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July 28, 2017

NWN OPUC Advice No. 17-10 / UG 332  
(UM 1027)

**VIA ELECTRONIC FILING**

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

**Re: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO:**

**UM 1027: Distribution Margin Normalization (“Decoupling”)**

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”), files herewith revisions to its Tariff, P.U.C. Or. 25<sup>1</sup> (“the Tariff”), stated to become effective with service on and after November 1, 2017, as follows:

Sixth Revision of Sheet 190-1,  
Schedule 190  
“Partial Decoupling Mechanism.”

This filing is made in accordance with OAR 860-022-0025.

The purpose of this filing is to request amortization of the deferred balances relating to Docket UM 1027, Distribution Margin Normalization (“Decoupling”) implemented in accordance with ORS 757.262 to be effective November 1, 2017. The Company revises rates for this purpose annually; the last filing was effective November 1, 2016.

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2016 and the application of the new temporary adjustment is to decrease the Company’s annual revenues by \$830,411, or about -0.13%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 50 therms per month will decrease by about \$0.13. The monthly increase for the average commercial Rate Schedule 3 customer using 231 therms per month is about \$0.41, and the monthly increase for the average commercial Rate Schedule 31 customer using 2,878 therms is about \$5.10.

The proposed adjustments for the amortization of the Decoupling account are \$0.00290 per therm for residential Rate Schedule 2 customers and \$0.06121 per therm for commercial Rate Schedule 3 and Rate Schedule 31 customers.

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<sup>1</sup> Tariff P.U.C. Or. 25 originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437, and was filed pursuant to ORS 767.205 and OAR 860-022-0005.

The number of customers affected by the proposed change is 588,720 residential customers and 58,296 commercial customers.

This filing is in compliance with ORS 757.259 (2003), which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Commission in a proceeding to change rates. The deferral included in this filing occurred with appropriate application by Commission authorization, in accordance with a rate order or under an approved tariff.

In addition to the supporting materials submitted as part of this filing, the Company will separately submit work papers in electronic format, all of which are incorporated herein by reference.

The Company requests that the tariff sheets filed herewith be permitted to become effective with service on and after November 1, 2017.

In accordance with ORS 757.205, copies of this letter and the filing made herewith are available in the Company's main office in Oregon and on its website at [www.nwnatural.com](http://www.nwnatural.com).

Notice to customers will be made in accordance with OAR 860-022-0017.

Please address correspondence on this matter to Kyle Walker at [kyle.walker@nwnatural.com](mailto:kyle.walker@nwnatural.com) with copies to:

eFiling  
Rates & Regulatory Affairs  
NW Natural  
220 NW Second Avenue  
Portland, Oregon 97209  
Telecopier: (503) 721-2516  
Telephone: (503) 226-4211, x3589  
[eFiling@nwnatural.com](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Gail Hammer*

Gail Hammer  
Rates & Regulatory Affairs

Attachments: Exhibit A – Supporting Materials

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Sixth Revision of Sheet 190-1  
Cancels Fifth Revision of Sheet 190-1

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## SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

### PURPOSE:

To (a) describe the partial decoupling mechanism established in accordance with Commission Order in Docket UG -221; and (b) identify the adjustment applicable to rates under the Rate Schedules listed below.

### APPLICABLE:

To Residential and Commercial Customers served on the following Rate Schedules of this Tariff:

Residential	Commercial
Rate Schedule 2	Rate Schedule 3 CSF
	Rate Schedule 31 CSF

### ADJUSTMENT TO RATE SCHEDULES:

Effective: **November 1, 2017**

(T)

The Temporary Adjustments for Residential and Commercial Customers taking service on the above-listed Rate Schedules includes the following adjustment:

Residential Rate Schedules: **\$0.00290**

(C)

Commercial Rate Schedules: **\$0.06121**

(C)

### PARTIAL DECOUPLING DEFERRAL ACCOUNT:

1. Each month, the Company will calculate the difference between weather-normalized usage and the calculated baseline usage for each Residential and Commercial Customer group. The resulting usage differential shall be multiplied by the per therm distribution margin for the applicable customer group.

The Company shall defer and amortize, with interest, 100% of the distribution margin differential in a sub-account of Account 186. The deferral will be a credit (accruing a refund to customers) if the differential is positive, or a debit (accruing a recovery by the company) if the differential is negative.

(continue to Sheet 190-2)

Issued July 28, 2017  
NWN OPUC Advice No. 17-10

Effective with service on  
and after November 1, 2017

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations  
UM 1027 Distribution Margin Normalization (“Decoupling”)

NWN OPUC Advice No. 17-10 / UG 332

July 28, 2017

# NW NATURAL

## EXHIBIT A

### Supporting Material

Non-Gas Cost Deferral Amortizations – UM 1027

Distribution Margin Normalization (“Decoupling”)

NWN OPUC ADVICE NO. 17-10 / UG 332

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Cent per Therm Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Summary of Deferred Accounts Included in the PGA	5
186270 Deferral of Oregon Commercial Decoupling	6
186271 Amortization of Oregon Commercial Decoupling	7
186275 Deferral of Oregon Residential Decoupling	8
186277 Amortization of Oregon Residential Decoupling	9

NW Natural  
 Rates & Regulatory Affairs  
 2017-18 PGA - Oregon: August Filing  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

ALL VOLUMES IN THERMS

			Residential Decoupling			Commercial Decoupling		
			1,024,808	Temporary Increment		11,354,223	Temporary Increment	
			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in		
			1,024,808 to residential			11,354,223 to commercial 3 and 31		
Schedule	Block	A	Multiplier K	Volumes L	Increment M	Multiplier N	Volumes O	Increment P
2R		353,902,060	1.0	353,902,060	\$0.00290	0.0	0	\$0.00000
3C Firm Sales		159,700,612	0.0	0	\$0.00000	1.0	159,700,612	\$0.06121
31 Firm Sales		4,602,931	0.0	0	\$0.00000	0.0	0	\$0.00000
27 Dry Out		1,205,372	0.0	0	\$0.00000	0.0	0	\$0.00000
31C Firm Sales	Block 1	13,316,134	0.0	0	\$0.00000	1.0	13,316,134	\$0.06121
	Block 2	12,481,400	0.0	0	\$0.00000	1.0	12,481,400	\$0.06121
31C Firm Trans	Block 1	1,525,441	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	2,009,166	0.0	0	\$0.00000	0.0	0	\$0.00000
31I Firm Sales	Block 1	4,070,024	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	8,722,092	0.0	0	\$0.00000	0.0	0	\$0.00000
31I Firm Trans	Block 1	125,106	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	276,784	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Firm Sales	Block 1	25,883,715	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	8,661,618	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	1,237,042	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	165,932	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	0	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Firm Sales	Block 1	4,719,808	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	5,298,281	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	1,764,186	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	508,368	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	0	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000
32 Firm Trans	Block 1	16,254,618	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	18,153,953	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	10,538,827	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	19,469,774	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	21,237,750	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	3,397,316	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Interr Sales	Block 1	5,242,630	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	7,424,480	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	3,966,495	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	4,896,519	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	236,893	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Interr Sales	Block 1	6,200,783	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	7,447,078	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	3,991,226	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	8,413,466	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	1,938,065	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000
32 Interr Trans	Block 1	8,753,845	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	15,798,206	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	11,612,336	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	31,071,223	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	59,059,181	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	91,219,916	0.0	0	\$0.00000	0.0	0	\$0.00000
33		0	0.0	0	\$0.00000	0.0	0	\$0.00000
TOTALS		966,500,651		353,902,060	\$ 0.00290		185,498,146	\$ 0.06121
<u>Sources for line 2 above:</u>								
<u>Inputs page</u>			Line 39			Line 41		
<u>Tariff Schedules</u>								
<u>Rate Adjustment Schedule</u>			Sched 190			Sched 190		

**NW Natural**  
**Rates & Regulatory Affairs**  
**2017-18 PGA - Oregon: August Filing**  
**Effects on Average Bill by Rate Schedule [1]**

Advice 17-10

ALL VOLUMES IN THERMS

See note [7]

1	Oregon PGA		Normal	Minimum	11/1/2016	11/1/2016	Proposed	Proposed	Proposed		
2	Normalized		Therms	Monthly	Billing	Current	11/1/2017	11/1/2017	11/1/2017		
3	Volumes page,		in	Charge	Rates	Average Bill	Decoupling	Decoupling	Decoupling		
4	Column D		Block	Average use			Rates	Average Bill	% Bill Change		
5											
6	Schedule	Block	A	B	C	D	E	F = D + (C * E)	Q = D + (C * P)	U = (Q - F) / F	
7	2R		353,902,060	N/A	50	\$8.00	\$0.90723	\$53.36	\$0.90458	\$53.23	-0.2%
8	3C Firm Sales		159,700,612	N/A	231	\$15.00	\$0.86447	\$214.69	\$0.86624	\$215.10	0.2%
9	3I Firm Sales		4,602,931	N/A	1,118	\$15.00	\$0.82099	\$932.87	\$0.82099	\$932.87	0.0%
10	27 Dry Out		1,205,372	N/A	51	\$6.00	\$0.79183	\$46.38	\$0.79183	\$46.38	0.0%
11	31C Firm Sales	Block 1	13,316,134	2,000	2,878	\$325.00	\$0.59951	\$2,033.45	\$0.60128	\$2,038.55	0.3%
12		Block 2	12,481,400	all additional			\$0.58022		\$0.58199		
13	31C Firm Trans	Block 1	1,525,441	2,000	1,718	\$575.00	\$0.19261	\$905.90	\$0.19261	\$905.90	0.0%
14		Block 2	2,009,166	all additional			\$0.17612		\$0.17612		
15	31I Firm Sales	Block 1	4,070,024	2,000	5,101	\$325.00	\$0.52142	\$2,932.08	\$0.52142	\$2,932.08	0.0%
16		Block 2	8,722,092	all additional			\$0.50443		\$0.50443		
17	31I Firm Trans	Block 1	125,106	2,000	5,582	\$575.00	\$0.17295	\$1,480.91	\$0.17295	\$1,480.91	0.0%
18		Block 2	276,784	all additional			\$0.15634		\$0.15634		
19	32C Firm Sales	Block 1	25,883,715	10,000	6,918	\$675.00	\$0.45060	\$3,792.25	\$0.45060	\$3,792.25	0.0%
20		Block 2	8,661,618	20,000			\$0.43472		\$0.43472		
21		Block 3	1,237,042	20,000			\$0.40833		\$0.40833		
22		Block 4	165,932	100,000			\$0.38189		\$0.38189		
23		Block 5	0	600,000			\$0.36585		\$0.36585		
24		Block 6	0	all additional			\$0.35526		\$0.35526		
25	32I Firm Sales	Block 1	4,719,808	10,000	18,967	\$675.00	\$0.44761	\$9,026.91	\$0.44761	\$9,026.91	0.0%
26		Block 2	5,298,281	20,000			\$0.43223		\$0.43223		
27		Block 3	1,764,186	20,000			\$0.40657		\$0.40657		
28		Block 4	508,368	100,000			\$0.38095		\$0.38095		
29		Block 5	0	600,000			\$0.36535		\$0.36535		
30		Block 6	0	all additional			\$0.35515		\$0.35515		
31	32 Firm Trans	Block 1	16,254,618	10,000	42,165	\$925.00	\$0.10157	\$4,409.93	\$0.10157	\$4,409.93	0.0%
32		Block 2	18,153,953	20,000			\$0.08634		\$0.08634		
33		Block 3	10,538,827	20,000			\$0.06103		\$0.06103		
34		Block 4	19,469,774	100,000			\$0.03567		\$0.03567		
35		Block 5	21,237,750	600,000			\$0.02045		\$0.02045		
36		Block 6	3,397,316	all additional			\$0.01035		\$0.01035		
37	32C Interr Sales	Block 1	5,242,630	10,000	31,274	\$675.00	\$0.43726	\$13,982.77	\$0.43726	\$13,982.77	0.0%
38		Block 2	7,424,480	20,000			\$0.42157		\$0.42157		
39		Block 3	3,966,495	20,000			\$0.39542		\$0.39542		
40		Block 4	4,896,519	100,000			\$0.36927		\$0.36927		
41		Block 5	236,893	600,000			\$0.35356		\$0.35356		
42		Block 6	0	all additional			\$0.34299		\$0.34299		
43	32I Interr Sales	Block 1	6,200,783	10,000	34,814	\$675.00	\$0.43711	\$15,379.11	\$0.43711	\$15,379.11	0.0%
44		Block 2	7,447,078	20,000			\$0.42148		\$0.42148		
45		Block 3	3,991,226	20,000			\$0.39539		\$0.39539		
46		Block 4	8,413,466	100,000			\$0.36930		\$0.36930		
47		Block 5	1,938,065	600,000			\$0.35364		\$0.35364		
48		Block 6	0	all additional			\$0.34310		\$0.34310		
49	32 Interr Trans	Block 1	8,753,845	10,000	208,347	\$925.00	\$0.10200	\$9,686.23	\$0.10200	\$9,686.23	0.0%
50		Block 2	15,798,206	20,000			\$0.08673		\$0.08673		
51		Block 3	11,612,336	20,000			\$0.06128		\$0.06128		
52		Block 4	31,071,223	100,000			\$0.03582		\$0.03582		
53		Block 5	59,059,181	600,000			\$0.02055		\$0.02055		
54		Block 6	91,219,916	all additional			\$0.01038		\$0.01038		
55	33		0	N/A	0	\$38,000	\$0.00590	\$38,000.00	\$0.00590	\$38,000.00	0.0%
56											
57	<b>Totals</b>		966,500,651								
58											

[1] For convenience of presentation, the cent per therm demand charge is used, rather than the available MDDV demand  
 [2] Tariff Advice Notice 17-05: Non-Gas Cost Deferral Amortizations - Intervenor Funding  
 [3] Tariff Advice Notice 17-06: Non-Gas Cost Deferral Amortizations - Residual Account  
 [4] Tariff Advice Notice 17-07: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee  
 [5] Tariff Advice Notice 17-08: Non-Gas Cost Deferral Amortizations - SRRM  
 [6] Tariff Advice Notice 17-09: Non-Gas Cost Deferral Amortizations - Industrial DSM  
 [7] Tariff Advice Notice 17-10: Non-Gas Cost Deferral Amortizations - Decoupling  
 [8] Tariff Advice Notice 17-11: Non-Gas Cost Deferral Amortizations - WARM  
 [9] Tariff Advice Notice 17-12: PGA

**NW Natural**  
**Rates and Regulatory Affairs**  
**2017-2018 PGA Filing - OREGON**  
**Basis for Revenue Related Costs**

	Twelve Months <u>Ended 06/30/17</u>	
1		
2		
3	\$ 674,696,212	
4	\$ 678,088,466	
5		
6	n/a	0.300% Statutory rate
7	\$ 16,069,889	2.370% Line 7 ÷ Line 4
8	<u>\$ 848,945</u>	<u>0.125% Line 8 ÷ Line 4</u>
9		
10	Total	<u><u>2.795%</u></u> Sum lines 8-9
11		
12		

13 **Note:**  
 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).  
 15 Because the fee changed occurred mid gas year, the difference between the previous fee of 0.275%  
 16 and the new fee of 0.3% is being captured as a temporary deferral.  
 17 [2] Represents the normalized net write-offs based on a three-year average.



**NW Natural**  
**Rates & Regulatory Affairs**  
**2017-2018 PGA Filing - Oregon: August Filing**  
**PGA Effects on Revenue**  
**Tariff Advice 17-10: Decoupling**

	<b>Not Including Revenue <u>Sensitive Amount</u></b>
1	
2 <b><u>Temporary Increments</u></b>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Amortization of Decoupling (Residential & Commercial)	(\$13,209,442)
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of Decoupling (Residential & Commercial)	<u>12,379,031</u>
10	
11	
12 <b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>(\$830,411)</u></u></b>
13	
14	
15	
16 2016 Oregon Earnings Test Normalized Total Revenues	\$645,156,000
17	
18 Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.13%

**NW Natural**  
**Rates & Regulatory Affairs**  
**2017-2018 PGA Filing - August Filing**  
**Summary of Deferred Accounts Included in the PGA**

Account	A	B	C	D	E	F1	F2	G	H	I
	Balance 6/30/2017	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2017	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing	Excl. Rev Sens
1						2.38%				
2	(134,380)	(259,834)	(1,700)	(395,915)						
3	1,371,721	0	35,911	1,407,633						
4	1,237,341	(259,834)	34,211	1,011,718	2.38%	13,090	1,024,808		1,024,808	
5										
6	1,033,911	(1,999,068)	1,302	(963,855)						
7	11,862,490	0	310,558	12,173,048						
8	12,896,402	(1,999,068)	311,860	11,209,193	2.38%	145,030	11,354,223		11,354,223	
9										

E = sum B thru D

G = E + F2

**Decoupling Deferrals and Amortizations**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Commercial Decoupling  
 Account Number: 186270  
 Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was approved in Order 16-383

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)		
Beginning Balance																			
Oct-15				1,474,758.28		87,251.15	7.78%	1,562,009.43	14,282,390.67										
Nov-15			<b>1</b>	987,200.65	(10,988,103.62)	24,558.14	7.78%	(9,976,344.83)	4,306,045.84										
Dec-15				836,817.02		30,630.21	7.78%	867,447.23	5,173,493.07										
Jan-16				1,069,269.20		37,007.69	7.78%	1,106,276.89	6,279,769.96										
Feb-16				107,696.43		41,062.96	7.78%	148,759.39	6,428,529.35										
Mar-16				698,925.63		43,943.98	7.78%	742,869.61	7,171,398.96										
Apr-16				356,845.25		47,651.34	7.78%	404,496.59	7,575,895.55										
May-16				1,133,122.75		52,790.26	7.78%	1,185,913.01	8,761,808.56										
Jun-16				729,015.26		59,168.95	7.78%	788,184.21	9,549,992.77										
Jul-16				738,056.53		64,308.32	7.78%	802,364.85	10,352,357.62										
Aug-16				788,657.73		69,674.35	7.78%	858,332.08	11,210,689.70										
Sep-16				332,640.46		73,760.95	7.78%	406,401.41	11,617,091.11										
Oct-16				577,845.47		77,190.66	7.78%	655,036.13	12,272,127.24										
Nov-16			<b>1</b>	1,567,862.95	(9,800,074.87)	21,104.20	7.778%	(8,211,107.72)	4,061,019.52										
Dec-16				1,595,038.98		31,491.43	7.778%	1,626,530.41	5,687,549.93										
Jan-17				1,249,718.00		40,914.93	7.778%	1,290,632.93	6,978,182.86										
Feb-17				1,169,291.71		49,019.73	7.778%	1,218,311.44	8,196,494.30										
Mar-17				579,898.42		55,006.30	7.778%	634,904.72	8,831,399.02										
Apr-17				1,083,089.32		60,752.30	7.778%	1,143,841.62	9,975,240.64										
May-17				894,188.90		67,554.10	7.778%	961,743.00	10,936,983.64										
Jun-17				851,856.16		73,650.61	7.778%	925,506.77	11,862,490.41										
Jul-17						76,888.71	7.778%	76,888.71	11,939,379.12										
Aug-17						77,387.08	7.778%	77,387.08	12,016,766.20										
Sep-17						77,888.67	7.778%	77,888.67	12,094,654.87										
Oct-17						78,393.52	7.778%	78,393.52	12,173,048.39										

**History truncated for ease of viewing**

**NOTES**

**1** - Transferred June balance plus July-October interest on June balance to account 186271 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Commercial Decoupling  
 Account Number: 186271  
 Dockets UM 1027 and UG 312  
 Amortization of 2015-16 deferrals approved in Order 16-401

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance																																												
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																																												
Beginning Balance																																																				
Oct-15			(220,600)		2,272	1.77%	(218,328)	1,432,457.71																																												
Nov-15 old rates			(183,449.55)		1,977.58	1.77%	(181,471.97)	1,250,985.74																																												
Nov-15 new rates (1)			(371,638.31)	10,988,103.62	17,373.67	1.93%	10,633,838.98	11,884,824.72																																												
Dec-15			(1,735,009.59)		17,719.52	1.93%	(1,717,290.07)	10,167,534.65																																												
Jan-16			(2,103,844.43)		14,660.94	1.93%	(2,089,183.49)	8,078,351.16																																												
Feb-16			(1,402,480.50)		11,864.85	1.93%	(1,390,615.65)	6,687,735.51																																												
Mar-16			(1,203,956.46)		9,787.93	1.93%	(1,194,168.53)	5,493,566.98																																												
Apr-16			(925,564.97)		8,091.18	1.93%	(917,473.79)	4,576,093.19																																												
May-16			(584,312.27)		6,890.00	1.93%	(577,422.27)	3,998,670.92																																												
Jun-16			(511,681.10)		6,019.72	1.93%	(505,661.38)	3,493,009.54																																												
Jul-16			(420,336.57)		5,279.90	1.93%	(415,056.67)	3,077,952.87																																												
Aug-16			(370,913.19)		4,652.10	1.93%	(366,261.09)	2,711,691.78																																												
Sep-16			(392,916.84)		4,045.33	1.93%	(388,871.51)	2,322,820.27																																												
Oct-16			(530,085.59)		3,309.59	1.93%	(526,776.00)	1,796,044.27																																												
Nov-16 old rates			(455,202.13)		2,522.58	1.93%	(452,679.55)	1,343,364.72																																												
Nov-16 new rates (1)			(286,189.91)	9,800,074.87	17,704.46	2.20%	9,531,589.42	10,874,954.14																																												
Dec-16			(1,511,042.18)		18,552.29	2.20%	(1,492,489.89)	9,382,464.25																																												
Jan-17			(2,524,892.87)		14,886.70	2.20%	(2,510,006.17)	6,872,458.08																																												
Feb-17			(1,963,541.08)		10,799.59	2.20%	(1,952,741.49)	4,919,716.59																																												
Mar-17			(1,510,205.71)		7,635.13	2.20%	(1,502,570.58)	3,417,146.01																																												
Apr-17			(1,082,774.14)		5,272.22	2.20%	(1,077,501.92)	2,339,644.09																																												
May-17			(804,716.17)		3,551.69	2.20%	(801,164.48)	1,538,479.61																																												
Jun-17			(506,924.19)		2,355.87	2.20%	(504,568.32)	1,033,911.29																																												
Jul-17 forecast			(396,819.45)		1,531.75	2.20%	(395,287.70)	638,623.59																																												
Aug-17 forecast			(408,910.86)		795.97	2.20%	(408,114.89)	230,508.70																																												
Sep-17 forecast			(424,034.64)		33.90	2.20%	(424,000.74)	(193,492.04)																																												
Oct-17 forecast			(769,303.31)		(1,059.93)	2.20%	(770,363.24)	(963,855.28)																																												

History truncated for ease of viewing

**NOTES**

1 - Transferred in authorized balance from account 186270.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Residential Decoupling  
 Account Number: 186275  
 Authorized in dockets UG 143 and UM 1027 (14)  
 Last deferral reauthorization was approved in Order 16-383

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance												
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)												
Beginning Balance																				
114	Oct-15		3,596,193.86		71,905.30	7.78%	3,668,099.16	12,960,794.58												
115	Nov-15	1	(389,933.10)	(8,178,853.99)	29,738.88	7.78%	(8,539,048.21)	4,421,746.37												
116	Dec-15		(1,291,508.41)		24,481.02	7.78%	(1,267,027.39)	3,154,718.98												
117	Jan-16		(865,954.08)		17,645.96	7.78%	(848,308.12)	2,306,410.86												
118	Feb-16		(2,293,646.53)		7,517.99	7.78%	(2,286,128.54)	20,282.32												
119	Mar-16		(774,987.67)		(2,380.75)	7.78%	(777,368.42)	(757,086.10)												
120	Apr-16		(215,340.91)		(5,606.50)	7.78%	(220,947.41)	(978,033.51)												
121	May-16		1,715,615.21		(779.46)	7.78%	1,714,835.75	736,802.24												
122	Jun-16		274,877.07		5,667.99	7.78%	280,545.06	1,017,347.30												
123	Jul-16		266,185.41		7,458.69	7.78%	273,644.10	1,290,991.40												
124	Aug-16		726,531.74		10,725.10	7.78%	737,256.84	2,028,248.24												
125	Sep-16		(217,845.23)		12,443.63	7.78%	(205,401.60)	1,822,846.66												
126	Oct-16		100,232.27		12,143.04	7.78%	112,375.31	1,935,221.97												
127	Nov-16	1	2,013,369.74	(1,043,988.18)	12,301.68	7.778%	981,683.24	2,916,905.21												
128	Dec-16		(487,036.33)		17,328.00	7.778%	(469,708.33)	2,447,196.88												
129	Jan-17		(662,799.56)		13,713.89	7.778%	(649,085.67)	1,798,111.21												
130	Feb-17		48,374.47		11,811.53	7.778%	60,186.00	1,858,297.21												
131	Mar-17		(1,052,664.85)		8,633.35	7.778%	(1,044,031.50)	814,265.71												
132	Apr-17		165,977.16		5,815.70	7.778%	171,792.86	986,058.57												
133	May-17		523,445.96		8,087.70	7.778%	531,533.66	1,517,592.23												
134	Jun-17		(155,204.30)		9,333.54	7.778%	(145,870.76)	1,371,721.47												
135	Jul-17				8,891.04	7.778%	8,891.04	1,380,612.51												
136	Aug-17				8,948.67	7.778%	8,948.67	1,389,561.18												
137	Sep-17				9,006.67	7.778%	9,006.67	1,398,567.85												
138	Oct-17				9,065.05	7.778%	9,065.05	1,407,632.90												

**History truncated for ease of viewing**

**NOTES**

1 - Transferred June balance plus July-October interest on June balance to account 186277 for amortization.

