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August 18, 2016

NWN OPUC Advice No. 16-16A/UG 312
SUPPLEMENT A
(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: SUPPLEMENTAL FILING:
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 supplemental filing is to update amounts proposed in the Company’s initial request for amortization of amounts deferred under Docket UM 1027, Distribution Margin Normalization (“Decoupling”) implemented in accordance with ORS 757.262, dated July 29, 2016, to correct for a change in the load forecast used in the derivation of the adjustment amounts. These amounts are proposed for inclusion in rates effective November 1, 2016. The Company revises rates for this purpose annually; the last filing was effective November 1, 2015. The Company’s initial July 29, 2016, filing is hereby withdrawn in its entirety.

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 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 50 therms per month will decrease by about \$0.86. The monthly decrease for the average commercial Rate Schedule 3 customer using 233 therms per month is about \$0.78, and the monthly decrease for the average commercial Rate Schedule 31 customer using 3,092 therms is about \$10.36.

The proposed adjustments for the amortization of the Decoupling account are \$0.00555 per therm for residential Rate Schedule 2 customers and \$0.05944 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 was made following the Company's initial filing dated July 29, 2016 by newspaper notice published in the Eugene Register-Guard on August 9th, and the Oregonian, the Salem Statesman-Journal, and the Coos Bay World on August 10th, in accordance with OAR 860-022-0017. Because the change associated with this supplemental filing is not material, the Company does not plan to re-notice customers with this filing.

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: **\$0.00555**

(C)

Commercial Rate Schedules: **\$0.05944**

(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 August 18, 2016
NWN OPUC Advice No. 16-16A

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
Distribution Margin Normalization (“Decoupling”)
UM 1027

NWN OPUC Advice No. 16-16A / UG 312

August 18, 2016

NW NATURAL

EXHIBIT A

Supporting Material

Non-Gas Cost Deferral Amortizations – UM 1027

Distribution Margin Normalization (“Decoupling”)

NWN OPUC ADVICE NO. 16-16A / 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

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	54	55	56	57	58	59	60	61
Schedule	Block	A	Oregon PGA Volumes page, Column F	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	Residential Decoupling Multiplier K	Residential Decoupling Volumes L	Residential Decoupling Increment M	Commercial Decoupling Multiplier N	Commercial Decoupling Volumes O	Commercial Decoupling Increment P																																																		
2R		350,075,126	1,941,851	0	1.0	350,075,126	\$0.00555	0.0	0	\$0.00000																																																		
3C Firm Sales		159,370,240	N/A	0	0.0	0	\$0.00000	1.0	159,370,240	\$0.05944																																																		
3I Firm Sales		4,175,625	1,941,851	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
27 Dry Out		776,455	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
31C Firm Sales	Block 1	17,477,992	0	0	0.0	0	\$0.00000	1.0	17,477,992	\$0.05944																																																		
	Block 2	12,723,016	0	0	0.0	0	\$0.00000	1.0	12,723,016	\$0.05944																																																		
31C Firm Trans	Block 1	1,364,169	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	1,632,747	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
31I Firm Sales	Block 1	4,251,890	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	9,164,274	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
31I Firm Trans	Block 1	175,539	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	517,230	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32C Firm Sales	Block 1	27,042,245	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	8,064,435	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	797,112	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	11,666	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32I Firm Sales	Block 1	4,884,363	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	5,102,563	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	1,942,948	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	579,399	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32 Firm Trans	Block 1	14,611,752	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	17,230,536	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	9,911,484	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	17,461,606	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	21,764,847	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	2,455,153	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32C Interr Sales	Block 1	6,252,115	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	8,553,424	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	4,339,671	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	5,183,222	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	89,527	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32I Interr Sales	Block 1	7,427,326	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	8,841,797	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	4,869,921	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	9,961,830	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	2,051,108	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
32 Interr Trans	Block 1	8,822,944	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 2	16,011,309	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 3	11,561,774	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 4	29,665,818	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 5	56,877,518	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
	Block 6	83,025,918	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
33		0	0	0	0.0	0	\$0.00000	0.0	0	\$0.00000																																																		
TOTALS		957,099,637				\$ 350,075,126	\$ 0.00555		\$ 189,571,249	\$ 0.05944																																																		

Sources for line 2 above:	Line 39	Line 41
Inputs page		
Tariff Schedules		
Rate Adjustment Schedule	Sched 190	Sched 190

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

ALL VOLUMES IN THERMS

Advice 16-16

See note [5]

1	Oregon PGA		Normal	Minimum	11/1/2015	11/1/2015	Proposed	Proposed	Proposed		
2	Normalized		Therms	Monthly	Billing	Current	11/1/2016	11/1/2016	11/1/2016		
3	Volumes page,	Therms in	Monthly	Charge	Rates	Average Bill	Decoupling	Decoupling	Decoupling		
4	Column D	Block	Average use				Rates	Average Bill	% Bill Change		
5						F=D+(C * E)		Q = D+(C * P)	U = (Q - F)/F		
6	Schedule	Block	A	B	C	D	E	P	Q	R	
7	2R		350,075,126	N/A	50	\$8.00	\$0.93513	\$54.76	\$0.91792	\$53.90	-1.6%
8	3C Firm Sales		159,370,240	N/A	233	\$15.00	\$0.87993	\$220.02	\$0.87658	\$219.24	-0.4%
9	3I Firm Sales		4,175,625	N/A	1,006	\$15.00	\$0.83072	\$850.70	\$0.83072	\$850.70	0.0%
10	27 Dry Out		776,455	N/A	36	\$6.00	\$0.80313	\$34.91	\$0.80313	\$34.91	0.0%
11	31C Firm Sales	Block 1	17,477,992	2,000	3,092	\$325.00	\$0.61817	\$2,215.50	\$0.61482	\$2,205.14	-0.5%
12		Block 2	12,723,016	all additional			\$0.59905		\$0.59570		
13	31C Firm Trans	Block 1	1,364,169	2,000	1,601	\$575.00	\$0.19118	\$881.08	\$0.19118	\$881.08	0.0%
14		Block 2	1,632,747	all additional			\$0.17480		\$0.17480		
15	31I Firm Sales	Block 1	4,251,890	2,000	5,375	\$325.00	\$0.53466	\$3,141.93	\$0.53466	\$3,141.93	0.0%
16		Block 2	9,164,274	all additional			\$0.51781		\$0.51781		
17	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%
18		Block 2	517,230	all additional			\$0.15394		\$0.15394		
19	32C Firm Sales	Block 1	27,042,245	10,000	7,918	\$675.00	\$0.46316	\$4,342.30	\$0.46316	\$4,342.30	0.0%
20		Block 2	8,064,435	20,000			\$0.44762		\$0.44762		
21		Block 3	797,112	20,000			\$0.42176		\$0.42176		
22		Block 4	11,666	100,000			\$0.39586		\$0.39586		
23		Block 5	0	600,000			\$0.38034		\$0.38034		
24		Block 6	0	all additional			\$0.36996		\$0.36996		
25	32I Firm Sales	Block 1	4,884,363	10,000	21,274	\$675.00	\$0.46083	\$10,307.90	\$0.46083	\$10,307.90	0.0%
26		Block 2	5,102,563	20,000			\$0.44568		\$0.44568		
27		Block 3	1,942,948	20,000			\$0.42039		\$0.42039		
28		Block 4	579,399	100,000			\$0.39514		\$0.39514		
29		Block 5	0	600,000			\$0.37996		\$0.37996		
30		Block 6	0	all additional			\$0.36991		\$0.36991		
31	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%
32		Block 2	17,230,536	20,000			\$0.08542		\$0.08542		
33		Block 3	9,911,484	20,000			\$0.06036		\$0.06036		
34		Block 4	17,461,606	100,000			\$0.03528		\$0.03528		
35		Block 5	21,764,847	600,000			\$0.02021		\$0.02021		
36		Block 6	2,455,153	all additional			\$0.01022		\$0.01022		
37	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%
38		Block 2	8,553,424	20,000			\$0.43505		\$0.43505		
39		Block 3	4,339,671	20,000			\$0.40905		\$0.40905		
40		Block 4	5,183,222	100,000			\$0.38306		\$0.38306		
41		Block 5	89,527	600,000			\$0.36743		\$0.36743		
42		Block 6	0	all additional			\$0.35709		\$0.35709		
43	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%
44		Block 2	8,841,797	20,000			\$0.43491		\$0.43491		
45		Block 3	4,869,921	20,000			\$0.40899		\$0.40899		
46		Block 4	9,961,830	100,000			\$0.38308		\$0.38308		
47		Block 5	2,051,108	600,000			\$0.36752		\$0.36752		
48		Block 6	0	all additional			\$0.35718		\$0.35718		
49	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%
50		Block 2	16,011,309	20,000			\$0.08615		\$0.08615		
51		Block 3	11,561,774	20,000			\$0.06087		\$0.06087		
52		Block 4	29,665,818	100,000			\$0.03556		\$0.03556		
53		Block 5	56,877,518	600,000			\$0.02041		\$0.02041		
54		Block 6	83,025,918	all additional			\$0.01029		\$0.01029		
55	33		0	N/A	0	\$38,000.00	\$0.00586	\$38,000.00	\$0.00586	\$38,000.00	0.0%
56											
57	Totals		957,099,637								
58											

59 [1] For convenience of presentation, the cent per therm demand charge is used, rather than the available MDC
 60 [2] Tariff Advice Notice 16-10: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 61 [3] Tariff Advice Notice 16-15: Non-Gas Cost Deferral Amortizations - Industrial DSM
 62 [4] Tariff Advice Notice 16-14: Non-Gas Cost Deferral Amortizations - SRRM
 63 [5] Tariff Advice Notice 16-16: Non-Gas Cost Deferral Amortizations - Decoupling
 64 [6] Tariff Advice Notice 116-13: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 65 [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	606,080,614	
4	611,607,847	
5		
6	1,633,358	0.275% Statutory rate
7	14,818,591	2.423% Line 7 ÷ Line 4
8	1,036,942	0.170% Line 8 ÷ Line 4
9		
10	17,488,891	2.868% 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 0.25%
 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
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<u>Temporary Increments</u>	
<u>Removal of Current Temporary Increments</u>	
Amortization of Decoupling (Residential & Commercial)	(\$20,555,284)
<u>Addition of Proposed Temporary Increments</u>	
Amortization of Decoupling (Residential & Commercial)	<u>13,209,442</u>
TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>(\$7,345,842)</u></u>
2015 Oregon Earnings Test Normalized Total Revenues	\$653,343,000
Effect of this filing, as a percentage change (line 12 ÷ line 16)	-1.12%

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	forecast	(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	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	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance																																																																																																																									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																																																																																																																									
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		0		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				
Debit	(Credit)		Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance																												
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																																
109			Beginning Balance																																				
110		(151,204)	Oct-14				(2,425)		1.38%	(153,629)	(2,186,948)																												
111		(186,578)	Nov-14	old rates			(2,622)		1.38%	(189,200)	(2,376,149)																												
112		(5,226)	Nov-14	new rates (1)	2,527,007		3,723		1.77%	2,525,504	149,355																												
113		(18,208)	Dec-14				207		1.77%	(18,002)	131,354																												
114		(20,090)	Jan-15				179		1.77%	(19,911)	111,443																												
115		(14,232)	Feb-15				154		1.77%	(14,078)	97,365																												
116		(11,592)	Mar-15				135		1.77%	(11,457)	85,908																												
117		(9,560)	Apr-15				120		1.77%	(9,441)	76,467																												
118		(6,812)	May-15			0	108		1.77%	(6,704)	69,764																												
119		(3,928)	Jun-15				100		1.77%	(3,828)	65,936																												
120		(2,690)	Jul-15				95		1.77%	(2,595)	63,341																												
121		(2,421)	Aug-15				92		1.77%	(2,329)	61,012																												
122		(2,887)	Sep-15				88		1.77%	(2,799)	58,213																												
123		(3,807)	Oct-15	old rates			83		1.77%	(3,724)	54,488.88																												
124		(3,842.95)	Nov-15	old rates			77.54		1.77%	(3,765.41)	50,723.47																												
125		(313,484.79)	Nov-15	new rates (1)	8,178,853.99		12,902.23		1.93%	7,878,271.43	7,928,994.90																												
126		(1,312,367.57)	Dec-15				11,697.10		1.93%	(1,300,670.47)	6,628,324.43																												
127		(1,549,795.37)	Jan-16				9,414.26		1.93%	(1,540,381.11)	5,087,943.32																												
128		(1,014,308.37)	Feb-16				7,367.44		1.93%	(1,006,940.93)	4,081,002.39																												
129		(876,430.48)	Mar-16				5,858.82		1.93%	(870,571.66)	3,210,430.73																												
130		(614,556.29)	Apr-16				4,669.24		1.93%	(609,887.05)	2,600,543.68																												
131		(364,916.12)	May-16				3,889.09		1.93%	(361,027.03)	2,239,516.65																												
132		(285,235.04)	Jun-16				3,372.51		1.93%	(281,862.53)	1,957,654.12																												
133		(178,852.06)	Jul-16	forecast			3,004.73		1.93%	(175,847.33)	1,781,806.79																												
134		(178,544.14)	Aug-16	forecast			2,722.16		1.93%	(175,821.98)	1,605,984.81																												
135		(191,701.99)	Sep-16	forecast			2,428.80		1.93%	(189,273.19)	1,416,711.62																												
136		(543,634.55)	Oct-16	forecast			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