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July 29, 2016

NWN OPUC Advice No. 16-16/UG 312
(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. 25¹ (“the Tariff”), stated to become effective with service on and after November 1, 2016, as follows:

Fifth 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, 2016. The Company revises rates for this purpose annually; the last filing was effective November 1, 2015.

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 \$7,345,842, or about 1.12%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 51 therms per month will decrease by about \$0.88. The monthly decrease for the average commercial Rate Schedule 3 customer using 236 therms per month is about \$0.97, and the monthly decrease for the average commercial Rate Schedule 31 customer using 3,132 therms is about \$12.90.

¹ 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 proposed adjustments for the amortization of the Decoupling account are \$0.00545 per therm for residential Rate Schedule 2 customers and \$0.05867 per therm for commercial Rate Schedule 3 and Rate Schedule 31 customers.

The number of customers affected by the proposed change is 579,129 residential customers and 57,789 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, 2016.

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.

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

Please address correspondence on this matter to Andrew Speer at Andrew.Speer@nwnatural.com, with copies to:

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

Sincerely,

NW NATURAL

/s/ Onita R. King

Onita R. King
Rates & Regulatory Affairs

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

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

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, 2016

(T)

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

Residential Rate Schedules: **\$0.00545**

(C)

Commercial Rate Schedules: **\$0.05867**

(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 29, 2016
NWN OPUC Advice No. 16-16

Effective with service on
and after November 1, 2016

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. 16-16 / UG 312

July 29, 2016

NW NATURAL

EXHIBIT A

Supporting Material

Non-Gas Cost Deferral Amortizations – UM 1027

Distribution Margin Normalization (“Decoupling”)

NWN OPUC ADVICE NO. 16-16/ UG 312

Description	Page
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
 2016-17 PGA - Oregon: August Filing
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS
 ALL VOLUMES IN THERMS

			Residential Decoupling			Commercial Decoupling		
			1,941,851	Temporary Increment		11,267,591	Temporary Increment	
			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in		
			1,941,851 to residential			11,267,591 to commercial 3 and 31		
Schedule	Block	A	Multiplier K	Volumes L	Increment M	Multiplier N	Volumes O	Increment P
2R		356,358,823	1.0	356,358,823	0.00545	0.0	0	0.00000
3C Firm Sales		161,456,307	0.0	0	0.00000	1.0	161,456,307	0.05867
3I Firm Sales		4,186,772	0.0	0	0.00000	0.0	0	0.00000
27 Dry Out		776,455	0.0	0	0.00000	0.0	0	0.00000
31C Firm Sales	Block 1	17,706,769	0.0	0	0.00000	1.0	17,706,769	0.05867
	Block 2	12,889,553	0.0	0	0.00000	1.0	12,889,553	0.05867
31C Firm Trans	Block 1	1,364,169	0.0	0	0.00000	0.0	0	0.00000
	Block 2	1,632,747	0.0	0	0.00000	0.0	0	0.00000
31I Firm Sales	Block 1	4,263,241	0.0	0	0.00000	0.0	0	0.00000
	Block 2	9,188,740	0.0	0	0.00000	0.0	0	0.00000
31I Firm Trans	Block 1	175,539	0.0	0	0.00000	0.0	0	0.00000
	Block 2	517,230	0.0	0	0.00000	0.0	0	0.00000
32C Firm Sales	Block 1	27,396,213	0.0	0	0.00000	0.0	0	0.00000
	Block 2	8,169,994	0.0	0	0.00000	0.0	0	0.00000
	Block 3	807,546	0.0	0	0.00000	0.0	0	0.00000
	Block 4	11,819	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	4,897,403	0.0	0	0.00000	0.0	0	0.00000
	Block 2	5,116,186	0.0	0	0.00000	0.0	0	0.00000
	Block 3	1,948,136	0.0	0	0.00000	0.0	0	0.00000
	Block 4	580,946	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	14,611,752	0.0	0	0.00000	0.0	0	0.00000
	Block 2	17,230,536	0.0	0	0.00000	0.0	0	0.00000
	Block 3	9,911,484	0.0	0	0.00000	0.0	0	0.00000
	Block 4	17,461,606	0.0	0	0.00000	0.0	0	0.00000
	Block 5	21,764,847	0.0	0	0.00000	0.0	0	0.00000
	Block 6	2,455,153	0.0	0	0.00000	0.0	0	0.00000
32C Interr Sales	Block 1	6,252,115	0.0	0	0.00000	0.0	0	0.00000
	Block 2	8,553,424	0.0	0	0.00000	0.0	0	0.00000
	Block 3	4,339,671	0.0	0	0.00000	0.0	0	0.00000
	Block 4	5,183,222	0.0	0	0.00000	0.0	0	0.00000
	Block 5	89,527	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	7,427,326	0.0	0	0.00000	0.0	0	0.00000
	Block 2	8,841,797	0.0	0	0.00000	0.0	0	0.00000
	Block 3	4,869,921	0.0	0	0.00000	0.0	0	0.00000
	Block 4	9,961,831	0.0	0	0.00000	0.0	0	0.00000
	Block 5	2,051,108	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	8,822,944	0.0	0	0.00000	0.0	0	0.00000
	Block 2	16,011,309	0.0	0	0.00000	0.0	0	0.00000
	Block 3	11,561,774	0.0	0	0.00000	0.0	0	0.00000
	Block 4	29,665,818	0.0	0	0.00000	0.0	0	0.00000
	Block 5	56,877,518	0.0	0	0.00000	0.0	0	0.00000
	Block 6	83,025,918	0.0	0	0.00000	0.0	0	0.00000
33		0	0.0	0	0.00000	0.0	0	0.00000
TOTALS		966,415,190		356,358,823	0.00545		192,052,629	0.05867
Sources for line 2 above:								
Inputs page			Line 39			Line 41		
Tariff Schedules								
Rate Adjustment Schedule			Sched 190			Sched 190		

NW Natural
Rates & Regulatory Affairs
2016-17 PGA - Oregon: August Filing Effects
on Average Bill by Rate Schedule [1] ALL

Advice 16-16
 See note [5]

VOLUMES IN THERMS

		Oregon PGA Normalized Volumes page, Column D	Therms in Block	Normal Therms Monthly Average use	Minimum Monthly Charge	11/1/2015 Billing Rates	11/1/2015 Current Average Bill	Proposed 11/1/2016 Decoupling Rates	Proposed 11/1/2016 Decoupling Average Bill	Proposed 11/1/2016 Decoupling % Bill Change
		A	B	C	D	E	F = D + (C * E)	P	Q = D + (C * P)	U = (Q - F) / F
Schedule	Block									
2R		356,358,823	N/A	51	\$8.00	\$0.93513	\$55.69	\$0.91782	\$54.81	-1.6%
3C Firm Sales		161,456,307	N/A	236	\$15.00	\$0.87993	\$222.66	\$0.87581	\$221.69	-0.4%
3I Firm Sales		4,186,772	N/A	1,008	\$15.00	\$0.83072	\$852.37	\$0.83072	\$852.37	0.0%
27 Dry Out		776,455	N/A	36	\$6.00	\$0.80313	\$34.91	\$0.80313	\$34.91	0.0%
31C Firm Sales	Block 1	17,706,769	2,000	3,132	\$325.00	\$0.61817	\$2,239.46	\$0.61405	\$2,226.56	-0.6%
	Block 2	12,889,553	all additional			\$0.59905		\$0.59493		
31C Firm Trans	Block 1	1,364,169	2,000	1,601	\$575.00	\$0.19118	\$881.08	\$0.19118	\$881.08	0.0%
	Block 2	1,632,747	all additional			\$0.17480		\$0.17480		
31I Firm Sales	Block 1	4,263,241	2,000	5,389	\$325.00	\$0.53466	\$3,149.18	\$0.53466	\$3,149.18	0.0%
	Block 2	9,188,740	all additional			\$0.51781		\$0.51781		
31I Firm Trans	Block 1	175,539	2,000	5,773	\$575.00	\$0.17031	\$1,496.44	\$0.17031	\$1,496.44	0.0%
	Block 2	517,230	all additional			\$0.15394		\$0.15394		
32C Firm Sales	Block 1	27,396,213	10,000	8,022	\$675.00	\$0.46316	\$4,390.47	\$0.46316	\$4,390.47	0.0%
	Block 2	8,169,994	20,000			\$0.44762		\$0.44762		
	Block 3	807,546	20,000			\$0.42176		\$0.42176		
	Block 4	11,819	100,000			\$0.39586		\$0.39586		
	Block 5	0	600,000			\$0.38034		\$0.38034		
	Block 6	0	all additional			\$0.36996		\$0.36996		
32I Firm Sales	Block 1	4,897,403	10,000	21,331	\$675.00	\$0.46083	\$10,333.30	\$0.46083	\$10,333.30	0.0%
	Block 2	5,116,186	20,000			\$0.44568		\$0.44568		
	Block 3	1,948,136	20,000			\$0.42039		\$0.42039		
	Block 4	580,946	100,000			\$0.39514		\$0.39514		
	Block 5	0	600,000			\$0.37996		\$0.37996		
	Block 6	0	all additional			\$0.36991		\$0.36991		
32 Firm Trans	Block 1	14,611,752	10,000	41,387	\$925.00	\$0.10049	\$4,325.62	\$0.10049	\$4,325.62	0.0%
	Block 2	17,230,536	20,000			\$0.08542		\$0.08542		
	Block 3	9,911,484	20,000			\$0.06036		\$0.06036		
	Block 4	17,461,606	100,000			\$0.03528		\$0.03528		
	Block 5	21,764,847	600,000			\$0.02021		\$0.02021		
	Block 6	2,455,153	all additional			\$0.01022		\$0.01022		
32C Interr Sales	Block 1	6,252,115	10,000	35,083	\$675.00	\$0.45065	\$15,961.70	\$0.45065	\$15,961.70	0.0%
	Block 2	8,553,424	20,000			\$0.43505		\$0.43505		
	Block 3	4,339,671	20,000			\$0.40905		\$0.40905		
	Block 4	5,183,222	100,000			\$0.38306		\$0.38306		
	Block 5	89,527	600,000			\$0.36743		\$0.36743		
	Block 6	0	all additional			\$0.35709		\$0.35709		
32I Interr Sales	Block 1	7,427,326	10,000	41,859	\$675.00	\$0.45043	\$18,727.71	\$0.45043	\$18,727.71	0.0%
	Block 2	8,841,797	20,000			\$0.43491		\$0.43491		
	Block 3	4,869,921	20,000			\$0.40899		\$0.40899		
	Block 4	9,961,831	100,000			\$0.38308		\$0.38308		
	Block 5	2,051,108	600,000			\$0.36752		\$0.36752		
	Block 6	0	all additional			\$0.35718		\$0.35718		
32 Interr Trans	Block 1	8,822,944	10,000	195,043	\$925.00	\$0.10132	\$9,353.93	\$0.10132	\$9,353.93	0.0%
	Block 2	16,011,309	20,000			\$0.08615		\$0.08615		
	Block 3	11,561,774	20,000			\$0.06087		\$0.06087		
	Block 4	29,665,818	100,000			\$0.03556		\$0.03556		
	Block 5	56,877,518	600,000			\$0.02041		\$0.02041		
	Block 6	83,025,918	all additional			\$0.01029		\$0.01029		
33		0	N/A	0	\$38,000.00	\$0.00586	\$38,000.00	\$0.00586	\$38,000.00	0.0%
Totals		966,415,190								

[1] For convenience of presentation, the cent per therm demand charge is used, rather than the available MDDV demand option for Rate Schedules 31 and 32.
 [2] Tariff Advice Notice 16-10: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 [3] Tariff Advice Notice 16-15: Non-Gas Cost Deferral Amortizations - Industrial DSM
 [4] Tariff Advice Notice 16-14: Non-Gas Cost Deferral Amortizations - SRRM
 [5] Tariff Advice Notice 16-16: Non-Gas Cost Deferral Amortizations - Decoupling
 [6] Tariff Advice Notice 116-13: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 [7] Tariff Advice Notice 16-17: PGA

**NW Natural
 Rates and Regulatory Affairs
 2016-2017 PGA Filing - OREGON
 Basis for Revenue Related Costs**

	Twelve Months Ended 06/30/16		
1			
2			
3	Total Billed Gas Sales Revenues	606,080,614	
4	Total Oregon Revenues	611,607,847	
5			
6	Regulatory Commission Fees [1]	1,633,358	0.275% Statutory rate
7	City License and Franchise Fees	14,818,591	2.423% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	1,036,942	0.170% Line 8 ÷ Line 4
9			
10	Total	<u>17,488,891</u>	<u>2.868%</u> Sum lines 8-9
11			
12			

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 0.25%
 16 and the new fee of 0.275% 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
2016-2017 PGA Filing - Oregon: August Filing
PGA Effects on Revenue
Tariff Advice 16-16: Decoupling

	Not Including Revenue Sensitive Amount
1	
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Temporary Increments

Removal of Current Temporary Increments

Amortization of Decoupling (Residential & Commercial)

(\$20,555,284)

Addition of Proposed Temporary Increments

Amortization of Decoupling (Residential & Commercial)

13,209,442

TOTAL OF ALL COMPONENTS OF RATE CHANGES

(\$7,345,842)

2015 Oregon Earnings Test Normalized Total Revenues

\$653,343,000

Effect of this filing, as a percentage change (line 12 ÷ line 16)

-1.12%

NW Natural
 Rates & Regulatory Affairs
 2016-2017 PGA Filing - August Filing
 Summary of Deferred Accounts Included in the PGA

Account	A	B	C	D	E	F1	F2	G	H	I
	Balance 6/30/2016	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2016	Interest Rate During Amortization	Estimated Interest During Amortization	Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing	Excl. Rev Sens
				E = sum B thru D	2.20%	F2	G = E + F2	H	I	
1	Decoupling Deferrals and Amortizations									
2	186277 RESIDENTIAL DECOUPLING AMORTIZATION	1,957,654	(1,092,733)	9,997	874,918					
3	186275 RESIDENTIAL DECOUPLING DEFERRAL	1,017,347	0	26,641	1,043,988					
4	Subtotal	2,975,001	(1,092,733)	36,638	1,918,907	2.20%	22,944	1,941,851		1,941,851
5	186271 COMMERCIAL DECOUPLING AMORTIZATION	3,493,010	(2,175,201)	16,577	1,334,385					
7	186270 COMMERCIAL DECOUPLING DEFERRAL	9,549,993	0	250,082	9,800,075					
8	Subtotal	13,043,002	(2,175,201)	266,659	11,134,460	2.20%	133,131	11,267,591		11,267,591

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 Order 15-336 in UM 1027

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
Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance																		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																			
Beginning Balance																										
102	Oct-14		1,279,176		55,996	7.78%	1,335,172	9,332,452																		
103	Nov-14	1	589,881	(6,007,042)	23,472	7.78%	(5,393,689)	3,938,763																		
104	Dec-14		738,925		27,932	7.78%	766,857	4,705,620																		
105	Jan-15		1,526,949		35,458	7.78%	1,562,407	6,268,026																		
106	Feb-15		773,469		43,145	7.78%	816,615	7,084,641																		
107	Mar-15		738,403		48,326	7.78%	786,729	7,871,370																		
108	Apr-15		1,010,855		54,310	7.78%	1,065,165	8,936,535																		
109	May-15		769,542	(1)	60,433	7.78%	829,974	9,766,509																		
110	Jun-15		875,039.84		66,156.12	7.78%	941,195.96	10,707,704.95																		
111	Jul-15		736,295.26		71,808.44	7.78%	808,103.70	11,515,808.65																		
112	Aug-15		764,957.89		77,140.56	7.78%	842,098.45	12,357,907.10																		
113	Sep-15		281,441.37		81,032.77	7.78%	362,474.14	12,720,381.24																		
114	Oct-15		1,474,758.28		87,251.15	7.78%	1,562,009.43	14,282,390.67																		
115	Nov-15	1	987,200.65	(10,988,103.62)	24,558.14	7.78%	(9,976,344.83)	4,306,045.84																		
116	Dec-15		836,817.02		30,630.21	7.78%	867,447.23	5,173,493.07																		
117	Jan-16		1,069,269.20		37,007.69	7.78%	1,106,276.89	6,279,769.96																		
118	Feb-16		107,696.43		41,062.96	7.78%	148,759.39	6,428,529.35																		
119	Mar-16		698,925.63		43,943.98	7.78%	742,869.61	7,171,398.96																		
120	Apr-16		356,845.25		47,651.34	7.78%	404,496.59	7,575,895.55																		
121	May-16		1,133,122.75		52,790.26	7.78%	1,185,913.01	8,761,808.56																		
122	Jun-16		729,015.26		59,168.95	7.78%	788,184.21	9,549,992.77																		
123	Jul-16				61,915.79	7.78%	61,915.79	9,611,908.56																		
124	Aug-16				62,317.21	7.78%	62,317.21	9,674,225.77																		
125	Sep-16				62,721.23	7.78%	62,721.23	9,736,947.00																		
126	Oct-16				63,127.87	7.78%	63,127.87	9,800,074.87																		
127																										

History truncated for ease of viewing

NOTES

1 - Transfer 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 295
 Amortization of 2014-15 deferral balance approved in Order 15-334 in UG 295

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			
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance																												
(a)	(b)	(c)	(d)	(e)	(f)	(g)																																
Beginning Balance																																						
Oct-14		(173,065)				409		1.38%	(172,657)	269,147																												
Nov-14	old rates	(168,761)				212		1.38%	(168,549)	100,598																												
Nov-14	new rates (1)	(193,757)		6,007,042		8,717		1.77%	5,822,002	5,922,600																												
Dec-14		(775,255)				8,164		1.77%	(767,091)	5,155,510																												
Jan-15		(855,676)				6,973		1.77%	(848,703)	4,306,807																												
Feb-15		(627,756)				5,890		1.77%	(621,867)	3,684,940																												
Mar-15		(521,947)				5,050		1.77%	(516,897)	3,168,043																												
Apr-15		(433,406)				4,353		1.77%	(429,053)	2,738,990																												
May-15		(334,935)			0	3,793		1.77%	(331,141)	2,407,849																												
Jun-15		(232,336)				3,380		1.77%	(228,955)	2,178,893																												
Jul-15		(183,399)				3,079		1.77%	(180,320)	1,998,573																												
Aug-15		(166,992)				2,825		1.77%	(164,167)	1,834,406																												
Sep-15		(186,189)				2,568		1.77%	(183,620)	1,650,786																												
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	forecast	(432,099.47)				5,270.44		1.93%	(426,829.03)	3,066,180.51																												
Aug-16	forecast	(433,090.95)				4,583.16		1.93%	(428,507.79)	2,637,672.72																												
Sep-16	forecast	(443,941.07)				3,885.25		1.93%	(440,055.82)	2,197,616.90																												
Oct-16	forecast	(866,069.75)				2,838.04		1.93%	(863,231.71)	1,334,385.19																												

History truncated for ease of viewing

NOTES

1 - Transfer 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 Order 15-336 in UM 1027

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	
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance																		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																				
Beginning Balance																											
Oct-13		(1,831,355)				13,537	7.78%	(1,817,818)	1,185,841																		
Nov-13	1	472,967	(1,757,813)			(2,175)	7.78%	(1,287,021)	(101,180)																		
Dec-13		2,106,762				6,173	7.78%	2,112,936	2,011,756																		
Jan-14		(1,327,521)				8,740	7.78%	(1,318,782)	692,974																		
Feb-14		(871,792)				1,667	7.78%	(870,125)	(177,151)																		
Mar-14		1,063,171				2,298	7.78%	1,065,469	888,318																		
Apr-14		(394,135)				4,482	7.78%	(389,654)	498,664																		
May-14		2,126,359				10,126	7.78%	2,136,485	2,635,149																		
Jun-14		(189,099)				16,472	7.78%	(172,628)	2,462,522																		
Jul-14		377,304				17,188	7.78%	394,492	2,857,014																		
Aug-14		674,870				20,711	7.78%	695,581	3,552,595																		
Sep-14		685,886				25,256	7.78%	711,142	4,263,737																		
Oct-14		3,290,955				38,311	7.78%	3,329,266	7,593,003																		
Nov-14	1	(1,525,661)	(2,527,007)			27,899	7.78%	(4,024,769)	3,568,234																		
Dec-14		56,751				23,318	7.78%	80,069	3,648,303																		
Jan-15		871,035				26,477	7.78%	897,511	4,545,814																		
Feb-15		119,952				29,861	7.78%	149,813	4,695,627																		
Mar-15		213,881				31,137	7.78%	245,017	4,940,644																		
Apr-15		847,564				34,779	7.78%	882,343	5,822,987																		
May-15		1,241,092				41,776	7.78%	1,282,868	7,105,855																		
Jun-15		815,574.02				48,713.45	7.78%	864,287.47	7,970,142.84																		
Jul-15		626,974.19				53,705.53	7.78%	680,679.72	8,650,822.56																		
Aug-15		805,857.94				58,698.49	7.78%	864,556.43	9,515,378.99																		
Sep-15		(283,456.07)				60,772.50	7.78%	(222,683.57)	9,292,695.42																		
Oct-15		3,596,193.86				71,905.30	7.78%	3,668,099.16	12,960,794.58																		
Nov-15	1	(389,933.10)	(8,178,853.99)			29,738.88	7.78%	(8,539,048.21)	4,421,746.37																		
Dec-15		(1,291,508.41)				24,481.02	7.78%	(1,267,027.39)	3,154,718.98																		
Jan-16		(865,954.08)				17,645.96	7.78%	(848,308.12)	2,306,410.86																		
Feb-16		(2,293,646.53)				7,517.99	7.78%	(2,286,128.54)	20,282.32																		
Mar-16		(774,987.67)				(2,380.75)	7.78%	(777,368.42)	(757,086.10)																		
Apr-16		(215,340.91)				(5,606.50)	7.78%	(220,947.41)	(978,033.51)																		
May-16		1,715,615.21				(779.46)	7.78%	1,714,835.75	736,802.24																		
Jun-16		274,877.07				5,667.99	7.78%	280,545.06	1,017,347.30																		
Jul-16						6,595.80	7.78%	6,595.80	1,023,943.10																		
Aug-16						6,638.56	7.78%	6,638.56	1,030,581.66																		
Sep-16						6,681.60	7.78%	6,681.60	1,037,263.26																		
Oct-16						6,724.92	7.78%	6,724.92	1,043,988.18																		

History truncated for ease of viewing

NOTES

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

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UM 1027 and UG 295
 Amortization of 2014-15 deferral balance approved in Order 15-334 in UG 295

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			
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																									
109		Beginning Balance																																								
110		Oct-14		(151,204)		(2,425)	1.38%	(153,629)	(2,186,948)																																	
111		Nov-14	old rates	(186,578)		(2,622)	1.38%	(189,200)	(2,376,149)																																	
112		Nov-14	new rates (1)	(5,226)	2,527,007	3,723	1.77%	2,525,504	149,355																																	
113		Dec-14		(18,208)		207	1.77%	(18,002)	131,354																																	
114		Jan-15		(20,090)		179	1.77%	(19,911)	111,443																																	
115		Feb-15		(14,232)		154	1.77%	(14,078)	97,365																																	
116		Mar-15		(11,592)		135	1.77%	(11,457)	85,908																																	
117		Apr-15		(9,560)		120	1.77%	(9,441)	76,467																																	
118		May-15		(6,812)	0	108	1.77%	(6,704)	69,764																																	
119		Jun-15		(3,928)		100	1.77%	(3,828)	65,936																																	
120		Jul-15		(2,690)		95	1.77%	(2,595)	63,341																																	
121		Aug-15		(2,421)		92	1.77%	(2,329)	61,012																																	
122		Sep-15		(2,887)		88	1.77%	(2,799)	58,213																																	
123		Oct-15	old rates	(3,807)		83	1.77%	(3,724)	54,488.88																																	
124		Nov-15	new rates (1)	(3,842.95)		77.54	1.77%	(3,765.41)	50,723.47																																	
125		Dec-15		(313,484.79)	8,178,853.99	12,902.23	1.93%	7,878,271.43	7,928,994.90																																	
126		Jan-16		(1,312,367.57)		11,697.10	1.93%	(1,300,670.47)	6,628,324.43																																	
127		Feb-16		(1,549,795.37)		9,414.26	1.93%	(1,540,381.11)	5,087,943.32																																	
128		Mar-16		(1,014,308.37)		7,367.44	1.93%	(1,006,940.93)	4,081,002.39																																	
129		Apr-16		(876,430.48)		5,858.82	1.93%	(870,571.66)	3,210,430.73																																	
130		May-16		(614,556.29)		4,669.24	1.93%	(609,887.05)	2,600,543.68																																	
131		Jun-16	forecast	(364,916.12)		3,889.09	1.93%	(361,027.03)	2,239,516.65																																	
132		Jul-16	forecast	(285,235.04)		3,372.51	1.93%	(281,862.53)	1,957,654.12																																	
133		Aug-16	forecast	(178,852.06)		3,004.73	1.93%	(175,847.33)	1,781,806.79																																	
134		Sep-16	forecast	(178,544.14)		2,722.16	1.93%	(175,821.98)	1,605,984.81																																	
135		Oct-16	forecast	(191,701.99)		2,428.80	1.93%	(189,273.19)	1,416,711.62																																	
136			forecast	(543,634.55)		1,841.37	1.93%	(541,793.18)	874,918.44																																	

History truncated for ease of viewing

NOTES

1 - Transfer in authorized balance from account 186275