

PUBLIC UTILITY COMMISSION OF OREGON
STAFF REPORT
PUBLIC MEETING DATE: June 24, 2014

REGULAR CONSENT EFFECTIVE DATE Upon Commission Approval

DATE: June 16, 2014

TO: Public Utility Commission

FROM:  Lisa Gorsuch

THROUGH:  Jason Eisdorfer,  Maury Galbraith, and  Aster Adams

SUBJECT: OREGON PUBLIC UTILITY COMMISSION STAFF:
(Docket No. UM 1286(3)) Modifications to Purchased Gas Adjustment
(PGA) Filing and Portfolio Guidelines.

STAFF RECOMMENDATION:

Staff recommends the Commission acknowledge the modified PGA Filing Guidelines, as shown in Attachment 1 to this memo, and agreed to by Avista Utilities (Avista), Cascade Natural Gas (Cascade), Northwest Natural (NWN), Northwest Industrial Gas Users (NWIGU), Citizens Utility Board (CUB), and Staff.

DISCUSSION:

Staff proposes to amend Docket No. UM 1286 to modify the Purchased Gas Adjustment (PGA) Filing Guidelines (Guidelines). The Guidelines were first acknowledged by the Commission in Order No. 09-248 on June 23, 2009. The acknowledged guidelines were the consensus of Avista, Cascade, NWN, NWIGU, CUB, and Staff (parties), and resulted from multiple workshops and teleconferences among the parties.

The Guidelines have been amended two times since first acknowledged in 2009. These modifications were acknowledged in Order No. 10-197 in 2010, and in Order No. 11-196 in 2011. The parties developed these guidelines with the intention that they would be flexible so that modifications could be made quickly and easily, when necessary, to reflect changes in gas supply markets, Local Distribution Company (LDC)'s operations, natural gas demand, and other factors.

A major concern that prompted parties to discuss modifying the current Guidelines was the short length of the review time of the annual PGA filings. After two workshops on May 8, 2013, and December 12, 2013, all the parties agreed to modifications of the Guidelines as shown in Attachment A to this memo.

In general, these modifications include earlier filing dates to increase review time and to allow time for workshops. Existing quarterly meetings will be enhanced to better inform parties about the upcoming PGAs, and will allow for discovery throughout the year, prior to the filings in August. The modified Guidelines also provide for how and when to escalate a PGA filing to a more formal process, for dispute resolution, and for rate treatment for investigations that go beyond the PGA rate effective date of November 1.

Currently, each LDC makes its annual PGA filing on August 31, with an update filed two weeks prior to the public meeting, in late October, to establish new rates with an effective date of November 1. Parties have collectively agreed to move the date of the annual PGA filing to August 1, and agreed to move the filing date of the update to September 15, allowing for an additional 30 days to review each of these filings.

The proposed modifications to the guidelines agreed to in those workshops are found in Attachment A. These modifications are also described below.

Quarterly Meetings

Quarterly meetings will be used by parties to actively engage in the review of items described in the Guidelines, including, but not limited to, LDCs' deferral balances, gas procurement and hedging strategy, forecasting, and storage. In addition, the LDCs will provide updates on other gas supply related matters, as requested, including optimization activities and will provide details related to those items to allow parties time to review those additional items. The LDCs will provide updates on all deferrals and tracking mechanisms which are timed concurrently with the PGA and any other items which will affect the rates established through the PGA.

Meetings for each LDC will be arranged and noticed by Staff. LDCs will provide agendas, PowerPoint presentations, and other documentation at least one week in advance of each meeting so that other parties have time to review and analyze the proffered information and prepare questions.

Data Requests

PGA discovery may take place throughout the year pursuant to the Modified Protective Order issued under Docket No. UM 1286. All parties agree that data responses

obtained through the on-going Docket No. UM 1286 discovery process may be submitted by parties in all other PGA dockets.

For those dockets for which the LDCs wish to make concurrent filings with the PGA on August 1 of each year, the LDCs agree to negotiate Modified Protective Orders like that in Docket No. UM 1286 so that discovery in each of these dockets may also take place on an on-going basis throughout the year.

PGA Filings and Dispute Resolution Options

Parties will raise issues related to quarterly meeting materials or presentations in a timely matter. Additional meetings and workshops may be scheduled to allow for resolution of any pending issues.

PGA filings will be made by August 1, by each LDC. At the same time as these filings, each LDC will include its request for amortization of non-gas cost deferrals, using balances as of the end of June.

Subsequent to this filing, each LDC will conduct a workshop, open to all parties, to provide an overview of its PGA filing, to go over the calculations and requests in detail, and to answer questions and seek to resolve any disputes that may arise. These workshops will be staggered, to allow for an orderly review by the parties of each LDC's filing. NWN will schedule its workshop first within two weeks of its initial filing. Avista will schedule its workshop within approximately five business days of the NWN workshop. Cascade will schedule its workshop within approximately five business days of the Avista workshop.

As described above, any discovery obtained throughout the year pursuant to Docket No. UM 1286 may be submitted with party comments if any are filed in these dockets. While it is intended that each filing will go to public meeting for Commission approval, should it appear that there are issues remaining that require additional process, then any party may move to suspend the PGA docket and file a request for further investigation pursuant to Oregon Revised Statute (ORS) 756.500 to 756.515 and ORS 757.210. Although not required, parties will in good faith seek to raise any such issues and make any such motion for suspension no later than two weeks before the scheduled public meeting date. Nothing prohibits any party from seeking a process to resolve disputes on any date prior to the PGA rates going into effect.

LDCs will file a PGA update not later than September 15, in which they will update their requested gas costs. LDCs will not, at this time, seek to update the proposed amortizations of non-gas cost deferrals, unless there are known errors or inaccuracies.

Otherwise, the June balances will be amortized into rates, and the deferrals that occur after June will be carried forward to the next PGA period, with interest as it is currently provided. Additional workshops may be requested and scheduled after the filing of each LDC's update.

LDCs will complete and submit attachments A – F with their PGA filings. Examples of these attachments are included in the revised PGA Guidelines in Docket No. UM 1286.

3 Percent Test

Language in guidelines describing the 3 Percent Test has been revised as follows:

The 3 percent test will be calculated according to ORS 757.259(6), and is specific to amortizations of deferred amounts. The total proposed amortization subject to the 3 percent test will be the net of credits and surcharges, less Intervenor Funding, as it is excluded from the 3 percent test pursuant to ORS 757.259(4). The LDC's gross revenues to be used in the calculation represent all Oregon revenues including Other Revenues that are booked above the line (First column of the ROO from the preceding year), as filed with the Commission.

Public Meeting

The PGA Public Meeting will be scheduled during the second or third week of October.

Rates go into Effect

If approved at an October public meeting then rates will go into effect on November 1.

If the PGA schedule for a company is suspended, pending additional investigation and process, the parties agreed to support a staff recommendation that the rates go into effect subject to refund pursuant to ORS 757.215. If, after the completion of the additional process, a refund is determined to be appropriate, such refund shall be made to customers as determined by the Commission.

The parties agree that this process should be used beginning with the 2014-15 PGAs with LDCs filing their respective PGAs on August 1, 2014. The parties also agree that any party may request that the process be further modified, after its first year of implementation, should additional changes be required.

Docket No. UM 1286(3) PGA Guidelines
June 16, 2014
Page 5

The Natural Gas Portfolio Development Guidelines, also in Docket No. UM 1286, were not modified as part of these revisions. The current Natural Gas Portfolio Guidelines can be found in Order No. 11-196.

PROPOSED COMMISSION MOTION:

Modified PGA Filing Guidelines as shown in Attachment 1 be acknowledged.

Docket No. UM 1286(3) PGA Guidelines

PGA FILING GUIDELINES

I. Introduction

These guidelines, initially established by Order No. 08-504 in Docket No. UM 1286 are not intended to be a static document and should be updated to meet the evolving needs of Local Distribution Company (LDC) operational, financial, or demand circumstances, as well as changes to natural gas market conditions, contracting, and other market rules.

These guidelines are intended to be applied as drafted until altered by the unanimous agreement of the parties or by the Commission. Any party seeking changes to these guidelines must consult first with all other parties prior to proposing such changes to the Commission.

II. Definitions and Acronyms

1. FOM: First of Month
2. Gas Year: Delivery period running November through October.
3. IRP: Integrated Resource Plan
4. LNG: Liquefied Natural Gas
5. NAESB: North American Energy Standards Board
6. PGA: Purchased Gas Adjustment
7. Spot Purchase: A physical purchase of natural gas for one month or less.
8. WACOG: Weighted Average Cost of Gas
9. Annual Sales WACOG: the estimated Annual Sales Weighted Average Cost of Gas as defined in the utility's Purchased Gas Cost Adjustment Tariff
10. Party: a person or entity that has been granted party status in Docket UM 1286.

III. Quarterly Meetings

Quarterly meetings will be used for parties to review items described in the PGA Guidelines and Natural Gas Portfolio Development Guidelines, including, but not limited to LDCs' deferral balances, gas procurement and hedging strategies, forecasting, and storage. In addition, the LDCs will provide updates on other gas supply related matters as requested by a party, including optimization activities, and will provide sufficient

detail related to those items to allow parties for review. Finally, the LDCs will provide updates on all deferrals and tracking mechanisms which are timed concurrently with the PGA and any other items which will affect the prices established through the PGA.

Meetings for each LDC will be arranged and noticed by the OPUC Staff. LDCs will provide agendas, copies of presentations, and related documents at least one week in advance of each meeting.

At each meeting, the LDC should provide the following information on all deferral balances:

- a) Summary of the findings of the LDC's review of the current deferral balances and the methods employed for that review.
- b) That review should include:
 - i. The cause(s) for the balance and its level/sign;
 - ii. The steps taken by and/or proposed by the LDC to control or mitigate the balance going forward, if applicable;
 - iii. If the parties determine more information is required than is already provided in the LDC's existing quarterly reports, the LDC will provide such information (including work papers) within 30 days after the quarterly meeting where the balances were first discussed.

Additional meetings and workshops may be scheduled to allow for resolution of any pending issues. Parties agree, therefore, to raise issues related to meeting materials or presentations in a timely manner.

IV. Advance Notice of Non-Gas Cost Amortizations

Concurrent with its annual Results of Operations (ROO) filing, each LDC will provide Staff with a notice of "intent to request amortization effective November 1" for any non-gas cost deferral it intends to amortize coincident with the PGA, that requires a separate earnings test. Parties and the LDC will confer to determine which deferrals require a separate earnings test. An exception to the advance notice may be granted if the LDC could not reasonably have known at the time of filing its annual ROO it would be requesting amortization effective November 1. The notice should include a completed (hard copy and electronic) Deferral Summary Worksheet (for example, see Attachment F initially adopted with Order No. 09-248, as corrected by Order No.09-263). The LDC is expected to submit an updated summary sheet and other necessary information when filing for amortization.

V. Discovery

PGA discovery may take place throughout the year, pursuant to the Modified Protective order issued under UM 1286. All parties agree that data responses obtained through the

on-going UM 1286 discovery process may be submitted by a party in any other PGA docket regardless of any later assigned docket number.

The parties have agreed to certain modifications to the Modified Protective order to be effective with the 2014-2015 PGA Year.

For those items (including separate dockets) which the utilities file concurrent with the PGA on August 1, the parties may conduct discovery pursuant to the LDCs Modified Protective Order in UM 1286.

Any discovery obtained throughout the year pursuant to the UM 1286 Modified Protective Order may be submitted with party comments, if any are filed, in these PGA and other related dockets.

VI. Filing Requirements

Beginning with the 2014-2015 PGA filings, PGA filings will be made by August 1. At the time of the PGA filing, each LDC will include its request(s) for amortization of non-gas cost deferrals, using balances as of the end of June.

Subsequent to the August 1 filing, each LDC will conduct a workshop, open to all parties, to provide an overview of its PGA filing, review the calculations and data requests in detail, answer questions, and seek to resolve any disputes that may arise. These workshops will be staggered to allow for an orderly review by the parties of each LDC's filing. The NW Natural workshop will be scheduled first, within two weeks of NW Natural's PGA filing. Avista's workshop will be scheduled next within approximately five business days of the NW Natural workshop. The third workshop will be for Cascade Natural Gas and will be scheduled within approximately five working days of Avista's workshop.

LDCs will file a PGA update no later than September 15, in which they will update their requested gas costs. LDCs will not update the non-gas cost proposed deferral amortizations except to correct any known errors. With the September 15 update, the LDC shall file any base rate adjustment request that the Commission has authorized the utility to file coincident with the PGA filings.

Additional workshops may be requested and scheduled after the filing of each company's September 15 updated PGA filing.

The parties agree that the LDCs actual gas procurement strategies should not be affected by the changing of the filing dates implemented in the PGA process effective with the 2014-2015 PGA filing year, and documented in the PGA Filing Guidelines. To this end, the parties agree that the gas cost incentive sharing mechanism should not be applied to hedges that are entered into between the date of the last hedge included in the updated filing for the PGA and the effective date of the new PGA year. Instead, the costs of such

hedges should be passed through at full cost (100 percent), subject to a determination of their prudence.

1. General Rate Development

- a) *Deferrals and amortizations*: LDCs should use forecasted terms to develop rate increments associated with deferrals and amortizations.
- b) *Calculation and application of revenue sensitive costs*: When revenue sensitive costs are updated, the LDC should send in work papers to support revisions. The LDCs should first determine the balance of each gas and non-gas related account and then apply the revenue sensitive calculation to the total account balance. Allocation of account balances into rate increments should then be made. Alternatively, the account balances could be allocated to customer classes and then the total for each customer class could be grossed-up. The rate increment will be calculated from the grossed-up total.
- c) *Deferral accounts*: The revenue totals in the PGA Summary Sheet (See Attachment E, initially adopted with Order No. 11-196) should tie directly to deferral account totals. The LDCs will provide work papers showing 2 columns consisting of pre- and post-grossed-up totals.
- d) *Annual Sales WACOG*: The forward price curve used by the utility in its PGA filing for its Annual Sales WACOG should be based on the formula described in Order No. 08-504, at page 16-17.

2. Separate Filings

- a) Gas cost (commodity and transportation) - this filing will include the new gas cost estimates, the deferral calculations, and the amortization of deferrals.
- b) Decoupling (permanent and temporary changes) - only applicable to NWN and Cascade.
- c) Intervenor funding and all other non-gas cost related amortizations - these will be Advice filings and incorporated into the heading of the filing will be the UM Docket No. reference specific to the amortization, as shown below:

Advice No. XX-XX/UG **
(UM XXXX)

** As is usual, PUC Staff will assign a UG docket number after the filing is made.

3. Deferral Accounts

All Deferral Applications (new or reauthorization) should be filed in accordance with ORS 757.259 and OAR 860-027-0300.

All deferrals to be amortized into rates will be based on June deferral balances plus interest for July-October, and the deferrals that occur after June will be carried forward to the next PGA period, with interest as it is currently provided. The parties agree that to the extent any gas cost deferrals become, in the parties' view, significant during the PGA year, they will discuss whether such deferrals should be passed on to customers at a date earlier than the following PGA cycle. For example, it could be that the gas cost deferrals as of March are passed through to customers on their June bills, as has been done from time-to-time.

The PGA Deferral and each separate Deferral Amortization filing should include: a completed (hard copy and electronic) Deferral Summary Worksheet (see Attachment F), the location in the PGA filing of the back-up work papers, and an account map that highlights the transfer of dollars from one account to another.

For reauthorizations:

- The effective date of deferral;
- Prior year Order Number approving the deferral;
- The amount deferred last year; and,
- The amount amortized last year.

For new applications and reauthorizations:

- The effective date of deferral;
- The interest rate that did or will apply to the accounts; and,
- An estimate of the upcoming PGA-period deferral and/or amortization.

4. Calculation of 3 Percent Test

The 3 percent test will be calculated according to ORS 757.259(6), and is specific to amortizations of deferred amounts. The total proposed amortization subject to the 3 percent test will be the net of credits and surcharges, less Intervenor Funding, as it is excluded from the 3 percent test pursuant to ORS 757.259(4). The LDC's gross revenues to be used in the calculation represent all Oregon revenues including Other Revenues

that are booked above the line (First column of the ROO from the preceding year), as filed with the Commission.

5. Attachments to Staff's Public Meeting Memos

Staff will provide an Excel file with all formulae intact for each of the following:

Attachment A –Incremental Change to Revenue by Rate Schedule.

Each LDC should complete the Attachment A template and associated workpapers, and include both with the initial PGA and any update filings. Attachment A will be added to Staff's public meeting memo. If necessary, Attachment A should be updated annually by the LDC to add or remove base rate or non-gas cost related items.

Attachment B –Incremental Change to Revenue by Adjustment Schedule.

Each LDC should complete the Attachment B template and associated workpapers, and include both with the initial PGA and any update filings. Attachment B will be added to Staff's public meeting memo. If necessary, Attachment B should be updated annually by the LDC to add or remove base rate or non-gas cost related items.

Attachment C – Three Percent Test

Each LDC should complete the Attachment C template and include it with the PGA filing. Attachment C will be added to Staff's public meeting memo related to gas costs. Attachment C should be modified by the LDC when necessary to add or remove specific deferral amortizations applicable to the current year.

Attachment D – Bill Impacts

Each LDC should complete the portion of the Attachment D template applicable to its operations, and include it with the PGA filing. A combined Attachment D will be added to Staff's public meeting memo related to gas costs.

6. Tariffs

On service rate schedules, the utility will reflect Gas Cost related items on separate lines. All non-gas amortizations should be on separate tariffs. These tariffs will reflect the full amount for those items that are in rates not the annual rate *change* to those items.

The service rate schedules will refer to the applicable adjustment tariffs or, in the alternative to a summary tariff that uses a matrix or some other simple method that clearly indicates whether a particular service rate schedule is modified by an adjustment schedule.

Each LDC will determine whether to create and use a "residual account" adjustment tariff for residual deferral amortization balances unrelated to items such as intervenor funding and other balancing account items that continue from year-to-year. (See Order No. 10-279 modifying the final Order No. 08-263 in UM 1147). If so, the residual tariff sheet's narrative should be modified from year-to-year to generally describe the costs that are currently being amortized on a first in - first out basis.

7. Review and Dispute Resolution

While it is intended that each filing will go to a public meeting for Commission approval, should it appear that there are issues remaining that require process beyond that provided by the public meeting, then any party may move to suspend the PGA docket and file a request for further investigation pursuant to ORS 756.500 to 756.515 and ORS 757.210. Although not required, parties will in good faith seek to raise any such issues and make any such motion for suspension no later than two weeks before the scheduled public meeting date. Nothing prohibits any party from seeking a process to resolve disputes on any date prior to the PGA rates going into effect.

8. Public Meeting and Rate Effective Date

The PGA Public Meeting will be scheduled during the second or third week of October. If approved at an October public meeting then rates will go into effect on November 1.

If the PGA schedule for an LDC is suspended, pending additional investigation and process, the parties agree to support a staff recommendation to the Commission that rates go into effect subject to refund. If, after the completion of the additional process, a refund is determined to be appropriate, such refund shall be made to customers as determined by the Commission.

Company Name
 20XX PGA
 Three Percent Test
 Attachment C

	Surcharge	Credit	
Prior Period Gas Cost Deferral True-Up	\$ -	\$ -	
Non-Gas Cost Amortizations			
Intervenor Funding	\$ -	\$ -	
Etc.	\$ -	\$ -	
	\$ -	\$ -	
	\$ -	\$ -	
Total	\$ -	\$ -	
Total Proposed Amortization (Surcharges less Credits)			\$ -
Less: Intervenor Funding ¹			\$ -
Net Proposed Amortization (subject to the 3% test)			\$ -
Utility Gross Revenues 20XX ²			\$ -
3% of Utility Gross Revenues			\$ -
Allowed Amortization			\$ -
Allowed Amortization as % of Gross Revenues			\$ -

¹ Intervenor Funding is excluded from the result of the 3% test pursuant to ORS 757.259(4).

² Unadjusted general revenues as shown in the most recent Results of Operation.

**Proposed Rate & Bill Increases for All Oregon Local Distribution Companies by Class of Service
20XX PGA
Attachment D**

		RATE IMPACTS*			
Class of Service	Rate Schedule	Current Rate per Therm	Proposed Rate per Therm	Change Rate per Therm	%-Change Rate per Therm
Residential					
Avista	410	\$ -	\$ -		
Cascade	101	\$ -	\$ -		
NW Natural	2	\$ -	\$ -		
Commercial					
Avista	420	\$ -	\$ -		
Cascade	104	\$ -	\$ -		
NW Natural	3	\$ -	\$ -		
Industrial					
Avista	424	\$ -	\$ -		
Cascade	105	\$ -	\$ -		
NW Natural	31ISF	\$ -	\$ -		
Interruptible					
Avista	440	\$ -	\$ -		
Cascade	170	\$ -	\$ -		
NW Natural	32ISI	\$ -	\$ -		

RESIDENTIAL BILL IMPACTS													
	Rate Schedule	Average January Therms	Customer Charge	Current January Bill	Proposed January Bill	Change January Bill	%-Change January Bill	Annual Therms/Month	Customer Charge	Current Monthly Bill	Proposed Monthly Bill	Change Monthly Bill	%-Change Monthly Bill
Avista	410		\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	\$ -	
Cascade	101		\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	\$ -	
NW Natural	2		\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	\$ -	

* The residential rates illustrated above do not include pass-through charges included on customer bills that utilities are required to collect and distribute to the appropriate third parties, such as for franchise fees or the Public Purposes Charge.

Company Name
20XX PGA
PGA Summary Sheet
Attachment E

		Location in Company Filing (cite)
1) Change in Annual Revenues		
(Per OAR 860-022-0017(3)(a))		
A) Dollars (To .1 million)	\$0	
B) Percent (To .1 percent)	0.00%	
2) Annual Revenues Calculation (Whole Dollars)		
A) PGA Cost Change (Commodity & Transportation)	\$0	
B) Remove Last Year's Temporary Increment Total	\$0	
C) Add New Temporary Increment	\$0	
D) Other Additions or Subtractions (Break out & List each below -- Attach additional sheet if necessary)		
E) Total Proposed Change due to PGA change only	\$0	
3) Residential Bill Effects Summary (incl. Non-Gas Cost Impacts)		
A) Residential Schedule 2 Rate Impacts		
1) Current Billing Rate per Therm	\$0.00000	
2) Proposed Billing Rate per Therm	\$0.00000	
3) Rate Change Per Therm	\$0.00000	
4) Percent Change per Therm (to .1%)	0.0%	
B) Average Residential Bill Impact (forecasted weather-normalized annual)		
1) Average Residential Monthly Therm Use	\$0.00	
2) Customer Charge	\$0.00	
3) Current Average Monthly Bill	\$0.00	
4) Proposed Average Monthly Bill	\$0.00	
5) Change in Average Monthly Bill	\$0.00	
6) Percent change in Average Monthly Bill (to .1%)	0.00%	
C) Average January Residential Bill Impact		
1) Average January Residential Use (forecasted weather-normalized)	0	
2) Customer Charge	\$0.00	
3) Current Average January Bill	\$0.00	
4) Proposed Average January Bill	\$0.00	
5) Change in Average January Bill	\$0.00	
6) Percent change in Average January Bill (to .1%)	0.00%	
4) Breakdown of Costs		
A) Embedded in Rates		
1) Total Commodity Cost	\$ -	
a) Total Demand Cost (assoc. w/ supply)	\$ -	
b) Total Peaking Cost (assoc. w/ supply)	\$ -	
c) Total Reservation Cost (assoc. w/ supply)	\$ -	
d) Total Volumetric Cost (assoc. w/ supply)	\$ -	
e) Total Storage Cost (assoc. w/ supply)	\$ -	
f) Other (A&G Benchmark Savings)	\$ -	
2) Total Transportation Cost (Pipeline related)	\$ -	
a) Total Upstream Canadian Toll	\$ -	
i. Total Demand, Capacity, or Reservation Cost	\$ -	
ii. Total Volumetric Cost	\$ -	
b) Total Domestic Cost	\$ -	
i. Total Demand, Capacity, or Reservation Cost	\$ -	
ii. Total Volumetric Cost	\$ -	
3) Total Storage Costs	\$ -	
4) Capacity Release Credits	\$ -	
5) Total Gas Costs	\$ -	
B) Projected For New Rates		
1) Total Commodity Cost	\$ -	
a) Total Demand Cost (assoc. w/ supply)	\$ -	
b) Total Peaking Cost (assoc. w/ supply)	\$ -	
c) Total Reservation Cost (assoc. w/ supply)	\$ -	
d) Total Vaporization Cost (assoc. w/ supply)	\$ -	
e) Total Volumetric Cost (assoc. w/supply)	\$ -	
f) Total Storage Cost (assoc. w/supply)	\$ -	
g) Other (A&G Benchmark Savings)	\$ -	
2) Total Transportation Cost (Pipeline related)	\$ -	
a) Total Upstream Canadian Toll	0	
i. Total Demand, Capacity, or Reservation Cost	\$ -	
ii. Total Volumetric Cost	\$ -	
b) Total Domestic Cost	\$ -	
i. Total Demand, Capacity, or Reservation Cost	\$ -	
ii. Total Volumetric Cost	\$ -	
3) Total Storage Costs	\$ -	
4) Capacity Release Credits	\$ -	
5) Total Gas Costs	\$ -	

Company Name
 20XX PGA
 PGA Summary Sheet
 Attachment E

5) WACOG (Weighted Average Cost of Gas)		
A) Embedded in Rates		
1) WACOG (Commodity Only)		
a. With revenue sensitive	\$	-
b. Without revenue sensitive	\$	-
2) WACOG (Non-Commodity)		
a. With revenue sensitive	\$	-
b. Without revenue sensitive	\$	-
B) Proposed for New Rates		
1) WACOG (Commodity Only)		
a. With revenue sensitive	\$	-
b. Without revenue sensitive	\$	-
2) WACOG (Non-Commodity)		
a. With revenue sensitive	\$	-
b. Without revenue sensitive	\$	-
6) Therms Sold		
		0
7) Purchasing/ Hedging Strategies Prepare 1-2 page summary of gas cost situation to include resources, purchasing strategy, hedging, and pipeline issues. Within the summary include:		
A) Resources embedded in current rates and an explanation of proposed resources.		
1) Firm Pipeline Capacity		
a) Year-round supply contracts		-
b) Winter-only contracts		0
c) Reliance on Spot Gas/Other Short Term Contracts		-
d) Other - e.g. Supply area storage		0
2) Market Area Storage		
a) Underground-owned		-
b) Underground- contracted		0
c) LNG-owned		-
d) LNG-contracted		0
3) Other Resources		
a) Recallable Supply		-
b) City gate Deliveries		0
c) Owned-Production		-
d) Propane/Air		-

Deferral Account Summary Attachment F

Company:								
State:	Oregon							
Description:								
Account Number:								
Info:	Docket UM XXXX Last order for deferral reauthorization was Order No. XX-XXXX							
1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	TOTAL
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Balance
6								
7	Beginning Balance							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	NOTES							
23								