



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

July 31, 2023

NWN OPUC Advice No. 23-09 / UG 476
(UM 1027)

VIA ELECTRONIC FILING

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

**Re: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED
ACCOUNTS RELATING TO: UM 1027 - Distribution Margin Normalization
(Decoupling)**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,¹ stated to become effective with service on and after November 1, 2023, as follows:

Fourteenth Revision of Sheet 190-1	Schedule 190	Partial Decoupling Mechanism
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Purpose

The purpose of this filing is to request amortization of the deferred balances relating to docket UM 1027, Distribution Margin Normalization (Decoupling) implemented in accordance with ORS 757.262 to be effective November 1, 2023. The Company revises rates for this purpose annually; the last filing was effective November 1, 2022.

Background

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

Proposed Changes

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2022 and the application of the new temporary adjustment is an increase to the Company's annual revenues by \$10,566,027, or 1.24%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms per month will increase by \$1.62. The monthly decrease for the average commercial Rate Schedule 3 customer using 255 therms per month is \$1.57, and the monthly increase for the average commercial Rate Schedule 31 customer using 2,816 therms is \$26.25.

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

The proposed adjustments for the amortization of the Decoupling account are \$0.00566 per therm for residential Rate Schedule 2 customers, (\$0.04545) per therm for commercial Rate Schedule 3 customers, and (\$0.01571) for commercial Rate Schedule 31 customers.

In compliance with OAR 860-022-0025, the Company states that the number of customers affected by the proposed change is 636,785 residential customers and 59,825 commercial customers.

Conclusion

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

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

Please address correspondence on this matter to Lora Bourdo at lora.bourdo@nwnatural.com with copies to:

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

Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Senior Manager

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fourteenth Revision of Sheet 190-1
Cancels Thirteenth 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.

APPLICABLE:

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

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

ADJUSTMENT TO RATE SCHEDULES:

Effective: November 1, 2023

(C)

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

Residential Rate Schedules:	\$0.00566
Commercial Rate Schedule 3:	(\$0.04545)
Commercial Rate Schedule 31:	(\$0.01571)

(T)(I)

(R)

(I)

PARTIAL DECOUPLING DEFERRAL ACCOUNT:

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

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

(continue to Sheet 190-2)

Issued July 31, 2023
NWN OPUC Advice No. 23-09

Effective with service on
and after November 1, 2023

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations
Distribution Margin Normalization (Decoupling)

UM 1027

NWN OPUC Advice No. 23-09 / UG 476

July 31, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations

Distribution Margin Normalization (Decoupling)

NWN OPUC ADVICE NO. 23-09 / UG 476

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151852 Amortization of Oregon RS 3 Commercial Decoupling	7
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NW Natural
 Rates & Regulatory Affairs
 2023-24 PGA - Oregon: August Filing
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS
 ALL VOLUMES IN THERMS

		Residential Decoupling			Commercial Decoupling - C3			Commercial Decoupling - C31				
		2,408,297 Temporary Increment			(8,214,337) Temporary Increment			(346,620) Temporary Increment				
		N/A rev sensitive factor is built in			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in				
		2,408,297 to residential			(8,214,337) to commercial 3			(346,620) to commercial 31				
Column F	Amount to Amortize:	Multiplier K	Volumes L	Increment M	Multiplier N	Volumes O	Increment P	Multiplier Q	Volumes R	Increment S		
2	Oregon PGA											
3	Proposed Amount: Volumes page, Revenue Sensitive Multiplier:											
4												
5												
6	Schedule Block A											
7	2R 425,261,320	1.0	425,261,320	\$0.00566	0.0	0	\$0.00000	0.0	0	\$0.00000		
8	3C Firm Sales 180,723,276	0.0	0	\$0.00000	1.0	180,723,276	(\$0.04545)	0.0	0	\$0.00000		
9	3I Firm Sales 5,242,606	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
10	27 Dry Out 790,225	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
11	31C Firm Sales Block 1 10,541,198	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	10,541,198	(\$0.01571)		
12	Block 2 11,528,162	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	11,528,162	(\$0.01571)		
13	31C Firm Trans Block 1 1,150,855	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
14	Block 2 1,621,395	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
15	31I Firm Sales Block 1 3,851,855	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
16	Block 2 8,832,261	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
17	31I Firm Trans Block 1 153,988	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
18	Block 2 363,573	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
19	32C Firm Sales Block 1 31,802,850	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
20	Block 2 10,782,597	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
21	Block 3 2,237,041	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
22	Block 4 1,038,828	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
23	Block 5 30,626	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
24	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
25	32I Firm Sales Block 1 7,308,477	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
26	Block 2 7,116,901	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
27	Block 3 2,428,784	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
28	Block 4 1,682,852	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
29	Block 5 210,463	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
30	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
31	32C Firm Trans Block 1 2,586,658	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
32	Block 2 2,000,143	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
33	Block 3 713,689	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
34	Block 4 908,192	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
35	Block 5 22,758	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
36	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
37	32I Firm Trans Block 1 11,491,095	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
38	Block 2 16,722,073	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
39	Block 3 10,683,887	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
40	Block 4 22,101,234	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
41	Block 5 23,116,595	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
42	Block 6 7,997,925	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
43	32C Interr Sales Block 1 4,812,286	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
44	Block 2 6,912,175	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
45	Block 3 3,915,818	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
46	Block 4 6,195,667	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
47	Block 5 3,369,903	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
48	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
49	32I Interr Sales Block 1 4,976,544	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
50	Block 2 6,358,575	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
51	Block 3 3,824,879	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
52	Block 4 11,455,866	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
53	Block 5 6,274,793	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
54	Block 6 1,589,833	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
55	32C Interr Trans Block 1 787,487	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
56	Block 2 1,577,765	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
57	Block 3 946,128	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
58	Block 4 3,171,260	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
59	Block 5 663,407	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
60	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
61	32I Interr Trans Block 1 6,332,023	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
62	Block 2 10,799,708	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
63	Block 3 7,423,918	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
64	Block 4 17,235,563	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
65	Block 5 38,975,154	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
66	Block 6 98,124,177	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
67	Special Contracts 51,198,641	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000		
68												
69	TOTALS		1,109,965,950			425,261,320	\$ 0.00566		180,723,276	\$ (0.04545)	22,069,360	\$ (0.01571)
70	Sources for line 2 above:											
71	Inputs page		Line 39			Line 41			Line 43			
72	Tariff Schedules											
73	Rate Adjustment Schedule		Sched 190			Sched 190			Sched 190			

											Advice 23-09
											See note [6]
1	Oregon PGA		Normal	Minimum	3/15/2023	3/15/2023	Proposed	Proposed			Proposed
2	Normalized		Therms				11/1/2023	11/1/2023			11/1/2023
3	Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Decoupling	Decoupling			Decoupling
4	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill			% Bill Change
5						F=D*(C * E)	Q = D*(C * P)				R = (Q - F)/F
6	Schedule	Block	A	B	C	D	E	F	P	Q	R
7	2R		425,261,320	N/A	56	\$8.00	\$1,43686	\$88.46	\$1,46568	\$90.08	1.8%
8	3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1,18666	\$317.60	\$1,18051	\$316.03	-0.5%
9	3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1,13570	\$1,495.95	\$1,13570	\$1,495.95	0.0%
10	27 Dry Out		790,225	N/A	44	\$8.00	\$1,16589	\$59.30	\$1,16589	\$59.30	0.0%
11	31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0,85127	\$2,700.12	\$0,86059	\$2,726.37	1.0%
12		Block 2	11,528,162	all additional			\$0,82424		\$0,83356		
13	31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0,28505	\$1,645.54	\$0,28505	\$1,645.54	0.0%
14		Block 2	1,621,395	all additional			\$0,26119		\$0,26119		
15	31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0,84102	\$5,095.29	\$0,84102	\$5,095.29	0.0%
16		Block 2	8,832,261	all additional			\$0,81786		\$0,81786		
17	31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0,24605	\$1,995.36	\$0,24605	\$1,995.36	0.0%
18		Block 2	363,573	all additional			\$0,22309		\$0,22309		
19	32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0,76861	\$6,088.29	\$0,76861	\$6,088.29	0.0%
20		Block 2	10,782,597	20,000			\$0,74322		\$0,74322		
21		Block 3	2,237,041	20,000			\$0,70109		\$0,70109		
22		Block 4	1,038,828	100,000			\$0,65879		\$0,65879		
23		Block 5	30,626	600,000			\$0,62840		\$0,62840		
24		Block 6	0	all additional			\$0,61401		\$0,61401		
25	32I Firm Sales	Block 1	7,308,477	10,000	18,823	\$675.00	\$0,73013	\$14,247.56	\$0,73013	\$14,247.56	0.0%
26		Block 2	7,116,901	20,000			\$0,71078		\$0,71078		
27		Block 3	2,428,784	20,000			\$0,67847		\$0,67847		
28		Block 4	1,682,852	100,000			\$0,64624		\$0,64624		
29		Block 5	210,463	600,000			\$0,62372		\$0,62372		
30		Block 6	0	all additional			\$0,61239		\$0,61239		
31	32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0,13291	\$3,390.69	\$0,13291	\$3,390.69	0.0%
32		Block 2	2,000,143	20,000			\$0,11396		\$0,11396		
33		Block 3	713,689	20,000			\$0,08251		\$0,08251		
34		Block 4	908,192	100,000			\$0,05102		\$0,05102		
35		Block 5	22,758	600,000			\$0,03209		\$0,03209		
36		Block 6	0	all additional			\$0,01952		\$0,01952		
37	32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0,13069	\$7,487.37	\$0,13069	\$7,487.37	0.0%
38		Block 2	16,722,073	20,000			\$0,11214		\$0,11214		
39		Block 3	10,683,887	20,000			\$0,08125		\$0,08125		
40		Block 4	22,101,234	100,000			\$0,05039		\$0,05039		
41		Block 5	23,116,595	600,000			\$0,03179		\$0,03179		
42		Block 6	7,997,925	all additional			\$0,01948		\$0,01948		
43	32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0,74068	\$38,643.34	\$0,74068	\$38,643.34	0.0%
44		Block 2	6,912,175	20,000			\$0,71933		\$0,71933		
45		Block 3	3,915,818	20,000			\$0,68371		\$0,68371		
46		Block 4	6,195,667	100,000			\$0,64806		\$0,64806		
47		Block 5	3,369,903	600,000			\$0,62665		\$0,62665		
48		Block 6	0	all additional			\$0,61101		\$0,61101		
49	32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0,72514	\$30,744.73	\$0,72514	\$30,744.73	0.0%
50		Block 2	6,358,575	20,000			\$0,70622		\$0,70622		
51		Block 3	3,824,879	20,000			\$0,67469		\$0,67469		
52		Block 4	11,455,866	100,000			\$0,64312		\$0,64312		
53		Block 5	6,274,793	600,000			\$0,62420		\$0,62420		
54		Block 6	1,589,833	all additional			\$0,61033		\$0,61033		
55	32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0,12584	\$12,252.01	\$0,12584	\$12,252.01	0.0%
56		Block 2	1,577,765	20,000			\$0,10802		\$0,10802		
57		Block 3	946,128	20,000			\$0,07829		\$0,07829		
58		Block 4	3,171,260	100,000			\$0,04854		\$0,04854		
59		Block 5	663,407	600,000			\$0,03070		\$0,03070		
60		Block 6	0	all additional			\$0,01883		\$0,01883		
61	32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0,12605	\$12,645.11	\$0,12605	\$12,645.11	0.0%
62		Block 2	10,799,708	20,000			\$0,10821		\$0,10821		
63		Block 3	7,423,918	20,000			\$0,07848		\$0,07848		
64		Block 4	17,235,563	100,000			\$0,04873		\$0,04873		
65		Block 5	38,975,154	600,000			\$0,03090		\$0,03090		
66		Block 6	98,124,177	all additional			\$0,01900		\$0,01900		
67	Special Contracts		51,198,641	N/A	0	\$0	\$0,00000	\$0.00	\$0,00000	\$0.00	
68											
69	Totals		1,109,965,950								

70
 71 [1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.
 72 [2] Tariff Advice Notice 23-05: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 73 [3] Tariff Advice Notice 23-06: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 74 [4] Tariff Advice Notice 23-07: Non-Gas Cost Deferral Amortizations - SRRM
 75 [5] Tariff Advice Notice 23-08: Non-Gas Cost Deferral Amortizations - Industrial DSM
 76 [6] Tariff Advice Notice 23-09: Non-Gas Cost Deferral Amortizations - Decoupling
 77 [7] Tariff Advice Notice 23-10: Non-Gas Cost Deferral Amortizations - WARM
 78 [8] Tariff Advice Notice 23-11: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization
 79 [9] Tariff Advice Notice 23-12: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues
 80 [10] Tariff Advice Notice 23-13: Non-Gas Cost Amortization - Regulatory Rate Adjustment
 81 [11] Tariff Advice Notice 23-14: Non-Gas Cost Amortization - Residential Rate Mitigation
 82 [12] Tariff Advice Notice 23-15: Non-Gas Cost Amortization - RNG Transport Allocation
 83 [13] Tariff Advice Notice 23-16: COVID Years 2 & 3
 84 [14] Tariff Advice Notice 23-17: Non-Gas Cost Amortization - TSA Security Directive
 85 [15] Tariff Advice Notice 23-18: CCI's
 86 [16] Tariff Advice Notice 23-19: PGA
 87 [17] Tariff Advice Notice 23-20: RNG Adj Mechanism

NW Natural
Rates and Regulatory Affairs
2023-2024 PGA Filing - OREGON
Basis for Revenue Related Costs

	Twelve Months <u>Ended 06/30/23</u>	
1		
2		
3	\$ 977,383,649	
4	\$ 981,971,599	
5		
6	n/a	0.430% Statutory rate
7	\$ 22,573,887	2.299% Line 7 ÷ Line 4
8	<u>\$ 881,388</u>	<u>0.090% Line 8 ÷ Line 4</u>
9		
10		<u>2.819%</u> Sum lines 8-9
11		
12		

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).
 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.375%
 16 and the new fee of 0.430%, as it affects our base rates, is being captured as a temporary deferral.
 17 [2] Represents the normalized net write-offs based on a three-year average.

NW Natural
Rates & Regulatory Affairs
2023-2024 PGA Filing - Oregon: August Filing
PGA Effects on Revenue
UG 476: Decoupling

	Not Including Revenue Sensitive Amount
1	
2 <u>Temporary Increments</u>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Amortization of Decoupling (Residential & Commercial)	<u>16,718,687</u>
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of Decoupling (Residential & Commercial)	<u>(6,152,660)</u>
10	
11	
12 TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$10,566,027</u></u>
13	
14	
15	
16 2022 Oregon Earnings Test Normalized Total Revenues	\$849,278,042
17	
18 Effect of this filing, as a percentage change (line 12 ÷ line 16)	1.24%

NW Natural
Rates & Regulatory Affairs
2023-2024 PGA Filing - June Filing
Summary of Deferred Accounts Included in the PGA

Account	Balance 6/30/2023	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2023	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing
A	B	C	D	E	F1	F2	G	H	I
				E = sum B thru D	5.13%		G = E + F2		Excl. Rev Sens
Decoupling Deferrals and Amortizations									
151868 RESIDENTIAL DECOUPLING AMORTIZATION	(763,477)	1,278,029	(1,693)	512,859					
151864 RESIDENTIAL DECOUPLING DEFERRAL	1,788,722	0	41,109	1,829,830					
Total	1,025,244	1,278,029	39,416	2,342,690	5.13%	65,607	2,408,297		2,408,297
151852 COMMERCIAL 3 DECOUPLING AMORTIZATION	(180,847)	1,091,092	1,708	911,953					
151854 COMMERCIAL 3 DECOUPLING DEFERRAL	(8,702,513)	0	(200,002)	(8,902,516)					
Total	(8,883,361)	1,091,092	(198,294)	(7,990,563)	5.13%	(223,774)	(8,214,337)		(8,214,337)
151848 COMMERCIAL 31 DECOUPLING AMORTIZATION	(43,110)	97,151	(14)	54,027					
151846 COMMERCIAL 31 DECOUPLING DEFERRAL	(382,416)	0	(8,789)	(391,204)					
Total	(425,525)	97,151	(8,802)	(337,177)	5.13%	(9,443)	(346,620)		(346,620)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS3 Commercial Decoupling
 Account Number: 151854
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1 Debit (Credit)

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Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance							
Jul-22		178,476.17		(37,439.28)	6.965%	141,036.89	(6,398,615.69)
Aug-22		270,627.28		(36,353.25)	6.965%	234,274.03	(6,164,341.66)
Sep-22		36,809.53		(35,672.04)	6.965%	1,137.49	(6,163,204.17)
Oct-22		912,420.66		(33,124.34)	6.965%	879,296.32	(5,283,907.85)
Nov-22	1	(2,430,638.80)	6,692,808.49	1,102.77	6.836%	4,263,272.46	(1,020,635.39)
Dec-22		(2,544,406.18)		(13,162.10)	6.836%	(2,557,568.28)	(3,578,203.67)
Jan-23		(1,969,977.01)		(25,894.42)	6.836%	(1,995,871.43)	(5,574,075.10)
Feb-23		(1,247,536.82)		(35,307.05)	6.836%	(1,282,843.87)	(6,856,918.97)
Mar-23		(1,248,956.49)		(42,619.03)	6.836%	(1,291,575.52)	(8,148,494.49)
Apr-23		(1,183,904.15)		(49,791.41)	6.836%	(1,233,695.56)	(9,382,190.05)
May-23		527,225.57		(51,945.50)	6.836%	475,280.07	(8,906,909.98)
Jun-23		254,411.65		(50,015.05)	6.836%	204,396.60	(8,702,513.38)
Jul-23				(49,575.32)	6.836%	(49,575.32)	(8,752,088.70)
Aug-23				(49,857.73)	6.836%	(49,857.73)	(8,801,946.43)
Sep-23				(50,141.75)	6.836%	(50,141.75)	(8,852,088.18)
Oct-23				(50,427.40)	6.836%	(50,427.40)	(8,902,515.58)

History truncated for ease of viewing

NOTES

1 -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon RS3 Commercial Decoupling
 Account Number: 151852
 Docket: Dockets UM 1027 and UG 450
 Amortization of 2021-22 deferral approved in Order 22-406

1 Debit (Credit)

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4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
42	Jul-22		(33,405.01)		181.32	1.24%	(33,223.69)	158,952.14
43	Aug-22		(26,069.47)		150.78	1.24%	(25,918.69)	133,033.45
44	Sep-22		(27,908.49)		123.05	1.24%	(27,785.44)	105,248.01
45	Oct-22		(31,773.94)		92.34	1.24%	(31,681.60)	73,566.41
46	Nov-22 Old rates		(34,561.68)		58.16	1.24%	(34,503.52)	39,062.89
47	Nov-22 New rates (1)		340,716.09	(6,692,808.49)	(9,892.38)	1.82%	(6,361,984.78)	(6,322,921.89)
48	Dec-22		1,197,476.49		(8,681.68)	1.82%	1,188,794.81	(5,134,127.08)
49	Jan-23		1,201,295.82		(6,875.78)	1.82%	1,194,420.04	(3,939,707.04)
50	Feb-23		1,094,060.53		(5,145.56)	1.82%	1,088,914.97	(2,850,792.07)
51	Mar-23		1,108,651.57		(3,482.97)	1.82%	1,105,168.60	(1,745,623.47)
52	Apr-23		839,416.56		(2,010.97)	1.82%	837,405.59	(908,217.88)
53	May-23		465,144.75		(1,024.73)	1.82%	464,120.02	(444,097.86)
54	Jun-23		263,723.99		(473.56)	1.82%	263,250.43	(180,847.43)
55	Jul-23 <i>forecasted</i>		<i>216,283.89</i>		<i>(110.27)</i>	1.82%	<i>216,173.62</i>	<i>35,326.19</i>
56	Aug-23 <i>forecasted</i>		<i>215,998.78</i>		<i>217.38</i>	1.82%	<i>216,216.16</i>	<i>251,542.35</i>
57	Sep-23 <i>forecasted</i>		<i>222,389.30</i>		<i>550.15</i>	1.82%	<i>222,939.45</i>	<i>474,481.80</i>
58	Oct-23 <i>forecasted</i>		<i>436,420.42</i>		<i>1,050.58</i>	1.82%	<i>437,471.00</i>	<i>911,952.80</i>

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60 **History truncated for ease of viewing**

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62 **NOTES**

63 **1** - Transferred in authorized balance from account 151854.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 151864
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1 Debit (Credit)								
2								
3								
4 Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total	
5 (a)	(b)	(c)	(d)	(e1)	(e2)	(f)	Balance	
6								(g)
7	Beginning Balance							
195	Jul-22	\$371,607.90		(52,573.61)	6.965%	319,034.29	(8,924,678.12)	
196	Aug-22	\$1,003,433.79		(48,888.27)	6.965%	954,545.52	(7,970,132.60)	
197	Sep-22	\$657,080.59		(44,353.08)	6.965%	612,727.51	(7,357,405.09)	
198	Oct-22	\$4,598,753.94		(29,357.64)	6.965%	4,569,396.30	(2,788,008.79)	
199	Nov-22	1 (\$6,545,005.60)	9,460,196.28	19,366.87	6.836%	2,934,557.55	146,548.76	
200	Dec-22	(\$1,464,611.29)		(3,336.86)	6.836%	(1,467,948.15)	(1,321,399.39)	
201	Jan-23	(\$1,787,633.75)		(12,619.35)	6.836%	(1,800,253.10)	(3,121,652.49)	
202	Feb-23	(\$499,779.16)		(19,206.55)	6.836%	(518,985.71)	(3,640,638.20)	
203	Mar-23	\$284,258.90		(19,929.84)	6.836%	264,329.06	(3,376,309.14)	
204	Apr-23	(\$453,899.78)		(20,526.57)	6.836%	(474,426.35)	(3,850,735.49)	
205	May-23	\$3,894,367.88		(10,843.90)	6.836%	3,883,523.98	32,788.49	
206	Jun-23	\$1,750,759.66		5,173.53	6.836%	1,755,933.19	1,788,721.68	
207	Jul-23			10,189.75	6.836%	10,189.75	1,798,911.43	
208	Aug-23			10,247.80	6.836%	10,247.80	1,809,159.23	
209	Sep-23			10,306.18	6.836%	10,306.18	1,819,465.41	
210	Oct-23			10,364.89	6.836%	10,364.89	1,829,830.30	

212 **History truncated for ease of viewing**

214 **NOTES**

215 **1** -Transferred June balance plus July-October interest on June balance to account 151868 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 151868
 Docket: Dockets UM 1027 and UG 450
 Amortization of 2021-22 deferral approved in Order 22-406

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
214	Nov-22	Old rates	161,373.52		(17.65)	1.24%	161,355.87	63,590.44
215	Nov-22	New rates (1)	524,874.64	(9,460,196.28)	(13,949.93)	1.82%	(8,949,271.57)	(8,885,681.13)
216	Dec-22		1,679,055.19		(12,203.33)	1.82%	1,666,851.86	(7,218,829.27)
217	Jan-23		1,604,129.33		(9,732.09)	1.82%	1,594,397.24	(5,624,432.03)
218	Feb-23		1,501,968.32		(7,391.40)	1.82%	1,494,576.92	(4,129,855.11)
219	Mar-23		1,448,599.49		(5,165.09)	1.82%	1,443,434.40	(2,686,420.71)
220	Apr-23		1,106,199.49		(3,235.54)	1.82%	1,102,963.95	(1,583,456.76)
221	May-23		547,287.85		(1,986.55)	1.82%	545,301.30	(1,038,155.46)
222	Jun-23		276,043.40		(1,365.20)	1.82%	274,678.20	(763,477.26)
223	Jul-23	<i>forecasted</i>	<i>214,045.37</i>		<i>(995.62)</i>	1.82%	213,049.75	(550,427.51)
224	Aug-23	<i>forecasted</i>	<i>213,263.94</i>		<i>(673.09)</i>	1.82%	212,590.85	(337,836.66)
225	Sep-23	<i>forecasted</i>	<i>234,866.66</i>		<i>(334.28)</i>	1.82%	234,532.38	(103,304.28)
226	Oct-23	<i>forecasted</i>	<i>615,853.33</i>		310.34	1.82%	616,163.67	512,859.39

228 **History truncated for ease of viewing**

230 **NOTES**

231 **1** - Transfer in authorized balance from account 151864.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS31 Commercial Decoupling
 Account Number: 151846
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1 Debit (Credit)

2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
52	Jul-22		37,346.31		(2,984.22)	6.965%	34,362.09	(498,462.81)
53	Aug-22		48,495.61		(2,752.42)	6.965%	45,743.19	(452,719.62)
54	Sep-22		25,718.95		(2,553.02)	6.965%	23,165.93	(429,553.69)
55	Oct-22		79,339.69		(2,262.95)	6.965%	77,076.74	(352,476.95)
56	Nov-22	1	(214,680.54)	545,303	486.99	6.836%	331,109.88	(21,367.07)
57	Dec-22		(135,993.79)		(509.08)	6.836%	(136,502.87)	(157,869.94)
58	Jan-23		(103,792.87)		(1,194.97)	6.836%	(104,987.84)	(262,857.78)
59	Feb-23		(82,376.25)		(1,732.05)	6.836%	(84,108.30)	(346,966.08)
60	Mar-23		(59,963.05)		(2,147.34)	6.836%	(62,110.39)	(409,076.47)
61	Apr-23		(106,652.69)		(2,634.15)	6.836%	(109,286.84)	(518,363.31)
62	May-23		85,478.12		(2,709.47)	6.836%	82,768.65	(435,594.66)
63	Jun-23		55,502.29		(2,323.35)	6.836%	53,178.94	(382,415.72)
64	Jul-23				(2,178.49)	6.836%	(2,178.49)	(384,594.21)
65	Aug-23				(2,190.91)	6.836%	(2,190.91)	(386,785.12)
66	Sep-23				(2,203.39)	6.836%	(2,203.39)	(388,988.51)
67	Oct-23				(2,215.94)	6.836%	(2,215.94)	(391,204.45)

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69 **History truncated for ease of viewing**

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71 **NOTES**

72 **1** -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon RS31 Commercial Decoupling
 Account Number: 151848
 Docket: Dockets UM 1027 and UG 450
 Amortization of 2021-22 deferral approved in Order 22-406

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							0.00
46	Nov-22	Old rates	(5,461.88)		1.21	1.24%	(5,460.67)	(1,559.58)
47	Nov-22	New rates (1)	25,545.82	(545,303)	(807.67)	1.82%	(520,565.28)	(522,124.86)
48	Dec-22		92,556.92		(721.70)	1.82%	91,835.22	(430,289.64)
49	Jan-23		90,685.00		(583.84)	1.82%	90,101.16	(340,188.48)
50	Feb-23		83,835.60		(452.38)	1.82%	83,383.22	(256,805.26)
51	Mar-23		85,991.07		(324.28)	1.82%	85,666.79	(171,138.47)
52	Apr-23		67,824.84		(208.13)	1.82%	67,616.71	(103,521.76)
53	May-23		39,283.16		(127.22)	1.82%	39,155.94	(64,365.82)
54	Jun-23		21,337.51		(81.44)	1.82%	21,256.07	(43,109.75)
55	Jul-23	<i>forecasted</i>	<i>19,133.52</i>		<i>(50.87)</i>	1.82%	19,082.65	(24,027.10)
56	Aug-23	<i>forecasted</i>	<i>19,120.21</i>		<i>(21.94)</i>	1.82%	19,098.27	(4,928.83)
57	Sep-23	<i>forecasted</i>	<i>19,440.76</i>		<i>7.27</i>	1.82%	19,448.03	14,519.20
58	Oct-23	<i>forecasted</i>	<i>39,456.23</i>		<i>51.94</i>	1.82%	39,508.17	54,027.37

59
 60 **History truncated for ease of viewing**

61
 62 **NOTES**

63 **1** - Transferred in authorized balance from account 151846.