



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

July 31, 2023

NWN OPUC Advice No. 23-16 / UG 483
(UM 2068)

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 COSTS ASSOCIATED WITH THE COVID-19 PANDEMIC

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:

Fifth Revision of Sheet 173-1	Schedule 173	Adjustment for COVID Programs Cost Recovery
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Purpose

The purpose of this filing is to request amortization of amounts deferred under docket UM 2068 COVID-19 Pandemic implemented in accordance with ORS 757.262 for inclusion in rates effective November 1, 2023. The Company last adjusted rates for this purpose effective November 1, 2022 per Commission Order No. 22-388. In this filing, the Company has included the second half of the 2020 and 2021 deferral balances plus the remaining deferred amount incurred in 2022 and thus far in 2023. Amortization of this deferral will eliminate the COVID-19 deferral balance in total.

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. 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 effect of this new tariff adjustment schedule is to increase the Company’s annual revenues by \$5,884,398, or about 0.69%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms per month will increase by \$0.52, or 0.6%. The monthly increase for the average commercial Rate Schedule 3 customer using 255 therms is about \$1.87, and the monthly increase for the average firm sales commercial Rate Schedule 31 customer using 2,816 therms is about \$11.24. The

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.

average Rate Schedule 32 firm sales industrial customer using 18,823 therms will see a monthly increase of about \$5.40. The average bill effects for all other rate schedule and service types can be found in the separately provided workpapers.

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 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

Fifth Revision of Sheet 173-1
Cancels Fourth Revision of Sheet 173-1

SCHEDULE 173 Adjustment for COVID Programs Cost Recovery

PURPOSE:

The purpose of this Schedule is to reflect the rate effect to recover costs for programs that were put into place to help customers during COVID. Docket UM 2068(2) entered by the Public Utility Commission of Oregon on May 9, 2022.

APPLICABLE:

To all Customers served under the following Rate Schedules of the Tariff:

Rate Schedule 2
Rate Schedule 31

Rate Schedule 3
Rate Schedule 32

Rate Schedule 27
Rate Schedule 33

APPLICATION TO RATE SCHEDULES: Effective November 1, 2023

The Adjustment amounts shown below are calculated based on equal percent of margin by Rate Schedule and Customer class.

(C)

Schedule	Block	Total Adjustment
2		\$0.01898
3 CSF		\$0.01546
3 ISF		\$0.00851
27		\$0.01831
31 CSF	Block 1	\$0.00817
	Block 2	\$0.00746
31 CTF	Block 1	\$0.00776
	Block 2	\$0.00710
31 ISF	Block 1	\$0.00570
	Block 2	\$0.00515
31 ITF	Block 1	\$0.00621
	Block 2	\$0.00561
32 CSF	Block 1	\$0.00581
	Block 2	\$0.00492
	Block 3	\$0.00343
	Block 4	\$0.00194
	Block 5	\$0.00087
	Block 6	\$0.00036
32 ISF	Block 1	\$0.00082
	Block 2	\$0.00069
	Block 3	\$0.00048
	Block 4	\$0.00027
	Block 5	\$0.00013
	Block 6	\$0.00005

Schedule	Block	Total Adjustment
32 CTF	Block 1	\$0.00103
	Block 2	\$0.00088
	Block 3	\$0.00062
	Block 4	\$0.00037
	Block 5	\$0.00021
	Block 6	\$0.00011
32 ITF	Block 1	\$0.00074
	Block 2	\$0.00063
	Block 3	\$0.00044
	Block 4	\$0.00026
	Block 5	\$0.00015
	Block 6	\$0.00008
32 CSI	Block 1	\$0.00297
	Block 2	\$0.00252
	Block 3	\$0.00175
	Block 4	\$0.00099
	Block 5	\$0.00054
	Block 6	\$0.00020
32 ISI	Block 1	\$0.00095
	Block 2	\$0.00081
	Block 3	\$0.00056
	Block 4	\$0.00032
	Block 5	\$0.00017
	Block 6	\$0.00007

Schedule	Block	Total Adjustment
32 CTI	Block 1	\$0.00068
	Block 2	\$0.00058
	Block 3	\$0.00041
	Block 4	\$0.00024
	Block 5	\$0.00014
	Block 6	\$0.00007
32 ITI	Block 1	\$0.00069
	Block 2	\$0.00059
	Block 3	\$0.00042
	Block 4	\$0.00025
	Block 5	\$0.00014
	Block 6	\$0.00007
33 (all)		\$0.00000

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(1)

GENERAL TERMS:

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

Issued July 31, 2023
NWN OPUC Advice No. 23-16

Effective with service on
and after November 1, 2023

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Amortization of Costs Associated with
the COVID-19 Pandemic

UM 2068

NWN OPUC Advice No. 23-16 / UG 483

July 31, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

Amortization of Costs Associated with the COVID-19 Pandemic

NWN OPUC ADVICE NO. 23-16 / UG 483

Description	Page
Calculation of Increments Allocated on the Equal Percentage of Margin Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
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Summary of Deferred Accounts Included in the PGA	5
151704 Deferral of COVID Late Fee Revenue Costs	6
151706 Deferral of COVID Other Expense Costs	7
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NW Natural
 Rates & Regulatory Affairs
 2023-24 PGA - Oregon August Filing
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS
 ALL VOLUMES IN THERMS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	Proposed Amount:					COVID-19		
																																																																												Revenue Sensitive Multiplier:	Amount to Amortize:	V	W	X	11,257,972	Temporary Increment	2.819% add revenue sensitive factor to all classes and schedules
Schedule	Block	Billing		Tempers from		WACOG & Demand from	Tempers from	Increment page, Column A	MARGIN Rate	Volumetric Margin	Customer Charge	Customers	Total Margin	Rate			F = E * A	G	H	I	Allocation to RS			Increment																																																											
		Oregon PGA Volumes page, Column F	Rate from Rates page, Column B	Tempers from Rates page, Column B+C+D*	Tempers from Increment page, Column A									E	E	E					E	E	E	E																																																											
7	2R	425,261,320	\$1,436,886	\$0,592,477	\$0,160,511	\$0,688,888	\$290,827,712	\$8.00	636,785	\$351,959,072	1.0	\$8,071,917	\$0,01898																																																																						
8	3C Firm Sales	180,723,276	\$1,186,666	\$0,592,477	\$0,037,780	\$0,559,639	\$100,552,623	\$15.00	59,172	\$111,203,583	1.0	\$2,794,790	\$0,01546																																																																						
9	3I Firm Sales	5,242,696	\$1,186,666	\$0,592,477	\$0,107,730	\$0,499,590	\$2,304,125	\$15.00	375	\$2,364,425	1.0	\$44,618	\$0,00851																																																																						
10	27 Dry Out	790,225	\$1,165,889	\$0,592,477	\$0,077,002	\$0,496,640	\$392,268	\$8.00	1,489	\$535,212	1.0	\$14,466	\$0,01831																																																																						
11	31C Firm Sales	Block 1 10,541,198	\$0,851,277	\$0,506,766	\$0,040,002	\$0,304,499	\$6,414,403	\$325.00	653	\$8,961,103	1.0	\$172,111	\$0,00817																																																																						
12	Block 2 11,528,162	\$0,851,277	\$0,506,766	\$0,040,002	\$0,037,799	\$0,039,949					1.0	\$0,00746																																																																							
13	31C Firm Trans	Block 1 1,150,855	\$0,285,005	\$0,000,000	\$0,012,229	\$0,272,776	\$718,332	\$575.00	59	\$1,125,432	1.0	\$20,442	\$0,00776																																																																						
14	Block 2 1,621,395	\$0,261,119	\$0,000,000	\$0,011,776	\$0,249,431						1.0	\$0,00710																																																																							
15	31I Firm Sales	Block 1 3,851,855	\$0,841,002	\$0,506,766	\$0,101,411	\$0,232,855	\$2,752,651	\$325.00	183	\$3,466,351	1.0	\$67,436	\$0,00570																																																																						
16	Block 2 8,832,251	\$0,831,786	\$0,506,766	\$0,100,999	\$0,210,111						1.0	\$0,00515																																																																							
17	31I Firm Trans	Block 1 153,988	\$0,246,005	\$0,000,000	\$0,011,106	\$0,234,999	\$113,434	\$575.00	7	\$161,734	1.0	\$2,996	\$0,00621																																																																						
18	Block 2 363,573	\$0,223,009	\$0,000,000	\$0,010,662	\$0,212,477						1.0	\$0,00561																																																																							
19	32C Firm Sales ¹	Block 1 31,802,850	\$0,768,861	\$0,506,766	\$0,101,005	\$0,160,880	\$6,849,615	\$675.00	543	\$11,351,592	1.0	\$247,538	\$0,00581																																																																						
20	Block 2 10,782,597	\$0,783,822	\$0,506,766	\$0,100,442	\$0,136,604						1.0	\$0,00462																																																																							
21	Block 3 2,237,041	\$0,701,009	\$0,506,766	\$0,099,940	\$0,094,993						1.0	\$0,00343																																																																							
22	Block 4 1,038,828	\$0,658,979	\$0,506,766	\$0,098,936	\$0,053,367						1.0	\$0,00194																																																																							
23	Block 5 30,626	\$0,628,840	\$0,506,766	\$0,097,611	\$0,024,013						1.0	\$0,00087																																																																							
24	Block 6 0	\$0,614,011	\$0,506,766	\$0,097,727	\$0,009,998						1.0	\$0,00036																																																																							
25	32I Firm Sales ¹	Block 1 7,308,477	\$0,730,113	\$0,506,766	\$0,098,833	\$0,125,004	\$1,921,317	\$675.00	83	\$2,619,858	1.0	\$12,544	\$0,00082																																																																						
26	Block 2 7,116,901	\$0,710,778	\$0,506,766	\$0,098,815	\$0,105,877						1.0	\$0,00069																																																																							
27	Block 3 2,428,784	\$0,678,947	\$0,506,766	\$0,097,817	\$0,073,884						1.0	\$0,00048																																																																							
28	Block 4 1,682,852	\$0,646,424	\$0,506,766	\$0,097,917	\$0,041,911						1.0	\$0,00017																																																																							
29	Block 5 210,463	\$0,623,372	\$0,506,766	\$0,097,734	\$0,019,626						1.0	\$0,00013																																																																							
30	Block 6 0	\$0,612,339	\$0,506,766	\$0,097,723	\$0,009,840						1.0	\$0,00005																																																																							
31	32C Firm Trans	Block 1 2,586,658	\$0,113,391	\$0,000,000	\$0,007,442	\$0,125,549	\$633,055	\$925.00	26	\$937,359	1.0	\$5,220	\$0,00143																																																																						
32	Block 2 2,000,143	\$0,113,966	\$0,000,000	\$0,007,721	\$0,106,755						1.0	\$0,00088																																																																							
33	Block 3 713,689	\$0,082,511	\$0,000,000	\$0,006,888	\$0,075,633						1.0	\$0,00062																																																																							
34	Block 4 908,192	\$0,051,102	\$0,000,000	\$0,006,656	\$0,044,446						1.0	\$0,00037																																																																							
35	Block 5 22,758	\$0,003,009	\$0,000,000	\$0,006,036	\$0,005,073						1.0	\$0,00011																																																																							
36	Block 6 0	\$0,019,522	\$0,000,000	\$0,006,020	\$0,013,322						1.0	\$0,00011																																																																							
37	32I Firm Trans	Block 1 11,491,095	\$0,130,699	\$0,000,000	\$0,007,738	\$0,123,311	\$5,621,582	\$925.00	99	\$6,858,498	1.0	\$33,547	\$0,00074																																																																						
38	Block 2 16,722,073	\$0,112,124	\$0,000,000	\$0,007,721	\$0,108,499						1.0	\$0,00063																																																																							
39	Block 3 10,683,887	\$0,081,255	\$0,000,000	\$0,006,994	\$0,074,311						1.0	\$0,00044																																																																							
40	Block 4 22,101,234	\$0,050,339	\$0,000,000	\$0,006,667	\$0,043,72						1.0	\$0,00026																																																																							
41	Block 5 23,116,595	\$0,031,179	\$0,000,000	\$0,006,449	\$0,023,30						1.0	\$0,00015																																																																							
42	Block 6 7,997,925	\$0,019,948	\$0,000,000	\$0,006,036	\$0,013,112						1.0	\$0,00008																																																																							
43	32C Inter Sales	Block 1 4,812,286	\$0,740,668	\$0,506,766	\$0,097,728	\$0,136,64	\$2,138,838	\$675.00	39	\$2,454,738	1.0	\$46,515	\$0,00297																																																																						
44	Block 2 6,912,175	\$0,719,933	\$0,506,766	\$0,096,990	\$0,115,667						1.0	\$0,00252																																																																							
45	Block 3 3,915,818	\$0,683,711	\$0,506,766	\$0,096,628	\$0,088,067						1.0	\$0,00175																																																																							
46	Block 4 6,195,667	\$0,648,006	\$0,506,766	\$0,095,665	\$0,045,565						1.0	\$0,00099																																																																							
47	Block 5 3,369,903	\$0,626,665	\$0,506,766	\$0,095,255	\$0,024,464						1.0	\$0,00054																																																																							
48	Block 6 0	\$0,611,101	\$0,506,766	\$0,094,917	\$0,009,288						1.0	\$0,00020																																																																							
49	32I Inter Sales	Block 1 4,976,544	\$0,725,144	\$0,506,766	\$0,096,609	\$0,122,229	\$2,165,663	\$675.00	67	\$2,708,363	1.0	\$16,852	\$0,00095																																																																						
50	Block 2 6,358,575	\$0,706,822	\$0,506,766	\$0,095,992	\$0,103,54						1.0	\$0,00081																																																																							
51	Block 3 3,824,879	\$0,674,699	\$0,506,766	\$0,095,666	\$0,072,227						1.0	\$0,00056																																																																							
52	Block 4 11,455,866	\$0,643,112	\$0,506,766	\$0,095,388	\$0,049,98						1.0	\$0,00032																																																																							
53	Block 5 6,274,793	\$0,624,420	\$0,506,766	\$0,095,233	\$0,022,221						1.0	\$0,00017																																																																							
54	Block 6 1,589,833	\$0,610,333	\$0,506,766	\$0,095,510	\$0,008,47						1.0	\$0,00007																																																																							
55	32C Inter Trans	Block 1 787,487	\$0,125,584	\$0,000,000	\$0,007,006	\$0,118,78	\$470,528	\$925.00	3	\$503,828	1.0	\$2,679	\$0,00068																																																																						
56	Block 2 1,577,765	\$0,108,023	\$0,000,000	\$0,006,993	\$0,101,09						1.0	\$0,00058																																																																							
57	Block 3 846,128	\$0,078,229	\$0,000,000	\$0,006,668	\$0,071,611						1.0	\$0,00041																																																																							
58	Block 4 3,171,260	\$0,048,54	\$0,000,000	\$0,006,443	\$0,042,111						1.0	\$0,00024																																																																							
59	Block 5 663,407	\$0,030,70	\$0,000,000	\$0,006,628	\$0,024,42						1.0	\$0,00014																																																																							
60	Block 6 0	\$0,019,983	\$0,000,000	\$0,006,17	\$0,012,06						1.0	\$0,00007																																																																							
61	32I Inter Trans	Block 1 6,332,023	\$0,126,055	\$0,000,000	\$0,007,222	\$0,118,83	\$5,297,225	\$925.00	71	\$6,085,325	1.0	\$30,898	\$0,00069																																																																						
62	Block 2 10,799,708	\$0,108,211	\$0,000,000	\$0,007,008	\$0,101,13						1.0	\$0,00059																																																																							
63	Block 3 7,423,918	\$0,079,948	\$0,000,000	\$0,006,84	\$0,071,64						1.0	\$0,00042																																																																							
64	Block 4 17,235,563	\$0,048,733	\$0,000,000	\$0,006,661	\$0,042,112						1.0	\$0,00025																																																																							
65	Block 5 38,975,154	\$0,030,90	\$0,000,000	\$0,006,646	\$0,024,44						1.0	\$0,00014																																																																							
66	Block 6 98,124,177	\$0,019,900	\$0,000,000	\$0,006,34	\$0,012,66						1.0	\$0,00007																																																																							
67	Special Contracts	\$5,198,641	\$0,000,000	\$0,000,000	\$0,000,000	\$0,000,000	\$0	\$0.00	7	\$0	0.0	\$0	\$0,00000																																																																						
68	TOTALS	1,109,965,950			\$	\$	\$	\$	\$	\$	\$	\$	\$																																																																						
69	Sources for line 2 above:				\$	\$	\$	\$	\$	\$	\$	\$	\$																																																																						
70	Inputs page				\$	\$	\$	\$	\$	\$	\$	\$	\$																																																																						
71	Rate Schedules												Line 63																																																																						
72	Rate Adjustment Schedule												Schedule 173																																																																						

74 Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.
 75 * Since Billing Rates for all schedules above 31 do not include demand, column 7 for those schedules is WACOGS only.
 76 ¹ Rate schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using MDV therm uses

Spread per UG 435 Order 23-388
 * based on get spread of incremental UG 435 98 *

NW Natural
 Rates & Regulatory Affairs
 2023-24 PGA - Oregon: August Filing
 Effects on Average Bill by Rate Schedule [1]
 ALL VOLUMES IN THERMS

Advice 23-16
 See note [13]

1	2	Oregon PGA	Normal	Minimum	3/15/2023	3/15/2023	Proposed	Proposed	Proposed		
3		Normalized	Therms				11/1/2023	11/1/2023	11/1/2023		
4	3	Volumes page,	Therms in	Monthly	Monthly	Billing	Current	COVID-19	COVID-19	COVID-19	
5	4	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change	
6	5	Schedule	Block	A	B	C	D	E	F	AI = (C * AH)	AJ = (AI - F)/F
7	6	2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.44604	\$88.98
8	7	3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.19401	\$319.47
9	8	3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13989	\$1,501.42
10	9	27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.17521	\$59.71
11	10	31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85536	\$2,711.36
12	11		Block 2	11,528,162	all additional			\$0.82424		\$0.82798	
13	12	31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.28875	\$1,659.43
14	13		Block 2	1,621,395	all additional			\$0.26119		\$0.26458	
15	14	31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84380	\$5,110.36
16	15		Block 2	8,832,261	all additional			\$0.81786		\$0.82038	
17	16	31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.24912	\$2,013.02
18	17		Block 2	363,573	all additional			\$0.22309		\$0.22566	
19	18	32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0.76861	\$6,088.29	\$0.77159	\$6,109.27
20	19		Block 2	10,782,597	20,000			\$0.74322		\$0.74575	
21	20		Block 3	2,237,041	20,000			\$0.70109		\$0.70286	
22	21		Block 4	1,038,828	100,000			\$0.65879		\$0.65981	
23	22		Block 5	30,626	600,000			\$0.62840		\$0.62888	
24	23		Block 6	0	all additional			\$0.61401		\$0.61423	
25	24	32I Firm Sales	Block 1	7,308,477	10,000	18,823	\$675.00	\$0.73013	\$14,247.56	\$0.73044	\$14,252.96
26	25		Block 2	7,116,901	20,000			\$0.71078		\$0.71104	
27	26		Block 3	2,428,784	20,000			\$0.67847		\$0.67865	
28	27		Block 4	1,682,852	100,000			\$0.64624		\$0.64634	
29	28		Block 5	210,463	600,000			\$0.62372		\$0.62378	
30	29		Block 6	0	all additional			\$0.61239		\$0.61241	
31	30	32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13344	\$3,400.58
32	31		Block 2	2,000,143	20,000			\$0.11396		\$0.11442	
33	32		Block 3	713,689	20,000			\$0.08251		\$0.08283	
34	33		Block 4	908,192	100,000			\$0.05102		\$0.05122	
35	34		Block 5	22,758	600,000			\$0.03209		\$0.03220	
36	35		Block 6	0	all additional			\$0.01952		\$0.01958	
37	36	32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13101	\$7,502.80
38	37		Block 2	16,722,073	20,000			\$0.11214		\$0.11241	
39	38		Block 3	10,683,887	20,000			\$0.08125		\$0.08144	
40	39		Block 4	22,101,234	100,000			\$0.05039		\$0.05050	
41	40		Block 5	23,116,595	600,000			\$0.03179		\$0.03186	
42	41		Block 6	7,997,925	all additional			\$0.01948		\$0.01952	
43	42	32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74200	\$38,696.68
44	43		Block 2	6,912,175	20,000			\$0.71933		\$0.72046	
45	44		Block 3	3,915,818	20,000			\$0.68371		\$0.68450	
46	45		Block 4	6,195,667	100,000			\$0.64806		\$0.64851	
47	46		Block 5	3,359,903	600,000			\$0.62665		\$0.62691	
48	47		Block 6	0	all additional			\$0.61101		\$0.61112	
49	48	32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72567	\$30,763.35
50	49		Block 2	6,358,575	20,000			\$0.70622		\$0.70668	
51	50		Block 3	3,824,879	20,000			\$0.67469		\$0.67501	
52	51		Block 4	11,455,866	100,000			\$0.64312		\$0.64331	
53	52		Block 5	6,274,793	600,000			\$0.62420		\$0.62430	
54	53		Block 6	1,589,833	all additional			\$0.61033		\$0.61038	
55	54	32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12619	\$12,281.11
56	55		Block 2	1,577,765	20,000			\$0.10802		\$0.10832	
57	56		Block 3	946,128	20,000			\$0.07829		\$0.07850	
58	57		Block 4	3,171,260	100,000			\$0.04854		\$0.04866	
59	58		Block 5	663,407	600,000			\$0.03070		\$0.03077	
60	59		Block 6	0	all additional			\$0.01883		\$0.01887	
61	60	32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.12640	\$12,676.21
62	61		Block 2	10,799,708	20,000			\$0.10821		\$0.10851	
63	62		Block 3	7,423,918	20,000			\$0.07848		\$0.07870	
64	63		Block 4	17,235,563	100,000			\$0.04873		\$0.04886	
65	64		Block 5	38,975,154	600,000			\$0.03090		\$0.03097	
66	65		Block 6	98,124,177	all additional			\$0.01900		\$0.01904	
67	66	Special Contracts		51,198,641	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00
68	67	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 - SRM
 [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

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

1		Twelve Months	
2		<u>Ended 06/30/23</u>	
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% Line 8 ÷ Line 4</u>
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
PGA Effects on Revenue
UG 483: COVID

	Including Revenue Sensitive Amount
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	<u>Temporary Increments</u>	
	<u>Removal of Current Temporary Increments</u>	
	Amortization of COVID	(5,700,113)
	<u>Addition of Proposed Temporary Increments</u>	
	Amortization of COVID	11,584,511
	TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$5,884,398</u></u>
	2022 Oregon Earnings Test Normalized Total Revenues	\$849,278,042
	Effect of this filing, as a percentage change (line 12 ÷ line 16)	0.69%

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
34	Miscellaneous Amortizations									
61	151704 OREGON COVID LATE FEE DEFERRAL	2,242,160	0	46,167	2,288,327					
62	151706 OREGON COVID OTHER EXPENSE DEFERRAL	1,900,798	0	39,138	1,939,936					
63	151730 OREGON AMP DEFERRAL	7,625,373	0	157,010	7,782,383					
64	151722 OREGON COVID SAVINGS	(551,039)	0	(11,346)	(562,385)					
65	151734 OR COVID-19 DEFERRAL AMORT	328,393	(825,373)	2	(496,978)					
66	Subtotal	11,545,685	(825,373)	230,971	10,951,283	5.13%	306,689	11,257,972		11,257,972

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Late Fee Revenue Deferral
 Account Number: 151704
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance							
Jan-22		125,700.73		6,064.45	2.82%	131,765.18	2,649,530.37
Feb-22		164,486.23		6,419.67	2.82%	170,905.90	2,820,436.27
Mar-22		154,592.97		6,809.67	2.82%	161,402.64	2,981,838.91
Apr-22		194,370.55		7,235.71	2.82%	201,606.26	3,183,445.17
May-22		160,456.48		7,669.63	2.82%	168,126.11	3,351,571.28
Jun-22		91,864.41		7,984.13	2.82%	99,848.54	3,451,419.82
Jul-22		38,549.61		8,156.13	2.82%	46,705.74	3,498,125.56
Aug-22		43,897.05		8,272.17	2.82%	52,169.22	3,550,294.78
Sep-22		49,072.25		8,400.85	2.82%	57,473.10	3,607,767.88
Oct-22		-		8,478.25	2.82%	8,478.25	3,616,246.13
Nov-22	2	-	(1,451,781)	5,086.49	2.82%	(1,446,694.67)	2,169,551.46
Dec-22		-		5,098.45	2.82%	5,098.45	2,174,649.91
Jan-23		-		11,108.84	6.13%	11,108.84	2,185,758.75
Feb-23		-		11,165.58	6.13%	11,165.58	2,196,924.33
Mar-23		-		11,222.62	6.13%	11,222.62	2,208,146.95
Apr-23		-		11,279.95	6.13%	11,279.95	2,219,426.90
May-23		-		11,337.57	6.13%	11,337.57	2,230,764.47
Jun-23		-		11,395.49	6.13%	11,395.49	2,242,159.96
Jul-23		-		11,453.70	6.13%	11,453.70	2,253,613.66
Aug-23		-		11,512.21	6.13%	11,512.21	2,265,125.87
Sep-23		-		11,571.02	6.13%	11,571.02	2,276,696.89
Oct-23		-		11,630.13	6.13%	11,630.13	2,288,327.02

History truncated for ease of viewing

Notes:

1 - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

2 - Transferred authorized balance to account 151734 for amortization. This includes a reduction for a one time disallowance of \$163k.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Other Expense Deferral
 Account Number: 151706
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

1 Debit (Credit)
 2
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4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
30	Jan-22		30,106.97		7,746.15	2.82%	37,853.12	3,319,032.56
31	Feb-22		30,185.06		7,835.19	2.82%	38,020.25	3,357,052.81
32	Mar-22		37,002.04		7,932.55	2.82%	44,934.59	3,401,987.40
33	Apr-22		32,016.98		8,032.29	2.82%	40,049.27	3,442,036.67
34	May-22		11,153.97		8,101.89	2.82%	19,255.86	3,461,292.53
35	Jun-22		10,903.07		8,146.85	2.82%	19,049.92	3,480,342.45
36	Jul-22		463.00		8,179.35	2.82%	8,642.35	3,488,984.80
37	Aug-22		0.00		8,204.27	2.82%	8,204.27	3,497,189.07
38	Sep-22		-		9,240.24	2.82%	9,240.24	3,506,429.31
39	Oct-22		-		8,240.11	2.82%	8,240.11	3,514,669.42
40	Nov-22	2	-	(1,679,737.59)	4,312.09	2.82%	(1,675,425.50)	1,839,243.93
41	Dec-22		-		4,322.22	2.82%	4,322.22	1,843,566.15
42	Jan-23		-		9,417.55	6.13%	9,417.55	1,852,983.70
43	Feb-23		-		9,465.66	6.13%	9,465.66	1,862,449.36
44	Mar-23		-		9,514.01	6.13%	9,514.01	1,871,963.37
45	Apr-23		-		9,562.61	6.13%	9,562.61	1,881,525.98
46	May-23		-		9,611.46	6.13%	9,611.46	1,891,137.44
47	Jun-23		-		9,660.56	6.13%	9,660.56	1,900,798.00
48	Jul-23		-		9,709.91	6.13%	9,709.91	1,910,507.91
49	Aug-23		-		9,759.51	6.13%	9,759.51	1,920,267.42
50	Sep-23		-		9,809.37	6.13%	9,809.37	1,930,076.79
51	Oct-23		-		9,859.48	6.13%	9,859.48	1,939,936.27

52 **History truncated for ease of viewing**

53 **Notes:**

54 **1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

55 **2** - Transferred authorized balance to account 151734 for amortization.
 56
 57

Company: Northwest Natural Gas Company
 State: Oregon
 Description: OR COVID AMP
 Account Number: 151730
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)		(e2)	(f)	(g)
6								
7	Beginning Balance							
30	Jan-22		476,227.24		9,327.22	2.82%	485,554.46	4,216,472.40
31	Feb-22		938,763.03		11,011.76	2.82%	949,774.79	5,166,247.19
32	Mar-22		847,459.05		13,136.45	2.82%	860,595.50	6,026,842.69
33	Apr-22		658,894.14		14,937.28	2.82%	673,831.42	6,700,674.11
34	May-22		950,033.35		16,862.87	2.82%	966,896.22	7,667,570.33
35	Jun-22		1,142,172.55		19,360.84	2.82%	1,161,533.39	8,829,103.72
36	Jul-22		294,952.45		21,094.96	2.82%	316,047.41	9,145,151.13
37	Aug-22		26,135.39		21,521.81	2.82%	47,657.20	9,192,808.33
38	Sep-22		9,240.24		21,613.96	2.82%	30,854.20	9,223,662.53
39	Oct-22		6,969.65		21,683.80	2.82%	28,653.45	9,252,315.98
40	Nov-22	2	4,394.16	(1,909,763.76)	17,209.37	2.82%	(1,888,160.23)	7,364,155.75
41	Dec-22		3,343.12		17,309.69	2.82%	20,652.81	7,384,808.56
42	Jan-23		3,960.30		37,734.18	6.13%	41,694.48	7,426,503.04
43	Feb-23		2,297.00		37,942.92	6.13%	40,239.92	7,466,742.96
44	Mar-23		1,783.23		38,147.17	6.13%	39,930.40	7,506,673.36
45	Apr-23		1,431.00		38,350.24	6.13%	39,781.24	7,546,454.60
46	May-23		970.00		38,552.28	6.13%	39,522.28	7,585,976.88
47	Jun-23		643.00		38,753.34	6.13%	39,396.34	7,625,373.22
48	Jul-23				38,952.95	6.13%	38,952.95	7,664,326.17
49	Aug-23				39,151.93	6.13%	39,151.93	7,703,478.10
50	Sep-23				39,351.93	6.13%	39,351.93	7,742,830.03
51	Oct-23				39,552.96	6.13%	39,552.96	7,782,382.99

History truncated for ease of viewing

Notes:

1 - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

2 - Transferred authorized balance to account 151734 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Cost Savings Deferral
 Account Number: 151722
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
28	Nov-21		(26,300.23)		(1,446.52)	2.24%	(27,746.75)	(789,519.79)
29	Dec-21		(23,012.77)		(1,495.25)	2.24%	(24,508.02)	(814,027.81)
30	Jan-22		(5,244.43)		(1,919.13)	2.82%	(7,163.56)	(821,191.37)
31	Feb-22		(13,318.65)		(1,945.45)	2.82%	(15,264.10)	(836,455.47)
32	Mar-22		(95,923.47)		(2,104.70)	2.82%	(98,028.17)	(934,594.67)
33	Apr-22		(4,682.59)		(2,201.80)	2.82%	(6,884.39)	(941,479.06)
34	May-22		27,579.64		(2,180.07)	2.82%	25,399.57	(916,079.49)
35	Jun-22		(46,135.06)		(2,150.73)	2.82%	(48,285.79)	(964,365.28)
36	Jul-22		-		(2,150.73)	2.82%	(2,150.73)	(966,516.01)
37	Aug-22		-		(2,386.84)	2.82%	(2,386.84)	(968,902.85)
38	Sep-22		24,437.74		(2,277.19)	2.82%	22,160.55	(946,742.30)
39	Oct-22		-		(2,224.84)	2.82%	(2,224.84)	(948,967.14)
40	Nov-22	2	-	417,022.46	(1,250.07)	2.82%	415,772.39	(533,194.76)
41	Dec-22		-		(1,253.01)	2.82%	(1,253.01)	(534,447.77)
42	Jan-23		-		(2,730.14)	6.13%	(2,730.14)	(537,177.91)
43	Feb-23		-		(2,744.08)	6.13%	(2,744.08)	(539,921.99)
44	Mar-23		-		(2,758.10)	6.13%	(2,758.10)	(542,680.09)
45	Apr-23		-		(2,772.19)	6.13%	(2,772.19)	(545,452.28)
46	May-23		-		(2,786.35)	6.13%	(2,786.35)	(548,238.63)
47	Jun-23		-		(2,800.59)	6.13%	(2,800.59)	(551,039.22)
48	Jul-23		-		(2,814.89)	6.13%	(2,814.89)	(553,854.11)
49	Aug-23		-		(2,829.27)	6.13%	(2,829.27)	(556,683.38)
50	Sep-23		-		(2,843.72)	6.13%	(2,843.72)	(559,527.10)
51	Oct-23		-		(2,858.25)	6.13%	(2,858.25)	(562,385.35)

52
 53 **History truncated for ease of viewing**
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55 **Notes:**

56 **1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

57 **2** - Transferred authorized balance to account 151734 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: OR COVID-19 DEFERRAL AMORT
 Account Number: 151734
 Docket: Docket UM 2068 and UG 453
 Amortization of 2021-22 deferral approved in Order No. 22-403

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	1	(304,595.63)	5,462,017.92	1.820%	8,053.08	5,165,475.37	5,165,475.37
3	Dec-22		(978,610.21)		1.820%	7,092.19	(971,518.02)	4,193,957.35
4	Jan-23		(947,187.57)		1.820%	5,642.55	(941,545.02)	3,252,412.33
5	Feb-23		(881,429.82)		1.820%	4,264.41	(877,165.41)	2,375,246.92
6	Mar-23		(863,289.23)		1.820%	2,947.80	(860,341.43)	1,514,905.49
7	Apr-23		(660,877.92)		1.820%	1,796.44	(659,081.48)	855,824.01
8	May-23		(344,124.43)		1.820%	1,037.04	(343,087.39)	512,736.62
9	Jun-23		(184,980.75)		1.820%	637.37	(184,343.38)	328,393.24
10	Jul-23 <i>forecasted</i>		<i>(148,562.60)</i>		1.820%	385.40	<i>(148,177.20)</i>	180,216.04
11	Aug-23 <i>forecasted</i>		<i>(148,042.27)</i>		1.820%	161.06	<i>(147,881.21)</i>	32,334.83
12	Sep-23 <i>forecasted</i>		<i>(159,384.50)</i>		1.820%	(71.83)	<i>(159,456.33)</i>	(127,121.50)
13	Oct-23 <i>forecasted</i>		<i>(369,383.85)</i>		1.820%	(472.92)	<i>(369,856.77)</i>	(496,978.27)

Notes:

1 - Transferred in authorized balances from accounts 151702, 151704, 151706, 151722, & 151730 for amortization.