

September 14, 2023

NWN OPUC Advice No. 23-15A / UG 482  
(UM 2252)**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 OF COSTS ASSOCIATED WITH TRANSPORTATION  
CUSTOMER RENEWABLE NATURAL GAS OFFTAKE COSTS**

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

Third Revision of Sheet 171-1	Schedule 171	Transportation Customer Renewable Natural Gas Offtake Costs
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This filing replaces, in the entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 23-15 (UG 482), dated July 31, 2023. The purpose of this replacement filing is to include proposed costs of RNG offtakes that are allocated to transportation and special contract customers that were not included in the previous Advice filing. The Company is also including a non-combustion-related rate in the Schedule 171 tariff for customers whose usage is not subject to Climate Protection Program compliance.

**Purpose**

The purpose of this filing is to request amortization of amounts deferred for renewable natural gas (“RNG”) purchases under docket UM 2252 that are allocated to transport and special contract customers. This filing includes a forecast of the cost of RNG offtake agreements for our Transportation and Special Contract customers for the gas year, November 1, 2023 through October 31, 2024. The Company revises rates for this purpose annually; the last filing was effective November 1, 2022.

**Background:**

As a natural gas local distribution company, NW Natural is a “covered fuel supplier<sup>2</sup>” under the Climate Protection Program (“CPP”) and is the point of regulation for the emissions associated with gas used by its sales, transport, and special contracts customers. Since purchasing RNG helps satisfy the CPP compliance obligation that NW Natural has for all these customer classes, it is appropriate to recover such costs from not only its sales customers through Schedule 164, but also from its transport and special contract customers under this Schedule 171.

<sup>1</sup> 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.

<sup>2</sup> OAR 340-271-0020(15)

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. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

### **Proposed Changes**

The net effect of the removal of current temporary adjustments to rates effective November 1, 2022, and the application of the new temporary adjustment is to decrease the Company's annual revenues by \$2,130,375, or about 0.25%.

The monthly bill of the average commercial firm transportation customers served under Rate Schedule 31 using 3,916 therms will see a decrease of \$29.33. The monthly decrease for the average industrial firm transportation Rate Schedule 31 customer using 6,161 therms is \$46.15, the average commercial firm transportation Rate Schedule 32 customer using 19,973 therms will see a decrease of about \$149.60, the average industrial firm transportation Rate Schedule 32 customers using 77,536 therms will see a \$580.75 decrease, the average commercial interruptible transportation Rate Schedule 32 customer using 198,501 therms will see a decrease of \$1,486.77, and the average industrial interruptible transportation Rate Schedule 32 customers using 209,965 therms will see a decrease of \$1,572.64.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 275 transportation 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](http://www.nwnatural.com).

Please address correspondence on this matter to Lora Bourdo at [lora.bourdo@nwnatural.com](mailto: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](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials



EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Inclusions Associated With  
Transportation Customer Renewable Natural Gas Offtake Costs  
UM 2252

NWN OPUC Advice No. 23-15A / UG 482

September 14, 2023

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Associated With Transportation Customer Renewable Natural Gas Offtake Costs

NWN OPUC ADVICE NO. 23-15A / UG 482

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Allocation of CPP Costs for Tariff Schedule 171	5
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NW Natural  
 Rates & Regulatory Affairs  
 2023-24 PGA - Oregon: September Filing  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS  
 ALL VOLUMES IN THERMS

		RNG Transport Allocation			RNG Special Contracts				
		(411,547) Temporary Increment			93,846 Temporary Increment				
		2.819% add revenue sensitive factor			2.819% add revenue sensitive factor				
		(423,484) to all transport			96,568 to special contracts				
	Oregon PGA Volumes page:	Proposed Amount: Revenue Sensitive Multiplier:							
	Column F	Amount to Amortize:							
	Schedule	Block	A	Multiplier AO	Volumes AP	Increment AQ	Multiplier AR	Volumes AS	Increment AT
7	2R		425,261,320	0.0	0	\$0.00000	0.0	0	\$0.00000
8	3C Firm Sales		180,723,276	0.0	0	\$0.00000	0.0	0	\$0.00000
9	3I Firm Sales		5,242,606	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
11	31C Firm Sales	Block 1	10,541,198	0.0	0	\$0.00000	0.0	0	\$0.00000
12		Block 2	11,528,162	0.0	0	\$0.00000	0.0	0	\$0.00000
13	31C Firm Trans	Block 1	1,150,855	1.0	1,150,855	(\$0.00147)	0.0	0	\$0.00000
14		Block 2	1,621,395	1.0	1,621,395	(\$0.00147)	0.0	0	\$0.00000
15	31I Firm Sales	Block 1	3,851,855	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
17	31I Firm Trans	Block 1	153,988	1.0	153,988	(\$0.00147)	0.0	0	\$0.00000
18		Block 2	363,573	1.0	363,573	(\$0.00147)	0.0	0	\$0.00000
19	32C Firm Sales	Block 1	31,802,850	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
21		Block 3	2,237,041	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
23		Block 5	30,626	0.0	0	\$0.00000	0.0	0	\$0.00000
24		Block 6	0	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
26		Block 2	7,116,901	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
28		Block 4	1,682,852	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
30		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000
31	32C Firm Trans	Block 1	2,586,658	1.0	2,586,658	(\$0.00147)	0.0	0	\$0.00000
32		Block 2	2,000,143	1.0	2,000,143	(\$0.00147)	0.0	0	\$0.00000
33		Block 3	713,689	1.0	713,689	(\$0.00147)	0.0	0	\$0.00000
34		Block 4	908,192	1.0	908,192	(\$0.00147)	0.0	0	\$0.00000
35		Block 5	22,758	1.0	22,758	(\$0.00147)	0.0	0	\$0.00000
36		Block 6	0	1.0	0	(\$0.00147)	0.0	0	\$0.00000
37	32I Firm Trans	Block 1	11,491,095	1.0	11,491,095	(\$0.00147)	0.0	0	\$0.00000
38		Block 2	16,722,073	1.0	16,722,073	(\$0.00147)	0.0	0	\$0.00000
39		Block 3	10,683,887	1.0	10,683,887	(\$0.00147)	0.0	0	\$0.00000
40		Block 4	22,101,234	1.0	22,101,234	(\$0.00147)	0.0	0	\$0.00000
41		Block 5	23,116,595	1.0	23,116,595	(\$0.00147)	0.0	0	\$0.00000
42		Block 6	7,997,925	1.0	7,997,925	(\$0.00147)	0.0	0	\$0.00000
43	32C Interr Sales	Block 1	4,812,286	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
45		Block 3	3,915,818	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
47		Block 5	3,369,903	0.0	0	\$0.00000	0.0	0	\$0.00000
48		Block 6	0	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
50		Block 2	6,358,575	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
52		Block 4	11,455,866	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
54		Block 6	1,589,833	0.0	0	\$0.00000	0.0	0	\$0.00000
55	32C Interr Trans	Block 1	787,487	1.0	787,487	(\$0.00147)	0.0	0	\$0.00000
56		Block 2	1,577,765	1.0	1,577,765	(\$0.00147)	0.0	0	\$0.00000
57		Block 3	946,128	1.0	946,128	(\$0.00147)	0.0	0	\$0.00000
58		Block 4	3,171,260	1.0	3,171,260	(\$0.00147)	0.0	0	\$0.00000
59		Block 5	663,407	1.0	663,407	(\$0.00147)	0.0	0	\$0.00000
60		Block 6	0	1.0	0	(\$0.00147)	0.0	0	\$0.00000
61	32I Interr Trans	Block 1	6,332,023	1.0	6,332,023	(\$0.00147)	0.0	0	\$0.00000
62		Block 2	10,799,708	1.0	10,799,708	(\$0.00147)	0.0	0	\$0.00000
63		Block 3	7,423,918	1.0	7,423,918	(\$0.00147)	0.0	0	\$0.00000
64		Block 4	17,235,563	1.0	17,235,563	(\$0.00147)	0.0	0	\$0.00000
65		Block 5	38,975,154	1.0	38,975,154	(\$0.00147)	0.0	0	\$0.00000
66		Block 6	98,124,177	1.0	98,124,177	(\$0.00147)	0.0	0	\$0.00000
67	33		0	1.0	0	(\$0.00147)	0.0	0	\$0.00000
68	Special Contracts		50,439,488	0.0	0	\$0.00000	1.0	50,439,488	\$0.00191
70	TOTALS		1,109,206,797		287,670,651	\$ (0.00147)		50,439,488	\$ 0.00191

Sources for line 2 above:

Inputs page	Line 55	Line 55
Tariff Schedules		
Rate Adjustment Schedule	Sched 171	Sched 171

1	2	Oregon PGA	Normal	Minimum	3/15/2023	3/15/2023	Proposed	Proposed	Proposed	Proposed	Proposed
3		Normalized	Therms	Monthly	Monthly	Billing	Current	RNG Transport	RNG Transport	RNG Transport	Allocation
4		Column D	Block	Average use	Charge	Rates	Average Bill	F=D+(C * E)	Y	Z = D+(C * Y)	AA = (Z - F)/F
5	Schedule	Block	A	B	C	D	E	F	Y	Z	AA
6	2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.43686	\$88.46	0.0%
7	3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.18666	\$317.60	0.0%
8	3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13570	\$1,495.95	0.0%
9	27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.16589	\$59.30	0.0%
10	31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85127	\$2,700.12	0.0%
11		Block 2	11,528,162	all additional			\$0.82424		\$0.82424		
12	31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.27756	\$1,616.21	-1.8%
13		Block 2	1,621,395	all additional			\$0.26119		\$0.25370		
14	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%
15		Block 2	8,832,261	all additional			\$0.81786		\$0.81786		
16	31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.23856	\$1,949.21	-2.3%
17		Block 2	363,573	all additional			\$0.22309		\$0.21560		
18	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%
19		Block 2	10,782,597	20,000			\$0.74322		\$0.74322		
20		Block 3	2,237,041	20,000			\$0.70109		\$0.70109		
21		Block 4	1,038,828	100,000			\$0.65879		\$0.65879		
22		Block 5	30,626	600,000			\$0.62840		\$0.62840		
23		Block 6	0	all additional			\$0.61401		\$0.61401		
24	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%
25		Block 2	7,116,901	20,000			\$0.71078		\$0.71078		
26		Block 3	2,428,784	20,000			\$0.67847		\$0.67847		
27		Block 4	1,682,852	100,000			\$0.64624		\$0.64624		
28		Block 5	210,463	600,000			\$0.62372		\$0.62372		
29		Block 6	0	all additional			\$0.61239		\$0.61239		
30	32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.12542	\$3,241.09	-4.4%
31		Block 2	2,000,143	20,000			\$0.11396		\$0.10647		
32		Block 3	713,689	20,000			\$0.08251		\$0.07502		
33		Block 4	908,192	100,000			\$0.05102		\$0.04353		
34		Block 5	22,758	600,000			\$0.03209		\$0.02460		
35		Block 6	0	all additional			\$0.01952		\$0.01203		
36	32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.12320	\$6,906.62	-7.8%
37		Block 2	16,722,073	20,000			\$0.11214		\$0.10465		
38		Block 3	10,683,887	20,000			\$0.08125		\$0.07376		
39		Block 4	22,101,234	100,000			\$0.05039		\$0.04290		
40		Block 5	23,116,595	600,000			\$0.03179		\$0.02430		
41		Block 6	7,997,925	all additional			\$0.01948		\$0.01199		
42	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%
43		Block 2	6,912,175	20,000			\$0.71933		\$0.71933		
44		Block 3	3,915,818	20,000			\$0.68371		\$0.68371		
45		Block 4	6,195,667	100,000			\$0.64806		\$0.64806		
46		Block 5	3,369,903	600,000			\$0.62665		\$0.62665		
47		Block 6	0	all additional			\$0.61101		\$0.61101		
48	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%
49		Block 2	6,358,575	20,000			\$0.70622		\$0.70622		
50		Block 3	3,824,879	20,000			\$0.67469		\$0.67469		
51		Block 4	11,455,866	100,000			\$0.64312		\$0.64312		
52		Block 5	6,274,793	600,000			\$0.62420		\$0.62420		
53		Block 6	1,589,833	all additional			\$0.61033		\$0.61033		
54	32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.11835	\$10,765.24	-12.1%
55		Block 2	1,577,765	20,000			\$0.10802		\$0.10053		
56		Block 3	946,128	20,000			\$0.07829		\$0.07080		
57		Block 4	3,171,260	100,000			\$0.04854		\$0.04105		
58		Block 5	663,407	600,000			\$0.03070		\$0.02321		
59		Block 6	0	all additional			\$0.01883		\$0.01134		
60	32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.11856	\$11,072.47	-12.4%
61		Block 2	10,799,708	20,000			\$0.10821		\$0.10072		
62		Block 3	7,423,918	20,000			\$0.07848		\$0.07099		
63		Block 4	17,235,563	100,000			\$0.04873		\$0.04124		
64		Block 5	38,975,154	600,000			\$0.03090		\$0.02341		
65		Block 6	98,124,177	all additional			\$0.01900		\$0.01151		
66	33		0	N/A	0.0	\$38,000.00	\$0.00629	\$38,000.00	\$0.00482	\$38,000.00	
67	Special Contracts		50,439,488	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	
68	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**

	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]	\$ 881,388	0.090% Line 8 ÷ Line 4
9			
10	Total		<b>2.819%</b> 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: September Filing**  
**PGA Effects on Revenue**  
**UG 482: RNG Transportation and Special Contracts Allocation**

	<b>Including Revenue Sensitive Amount</b>
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**Temporary Increments**

Removal of Current Temporary Increments

Amortization of RNG Transportation and Special Contracts Allocation

(1,803,459)

Addition of Proposed Temporary Increments

Amortization of RNG Transportation and Special Contracts Allocation

(326,916)

**TOTAL OF ALL COMPONENTS OF RATE CHANGES**

**(\$2,130,375)**

2022 Oregon Earnings Test Normalized Total Revenues

\$849,278,042

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

-0.25%

NW Natural  
 Rates & Regulatory Affairs  
 2023-24 PGA - Oregon: September Filing  
 ALLOCATION OF CPP COSTS FOR TARIFF SCHEDULE 171  
 Calculation of RTCs Allocated on the EQUAL CENT PER THERM BASIS  
 ALL VOLUMES IN THERMS

				RTCs		
				7,711,876	Temporary Increment	
				add revenue sensitive factor		
				7,711,876	to all sales	
Schedule	Block	A		Multiplier B	Volumes C	Increment D
2R		425,261,320		1.0	425,261,320	\$0.00695
3C Firm Sales		180,723,276		1.0	180,723,276	\$0.00695
3I Firm Sales		5,242,606		1.0	5,242,606	\$0.00695
27 Dry Out		790,225		1.0	790,225	\$0.00695
31C Firm Sales	Block 1	10,541,198		1.0	10,541,198	\$0.00695
	Block 2	11,528,162		1.0	11,528,162	\$0.00695
31C Firm Trans	Block 1	1,150,855		1.0	1,150,855	\$0.00695
	Block 2	1,621,395		1.0	1,621,395	\$0.00695
31I Firm Sales	Block 1	3,851,855		1.0	3,851,855	\$0.00695
	Block 2	8,832,261		1.0	8,832,261	\$0.00695
31I Firm Trans	Block 1	153,988		1.0	153,988	\$0.00695
	Block 2	363,573		1.0	363,573	\$0.00695
32C Firm Sales	Block 1	31,802,850		1.0	31,802,850	\$0.00695
	Block 2	10,782,597		1.0	10,782,597	\$0.00695
	Block 3	2,237,041		1.0	2,237,041	\$0.00695
	Block 4	1,038,828		1.0	1,038,828	\$0.00695
	Block 5	30,626		1.0	30,626	\$0.00695
	Block 6	0		1.0	0	\$0.00695
32I Firm Sales	Block 1	7,308,477		1.0	7,308,477	\$0.00695
	Block 2	7,116,901		1.0	7,116,901	\$0.00695
	Block 3	2,428,784		1.0	2,428,784	\$0.00695
	Block 4	1,682,852		1.0	1,682,852	\$0.00695
	Block 5	210,463		1.0	210,463	\$0.00695
	Block 6	0		1.0	0	\$0.00695
32C Firm Trans	Block 1	2,586,658		1.0	2,586,658	\$0.00695
	Block 2	2,000,143		1.0	2,000,143	\$0.00695
	Block 3	713,689		1.0	713,689	\$0.00695
	Block 4	908,192		1.0	908,192	\$0.00695
	Block 5	22,758		1.0	22,758	\$0.00695
	Block 6	0		1.0	0	\$0.00695
32I Firm Trans	Block 1	11,491,095		1.0	11,491,095	\$0.00695
	Block 2	16,722,073		1.0	16,722,073	\$0.00695
	Block 3	10,683,887		1.0	10,683,887	\$0.00695
	Block 4	22,101,234		1.0	22,101,234	\$0.00695
	Block 5	23,116,595		1.0	23,116,595	\$0.00695
	Block 6	7,997,925		1.0	7,997,925	\$0.00695
32C Interr Sales	Block 1	4,812,286		1.0	4,812,286	\$0.00695
	Block 2	6,912,175		1.0	6,912,175	\$0.00695
	Block 3	3,915,818		1.0	3,915,818	\$0.00695
	Block 4	6,195,667		1.0	6,195,667	\$0.00695
	Block 5	3,369,903		1.0	3,369,903	\$0.00695
	Block 6	0		1.0	0	\$0.00695
32I Interr Sales	Block 1	4,976,544		1.0	4,976,544	\$0.00695
	Block 2	6,358,575		1.0	6,358,575	\$0.00695
	Block 3	3,824,879		1.0	3,824,879	\$0.00695
	Block 4	11,455,866		1.0	11,455,866	\$0.00695
	Block 5	6,274,793		1.0	6,274,793	\$0.00695
	Block 6	1,589,833		1.0	1,589,833	\$0.00695
32C Interr Trans	Block 1	787,487		1.0	787,487	\$0.00695
	Block 2	1,577,765		1.0	1,577,765	\$0.00695
	Block 3	946,128		1.0	946,128	\$0.00695
	Block 4	3,171,260		1.0	3,171,260	\$0.00695
	Block 5	663,407		1.0	663,407	\$0.00695
	Block 6	0		1.0	0	\$0.00695
32I Interr Trans	Block 1	6,332,023		1.0	6,332,023	\$0.00695
	Block 2	10,799,708		1.0	10,799,708	\$0.00695
	Block 3	7,423,918		1.0	7,423,918	\$0.00695
	Block 4	17,235,563		1.0	17,235,563	\$0.00695
	Block 5	38,975,154		1.0	38,975,154	\$0.00695
	Block 6	98,124,177		1.0	98,124,177	\$0.00695
33		0		1.0	0	\$0.00695
Special Contracts		51,198,641		1.0	51,198,641	\$0.00695
TOTALS		1,109,965,950			1,109,965,950	\$ 0.00695

	Volumes	Increment	Revenues	Percent of RTC Costs	
Sales	771,096,658	\$	0.00695 \$ 5,359,122	WACOG	69.47%
Transport	287,670,651	\$	0.00695 \$ 1,999,311	Sch. 171	25.92%
Sp. Contra	51,198,641	\$	0.00695 \$ 355,831	Defer	4.61%
	1,109,965,950		\$ 7,714,263		
Revenue Sensitive Rate			2.819%		
Monthly Incremental Cost of Gas		\$	0.00715		

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

	<b>Account</b>	<b>Balance 6/30/2023</b>	<b>Jul-Oct Estimated Activity</b>	<b>Jul-Oct Interest</b>	<b>Estimated Balance 10/31/2023</b>	<b>Interest Rate During Amortization</b>	<b>Estimated Interest During Amortization</b>	<b>Total Estimated Amount for (Refund) or Collection</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F1</b>	<b>F2</b>	<b>G</b>
					E = sum B thru D	5.13%		G = E + F2
1	<b>CPP DEFERRALS</b>							
2	151936 TRANSP SPEC CONTRACTS DEFERRAL	(249,123)	0	(5,725)	(254,848)			
	Total	(249,123)	-	(5,725)	(254,848)	5.13%	(7,137)	(261,985)
3	151932 TRANSP CPP DEFERRAL	(2,382,832)	0	(54,763)	(2,437,594)			
4	151934 TRANSP CPP AMORTIZATION	(247,656)	340,572	(504)	92,412			
5	Total	(2,630,487)	340,572	(55,267)	(2,345,182)	5.13%	(65,676)	(2,410,858)

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: CPP - Transportation Deferral  
 Account Number: 151932  
 Docket: UG 456, Order 22-400

1	Debit	(Credit)						
2								
3	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5	Beginning Balance							
6	Jan-22		0.00		6.965%	-	0.00	0.00
7	Feb-22		0.00		6.965%	-	0.00	0.00
8	Mar-22		(180,258.96)		6.965%	(523.13)	(180,782.09)	(180,782.09)
9	Apr-22		(154,556.87)		6.965%	(1,497.83)	(156,054.70)	(336,836.79)
10	May-22		(166,807.79)		6.965%	(2,439.15)	(169,246.94)	(506,083.73)
11	Jun-22		(166,807.79)		6.965%	(3,421.48)	(170,229.27)	(676,313.01)
12	Jul-22		(166,807.78)		6.965%	(4,409.52)	(171,217.30)	(847,530.31)
13	Aug-22		(166,807.79)		6.965%	(5,403.30)	(172,211.09)	(1,019,741.40)
14	Sep-22		(166,807.79)		6.965%	(6,402.84)	(173,210.63)	(1,192,952.02)
15	Oct-22		(166,807.79)		6.965%	(7,408.18)	(174,215.97)	(1,367,167.99)
16	Nov-22	<b>1</b>	(327,403.73)	676,313.00	6.836%	(4,868.13)	344,041.14	(1,023,126.85)
17	Dec-22		(387,319.56)		6.836%	(6,931.63)	(394,251.19)	(1,417,378.04)
18	Jan-23		(384,548.54)		6.836%	(9,169.65)	(393,718.19)	(1,811,096.23)
19	Feb-23		(187,080.18)		6.836%	(10,850.08)	(197,930.26)	(2,009,026.49)
20	Mar-23		(131,678.90)		6.836%	(11,819.82)	(143,498.72)	(2,152,525.21)
21	Apr-23		(76,279.49)		6.836%	(12,479.49)	(88,758.98)	(2,241,284.18)
22	May-23		(170,132.35)		6.836%	(13,252.44)	(183,384.79)	(2,424,668.98)
23	Jun-23		55,491.85		6.836%	(13,654.47)	41,837.38	(2,382,831.59)
24	Jul-23				6.836%	(13,574.20)	(13,574.20)	(2,396,405.79)
25	Aug-23				6.836%	(13,651.53)	(13,651.53)	(2,410,057.32)
26	Sep-23				6.836%	(13,729.29)	(13,729.29)	(2,423,786.61)
27	Oct-23				6.836%	(13,807.50)	(13,807.50)	(2,437,594.11)

**NOTES**

**1** - Transfer represents amount approved for amortization and moved to account 151934.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: OR CPP COMPLIANCE AMORT - TRANSP  
 Account Number: 151934  
 Docket: UG 456, Order 22-400

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Nov-22	56,544.72	(676,313.00)	1.820%	(982.86)	(620,751.14)	(620,751.14)
3	Dec-22	58,783.42		1.820%	(896.90)	57,886.52	(562,864.62)
4	Jan-23	58,044.71		1.820%	(809.66)	57,235.05	(505,629.57)
5	Feb-23	53,786.39		1.820%	(726.08)	53,060.31	(452,569.26)
6	Mar-23	59,196.77		1.820%	(641.51)	58,555.26	(394,014.00)
7	Apr-23	50,062.55		1.820%	(559.62)	49,502.93	(344,511.07)
8	May-23	50,441.63		1.820%	(484.26)	49,957.37	(294,553.70)
9	Jun-23	47,308.92		1.820%	(410.86)	46,898.06	(247,655.64)
10	Jul-23 <i>forecasted</i>	<i>81,096.30</i>		1.820%	(314.11)	80,782.19	(166,873.45)
11	Aug-23 <i>forecasted</i>	<i>82,177.96</i>		1.820%	(190.77)	81,987.19	(84,886.26)
12	Sep-23 <i>forecasted</i>	<i>81,590.04</i>		1.820%	(66.87)	81,523.17	(3,363.09)
13	Oct-23 <i>forecasted</i>	<i>95,707.72</i>		1.820%	67.48	95,775.20	92,412.11

**Notes:**

**1** - Transferred in balance authorized for amortization from account 151932.

