

September 14, 2023

NWN OPUC Advice No. 23-11A / 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: REPLACEMENT FILING
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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This filing replaces, in the entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 23-11 (UG 478), dated July 31, 2023. The purpose of this replacement filing is to revise the incremental Corporate Activity Tax (CAT), which has changed due to a change in revenues from the initial filing.

Purpose

The purpose of this filing is to request an inclusion of costs related to the 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 \$458,669.

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.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms will see a \$0.04 decrease. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,304 therms is \$0.73, the average industrial Rate Schedule 31 firm sales customer using 5,776 therms will see a monthly decrease of about \$2.27, and the average industrial Rate Schedule 32 firm sales customer using about 18,823 therms will see a monthly decrease of about \$6.22.

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 Senior 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		\$0.00011	32 ITF	Block 1	\$0.00001
3 CSF		\$0.00009		Block 2	\$0.00001
3 ISF		\$0.00008		Block 3	\$0.00001
27		\$0.00010		Block 4	\$0.00000
31 CSF	Block 1	\$0.00007		Block 5	\$0.00000
	Block 2	\$0.00007		Block 6	\$0.00000
31 CTF	Block 1	\$0.00003	32 CSI	Block 1	\$0.00005
	Block 2	\$0.00003		Block 2	\$0.00005
31 ISF	Block 1	\$0.00006		Block 3	\$0.00005
	Block 2	\$0.00006		Block 4	\$0.00005
31 ITF	Block 1	\$0.00002		Block 5	\$0.00005
	Block 2	\$0.00002		Block 6	\$0.00004
32 CSF	Block 1	\$0.00006	32 ISI	Block 1	\$0.00005
	Block 2	\$0.00006		Block 2	\$0.00005
	Block 3	\$0.00006		Block 3	\$0.00005
	Block 4	\$0.00005		Block 4	\$0.00005
	Block 5	\$0.00005		Block 5	\$0.00005
	Block 6	\$0.00005		Block 6	\$0.00004
32 ISF	Block 1	\$0.00005	32 CTI	Block 1	\$0.00001
	Block 2	\$0.00005		Block 2	\$0.00001
	Block 3	\$0.00005		Block 3	\$0.00001
	Block 4	\$0.00005		Block 4	\$0.00000
	Block 5	\$0.00005		Block 5	\$0.00000
	Block 6	\$0.00005		Block 6	\$0.00000
32 CTF	Block 1	\$0.00001	32 ITI	Block 1	\$0.00001
	Block 2	\$0.00001		Block 2	\$0.00001
	Block 3	\$0.00001		Block 3	\$0.00001
	Block 4	\$0.00001		Block 4	\$0.00000
	Block 5	\$0.00000		Block 5	\$0.00000
	Block 6	\$0.00000		Block 6	\$0.00000
			33 (all)		\$0.00000

(R)(R)

(R)(R)

Issued September 14, 2023
 NWN OPUC Advice No. 23-11A

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. 23-11A / UG 478

September 14, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

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

NWN OPUC ADVICE NO. 23-11A / 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: September 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	74,819 Temporary Increment			
							Amount to Amortize:	n/a rev sensitive factor is built in			
								74,819 to all classes and schedules			
Schedule	Block	A	B	C	D	E	F	Multiplier	Allocation to RS	Increment	
2R		425,261,320	\$1,43686	\$611,040,981	\$8.00	636,785	\$672,172,341	1.0	\$47,966	\$0.00011	
9	3C Firm Sales	180,723,276	\$1,18666	\$214,457,082	\$15.00	59,172	\$225,108,042	1.0	\$16,064	\$0.00009	
9	3I Firm Sales	5,242,606	\$1,13570	\$5,954,026	\$15.00	335	\$6,014,326	1.0	\$429	\$0.00008	
10	27 Dry Out	790,225	\$1,16589	\$921,315	\$8.00	1,489	\$1,064,259	1.0	\$76	\$0.00010	
11	31C Firm Sales	10,541,198	\$0,85127	\$8,973,421	\$325.00	653	\$21,022,123	1.0	\$1,500	\$0.00007	
12	Block 2	11,528,162	\$0,82424	9,502,001				1.0		\$0.00007	
13	31C Firm Trans	1,150,855	\$0,28505	\$328,050	\$575.00	59	\$1,158,642	1.0	\$83	\$0.00003	
14	Block 2	1,621,395	\$0,26119	423,491				1.0		\$0.00003	
15	31I Firm Sales	3,851,855	\$0,84102	\$3,239,480	\$325.00	183	\$11,176,764	1.0	\$798	\$0.00006	
16	Block 2	8,832,261	\$0,81786	7,225,584				1.0		\$0.00006	
17	31I Firm Trans	153,988	\$0,24605	\$37,889	\$575.00	7	\$167,297	1.0	\$12	\$0.00002	
18	Block 2	363,573	\$0,22309	81,108				1.0		\$0.00002	
19	32C Firm Sales	31,802,850	\$0,76861	\$24,443,832	\$675.00	543	\$39,231,657	1.0	\$2,800	\$0.00006	
20	Block 2	10,782,597	\$0,74322	8,013,862				1.0		\$0.00006	
21	Block 3	2,237,041	\$0,70109	1,568,374				1.0		\$0.00006	
22	Block 4	1,038,828	\$0,65879	684,367				1.0		\$0.00005	
23	Block 5	30,626	\$0,62840	19,246				1.0		\$0.00005	
24	Block 6	-	\$0,61401	0				1.0		\$0.00005	
25	32I Firm Sales	7,308,477	\$0,73013	\$5,336,156	\$675.00	83	\$13,959,923	1.0	\$996	\$0.00005	
26	Block 2	7,116,901	\$0,71078	5,058,572				1.0		\$0.00005	
27	Block 3	2,428,784	\$0,67847	1,647,854				1.0		\$0.00005	
28	Block 4	1,682,852	\$0,64624	1,087,530				1.0		\$0.00005	
29	Block 5	210,463	\$0,62372	131,271				1.0		\$0.00005	
30	Block 6	-	\$0,61239	0				1.0		\$0.00005	
31	32C Firm Trans	2,586,658	\$0,13291	\$343,800	\$925.00	26	\$981,997	1.0	\$70	\$0.00001	
32	Block 2	2,000,143	\$0,11396	227,944				1.0		\$0.00001	
33	Block 3	713,689	\$0,08251	58,886				1.0		\$0.00001	
34	Block 4	908,192	\$0,05102	46,332				1.0		\$0.00001	
35	Block 5	22,758	\$0,03209	730				1.0		\$0.00000	
36	Block 6	-	\$0,01952	0				1.0		\$0.00000	
37	32I Firm Trans	11,491,095	\$0,13069	\$1,501,798	\$925.00	99	\$7,486,480	1.0	\$534	\$0.00001	
38	Block 2	16,722,073	\$0,11214	1,875,211				1.0		\$0.00001	
39	Block 3	10,683,887	\$0,08125	868,080				1.0		\$0.00001	
40	Block 4	22,101,234	\$0,05039	1,113,745				1.0		\$0.00000	
41	Block 5	23,116,595	\$0,03179	734,896				1.0		\$0.00000	
42	Block 6	7,997,925	\$0,01948	155,835				1.0		\$0.00000	
43	32C Interr Sales	4,812,286	\$0,74068	\$3,564,348	\$675.00	39	\$17,656,584	1.0	\$1,260	\$0.00005	
44	Block 2	6,912,175	\$0,71933	4,972,132				1.0		\$0.00005	
45	Block 3	3,915,818	\$0,68371	2,677,266				1.0		\$0.00005	
46	Block 4	6,195,667	\$0,64806	4,015,172				1.0		\$0.00005	
47	Block 5	3,369,903	\$0,62665	2,111,766				1.0		\$0.00005	
48	Block 6	-	\$0,61101	0				1.0		\$0.00004	
49	32I Interr Sales	4,976,544	\$0,72514	\$3,608,675	\$675.00	67	\$23,477,029	1.0	\$1,675	\$0.00005	
50	Block 2	6,358,575	\$0,70622	4,490,534				1.0		\$0.00005	
51	Block 3	3,824,879	\$0,67469	2,580,598				1.0		\$0.00005	
52	Block 4	11,455,866	\$0,64312	7,367,475				1.0		\$0.00005	
53	Block 5	6,274,793	\$0,62420	3,916,717				1.0		\$0.00005	
54	Block 6	1,589,833	\$0,61033	970,330				1.0		\$0.00004	
55	32C Interr Trans	787,487	\$0,12584	\$99,095	\$925.00	3	\$551,183	1.0	\$39	\$0.00001	
56	Block 2	1,577,765	\$0,10802	170,429				1.0		\$0.00001	
57	Block 3	946,128	\$0,07829	74,074				1.0		\$0.00001	
58	Block 4	3,171,260	\$0,04854	153,919				1.0		\$0.00000	
59	Block 5	663,407	\$0,03070	20,365				1.0		\$0.00000	
60	Block 6	-	\$0,01883	0				1.0		\$0.00000	
61	32I Interr Trans	6,332,023	\$0,12605	\$798,161	\$925.00	71	\$7,246,543	1.0	\$517	\$0.00001	
62	Block 2	10,799,708	\$0,10821	1,168,676				1.0		\$0.00001	
63	Block 3	7,423,918	\$0,07848	582,633				1.0		\$0.00001	
64	Block 4	17,235,563	\$0,04873	839,854				1.0		\$0.00000	
65	Block 5	38,975,154	\$0,03090	1,204,331				1.0		\$0.00000	
66	Block 6	98,124,177	\$0,01900	1,864,788				1.0		\$0.00000	
67	33		\$0.00000	0	\$38,000.00	0	\$0	1.0	\$0	\$0.00000	
68	Special Contracts	50,439,488	\$0.00000	\$0	\$0.00	7	\$0	1.0	\$0	\$0.00000	
70	TOTALS	1,109,206,797				\$	1,048,475,190	\$	1,048,475,190	\$	74,819

71 Sources for line 2 above:

72 Inputs page Line 69

73 Tariff Schedules

74 Rate Adjustment Schedule Sched 177

75 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) F	Y	Z = D*(C * Y) Z	AA = (Z - F)/F AA
2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.43612	\$88.42	0.0%
3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.18603	\$317.44	-0.1%
3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13514	\$1,495.22	0.0%
27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.16524	\$59.27	-0.1%
31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85081	\$2,698.85	0.0%
	Block 2	11,528,162	all additional			\$0.82424		\$0.82380		
31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.28480	\$1,644.60	-0.1%
	Block 2	1,621,395	all additional			\$0.26119		\$0.26096		
31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84062	\$5,093.02	0.0%
	Block 2	8,832,261	all additional			\$0.81786		\$0.81747		
31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.24585	\$1,994.21	-0.1%
	Block 2	363,573	all additional			\$0.22309		\$0.22291		
32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0.76861	\$6,088.29	\$0.76823	\$6,085.61	0.0%
	Block 2	10,782,597	20,000			\$0.74322		\$0.74286		
	Block 3	2,237,041	20,000			\$0.70109		\$0.70076		
	Block 4	1,038,828	100,000			\$0.65879		\$0.65848		
	Block 5	30,626	600,000			\$0.62840		\$0.62811		
	Block 6	0	all additional			\$0.61401		\$0.61373		
32I Firm Sales	Block 1	7,308,477	10,000	18,823	\$675.00	\$0.73013	\$14,247.56	\$0.72979	\$14,241.34	0.0%
	Block 2	7,116,901	20,000			\$0.71078		\$0.71046		
	Block 3	2,428,784	20,000			\$0.67847		\$0.67817		
	Block 4	1,682,852	100,000			\$0.64624		\$0.64596		
	Block 5	210,463	600,000			\$0.62372		\$0.62346		
	Block 6	0	all additional			\$0.61239		\$0.61214		
32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13279	\$3,388.49	-0.1%
	Block 2	2,000,143	20,000			\$0.11396		\$0.11386		
	Block 3	713,689	20,000			\$0.08251		\$0.08244		
	Block 4	908,192	100,000			\$0.05102		\$0.05098		
	Block 5	22,758	600,000			\$0.03209		\$0.03206		
	Block 6	0	all additional			\$0.01952		\$0.01951		
32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13059	\$7,482.66	-0.1%
	Block 2	16,722,073	20,000			\$0.11214		\$0.11206		
	Block 3	10,683,887	20,000			\$0.08125		\$0.08120		
	Block 4	22,101,234	100,000			\$0.05039		\$0.05035		
	Block 5	23,116,595	600,000			\$0.03179		\$0.03177		
	Block 6	7,997,925	all additional			\$0.01948		\$0.01947		
32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74037	\$38,627.64	0.0%
	Block 2	6,912,175	20,000			\$0.71933		\$0.71903		
	Block 3	3,915,818	20,000			\$0.68371		\$0.68343		
	Block 4	6,195,667	100,000			\$0.64806		\$0.64780		
	Block 5	3,369,903	600,000			\$0.62665		\$0.62641		
	Block 6	0	all additional			\$0.61101		\$0.61077		
32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72482	\$30,731.92	0.0%
	Block 2	6,358,575	20,000			\$0.70622		\$0.70592		
	Block 3	3,824,879	20,000			\$0.67469		\$0.67441		
	Block 4	11,455,866	100,000			\$0.64312		\$0.64286		
	Block 5	6,274,793	600,000			\$0.62420		\$0.62395		
	Block 6	1,589,833	all additional			\$0.61033		\$0.61008		
32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12576	\$12,244.84	-0.1%
	Block 2	1,577,765	20,000			\$0.10802		\$0.10795		
	Block 3	946,128	20,000			\$0.07829		\$0.07824		
	Block 4	3,171,260	100,000			\$0.04854		\$0.04851		
	Block 5	663,407	600,000			\$0.03070		\$0.03068		
	Block 6	0	all additional			\$0.01883		\$0.01882		
32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.12596	\$12,637.61	-0.1%
	Block 2	10,799,708	20,000			\$0.10821		\$0.10814		
	Block 3	7,423,918	20,000			\$0.07848		\$0.07843		
	Block 4	17,235,563	100,000			\$0.04873		\$0.04870		
	Block 5	38,975,154	600,000			\$0.03090		\$0.03088		
	Block 6	98,124,177	all additional			\$0.01900		\$0.01899		
33		0	N/A	0.0	\$38,000.00	\$0.00629	\$38,000.00	\$0.00629	\$38,000.00	
Special Contracts		50,439,488	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	
Totals		1,109,206,797								

[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 23-07A: 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 23-11A: 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 23-15A: Non-Gas Cost Amortization - RNG Transport Allocation
 [13] Tariff Advice Notice 23-16A: COVID Years 2 & 3
 [14] Tariff Advice Notice 23-17A: Non-Gas Cost Amortization - TSA Security Directive
 [15] Tariff Advice Notice 23-18A: CCI's
 [16] Tariff Advice Notice 23-19A: PGA
 [17] Tariff Advice Notice 23-20A: 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

	<u>Twelve Months</u> <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]	\$ 881,388 0.090% Line 8 ÷ Line 4
9		
10	Total	<u><u>2.819%</u></u> Sum lines 8-9
11		
12		

Note:

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).
 15 Because the fee changed 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: September Filing
PGA Effects on Revenue
UG 478: Corporate Activity Tax (CAT)

	Including Revenue Sensitive Amount
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Temporary Increments

Current Temporary Increments

Corporate Activity Tax (CAT)

(533,488)

Addition of Proposed Incremental Temporary Increments

Corporate Activity Tax (CAT)

74,819

TOTAL OF ALL COMPONENTS OF RATE CHANGES

(\$458,669)

2022 Oregon Earnings Test Normalized Total Revenues

\$849,278,042

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

-0.05%

NW Natural
Rates & Regulatory Affairs
2023-2024 PGA Filing - Oregon: September 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	39,231	(75)	39,156	\$ (74,819.00)
2	Misc. Revenues/Amortization B	(64,890)		(64,890)	
3	Total Operating Revenues C	(25,659)		(25,733)	
4	Gas Purchased (PGA) D	(34,524)		(34,524)	
5	Other O&M and Bad Debt/SRRM E	9,699		9,699	
6	Total Operating Expenses	(24,825)		(24,825)	
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%	(723)	-	(723)	
13	OPUC Annual Fee L = 0.43% x C 0.430%	(110)	-	(110)	
14	DOE Fee M	-		-	
15	Oregon CAT N	-	(75)	(75)	
16	Other Tax O	-		-	
17	Depreciation and Amortization P	-		-	
18	Total Operating Deductions	(834)		(909)	
19	Net Revenue (before interest and other)	(0)	0	-	
	<i>Check Figure (Revenue solves for this)</i>	-		-	

Oregon Corporate Activity Tax - Regulatory Calculation:

20	Total Gross Revenue			(25,733)	
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	(741)	(3)
26	OPUC Utility Fee	1.004 x L	1.004	(111)	
27	Total Excludable Revenue			(852)	(2)
					3.3%
28	Less 35% of Cost of Goods Sold	35% x D x Rev%	35.00%	(11,683)	
29	Taxable Commercial Activity for CAT			(13,198)	
30	Less \$1 million Exclusion			-	
31	Net Taxable Commercial Activity			(13,198)	
32	CAT Rate			0.57%	
33	CAT Tax Liability			(75)	

(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	Category
UG 472: Intervenor Funding	Temps	\$ (174,988)	\$ 486,622	\$ 311,634	Rev
UG 473: Oregon Regulatory Fee	Temps	\$ (597,021)	\$ 386,351	\$ (210,670)	Rev
UG 474: SRRM	Temps	\$ (6,998,706)	\$ 9,699,112	\$ 2,700,406	O&M
UG 475: Industrial DSM	Temps	\$ (5,617,497)	\$ 6,621,209	\$ 1,003,712	Rev
UG 476: Decoupling	Temps	\$ 16,718,687	\$ (6,152,660)	\$ 10,566,027	Rev
UG 477: WARM	Temps	\$ (801,403)	\$ (2,796,963)	\$ (3,598,366)	Rev
UG 478: Corporate Activity Tax (CAT)	Temps		\$ 74,819	\$ 74,819	Rev
UG 479: Curtailment & Entitlement Revenues	Temps	\$ 146,654	\$ (853,066)	\$ (706,412)	Rev
UG 480: Residual Balances	Temps	\$ 73,168	\$ 27,325	\$ 100,493	Rev
UG 481: Residential Rate Mitigation	Temps	\$ (14,496,664)	\$ 6,069,525	\$ (8,427,139)	Rev
UG 482: RNG Transport Allocation	Temps	\$ (1,803,459)	\$ (326,916)	\$ (2,130,375)	Rev
UG 483: COVID	Temps	\$ (5,700,113)	\$ 14,503,684	\$ 8,803,571	Rev
UG 484: TSA Security Directive 2	Temps	\$ (2,817,521)	\$ 2,622,316	\$ (195,205)	Rev
UG 485: Rate Adjustment for Community Climate Investment Recovery	Temps	\$ -	\$ 40,619,659	\$ 40,619,659	Rev
UG 486: PGA Gas Costs and Gas Cost Deferrals	Temps	\$ (43,654,572)	\$ 409,308	\$ (43,245,264)	Gas Cost
UG 486: PGA Gas Costs and Gas Cost Deferrals	Gas Costs		\$ (47,607,746)	\$ (47,607,746)	Gas Cost
UG 486: PGA Gas Costs and Gas Cost Deferrals	Demand Costs		\$ 12,674,652	\$ 12,674,652	Gas Cost
UG 487: Renewable Natural Gas Adjustment Mechanism	Temps	\$ (1,719,294)	\$ 2,773,939	\$ 1,054,645	Rev
UG 488: EDIT		\$ 3,724,500	\$ -	\$ 3,724,500	Rev
		\$ (63,718,229)	\$ 39,231,170	\$ (24,487,059)	

TOTAL Revenue		\$ 39,231,170	\$ -	\$ 39,231,170	
TOTAL Misc Rev/Amort & Franchise Tax & Reg Fees		\$ 64,055,844	\$ 833,588	\$ 64,889,432	
TOTAL O&M		\$ 9,699,112	\$ -	\$ 9,699,112	
TOTAL Gas Costs		\$ (34,523,786)	\$ -	\$ (34,523,786)	