### MARK R. THOMPSON

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September 16, 2016



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## **VIA ELECTRONIC FILING**

Public Utility Commission of Oregon Attention: Filing Center 201 High Street SE, Suite 100 Post Office Box 1088 Salem, Oregon 97301-1088

## Re: OPUC Docket UM 1496;

Application for Reauthorization to Defer Certain Expenses or Revenues

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), files herewith the above-referenced Application for Authorization and Reauthorization to Defer Certain Expenses or Revenues. The Application is filed in order to continue deferrals relative to the Company's purchased gas cost adjustment increment for later recovery through the PGA.

A notice of this Application has been served on all parties who participated in the Company's last general rate case, UG 221, and is attached hereto as Exhibit B.

A Certificate of Service is attached as Exhibit C.

Please address correspondence on this matter to me with copies to the following:

eFiling NW Natural Rates & Regulatory Affairs 220 NW Second Avenue Portland, Oregon 97209 Telecopier: (503) 721-2516 Telephone: (503) 226-4211, ext. 3589

eFiling@nwnatural.com

Sincerely,

/s/ Mark R. Thompson

Mark R. Thompson Manager Regulatory Affairs

1	BEFORE THE PUBLIC UTILITY COMMISSION
2	OF
4 5	OREGON
6 7 8	UM 1496
9 10 11 12 13 14 15	In the Matter of the Application by NORTHWEST NATURAL GAS COMPANY, dba NW NATURAL, for Reauthorization to Defer Certain Expenses or Revenues Pursuant to ORS 757.259 )
16 17 18	APPLICATION FOR AUTHORIZATION AND REAUTHORIZATION TO DEFER CERTAIN EXPENSES OR REVENUES
19 20	Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"),
21	hereby files with the Public Utility Commission of Oregon (Commission) this application
22	seeking reauthorization to use deferred accounting pursuant to ORS 757.210 and
23	757.259, and OAR 860-27-300, for the 12-month period beginning November 1, 2016,
24	through October 31, 2017, for gas commodity costs and demand costs.
25	NW Natural seeks to defer these expenses or revenues so that they can be
26	recovered or returned to customers through the Company's annual Purchased Gas
27	Adjustment (PGA), pursuant to ORS 757.210(1)(b).
28	In support of this Application, NW Natural states:
29	A. NW Natural
30	NW Natural is a public utility in the state of Oregon and is subject to the
31	jurisdiction of the Commission regarding rates, service and accounting practices. NW
32	Natural also provides retail natural gas service in the states of Oregon and Washington.

1	B.	Statut	ory Authority
2		This a	pplication is filed pursuant to ORS 757.259, which empowers the
3	Com	mission t	to authorize the deferral of expenses or revenues of a public utility for later
4	inclus	sion in ra	ates.
5	C.	Comm	nunications
6		Comm	unications regarding this Application should be addressed to:
7 8 9 10 11 12 13 14 15		220 NN Portlar Teleph Facsim	atural for Regulatory Affairs W Second Avenue nd, Oregon 97209-3991 none: (503) 226-4211, ext. 3589 nile: (503) 721-2516 : eFiling@nwnatural.com
16 17 18	D.		iption of Expenses or Revenues for which Deferred Accounting is ested - OAR 860-027-300(3)(a)
19		NW Na	atural hereby requests the authorization to use deferred accounting for the
20	follov	ving:	
21		1)	Demand and other fixed gas costs to be recovered or refunded at one
22			hundred percent (100%) of the difference between the actual cost
23			experienced and the amount collected from rates pursuant to Tariff P.U.C.
24			Or. 25 Schedule P, or its successor, and as previously authorized in
25			Commission Order Nos. 89-1046, 99-272, and 99-697;
26		2)	Commodity gas cost variations to be recovered or refunded as described
27			in NW Natural's Tariff P.U.C. Or. 25 Schedule P, or its successor;
28		2)	All previously-authorized account balances related to PGA commodity and
29			capacity cost deferrals not presently authorized for amortization or being

1		proposed for amortization, all as described in NW Natural Advice No. 16-
2		17.
3	E.	Reason for Application for Reauthorization of Deferred Accounting - OAR
4		860-027-0300(3)(c)
5		The authorization for deferred accounting treatment as described above can be
6	autho	orized pursuant to ORS 757.259(2)(d) because the described balances are "utility
7	expe	nses or revenues, the recovery or refund of which the commission finds should be
8	defer	red in order to minimize the frequency of rate changes or to match appropriately
9	the c	osts borne by and benefits received by ratepayers." Additionally, NW Natural's
10	Tariff	P.U.C. Or. 25 Schedule P provides for the collection of these costs through
11	defer	red accounting treatment and subsequent amortization through the Company's
12	Purch	nased Gas Adjustment, which is implemented pursuant to ORS 757.210(1)(b).
13	F.	Accounting – OAR 860-027-0300(3)(c)
14		The charges incurred for gas costs pursuant to the PGA activity and other
15	incur	red gas costs, absent the requested account 191 deferral, would be recorded as
16	incre	ases/decreases in the appropriate 80X gas expense subaccounts.
17	G.	Estimated Amounts Subject to Deferral – OAR 860-027-0300(3)(d)
18		NW Natural is unable to estimate the amount to be deferred during the next PGA
19	cycle	. Please note that market fluctuations and cyclical collection differences make it
20	impo	ssible to accurately estimate capacity and commodity deferral amounts.
21	Н.	Reason for Continuation of Deferred Accounting – OAR 860-027-0300(4)(b)
22		The continuation of deferred accounting for the matters addressed above is
23	justifi	ed because they are continuing in nature.

1	I. Re	equirements per Commission Order No. 09-263
2	Ве	low is the information required per Commission Order No. 09-263, issued in
3	Docket U	M-1286, Staff's Investigation into Purchased Gas Adjustment Mechanisms:
4	1.	A completed Summary Sheet, the location in the PGA filing, and an
5		account map that highlights the transfer of dollars from one account to
6		another
7		Exhibit A includes the Summary Sheet which shows the amounts
8		deferred and demonstrates the transfer of dollars from one account to
9		another. Exhibit A was attached to our electronic 2016-17 PGA filing as a file
10		entitled, "Proposed Temps Oregon 2016-17 PGA September filing.xlsx."
11	2.	The effective date of the deferral
12		This application is for the 12-month period beginning November 1,
13		2016 and ending October 31, 2017.
14	3.	Prior year Order Number approving the deferral
15		Permission to defer PGA-related expenses or revenues was last
16		granted in Commission Order No. 15-337 issued October 20, 2015.
17	4.	The amount deferred last year
18		See Exhibit A.
19	5.	The amount amortized last year
20		See Exhibit A.
21	6.	The interest rate that will apply to the accounts
22		The interest rate for deferral accounts is 7.78%. Monies that have
23		been transferred for amortization accrue interest at the rate of 2.20%.

1		7. An estimate of the upcoming PGA-period deferral and / or amortization
2		NW Natural is unable to estimate the amount to be deferred during the
3		next PGA cycle. The Company's intent is to amortize for collection all that is
4		deferred.
5	J.	Notification of Filing
6		A notice of this Application has been served on all parties who participated in the
7	Com	pany's most recent general rate case, UG 221, and is attached to this Application
8	as E	xhibit B.
9		DATED this 16th day of September 2016.
10		Respectfully submitted,
11		NW NATURAL
12		/s/ Mark R. Thompson
13 14 15 16 17 18		Mark R. Thompson Rates & Regulatory Affairs 220 NW Second Avenue Portland, Oregon 97209-3991 Phone: (503) 721-2476
19		Email: Mark.Thompson@nwnatural.com

Northwest Natural Gas Company Oregon Amortization of Oregon WACOG Deferral 191401 Dockets UM 1496 and UG 294 Amortization of 2014-15 deferral approved in Order No. 15-331 Description: Account Number: Company: State:

Debit (Credit)

3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	rate	Activity	Balance
2	(a)	(q)	(c)	(p)	(e)	(e2)	(f)	(b)
9								
7	<b>Beginning Balance</b>	4)						
123	Nov-15 old rates	d rates	(583,314.79)		4,352.02	1.77%	(578,962.77)	2,663,215.66
124	Nov-15 ne	Nov-15 new rates (1)	477,098.53	(14,043,711.50)	(22,203.30)	1.93%	(13,588,816.27)	(10,925,600.61)
125	Dec-15		1,702,692.31		(16,202.76)	1.93%	1,686,489.55	(9,239,111.07)
126	Jan-16		1,993,147.81		(13,256.75)	1.93%	1,979,891.06	(7,259,220.01)
127	Feb-16		1,358,223.17		(10,583.01)	1.93%	1,347,640.16	(5,911,579.84)
128	Mar-16		1,201,786.20		(8,541.35)	1.93%	1,193,244.85	(4,718,334.99)
129	Apr-16		895,596.97		(6,868.45)	1.93%	888,728.52	(3,829,606.47)
130	May-16		587,552.33		(2,686.79)	1.93%	581,865.54	(3,247,740.93)
131	Jun-16		16,788,580.08	(16,849,573.00)	(18,822.36)	1.93%	(79,815.28)	(3,327,556.21)
132	Jul-16 forecast	recast	383,902.96		(5,043.10)	1.93%	378,859.86	(2,948,696.35)
133	Aug-16 forecast	recast	383,914.14		(4,433.76)	1.93%	379,480.38	(2,569,215.97)
134	Sep-16 forecast	recast	400,187.23		(3,810.34)	1.93%	396,376.89	(2,172,839.08)
135	Oct-16 forecast	recast	820,110.66		(2,835.14)	1.93%	817,275.52	(1,355,563.56)
136				'				
137	History truncated for ease of viewing	ed for ease of	viewing		Amount amortized Nov 15 - Jun 15 with interest:	lov 15 - Jun 15 v	with interest:	24,323,549.86
138								
139	NOTES:							
140	1 - Transfer in au	thorized baland	- Transfer in authorized balance from accounts 191400 and 191405.	100 and 191405.				

1 - Transfer in authorized balance from accounts 191400 and 191405. NOTES:

Amortization of Oregon Demand Deferral Northwest Natural Gas Company 191411 Account Number: Description: Company: State:

Dockets UM 1496 and UG 278

Amortization of 2014-15 deferral approved in Order No. 15-331

_	Debit (Credit)							
3 2						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
2	(a)	(q)	(၁)	(p)	(e)		(f)	(b)
9								
7	Beginning Balance							
123	Nov-15 old rates	ld rates	137,180.72		(1,175.84)	1.77%	136,004.88	(729,764.90)
124	Nov-15 ne	Nov-15 new rates (1)	(344,103.54)	9,756,304.40	15,414.67	1.93%	9,427,615.53	8,697,850.63
125	Dec-15		(1,360,659.75)		12,894.85	1.93%	(1,347,764.90)	7,350,085.74
126			(1,603,178.16)		10,532.17	1.93%	(1,592,645.99)	5,757,439.75
127	Feb-16		(1,076,585.12)		8,394.13	1.93%	(1,068,190.99)	4,689,248.76
128	Mar-16		(942,161.32)		6,784.22	1.93%	(935,377.10)	3,753,871.67
129	Apr-16		(64,689.49)		5,478.83	1.93%	(689,210.66)	3,064,661.01
130	May-16		(439,870.80)		4,575.27	1.93%	(435, 295.53)	2,629,365.47
131	Jun-16		(366,439.18)		3,934.22	1.93%	(362,504.96)	2,266,860.51
132	Jul-16 forecast	recast	(273,583.19)		3,425.86	1.93%	(270, 157.33)	1,996,703.18
133	Aug-16 fc	recast	(271,957.45)		2,992.67	1.93%	(268,964.78)	1,727,738.40
134	Sep-16 forecast	recast	(286,694.28)		2,548.23	1.93%	(284, 146.05)	1,443,592.35
135	Oct-16 forecast	recast	(631,167.80)		1,814.21	1.93%	(629,353.59)	814,238.76
136								

1 - Transfer in authorized balances from accounts 191410, 191450, 191417 NOTES:

History truncated for ease of viewing

137

(6,623,674.11)

Amount amortized Nov 15 - Jun 16 with interest

Northwest Natural Gas Company Company: State:

Core Market Commodity gas cost deferral 191400 Account Number: Description:

Docket UM 1496 Current reauthorization to defer was granted in Order No. 15-337

Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. From Nov 2009 - Oct 2015 the deferral election was 90%. Effective Nov 2015 the deferral election is 80%.

Narrative:

~	Debit (Credit)	_								Deferral
3 2	Month/Year	Note	Commodity Deferral <b>(3)</b>	Interest	Interest Rate	Storage Adiustment (2)	Hedge Adjustment	Transfer	Activity	Plus Int. GL Balance
4	(a)	(q)	(þ)	(e)	(f)	(b)	(h)	( <u>i</u> )	(j)	(k)
2										
9	Beginning Bal									
109	Jun-15		(1,497,097.85)	(87,142.83)	7.78%	(1,912.00)	(048.00)		(1,586,800.68)	(14,278,025.03)
110	Jul-15		(1,146,321.76)	(96,297.90)	7.78%	(1,809.00)	(2,112.00)		(1,246,540.66)	(15,524,565.69)
111	Ang-15		(798,326.62)	(103,257.48)	7.78%	(1,774.00)	(3,974.00)		(907,332.10)	(16,431,897.79)
112	Sep-15		(1,626,854.72)	(111,834.29)	7.78%	(2,276.00)	(6,082.00)		(1,747,047.01)	(18,178,944.80)
113	Oct-15		(1,186,996.00)	(121,762.23)	7.78%	(3,009.00)	(14,241.00)	260.53	(1,325,747.70)	(19,504,692.50)
114	Nov-15	-	(1,134,028.54)	(34,369.45)	7.78%	(15,740.21)	(4,661.05)	14,780,707.62	13,591,908.37	(5,912,784.13)
115	Dec-15		(2,937,780.12)	(47,960.89)	7.78%	(18,896.55)	(12,887.96)		(3,017,525.52)	(8,930,309.66)
116	Jan-16		(3,013,129.51)	(67, 813.35)	7.78%	(19,337.43)	(26,200.52)		(3,126,480.82)	(12,056,790.47)
117	Feb-16		(3,079,041.43)	(88, 262.41)	7.78%	(13,756.73)	(21,100.21)		(3,202,160.78)	(15,258,951.25)
118	Mar-16		(4,448,261.52)	(113,440.22)	7.78%	(13, 194.02)	(15,054.10)		(4,589,949.85)	(19,848,901.10)
119	Apr-16		(1,647,135.91)	(134,082.25)	7.78%	(7,236.68)	(9,958.41)		(1,798,413.26)	(21,647,314.35)
120	May-16		(1,500,647.87)	(145,267.67)	7.78%	(5,436.05)	(11,935.80)		(1,663,287.38)	(23,310,601.74)
121	Jun-16		(485,020.63)	(43,490.90)	7.78%	(4,242.71)	(4,894.48)	16,849,573.00	16,311,924.28	(6,998,677.46)
122	Jul-16			(45,374.76)	7.78%				(45,374.76)	(7,044,052.22)
123	Aug-16			(45,668.94)	7.78%				(45,668.94)	(7,089,721.16)
124	Sep-16			(45,965.03)	7.78%				(45,965.03)	(7,135,686.19)
125	Oct-16			(46, 263.03)	7.78%				(46,263.03)	(7,181,949.22)
126										
127	History trunc	ated fo	History truncated for ease of viewing			4	Amount deferred	Amount deferred Nov 15 - Jun 16 with interest:	with interest:	(18,919,732.67)

## 127 History truncated for ease of viewing

## NOTES:

1 -Transfer June balance plus July-October interest on June balance to account 191401 for amortization 128 129 130

	Company: State: Description: Account Number:	er:	Northwest Natural Gas Company Oregon Core Market Demand cost deferral 191410 Docket UM 1496 Current reauthorization to defer was granted in Order No. 15-337	atural Gas Company Demand cost deferral 496 thorization to defer was g	granted in Order No	. 15-337		
	Narrative:		Deferral of 100% of the incurred and the demostate's annual PGA.	he Difference be and cost embed	00% of the Difference between actual demand cost the demand cost embedded as defined in the related PGA.	nd cost ne related		
- 0	Debit (Credit)	Ω	Demand					Deferral Plus Int
ı m	Month/Year	Note		Interest	Interest Rate	Transfer	Activity	GL Balance
4	(a)	(q)	(c)	(p)	(e)	(b)	(h)	(=)
2	- - -							
9	Beginning Bal				1			
109	Jun-15		(162,516.01)	(27,188.26)	7.78%		(189,704.19)	(4,302,007.87)
110	Jul-15		(271,439.26)	(28,771.27)	7.78%		(300, 210.45)	(4,602,218.32)
111	Aug-15		(220,432.94)	(30,552.29)	7.78%		(250,985.15)	(4,853,203.47)
112	Sep-15		(329,341.85)	(32,532.55)	7.78%		(361,874.32)	(5,215,077.80)
113	Oct-15		(380,876.04)	(35,045.76)	7.78%		(415,921.72)	(5,630,999.52)
114	Nov-15	_	284,630.66	(6,963.24)	7.78%	4,414,662.82	4,692,330.32	(938,669.20)
115	Dec-15		(169,707.02)	(6,635.84)	7.78%		(176,342.78)	(1,115,011.98)
116	Jan-16		(7,176.90)	(7,252.26)	7.78%		(14,429.08)	(1,129,441.06)
117	Feb-16		(50,813.26)	(7,487.26)	7.78%		(58,300.44)	(1,187,741.50)
118	Mar-16		(15,389.83)	(7,750.41)	7.78%		(23,140.16)	(1,210,881.67)
119	Apr-16		(127,150.65)	(8,262.73)	7.78%		(135,413.30)	(1,346,294.97)
120	May-16		501,494.76	(7,102.80)	7.78%		494,392.04	(851,902.93)
121	Jun-16		(450,555.03)	(6,983.72)	7.78%		(457,538.67)	(1,309,441.60)
122	Jul-16			(8,489.55)	7.78%		(8,489.47)	(1,317,931.07)
123	Aug-16			(8,544.59)	7.78%		(8,544.51)	(1,326,475.58)
124	Sep-16			(8,599.98)	7.78%		(8,599.90)	(1,335,075.49)
125	Oct-16			(8,655.74)	7.78%		(8,655.66)	(1,343,731.15)
126				•				
127	History trunc	ated fc	History truncated for ease of viewing	<i>t</i>	Amount deferred Nov 15		- Jun 16 with interest:	(93,106)
,				,				

1 -Transfer June balance plus July-October interest on June balance to account 191411 for amortization 128 129 130

NOTES

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	Core Market Demand Collection Deferral
Account Number:	191450

Docket UM 1496

Current reauthorization to defer was granted in Order No. 15-337

collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.

Deferral of 100% of the difference between actual demand costs

Narrative:

-	Debit (Credit)		חוו נווס אנמנס א מווווממו ו סחי	; - 5				Deferral
- 7			Demand					Plus Int.
3	Month/Year	Note	Deferral	Interest	Interest Rate	Transfer	Activity	GL Balance
4	(a)	(q)	(p)	(e)	(f)	(b)	(J)	( <u>)</u>
2								
9	Beginning Bal							
109	Jun-15		263,773.56	87,466.57	7.78%		351,240.21	13,710,341.83
110	Jul-15		47,138.52	89,041.52	7.78%		136,180.12	13,846,521.94
111	Aug-15		67,059.68	89,989.00	7.78%		157,048.76	14,003,570.70
112	Sep-15		(380,179.01)	89,557.40	7.78%		(290,621.53)	13,712,949.17
113	Oct-15		1,628,087.06	94,183.34	7.78%		1,722,270.48	15,435,219.65
114	Nov-15	_	(479,675.83)	7,300.33	7.78%	(14,069,366.95)	(14,541,742.36)	893,477.28
115	Dec-15		1,355,017.05	10,185.22	7.78%		1,365,202.34	2,258,679.63
116	Jan-16		451,529.59	16,107.48	7.78%		467,637.15	2,726,316.77
117	Feb-16		1,790,612.47	23,480.19	7.78%		1,814,092.74	4,540,409.51
118	Mar-16		721,136.36	31,774.67	7.78%		752,911.11	5,293,320.62
119	Apr-16		1,974,641.73	40,719.49	7.78%		2,015,361.29	7,308,681.91
120	May-16		880,686.27	50,239.51	7.78%		930,925.86	8,239,607.77
121	Jun-16		49,664.48	53,581.08	7.78%	(6.39)	103,239.25	8,342,847.02
122	Jul-16			54,089.46	7.78%		54,089.54	8,396,936.56
123	Aug-16			54,440.14	7.78%		54,440.22	8,451,376.78
124	Sep-16			54,793.09	7.78%		54,793.17	8,506,169.94
125	Oct-16			55,148.34	7.78%		55,148.42	8,561,318.36
126				!				
127	History truncated for ease of	ted for ea	se of viewing	`	Amount deferre	Amount deferred Nov 15 - Jun 16 with interest:	with interest:	000' 226'9
100								

# 1 -Transfer June balance plus July-October interest on June balance to account 191411 for amortization. NOTES



September 16, 2016

## NOTICE OF APPLICATION FOR REAUTHORIZATION TO DEFER CERTAIN EXPENSES OR REVENUES UM 1496

## To All Parties Who Participated in UG 221:

Please be advised that today Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), applied for reauthorization to continue deferrals relative to the Company's annual purchased gas cost adjustment and pursuant to the provisions of ORS 757.259(2)(e) Copies of the Company's Application are available for inspection at its main office.

## This is not a rate case.

The purpose of this Notice is to inform parties that participated in the Company's most recent general rate case, UG 221, that the Application was filed.

Parties who desire more information or who wish to obtain a copy of the filing, or notice of the time and place of any hearing, if scheduled, should contact the Company or the Public Utility Commission of Oregon as follows:

NW Natural Attn: Kyle Walker 220 NW Second Ave Portland, Oregon 97209-3991 Telephone: (503) 226-4211 Ext 5858 Public Utility Commission of Oregon Attn: Filing Center 201 High Street SE, Suite 100 PO Box 1088 Salem, Oregon 97301-1088 Telephone: (503) 373-0886

Any person may submit to the Commission written comments on this matter no sooner October 11, 2016. The granting of this Application will not authorize a change in rates, but will permit the Company to defer amounts in rates to a subsequent proceeding.

\* \* \* \* \*





## CERTIFICATE OF SERVICE UM 1496

I hereby certify that I have this day served the foregoing NOTICE OF APPLICATION FOR DEFERRED ACOUNTING ORDER FOR THE COMPANY'S PURCHASED GAS ADJUSTMENT MECHANISM, upon all parties of record in the UG 221 proceeding, which is the Company's most recent general rate case, by electronic mail.

OPUC DOCKETS **W**CITIZENS' UTILITY BOARD OF OREGON dockets @oregoncub.org

CHAD M. STOKES **W**CABLE HUSTON BENEDICT HAAGENSEN &
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