Columbia-Pac Bio LLC		1,210,999	1,145,691	65,308
	TF-1 (Large)	1,210,999	1,145,691	65,308
ConocoPhillips Company		23,160	21,911	1,249
	STF	23,160	21,911	1,249
Cyanco Company, LLC		284,941	269,574	15,367
	TF-1 (Large)	284,941	269,574	15,367
EP Minerals, LLC		408,035	386,031	22,005
	TF-1 (Large)	408,035	386,031	22,005
Evraz Inc. NA		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050
FortisBC Energy Inc.		3,314,796	3,072,630	242,166
	SGS-2F Capacity	891,447	811,387	80,060
	SGS-2F Demand	899,017	819,116	79,900
	TF-1 (Stor. Rdlvy)	530,458	501,852	28,607
	TF-2	993,874	940,276	53,598
Frederickson Power LP		3,116,969	2,948,874	168,094
	TF-1 (Large)	3,116,969	2,948,874	168,094
Georgia-Pacific LLC		3,004,844	2,842,797	162,047
	TF-1 (Large)	3,004,844	2,842,797	162,047
Harvey's Tahoe Management Co., Inc.		94,743	89,633	5,109
	TF-1 (Large)	94,743	89,633	5,109
Idaho Power Co.		8,408,056	7,939,766	468,290
	Elmore	155,206	146,498	8,708
	SGS-2F Capacity	166,972	150,658	16,313
	SGS-2F Demand	166,801	150,598	16,203
	TF-1 (Large)	7,919,077	7,492,012	427,066
Idahoan Foods, LLC		142,470	134,787	7,683
	TF-1 (Large)	142,470	134,787	7,683
IGI Resources, Inc.		8,004,058	7,572,410	431,649
	STF	138,122	130,673	7,449
	TF-1 (Large)	7,865,936	7,441,736	424,200
Intermountain Gas Company		32,687,920	30,954,842	1,733,078
	Albertsons	48,360	46,884	1,476
	LS-2F Capacity	1,782,184	1,690,652	91,532
	LS-2F Demand	1,465,248	1,392,184	73,064
	Nampa	205,956	198,768	7,188
	SGS-2F Capacity	227,211	223,225	3,986
	SGS-2F Demand	172,960	169,528	3,433
	TF-1 (Large)	27,374,130	25,897,878	1,476,252
	TF-1 (LT Discount)	409,876	387,766	22,111
	TF-2	1,001,995	947,958	54,036

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2019

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2019 Refund Amount
International Paper		1,669,754	1,579,706	90,048
	TF-1 (Large)	1,669,754	1,579,706	90,048
Longview Fibre Paper and Packaging, Inc.		1,282,234	1,213,085	69,149
	TF-1 (Large)	1,282,234	1,213,085	69,149
Marathon Oil		1,186,603	1,122,611	63,992
	TF-1 (Large)	1,186,603	1,122,611	63,992
Morgan Stanley Cap Group		2,849,409	2,695,744	153,665
	TF-1 (Large)	2,849,409	2,695,744	153,665
Newmont USA Ltd.		156,717	148,266	8,452
	TF-1 (Large)	156,717	148,266	8,452
Nippon Dynawave Packaging Co.		1,652,657	1,563,532	89,126
	TF-1 (Large)	1,652,657	1,563,532	89,126
North Pacific Paper Company, LLC		335,233	317,154	18,079
	TF-1 (Large)	335,233	317,154	18,079
Northwest Natural Gas Company		55,412,083	52,441,205	2,970,878
	SGS-2F Capacity	233,076	228,987	4,089
	SGS-2F Demand	262,431	257,223	5,208
	TF-1 (Large)	53,175,243	50,307,570	2,867,673
	TF-1 (Stor. Rdlvy)	1,303,949	1,233,629	70,320
	TF-2	437,384	413,797	23,588
Occidental Energy Marketing, Inc.		14,781,140	14,021,160	759,980
	Columbia Gorge	1,676,993	1,623,703	53,290
	TF-1 (Large)	13,104,147	12,397,457	706,690
PacifiCorp		11,152,939	10,344,765	808,174
	Berwick	628,128	604,740	23,388
	TF-1 (Evergreen 25)	10,524,811	9,740,025	784,786
Portland General Electric Company		10,443,796	9,880,576	563,221
	TF-1 (Large)	10,443,796	9,880,576	563,221
Premier Magnesia, LLC		121,100	114,569	6,531
	TF-1 (Large)	121,100	114,569	6,531
Puget Sound Energy, Inc.		107,181,726	101,333,875	5,847,851
	LS-2F Capacity	292,010	277,012	14,997
	LS-2F Demand	665,700	632,505	33,195
	North Seattle	2,497,332	2,325,336	171,996
	Olympia Lat	411,720	388,788	22,932
	Olympia Meter	41,304	39,816	1,488
	SGS-2F Capacity	312,096	306,621	5,475
	SGS-2F Demand	348,754	341,833	6,921
	South Seattle	3,056,076	2,834,196	221,880
	TF-1 (Large)	91,433,688	86,502,786	4,930,902
	TF-1 (Stor. Rdlvy)	5,225,909	4,944,085	281,824
	TF-2	2,897,137	2,740,898	156,239
Questar Gas Company d/b/a Dominion Energy Utah		614,190	581,068	33,122
	TF-1 (Large)	614,190	581,068	33,122

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2019

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2019 Refund Amount
Roseburg Forest Products		395,355	374,034	21,321
	TF-1 (Large)	395,355	374,034	21,321
Shell Energy North America (US), L.P.		5,712,267	5,404,460	307,808
	SGS-2F Capacity	3,406	3,347	60
	SGS-2F Demand	3,632	3,560	72
	TF-1 (Large)	5,698,818	5,391,488	307,330
	TF-2	6,411	6,065	346
Sierra Pacific Power Company		9,917,995	9,387,724	530,271
	SGS-2F Capacity	58,512	57,486	1,027
	SGS-2F Demand	72,332	70,897	1,436
	TF-1 (Large)	9,787,150	9,259,341	527,809
Southwest Gas Corporation		11,378,687	10,765,049	613,638
	TF-1 (Large)	11,378,687	10,765,049	613,638
TransAlta Energy Marketing		669,480	652,392	17,088
	Centralia	669,480	652,392	17,088
United States Gypsum Comp		815,643	771,657	43,987
	TF-1 (Large)	815,643	771,657	43,987
Weyerhaeuser NR Company		42,741	40,436	2,305
	TF-1 (Large)	42,741	40,436	2,305
Williams Energy Resources		46,718	44,199	2,519
	STF	46,718	44,199	2,519
XTO Energy Inc		4,274,113	4,043,616	230,498
	TF-1 (Large)	4,274,113	4,043,616	230,498
Grand Total		430,704,735	407,193,771	23,510,952

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2020

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2020 Refund Amount
Avista Corporation		28,334,717	26,808,069	1,526,648
	SGS-2F Capacity	19,937	19,587	350
	SGS-2F Demand	15,134	14,833	301
	TF-1 (Large)	27,128,408	25,665,567	1,462,840
	TF-2	1,171,239	1,108,082	63,157
Black Hills Service Company		31,875	29,943	1,932
	TF-1 (Small)	31,875	29,943	1,932
Boeing Company, The		4,348,625	4,103,145	245,480
	SGS-2F Capacity	125,942	113,601	12,340
	SGS-2F Demand	125,840	113,614	12,226
	TF-1 (Large)	4,096,843	3,875,930	220,913
Cardinal FG Company		527,136	498,711	28,425
	TF-1 (Large)	527,136	498,711	28,425
Cascade Natural Gas Corporation		49,533,482	46,839,886	2,693,596
	LS-2F Capacity	799,805	758,603	41,202
	LS-2F Demand	737,719	700,833	36,886
	SGS-2F Capacity	620,003	573,370	46,633
	SGS-2F Demand	585,871	539,900	45,971
	TF-1 (Large)	44,911,135	42,489,400	2,421,735
	TF-1 (Stor. Rdlvy)	1,183,350	1,119,541	63,810
	TF-2	586,890	555,243	31,647
	Tumwater	108,708	102,996	5,712
Citadel Energy Marketing LLC		33,509,947	31,702,990	1,806,957
	TF-1 (Large)	33,242,804	31,450,258	1,792,546
	TF-1 (LT Discount)	267,143	252,732	14,411
City of Blanding		64,140	60,253	3,888
	TF-1 (Small)	64,140	60,253	3,888
City Of Ellensburg		537,849	505,523	32,327
	LS-2F Capacity	10,828	10,270	558
	LS-2F Demand	14,164	13,456	708
	TF-1 (Small)	509,296	478,427	30,869
	TF-2	3,562	3,370	192
City of Enumclaw		308,929	290,205	18,724
	TF-1 (Small)	308,929	290,205	18,724
Clark Public Utility Dist		1,424,692	1,347,868	76,823
	TF-1 (Large)	1,424,692	1,347,868	76,823
Clearwater Paper Corporation		427,407	404,360	23,047
	TF-1 (Large)	427,407	404,360	23,047
Premier Entertainment Tahoe, LLC dba Montbleu Resort		4,274	4,044	230
	TF-1 (Large)	4,274	4,044	230
Columbia-Pac Bio LLC		1,210,988	1,145,688	65,300
	TF-1 (Large)	1,210,988	1,145,688	65,300

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2020

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2020 Refund Amount
Cyanco Company, LLC		284,938	269,574	15,365
	TF-1 (Large)	284,938	269,574	15,365
EP Minerals, LLC		208,497	197,254	11,243
	TF-1 (Large)	208,497	197,254	11,243
Evraz Inc. NA		427,407	404,360	23,047
	TF-1 (Large)	427,407	404,360	23,047
FortisBC Energy Inc.		3,316,996	3,074,489	242,506
	SGS-2F Capacity	891,574	811,294	80,279
	SGS-2F Demand	899,049	819,129	79,921
	TF-1 (Stor. Rdlvy)	532,508	503,793	28,714
	TF-2	993,865	940,273	53,592
Frederickson Power LP		3,116,940	2,948,866	168,074
	TF-1 (Large)	3,116,940	2,948,866	168,074
Georgia-Pacific LLC		3,004,817	2,842,789	162,028
	TF-1 (Large)	3,004,817	2,842,789	162,028
Harvey's Tahoe Management Co., Inc.		94,742	89,633	5,109
	TF-1 (Large)	94,742	89,633	5,109
Idaho Power Co.		8,400,614	7,932,866	467,748
	Elmore	147,856	139,687	8,169
	SGS-2F Capacity	166,948	150,590	16,358
	SGS-2F Demand	166,805	150,598	16,206
	TF-1 (Large)	7,919,006	7,491,991	427,015
Idahoan Foods, LLC		142,469	134,787	7,682
	TF-1 (Large)	142,469	134,787	7,682
IGI Resources, Inc.		8,167,289	7,726,885	440,403
	TF-1 (Large)	8,167,289	7,726,885	440,403
Intermountain Gas Company		33,822,463	32,027,201	1,795,274
	Albertsons	47,448	45,216	2,232
	LS-2F Capacity	1,781,668	1,689,885	91,783
	LS-2F Demand	1,465,286	1,392,022	73,264
	Nampa	168,408	163,368	5,052
	SGS-2F Capacity	227,834	223,837	3,997
	SGS-2F Demand	172,990	169,548	3,442
	TF-1 (Large)	27,373,882	25,897,805	1,476,077
	TF-1 (LT Discount)	1,582,961	1,497,564	85,397
	TF-2	1,001,986	947,956	54,030
International Paper		1,669,739	1,579,702	90,037
	TF-1 (Large)	1,669,739	1,579,702	90,037
Longview Fibre Paper and Packaging, Inc.		1,282,222	1,213,081	69,141
	TF-1 (Large)	1,282,222	1,213,081	69,141
Newmont USA Ltd.		156,716	148,266	8,451
	TF-1 (Large)	156,716	148,266	8,451

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2020

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2020 Refund Amount
Nippon Dynawave Packaging Co.		1,652,642	1,563,527	89,115
	TF-1 (Large)	1,652,642	1,563,527	89,115
North Pacific Paper Company, LLC		335,230	317,153	18,077
	TF-1 (Large)	335,230	317,153	18,077
Northwest Natural Gas Company		55,417,330	52,446,472	2,970,858
	SGS-2F Capacity	233,714	229,614	4,100
	SGS-2F Demand	262,476	257,253	5,223
	TF-1 (Large)	53,174,762	50,307,428	2,867,334
	TF-1 (Stor. Rdlvy)	1,308,997	1,238,380	70,617
	TF-2	437,380	413,796	23,585
Occidental Energy Marketing, Inc.		14,690,089	13,940,844	749,245
	Columbia Gorge TF-1 (Large)	1,586,061 13,104,028	1,543,422 12,397,422	42,639 706,606
PacifiCorp		11,110,775	10,305,745	805,019
	Berwick TF-1 (Evergreen 25)	586,116 10,524,659	565,716 9,740,029	20,388 784,631
Portland General Electric Company		10,443,702	9,880,548	563,154
	TF-1 (Large)	10,443,702	9,880,548	563,154
Premier Magnesia, LLC		121,099	114,569	6,530
	TF-1 (Large)	121,099	114,569	6,530
Puget Sound Energy, Inc.		106,948,346	101,144,082	5,804,252
	LS-2F Capacity	291,925	276,887	15,039
	LS-2F Demand	665,717	632,432	33,286
	North Seattle	2,304,240	2,154,660	149,580
	Olympia Lat	404,172	385,788	18,372
	Olympia Meter	36,252	35,100	1,152
	SGS-2F Capacity	284,978	279,978	5,000
	SGS-2F Demand	322,777	316,355	6,422
	South Seattle	2,900,424	2,703,300	197,124
	TF-1 (Large)	91,646,953	86,705,090	4,941,863
	TF-1 (Stor. Rdlvy)	5,246,143	4,963,126	283,017
	TF-2	2,844,765	2,691,367	153,398
	Questar Gas Company d/b/a Dominion Energy Utah		614,185	581,066
TF-1 (Large)		614,185	581,066	33,119
Roseburg Forest Products		395,352	374,033	21,318
	TF-1 (Large)	395,352	374,033	21,318
Shell Energy North America (US), L.P.		5,712,226	5,404,454	307,772
	SGS-2F Capacity	3,416	3,356	60
	SGS-2F Demand	3,632	3,560	72
	TF-1 (Large)	5,698,766	5,391,473	307,294
	TF-2	6,411	6,065	346
Sierra Pacific Power Company		9,918,079	9,387,864	530,215
	SGS-2F Capacity	58,673	57,643	1,029
	SGS-2F Demand	72,345	70,905	1,439
	TF-1 (Large)	9,787,061	9,259,315	527,746

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2020

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2020 Refund Amount
Six One Commodities LLC		234,813	222,151	12,662
	STF	234,813	222,151	12,662
Southwest Gas Corporation		11,276,695	10,668,624	608,071
	TF-1 (Large)	11,276,695	10,668,624	608,071
TransAlta Energy Marketing		653,616	642,264	11,340
	Centralia	653,616	642,264	11,340
United States Gypsum Comp		815,636	771,655	43,981
	TF-1 (Large)	815,636	771,655	43,981
Weyerhaeuser NR Company		42,741	40,436	2,305
	TF-1 (Large)	42,741	40,436	2,305
XTO Energy Inc		3,561,729	3,369,671	192,059
	TF-1 (Large)	3,561,729	3,369,671	192,059
Grand Total		418,304,196	395,505,595	22,798,577

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2021

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2021 Refund Amount
Avista Corporation		28,334,916	26,808,089	1,526,827
	SGS-2F Capacity	19,882	19,533	349
	SGS-2F Demand	15,131	14,831	300
	TF-1 (Large)	27,128,653	25,665,639	1,463,014
	TF-2	1,171,250	1,108,086	63,164
Black Hills Service Company		33,019	31,018	2,001
	TF-1 (Small)	33,019	31,018	2,001
Boeing Company, The		4,348,677	4,103,207	245,470
	SGS-2F Capacity	125,959	113,653	12,306
	SGS-2F Demand	125,837	113,614	12,224
	TF-1 (Large)	4,096,880	3,875,941	220,940
Cardinal FG Company		567,618	537,007	30,611
	TF-1 (Large)	567,618	537,007	30,611
Cascade Natural Gas Corporation		49,631,836	46,934,089	2,697,736
	LS-2F Capacity	800,037	758,947	41,090
	LS-2F Demand	737,699	700,914	36,785
	SGS-2F Capacity	628,818	582,150	46,667
	SGS-2F Demand	594,452	548,326	46,126
	TF-1 (Large)	44,988,036	42,561,889	2,426,148
	TF-1 (Stor. Rdlvy)	1,178,797	1,115,226	63,571
	TF-2	604,217	571,633	32,585
	Tumwater	99,780	95,004	4,764
Citadel Energy Marketing LLC		23,929,578	22,639,125	1,290,453
	STF	956,259	904,689	51,570
	TF-1 (Large)	21,370,568	20,218,080	1,152,488
	TF-1 (LT Discount)	1,602,752	1,516,356	86,395
City of Blanding		66,549	62,515	4,034
	TF-1 (Small)	66,549	62,515	4,034
City Of Ellensburg		550,605	517,509	33,096
	LS-2F Capacity	10,831	10,275	556
	LS-2F Demand	14,164	13,458	706
	TF-1 (Small)	522,049	490,407	31,642
	TF-2	3,562	3,370	192
City of Enumclaw		328,835	308,904	19,931
	TF-1 (Small)	328,835	308,904	19,931
Clark Public Utility Dist		1,424,705	1,347,872	76,833
	TF-1 (Large)	1,424,705	1,347,872	76,833
Clearwater Paper Corporation		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050
Premier Entertainment Tahoe, LLC dba Montbleu Resort		4,274	4,044	230
	TF-1 (Large)	4,274	4,044	230

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2021

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2021 Refund Amount
Columbia-Pac Bio LLC		1,008,613	954,220	54,393
	TF-1 (Large)	1,008,613	954,220	54,393
Cyanco Company, LLC		284,941	269,574	15,367
	TF-1 (Large)	284,941	269,574	15,367
EP Minerals, LLC		142,470	134,787	7,683
	TF-1 (Large)	142,470	134,787	7,683
Evraz Inc. NA		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050
FortisBC Energy Inc.		3,314,796	3,072,630	242,166
	SGS-2F Capacity	891,447	811,387	80,060
	SGS-2F Demand	899,017	819,116	79,900
	TF-1 (Stor. Rdlvy)	530,458	501,852	28,607
	TF-2	993,874	940,276	53,598
Frederickson Power LP		3,116,969	2,948,874	168,094
	TF-1 (Large)	3,116,969	2,948,874	168,094
Georgia-Pacific LLC		3,004,844	2,842,797	162,047
	TF-1 (Large)	3,004,844	2,842,797	162,047
Harvey's Tahoe Management Co., Inc.		94,743	89,633	5,109
	TF-1 (Large)	94,743	89,633	5,109
Idaho Power Co.		8,398,406	7,931,106	467,300
	Elmore	145,556	137,838	7,718
	SGS-2F Capacity	166,972	150,658	16,313
	SGS-2F Demand	166,801	150,598	16,203
	TF-1 (Large)	7,919,077	7,492,012	427,066
Idahoan Foods, LLC		142,470	134,787	7,683
	TF-1 (Large)	142,470	134,787	7,683
IGI Resources, Inc.		8,742,842	8,271,351	471,490
	TF-1 (Large)	8,742,842	8,271,351	471,490
Intermountain Gas Company		34,556,819	32,724,609	1,832,210
	Albertsons	57,060	55,536	1,524
	LS-2F Capacity	1,782,184	1,690,652	91,532
	LS-2F Demand	1,465,248	1,392,184	73,064
	Nampa	151,068	148,044	3,024
	SGS-2F Capacity	227,211	223,225	3,986
	SGS-2F Demand	172,960	169,528	3,433
	TF-1 (Large)	27,374,130	25,897,878	1,476,252
	TF-1 (LT Discount)	2,324,963	2,199,604	125,359
	TF-2	1,001,995	947,958	54,036
International Paper		1,669,754	1,579,706	90,048
	TF-1 (Large)	1,669,754	1,579,706	90,048

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2021

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2021 Refund Amount
Koch Energy Services		78,066	73,856	4,210
	STF	78,066	73,856	4,210
Longview Fibre Paper and Packaging, Inc.		1,282,234	1,213,085	69,149
	TF-1 (Large)	1,282,234	1,213,085	69,149
Newmont USA Ltd.		156,717	148,266	8,452
	TF-1 (Large)	156,717	148,266	8,452
Nippon Dynawave Packaging Co.		1,652,657	1,563,532	89,126
	TF-1 (Large)	1,652,657	1,563,532	89,126
North Pacific Paper Company, LLC		335,233	317,154	18,079
	TF-1 (Large)	335,233	317,154	18,079
Northwest Natural Gas Company		55,412,083	52,441,205	2,970,878
	SGS-2F Capacity	233,076	228,987	4,089
	SGS-2F Demand	262,431	257,223	5,208
	TF-1 (Large)	53,175,243	50,307,570	2,867,673
	TF-1 (Stor. Rdlvy)	1,303,949	1,233,629	70,320
	TF-2	437,384	413,797	23,588
Occidental Energy Marketing, Inc.		14,599,552	13,860,560	738,992
	Columbia Gorge	1,495,405	1,463,103	32,303
	TF-1 (Large)	13,104,147	12,397,457	706,690
PacifiCorp		11,180,335	10,378,353	801,994
	Berwick	655,524	638,328	17,208
	TF-1 (Evergreen 25)	10,524,811	9,740,025	784,786
Portland General Electric Company		10,646,182	10,072,047	574,135
	TF-1 (Large)	10,646,182	10,072,047	574,135
Premier Magnesia, LLC		80,623	76,275	4,348
	TF-1 (Large)	80,623	76,275	4,348
Puget Sound Energy, Inc.		106,553,480	100,799,855	5,753,637
	LS-2F Capacity	292,010	277,012	14,997
	LS-2F Demand	665,700	632,505	33,195
	North Seattle	2,147,844	2,020,248	127,608
	Olympia Lat	356,364	342,648	13,716
	Olympia Meter	31,680	30,828	852
	SGS-2F Capacity	274,968	270,144	4,824
	SGS-2F Demand	314,107	307,874	6,234
	South Seattle	2,698,800	2,527,164	171,636
	TF-1 (Large)	91,718,629	86,772,360	4,946,269
	TF-1 (Stor. Rdlvy)	5,225,909	4,944,085	281,824
	TF-2	2,827,469	2,674,987	152,482
Questar Gas Company d/b/a Dominion Energy Utah		614,190	581,068	33,122
	TF-1 (Large)	614,190	581,068	33,122
Roseburg Forest Products		395,355	374,034	21,321
	TF-1 (Large)	395,355	374,034	21,321

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2021

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2021 Refund Amount
Shell Energy North America (US), L.P.		5,712,267	5,404,460	307,808
	SGS-2F Capacity	3,406	3,347	60
	SGS-2F Demand	3,632	3,560	72
	TF-1 (Large)	5,698,818	5,391,488	307,330
	TF-2	6,411	6,065	346
Sierra Pacific Power Company		9,917,995	9,387,724	530,271
	SGS-2F Capacity	58,512	57,486	1,027
	SGS-2F Demand	72,332	70,897	1,436
	TF-1 (Large)	9,787,150	9,259,341	527,809
Six One Commodities LLC		582,856	551,423	31,433
	STF	582,856	551,423	31,433
Southwest Gas Corporation		10,767,347	10,186,677	580,669
	TF-1 (Large)	10,767,347	10,186,677	580,669
Spotlight Energy		462	437	25
	STF	462	437	25
Tenaska Marketing Ventures		49,182	46,529	2,652
	STF	49,182	46,529	2,652
TransAlta Energy Marketing		647,040	641,676	5,376
	Centralia	647,040	641,676	5,376
United States Gypsum Comp		815,643	771,657	43,987
	TF-1 (Large)	815,643	771,657	43,987
Weyerhaeuser NR Company		42,741	40,436	2,305
	TF-1 (Large)	42,741	40,436	2,305
Williams Energy Resources		124,906	118,170	6,736
	STF	124,906	118,170	6,736
Grand Total		406,200,249	384,104,657	22,095,616

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2022

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2022 Refund Amount
Avista Corporation		28,334,916	26,808,089	1,526,827
	SGS-2F Capacity	19,882	19,533	349
	SGS-2F Demand	15,131	14,831	300
	TF-1 (Large)	27,128,653	25,665,639	1,463,014
	TF-2	1,171,250	1,108,086	63,164
Black Hills Service Company		19,452	18,273	1,179
	TF-1 (Small)	19,452	18,273	1,179
Boeing Company, The		4,348,677	4,103,207	245,470
	SGS-2F Capacity	125,959	113,653	12,306
	SGS-2F Demand	125,837	113,614	12,224
	TF-1 (Large)	4,096,880	3,875,941	220,940
Cardinal FG Company		648,241	613,282	34,959
	TF-1 (Large)	648,241	613,282	34,959
Cascade Natural Gas Corporation		49,627,210	46,930,138	2,697,076
	LS-2F Capacity	800,037	758,947	41,090
	LS-2F Demand	737,699	700,914	36,785
	SGS-2F Capacity	628,818	582,150	46,667
	SGS-2F Demand	594,452	548,326	46,126
	TF-1 (Large)	44,988,036	42,561,889	2,426,148
	TF-1 (Stor. Rdlvy)	1,178,797	1,115,226	63,571
	TF-2	604,217	571,633	32,585
	Tumwater	95,154	91,053	4,104
Citadel Energy Marketing LLC		20,499,392	19,393,925	1,105,467
	STF	1,097,592	1,038,401	59,192
	TF-1 (Large)	17,799,048	16,839,168	959,880
	TF-1 (LT Discount)	1,602,752	1,516,356	86,395
City of Blanding		45,983	43,196	2,787
	TF-1 (Small)	45,983	43,196	2,787
City Of Ellensburg		351,091	330,087	21,004
	LS-2F Capacity	10,831	10,275	556
	LS-2F Demand	14,164	13,458	706
	TF-1 (Small)	322,534	302,985	19,549
	TF-2	3,562	3,370	192
City of Enumclaw		202,302	190,040	12,262
	TF-1 (Small)	202,302	190,040	12,262
Clark Public Utility Dist		1,424,705	1,347,872	76,833
	TF-1 (Large)	1,424,705	1,347,872	76,833
Clearwater Paper Corporation		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050
Premier Entertainment Tahoe, LLC dba Montbleu Resort		4,274	4,044	230
	TF-1 (Large)	4,274	4,044	230

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2022

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2022 Refund Amount
Cyanco Company, LLC		284,941	269,574	15,367
	TF-1 (Large)	284,941	269,574	15,367
EP Minerals, LLC		142,470	134,787	7,683
	TF-1 (Large)	142,470	134,787	7,683
Evraz Inc. NA		427,411	404,362	23,050
	TF-1 (Large)	427,411	404,362	23,050
FortisBC Energy Inc.		3,314,796	3,072,630	242,166
	SGS-2F Capacity	891,447	811,387	80,060
	SGS-2F Demand	899,017	819,116	79,900
	TF-1 (Stor. Rdlvy)	530,458	501,852	28,607
	TF-2	993,874	940,276	53,598
Frederickson Power LP		3,116,969	2,948,874	168,094
	TF-1 (Large)	3,116,969	2,948,874	168,094
Georgia-Pacific LLC		3,004,844	2,842,797	162,047
	TF-1 (Large)	3,004,844	2,842,797	162,047
Harvey's Tahoe Management Co., Inc.		94,743	89,633	5,109
	TF-1 (Large)	94,743	89,633	5,109
Idaho Power Co.		8,382,854	7,916,807	466,047
	Elmore	130,003	123,539	6,465
	SGS-2F Capacity	166,972	150,658	16,313
	SGS-2F Demand	166,801	150,598	16,203
	TF-1 (Large)	7,919,077	7,492,012	427,066
Idahoan Foods, LLC		142,470	134,787	7,683
	TF-1 (Large)	142,470	134,787	7,683
IGI Resources, Inc.		8,742,842	8,271,351	471,490
	TF-1 (Large)	8,742,842	8,271,351	471,490
Intermountain Gas Company		34,487,390	32,658,234	1,829,165
	LS-2F Capacity	1,782,184	1,690,652	91,532
	LS-2F Demand	1,465,248	1,392,184	73,064
	Nampa	138,699	137,205	1,503
	SGS-2F Capacity	227,211	223,225	3,986
	SGS-2F Demand	172,960	169,528	3,433
	TF-1 (Large)	27,374,130	25,897,878	1,476,252
	TF-1 (LT Discount)	2,324,963	2,199,604	125,359
	TF-2	1,001,995	947,958	54,036
International Paper		1,669,754	1,579,706	90,048
	TF-1 (Large)	1,669,754	1,579,706	90,048
JP Morgan Chase Bank, N.A.		1,190,507	1,126,304	64,203
	TF-1 (Large)	1,190,507	1,126,304	64,203
Longview Fibre Paper and Packaging, Inc.		1,282,234	1,213,085	69,149
	TF-1 (Large)	1,282,234	1,213,085	69,149

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2022

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2022 Refund Amount
Newmont USA Ltd.		156,717	148,266	8,452
	TF-1 (Large)	156,717	148,266	8,452
Nippon Dynawave Packaging Co.		1,652,657	1,563,532	89,126
	TF-1 (Large)	1,652,657	1,563,532	89,126
North Pacific Paper Company, LLC		335,233	317,154	18,079
	TF-1 (Large)	335,233	317,154	18,079
Northwest Natural Gas Company		55,412,083	52,441,205	2,970,878
	SGS-2F Capacity	233,076	228,987	4,089
	SGS-2F Demand	262,431	257,223	5,208
	TF-1 (Large)	53,175,243	50,307,570	2,867,673
	TF-1 (Stor. Rdlvy)	1,303,949	1,233,629	70,320
	TF-2	437,384	413,797	23,588
Occidental Energy Marketing, Inc.		14,508,667	13,780,260	728,407
	Columbia Gorge TF-1 (Large)	1,404,520 13,104,147	1,382,803 12,397,457	21,718 706,690
PacifiCorp		11,064,406	10,264,698	799,717
	Berwick TF-1 (Evergreen 25)	539,595 10,524,811	524,673 9,740,025	14,931 784,786
Portland General Electric Company		11,654,795	11,026,267	628,528
	TF-1 (Large)	11,654,795	11,026,267	628,528
Puget Sound Energy, Inc.		106,341,857	100,626,899	5,714,982
	LS-2F Capacity	292,010	277,012	14,997
	LS-2F Demand	665,700	632,505	33,195
	North Seattle	2,033,997	1,922,478	111,528
	Olympia Lat	335,733	325,452	10,284
	Olympia Meter	30,693	30,075	630
	SGS-2F Capacity	274,968	270,144	4,824
	SGS-2F Demand	314,107	307,874	6,234
	South Seattle	2,622,642	2,469,927	152,715
	TF-1 (Large)	91,718,629	86,772,360	4,946,269
	TF-1 (Stor. Rdlvy)	5,225,909	4,944,085	281,824
	TF-2	2,827,469	2,674,987	152,482
	Questar Gas Company d/b/a Dominion Energy Utah		614,190	581,068
TF-1 (Large)		614,190	581,068	33,122
Roseburg Forest Products		395,355	374,034	21,321
	TF-1 (Large)	395,355	374,034	21,321
Shell Energy North America (US), L.P.		5,712,267	5,404,460	307,808
	SGS-2F Capacity	3,406	3,347	60
	SGS-2F Demand	3,632	3,560	72
	TF-1 (Large)	5,698,818	5,391,488	307,330
	TF-2	6,411	6,065	346

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Year: 2022

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	2022 Refund Amount
Sierra Pacific Power Company		9,917,995	9,387,724	530,271
	SGS-2F Capacity	58,512	57,486	1,027
	SGS-2F Demand	72,332	70,897	1,436
	TF-1 (Large)	9,787,150	9,259,341	527,809
Six One Commodities LLC		698,655	660,978	37,678
	STF	463,197	438,217	24,980
	TF-1 (Large)	235,458	222,760	12,698
Southwest Gas Corporation		10,767,347	10,186,677	580,669
	TF-1 (Large)	10,767,347	10,186,677	580,669
TransAlta Energy Marketing		648,684	641,823	6,867
	Centralia	648,684	641,823	6,867
United States Gypsum Comp		815,643	771,657	43,987
	TF-1 (Large)	815,643	771,657	43,987
Vitol Inc.		238,101	225,261	12,841
	TF-1 (Large)	238,101	225,261	12,841
Weyerhaeuser NR Company		42,741	40,436	2,305
	TF-1 (Large)	42,741	40,436	2,305
Grand Total		403,195,274	381,291,845	21,903,481

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Total Refund Amount

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	Total Refund Amount
Avista Corporation		141,815,917	134,166,778	7,649,139
	SGS-2F Capacity	99,466	97,721	1,745
	SGS-2F Demand	75,659	74,157	1,502
	TF-1 (Large)	135,778,698	128,449,247	7,329,451
	TF-2	5,862,095	5,545,654	316,441
Black Hills Service Company		146,985	138,060	8,925
	TF-1 (Small)	146,985	138,060	8,925
Boeing Company, The		21,763,822	20,534,265	1,229,557
	SGS-2F Capacity	629,779	568,213	61,566
	SGS-2F Demand	629,190	568,068	61,122
	TF-1 (Large)	20,504,854	19,397,984	1,106,870
Cardinal FG Company		2,799,912	2,648,779	151,133
	TF-1 (Large)	2,799,912	2,648,779	151,133
Cascade Natural Gas Corporation		244,447,155	231,138,995	13,308,140
	LS-2F Capacity	3,999,953	3,794,393	205,560
	LS-2F Demand	3,688,516	3,504,489	184,027
	SGS-2F Capacity	3,061,016	2,829,016	232,000
	SGS-2F Demand	2,894,388	2,665,286	229,101
	TF-1 (Large)	222,849,686	210,820,341	12,029,345
	TF-1 (Stor. Rdlvy)	4,545,247	4,300,135	245,112
	TF-2	2,867,096	2,712,338	154,758
	Tumwater	541,254	512,997	28,236
Chevron U.S.A. Inc.		6,546,083	6,192,110	353,972
	TF-1 (Large)	6,546,083	6,192,110	353,972
Citadel Energy Marketing LLC		157,858,516	149,334,938	8,523,578
	STF	2,053,851	1,943,089	110,762
	TF-1 (Large)	152,332,018	144,106,404	8,225,614
	TF-1 (LT Discount)	3,472,646	3,285,444	187,202
City of Blanding		320,458	301,000	19,458
	TF-1 (Small)	320,458	301,000	19,458
City Of Ellensburg		2,600,472	2,443,958	156,515
	LS-2F Capacity	54,152	51,369	2,783
	LS-2F Demand	70,819	67,286	3,533
	TF-1 (Small)	2,457,674	2,308,438	149,236
	TF-2	17,827	16,864	962
City of Enumclaw		2,059,769	1,940,948	118,821
	TF-1 (Large)	926,058	876,117	49,941
	TF-1 (Small)	1,133,711	1,064,831	68,880
Clark Public Utility Dist		7,130,635	6,745,717	384,918
	TF-1 (Large)	7,130,635	6,745,717	384,918
Clearwater Paper Corporation		2,139,190	2,023,715	115,475
	TF-1 (Large)	2,139,190	2,023,715	115,475

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Total Refund Amount

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	Total Refund Amount
Premier Entertainment Tahoe, LLC dba Montbleu Resort		21,392	20,237	1,155
	TF-1 (Large)	21,392	20,237	1,155
Columbia-Pac Bio LLC		4,647,655	4,396,697	250,958
	TF-1 (Large)	4,647,655	4,396,697	250,958
ConocoPhillips Company		61,988	58,631	3,357
	STF	61,988	58,631	3,357
Cyanco Company, LLC		1,426,127	1,349,143	76,984
	TF-1 (Large)	1,426,127	1,349,143	76,984
EP Minerals, LLC		1,311,549	1,240,711	70,838
	TF-1 (Large)	1,311,549	1,240,711	70,838
Evraz Inc. NA		2,139,190	2,023,715	115,475
	TF-1 (Large)	2,139,190	2,023,715	115,475
FortisBC Energy Inc.		16,583,264	15,371,335	1,211,929
	SGS-2F Capacity	4,457,362	4,056,842	400,520
	SGS-2F Demand	4,495,116	4,095,594	399,522
	TF-1 (Stor. Rdlvy)	2,656,456	2,513,087	143,369
	TF-2	4,974,331	4,705,812	268,519
Frederickson Power LP		15,348,535	14,518,058	830,476
	TF-1 (Large)	15,348,535	14,518,058	830,476
Georgia-Pacific LLC		15,039,222	14,227,392	811,830
	TF-1 (Large)	15,039,222	14,227,392	811,830
Harvey's Tahoe Management Co., Inc.		474,187	448,590	25,597
	TF-1 (Large)	474,187	448,590	25,597
Idaho Power Co.		42,053,460	39,710,491	2,342,969
	Elmore	749,695	708,884	40,812
	SGS-2F Capacity	834,834	753,223	81,611
	SGS-2F Demand	834,009	752,991	81,019
	TF-1 (Large)	39,634,921	37,495,394	2,139,527
Idahoan Foods, LLC		713,063	674,572	38,492
	TF-1 (Large)	713,063	674,572	38,492
IGI Resources, Inc.		41,562,306	39,318,853	2,243,453
	STF	138,122	130,673	7,449
	TF-1 (Large)	41,424,183	39,188,179	2,236,004

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Total Refund Amount

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	Total Refund Amount
Intermountain Gas Company		168,036,821	159,118,690	8,918,152
	Albertsons	199,428	192,576	6,852
	LS-2F Capacity	8,910,405	8,452,494	457,911
	LS-2F Demand	7,326,277	6,960,756	365,521
	Nampa	934,155	908,133	26,043
	SGS-2F Capacity	1,136,678	1,116,737	19,942
	SGS-2F Demand	864,831	847,659	17,173
	TF-1 (Large)	137,007,306	129,611,534	7,395,772
	TF-1 (LT Discount)	6,642,764	6,284,538	358,226
	TF-2	5,014,976	4,744,263	270,713
International Paper		8,357,104	7,905,980	451,124
	TF-1 (Large)	8,357,104	7,905,980	451,124
JP Morgan Chase Bank, N.A.		1,190,507	1,126,304	64,203
	TF-1 (Large)	1,190,507	1,126,304	64,203
Koch Energy Services		78,066	73,856	4,210
	STF	78,066	73,856	4,210
Longview Fibre Ppr Pckg I		6,417,571	6,071,145	346,426
	TF-1 (Large)	6,417,571	6,071,145	346,426
Marathon Oil		2,618,433	2,476,844	141,589
	TF-1 (Large)	2,618,433	2,476,844	141,589
Morgan Stanley Cap Group		5,713,069	5,404,210	308,859
	TF-1 (Large)	5,713,069	5,404,210	308,859
Newmont USA Ltd.		784,370	742,029	42,341
	TF-1 (Large)	784,370	742,029	42,341
Nippon Dynawave Packaging		8,271,536	7,825,032	446,505
	TF-1 (Large)	8,271,536	7,825,032	446,505
North Pacific Paper Company, LLC		1,677,838	1,587,267	90,571
	TF-1 (Large)	1,677,838	1,587,267	90,571
Northwest Natural Gas Com		277,338,969	262,455,304	14,883,665
	SGS-2F Capacity	1,166,018	1,145,562	20,456
	SGS-2F Demand	1,312,199	1,286,144	26,056
	TF-1 (Large)	266,141,678	251,775,121	14,366,556
	TF-1 (Stor. Rdlvy)	6,529,969	6,177,542	352,427
	TF-2	2,189,105	2,070,935	118,170
Occidental Energy Marketing, Inc.		73,547,670	69,794,544	3,753,126
	Columbia Gorge	7,961,516	7,748,787	212,729
	TF-1 (Large)	65,586,154	62,045,757	3,540,397
PacifiCorp		55,700,056	51,673,877	4,026,188
	Berwick	3,062,883	2,960,481	102,411
	TF-1 (Evergreen 25)	52,637,173	48,713,396	3,923,777

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Total Refund Amount

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	Total Refund Amount
Portland General Electric Company		53,684,504	50,786,642	2,897,862
	TF-1 (Large)	53,684,504	50,786,642	2,897,862
Premier Magnesia, LLC		444,527	420,522	24,004
	TF-1 (Large)	444,527	420,522	24,004
Puget Sound Energy, Inc.		526,619,505	498,050,925	28,568,579
	LS-2F Capacity	1,459,965	1,384,936	75,029
	LS-2F Demand	3,328,516	3,162,451	166,066
	North Seattle	11,614,485	10,881,606	732,900
	Olympia Lat	1,943,085	1,853,340	89,724
	Olympia Meter	183,273	177,579	5,706
	SGS-2F Capacity	1,459,106	1,433,508	25,598
	SGS-2F Demand	1,648,501	1,615,767	32,733
	South Seattle	14,550,162	13,587,999	962,151
	TF-1 (Large)	449,953,420	425,659,582	24,293,838
	TF-1 (Stor. Rdlvy)	26,170,527	24,758,086	1,412,442
	TF-2	14,308,464	13,536,071	772,393
Questar Gas Company d/b/a Dominion Energy Utah		3,074,017	2,908,079	165,938
	TF-1 (Large)	3,074,017	2,908,079	165,938
Roseburg Forest Products		1,978,751	1,871,936	106,815
	TF-1 (Large)	1,978,751	1,871,936	106,815
Shell Energy North America (US), L.P.		28,589,828	27,047,765	1,542,063
	SGS-2F Capacity	17,041	16,742	299
	SGS-2F Demand	18,159	17,799	361
	TF-1 (Large)	28,522,540	26,982,868	1,539,671
	TF-2	32,088	30,356	1,732
Sierra Pacific Power Company		49,639,006	46,982,458	2,656,548
	SGS-2F Capacity	292,722	287,587	5,135
	SGS-2F Demand	361,674	354,493	7,182
	TF-1 (Large)	48,984,610	46,340,378	2,644,231
Six One Commodities LLC		1,516,324	1,434,552	81,772
	STF	1,280,866	1,211,792	69,074
	TF-1 (Large)	235,458	222,760	12,698
Snohomish County PUD No. 1		3,835,670	3,623,750	211,920
	TF-1 (Large)	3,835,670	3,623,750	211,920
Southern California Gas Co.		6,407	6,059	348
	STF	6,407	6,059	348
Southwest Gas Corporation		55,625,671	52,622,880	3,002,791
	TF-1 (Large)	55,625,671	52,622,880	3,002,791
Spotlight Energy		462	437	25
	STF	462	437	25
Tenaska Marketing Ventures		49,182	46,529	2,652
	STF	49,182	46,529	2,652

Northwest Pipeline LLC
2017 Settlement: Principal Refund Amount Owed Each Original Shipper Due to Reduction in Federal Corporate Income Tax Rate
Total Refund Amount

Shipper Name	Rate Schedule	Revenue at 35% Corp. Tax Rate	Revenue at 21% Corp. Tax Rate	Total Refund Amount
TransAlta Energy Marketing		6,164,370	5,942,915	221,461
	Centralia	3,291,564	3,228,831	62,739
	TF-1 (Large)	2,872,806	2,714,084	158,722
United States Gypsum Comp		4,082,288	3,861,923	220,365
	TF-1 (Large)	4,082,288	3,861,923	220,365
Vitol Inc.		238,101	225,261	12,841
	TF-1 (Large)	238,101	225,261	12,841
Weyerhaeuser NR Company		213,919	202,372	11,548
	TF-1 (Large)	213,919	202,372	11,548
Williams Energy Resources		216,633	204,944	11,689
	STF	216,633	204,944	11,689
XTO Energy Inc		12,131,332	11,475,985	655,347
	TF-1 (Large)	12,131,332	11,475,985	655,347
Grand Total		2,088,853,361	1,974,938,706	113,914,670