



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

July 31, 2023

NWN OPUC Advice No. 23-11 / UG 478

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 INCLUSION IN RATES OF CERTAIN NON-GAS COST ACCOUNTS
RELATING TO: Commission Order No. 20-364 Corporate Activity Tax (CAT)**

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:

Sixth Revision of Sheet 177-2	Schedule 177	Adjustment for Oregon Corporate Activity Tax (continued)
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Purpose

The purpose of this filing is to request an inclusion of costs related the Corporate Activity Tax (CAT) based on changes in pass-through gross revenues for items effective November 1, 2023.

Background

As part of the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural's annual PGA filings will include a component to recover the CAT to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA.

Proposed Changes

The net effect of the removal of the current temporary adjustments applied to rates effective November 1, 2022, and the application of the new temporary adjustments is to decrease the Company's annual revenues by \$55,873.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms will see no change. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,304 therms is \$0.14, the average industrial Rate Schedule 31 firm sales customer using 5,776 therms will see a monthly decrease of about \$0.23, and the average industrial Rate Schedule 32 firm sales customer using about 18,823 therms will see a monthly decrease of about \$0.47.

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

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 636,785 residential customers, 61,984 commercial customers, and 845 industrial 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 the following:

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 Manager

Attachment: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Sixth Revision of Sheet 177-2
Cancels Fifth Revision of Sheet 177-2

**SCHEDULE 177
ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX
(continued)**

APPLICATION TO RATE SCHEDULES (continued):

Effective: November 1, 2023

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

Schedule	Block	CAT	Schedule	Block	CAT
2		\$0.00073	32 ITF	Block 1	\$0.00007
3 CSF		\$0.00058		Block 2	\$0.00006
3 ISF		\$0.00053		Block 3	\$0.00005
27		\$0.00063		Block 4	\$0.00003
31 CSF	Block 1	\$0.00045		Block 5	\$0.00002
	Block 2	\$0.00044		Block 6	\$0.00001
31 CTF	Block 1	\$0.00020	32 CSI	Block 1	\$0.00035
	Block 2	\$0.00019		Block 2	\$0.00034
31 ISF	Block 1	\$0.00042		Block 3	\$0.00032
	Block 2	\$0.00041		Block 4	\$0.00031
31 ITF	Block 1	\$0.00016		Block 5	\$0.00030
	Block 2	\$0.00015		Block 6	\$0.00029
32 CSF	Block 1	\$0.00040	32 ISI	Block 1	\$0.00034
	Block 2	\$0.00039		Block 2	\$0.00034
	Block 3	\$0.00037		Block 3	\$0.00032
	Block 4	\$0.00035		Block 4	\$0.00031
	Block 5	\$0.00033		Block 5	\$0.00030
	Block 6	\$0.00032		Block 6	\$0.00029
32 ISF	Block 1	\$0.00036	32 CTI	Block 1	\$0.00006
	Block 2	\$0.00035		Block 2	\$0.00005
	Block 3	\$0.00033		Block 3	\$0.00004
	Block 4	\$0.00032		Block 4	\$0.00002
	Block 5	\$0.00031		Block 5	\$0.00002
	Block 6	\$0.00030		Block 6	\$0.00001
32 CTF	Block 1	\$0.00009	32 ITI	Block 1	\$0.00007
	Block 2	\$0.00008		Block 2	\$0.00006
	Block 3	\$0.00006		Block 3	\$0.00004
	Block 4	\$0.00003		Block 4	\$0.00003
	Block 5	\$0.00002		Block 5	\$0.00002
	Block 6	\$0.00001		Block 6	\$0.00001
			33 (all)		\$0.00000

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Issued July 31, 2023
NWN OPUC Advice No. 23-11

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 Inclusion of
Corporate Activity Tax (CAT)

NWN OPUC Advice No. 23-11 / UG 478

July 31, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Inclusion of Corporate Activity Tax (CAT)

NWN OPUC ADVICE NO. 23-11 / UG 478

Description	Page
Calculation of Increments Allocated on Equal Percentage of Revenue	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Oregon Revenue Requirement – With and Without Oregon CAT	5
CAT Incremental Supporting Schedule	6

NW Natural
 Rates & Regulatory Affairs
 2023-24 PGA - Oregon: August Filing
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF REVENUE
 ALL VOLUMES IN THERMS

							Proposed Amount:	Corporate Activity Tax (CAT), Incremental		
							Revenue Sensitive Multiplier	487.161 Temporary Increment		
							Amount to Amortize:	n/a rev sensitive factor is built in		
								487.161 to all classes and schedules		
Schedule	Block	A	B	C	D	E	F	Multiplier	Allocation to RS	Increment
2R		425,261,320	\$1,43688	\$611,040,981	\$8.00	636,785	\$672,172,241	1.0	\$312,217	\$0.00073
3C Firm Sales		180,722,276	\$1,18666	\$214,457,082	\$15.00	59,172	\$225,108,042	1.0	\$104,594	\$0.00058
3I Firm Sales		5,242,606	\$1,13570	\$5,954,026	\$15.00	335	\$6,014,326	1.0	\$2,794	\$0.00053
27 Dry Out		790,225	\$1,16589	\$921,315	\$8.00	1,489	\$1,064,259	1.0	\$494	\$0.00063
31C Firm Sales	Block 1	10,541,198	\$0.85127	\$8,973,421	\$325.00	653	\$21,022,123	1.0	\$9,768	\$0.00045
	Block 2	11,528,162	\$0.82424	9,502,001				1.0		\$0.00044
31C Firm Trans	Block 1	1,150,855	\$0.28505	\$328,050	\$575.00	59	\$1,158,642	1.0	\$538	\$0.00020
	Block 2	1,621,395	\$0.26119	423,491				1.0		\$0.00019
31I Firm Sales	Block 1	3,851,855	\$0.84102	\$3,239,480	\$325.00	183	\$11,176,764	1.0	\$5,193	\$0.00042
	Block 2	8,832,261	\$0.81785	7,223,584				1.0		\$0.00041
31I Firm Trans	Block 1	153,988	\$0.24605	\$37,889	\$575.00	7	\$167,297	1.0	\$78	\$0.00016
	Block 2	363,573	\$0.22309	81,108				1.0		\$0.00015
32C Firm Sales	Block 1	31,802,850	\$0.76861	\$24,443,832	\$675.00	543	\$39,231,657	1.0	\$18,229	\$0.00040
	Block 2	10,782,597	\$0.74322	8,013,862				1.0		\$0.00039
	Block 3	2,237,041	\$0.70109	1,568,374				1.0		\$0.00037
	Block 4	1,038,828	\$0.65879	684,367				1.0		\$0.00035
	Block 5	30,626	\$0.62840	19,246				1.0		\$0.00033
	Block 6	-	\$0.61401	0				1.0		\$0.00032
32I Firm Sales	Block 1	7,308,477	\$0.73013	\$5,336,156	\$675.00	83	\$13,959,923	1.0	\$6,486	\$0.00036
	Block 2	7,116,901	\$0.71078	5,058,572				1.0		\$0.00035
	Block 3	2,428,784	\$0.67847	1,647,854				1.0		\$0.00033
	Block 4	1,682,852	\$0.64624	1,087,530				1.0		\$0.00032
	Block 5	210,463	\$0.62372	131,271				1.0		\$0.00031
	Block 6	-	\$0.61239	0				1.0		\$0.00030
32C Firm Trans	Block 1	2,586,658	\$0.13291	\$343,800	\$925.00	26	\$981,997	1.0	\$456	\$0.00009
	Block 2	2,000,143	\$0.11396	227,944				1.0		\$0.00008
	Block 3	713,689	\$0.08351	58,886				1.0		\$0.00006
	Block 4	908,192	\$0.05102	46,332				1.0		\$0.00003
	Block 5	22,758	\$0.03209	730				1.0		\$0.00002
	Block 6	-	\$0.01952	0				1.0		\$0.00001
32I Firm Trans	Block 1	11,491,095	\$0.13069	\$1,501,798	\$925.00	99	\$7,486,480	1.0	\$3,479	\$0.00007
	Block 2	16,722,073	\$0.11214	1,875,211				1.0		\$0.00006
	Block 3	10,683,887	\$0.08125	868,080				1.0		\$0.00005
	Block 4	22,101,234	\$0.05039	1,113,745				1.0		\$0.00003
	Block 5	23,116,595	\$0.03179	734,896				1.0		\$0.00002
	Block 6	7,997,925	\$0.01948	155,835				1.0		\$0.00001
32C Interr Sales	Block 1	4,812,286	\$0.74068	\$3,564,348	\$675.00	39	\$17,656,584	1.0	\$8,204	\$0.00035
	Block 2	6,912,175	\$0.71933	4,972,132				1.0		\$0.00034
	Block 3	3,915,818	\$0.68371	2,677,266				1.0		\$0.00032
	Block 4	6,195,667	\$0.64806	4,015,172				1.0		\$0.00031
	Block 5	3,369,903	\$0.62665	2,111,766				1.0		\$0.00030
	Block 6	-	\$0.61101	0				1.0		\$0.00029
32I Interr Sales	Block 1	4,976,544	\$0.72514	\$3,608,675	\$675.00	67	\$23,477,029	1.0	\$10,908	\$0.00034
	Block 2	6,358,575	\$0.70622	4,490,534				1.0		\$0.00034
	Block 3	3,824,879	\$0.67469	2,580,598				1.0		\$0.00032
	Block 4	11,455,866	\$0.64312	7,367,475				1.0		\$0.00031
	Block 5	6,274,793	\$0.62420	3,916,717				1.0		\$0.00030
	Block 6	1,589,833	\$0.61033	970,330				1.0		\$0.00029
32C Interr Trans	Block 1	787,487	\$0.12584	\$99,095	\$925.00	3	\$551,183	1.0	\$256	\$0.00006
	Block 2	1,577,765	\$0.10802	170,429				1.0		\$0.00005
	Block 3	946,128	\$0.07829	74,074				1.0		\$0.00004
	Block 4	3,171,260	\$0.04854	153,919				1.0		\$0.00002
	Block 5	663,407	\$0.03070	20,365				1.0		\$0.00002
	Block 6	-	\$0.01883	0				1.0		\$0.00001
32I Interr Trans	Block 1	6,332,023	\$0.12605	\$798,161	\$925.00	71	\$7,246,543	1.0	\$3,367	\$0.00007
	Block 2	10,799,708	\$0.10821	1,168,676				1.0		\$0.00006
	Block 3	7,423,918	\$0.07848	582,633				1.0		\$0.00004
	Block 4	17,235,563	\$0.04873	839,854				1.0		\$0.00003
	Block 5	38,975,154	\$0.03090	1,204,331				1.0		\$0.00002
	Block 6	98,124,177	\$0.01900	1,864,788				1.0		\$0.00001
33			\$0.00000	0	\$38,000.00	0	\$0	0.0	0	\$0.00000
Special Contracts		51,198,641	\$0.00000	0	\$0.00	7	\$0	1.0	\$0	\$0.00000

70	TOTALS	1,109,965,950					\$ 1,048,475,190	\$ 1,048,475,190	\$ 487,161	
71	Sources for line 2 above:									
72	Inputs page									Line 65
73	Tariff Schedules									
74	Rate Adjustment Schedule									Sched 177

Note: Rate increment calculation is made by dividing the allocation to the rate schedule by the PGA volumes.

		Normalized	Therms in	Monthly	Monthly	Billing	Current	Proposed	Proposed	Proposed
		Normal	Therms	Minimum	3/15/2023	3/15/2023	11/1/2023	11/1/2023	11/1/2023	11/1/2023
		Therms	Monthly	Monthly	Billing	Current	CAT	CAT	CAT	CAT
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
Schedule	Block	A	B	C	D	E	F=D*(C * E)	Y	Z = D*(C * Y)	AA = (Z - F)/F
2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.43674	\$88.46	0.0%
3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.18652	\$317.56	0.0%
3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13559	\$1,495.81	0.0%
27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.16577	\$59.29	0.0%
31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85119	\$2,699.91	0.0%
	Block 2	11,528,162	all additional			\$0.82424		\$0.82417		
31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.28497	\$1,645.24	0.0%
	Block 2	1,621,395	all additional			\$0.26119		\$0.26112		
31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84098	\$5,095.06	0.0%
	Block 2	8,832,261	all additional			\$0.81786		\$0.81782		
31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.24599	\$1,995.03	0.0%
	Block 2	363,573	all additional			\$0.22309		\$0.22304		
32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0.76861	\$6,088.29	\$0.76857	\$6,088.00	0.0%
	Block 2	10,782,597	20,000			\$0.74322		\$0.74319		
	Block 3	2,237,041	20,000			\$0.70109		\$0.70107		
	Block 4	1,038,828	100,000			\$0.65879		\$0.65878		
	Block 5	30,626	600,000			\$0.62840		\$0.62839		
	Block 6	0	all additional			\$0.61401		\$0.61400		
32I Firm Sales	Block 1	7,308,477	10,000	18,823	\$675.00	\$0.73013	\$14,247.56	\$0.73010	\$14,247.09	0.0%
	Block 2	7,116,901	20,000			\$0.71078		\$0.71076		
	Block 3	2,428,784	20,000			\$0.67847		\$0.67845		
	Block 4	1,682,852	100,000			\$0.64624		\$0.64623		
	Block 5	210,463	600,000			\$0.62372		\$0.62372		
	Block 6	0	all additional			\$0.61239		\$0.61239		
32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13287	\$3,389.99	0.0%
	Block 2	2,000,143	20,000			\$0.11396		\$0.11393		
	Block 3	713,689	20,000			\$0.08251		\$0.08249		
	Block 4	908,192	100,000			\$0.05102		\$0.05100		
	Block 5	22,758	600,000			\$0.03209		\$0.03208		
	Block 6	0	all additional			\$0.01952		\$0.01952		
32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13065	\$7,485.89	0.0%
	Block 2	16,722,073	20,000			\$0.11214		\$0.11211		
	Block 3	10,683,887	20,000			\$0.08125		\$0.08124		
	Block 4	22,101,234	100,000			\$0.05039		\$0.05038		
	Block 5	23,116,595	600,000			\$0.03179		\$0.03179		
	Block 6	7,997,925	all additional			\$0.01948		\$0.01948		
32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74067	\$38,642.84	0.0%
	Block 2	6,912,175	20,000			\$0.71933		\$0.71932		
	Block 3	3,915,818	20,000			\$0.68371		\$0.68370		
	Block 4	6,195,667	100,000			\$0.64806		\$0.64806		
	Block 5	3,369,903	600,000			\$0.62665		\$0.62666		
	Block 6	0	all additional			\$0.61101		\$0.61102		
32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72511	\$30,744.10	0.0%
	Block 2	6,358,575	20,000			\$0.70622		\$0.70621		
	Block 3	3,824,879	20,000			\$0.67469		\$0.67468		
	Block 4	11,455,866	100,000			\$0.64312		\$0.64312		
	Block 5	6,274,793	600,000			\$0.62420		\$0.62420		
	Block 6	1,589,833	all additional			\$0.61033		\$0.61033		
32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12581	\$12,249.71	0.0%
	Block 2	1,577,765	20,000			\$0.10802		\$0.10799		
	Block 3	946,128	20,000			\$0.07829		\$0.07827		
	Block 4	3,171,260	100,000			\$0.04854		\$0.04853		
	Block 5	663,407	600,000			\$0.03070		\$0.03070		
	Block 6	0	all additional			\$0.01883		\$0.01883		
32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.12602	\$12,644.01	0.0%
	Block 2	10,799,708	20,000			\$0.10821		\$0.10819		
	Block 3	7,423,918	20,000			\$0.07848		\$0.07846		
	Block 4	17,235,563	100,000			\$0.04873		\$0.04873		
	Block 5	38,975,154	600,000			\$0.03090		\$0.03090		
	Block 6	98,124,177	all additional			\$0.01900		\$0.01900		
33		0	N/A	0.0	\$38,000.00	\$0.00629	\$38,000.00	\$0.00629	\$38,000.00	
Special Contracts		51,198,641	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	
Totals		1,109,965,950								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.
 [2] Tariff Advice Notice 23-05: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 [3] Tariff Advice Notice 23-06: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 [4] Tariff Advice Notice 23-07: Non-Gas Cost Deferral Amortizations - SRRM
 [5] Tariff Advice Notice 23-08: Non-Gas Cost Deferral Amortizations - Industrial DSM
 [6] Tariff Advice Notice 23-09: Non-Gas Cost Deferral Amortizations - Decoupling
 [7] Tariff Advice Notice 23-10: Non-Gas Cost Deferral Amortizations - WARM
 [8] Tariff Advice Notice 23-11: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization
 [9] Tariff Advice Notice 23-12: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues
 [10] Tariff Advice Notice 23-13: Non-Gas Cost Amortization - Regulatory Rate Adjustment
 [11] Tariff Advice Notice 23-14: Non-Gas Cost Amortization - Residential Rate Mitigation
 [12] Tariff Advice Notice 23-15: Non-Gas Cost Amortization - RNG Transport Allocation
 [13] Tariff Advice Notice 23-16: COVID Years 2 & 3
 [14] Tariff Advice Notice 23-17: Non-Gas Cost Amortization - TSA Security Directive
 [15] Tariff Advice Notice 23-18: CCI's
 [16] Tariff Advice Notice 23-19: PGA
 [17] Tariff Advice Notice 23-20: RNG Adj Mechanism
 [18] Tariff Advice Notice 23-21: Gas Reserves EDIT

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	Total Billed Gas Sales Revenues	\$ 977,383,649	
4	Total Oregon Revenues	\$ 981,971,599	
5			
6	Regulatory Commission Fees [1]	n/a	0.430% Statutory rate
7	City License and Franchise Fees	\$ 22,573,887	2.299% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	<u>\$ 881,388</u>	<u>0.090%</u> Line 8 ÷ Line 4
9			
10	Total		<u><u>2.819%</u></u> Sum lines 8-9
11			
12			

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).
 15 Because the fee changed 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
(\$000)

Oregon Revenue Requirement - With and Without Oregon CAT

Line No.	(1)			Total CAT Incremental	
	Without CAT	Change	With CAT		
1	Revenue Requirement/PGA A	(41,451)	(343)	(41,794)	\$ (342,885.00)
2	Misc. Revenues/Amortization B	(51,407)		(51,407)	
3	Total Operating Revenues C	(92,858)		(93,201)	
4	Gas Purchased (PGA) D	(88,398)		(88,398)	
5	Other O&M and Bad Debt/SRRM E	(1,443)		(1,443)	
6	Total Operating Expenses	(89,841)		(89,841)	
7	Federal Income Tax F	-		-	
8	State Income/Excise Tax G	-		-	
9	Property Tax H	-		-	
10	Federal Payroll Tax I	-		-	
11	Other Payroll Tax J	-		-	
12	Franchise Tax K = 2.291% x C 2.819%	(2,617)	-	(2,617)	
13	OPUC Annual Fee L = 0.43% x C 0.430%	(399)	-	(399)	
14	DOE Fee M	-		-	
15	Oregon CAT N	-	(343)	(343)	
16	Other Tax O	-		-	
17	Depreciation and Amortization P	-		-	
18	Total Operating Deductions	(3,017)		(3,360)	
19	Net Revenue (before interest and other)	(0)	0	(0)	
	<i>Check Figure (Revenue solves for this)</i>	-		-	

Oregon Corporate Activity Tax - Regulatory Calculation:

20	Total Gross Revenue			(93,201)	
21	Less Excludable Revenue Collected For:				
22	Federal Income Taxes	1.24 x F	1.240	-	
23	Property Taxes	1.0 x H	1.000	-	
24	Federal Payroll Taxes	1.0 x I	1.000	-	
25	Local Franchise Tax	1.025 x K	1.025	(2,682)	(3)
26	OPUC Utility Fee	1.004 x L	1.004	(401)	
27	Total Excludable Revenue			(3,082)	(2)
					3.3%
28	Less 35% of Cost of Goods Sold	35% x D x Rev%	35.00%	(29,916)	
29	Taxable Commercial Activity for CAT			(60,202)	
30	Less \$1 million Exclusion			-	
31	Net Taxable Commercial Activity			(60,202)	
32	CAT Rate			0.57%	
33	CAT Tax Liability			(343)	

(1) From UG 388 - Revenue Requirement for Stipulated Settlement

(2) Excludable commercial activity of \$61.7 million per Section 50, subsection (KK) of Oregon 2019 House Bill 2164:

"Moneys collected or recovered, by entities listed in ORS 756.310, cable operators as defined in 47 U.S.C. 522(5), telecommunications carriers as defined in 47 U.S.C. 153(51) and providers of information services as defined in 47 U.S.C. 153(24), for fees payable under ORS 756.310, right-of-way fees, franchise fees, privilege taxes, federal taxes and local taxes"

(3) Only includes local franchise taxes in base rates (not supplemental itemized amounts not in base rates)
 Separate itemized local franchise taxes are expected to be included in 'Total Gross Revenue' and 'Excludable Revenue' resulting in no change to CAT Tax Liability

CAT Incremental Supporting Schedule

		Current		Proposed		Change
UG 472: Intervenor Funding	Temps	\$ (174,988)	\$	486,622	\$	311,634
UG 473: Oregon Regulatory Fee	Temps	\$ (597,021)	\$	386,351	\$	(210,670)
UG 474: SRRM	Temps	\$ (6,998,706)	\$	5,555,852	\$	(1,442,854)
UG 475: Industrial DSM	Temps	\$ (5,617,497)	\$	6,621,209	\$	1,003,712
UG 476: Decoupling	Temps	\$ 16,718,687	\$	(6,152,660)	\$	10,566,027
UG 477: WARM	Temps	\$ (801,403)	\$	(2,796,963)	\$	(3,598,366)
UG 478: Corporate Activity Tax (CAT)	Temps			487,161	\$	487,161
UG 479: Curtailment & Entitlement Revenues	Temps	\$ 146,654	\$	(853,066)	\$	(706,412)
UG 480: Residual Balances	Temps	\$ 73,168	\$	27,325	\$	100,493
UG 481: Residential Rate Mitigation	Temps	\$ (14,496,664)	\$	6,069,525	\$	(8,427,139)
UG 482: RNG Transport Allocation	Temps	\$ (1,803,459)	\$	(2,750,369)	\$	(4,553,828)
UG 483: COVID	Temps	\$ (5,700,113)	\$	11,584,511	\$	5,884,398
UG 484: TSA Security Directive 2	Temps	\$ (2,817,521)	\$	2,354,220	\$	(463,301)
UG 485: Rate Adjustment for Community Climate Investment Recovery	Temps	\$ -	\$	43,243,609	\$	43,243,609
UG 486: PGA Gas Costs and Gas Cost Deferrals	Temps	\$ (43,654,572)	\$	409,308	\$	(43,245,264)
UG 486: PGA Gas Costs and Gas Cost Deferrals	Gas Costs		\$	(57,827,542)	\$	(57,827,542)
UG 486: PGA Gas Costs and Gas Cost Deferrals	Demand Costs		\$	12,674,652	\$	12,674,652
UG 487: Renewable Natural Gas Adjustment Mechanism	Temps	\$ (1,719,294)	\$	2,747,776	\$	1,028,482
UG 488: EDIT		\$ 3,724,500	\$	-	\$	3,724,500
		\$ (63,718,229)	\$	22,267,521	\$	(41,450,707)
TOTAL Revenue		\$ (41,450,707)	\$	-	\$	(41,450,707)
TOTAL Misc Rev/Amort & Franchise Tax & Reg Fees		\$ 48,390,301	\$	3,016,731	\$	51,407,032
TOTAL O&M		\$ (1,442,854)	\$	-	\$	(1,442,854)