

250 SW Taylor Street Portland, OR 97204

503-226-4211 nwnatural.com

October 23, 2020

NWN OPUC Advice No. 20-17

VIA ELECTRONIC FILING

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

UG 388; Order No. 20-364: Compliance Filing with Combined Effects of Annual PGA: Re:

| | <u></u> | |
|---------|----------------------------|------------------|
| UG 402: | NWN OPUC Advice No. 20-8A | Order No. 20-342 |
| UG 403: | NWN OPUC Advice No. 20-9A | Order No. 20-343 |
| UG 404: | NWN OPUC Advice No. 20-10A | Order No. 20-344 |
| UG 405: | NWN OPUC Advice No. 20-11A | Order No. 20-345 |
| UG 406: | NWN OPUC Advice No. 20-12A | Order No. 20-346 |
| UG 407: | NWN OPUC Advice No. 20-13A | Order No. 20-347 |
| UG 408: | NWN OPUC Advice No. 20-14B | Order No. 20-348 |
| UG 409: | NWN OPUC Advice No. 20-15A | Order No. 20-349 |
| UG 410: | NWN OPUC Advice No. 20-16A | Order No. 20-360 |

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff P.U.C. Or. 25¹, as listed in the attached table of tariff sheet revisions, stated to become effective with service on and after November 1, 2020:

This filing is made in compliance with Order No. 20-364 in docket UG 388 issued October 16, 2020, and in accordance with OAR 860-022-0025.

Purpose

The purpose of this filing is to reflect the combined effects of general revisions to rates and rate schedules in compliance with Commission Order No. 20-364 in docket UG 388, and the effect of rate changes approved by the Commission as part of the Company's annual Purchased Gas Adjustment (PGA) filings effective on November 1, 2020, listed by docket above. The combined effect of these rate changes on customer bills is shown in the table below:

¹Tariff P.U.C. Or. 25 was filed pursuant to ORS 757.205 and OAR 860-022-0005 and originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437.

| | | Average | Average |
|----------|---|--------------|--------------|
| Rate | | Monthly Bill | Monthly Bill |
| Schedule | Customer Class | Change (\$) | Change (%) |
| | | (1) (2) | (1) (2) |
| 2 | Residential | \$2.22 | 4.1% |
| 3 | Commercial | \$10.44 | 5.3% |
| 3 | Industrial | \$2.33 | 0.2% |
| 4 | Residential Multi-Family | (\$0.17) | (1.8%) |
| 27 | Residential Dry-Out Service | \$2.09 | 5.2% |
| 31 | Commercial Firm Sales | (\$36.26) | (2.0%) |
| 31 | Commercial Firm Transportation | \$57.16 | 3.9% |
| 31 | Industrial Firm Sales | \$26.42 | 1.0% |
| 31 | Industrial Firm Transportation | \$75.86 | 3.6% |
| 32 | Commercial Firm Sales | \$41.23 | 1.2% |
| 32 | Industrial Firm Sales | \$47.86 | 0.6% |
| 32 | Commercial Firm Transportation | \$126.85 | 4.3% |
| 32 | Industrial Firm Transportation | \$255.00 | 4.2% |
| 32 | Commercial Interruptible Sales | \$27.50 | 0.2% |
| 32 | Industrial Interruptible Sales | \$15.20 | 0.1% |
| 32 | Commercial Interruptible Transportation | \$264.83 | 3.2% |
| 32 | Industrial Interruptible Transportation | \$336.64 | 3.3% |
| 33 | Firm & Interruptible Transportation | \$0.00 | 0.0% |

⁽¹⁾ Due to optionality, demand charges are not included in the calculations for Rate Schedule 31 & 32.

Background

On December 30, 2019, NW Natural filed a general rate case docketed as UG 388. In Order No. 20-364, the Commission approved the all-party Comprehensive Stipulation filed in UG 388, resolving all issues in the docket. The effective date of the rates approved in Order No. 20-364 is November 1, 2020.

On September 15, 2020, NW Natural filed the updates for its annual PGA filing in the dockets listed in the subject line of this compliance letter. The Public Utility Commission of Oregon (Commission) considered and approved all of these filings at its October 15, 2020 special public meeting, with an effective date of November 1, 2020.

In compliance with Order No. 20-364, the Company hereby attests that the following compliance actions have been taken:

Comprehensive Stipulation:

The Commission adopted the Comprehensive Stipulation dated July 31, 2020, in its entirety. This compliance filing reflects the stipulated items as detailed below:

A. <u>Adjustments to Revenue Requirements.</u> Exhibit A of this compliance filing reflects the \$45.8 million revenue requirement stipulated by the parties, which is a \$25.6 million reduction from the Company's initial filing amount of \$71.4 million, further reduced by \$0.7 million for capital projects that will not be placed in service by November 1, 2020.

⁽²⁾ Average Monthly Bill Change are calculated based on UG 388 volumes and customer counts.

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B. Rate spread/rate design. Exhibit B reflects the approved rate spread and rate design for spreading the approved level of revenue requirement in UG 388. The approved rate design includes an increase in the monthly base charge for Rate Schedule 27 from \$6.00 to \$8.00; the monthly base charge for Rate Schedules 2, 3, 31, 32 and 33 remain unchanged.

C. Miscellaneous Issues.

- Schedule 185/186 Credits. In accordance with the stipulation the Company will change
 the timing of its issuance of customer credits under Schedules 185 and 186, moving the
 issuance of credits from June to February of each year. For the February 2021 credit,
 NW Natural will calculate that credit based on the January 1, 2020 October 31, 2020
 period. Beginning with the February 2022 credit, NW Natural will calculate credits over
 a one-year period ending on October 31 of each preceding year and will apply the
 credits to customers' bills in February.
- 2. <u>Curtailment and Entitlement Revenues.</u> Beginning in 2021, NW Natural will credit any net curtailment and entitlement revenues to firm sales customers through the PGA on an equal percent of margin basis. A new schedule, Schedule 168, is enclosed to accommodate this credit.
- 3. <u>Fuel Mix Communications.</u> NW Natural will include information about its fuel mix in annual customer communications beginning in the first year NW Natural has renewable natural gas on its system.
- 4. Oregon Corporate Activity Tax. NW Natural will begin to recover the Corporate Activity Tax (CAT) as of November 1, 2020, as part of the approved revenue requirement in UG 388. In addition, NW Natural's annual PGA filings will include a CAT component to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA. For the 2020-21 gas year, the CAT component related to the PGA is adjusted in the enclosed new Schedule 177. In addition, CAT deferred from January 2020 June 2020 is included in Schedule 177 for amortization over one year.
- Decoupling Calculation for the Month of April. NW Natural will use the same decoupling calculation treatment for the month of April that is already authorized for the months of November and May. The enclosed Schedule 190 reflects this change.
- 6. <u>Excess Deferred Income Taxes (EDIT) True-up Credit.</u> An EDIT true-up credit attributable to unprotected and protected EDIT and other non-plant gas reserves will be credited to customers over a one-year amortization in the enclosed Schedule 180.
- 7. <u>Historical Gas Reserves EDIT.</u> NW Natural will include all historical amortization of EDIT related to gas reserves in the gas reserves model that is used to calculate the cost of service and gas reserves rates used in the PGA. The Company has adjusted its weighted average cost of gas calculation (WACOG) from its 2020-21 PGA approved in docketed UG 410 and included the adjusted WACOG in the enclosed Schedule P.²

² The cost of capital in the gas reserves model was also updated to the approved 6.965%, per Order No. 20-364.

- 8. <u>Prospective Gas Reserves EDIT Amortization.</u> NW Natural will move prospective nonplant gas reserves EDIT amortization from base rates to temporary rates to reflect the full amortization of the remaining balance. The enclosed Schedule 196 reflects this change.
- 9. <u>Attestation.</u> Under the terms of the Comprehensive Stipulation, NW Natural agreed to file an attestation of a Company officer by October 5, 2020, attesting to whether any projects forecast to cost over \$1,000,000 and to be completed by October 31, 2019 would not be complete by this time. Pursuant to the Partial Stipulation, if the Company identified any projects that were not completed by October 31, 2019, those projects would be removed from rate base for purposes of calculating the rates pursuant to the Comprehensive Stipulation, and rates adjusted accordingly.

On October 5, 2020, NW Natural filed the attestation of Kimberly A. Heiting, Senior Vice President, Utility Operations and Chief Marketing Officer. Ms. Heiting's attestation identified four projects included in the rate case that will not be completed by October 31, 2019. The total costs for these projects, inclusive of construction overhead, was \$7.113 million. As such, this amount has been removed from rate base for purposes of calculating rates pursuant to the Comprehensive Stipulation. The removal of these projects from rate base results in a decrease to the Company's revenue requirement of \$0.7 million. This reduction is reflected in Exhibit A.

Proposed Changes

Combined effects of Order No. 20-364 and PGA filings

- 1. Exhibit C of this compliance filing reflects the combined effects of the general rate changes adopted in docket UG 388 and the effects of the respective PGA-related dockets listed above.
- 2. A list of all affected tariff sheets can be found in the attached Table of Tariff sheets.

UG 388 Tariff Revisions

The rate schedules that reflect the changes adopted by Order No. 20-364, and the combined effects of the November 1, 2020 effective PGA filings are:

| Rate Schedule 2 | Residential Sales Service | |
|------------------|---|--|
| Rate Schedule 3 | Basic Firm Sales Service – Non-Residential | |
| Rate Schedule 27 | Schedule 27 Residential Heating Dry-Out Service | |
| Rate Schedule 31 | Schedule 31 Non-Residential Sales and Transportation | |
| | Service | |
| Rate Schedule 32 | Large Volume Non-Residential Sales and Transportation | |
| Rate Schedule 33 | High-Volume Non-Residential Firm and Interruptible | |
| | Transportation Service | |
| Schedule 100 | Summary of Temporary Adjustments | |
| Schedule 164 | Purchased Gas Cost Adjustment to Rates | |
| Schedule 167 | General Adjustments to Rates | |
| Schedule 168 | Temporary Rate Adjustment – Net Curtailment and | |
| | Entitlement Revenues | |

| Schedule 177 | Adjustment for Oregon Corporate Activity Tax |
|--------------|---|
| Schedule 180 | Rate Adjustment for True-Up of Excess Deferred Income |
| | Taxes Related to the 2017 Federal Tax Cuts and Jobs Act |
| Schedule 185 | Special Annual Interstate and Intrastate Storage and |
| | Transportation Credit |
| Schedule 186 | Special Annual Core Pipeline Capacity Optimization Credit |
| Schedule 190 | Partial Decoupling Mechanism |
| Schedule 195 | Weather Adjusted Rate Mechanism (Warm Program) |
| Schedule 196 | Adjustment for Certain Excess Deferred Income Taxes |
| | Related to the 2017 Federal Tax Cuts and Jobs Act |
| Schedule P | Purchased Gas Cost Adjustments |
| Sheet v | Tariff Index |

This compliance filing includes additional revisions and additions to the Company's Tariff P.U.C. Or. 25, as follows:

- 1. <u>Schedule H Large Volume Non-Residential High Pressure Gas Service (HPGS) Rider Sheet H-5</u>. The Cost Recovery Factors have been updated to reflect the effect of the cost-of-service variables adopted in Order No. 20-364.
- 2. <u>Schedule 4 Residential Multi-Family Service Sheet 4-1</u>. The Monthly Customer Charge has been revised to reflect the effect of the updated cost-of-service variables adopted in Order No. 20-364 that are used to determine this cost-of-service based charge.
- 3. Schedule 15 Charges for Special Metering Equipment, Rental Meters, and Metering Services (Optional) Sheet 15-1 and Sheet 15-2. The monthly meter rental charges have been updated to reflect the effect of updated cost-of-service variables adopted in Order No. 20-364. In addition, NW Natural has included a housekeeping change to add existing meter rental charges that had been inadvertently omitted from the previous list of all rental meter types.

This compliance filing includes the following tariff sheets that replace the tariff sheets previously filed and approved in the Company's PGA filings:

| UG 388 Compliance Filing Tariff Sheet | Replaces Tariff Sheet from PGA filings |
|---------------------------------------|---|
| Eighth Revision of Sheet P-2 | Eighth Revision of Sheet P-2 from UG 410, NWN OPUC |
| | Advice No. 20-16A |
| Ninth Revision of Sheet 164-1 | Ninth Revision of Sheet 164-1 from UG 410, NWN OPUC |
| | Advice No. 20-16A |
| Tenth Revision of Sheet 190-1 | Tenth Revision of Sheet 190-1 from UG 406, NWN OPUC |
| | Advice No. 20-12A |
| Sixth Revision of Sheet 195-1 | Sixth Revision of Sheet 195-1 from UG 407, NWN OPUC |
| | Advice No. 20-13A |

Conclusion

NW Natural respectfully requests that the tariff sheet revisions listed in the attached table providing a complete list of all tariff sheets that have been revised in compliance with Order No. 20-364 be approved with an effective date of November 1, 2020.

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

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

eFiling
Rates & Regulatory Affairs
NW Natural
250 SW Taylor Street
Portland, Oregon 97204
Telecopier: (503) 220-2579
Telephone: (503) 610-7330
eFiling@nwnatural.com

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA Rates/Regulatory Manager

Attachments

NW Natural TABLE OF TARIFF SHEET REVISIONS PROPOSED TO BECOME EFFECTIVE NOVEMBER 1, 2020 OPUC Advice 20-17; UG 388 Compliance Filing

| Schedule Title | Proposed Sheet |
|---|----------------------------------|
| Sheet v – Tariff Index | Eighth Revision of Sheet v |
| Schedule H – Large Volume Non-Residential | Fourth Revision of Sheet H-5 |
| High Pressure Gas Service (HPGS) Rider | |
| Schedule P - Purchased Gas Cost | Eighth Revision of Sheet P-2 |
| Adjustments | |
| Rate Schedule 2 - Residential Sales Service | Eleventh Revision of Sheet 2-1 |
| Rate Schedule 3 - Basic Firm Sales Service – | Eleventh Revision of Sheet 3-4 |
| Non-Residential | |
| Schedule 4 – Residential Multi-Family Service | Second Revision of Sheet 4-1 |
| Schedule 15 – Charges for Special Metering | Third Revision of Sheet 15-1 |
| Equipment, Rental Meters, and Metering | |
| Services (Optional) | |
| Schedule 15 – Charges for Special Metering | Third Revision of Sheet 15-2 |
| Equipment, Rental Meters, and Metering | |
| Services (Optional) | |
| Rate Schedule 27 - Residential Heating Dry- | Ninth Revision of Sheet 27-1 |
| Out Service | |
| Rate Schedule 31 - Non-Residential Firm | Eleventh Revision of Sheet 31-11 |
| Sales and Firm Transportation Service | |
| Rate Schedule 31 - Non-Residential Firm | Ninth Revision of Sheet 31-12 |
| Sales and Firm Transportation Service | |
| Rate Schedule 32 - Large Volume Non- | Ninth Revision of Sheet 32-12 |
| Residential Sales and Transportation Service | |
| Rate Schedule 32 - Large Volume Non- | Tenth Revision of Sheet 32-13 |
| Residential Sales and Transportation Service | |
| Rate Schedule 32 - Large Volume Non- | Ninth Revision of Sheet 32-14 |
| Residential Sales and Transportation Service | |
| Rate Schedule 33 - High-Volume Non- | Ninth Revision of Sheet 33-8 |
| Residential Firm and Interruptible | |
| Transportation Service | |
| Schedule 100 - Summary of Temporary | Sixth Revision of Sheet 100-1 |
| Adjustments | |
| Schedule 100 - Summary of Temporary | Fifth Revision of Sheet 100-2 |
| Adjustments | |
| Schedule 100 - Summary of Temporary | Sixth Revision of Sheet 100-3 |
| Adjustments | |
| Schedule 100 - Summary of Temporary | Fifth Revision of Sheet 100-4 |
| Adjustments | |
| Schedule 100 - Summary of Temporary | Original Sheet 100-5 |
| Adjustments | |
| Schedule 164 - Purchased Gas Cost | Ninth Revision of Sheet 164-1 |
| Adjustment to Rates | |
| Schedule 167 - General Adjustments to Rates | Third Revision of Sheet 167-1 |

| Schedule 168 - Temporary Rate Adjustment – Net Curtailment and Entitlement Revenues | Original Sheet 168-1 |
|---|--|
| | Third Revision of Sheet 177-1 |
| Schedule 177 - Adjustment for Oregon | Third Revision of Sheet 177-1 |
| Corporate Activity Tax Schedule 177 - Adjustment for Oregon | Second Revision of Sheet 177-2 |
| , | Second Revision of Sheet 177-2 |
| Corporate Activity Tax | Fourth Revision of Sheet 180-1 |
| Schedule 180 - Rate Adjustment for True-Up | Fourth Revision of Sheet 180-1 |
| of Excess Deferred Income Taxes Related to | |
| the 2017 Federal Tax Cuts and Jobs Act | Cooperd Devision of Chapt 400.0 |
| Schedule 180 - Rate Adjustment for True-Up | Second Revision of Sheet 180-2 |
| of Excess Deferred Income Taxes Related to | |
| the 2017 Federal Tax Cuts and Jobs Act | Original Object 400 0 |
| Schedule 180 - Rate Adjustment for True-Up | Original Sheet 180-3 |
| of Excess Deferred Income Taxes Related to | |
| the 2017 Federal Tax Cuts and Jobs Act | T # D :: (0) 1405.4 |
| Schedule 185 - Special Annual Interstate and | Tenth Revision of Sheet 185-1 |
| Intrastate Storage and Transportation Credit | TI. 15 11 101 115 |
| Schedule 185 - Special Annual Interstate and | Third Revision of Sheet 185-2 |
| Intrastate Storage and Transportation Credit | |
| Schedule 186 - Special Annual Core Pipeline | Tenth Revision of Sheet 186-1 |
| Capacity Optimization Credit | |
| Schedule 190 - Partial Decoupling | Tenth Revision of Sheet 190-1 |
| Mechanism | |
| Schedule 190 - Partial Decoupling | Ninth Revision of Sheet 190-2 |
| Mechanism | 0 5 |
| Schedule 195 - Weather Adjusted Rate | Sixth Revision of Sheet 195-1 |
| Mechanism (WARM Program) | TI. 15 11 101 110 |
| Schedule 195 - Weather Adjusted Rate | Third Revision of Sheet 195-3 |
| Mechanism (WARM Program) | 0: " |
| Schedule 195 - Weather Adjusted Rate | Sixth Revision of Sheet 195-4 |
| Mechanism (WARM Program) | N: 4 D : : (0) : : : : : : : : : : : : : : : : : : : |
| Schedule 195 - Weather Adjusted Rate | Ninth Revision of Sheet 195-5 |
| Mechanism (WARM Program) | |
| Schedule 196 - Adjustment for Certain Excess | First Revision of Sheet 196-1 |
| Deferred Income Taxes Related to the 2017 | |
| Federal Tax Cuts and Jobs Act | |
| Schedule 196 - Adjustment for Certain Excess | First Revision of Sheet 196-2 |
| Deferred Income Taxes Related to the 2017 | |
| Federal Tax Cuts and Jobs Act | |
| Schedule 196 - Adjustment for Certain Excess | First Revision of Sheet 196-3 |
| Deferred Income Taxes Related to the 2017 | |
| Federal Tax Cuts and Jobs Act | |

P.U.C. Or. 25

Eighth Revision of Sheet v Cancels Seventh Revision of Sheet v

TARIFF INDEX

(continued)

| ADJUSTMENT | (continued) | SHEET |
|-------------------|--|--------------------|
| Schedule 100: | Summary of Adjustments | 100-1 to 100-5 (T) |
| Schedule 150: | Monthly Incremental Cost of Gas | 150-1 |
| Schedule 160: | Revision of Charges for Coos County Customers | |
| Schedule 162: | Temporary (Technical) Adjustments to Rates | 162-1 to 162-2 |
| Schedule 164: | Purchased Gas Cost Adjustments to Rates | |
| Schedule 164A | : Special Purchased Gas Adjustment Credit | 164-A |
| Schedule 165 | Special Adjustment to Rates – Gas Reserves Credit | 165-1 |
| Schedule 167: | General Adjustments to Rates | 167-1 |
| Schedule 168: | Temporary Rate Adjustment - Net Curtailment and Entitlement Revenues | |
| Schedule 172: | Special Adjustment to Rates for Intervenor Funding | 172-1 |
| Schedule 173: | Credits to Customers Related to Holding Company Formation | 173-1 to 173-2 |
| Schedule 177: | Adjustment for Corporate Activity Tax | |
| Schedule 178: | Regulatory Rate Adjustment | 178-1 to 178-2 |
| Schedule 179: | Automated Meter Reading (AMR) Rate Adjustment | |
| Schedule 180: | Adjustment for EDIT True-up | 180-1 to 180-3 (T) |
| Schedule 181: | Special Rate Adjustment – Regulatory Fee Increase | |
| Schedule 182: | Rate Adjustment for Environmental Cost Recovery | |
| Schedule 183: | Site Remediation Recovery Mechanism (SRRM) | |
| Schedule 184: | CANCELLED - Special Rate Adjustment Gasco Upland Pumping Stations | |
| Schedule 185: | Special Annual Interstate and Intrastate Storage and | |
| | Transportation Credit | 185-1 to 185-2 |
| Schedule 186: | Special Annual Core Pipeline Capacity Optimization Credit | |
| Schedule 187: | Special Rate Adjustment for Mist Capacity Recall | |
| Schedule 188: | Industrial Demand Side Management (DSM) Program Cost Recovery | |
| Schedule 190: | Partial Decoupling Mechanism | |
| Schedule 195: | Weather Adjusted Rate Mechanism (WARM Program) | |
| Schedule 196: | Adjustment for Certain Excess Deferred Income Taxes Related To | |
| | The 2017 Federal Tax Cuts and Jobs Act | |
| Schedule 197: | Amortization of Pension Balancing Account | 197-1 to 197-2 |
| | | |
| | AL CONCESSIONS | |
| Schedule 200: | Promotional Concessions Index | |
| | General Merchandise Sales Program (Appliance Center) | |
| | Equipment Sales Promotions | 200-3 |
| | Cooperative Advertising Program | |
| | Showcase Developments | |
| | Natural Gas Vehicle Program | |
| | Equipment Financing Program | 200-7 |
| | Promotions for Company-Offered Products and Services | 200-8 |
| | OCEE COMEDIN EC | |
| Schedule 301: | POSES SCHEDULES Dublic Durposes Funding Surpherge | 201 1 to 201 2 |
| | Public Purposes Funding Surcharge | |
| Schedule 310: | Oregon Low-Income Gas Assistance (OLGA) | |
| Schedule 320: | Oregon Low-Income Energy Efficiency (OLIEE) Programs | 320-1 10 320-6 |
| Schedule 350: | Energy Efficiency Services and Programs – Residential | 250.4 |
| Cahadula 200 | and Commercial | |
| Schedule 360: | Industrial Demand Side Management (DSM) Programs | 300-1 to 360-2 |
| OTHER PROG | RAMS | |
| Schedule 400: | Smart Energy Program | 400-1 to 400-2 |
| Schedule 405: | Builder/Developer Program (Optional) Multi-Story Multi-Family | .405-1 to 405-2 |
| 301104410 100. | 222 2 5 7 7 7 9 7 4 1 1 2 9 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 | |

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RATE SCHEDULE H LARGE VOLUME NON-RESIDENTIAL HIGH PRESSURE GAS SERVICE (HPGS) RIDER

(continued)

Monthly Billing Rate (continued)

| | Cost Recovery Factors Primary 10-Year Term Effective November 1, 2020 | | | | | |
|---------|---|-------|--|--|--|--|
| Year | Year No Bonus Depreciation With Bonus Deprecia | | | | | |
| Year 1 | 20.8% | 20.3% | | | | |
| Year 2 | 19.5% | 18.6% | | | | |
| Year 3 | 18.1% | 17.5% | | | | |
| Year 4 | 16.9% | 16.4% | | | | |
| Year 5 | 15.8% | 15.5% | | | | |
| Year 6 | 14.7% | 14.5% | | | | |
| Year 7 | 13.6% | 13.5% | | | | |
| Year 8 | 12.6% | 12.6% | | | | |
| Year 9 | 11.7% | 11.7% | | | | |
| Year 10 | 10.8% | 10.8% | | | | |



Scheduled Maintenance Charge includes the costs associated with providing Scheduled Maintenance on HPGS Facilities as well as an annual charge of \$10,087 per Customer for administrative services, which includes but is not limited to costs for managing the program, marketing, applying administrative and general overhead allocations, performing Customer credit evaluations, drafting the Customer agreements and site licenses, billing, warehousing and managing inventory of spare parts, monitoring, and dispatching. Scheduled Maintenance costs are initially based on expected labor and material costs known at the time the HPGS Agreement is executed. The labor component recovered through this charge includes the costs for administration. The Scheduled Maintenance Charge may be adjusted annually on the anniversary date of the execution of the HPGS Agreement to reflect any adjustments for differences between expected costs and actual costs, and to reflect any cost changes expected for the next 12-month period.

In addition to the Monthly Facility Charge and the Scheduled Maintenance Charge, the Company will bill and the Customer will be responsible to pay all actual costs associated with the Company's provision of Unscheduled Maintenance and Back-Up Services.

<u>Unscheduled Maintenance</u> will be billed as costs are incurred at actual costs for labor and materials plus overhead expenses.

(continue to Sheet H-6)

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Eighth Revision of Sheet P-2 Cancels Seventh Revision of Sheet P-2

SCHEDULE P PURCHASED GAS COST ADJUSTMENTS

(continued)

DEFINITIONS (continued):

- 7. Estimated Annual Sales Weighted Average Cost of Gas (Annual Sales WACOG):
 The estimated Annual Sales WACOG is the default Commodity Component for billing
 purposes, and is used for purposes of calculating the monthly gas cost deferral costs for entry
 into the Account 191 sub-accounts calculated by the following formula: (Forecasted Purchases
 at Adjusted Contract Prices) divided by forecasted sales volumes.
 - a. "Forecasted Purchases" means November 1 October 31 forecasted sales volumes, "weather-normalized", plus a percentage for distribution system LUFG.
 - b. "Distribution system embedded LUFG" means the 5-year average of actual distribution system LUFG, not to exceed 2%.
 - c. "Adjusted contract prices" means actual and projected contract prices that are adjusted by each associated Canadian pipeline's published (closest to August 1) fuel use and line loss amount provided for by tariff, and by each associated U.S. pipeline's tariffed rate.

Effective: November 1, 2020: (C)
Estimated Annual Sales WACOG per therm (w/ revenue sensitive): \$0.25644 (I)
Estimated Annual Sales WACOG per therm (w/o revenue sensitive): \$0.24930 (I)

8. <u>Estimated Winter Sales WACOG</u>: The Company's weighted average Commodity Cost of Gas for the five-month period November through March.

Effective: November 1, 2020: (C)
Estimated Winter Sales WACOG per therm (w/ revenue sensitive): \$0.27705 (R)
Estimated Winter Sales WACOG per therm (w/o revenue sensitive): \$0.26934 (R)

- 9. <u>Estimated Non-Commodity Cost</u>: Estimated annual Non-Commodity gas costs shall be equal to estimated annual Demand Costs, less estimated annual Capacity Release Benefits, plus or minus estimated annual pipeline refunds or surcharges.
- 10. <u>Estimated Non-Commodity Cost per Therm Firm Sales</u>: The portion of the Estimated annual Non-Commodity Cost applicable to Firm Sales Service divided by November 1 October 31 forecasted Firm Sales Service volumes.

Effective: November 1, 2020: (C)
Estimated Non-Commodity Cost per therm-Firm Sales (w/revenue sensitive): \$0.10027 (R)
Estimated Non-Commodity Cost per therm-Firm Sales (w/o revenue sensitive): \$0.09748 (R)

(continue to Sheet P-3)

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Eleventh Revision of Sheet 2-1 Cancels Tenth Revision of Sheet 2-1

RATE SCHEDULE 2 RESIDENTIAL SALES SERVICE

AVAILABLE:

To Residential Class Customers in all territory served by the Company under the Tariff of which this Rate Schedule is a part. Temporary Disconnection of Service is allowed subject to Special Provision 1 of this Rate Schedule. The installation of Distribution Facilities, when required before service can be provided to equipment served under this Rate Schedule, is subject to the provisions of **Schedule X**.

SERVICE DESCRIPTION:

Service under this Rate Schedule is Firm Sales Service to gas equipment used for Domestic purposes by qualifying Residential Class Customers.

Service to a Vehicle Fueling Appliance is subject to the conditions set forth in Special Provisions 3 through 6 of this Rate Schedule.

MONTHLY RATE: Effective: November 1, 2020

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to a Vehicle Fueling Appliance shall be further adjusted as set forth in Special Provision 6 of this Rate Schedule.

Minimum Monthly Bill: Customer Charge plus charges under Schedule C or Schedule 15 (if applicable)

| | Base Rate | Base Adjustment | Pipeline Capacity | Commodity | Temporary Adjustment | Total Billing |
|--------------------------------|--------------|--------------------|----------------------|-----------|-------------------------|------------------|
| Customer Charge: | \$8.00 | | | | | \$8.00 |
| Volumetric Charge (per therm): | \$0.57799 | \$0.00000 | \$0.10027 | \$0.25644 | (\$0.02738) | \$0.90732 |

(I)

(continue to Sheet 2-2)

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Eleventh Revision of Sheet 3-4 Cancels Tenth Revision of Sheet 3-4

RATE SCHEDULE 3 BASIC FIRM SALES SERVICE - NON-RESIDENTIAL

(continued)

MONTHLY RATE: Effective: November 1, 2020

(C)

(I) (I)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to CNG vehicle fueling equipment shall be further adjusted as set forth in Special Provision 7 of this Rate Schedule.

| FIRM SALES SERVICE CHARGES: (03CSF and 03ISF) | | | | | Billing Rates [1] | |
|---|--------------|--------------------|----------------------|-------------------------------|-------------------------|-----------|
| | Custor | ner Charge (p | er month): | | | \$15.00 |
| Volumetric Charges (per therm): | Base Rate | Base Adjustment | Pipeline Capacity | Commodity Component [2] | Temporary Adjustment | |
| Commercial | \$0.46794 | \$0.00000 | \$0.10027 | \$0.25644 | (\$0.02246) | \$0.80219 |
| Industrial | \$0.39243 | \$0.00000 | \$0.10027 | \$0.25644 | \$0.02078 | \$0.76992 |
| Standby Charge (per | therm of MHI | DV) [3]: | | | | \$10.00 |

- [1] Schedule C and Schedule 15 Charges shall apply, if applicable.
- [2] The Commodity Component shown is the Annual Sales WACOG. The actual Commodity Component billed could be different for certain customers as described in the special provisions of this Rate Schedule
- [3] Applies to Standby Sales Service only.

<u>Minimum Monthly Bill.</u> The Minimum Monthly Bill shall be the Customer Charge plus any **Schedule C** and **Schedule 15** Charges.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Second Revision of Sheet 4-1 Cancels First Revision of Sheet 4-1

RATE SCHEDULE 4 RESIDENTIAL MULTI-FAMILY SERVICE

APPLICABLE:

To Residential tenants that reside in a Participant Multi-Family Building.

MONTHLY RATE: \$9.39 Effective: November 1, 2020 (R)(C)

The monthly rate for service under this Rate Schedule 4 may be adjusted from time to time for the effects of changes approved by the Commission in a general rate case proceeding.

SPECIAL PROVISIONS:

- Low-use gas appliances include gas range or cooktop, gas clothes dryer, and gas barbecue. All
 Natural Gas usage associated with low-use gas appliances served under this Schedule 4 will be
 metered and billed from the master meter that serves the Participant Building and will be
 collected from tenants in accordance with General Rule 17 of this Tariff and with Participant
 Building policy.
- 2. Customers billed under this Rate Schedule 4 are not subject to Schedule 301 Public Purposes Funding Surcharges.
- 3. Customers billed under this Rate Schedule 4 are not eligible for the following programs:

Schedule 310—Oregon Low-Income Gas Assistance (OLGA)

Schedule 320—Oregon Low-Income Energy Efficiency Programs (OLIEE)

Schedule 350—Energy Efficiency Services and Programs - Residential and Commercial

GENERAL TERMS:

Service under this Rate Schedule is governed by the terms of this Rate Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Rate Schedule apply to service under this Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

Third Revision of Sheet 15-1 Cancels Second Revision of Sheet 15-1

RATE SCHEDULE 15 CHARGES FOR SPECIAL METERING EQUIPMENT, RENTAL METERS AND METERING SERVICES (OPTIONAL)

AVAILABLE:

In all territory served by the Company under the Tariff of which this Rate Schedule is a part.

TERM OF SERVICE:

The Term of Service for monthly meter rentals and metering services provided under this Schedule is twelve (12) consecutive billing months. At the end of a full Term of Service, service under this Rate Schedule will continue on a billing month basis until terminated by either the Customer or the Company upon one (1) billing month advance notice.

MONTHLY METER RENTAL RATES:

Any Customer may rent supplementary displacement type meters from the Company at the following rates:

<u>Diaphragm Meters</u>: Effective: November 1, 2020 (C)

The currently available meter sizes and associated monthly charges are shown below:

| <u>Meter Size</u> (Cubic Feet/hour) | Monthly Charge |
|--|----------------|
| 250 | \$2.17 |
| 630 | \$6.20 |
| 1000 | \$10.65 |

Rotary Meters: Effective: November 1, 2020 (C)

| Meter Size | Meter Capacity (Cubic Feet/hour) | Monthly Charge |
|----------------|-------------------------------------|----------------|
| 1.5M175/15C175 | 1500 | \$28.59 |
| 3M175 | 3000 | \$30.86 |
| 5M175 | 5000 | \$34.73 |
| 7M175 | 7000 | \$35.68 |
| 11M175 | 11000 | \$55.27 |
| 16M175 | 16000 | \$71.63 |
| 23M175 | 23000 | \$96.88 |
| 38M175 | 38000 | \$263.60 |

(continue to Sheet 15-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

(R)

Issued by: NORTHWEST NATURAL GAS COMPANY

d.b.a. NW Natural

Cancels Second Revision of Sheet 15-2

RATE SCHEDULE 15 CHARGES FOR SPECIAL METERING EQUIPMENT, RENTAL METERS, AND METERING SERVICES (OPTIONAL)

(continued)

MONTHLY METER RENTAL RATES (Continued):

The following **diaphragm** meter sizes and associated monthly charges have been grandfathered for billing purposes. These meters/charges are not available to new meter rental requests.

| Applio | cable | | |
|------------------|-----------------|------------|---------|
| Meters Installed | Meters | | |
| Prior to | Installed Prior | Meter Size | Monthly |
| 9/24/2008 | to 4/26/2018 | (cf/hour) | Charge |
| XX | | 175 | \$0.81 |
| | XX | 200 | \$0.81 |
| | XX | 275 | \$1.00 |
| XX | | 310 | \$1.00 |
| | XX | 415 | \$1.70 |
| XX | | 425 | \$1.70 |
| | XX | 500 | \$1.70 |
| XX | | 750 | \$4.07 |
| XX | | 800 | \$4.07 |
| | | 1400 | \$9.29 |
| | XX | 1450 | \$9.29 |
| XX | | 2300 | \$14.68 |
| | XX | 2500 | \$14.68 |
| | XX | 3000 | \$23.33 |
| XX | | 5000 | \$23.33 |
| | XX | 11000 | \$23.33 |
| XX | | 16000 | \$23.33 |
| | XX | 18000 | \$23.33 |

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(N)

The following **rotary** meter sizes and associated monthly charges have been grandfathered for billing purposes. These meters/charges are not available to new meter rental requests.

| Applicable | | | |
|-------------------------------------|------------|-----------------------------|-------------------|
| Meters Installed Prior to 4/26/2018 | Meter Size | Meter Capacity (cf/hour) | Monthly Charge |
| XX | 8C175 | 800 | \$ 13.00 |

METERING SERVICES AND CHARGES.

| Metering Service | One Time Charge | Installation Charge | Monthly Charge |
|---|--------------------|------------------------|-------------------|
| Rental Read | | | \$0.76 |
| Advanced Automated Meter Reading (AAMR) Device1 | | \$1,270.53 | \$53.72 |
| Remote Index | | \$50.00 | \$4.00 |
| Pulse Output | | \$100.00 | \$8.00 |
| Administrative Set-Up/Consultation Fee (all meters) | \$100.00 | | |
| Technical Assistance (Rotary meters only) | \$100.00 | | |

(R)

(continue to Sheet 15-3)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

¹Site specific engineering design costs for AAMR will be added to the installation charge if needed.

P.U.C. Or. 25

Ninth Revision of Sheet 27-1 Cancels Eighth Revision of Sheet 27-1

RATE SCHEDULE 27 RESIDENTIAL HEATING DRY-OUT SERVICE

AVAILABLE:

To Residential home builders, developers, and contractors during the period that a Residential dwelling is under construction, in all territory served by the Company under the Tariff of which this Rate Schedule is a part.

SERVICE DESCRIPTION:

Service under this Rate Schedule is restricted to the use of gas in approved permanently-installed gas heating equipment in place during the period the dwelling is under construction. Upon occupancy of the dwelling, service under this Rate Schedule shall terminate automatically. In no event will service under this Rate Schedule continue for a period of time greater than twelve (12) months from the date the gas meter is set at the dwelling. Upon termination of service under this Rate Schedule, gas service shall transfer to **Schedule 2**.

MONTHLY RATE: Effective: November 1, 2020

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to charges for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**.

| | Base Rate | Base Adjustment | Pipeline Capacity Rate | Commodity Rate | Temporary Adjustment | Billing Rate | |
|-------------------------------|--------------|--------------------|------------------------------|-------------------|-------------------------|-----------------|--|
| Customer Charge: | \$8.00 | | | | | \$8.00 | |
| Volumetric Charge (per therm) | | | | | | | |
| All therms | \$0.39846 | \$0.00000 | \$0.10027 | \$0.25644 | (\$0.00447) | \$0.75070 | |

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Minimum Monthly Bill: Customer Charge, plus charges under **Schedule C** and **Schedule 15** (if applicable)

GENERAL TERMS:

Service under this Rate Schedule is governed by the terms of this Rate Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Rate Schedule apply to service under this Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

Eleventh Revision of Sheet 31-11 Cancels Tenth Revision of Sheet 31-11

RATE SCHEDULE 31 NON-RESIDENTIAL FIRM SALES AND FIRM TRANSPORTATION SERVICE (continued)

MONTHLY RATES FOR COMMERCIAL CUSTOMER CLASS:

Effective: November 1, 2020 (C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. **See Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to CNG vehicle fueling equipment shall be further adjusted as set forth in Provision No. 2 of the "SPECIAL CONDITIONS FOR COMPRESSED NATURAL GAS ("CNG") SERVICE FOR VEHICULAR USE" of this Rate Schedule.

| FIRM SALES SERVICE CHAR | Billing Rates | | | | | | |
|-----------------------------------|-----------------|-------------------------|-------------------------------|--|-----------|---|-----|
| Customer Charge (per month): | | | | | \$325.00 | 1 | |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | Commodity Component [2] | Total Temporary Adjustments [3] | | | |
| Block 1: 1st 2,000 therms | \$0.25989 | \$0.00000 | \$0.25644 | (\$0.00980) | \$0.50653 | 1 | (F |
| Block 2: All additional therms | \$0.23713 | \$0.00000 | \$0.25644 | (\$0.00939) | \$0.48418 | 1 | (F |
| Pipeline Capacity Charge Opt | tions (select o | ne): | | | | 1 | |
| Firm Pipeline Capacity Charge | - Volumetric op | otion (per thern | n): | | \$0.10027 | 1 | (F |
| Firm Pipeline Capacity Charge | - Peak Deman | d option (per th | nerm of MDDV) | : | \$1.48 |] | (F |
| FIRM TRANSPORTATION SEI | RVICE CHARG | GES (31 CTF): | | | | - | |
| Customer Charge (per month): | | | | | \$325.00 | 1 | |
| Transportation Charge (per mor | nth): | | | | \$250.00 | 1 | |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | | Total Temporary Adjustments [4] | | | |
| Block 1: 1st 2,000 therms | \$0.22948 | \$0.00000 | | (\$0.00433) | \$0.22515 | 1 | (1) |
| Block 2: All additional therms | \$0.20980 | \$0.00000 | | (\$0.00393) | \$0.20587 | 1 | (1) |

^[1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.

(continue to Sheet 31-12)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

^[2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependen on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.

^[3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.

^[4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in Schedule 162 may also apply.

P.U.C. Or. 25

Ninth Revision of Sheet 31-12 Cancels Eighth Revision of Sheet 31-12

RATE SCHEDULE 31 NON-RESIDENTIAL FIRM SALES AND FIRM TRANSPORTATION SERVICE (continued)

MONTHLY RATES FOR INDUSTRIAL CUSTOMER CLASS:

Effective: November 1, 2020

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **SCHEDULE 160**.

| FIRM SALES SERVICE CHAP | Billing Rates | | | | | | |
|--------------------------------|------------------------------|-------------------------|-------------------------------|--|-----------|--|--|
| Customer Charge (per month): | Customer Charge (per month): | | | | | | |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | Commodity Component [2] | Total Temporary Adjustments [3] | | | |
| Block 1: 1st 2,000 therms | \$0.20042 | \$0.00000 | \$0.25644 | \$0.02238 | \$0.47924 | | |
| Block 2: All additional therms | \$0.18068 | \$0.00000 | \$0.25644 | \$0.02272 | \$0.45984 | | |
| Pipeline Capacity Charge Op | tions (select | one): | | | | | |
| Firm Pipeline Capacity Charge | - Volumetric o | ption (per ther | m): | | \$0.10027 | | |
| Firm Pipeline Capacity Charge | - Peak Demar | nd option (per t | herm of MDDV | '): | \$1.48 | | |
| | | | | | | | |
| FIRM TRANSPORTATION SE | RVICE CHAR | GES (31 ITF): | | | | | |
| Customer Charge (per month): | | | | | \$325.00 | | |
| Transportation Charge (per mo | onth): | | | | \$250.00 | | |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | | Total Temporary Adjustments [4] | | | |
| Block 1: 1st 2,000 therms | \$0.20139 | \$0.00000 | | (\$0.00315) | \$0.19824 | | |
| Block 2: All additional therms | \$0.18202 | \$0.00000 | | (\$0.00282) | \$0.17920 | | |

^[1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from **SCHEDULE C** and **SCHEDULE 15**.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

^[2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG, or Monthly Incremental Cost of Gas.

^[3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in **SCHEDULE 162** may not apply.

^[4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in **SCHEDULE 162** may also apply.

Ninth Revision of Sheet 32-12 Cancels Eighth Revision of Sheet 32-12

RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

MONTHLY RATES: Effective: November 1, 2020 (C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **SCHEDULE 160**.

| FIRM SALES SERVICE CHAR | Billing Rates | | | | |
|--------------------------------|-----------------|-------------------------|-------------------------------|--|-----------|
| Customer Charge (per month, | | \$675.00 | | | |
| | Base Rate | Base Rate Adjustment | Commodity Component [2] | Total Temporary Adjustments [3] | |
| 32 CSF Volumetric Charges | s (per therm) | | | | |
| Block 1: 1st 10,000 therms | \$0.12925 | \$0.00000 | \$0.25644 | \$0.02238 | \$0.40807 |
| Block 2: Next 20,000 therms | \$0.10911 | \$0.00000 | \$0.25644 | \$0.02289 | \$0.38844 |
| Block 3: Next 20,000 therms | \$0.07565 | \$0.00000 | \$0.25644 | \$0.02372 | \$0.35581 |
| Block 4: Next 100,000 therms | \$0.04208 | \$0.00000 | \$0.25644 | \$0.02457 | \$0.32309 |
| Block 5: Next 600,000 therms | \$0.01796 | \$0.00000 | \$0.25644 | \$0.02519 | \$0.29959 |
| Block 6: All additional therms | \$0.00652 | \$0.00000 | \$0.25644 | \$0.02514 | \$0.28810 |
| 32 ISF Volumetric Charges | (per therm): | | | | |
| Block 1: 1st 10,000 therms | \$0.11887 | \$0.00000 | \$0.25644 | \$0.02328 | \$0.39859 |
| Block 2: Next 20,000 therms | \$0.10035 | \$0.00000 | \$0.25644 | \$0.02366 | \$0.38045 |
| Block 3: Next 20,000 therms | \$0.06942 | \$0.00000 | \$0.25644 | \$0.02427 | \$0.35013 |
| Block 4: Next 100,000 therms | \$0.03858 | \$0.00000 | \$0.25644 | \$0.02488 | \$0.31990 |
| Block 5: Next 600,000 therms | \$0.01706 | \$0.00000 | \$0.25644 | \$0.02532 | \$0.29882 |
| Block 6: All additional therms | \$0.00623 | \$0.00000 | \$0.25644 | \$0.02526 | \$0.28793 |
| Firm Service Distribution Capa | \$0.15748 | | | | |
| Firm Sales Service Storage Ch | \$0.20415 | | | | |
| Pipeline Capacity Charge Op | tions (select o | one): | | | |
| Firm Pipeline Capacity Charge | | \$0.10027 | | | |
| Firm Pipeline Capacity Charge | - Peak Demar | nd option (per t | herm of MDDV | per month): | \$1.48 |

^[1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.

(continue to Sheet 32-13)

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

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^[2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.

^[3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.

Tenth Revision of Sheet 32-13 Cancels Ninth Revision of Sheet 32-13

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RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

MONTHLY RATES (continued):

Effective: November 1, 2020 The rates shown in this Rate Schedule may not always reflect actual billing rates. See SCHEDULE 100 for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in SCHEDULE 160

| INTERRUPTIBLE SALES SEF | Billing Rates | | | | |
|---------------------------------|----------------|-------------------------|-------------------------------|--|-----------|
| Customer Charge (per month): | \$675.00 | | | | |
| | Base Rate | Base Rate Adjustment | Commodity Component [2] | Total Temporary Adjustments [3] | |
| 32 CSI Volumetric Charges | (per therm): | | | | |
| Block 1: 1st 10,000 therms | \$0.11743 | \$0.00000 | \$0.25644 | \$0.02412 | \$0.39799 |
| Block 2: Next 20,000 therms | \$0.09914 | \$0.00000 | \$0.25644 | \$0.02441 | \$0.37999 |
| Block 3: Next 20,000 therms | \$0.06862 | \$0.00000 | \$0.25644 | \$0.02486 | \$0.34992 |
| Block 4: Next 100,000 therms | \$0.03810 | \$0.00000 | \$0.25644 | \$0.02536 | \$0.31990 |
| Block 5: Next 600,000 therms | \$0.01978 | \$0.00000 | \$0.25644 | \$0.02565 | \$0.30187 |
| Block 6: All additional therms | \$0.00638 | \$0.00000 | \$0.25644 | \$0.02568 | \$0.28850 |
| Interruptible Pipeline Capacity | | \$0.01193 | | | |
| 32 ISI Volumetric Charges (| (per therm): | | | | |
| Block 1: 1st 10,000 therms | \$0.11691 | \$0.00000 | \$0.25644 | \$0.02426 | \$0.39761 |
| Block 2: Next 20,000 therms | \$0.09869 | \$0.00000 | \$0.25644 | \$0.02451 | \$0.37964 |
| Block 3: Next 20,000 therms | \$0.06831 | \$0.00000 | \$0.25644 | \$0.02499 | \$0.34974 |
| Block 4: Next 100,000 therms | \$0.03792 | \$0.00000 | \$0.25644 | \$0.02547 | \$0.31983 |
| Block 5: Next 600,000 therms | \$0.01968 | \$0.00000 | \$0.25644 | \$0.02574 | \$0.30186 |
| Block 6: All additional therms | \$0.00634 | \$0.00000 | \$0.25644 | \$0.02576 | \$0.28854 |
| Interruptible Pipeline Capacity | Charge (per th | erm): | | | \$0.01193 |

The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.

(continue to Sheet 32-14)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.

Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.

Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in Schedule 162 may also apply.

P.U.C. Or. 25

Ninth Revision of Sheet 32-14 Cancels Eighth Revision of Sheet 32-14

RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

MONTHLY RATES (continued):

Effective: November 1, 2020

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The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in Schedule 160.

| FIRM TRANSPORTATION SERVIC | Billing Rates | | | |
|--------------------------------------|---------------------|-------------------------|------------------------------------|-----------|
| Customer Charge (per month): | | \$675.00 | | |
| Transportation Charge (per month): | | | | \$250.00 |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | Total Temporary Adjustments [2] | |
| Commercial | | | | |
| Block 1: 1st 10,000 therms | \$0.12059 | \$0.00000 | (\$0.00228) | \$0.11831 |
| Block 2: Next 20,000 therms | \$0.10247 | \$0.00000 | (\$0.00191) | \$0.10056 |
| Block 3: Next 20,000 therms | \$0.07236 | \$0.00000 | (\$0.00133) | \$0.07103 |
| Block 4: Next 100,000 therms | \$0.04222 | \$0.00000 | (\$0.00073) | \$0.04149 |
| Block 5: Next 600.000 therms | \$0.02409 | \$0.00000 | (\$0.00047) | \$0.02362 |
| Block 6: All additional therms | \$0.01210 | \$0.00000 | (\$0.00023) | \$0.01187 |
| Industrial | | | | |
| Block 1: 1st 10,000 therms | \$0.11903 | \$0.00000 | (\$0.00192) | \$0.11711 |
| Block 2: Next 20,000 therms | \$0.10116 | \$0.00000 | (\$0.00161) | \$0.09955 |
| Block 3: Next 20,000 therms | \$0.07142 | \$0.00000 | (\$0.00110) | \$0.07032 |
| Block 4: Next 100,000 therms | \$0.04168 | \$0.00000 | (\$0.00060) | \$0.04108 |
| Block 5: Next 600,000 therms | \$0.02379 | \$0.00000 | (\$0.00029) | \$0.02350 |
| Block 6: All additional therms | \$0.01194 | \$0.00000 | (\$0.00008) | \$0.01186 |
| Firm Service Distribution Capacity C | harge (per therm of | MDDV per month): | | \$0.15748 |

| INTERRUPTIBLE TRANSPORTATION | Billing Rates | | | |
|------------------------------------|---------------|-------------------------|------------------------------------|-----------|
| Customer Charge (per month): | \$675.00 | | | |
| Transportation Charge (per month): | \$250.00 | | | |
| Volumetric Charges (per therm) | Base Rate | Base Rate Adjustment | Total Temporary Adjustments [2] | |
| Commercial | | | | |
| Block 1: 1st 10,000 therms | \$0.11522 | \$0.00000 | (\$0.00162) | \$0.11360 |
| Block 2: Next 20,000 therms | \$0.09794 | \$0.00000 | (\$0.00137) | \$0.09657 |
| Block 3: Next 20,000 therms | \$0.06915 | \$0.00000 | (\$0.00097) | \$0.06818 |
| Block 4: Next 100,000 therms | \$0.04033 | \$0.00000 | (\$0.00056) | \$0.03977 |
| Block 5: Next 600,000 therms | \$0.02306 | \$0.00000 | (\$0.00030) | \$0.02276 |
| Block 6: All additional therms | \$0.01156 | \$0.00000 | (\$0.00016) | \$0.01140 |
| Industrial | | | | |
| Block 1: 1st 10,000 therms | \$0.11522 | \$0.00000 | (\$0.00153) | \$0.11369 |
| Block 2: Next 20,000 therms | \$0.09794 | \$0.00000 | (\$0.00129) | \$0.09665 |
| Block 3: Next 20,000 therms | \$0.06915 | \$0.00000 | (\$0.00089) | \$0.06826 |
| Block 4: Next 100,000 therms | \$0.04033 | \$0.00000 | (\$0.00047) | \$0.03986 |
| Block 5: Next 600,000 therms | \$0.02306 | \$0.00000 | (\$0.00023) | \$0.02283 |
| Block 6: All additional therms | \$0.01156 | \$0.00000 | (\$0.0006) | \$0.01150 |

^[1] For Firm Transportation Service, the Monthly Bill shall equal the sum of the Customer Charge, plus Transportation Charge, plus the Volumetric Charges, plus the Distribution Capacity Charge, plus any other charges that may apply from Schedule C or Schedule 15.
[2] Where applicable, the Account 191 Adjustments shall apply.

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^[3] For Interruptible Transportation Service, the Monthly Bill shall equal the sum of the Customer Charge, plus Transportation Charge, plus the Volumetric Charges, plus any other charges that may apply from Schedule C or Schedule 15.

P.U.C. Or. 25

Ninth Revision of Sheet 33-8 Cancels Eighth Revision of Sheet 33-8

RATE SCHEDULE 33 HIGH VOLUME NON-RESIDENTIAL FIRM AND INTERRUPTIBLE TRANSPORTATION SERVICE

(continued)

| MONTHLY RATE: | Effective: November 1, 2020 (C) |
|---------------|---------------------------------|
| | |

The rates shown below may not always reflect actual billing rates. See Schedule 100 for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

| FIRM TRANSPORTATION SERVICE CHARGES (33 TF) | | | | | | | |
|---|--------------|--------------------------|---|---------------|--|--|--|
| | | | | Billing Rates | | | |
| Customer Charge: | | | | \$38,000.00 | | | |
| Transportation Charge: | | | | \$250.00 | | | |
| Volumetric Charge: | Base Rate | Base Rate Adjustments | Total Temporary Adjustment [1] | | | | |
| Per therm, all therms: | \$0.00574 | \$0.00000 | \$0.00000 | \$0.00574 | | | |
| Firm Service Distribution Capacity | \$0.15748 | | | | | | |

Minimum Monthly Bill: Customer Charge, plus Transportation Charge, plus Firm Service Distribution Capacity Charge, plus any other charges that may apply from Schedule C and Schedule 15.

| INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (33 TI) | | | | | | | |
|--|--|--------------|--------------------------|---|---------------|--|--|
| | | | | | Billing Rates | | |
| Customer Charge: | | | | | \$38,000.00 | | |
| Transportation Charge: | | | | | \$250.00 | | |
| Volumetric Charge: | | Base Rate | Base Rate Adjustments | Total Temporary Adjustment [1] | | | |
| Per therm, all therms: | | \$0.00574 | \$0.00000 | \$0.00000 | \$0.00574 | | |

Minimum Monthly Bill: Customer Charge, plus Transportation Charge, plus any other charges that may apply from Schedule C and Schedule 15.

[1] Where applicable, as set forth in this Rate Schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 shall apply.

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on

(R)

(R)

and after November 1, 2020

P.U.C. Or. 25

Sixth Revision of Sheet 100-1 Cancels Fifth Revision Sheet 100-1

(C)

SCHEDULE 100 SUMMARY OF TEMPORARY ADJUSTMENTS

PURPOSE:

To list the temporary adjustments included in billing rates.

DESCRIPTION:

The temporary adjustments to rates reflected in this Schedule are the result of the Commission's approval of an application by NW Natural to defer certain revenues or expenses for later amortization in customer rates under the authority of ORS 757,259, OAR 860-022-0070, and OAR 860-027-0300. The details specific to each adjustment can be found in the respective Adjustment Schedules.

All adjustment amounts identified in this Schedule shall be in effect for a 12-month period commencing with the stated effective date, or for such other period approved by the Commission.

APPLICABLE:

To the following Rate Schedules of this Tariff:

Rate Schedule 27 Rate Schedule 32 Rate Schedule 2 Rate Schedule 3 Rate Schedule 31 Rate Schedule 33

TABLE OF TEMPORARY ADJUSTMENTS: Effective: November 1, 2020

All temporary adjustments are stated on a cent per therm basis.

Schedule 2: Residential Sales Service **Firm Sales Applicable** Residential Schedule 162 **Deferred Gas Cost Amortization** (\$0.00099) All Therms (R) Schedule 172 | Intervenor Funding All Therms \$0.00027 (R) Schedule 173 **Holding Company Formation Credits** All Therms (\$0.00087) (1) Corporate Activity Tax (CAT) \$0.00291 Schedule 177 All Therms (N) Schedule 178 Misc. Deferred Adjustments/Block 24 Sales All Therms (\$0.00617) (R) Schedule 180 Gas Reserves and Plant EDIT True-Up Credit (N) All Therms (\$0.00164) Regulatory Fee (1) \$0.00054 Schedule 181 All Therms (R) Schedule 183 Environmental Cost Recovery (SRRM) All Therms \$0.00728 (R) Schedule 190 **Decoupling Adjustment** All Therms (\$0.02523) (1) Schedule 195 All Therms \$0.00168 WARM True-up (N) EDIT Related to the 2017 Federal Tax Cuts and Jobs Act Schedule 196 All Therms (\$0.00516)

| Schedule 3: Basic Firm Sales - Non-Residential | | | Firm Sales | | |
|--|--|------------|-------------|-------------|--------|
| | | Applicable | Commercial | Industrial | |
| Schedule 162 | Deferred Gas Cost Amortization | All Therms | (\$0.00099) | (\$0.00099) | (R)(|
| Schedule 172 | Intervenor Funding | All Therms | | \$0.00008 | (|
| Schedule 173 | Holding Company Formation Credits | All Therms | (\$0.00061) | (\$0.00052) | (1)(1) |
| Schedule 177 | Corporate Activity Tax (CAT) | All Therms | \$0.00238 | \$0.00202 | (N) |
| Schedule 178 | Misc. Deferred Adjustments/Block 24 Sales | All Therms | (\$0.00432) | (\$0.00368) | (R)(I |
| Schedule 180 | Gas Reserves and Plant EDIT True-Up Credit | All Therms | (\$0.00130) | (\$0.00118) | (N) |
| Schedule 181 | Regulatory Fee | All Therms | \$0.00044 | \$0.00041 | (1)(1) |
| Schedule 183 | Environmental Cost Recovery (SRRM) | All Therms | \$0.00510 | \$0.00434 | (R)(I |
| Schedule 188 | Industrial DSM | All Therms | | \$0.02678 | (1) |
| Schedule 190 | Decoupling Adjustment | All Therms | (\$0.02241) | | (R) |
| Schedule 195 | WARM True-up | All Therms | \$0.00441 | | (1) |
| Schedule 196 | EDIT Related to the 2017 Federal Tax Cuts and Jobs Act | All Therms | (\$0.00516) | (\$0.00648) | (N) |

(continue to Sheet 100-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

Issued by: NORTHWEST NATURAL GAS COMPANY

d.b.a. NW Natural

Fifth Revision of Sheet 100-2 Cancels Fourth Revision of Sheet 100-2

SCHEDULE 100 SUMMARY OF TEMPORARY ADJUSTMENTS

(continued)

TABLE OF TEMPORARY ADJUSTMENTS (continued): Effective: November 1, 2020

(C)

Rate Schedule 27: Residential Heating Dry Out Service

| | | | FIRM SALES |
|--------------|--|------------|-------------|
| | | Applicable | Commercial |
| Schedule 162 | Deferred Gas Cost Amortization | All Therms | (\$0.00099) |
| Schedule 173 | Holding Company Formation Credits | All Therms | (\$0.00070) |
| Schedule 177 | Corporate Activity Tax (CAT) | All Therms | \$0.00250 |
| Schedule 178 | Misc. Deferred Adjustments/Block 24 Sales | All Therms | (\$0.00499) |
| Schedule 180 | Gas Reserves and Plant EDIT True-Up Credit | All Therms | (\$0.00148) |
| Schedule 181 | Regulatory Fee | All Therms | \$0.00048 |
| Schedule 183 | Environmental Cost Recovery (SRRM) | All Therms | \$0.00587 |
| Schedule 196 | EDIT Related to the 2017 Federal Tax Cuts and Jobs Act | All Therms | (\$0.00516) |

Schedule 31: Non-Residential Firm Sales and Firm Transportation

| | | | FIRM S | FIRM SALES FIRM TR | | ANSPORTATION | |
|--------------|---|------------|-------------|--------------------|-------------|--------------|---|
| | | Applicable | Commercial | Industrial | Commercial | Industrial | 1 |
| Schedule 162 | Deferred Gas Cost Amortization | All Blocks | (\$0.00099) | (\$0.00099) | | | Ī |
| Schedule 172 | Intervenor Funding | All Blocks | | \$0.00008 | | \$0.00008 | 1 |
| Schedule 173 | Holding Company Formation Credits | Block 1 | (\$0.00048) | (\$0.00034) | (\$0.00048) | (\$0.00039) | |
| | | Block 2 | (\$0.00044) | (\$0.00031) | (\$0.00044) | (\$0.00035) | |
| Schedule 177 | Corporate Activity Tax (CAT) | Block 1 | \$0.00190 | \$0.00133 | \$0.00182 | \$0.00136 | |
| | | Block 2 | \$0.00174 | \$0.00121 | \$0.00167 | \$0.00124 | |
| Schedule 178 | Misc. Deferred Adjustments/Block 24 Sales | Block 1 | (\$0.00342) | (\$0.00242) | (\$0.00341) | (\$0.00275) | |
| | | Block 2 | (\$0.00312) | (\$0.00217) | (\$0.00311) | (\$0.00249) | |
| Schedule 180 | Gas Reserves and Plant EDIT True-Up Credit | Block 1 | (\$0.00114) | (\$0.00095) | (\$0.00061) | (\$0.00046) | |
| | · | Block 2 | (\$0.00108) | (\$0.00091) | (\$0.00056) | (\$0.00042) | |
| Schedule 181 | Regulatory Fee | All Blocks | \$0.00039 | \$0.00032 | \$0.00019 | \$0.00014 | 1 |
| Schedule 183 | Environmental Cost Recovery (SRRM) | Block 1 | \$0.00404 | \$0.00285 | \$0.00401 | \$0.00324 | |
| | | Block 2 | \$0.00368 | \$0.00257 | \$0.00367 | \$0.00293 | |
| Schedule 188 | Industrial DSM | All Blocks | | \$0.02678 | | | |
| Schedule 190 | Decoupling Adjustment | All Blocks | (\$0.00401) | | | | I |
| Schedule 196 | EDIT Related to the 2017 Federal Tax Cuts and Jobs Act | Block 1 | (\$0.00609) | (\$0.00428) | (\$0.00585) | (\$0.00437) | |
| | | Block 2 | (\$0.00556) | (\$0.00386) | (\$0.00535) | (\$0.00395) | |

(continue to Sheet 100-3)

Issued on October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Sixth Revision of Sheet 100-3 Cancels Fifth Revision of Sheet 100-3

(C)

SCHEDULE 100 SUMMARY OF TEMPORARY ADJUSTMENTS

(continued)

TABLE OF TEMPORARY ADJUSTMENTS (continued): Effective: November 1, 2020

Schedule 32: Large Volume Non-Residential Sales and Transportation

| | | | FIRM SALES | | FIRM TRANS | PORTATION |
|--------------|-----------------------------------|------------|-------------|-------------|-------------|-------------|
| | | Applicable | Commercial | Industrial | Commercial | Industrial |
| Schedule 162 | Deferred Gas Cost Amortization | All Blocks | (\$0.00099) | (\$0.00099) | | |
| Schedule 172 | Intervenor Funding | All Blocks | | \$0.00008 | | \$0.00008 |
| Schedule 173 | Holding Company Formation | Block 1 | (\$0.00030) | (\$0.00021) | (\$0.00024) | (\$0.00019) |
| | Credits | Block 2 | (\$0.00025) | (\$0.00017) | (\$0.00020) | (\$0.00016) |
| | | Block 3 | (\$0.00018) | (\$0.00012) | (\$0.00014) | (\$0.00011) |
| | | Block 4 | (\$0.00010) | (\$0.00007) | (\$0.00008) | (\$0.00007) |
| | | Block 5 | (\$0.00004) | (\$0.00003) | (\$0.00005) | (\$0.00004) |
| | | Block 6 | (\$0.00002) | (\$0.00001) | (\$0.00002) | (\$0.00002) |
| Schedule 177 | Corporate Activity Tax (CAT) | Block 1 | \$0.00130 | \$0.00095 | \$0.00095 | \$0.00082 |
| | | Block 2 | \$0.00110 | \$0.00080 | \$0.00081 | \$0.00070 |
| | | Block 3 | \$0.00076 | \$0.00056 | \$0.00057 | \$0.00049 |
| | | Block 4 | \$0.00042 | \$0.00030 | \$0.00033 | \$0.00028 |
| | | Block 5 | \$0.00019 | \$0.00014 | \$0.00019 | \$0.00017 |
| | | Block 6 | \$0.00007 | \$0.00005 | \$0.00010 | \$0.00008 |
| Schedule 178 | Misc. Deferred | Block 1 | (\$0.00212) | (\$0.00144) | (\$0.00170) | (\$0.00135) |
| | Adjustments/Block 24 Sales | Block 2 | (\$0.00179) | (\$0.00122) | (\$0.00144) | (\$0.00115) |
| | | Block 3 | (\$0.00124) | (\$0.00084) | (\$0.00102) | (\$0.00081) |
| | | Block 4 | (\$0.00069) | (\$0.00046) | (\$0.00059) | (\$0.00047) |
| | | Block 5 | (\$0.00029) | (\$0.00019) | (\$0.00034) | (\$0.00027) |
| | | Block 6 | (\$0.00010) | (\$0.00006) | (\$0.00017) | (\$0.00013) |
| Schedule 180 | Gas Reserves and Plant EDIT | Block 1 | (\$0.00094) | (\$0.00082) | (\$0.00032) | (\$0.00028) |
| | True-Up Credit | Block 2 | (\$0.00087) | (\$0.00077) | (\$0.00027) | (\$0.00023) |
| | | Block 3 | (\$0.00076) | (\$0.00069) | (\$0.00019) | (\$0.00017) |
| | | Block 4 | (\$0.00064) | (\$0.00060) | (\$0.00011) | (\$0.00010) |
| | | Block 5 | (\$0.00056) | (\$0.00055) | (\$0.00006) | (\$0.00006) |
| | | Block 6 | (\$0.00052) | (\$0.00052) | (\$0.00003) | (\$0.00003) |
| Schedule 181 | Regulatory Fee | All Blocks | \$0.00033 | \$0.00027 | \$0.00009 | \$0.00004 |
| Schedule 188 | Industrial DSM | All Blocks | \$0.02678 | \$0.02678 | | |
| Schedule 183 | Environmental Cost | Block 1 | \$0.00251 | \$0.00171 | \$0.00200 | \$0.00159 |
| | Recovery (SRRM) | Block 2 | \$0.00212 | \$0.00145 | \$0.00170 | \$0.00135 |
| | | Block 3 | \$0.00147 | \$0.00100 | \$0.00120 | \$0.00096 |
| | | Block 4 | \$0.00082 | \$0.00056 | \$0.00070 | \$0.00056 |
| | | Block 5 | \$0.00035 | \$0.00025 | \$0.00040 | \$0.00032 |
| | | Block 6 | \$0.00013 | \$0.00009 | \$0.00020 | \$0.00016 |
| Schedule 196 | EDIT Related to the 2017 | Block 1 | (\$0.00419) | (\$0.00305) | (\$0.00306) | (\$0.00263) |
| | Federal Tax Cuts and Jobs | Block 2 | (\$0.00354) | (\$0.00257) | (\$0.00260) | (\$0.00224) |
| | Act | Block 3 | (\$0.00245) | (\$0.00178) | (\$0.00184) | (\$0.00158) |
| | | Block 4 | (\$0.00136) | (\$0.00099) | (\$0.00107) | (\$0.00092) |
| | | Block 5 | (\$0.00058) | (\$0.00044) | (\$0.00061) | (\$0.00053) |
| | | Block 6 | (\$0.00021) | (\$0.00016) | (\$0.00031) | (\$0.00026) |

(continue to Sheet 100-4)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Fifth Revision of Sheet 100-4 Cancels Fourth Revision of Sheet 100-4

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SCHEDULE 100 SUMMARY OF TEMPORARY ADJUSTMENTS

(continued)

TABLE OF TEMPORARY ADJUSTMENTS (continued): Effective: November 1, 2020

Schedule 32: Large Volume Non-Residential Sales and Transportation

| | | | INTERRUPTIBLE SALES | | INTERRUPTIE | LE TRANSPORT |
|--------------|----------------------------------|------------|---------------------|-------------|-------------|--------------|
| | | Applicable | Commercial | Industrial | Commercial | Industrial |
| Schedule 162 | Deferred Gas Cost Amortization | All Blocks | (\$0.00051) | (\$0.00051) | | |
| Schedule 172 | Intervenor Funding | All Blocks | | \$0.00008 | | \$0.00008 |
| Schedule 173 | Holding Company Formation | Block 1 | (\$0.00018) | (\$0.00018) | (\$0.00017) | (\$0.00017) |
| | Credits | Block 2 | (\$0.00015) | (\$0.00016) | (\$0.00014) | (\$0.00014) |
| | | Block 3 | (\$0.00010) | (\$0.00011) | (\$0.00010) | (\$0.00010) |
| | | Block 4 | (\$0.00006) | (\$0.00006) | (\$0.00006) | (\$0.00006) |
| | | Block 5 | (\$0.00003) | (\$0.00003) | (\$0.00003) | (\$0.00003) |
| | | Block 6 | (\$0.00001) | (\$0.00001) | (\$0.00002) | (\$0.00002) |
| Schedule 177 | Corporate Activity Tax (CAT) | Block 1 | \$0.00074 | \$0.00073 | \$0.00067 | \$0.00067 |
| | | Block 2 | \$0.00063 | \$0.00061 | \$0.00057 | \$0.00057 |
| | | Block 3 | \$0.00043 | \$0.00042 | \$0.00040 | \$0.00040 |
| | | Block 4 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 |
| | | Block 5 | \$0.00013 | \$0.00012 | \$0.00014 | \$0.00014 |
| | | Block 6 | \$0.00004 | \$0.00004 | \$0.00007 | \$0.00007 |
| Schedule 178 | Misc. Deferred | Block 1 | (\$0.00126) | (\$0.00129) | (\$0.00119) | (\$0.00120) |
| | Adjustments/Block 24 Sales | Block 2 | (\$0.00106) | (\$0.00110) | (\$0.00101) | (\$0.00102) |
| | | Block 3 | (\$0.00074) | (\$0.00075) | (\$0.00072) | (\$0.00073) |
| | | Block 4 | (\$0.00040) | (\$0.00041) | (\$0.00042) | (\$0.00042) |
| | | Block 5 | (\$0.00020) | (\$0.00021) | (\$0.00024) | (\$0.00025) |
| | | Block 6 | (\$0.00006) | (\$0.00006) | (\$0.00012) | (\$0.00012) |
| Schedule 180 | Gas Reserves and Plant EDIT | Block 1 | (\$0.00075) | (\$0.00074) | (\$0.00022) | (\$0.00022) |
| | True-Up Credit | Block 2 | (\$0.00071) | (\$0.00071) | (\$0.00019) | (\$0.00019) |
| | | Block 3 | (\$0.00065) | (\$0.00064) | (\$0.00013) | (\$0.00013) |
| | | Block 4 | (\$0.00058) | (\$0.00058) | (\$0.00008) | (\$0.00008) |
| | | Block 5 | (\$0.00054) | (\$0.00054) | (\$0.00004) | (\$0.00004) |
| | | Block 6 | (\$0.00051) | (\$0.00051) | (\$0.00002) | (\$0.00002) |
| Schedule 181 | Regulatory Fee | All Blocks | \$0.00017 | \$0.00018 | \$0.00002 | \$0.00002 |
| Schedule 183 | Environmental Cost Recovery | Block 1 | \$0.00150 | \$0.00154 | \$0.00140 | \$0.00142 |
| | (SRRM) | Block 2 | \$0.00126 | \$0.00130 | \$0.00119 | \$0.00120 |
| | | Block 3 | \$0.00087 | \$0.00090 | \$0.00084 | \$0.00085 |
| | | Block 4 | \$0.00049 | \$0.00050 | \$0.00049 | \$0.00050 |
| | | Block 5 | \$0.00025 | \$0.00026 | \$0.00028 | \$0.00028 |
| | | Block 6 | \$0.00008 | \$0.00008 | \$0.00014 | \$0.00014 |
| Schedule 188 | Industrial DSM | All Blocks | \$0.02678 | \$0.02678 | | |
| Schedule 196 | EDIT Related to the 2017 Federal | Block 1 | (\$0.00237) | (\$0.00233) | (\$0.00213) | (\$0.00213) |
| | Tax Cuts and Jobs Act | Block 2 | (\$0.00200) | (\$0.00196) | (\$0.00181) | (\$0.00181) |
| | | Block 3 | (\$0.00139) | (\$0.00136) | (\$0.00128) | (\$0.00128) |
| | | Block 4 | (\$0.00077) | (\$0.00075) | (\$0.00075) | (\$0.00075) |
| | | Block 5 | (\$0.00040) | (\$0.00039) | (\$0.00043) | (\$0.00043) |
| | | Block 6 | (\$0.00013) | (\$0.00013) | (\$0.00021) | (\$0.00021) |

(continue to Sheet 100-5)

(K) RS 33 High Large Volume Non-Residential Firm Transportation and Interruptible Service transferred to sheet 100-5

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

Issued by: NORTHWEST NATURAL GAS COMPANY d.b.a. NW Natural

P.U.C. Or. 25 Original Sheet 100-5

SCHEDULE 100 SUMMARY OF TEMPORARY ADJUSTMENTS

(continued)

TABLE OF TEMPORARY ADJUSTMENTS (continued): Effective: November 1, 2020 (C)

Rate Schedule 33: High Large Volume Non-Residential Firm Transportation and Interruptible Service

| | | | FIRM TRANSPORTATION |
|--------------|---|------------|---------------------|
| | | Applicable | All |
| Schedule 173 | Holding Company Formation Credits | All Therms | (\$0.00001) |
| Schedule 178 | Misc. Deferred Adjustments/Block 24 Sales | All Therms | (\$0.00007) |
| Schedule 183 | Environmental Cost Recovery (SRRM) | All Therms | \$0.00008 |

| | | | INTERRUPTIBLE TRANSPORTATION |
|----------------|---|------------|------------------------------|
| . - | <u>-</u> | Applicable | All |
| Schedule 173 | Holding Company Formation Credits | All Therms | (\$0.00001) |
| Schedule 178 | Misc. Deferred Adjustments/Block 24 Sales | All Therms | (\$0.00007) |
| Schedule 183 | Environmental Cost Recovery (SRRM) | All Therms | \$0.00008 |

(M) Transferred from sheet 100-4.

(R) (M) (R)

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Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Ninth Revision of Sheet 164-1 Cancels Eighth Revision of Sheet 164-1

Effective: November 1, 2020

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SCHEDULE 164 PURCHASED GAS COST ADJUSTMENT TO RATES

PURPOSE:

To identify the Commodity and Pipeline Capacity Components applicable to the Rate Schedules listed below.

APPLICABLE:

To the following Rate Schedules of this Tariff:

Rate Schedule 2 Rate Schedule 3 Rate Schedule 31 Rate Schedule 32

Rate Schedule 27

APPLICATION TO RATE SCHEDULES:

| Annual Sales WACOG [1] | \$0.25644 |
|---|-----------|
| Winter Sales WACOG [2] | \$0.27705 |
| Firm Sales Service Pipeline Capacity Component [3] | \$0.10027 |
| Firm Sales Service Pipeline Capacity Component [4] | \$1.48 |
| Interruptible Sales Service Pipeline Capacity Component [5] | \$0.01193 |

- [1] Applies to all Sales Service Rate Schedules (per therm) except where Winter Sales WACOG or Monthly Incremental Cost of Gas applies.
- [2] Applies to Sales Customers that request Winter Sales WACOG at the September 15 Annual Service Election.
- [3] Applies to Rate Schedules 2, 3, and Schedule 31 and Schedule 32 Firm Sales Service Volumetric Pipeline Capacity option (per therm).
- [4] Applies to Rate Schedules 31 and 32 Firm Sales Service Peak Demand Pipeline Capacity option (per therm of MDDV per month).
- [5] Applies to Rate Schedule 32 Interruptible Sales Service (per therm).

GENERAL TERMS:

This schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Rate Schedule apply to service under the Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Third Revision of Sheet 167-1 Cancels Second Sheet 167-1

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SCHEDULE 167 GENERAL ADJUSTMENTS TO RATES

PURPOSE:

To identify adjustments made to the billing rates stated in the Rate Schedules listed below to reflect the effects of general rate changes approved by the Commission under the authority of ORS 757.210

DESCRIPTION:

The general rate changes shown in this Schedule 167 reflect the outcome of a Commission investigation in Docket UG 388 initiated following a Company request to change rates due to increases or decreases in the cost of general utility operations.

APPLICABLE:

To Customers taking service under the following Rate Schedules of this Tariff:

Rate Schedule 2 Rate Schedule 27 Rate Schedule 32 Rate Schedule 31 Rate Schedule 33

RATE ADJUSTMENTS: Effective: November 1, 2020

The Base Rates stated in the listed Rate Schedules were adjusted as follows:

| | Adjustment | t Amount | | Adjustment Amount | | |
|----------|--------------------|----------------------|----------|--------------------|----------------------|--|
| Schedule | Customer Charge | Volumetric Charge | Schedule | Customer Charge | Volumetric Charge | |
| 02R | \$0.00 | \$0.08760 | 03 CSF | \$0.00 | \$0.08234 | |
| 27 | \$2.00 | \$0.02573 | 03 ISF | \$0.00 | \$0.02315 | |

| Schedule | Block | Amount | Schedule | Block | Amount | Schedule | Block | Amount |
|----------|--------------|-----------|----------|--------------|-----------|------------|--------------|-----------|
| 31 CSF | Cust. Charge | \$0.00 | 32 ISF | Cust. Charge | \$0.00 | 32 CSI | Cust. Charge | \$0.00 |
| | Block 1 | \$0.02174 | | Block 1 | \$0.01088 | | Block 1 | \$0.00847 |
| | Block 2 | \$0.01984 | | Block 2 | \$0.00919 | | Block 2 | \$0.00715 |
| 31CTF | Cust. Charge | \$0.00 | | Block 3 | \$0.00635 | | Block 3 | \$0.00495 |
| | Block 1 | \$0.02091 | | Block 4 | \$0.00355 | | Block 4 | \$0.00275 |
| | Block 2 | \$0.01910 | | Block 5 | \$0.00156 | | Block 5 | \$0.00143 |
| 31ISF | Cust. Charge | \$0.00 | | Block 6 | \$0.00058 | | Block 6 | \$0.00045 |
| | Block 1 | \$0.01527 | 32 CTF | Cust. Charge | \$0.00 | 32 ISI | Cust. Charge | \$0.00 |
| | Block 2 | \$0.01378 | | Block 1 | \$0.01095 | | Block 1 | \$0.00831 |
| 31 ITF | Cust. Charge | \$0.00 | | Block 2 | \$0.00930 | | Block 2 | \$0.00701 |
| | Block 1 | \$0.01562 | | Block 3 | \$0.00657 | | Block 3 | \$0.00486 |
| | Block 2 | \$0.01412 | | Block 4 | \$0.00383 | | Block 4 | \$0.00270 |
| 32 CSF | Cust. Charge | \$0.00 | | Block 5 | \$0.00218 | | Block 5 | \$0.00140 |
| | Block 1 | \$0.01496 | | Block 6 | \$0.00111 | | Block 6 | \$0.00045 |
| | Block 2 | \$0.01263 | 32 ITF | Cust. Charge | \$0.00 | 32 CTI/ITI | Cust. Charge | \$0.00 |
| | Block 3 | \$0.00877 | | Block 1 | \$0.00939 | | Block 1 | \$0.00760 |
| | Block 4 | \$0.00487 | | Block 2 | \$0.00799 | | Block 2 | \$0.00646 |
| | Block 5 | \$0.00208 | | Block 3 | \$0.00563 | | Block 3 | \$0.00456 |
| | Block 6 | \$0.00075 | | Block 4 | \$0.00329 | | Block 4 | \$0.00266 |
| | | | | Block 5 | \$0.00188 | | Block 5 | \$0.00152 |
| | | | | Block 6 | \$0.00095 | | Block 6 | \$0.00077 |
| | | | | | | 33 | All | \$0.00000 |

GENERAL TERMS:

Service under this Rate Schedule is governed by the terms of this Rate Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

Issued by: NORTHWEST NATURAL GAS COMPANY

d.b.a. NW Natural

P.U.C. Or. 25 Original Sheet 168-1

SCHEDULE 168 TEMPORARY RATE ADJUSTMENT – NET CURTAILMENT AND ENTITLEMENT REVENUES

PURPOSE:

To credit Firm Sales Service Customers served under the below-listed Rate Schedules for the Oregon share of curtailment and entitlement revenues received by NW Natural net of incremental costs related to curtailment and entitlement orders as adopted by Commission Order No. 20-364 in docket UG 388 entered on October 16, 2020.

APPLICABLE:

To Firm Sales Service Customers on the Rate Schedules of this Tariff listed beloew:

Rate Schedule 2 Rate Schedule 31 Rate Schedule 3 Rate Schedule 32

Rate Schedule 27

APPLICATION TO RATE SCHEDULES:

The adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Effective November 1, 2020 \$(0.0000) per therm

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(N)

(N)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Third Revision of Sheet 177-1 Cancels Second Revision of Sheet 177-1

SCHEDULE 177 ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX

(N)

(N)

PURPOSE:

This Schedule recovers the costs related to the Oregon Corporate Activity Tax (CAT) from Customers on the Rate Schedules listed below consistent with the Comprehensive Stipulation adopted by Commission Order No. 20-364 in docket UG 388 entered on October 16, 2020.

DESCRIPTION:

The rate adjustments reflected in this Schedule establish the method by which NW Natural will recover the Oregon CAT through the Company's annual Purchased Gas Adjustment (PGA) filings, and will amortize related deferred amounts for the 2020 tax year and prospective changes in the calculation methodology of the CAT.

In compliance with Order No. 20-364: 1) NW Natural will include an updated CAT component, allocated on an equal percent of revenues basis, through this Schedule 177 in its annual PGA filings to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA; 2) CAT deferred from January 2020 through June 2020 will be amortized through this Schedule over one year beginning November 1, 2020, and additional CAT deferred from July 2020 through October 31, 2020 will be amortized through this Schedule over one year beginning November 1, 2021; 3) If the calculation methodology used by the Company for annual Oregon State tax compliance filing purposes differs in a fundamental way from the form of the calculation established in docket UG 388 as a result of a prospective change in the underlying CAT legislation, a CAT rulemaking by the Oregon Department of Revenue (ODOR), a judicial proceeding, or an ODOR policy decision, NW Natural will defer a surcharge or credit to reflect the difference in calculation methodology and amortize the surcharge or credit through this Schedule 177 at the time of NW Natural's next annual PGA.

APPLICABLE:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 177 is a part:

| Rate Schedule 2 | Rate Schedule 31 |
|------------------|------------------|
| Rate Schedule 3 | Rate Schedule 32 |
| Rate Schedule 27 | Rate Schedule 33 |

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

APPLICATION TO RATE SCHEDULES:

The adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(continue to Sheet 177-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Second Revision of Sheet 177-2 (the First Revision of Sheet 177-2 was cancelled in NWN OPUC Advice No. 16-11)

SCHEDULE 177 ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX

(continued)

APPLICATION TO RATE SCHEDULES (continued):

Effective: November 1, 2020

The adjustments applicable to each Rate Schedule is shown in the table below:

| Schedule | Block | CAT | CAT | Total | Schedule | Block | CAT | CAT | Total |
|----------|---------|-----------|-------------|------------|----------|---------|-----------|-------------|------------|
| | | Deferral | Incremental | Adjustment | | | Deferral | Incremental | Adjustment |
| 2 | | \$0.00297 | (\$0.00006) | \$0.00291 | 32 ITF | Block 1 | \$0.00084 | (\$0.00002) | \$0.00082 |
| 3 CSF | | \$0.00243 | (\$0.00005) | \$0.00238 | | Block 2 | \$0.00071 | (\$0.00001) | \$0.00070 |
| 3 ISF | | \$0.00206 | (\$0.00004) | \$0.00202 | | Block 3 | \$0.00050 | (\$0.00001) | \$0.00049 |
| 27 | | \$0.00255 | (\$0.00005) | \$0.00250 | | Block 4 | \$0.00029 | (\$0.00001) | \$0.00028 |
| 31 CSF | Block 1 | \$0.00194 | (\$0.00004) | \$0.00190 | | Block 5 | \$0.00017 | \$0.00000 | \$0.00017 |
| | Block 2 | \$0.00177 | (\$0.00003) | \$0.00174 | | Block 6 | \$0.00008 | \$0.00000 | \$0.00008 |
| 31 CTF | Block 1 | \$0.00186 | (\$0.00004) | \$0.00182 | 32 CSI | Block 1 | \$0.00075 | (\$0.00001) | \$0.00074 |
| | Block 2 | \$0.00170 | (\$0.00003) | \$0.00167 | | Block 2 | \$0.00064 | (\$0.00001) | \$0.00063 |
| 31 ISF | Block 1 | \$0.00136 | (\$0.00003) | \$0.00133 | | Block 3 | \$0.00044 | (\$0.00001) | \$0.00043 |
| | Block 2 | \$0.00123 | (\$0.00002) | \$0.00121 | | Block 4 | \$0.00024 | \$0.00000 | \$0.00024 |
| 31 ITF | Block 1 | \$0.00139 | (\$0.00003) | \$0.00136 | | Block 5 | \$0.00013 | \$0.00000 | \$0.00013 |
| | Block 2 | \$0.00126 | (\$0.00002) | \$0.00124 | | Block 6 | \$0.00004 | \$0.00000 | \$0.00004 |
| 32 CSF | Block 1 | \$0.00133 | (\$0.00003) | \$0.00130 | 32 ISI | Block 1 | \$0.00074 | (\$0.00001) | \$0.00073 |
| | Block 2 | \$0.00112 | (\$0.00002) | \$0.00110 | | Block 2 | \$0.00062 | (\$0.00001) | \$0.00061 |
| | Block 3 | \$0.00078 | (\$0.00002) | \$0.00076 | | Block 3 | \$0.00043 | (\$0.00001) | \$0.00042 |
| | Block 4 | \$0.00043 | (\$0.00001) | \$0.00042 | | Block 4 | \$0.00024 | \$0.00000 | \$0.00024 |
| | Block 5 | \$0.00019 | \$0.00000 | \$0.00019 | | Block 5 | \$0.00012 | \$0.00000 | \$0.00012 |
| | Block 6 | \$0.00007 | \$0.00000 | \$0.00007 | | Block 6 | \$0.00004 | \$0.00000 | \$0.00004 |
| 32 ISF | Block 1 | \$0.00097 | (\$0.00002) | \$0.00095 | 32 CTI | Block 1 | \$0.00068 | (\$0.00001) | \$0.00067 |
| | Block 2 | \$0.00082 | (\$0.00002) | \$0.00080 | | Block 2 | \$0.00058 | (\$0.00001) | \$0.00057 |
| | Block 3 | \$0.00057 | (\$0.00001) | \$0.00056 | | Block 3 | \$0.00041 | (\$0.00001) | \$0.00040 |
| | Block 4 | \$0.00031 | (\$0.00001) | \$0.00030 | | Block 4 | \$0.00024 | \$0.00000 | \$0.00024 |
| | Block 5 | \$0.00014 | \$0.00000 | \$0.00014 | | Block 5 | \$0.00014 | \$0.00000 | \$0.00014 |
| | Block 6 | \$0.00005 | \$0.00000 | \$0.00005 | | Block 6 | \$0.00007 | \$0.00000 | \$0.00007 |
| 32 CTF | Block 1 | \$0.00097 | (\$0.00002) | \$0.00095 | 32 ITI | Block 1 | \$0.00068 | (\$0.00001) | \$0.00067 |
| | Block 2 | \$0.00083 | (\$0.00002) | \$0.00081 | | Block 2 | \$0.00058 | (\$0.00001) | \$0.00057 |
| | Block 3 | \$0.00058 | (\$0.00001) | \$0.00057 | | Block 3 | \$0.00041 | (\$0.00001) | \$0.00040 |
| | Block 4 | \$0.00034 | (\$0.00001) | \$0.00033 | | Block 4 | \$0.00024 | \$0.00000 | \$0.00024 |
| | Block 5 | \$0.00019 | \$0.00000 | \$0.00019 | | Block 5 | \$0.00014 | \$0.00000 | \$0.00014 |
| | Block 6 | \$0.00010 | \$0.00000 | \$0.00010 | | Block 6 | \$0.00007 | \$0.00000 | \$0.00007 |
| | | | | | 33 (all) | | \$0.00000 | \$0.00000 | \$0.00000 |

(N)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Fourth Revision of Sheet 180-1 Cancels Third Revision of Sheet 180-1

SCHEDULE 180 RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(N)

PURPOSE:

To amortize a credit related to an Excess Deferred Income Taxes (EDIT) True-Up to Customers on the Rate Schedules listed below consistent with the Comprehensive Stipulation adopted by Commission Order No. 20-364 in docket UG 388 entered on October 16, 2020. The credit has two components, one attributed to unprotected and protected EDIT and the other to non-plant gas reserves.

APPLICABLE:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 180 is a part:

Rate Schedule 2 Rate Schedule 31
Rate Schedule 3 Rate Schedule 32
Rate Schedule 27 Rate Schedule 33

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

APPLICATION TO RATE SCHEDULES:

The adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(continue to Sheet 180-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

SCHEDULE 180

RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(continued)

APPLICATION TO RATE SCHEDULES (continued):

Effective: November 1, 2020

The adjustments applicable to each Rate Schedule is shown in the table below:

| Schedule | Block | Gas Reserves EDIT Amortization Credit True-up | Plant EDIT Amortization Credit True-Up | Total Temporary Adjustment | |
|----------|---------|---|--|----------------------------------|--|
| 2 | | (\$0.00050) | (\$0.00114) | (\$0.00164) | |
| 3 CSF | | (\$0.00050) | (\$0.00080) | (\$0.00130) | |
| 3 ISF | | (\$0.00050) | (\$0.00068) | (\$0.00118) | |
| 27 | | (\$0.00050) | (\$0.00098) | (\$0.00148) | |
| 31 CSF | Block 1 | (\$0.00050) | (\$0.00064) | (\$0.00114) | |
| | Block 2 | (\$0.00050) | (\$0.00058) | (\$0.00108) | |
| 31 CTF | Block 1 | \$0.00000 | (\$0.00061) | (\$0.00061) | |
| | Block 2 | \$0.00000 | (\$0.00056) | (\$0.00056) | |
| 31 ISF | Block 1 | (\$0.00050) | (\$0.00045) | (\$0.00095) | |
| | Block 2 | (\$0.00050) | (\$0.00041) | (\$0.00091) | |
| 31 ITF | Block 1 | \$0.00000 | (\$0.00046) | (\$0.00046) | |
| | Block 2 | \$0.00000 | (\$0.00042) | (\$0.00042) | |
| 32 CSF | Block 1 | (\$0.00050) | (\$0.00044) | (\$0.00094) | |
| | Block 2 | (\$0.00050) | (\$0.00037) | (\$0.00087) | |
| | Block 3 | (\$0.00050) | (\$0.00026) | (\$0.00076) | |
| | Block 4 | (\$0.00050) | (\$0.00014) | (\$0.00064) | |
| | Block 5 | (\$0.00050) | (\$0.00006) | (\$0.00056) | |
| | Block 6 | (\$0.00050) | (\$0.00002) | (\$0.00052) | |
| 32 ISF | Block 1 | (\$0.00050) | (\$0.00032) | (\$0.00082) | |
| | Block 2 | (\$0.00050) | (\$0.00027) | (\$0.00077) | |
| | Block 3 | (\$0.00050) | (\$0.00019) | (\$0.00069) | |
| | Block 4 | (\$0.00050) | (\$0.00010) | (\$0.00060) | |
| | Block 5 | (\$0.00050) | (\$0.00005) | (\$0.00055) | |
| | Block 6 | (\$0.00050) | (\$0.00002) | (\$0.00052) | |
| 32 CTF | Block 1 | \$0.00000 | (\$0.00032) | (\$0.00032) | |
| | Block 2 | \$0.00000 | (\$0.00027) | (\$0.00027) | |
| | Block 3 | \$0.00000 | (\$0.00019) | (\$0.00019) | |
| | Block 4 | \$0.00000 | (\$0.00011) | (\$0.00011) | |
| | Block 5 | \$0.00000 | (\$0.00006) | (\$0.00006) | |
| _ | Block 6 | \$0.00000 | (\$0.00003) | (\$0.00003) | |
| | | | | | |

(continue to sheet 180-3)

d.b.a. NW Natural

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

(N)

(N)

P.U.C. Or. 25 Original Sheet 180-3

SCHEDULE 180 RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(continued)

APPLICATION TO RATE SCHEDULES (continued):

Effective: November 1, 2020

The adjustments applicable to each Rate Schedule is shown in the table below:

| Schedule | Block | Gas Reserves EDIT Amortization Credit True-up | Plant EDIT Amortization Credit True-Up | Total Temporary Adjustment | |
|----------|---------|---|--|----------------------------------|--|
| 32 ITF | Block 1 | \$0.00000 | (\$0.00028) | (\$0.00028) | |
| | Block 2 | \$0.00000 | (\$0.00023) | (\$0.00023) | |
| | Block 3 | \$0.00000 | (\$0.00017) | (\$0.00017) | |
| | Block 4 | \$0.00000 | (\$0.00010) | (\$0.00010) | |
| | Block 5 | \$0.00000 | (\$0.00006) | (\$0.00006) | |
| | Block 6 | \$0.00000 | (\$0.00003) | (\$0.00003) | |
| 32 CSI | Block 1 | (\$0.00050) | (\$0.00025) | (\$0.00075) | |
| | Block 2 | (\$0.00050) | (\$0.00021) | (\$0.00071) | |
| | Block 3 | (\$0.00050) | (\$0.00015) | (\$0.00065) | |
| | Block 4 | (\$0.00050) | (\$0.00008) | (\$0.00058) | |
| | Block 5 | (\$0.00050) | (\$0.00004) | (\$0.00054) | |
| | Block 6 | (\$0.00050) | (\$0.00001) | (\$0.00051) | |
| 32 ISI | Block 1 | (\$0.00050) | (\$0.00024) | (\$0.00074) | |
| | Block 2 | (\$0.00050) | (\$0.00021) | (\$0.00071) | |
| | Block 3 | (\$0.00050) | (\$0.00014) | (\$0.00064) | |
| | Block 4 | (\$0.00050) | (\$0.00008) | (\$0.00058) | |
| | Block 5 | (\$0.00050) | (\$0.00004) | (\$0.00054) | |
| | Block 6 | (\$0.00050) | (\$0.00001) | (\$0.00051) | |
| 32 CTI | Block 1 | \$0.00000 | (\$0.00022) | (\$0.00022) | |
| | Block 2 | \$0.00000 | (\$0.00019) | (\$0.00019) | |
| | Block 3 | \$0.00000 | (\$0.00013) | (\$0.00013) | |
| | Block 4 | \$0.00000 | (\$0.00008) | (\$0.00008) | |
| | Block 5 | \$0.00000 | (\$0.00004) | (\$0.00004) | |
| | Block 6 | \$0.00000 | (\$0.00002) | (\$0.00002) | |
| 32 ITI | Block 1 | \$0.00000 | (\$0.00022) | (\$0.00022) | |
| | Block 2 | \$0.00000 | (\$0.00019) | (\$0.00019) | |
| | Block 3 | \$0.00000 | (\$0.00013) | (\$0.00013) | |
| | Block 4 | \$0.00000 | (\$0.00008) | (\$0.00008) | |
| | Block 5 | \$0.00000 | (\$0.00004) | (\$0.00004) | |
| | Block 6 | \$0.00000 | (\$0.00002) | (\$0.00002) | |
| 33 (all) | | \$0.00000 | \$0.00000 | \$0.00000 | |

(N)

(N)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

Tenth Revision of Sheet 185-1 Cancels Ninth Revision of Sheet 185-1

SCHEDULE 185 SPECIAL ANNUAL INTERSTATE AND INTRASTATE STORAGE AND TRANSPORTATION CREDIT

PURPOSE:

To credit customers served under the below-listed Rate Schedules for the Oregon share of revenues received by NW Natural for (a) interstate storage and related transportation service provided under a Limited-Jurisdiction Blanket Certificate from FERC granted under FERC Regulations, 18 C.F.R. § 284.224 (hereafter referred to as § 284.224 service), (b) core storage optimization activities; and (c) intrastate storage activities under **Rate Schedule 80** and **Rate Schedule 91**.

APPLICABLE:

The credit under this Schedule shall apply to customer bills issued during the February billing cycle of each calendar year, or such other time period as the Commission may approve. The credit shall apply to the following Sales Service Rate Schedules of this Tariff: **Schedule 2**; **Schedule 3**, and; **Schedules 31** and **32** – Firm Sales only.

(T)

CREDIT: Effective Billing Cycle: February 2021

The bill credit to be applied to Customer bills during the effective billing cycle will be calculated by multiplying the following per therm credit by the customer's actual gas usage billed during the period January 1, 2020 through October 31, 2020:

(T)

(T)

| Rate Schedule/Class | Block | Temporary Adjustments | Schedule | Block | Temporary Adjustmnet |
|------------------------|---------|--------------------------|----------|---------|-------------------------|
| 2 | | (\$0.xxxxx) | | | |
| 03 CSF | | (\$0.xxxxx) | | | |
| 03 ISF | | (\$0.xxxxx) | | | |
| | | | | | |
| 31 CSF | Block 1 | (\$0.xxxxx) | 31 ISF | Block 1 | (\$0.xxxxx) |
| | Block 2 | (\$0.xxxxx) | | Block 2 | (\$0.xxxxx) |
| | | | | | |
| 32 CSF | Block 1 | (\$0.xxxxx) | 32 ISF | Block 1 | (\$0.xxxxx) |
| | Block 2 | (\$0.xxxxx) | | Block 2 | (\$0.xxxxx) |
| | Block 3 | (\$0.xxxxx) | | Block 3 | (\$0.xxxxx) |
| | Block 4 | (\$0.xxxxx) | | Block 4 | (\$0.xxxxx) |
| | Block 5 | (\$0.xxxxx) | | Block 5 | (\$0.xxxxx) |
| | Block 6 | (\$0.xxxxx) | | Block 6 | (\$0.xxxxx) |

(continue to Sheet 185-2)

Issued date October 23, 2020 NWN OPUC Advice No. 20-17

Third Revision of Sheet 185-2 Cancels Second Revision of Sheet 185-2

SCHEDULE 185 SPECIAL ANNUAL INTERSTATE AND INTRASTATE STORAGE AND TRANSPORTATION CREDIT

(continued)

SPECIAL CONDITIONS:

- 1. NW Natural will share with customers served under the Rate Schedules listed above, the net margin received from interstate and intrastate storage service on an 80/20 basis; 80% will be retained by NW Natural, and 20% will be shared with customers through the credit provided for in this schedule. For this purpose, net margin is defined as revenues less incremental operating and maintenance (O&M) expense, less incremental capital-related costs, on a before income tax basis. Incremental capital-related costs include depreciation, interest, property taxes, and any other costs customarily relating to a utility investment other than return on equity. The imputed capital structure for this purpose shall be 50% debt and 50% equity, with the cost of debt defined as the average long-term cost of debt authorized by the OPUC in the Company's last general rate case.
- 2. The interstate and intrastate annual service credit shall be based on the net margin as described in paragraph 1 above, and as filed with the Commission. This credit shall be applied to customers' bills, or placed in an interest bearing deferred account, on February 1 of each year, or at a date other than February 1 for reasons and on terms as the Commission may approve.
- 3. If the net margin for the year is negative (a loss) then the credit will be zero.
- 4. In addition to the interstate and intrastate storage service sharing, NW Natural will share with customers served under the Rate Schedules listed above, net margin revenue that is attributable to optimization of core customer storage and related transportation services on a 90/10 basis; 10% will be retained by NW Natural, and 90% will be shared with customers through the credit provided for in this schedule. For this purpose, net margin is defined as revenues less incremental operating and maintenance (O&M) expense.
- 5. As provided under "OUT-OF-CYCLE TRANSFERS" provision set forth in Rate Schedules 31 and 32, a Customer that exercises the Capacity Release Option may only be eligible to receive one-half of the above-listed credit.

PRIOR YEAR BALANCES:

The Company will include any remaining balance from the prior year's credit in the calculation of the current year's credit.

TERM OF SCHEDULE:

Application of the § 284.224 service credit under this Schedule is contingent upon continued FERC approval of NW Natural's § 284.224 Limited Jurisdiction Blanket Certificate.

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(T)

Issued date October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Tenth Revision of Sheet 186-1 Cancels Ninth Revision of Sheet 186-1

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(T)

(T)

(T)

SCHEDULE 186 SPECIAL ANNUAL CORE PIPELINE CAPACITY OPTIMIZATION CREDIT

PURPOSE:

To credit Sales Service Customers served under the below-listed Rate Schedules for the Oregon share of revenues received by NW Natural for the optimization of core customer Pipeline and Storage capacity.

APPLICABLE:

This credit shall apply to customer bills issued during the February billing cycle of each calendar year, or such other time period as the Commission may approve. The credit shall apply to the following Sales Service Rate Schedules of this Tariff:

Rate Schedule 2 Rate Schedule 31 ISF Rate Schedule 32 ISF Rate Schedule 3 CSF Rate Schedule 32 CSF Rate Schedule 32 CSF Rate Schedule 32 ISI

CREDIT: Effective Billing Cycle: February 2021

The bill credit to be applied to Customer bills during the effective billing cycle will be calculated by multiplying the following per therm credit by the customer's actual gas usage billed during the period January 1, 2020 through October 31, 2020:

(\$0.xxxxx)

SPECIAL CONDITIONS:

- 1. NW Natural will share with customers served under the Rate Schedules listed above, the amount of net margin revenue that is attributable to optimization of core customer Pipeline and Storage capacity on an 90/10 basis; 10% will be retained by NW Natural, and 90% will be shared with customers through the credit provided for in this Schedule. For this purpose, net margin is defined as revenues less incremental operating and maintenance (O&M) expense.
- 2. The annual credit shall be based on the net margin as described in paragraph 1 above, and as filed with the Commission. This credit shall be applied to customers' bills, or placed in an interest bearing deferred account, on February 1 of each year, or at a date other than February 1 for reasons and on terms as the Commission may approve.
- 3. If the net margin for the year is negative (a loss) then the credit will be zero.
- 4. As provided under "OUT-OF-CYCLE TRANSFERS" provision set forth in Rate Schedules 31 and 32 a Customer that exercises the Capacity Release Option may only be eligible to receive one-half of the above-listed credit.

PRIOR YEAR BALANCES:

The Company will include any remaining balance from the prior year's credit in the calculation of the current year's credit.

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued date October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after date November 1, 2020

Issued by: NORTHWEST NATURAL GAS COMPANY

d.b.a. NW Natural

P.U.C. Or. 25

Tenth Revision of Sheet 190-1 Cancels Ninth 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, Commission Order 18-419 in Docket UG 344, and Commission Order 20-364 in Docket UG 388; and (b) identify the adjustment applicable to rates under the Rate Schedules listed below

(C)

(C)

(R) (R) (R) (I)

(T)

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:

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

| Residential Rate Schedules: | (\$0.02523) |
|------------------------------|-------------|
| Commercial Rate Schedules: | (\$0.00247) |
| Commercial Rate Schedule 3: | (\$0.01994) |
| Commercial Rate Schedule 31: | (\$0.00154) |

Effective:

November 1. 2020

PARTIAL DECOUPLING DEFERRAL ACCOUNT:

 As described in detail below, the Company will calculate the difference between weathernormalized 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.

> al if

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 October 23, 2020 NWN OPUC Advice No. 20-17

Effective with service on and after November 1, 2020

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P.U.C. Or. 25

Ninth Revision of Sheet 190-2 Cancels Eighth Revision of Sheet 190-2

SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

(continued)

PARTIAL DECOUPLING DEFERRAL ACCOUNT (continued):

2. The baseline use-per-customer is:

| | Residential: 638.5 Commercial (Schedule 3): 2,900.7 Commercial (Schedule 31): 33,786.6 | (C) (C) |
|----|---|---------------|
| 3. | Weather-normalized usage is calculated using the approach to weather normalization adopted in the Company's last general rate case, Docket UG 388. The weather data is taken from the stations identified in Rule 24 . | (C) |
| | <u>Step One</u> . For the heating season months of December through March, usage is normalized by taking the difference between normal and actual heating degree days for each district using a base of 59 degrees for Residential and 58 degrees for Commercial. Usage for the heating | (C) |
| | season months of November, April and May will be normalized by the actual WARM effect attributable to the month that is included in customer bills for rate schedules 2 and commercial 3. For commercial schedule 31, no normalization will be done in November, April and May. | (C) |
| | <u>Step Two.</u> This step derives the per-therm customer variance by multiplying the heating degreeday difference by the usage coefficient of .16318 for Residential variances, .67477 for Commercial (Schedule 3) variances, and 6.98693 for Commercial (Schedule 31) variances. | (C)(C) (C) |
| | <u>Step Three</u> . The per-therm customer variance is multiplied by the appropriate customer count, by district, with the sum of the district results representing the normalized therm amount. | |

- 4. Baseline usage will be adjusted to reflect actual customers billed each month.
- 5. The per therm distribution margins to be used in the deferral calculation effective November 1, 2020 is \$0.57799 per therm for Residential customers and \$0.46794 per therm for Commercial (Schedule 3) customers and \$0.24922 per therm for Commercial (Schedule 31) customers.
- 6. Coincident with the Company's annual Purchased Gas Cost and Technical Rate Adjustment filing, the Company shall apply an adjustment to Residential and Commercial rates to amortize over the following 12 months, the balance in the balancing account as of June 30.
- 7. This Schedule is an "automatic adjustment clause" as defined in ORS 757.210, and is subject to review by the Commission at least once every two (2) years.

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

P.U.C. Or. 25

Sixth Revision of Sheet 195-1 Cancels Fifth Revision of Sheet 195-1

SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program)

PURPOSE:

To describe the Weather Adjusted Rate Mechanism (WARM) adopted by the Public Utility Commission of Oregon in Docket UG 221, Order No. 12-408 entered October 26, 2012, as modified in Docket UM 1750 by Commission Order No. 16-223 entered June 20, 2016.

APPLICABLE:

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

| Rate Schedule 2 | Rate Schedule 3 |
|-----------------|-----------------|

APPLICATION TO RATE SCHEDULES:

The WARM Adjustment will be applied as an adjustment to the per-therm Billing Rate on applicable Residential and Commercial Customer bills issued during the WARM Period. The WARM Period covers bills that are generated based on meters read on or after December 1st and on or before May 15th.

SPECIAL CONDITIONS:

- The WARM Adjustment will apply to Customer bills that are based on applicable Residential Rate Schedule 2 or Commercial Rate Schedule 3 meters read on or after December 1st and on or before May 15th.
- 2. Residential bills --The maximum WARM Adjustment (increase or decrease) that will be made to any regular monthly bill during the WARM Period will be twelve dollars (\$12.00), or twenty-five percent (25%) of the usage portion of that bill, whichever is less. For any billing period in which the total monthly WARM adjustment exceeds either \$12.00 or 25% of the usage, the balance of the WARM adjustment will be deferred in accordance with Special Condition 4.
- 3. Commercial bills--The maximum WARM Adjustment (increase or decrease) that will be added to any regular monthly bill during the WARM Period will be thirty-five dollars (\$35.00), or twenty-five percent (25%) of the usage portion of that bill, whichever is less. For any billing period in which the total monthly WARM adjustment exceeds either thirty-five dollars or 25% of the usage, the balance of the WARM adjustment will be deferred in accordance with Special Condition 4.
- 4. Any amounts not applied to a Residential or Commercial Customer's bill during the WARM Period due to the caps and floor described in Special Conditions 2 and 3 will be set aside in a respective Residential or Commercial WARM deferral account. Each year, concurrent with the Company's annual Purchased Gas Adjustment (PGA) filing, the balance in the Residential and Commercial WARM deferral accounts will be collected from or credited to all Rate Schedule 2 and Rate Schedule 3 customers, respectively, on an equal cent-per-therm basis. The adjustment included in the Temporary Adjustments reflected in the above-listed Rate Schedules effective November 1, 2020 are:

Rate Schedule 2: \$ 0.00168 (I)

Rate Schedule 3: \$ 0.00441 (I)

(continue to Sheet 195-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

(C)

Issued by: NORTHWEST NATURAL GAS COMPANY

d.b.a. NW Natural

Third Revision of Sheet 195-3 Cancels Second Revision of Sheet 195-3

SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program)

(continued)

- 9. Upon request, the Company will provide Customer with historical billing information that reflects bills with and without the WARM adjustment for any month during the WARM Period.
- 10. Should a change to the margin rate occur during the WARM Period, the equivalent therms used in the calculation of the WARM adjustment will be based on the entire billing period, and then prorated based upon the number of days applicable to each margin rate. The pro-rated therms are then multiplied by the applicable margin rate to determine the WARM adjustment for each rate period. Example: If a margin rate change occurred on January 1, a bill with a bill period between December 25 and January 24 would be prorated based upon 6 days at the prior margin rate and 24 days at the new margin rate. The calculations performed under the provisions of Special Conditions 2 and 3 will apply to each prorated period separately, except that the total WARM adjustment for each bill will not exceed the maximum (increase or decrease) WARM adjustment specified in Special Conditions 2 and 3.

WARM FORMULA:

1. The Formula is: WARM Adjustment = $\sum_{1}^{T} (HDD_{n,t} - HDD_{a,t}) * B * Mrgn$ Where:

T = the days covered by the meter read dates for an individual customer's bill

HDDn = the 25 year average of heating degree-days for each day determined using a 25-year average temperature published by the National Oceanic and Atmospheric Administration (NOAA) as adopted for use with the Company's most recent general rate proceeding.

HDDa = the actual heating degree-days for each day based on the individual customer's actual beginning and ending meter read dates

B = the statistical coefficient relating heating degree-days to therm use determined in the most recent general rate case, or other Commission authorized proceeding.

Mrgn = the relevant Rate Schedule margin defined as the current Billing Rate less the current Commodity Rate, Pipeline Capacity Charge, and any Temporary Adjustments.

- 2. For purposes of calculating the WARM Adjustment, the following shall apply:
 - a. A Heating Degree Day (HDD) is defined as the extent by which the daily mean temperature falls below a specified set point on a specified day. The HDD calculation uses a set point temperature of 59 degrees Fahrenheit for the **Rate Schedule 2** calculation, and 58 degrees Fahrenheit for the **Rate Schedule 3** calculation;
 - b. The statistical coefficients to be used in the calculation of the WARM Adjustment Factor effective with the WARM Period commencing November 1, 2020 are:

Rate Schedule 2: 0.16318 Rate Schedule 3: 0.67477

(continue to Sheet 195-4)

Issued October 23, 2020 NWN OPUC Advice No. 20-17 Effective with service on and after November 1, 2020

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Sixth Revision of Sheet 195-4 Cancels Fifth Revision of Sheet 195-4

SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program)

(continued)

WARM FORMULA: (continued)

c. The applicable margins to be used in the calculation of the WARM Adjustment Factor effective with the WARM Period commencing November 1, 2020 and billed on and after April

(C) (C)

\$0.57799 Rate Schedule 2: Rate Schedule 3: \$0.46794 (I)(I)

Weather data used in the calculation of HDD for each customer shall be from the same weather stations and weather zones that are used in the determination of thermal units as set forth in Rule 24.

WARM BILL EFFECTS:

The following table depicts the impact on Residential Rate Schedule 2 and Commercial Rate **Schedule 3** customer bills, respectively, at specified variations in HDDs.

| | RESID | ENTIAL | COMMERCIAL | | | | | |
|--------------------------|-------------------|--|-------------------|-------------------------------|-----|--|--|--|
| HDD Variance (+ or -) | Equivalent therms | Total Monthly WARM adjustment (+ or -) | Equivalent therms | Total Monthly WARM adjustment | | | | |
| 1 | 0.1632 | \$0.09 | 0.6748 | \$0.32 | (Ç) | | | |
| 5 | 0.8159 | \$0.47 | 3.3739 | \$1.58 | | | | |
| 10 | 1.6318 | \$0.94 | 6.7477 | \$3.16 | | | | |
| 15 | 2.4477 | \$1.41 | 10.1216 | \$4.74 | | | | |
| 20 | 3.2636 | \$1.89 | 13.4954 | \$6.32 | | | | |
| 25 | 4.0795 | \$2.36 | 16.8693 | \$7.89 | | | | |
| 30 | 4.8954 | \$2.83 | 20.2431 | \$9.47 | | | | |
| 35 | 5.7113 | \$3.30 | 23.617 | \$11.05 | | | | |
| 40 | 6.5272 | \$3.77 | 26.9908 | \$12.63 | | | | |
| 45 | 7.3431 | \$4.24 | 30.3647 | \$14.21 | | | | |
| 50 | 8.159 | \$4.72 | 33.7385 | \$15.79 | (C) | | | |

To calculate variations beyond or in-between specified levels, multiply the desired HDD variance by the applicable statistical coefficient, and then multiply that sum by the applicable margin.

To obtain the cent per therm effect of the Warm Adjustment, divide the WARM Adjustment by the number of therms used during the billing month.

(continue to Sheet 195-5)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

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Ninth Revision of Sheet 195-5 Cancels Eighth Revision of Sheet 195-5

SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program)

(continued)

WARM BILL EFFECTS (continued):

Example Bill Calculation:

Here is the how the WARM adjustment is calculated for a residential **Rate Schedule 2** customer where the billing rate is \$0.90732 cents per therm, the HDD variance is 50 HDDs colder than normal, and the monthly therm usage is 129 therms:

HDD Differential: Normal HDDs: 600 HDDs

Actual HDDs: 650 HDDs

HDD variance: 600 - 650 = -50 HDDs

Equivalent Therms: HDD variance: -50 HDDs

Statistical coefficient: 0.16318 (C)

(C)

(I)

(R)

(1)

(I)

Equivalent therms: $-50 \times 0.16318 = -8.1590$ therms

Total Warm Adjustment: Equivalent therms: -8.1590 therms (C)

Margin Rate: \$0.57799

Total WARM Adj.: $-8.1590 \times \$0.57799 = (\$4.71582)$ (R)

Total WARM Adjustment

converted to cents per therm: Total WARM Adj. (\$4.71582)

Monthly usage: 129 therms

Cent/therm Adj.: (\$4.71582) / 129 = (\$0.03656) (R)

Billing Rate per therm: Current Rate/therm: \$0.90732

WARM cent/therm Adj. (\$0.03656)

WARM Billing Rate: \$0.90732 + (\$0.03656) = \$0.87076

Total WARM Bill: Customer Charge: \$8.00

Usage Charge: \$0.87076 (I)

Total $(129 \times \$0.87076) + \$8.00 = \$120.33$

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued October 23, 2020 NWN OPUC Advice No. 20-17

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First Revision of Sheet 196-1 Cancels Original Sheet 196-1

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

PURPOSE:

To amortize deferred amounts to Customers on the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order No. 19-105 in docket UG 344 entered on March 25, 2019, and Order No. 20-364 in docket UG 388 entered on October 16, 2020.

(T) (C)

DESCRIPTION:

The rate adjustments reflected in this Schedule will amortize deferred amounts to Customers reflecting the net benefit of the excess deferred income taxes (EDIT) associated with: 1) Non-Plant Gas Reserves; and 2) Plant, that result from the 2017 federal Tax Cuts and Jobs Act (TCJA).

1) Non-Plant Gas Reserves

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Non-Plant Gas Reserves will occur over three years. The total amount to be amortized is a credit of \$7.92 million, or \$2.6 million per year, prior to full revenue gross up.

(C)

This rate adjustment shall be effective for a 3-year period commencing November 1, 2020, with the last adjustments to become effective November 1, 2022 ending March 31, 2023, or such other date the Commission may approve.

(C)

Applicable:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

Rate Schedule 2 Rate Schedule 31
Rate Schedule 3 Rate Schedule 32
Rate Schedule 27 Rate Schedule 33

(C)

2) Plant

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Plant will occur until such time as the balance is fully amortized or the amortization schedule is otherwise changed in the Company's next general rate case with Commission approval. The total amount to be amortized is a credit of \$125.1 million, which will be amortized at \$3.0 million per year, prior to full revenue gross up.

(C)

This rate adjustment shall be effective commencing November 1, 2020.

(C)

Applicable:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

Rate Schedule 2 Rate Schedule 31
Rate Schedule 3
Rate Schedule 32
Rate Schedule 27
Rate Schedule 33

(continue to Sheet 196-2)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(continued)

RATE ADJUSTMENTS:

Effective: November 1, 2020

(C)

The effect of this adjustment is included in the Base Adjustment reflected in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

The volumetric adjustment applicable to each Rate Schedule is shown in the table below:

Non-Plant Gas Reserves:

| Schedule | Block | Temporary Adjustment (per therm) | Schedule | Block | Temporary Adjustment (per therm) | |
|----------|---------|--|----------|---------|--|---------|
| 2 | | (\$0.00516) | 32 ITF | Block 1 | (\$0.00263) | (R) (N) |
| 3 CSF | | (\$0.00516) | | Block 2 | (\$0.00224) | |
| 3 ISF | | (\$0.00648) | | Block 3 | (\$0.00158) | |
| 27 | | (\$0.00516) | | Block 4 | (\$0.00092) | |
| 31 CSF | Block 1 | (\$0.00609) | | Block 5 | (\$0.00053) | |
| | Block 2 | (\$0.00556) | | Block 6 | (\$0.00026) | (R) (N) |
| 31 CTF | Block 1 | (\$0.00585) | 32 CSI | Block 1 | (\$0.00237) | (N) (I) |
| | Block 2 | (\$0.00535) | | Block 2 | (\$0.00200) | (N) |
| 31 ISF | Block 1 | (\$0.00428) | | Block 3 | (\$0.00139) | (1) |
| | Block 2 | (\$0.00386) | | Block 4 | (\$0.00077) | (I) |
| 31 ITF | Block 1 | (\$0.00437) | | Block 5 | (\$0.00040) | (N) |
| | Block 2 | (\$0.00395) | | Block 6 | (\$0.00013) | (N) |
| 32 CSF | Block 1 | (\$0.00419) | 32 ISI | Block 1 | (\$0.00233) | (1) |
| | Block 2 | (\$0.00354) | | Block 2 | (\$0.00196) | |
| | Block 3 | (\$0.00245) | | Block 3 | (\$0.00136) | |
| | Block 4 | (\$0.00136) | | Block 4 | (\$0.00075) | |
| | Block 5 | (\$0.00058) | | Block 5 | (\$0.00039) | |
| | Block 6 | (\$0.00021) | | Block 6 | (\$0.00013) | (1) |
| 32 ISF | Block 1 | (\$0.00305) | 32 CTI | Block 1 | (\$0.00213) | (Ņ) |
| | Block 2 | (\$0.00257) | | Block 2 | (\$0.00181) | |
| | Block 3 | (\$0.00178) | | Block 3 | (\$0.00128) | |
| | Block 4 | (\$0.00099) | | Block 4 | (\$0.00075) | |
| | Block 5 | (\$0.00044) | | Block 5 | (\$0.00043) | |
| | Block 6 | (\$0.00016) | | Block 6 | (\$0.00021) | (1) |
| 32 CTF | Block 1 | (\$0.00306) | 32 ITI | Block 1 | (\$0.00213) | (Ņ) |
| | Block 2 | (\$0.00260) | | Block 2 | (\$0.00181) | |
| | Block 3 | (\$0.00184) | | Block 3 | (\$0.00128) | |
| | Block 4 | (\$0.00107) | | Block 4 | (\$0.00075) | |
| | Block 5 | (\$0.00061) | | Block 5 | (\$0.00043) | |
| | Block 6 | (\$0.00031) | | Block 6 | (\$0.00021) | (N) |
| | | | 33 | | \$0.00000 | (N) |

(continue to Sheet 196-3)

Issued October 23, 2020 NWN OPUC Advice No. 20-17

First Revision of Sheet 196-3 Cancels Original Sheet 196-3

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(continued)

Plant:

| Schedule | Block | Base Adjustment (per therm) | Schedule | Block | Base Adjustment (per therm) |
|----------|---------|-----------------------------------|----------|---------|-----------------------------------|
| 2 | | (\$0.00716) | 32 ITF | Block 1 | (\$0.00173) |
| 3 CSF | | (\$0.00500) | | Block 2 | (\$0.00147) |
| 3 ISF | | (\$0.00426) | | Block 3 | (\$0.00104) |
| 27 | | (\$0.00611) | | Block 4 | (\$0.00061) |
| 31 CSF | Block 1 | (\$0.00400) | | Block 5 | (\$0.00035) |
| | Block 2 | (\$0.00365) | | Block 6 | (\$0.00017) |
| 31 CTF | Block 1 | (\$0.00385) | 32 CSI | Block 1 | (\$0.00156) |
| | Block 2 | (\$0.00352) | | Block 2 | (\$0.00132) |
| 31 ISF | Block 1 | (\$0.00281) | | Block 3 | (\$0.00091) |
| | Block 2 | (\$0.00254) | | Block 4 | (\$0.00051) |
| 31 ITF | Block 1 | (\$0.00288) | | Block 5 | (\$0.00026) |
| | Block 2 | (\$0.00260) | | Block 6 | (\$0.00008) |
| 32 CSF | Block 1 | (\$0.00276) | 32 ISI | Block 1 | (\$0.00153) |
| | Block 2 | (\$0.00233) | | Block 2 | (\$0.00129) |
| | Block 3 | (\$0.00161) | | Block 3 | (\$0.00089) |
| | Block 4 | (\$0.00090) | | Block 4 | (\$0.00050) |
| | Block 5 | (\$0.00038) | | Block 5 | (\$0.00026) |
| | Block 6 | (\$0.00014) | | Block 6 | (\$0.00008) |
| 32 ISF | Block 1 | (\$0.00201) | 32 CTI | Block 1 | (\$0.00140) |
| | Block 2 | (\$0.00169) | | Block 2 | (\$0.00119) |
| | Block 3 | (\$0.00117) | | Block 3 | (\$0.00084) |
| | Block 4 | (\$0.00065) | | Block 4 | (\$0.00049) |
| | Block 5 | (\$0.00029) | | Block 5 | (\$0.00028) |
| | Block 6 | (\$0.00010) | | Block 6 | (\$0.00014) |
| 32 CTF | Block 1 | (\$0.00202) | 32 ITI | Block 1 | (\$0.00140) |
| | Block 2 | (\$0.00171) | | Block 2 | (\$0.00119) |
| | Block 3 | (\$0.00121) | | Block 3 | (\$0.00084) |
| | Block 4 | (\$0.00071) | | Block 4 | (\$0.00049) |
| | Block 5 | (\$0.00040) | | Block 5 | (\$0.00028) |
| | Block 6 | (\$0.00020) | | Block 6 | (\$0.00014) |
| | | | 33 | | \$0.00000 |

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Issued October 23, 2020 NWN OPUC Advice No. 20-17

EXHIBIT A

NW Natural UG 388 Twelve Months Ended October 31, 2021 (000)

| | | 2019 Results Per Company Filing at Present Rates | | 2021 Results Per Company Filing | Company Filed Required Change for Reasonable Return | Company Filed 2021 Results at Reasonable Return | Adjustments to Company 2021 Results | Adjusted 2021 Company Results (3) + (6) | Required Change for Reasonable Return | Results at Reasonable Return (7) + (8) | Attestation Adjustment to Company 2021 Results | Adjusted 2021 Company Results* (9) + (10) | CAT Revenues & Expenses Adj | Results at Reasonable Return w/ CAT (11) + (12) |
|----------|--|--|------------------|--|--|--|---|--|--|---|---|--|--------------------------------------|---|
| | SUMMARY SHEET | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1 | Operating Revenues | | | | | | | | | | | | | |
| 2 | General Business | 604,894 | 248 | 605,142 | 71,447 | 676,589 | - | 605,142 | 45,847 | 650,989 | (742) | 650,250 | 3,147 | 653,397 |
| 3 | Transportation | 17,715 | (430) | 17,285 | - | 17,285 | - | 17,285 | - | 17,285 | | 17,285 | - | 17,285 |
| 4 | Decoupling | (4,998) | 4,998 | - | - | - | - | - | - | - | | - | | - |
| 5 | WARM | (4,652) | 4,652 | - | - | - | - | - | - | - | | - | | - |
| 6 | Miscellaneous Revenues | 6,283 | (2,911) | 3,372 | | 3,372 | 101 | 3,473 | | 3,473 | | 3,473 | | 3,473 |
| 7 | Total Operating Revenues | 619,242 | 6,557 | 625,799 | 71,447 | 697,246 | 101 | 625,900 | 45,847 | 671,747 | (742) | 671,008 | 3,147 | 674,155 |
| 8 | Operating Expenses | | | | | | | | | | | | | |
| 9 | Gas Purchased | 237,624 | (903) | 236,721 | - | 236,721 | - | 236,721 | - | 236,721 | - | 236,721 | - | 236,721 |
| 10 | Transmission & Storage | 8,926 | 1,509 | 10,435 | - | 10,435 | (250) | 10,185 | - | 10,185 | - | 10,185 | - | 10,185 |
| 11 | Distribution | 46,682 | 7,275 | 53,957 | - | 53,957 | | 53,957 | - | 53,957 | - | 53,957 | - | 53,957 |
| 12 | Customer Accounts | 17,926 | 5,407 | 23,333 | - | 23,333 | - | 23,333 | - | 23,333 | - | 23,333 | - | 23,333 |
| 13 | Customer Service | 5,864 | 737 | 6,601 | - | 6,601 | - | 6,601 | - | 6,601 | - | 6,601 | - | 6,601 |
| 14 | Sales | 2,182 | (421) | 1,761 | - | 1,761 | - | 1,761 | - | 1,761 | - | 1,761 | - | 1,761 |
| 15 | OPUC Fees | 1,887 | (10) | 1,877 | 214 | 2,091 | 313 | 2,190 | 160 | 2,351 | (3) | 2,348 | 11.01 | 2,359 |
| 16 | Franchise Fees | 15,049 | (74) | 14,975 | 1,710 | 16,685 | (28) | 14,947 | 1,097 | 16,045 | (14) | 16,031 | 75.31 | 16,106 |
| 17 | Uncollectibles | 614 | (16) | 598 | 70 | 668 | 0 | 598 | 45 | 643 | (1) | 642 | 3.06 | 645 |
| 18 | General Operations & Maintenance | 3,848 | 1,079 | 4,927 | - | 4,927 | (2,186) | 2,741 | - | 2,741 | - | 2,741 | - | 2,741 |
| 19 | Admin & General Expenses | 65,683 | 13,586 | 79,269 | - | 79,269 | (8,228) | 71,041 | - | 71,041 | - | 71,041 | - | 71,041 |
| 20 21 | Environmental Rider | 5,000 | - | 5,000 | 1.994 | 5,000 | (40.070) | 5,000 | 4 200 | 5,000 | - (40) | 5,000 | 00 | 5,000 |
| 21 | Total Operation & Maintenance Depreciation & Amortization | 411,285 76,843 | 28,169 14,427 | 439,454 91,270 | 1,994 | 441,448 91,270 | (10,378) (1,290) | 429,076 89.980 | 1,302 | 430,378 89,980 | (18) (131) | 430,360 89,849 | 89 | 430,449 89.849 |
| 23 | Taxes Other than Income | 26.942 | 3,574 | 30,516 | - | 30.516 | (79) | 30,437 | - | 30,437 | (131) | 30,437 | 3.058 | 33,495 |
| 24 | Equity Floatation | 20,342 | 3,430 | 3,430 | - | 3.430 | (3,430) | 30,437 | | 30,437 | | 30,437 | 3,030 | 33,493 |
| 25 | Income Taxes | 15,510 | (11,088) | 4,422 | 18,755 | 23,177 | 3,462 | 7,883 | 12,029 | 19,912 | (118) | 19,794 | _ | 19.794 |
| 26 | Total Operating Expenses | 530,580 | 38,512 | 569,092 | 20,748 | 589,840 | (11,716) | 557,376 | 13,331 | 570,707 | (267) | 570,440 | 3,147 | 573,587 |
| 27 | Net Operating Revenues | 88,662 | (31,955) | 56,707 | 50,697 | 107,406 | 11,817 | 68,524 | 32,516 | 101,040 | (475) | 100,568 | - | 100,568 |
| 28 | Average Rate Base | | | | | | | | | | | | | |
| 29 | Utility Plant in Service | 2,805,289 | 383,802 | 3,189,091 | - | 3,189,091 | (19,450) | 3,169,641 | - | 3,169,641 | (6,842) | 3,162,799 | - | 3,162,799 |
| 30 Less: | Accumulated Depreciation & Amortization | (1,237,623) | (134,409) | (1,372,032) | - | (1,372,032) | 130 | (1,371,902) | _ | (1,371,902) | 71 | (1,371,831) | - | (1,371,831) |
| 31 | Accumulated Deferred Income Taxes | (410,685) | 689 | (409,996) | - | (409,996) | - | (409,996) | - | (409,996) | | (409,996) | | (409,996) |
| 32 | Accumulated Deferred Inv. Tax Credit | | - | | | | | <u>-</u> | | | | | - | - |
| 33 | Net Utility Plant | 1,156,981 | 250,082 | 1,407,063 | - | 1,407,063 | (19,320) | 1,387,743 | - | 1,387,743 | (6,771) | 1,380,972 | - | 1,380,972 |
| 34 | Plant Held for Future Use | - | - | - | - | - | - | - | - | - | | - | - | - |
| 0.5 | Other Bets Bess | | | | | | | | | | | | | |
| 35 | Other Rate Base Aid in Advance of Construction | (3.030) | (255) | (4.204) | | (4.204) | | (4.204) | | (4.204) | | (4.204) | | (4.204) |
| 36 37 | Customer Deposits | (3,939) (2,894) | (355) 203 | (4,294) (2,691) | - | (4,294) (2,691) | - | (4,294) (2,691) | - | (4,294) (2,691) | | (4,294) (2,691) | | (4,294) (2,691) |
| 38 | Gas Inventory | 36,104 | (6,346) | 29,758 | <u>-</u> | 29,758 | - | 29,758 | - | 29,758 | | 29,758 | · - | 29,758 |
| 39 | Materials & Supplies | 12,780 | 1,694 | 14,474 | - | 14,474 | (1,694) | 12,780 | _ | 12,780 | | 12,780 | _ | 12,780 |
| 40 | Weatherization Loans | , | 1,001 | , | | , | (1,001) | , | | , | | , | | , |
| | | _ | _ | _ | _ | _ | _ | _ | _ | _ | | _ | _ | _ |
| 41 | Prepayments | - | - | - | - | - | - | - | - | - | | - | - | - |
| 42 | Misc. Deferred Debits & Credits Misc. Rate Base Additions/(Deductions) | - | - | - | - | - | - | - | - | - | | - | - | - |
| 43 | EDIT; Leasehold Improv. | 15,379 | 12,006 | 27,385 | _ | 27,385 | (4) | 27,381 | _ | 27,381 | | 27,381 | _ | 27,381 |
| 44 | Total Average Rate Base | 1,214,411 | 257,284 | 1,471,695 | | 1,471,695 | (21,018) | 1,450,677 | | 1,450,677 | (6,771) | 1,443,906 | | 1,443,906 |
| | • | , , | 20.,204 | | | | (2.,510) | | | | (0,711) | | | |
| 45 46 | Rate of Return Implied Return on Equity | 7.301% 10.006% | | 3.853% 3.110% | | 7.298% 10.000% | | 4.724% 4.917% | | 6.965% 9.400% | | 6.965% 9.400% | | 6.965% 9.400% |

^{*} Includes a \$3k rounding adjustment.

EXHIBIT B

NW Natural Oregon Jurisdictional Rate Case Docket UG 388 Test Year Twelve Months Ended October 31, 2021 Rate Spread Summary

| | | | CUSTOMER CLASS SERVICE TYPE | Residential Sales Firm | Commercial Sales Firm | Industrial Sales Firm | Commercial Sales Firm | Commercial Sales Firm | Commercial Transportation Firm | Industrial Sales Firm | Industrial Transportation Firm | Commercial Sales Firm | Industrial Sales Firm | Commercial Transportation Firm | Industrial Transportation Firm | Commercial Sales Interruptible | Industrial Sales Interruptible | Industrial Transportation Interruptible |
|---------|---|-----|--------------------------------|--------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------------|-----------------------------|--------------------------------------|------------------------------|-----------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|
| Line No |). | | RATE SCHEDULE | 02 | 03CSF | 03ISF | 27CSF | 31CSF | 31CTF | 31ISF | 31ITF | 32CSF | 32ISF | 32CTF | 32ITF | 32CSI | 32ISI | 32CTI/32ITI |
| | | | Oregon Total | | | | | | | | | | | | | | | |
| 1 2 | Current Revenue Current Margin | [1] | \$620,665,735 \$378,567,792 | \$390,706,141 \$254,772,129 | \$137,288,632 \$77,838,498 | \$3,678,408 \$1,940,175 | \$1,071,122 \$637,828 | \$15,662,353 \$7,852,361 | \$1,031,425 \$1,031,425 | \$7,442,007 \$3,031,708 | \$123,711 \$123,711 | \$25,906,079 \$10,535,052 | \$7,784,255 \$2,329,451 | \$1,174,671 \$1,174,671 | \$6,628,135 \$6,628,135 | \$6,808,968 \$1,803,595 | \$8,793,619 \$2,302,847 | \$6,566,209 \$6,566,209 |
| 3 | Percent of Current Margin (at Present Rates) | | 100.00% | 67.30% | 20.56% | 0.51% | 0.17% | 2.07% | 0.27% | 0.80% | 0.03% | 2.78% | 0.62% | 0.31% | 1.75% | 0.48% | 0.61% | 1.73% |
| 4 | Margin Increase to Revenue Requirement per Stipulation | | \$45,847,253 | | | | | | | | | | | | | | | |
| 5 | Corporate Activity Tax Adjustment to Revenue Requirement | | \$3,147,388 | | | | | | | | | | | | | | | |
| 6 | Attestation Adjustment to Revenue Requirement | | (\$741,530) | | | | | | | | | | | | | | | |
| 7 | Incremental Margin Increase to Revenue Requirement | [2] | \$48,253,111 | | | | | | | | | | | | | | | |
| | Revenues Per UG 388 Settlement | | | | | | | | | | | | | | | | | |
| | at November 1, 2020 Effective Date | | | 02 | 03CSF | 03ISF | 27CSF | 31CSF | 31CTF | 31ISF | 31ITF | 32CSF | 32ISF | 32CTF | 32ITF | 32CSI | 32ISI | 32CTI/32ITI |
| 8 | Margin Revenue Increment | [3] | \$48,253,111 | \$32,772,263 | \$13,418,314 | \$84,739 | \$81,241 | \$342,775 | \$45,042 | \$132,382 | \$5,403 | \$459,687 | \$101,681 | \$51,332 | \$289,274 | \$78,749 | \$100,604 | \$286,866 |
| 9 | Margin Revenue at Effective Date | | \$426,820,904 | \$287,544,392 | \$91,256,811 | \$2,024,914 | \$719,068 | \$8,195,136 | \$1,076,467 | \$3,164,091 | \$129,115 | \$10,994,739 | \$2,431,131 | \$1,226,002 | \$6,917,409 | \$1,882,343 | \$2,403,451 | \$6,853,075 |
| 10 | Total Revenue Increment | [4] | \$48,943,258 | \$33,229,213 | \$13,585,625 | \$88,364 | \$82,388 | \$356,306 | \$48,671 | \$135,030 | \$5,838 | \$468,548 | \$99,975 | \$55,446 | \$312,322 | \$72,149 | \$91,953 | \$311,427 |
| 11 | Total Revenue at Effective Date | | \$669,608,992 | \$423,935,355 | \$150,874,257 | \$3,766,772 | \$1,153,511 | \$16,018,659 | \$1,080,096 | \$7,577,037 | \$129,550 | \$26,374,628 | \$7,884,230 | \$1,230,117 | \$6,940,458 | \$6,881,117 | \$8,885,572 | \$6,877,636 |
| 12 | Percent Margin Increase to Revenue | | 12.75% | 12.86% | 17.24% | 4.37% | 12.74% | 4.37% | 4.37% | 4.37% | 4.37% | 4.36% | 4.37% | 4.37% | 4.36% | 4.37% | 4.37% | 4.37% |
| 13 | Percent Revenue Increase | [4] | 7.89% | 8.50% | 9.90% | 2.40% | 7.69% | 2.27% | 4.72% | 1.81% | 4.72% | 1.81% | 1.28% | 4.72% | 4.71% | 1.06% | 1.05% | 4.74% |

^[1] Current revenue less miscellaneous and special contract revenue.

^[2] Equals the sum of Lines 4, 5, 6.

^[3] The revenue requirement increments are based on volumetric billing rates rounded to the fifth decimal as necessitated by the Company's tariff. Therefore, there may be a small discrepancy between the indicated revenue requirement presented at Line 7 and the revenues at the effective date at Line 9.

^[4] Includes temporary revenue adjustments associated with the CAT, gas reserves EDIT true-up credit, and an adjustment for weighted average cost of gas (WACOG) associated with changes to commodity costs per the UG 388 final Order.

NW Natural Rates & Regulatory Affairs UG 388: Compliance Filing

Calculation of Effect on Customer Average Bill by Rate Schedule [1]

All Volumes in Therms

| | | UG 388 | | | UG 388 Normal | Current | UG 388 | Current | | | UG 388 pl | ius PGA | | | | UG 388 | | |
|--------------------|--------------------|----------------------------|---------------------------|-------------------|------------------|---|-------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------|-------------------------------|-------------------------------|-----------------------|----------------|
| | | Oregon | | UG 388 | Therms | Minimum | Minimum | 11/1/2019 | 11/1/2020 | 11/1/2020 | 11/1/2020 | 11/1/2020 | 11/1/2020 | 11/1/2020 | 11/1/2019 | 11/1/2020 | Change in | 11/1/2020 |
| | | Normalized | Therms in | End of Period | Monthly | Monthly | Monthly | Billing | Base | Base Rate | Pipeline Capacity | Commodity | Temporary | Proposed | Current | Proposed | Average | Proposed |
| | _ | Volumes | Block | Customers | Average use | Charge | Charge | Rates | Rate | Adj. | Rate (Demand) | Rate | Adjustment | Rates M=H+I+J+K+L | Average Bill [2] N=E+(D*G) | Average Bill [2] O=F+(D*M) | Monthly Bill \$ P=O-N | % Bill Chang |
| Schedule | Block | A | В | с | D | E | F | G | н | ı | J | K | L | M | N=E+(D-G) | 0=F+(D-WI) | P=U-N P | Q=(0-N)/N Q |
| | | | | | | | 4 | | 4 | | | | 4 | 4 | 4 | 4 | 4 | |
| 2 R 3 CFS | N/A N/A | 397,528,668 173,857,392 | N/A N/A | 623,209 59,995 | 53.2 241.5 | \$8.00 \$15.00 | \$8.00 \$15.00 | \$0.86564 \$0.75895 | \$0.57799 \$0.46794 | \$0.00000 | \$0.10027 \$0.10027 | \$0.25644 \$0.25644 | (\$0.02738) (\$0.02246) | \$0.90732 \$0.80219 | \$54.01 \$198.28 | \$56.23 \$208.72 | \$2.22 \$10.44 | |
| 3 IFS | N/A | 5,083,337 | N/A | 350 | 1,210.3 | \$15.00 | \$15.00 | \$0.76800 | \$0.39243 | \$0.00000 | \$0.10027 | \$0.25644 | \$0.02078 | \$0.76992 | \$944.52 | \$946.85 | \$2.33 | |
| 27 | N/A | 1,267,136 | N/A | 2,299 | 45.9 | \$6.00 | \$8.00 | \$0.74863 | \$0.39846 | \$0.00000 | \$0.10027 | \$0.25644 | (\$0.00447) | \$0.75070 | \$40.39 | \$42.48 | \$2.09 | |
| 31C Firm Sales | Block 1 | 12,134,053 | 2,000 | 676 | 2,816.0 | \$325.00 | \$325.00 | \$0.51906 | \$0.25989 | \$0.00000 | \$0.00000 | \$0.25644 | (\$0.00980) | \$0.50653 | | | | |
| | Block 2 TOTAL | 10,705,676 | all additional | | | | | \$0.49790 | \$0.23713 | \$0.00000 | \$0.00000 | \$0.25644 | (\$0.00939) | \$0.48418 | \$1,769.41 | \$1,733.15 | (\$36.26) | |
| IC Firm Transpt | Block 1 | 1.237.478 | 2.000 | 59 | 4,460.0 | \$575.00 | \$575.00 | \$0.21170 | \$0.22948 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00433) | \$0.22515 | \$1,769.41 | \$1,733.15 | (\$36.26) | |
| | Block 2 | 1,920,419 | all additional | | ,,,,,,,,, | *************************************** | ******** | \$0.19357 | \$0.20980 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00393) | \$0.20587 | | | | |
| | TOTAL | | | | | | | | 4 | | | | | 4 | \$1,474.58 | \$1,531.74 | \$57.16 | |
| 31I Firm Sales | Block 1 Block 2 | 4,148,074 8,749,504 | 2,000 all additional | 206 | 5,217.0 | \$325.00 | \$325.00 | \$0.47361 \$0.45513 | \$0.20042 \$0.18068 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02238 \$0.02272 | \$0.47924 \$0.45984 | | | | |
| | TOTAL | 8,743,304 | an additional | | | | | 50.45515 | 30.10000 | \$0.00000 | \$0.00000 | Ş0.23044 | \$0.02272 | 30.43364 | \$2,736.37 | \$2,762.79 | \$26.42 | |
| 11 Firm Transpt | Block 1 | 118,697 | 2,000 | 5 | 8,645.0 | \$575.00 | \$575.00 | \$0.18875 | \$0.20139 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00315) | \$0.19824 | | | • | |
| | Block 2 | 400,006 | all additional | | | | | \$0.17064 | \$0.18202 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00282) | \$0.17920 | 42.005.40 | 42.452.25 | 475.00 | |
| 32C Firm Sales | Block 1 | 33,364,119 | 10,000 | 526 | 7,122.0 | \$675.00 | \$675.00 | \$0.40228 | \$0.12925 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02238 | \$0.40807 | \$2,086.40 | \$2,162.26 | \$75.86 | |
| Ze i i i i i suies | Block 2 | 9,992,148 | 20,000 | | 7,122.0 | Ç073.00 | Ç075.00 | \$0.38411 | \$0.10911 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02289 | \$0.38844 | | | | |
| | Block 3 | 1,397,941 | 20,000 | | | | | \$0.35393 | \$0.07565 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02372 | \$0.35581 | | | | |
| | Block 4 | 197,195 | 100,000 | | | | | \$0.32368 | \$0.04208 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02457 | \$0.32309 | | | | |
| | Block 5 Block 6 | 0 | 600,000 all additional | | | | | \$0.30178 \$0.29148 | \$0.01796 \$0.00652 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02519 \$0.02514 | \$0.29959 \$0.28810 | | | | |
| | TOTAL | · · | an additional | | | | | 30.23140 | \$0.0003 <u>2</u> | \$0.00000 | \$0.00000 | 30.23044 | 30.02314 | 30.20010 | \$3,540.04 | \$3,581.27 | \$41.23 | |
| 321 Firm Sales | Block 1 | 6,000,723 | 10,000 | | 20,142.0 | \$675.00 | \$675.00 | \$0.39567 | \$0.11887 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02328 | \$0.39859 | | | | |
| | Block 2 | 6,072,266 | 20,000 | | | | | \$0.37861 | \$0.10035 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02366 | \$0.38045 | | | | |
| | Block 3 Block 4 | 2,271,665 1,607,504 | 20,000 | | | | | \$0.35012 \$0.32170 | \$0.06942 \$0.03858 | \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02427 \$0.02488 | \$0.35013 \$0.31990 | | | | |
| | Block 5 | 0 | 600,000 | | | | | \$0.30188 | \$0.01706 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02532 | \$0.29882 | | | | |
| | Block 6 | 0 | all additional | | | | | \$0.29178 | \$0.00623 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02526 | \$0.28793 | | | | |
| C F: T | TOTAL Block 1 | 3.279.561 | 10.000 | 33 | 19.888.0 | \$925.00 | \$925.00 | \$0.11139 | \$0.12059 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00228) | \$0.11831 | \$8,471.56 | \$8,519.42 | \$47.86 | |
| C Firm Transpt | Block 2 | 2,720,836 | 20,000 | | 19,888.0 | \$925.00 | \$925.00 | \$0.11139 | \$0.10247 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00228) | \$0.11831 | | | | |
| | Block 3 | 1,048,244 | 20,000 | | | | | \$0.06702 | \$0.07236 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00131) | \$0.07103 | | | | |
| | Block 4 | 814,825 | 100,000 | | | | | \$0.03931 | \$0.04222 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00073) | \$0.04149 | | | | |
| | Block 5 Block 6 | 12,377 | 600,000 | | | | | \$0.02264 | \$0.02409 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00047) | \$0.02362 | | | | |
| | TOTAL | 0 | all additional | | | | | \$0.01160 | \$0.01210 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00023) | \$0.01187 | \$2,975.59 | \$3,102.44 | \$126.85 | |
| 21 Firm Transpt | Block 1 | 10,055,646 | 10,000 | 106 | 69,997.0 | \$925.00 | \$925.00 | \$0.11139 | \$0.11903 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00192) | \$0.11711 | | | | |
| | Block 2 | 15,265,458 | 20,000 | | | | | \$0.09473 | \$0.10116 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00161) | \$0.09955 | | | | |
| | Block 3 Block 4 | 10,449,168 22,599,870 | 20,000 100,000 | | | | | \$0.06702 \$0.03931 | \$0.07142 \$0.04168 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | (\$0.00110) (\$0.00060) | \$0.07032 \$0.04108 | | | | |
| | Block 5 | 24,971,483 | 600,000 | | | | | \$0.03931 | \$0.02379 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00080) | \$0.02350 | | | | |
| | Block 6 | 5,694,567 | all additional | | | | | \$0.01160 | \$0.01194 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00008) | \$0.01186 | | | | |
| | TOTAL | | | | | | | | 4 | | | | | 4 | \$6,059.98 | \$6,314.98 | \$255.00 | |
| 2C Interr Sales | Block 1 Block 2 | 4,466,990 5,267,214 | 10,000 20.000 | | 34,618.0 | \$675.00 | \$675.00 | \$0.39642 \$0.37925 | \$0.11743 \$0.09914 | \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02412 \$0.02441 | \$0.39799 \$0.37999 | | | | |
| | Block 3 | 3,055,988 | 20,000 | | | | | \$0.35057 | \$0.06862 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02441 | \$0.34992 | | | | |
| | Block 4 | 6,002,700 | 100,000 | | | | | \$0.32190 | \$0.03810 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02536 | \$0.31990 | | | | |
| | Block 5 Block 6 | 1,562,403 | 600,000 all additional | | | | | \$0.30470 \$0.29200 | \$0.01978 \$0.00638 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02565 \$0.02568 | \$0.30187 \$0.28850 | | | | |
| | TOTAL | 0 | an auultional | | | | | şu.29200 | \$U.UUb38 | \$0.0000 | \$0.00000 | şU.25b44 | \$U.U2568 | şU.28850 | \$13,843.13 | \$13,870.63 | \$27.50 | |
| 21 Interr Sales | Block 1 | 5,945,061 | 10,000 | 59 | 37,282.0 | \$675.00 | \$675.00 | \$0.39630 | \$0.11691 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02426 | \$0.39761 | V10,045.15 | \$15,676.05 | V27.50 | |
| | Block 2 | 7,316,869 | 20,000 | | | | | \$0.37920 | \$0.09869 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02451 | \$0.37964 | | | | |
| | Block 3 | 3,444,126 | 20,000 | | | | | \$0.35066 | \$0.06831 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02499 | \$0.34974 | | | | |
| | Block 4 Block 5 | 6,661,250 3,028,643 | 100,000 600,000 | | | | | \$0.32212 \$0.30500 | \$0.03792 \$0.01968 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.25644 \$0.25644 | \$0.02547 \$0.02574 | \$0.31983 \$0.30186 | | | | |
| | Block 6 | | all additional | | | | | \$0.29241 | \$0.00634 | \$0.00000 | \$0.00000 | \$0.25644 | \$0.02576 | \$0.28854 | | | | |
| | TOTAL | | | | | | | ** | 4 | | | | ***** | 4 | \$14,775.51 | \$14,790.71 | \$15.20 | |
| C Inter Transpt | Block 1 Block 2 | 904,856 1,564,539 | 10,000 20,000 | | 129,861.9 | \$925.00 | \$925.00 | \$0.10922 \$0.09291 | \$0.11522 \$0.09794 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | (\$0.00162) (\$0.00137) | \$0.11360 \$0.09657 | | | | |
| | Block 2 Block 3 | 1,564,539 | 20,000 | | | | | \$0.09291 | \$0.09794 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00137) | \$0.09657 | | | | |
| | Block 4 | 4,538,472 | 100,000 | | | | | \$0.03853 | \$0.04033 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00056) | \$0.03977 | | | | |
| | Block 5 | 4,351,658 | 600,000 | | | | | \$0.02224 | \$0.02306 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00030) | \$0.02276 | | | | |
| | Block 6 TOTAL | 0 | all additional | | | | | \$0.01138 | \$0.01156 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00016) | \$0.01140 | ćo 267 20 | Ć0 E22 44 | \$264.02 | |
| 21 Inter Transpt | Block 1 | 6,416,694 | 10,000 | 76 | 207,184.0 | \$925.00 | \$925.00 | \$0.10922 | \$0.11522 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00153) | \$0.11369 | \$8,267.28 | \$8,532.11 | \$264.83 | |
| | Block 2 | 10,633,439 | 20,000 | | , | +323.00 | +223.00 | \$0.09291 | \$0.09794 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00133) | \$0.09665 | | | | |
| | Block 3 | 7,802,246 | 20,000 | | | | | \$0.06574 | \$0.06915 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00089) | \$0.06826 | | | | |
| | Block 4 | 23,254,495 | 100,000 | | | | | \$0.03853 | \$0.04033 | \$0.00000 | \$0.00000 | \$0.00000 | (\$0.00047) | \$0.03986 | | | | |
| | Block 5 Block 6 | 52,844,872 81,444,481 | 600,000 all additional | | | | | \$0.02224 \$0.01138 | \$0.02306 \$0.01156 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | \$0.00000 \$0.00000 | (\$0.00023) (\$0.00006) | \$0.02283 \$0.01150 | | | | |
| | TOTAL | 01,444,401 | an additional | | | | | JU.U1138 | | | 30.00000 | | | | \$10,314.97 | \$10,651.61 | \$336.64 | |
| | | 0 | N/A | 0 | 0.0 | \$38.250.00 | 4 | \$0.00580 | \$0.00574 | \$0,00000 | \$0.00000 | \$0,00000 | \$0,00000 | \$0.00574 | \$38,250.00 | \$38,250,00 | \$0.00 | |

¹⁰ Inc. Approximately and 32 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules. [2] Average Bill rate calculated using the UG 388 volumes and customer count.