

October 11, 2023

NWN OPUC Advice No. 23-17B / UG 484  
(UM 2192)**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 AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: Transportation Security Administration Security  
Directive 2 Start-Up O&M and Interim Period Cost of Service 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:

Seventh Revision of Sheet 180-1	Schedule 180	TSA Security Directive 2 Compliance Costs
First Revision of Sheet 189-1	Schedule 189	Adjustment for TSA Capital and Cost of Service Recovery

This filing replaces, in the entirety, the tariff sheets and Exhibit A originally filed under NWN OPUC Advice No. 23-17A (UG 484) dated September 14, 2023. The purpose of this replacement filing is to revise the temporary TSA Cost of Service deferral amount used to calculate the temporary rate increment. The updated amount reflects a decrease of \$28,792 from the 23-17A filing. A Less than Statutory Notice is included with this filing.

**Purpose**

The purpose of this filing is to amortize deferred costs related to the Transportation Security Administration’s (“TSA”) security directive 2 start-up costs and interim cost of service through proposed Schedule 180 – TSA Security Directive 2 Compliance Costs and Schedule 189 – Adjustment for TSA Capital and Cost of Service Recovery. These costs were incurred to comply with the security directive to (1) implement specific mitigation measures to protect against ransomware attacks and other related threats, (2) develop and implement a cybersecurity contingency and response plan, and (3) conduct a cybersecurity architecture design review. As an owner and operator of critical pipeline infrastructure, NW Natural is subject to this TSA security directive.

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<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.

**Background:**

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon (“Commission”) in a proceeding to change rates. The Company filed a deferral application on September 2, 2022, which was docketed as UM 2192. In docket UG 435, NW Natural requested amortization of a portion of this deferral associated with the cost of service of the capital expenditures associated with TSA security directive 2 and was ordered in Commission Order No. 22-388 to amortize the cost of service deferral over a four year period starting on November 1, 2022. The request in this filing relates to the operations and maintenance expense of the start-up costs (Schedule 180) and the second year of the cost of service deferral (Schedule 189). The Company respectfully requests approval to amortize the costs included in this filing.

**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 a decrease the Company’s annual revenues by \$223,997, or 0.03%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms will decrease \$0.02. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,304 therms is \$0.44, the average industrial Rate Schedule 31 firm sales customer using 5,776 therms will see a monthly decrease of about \$0.93, and the average industrial Rate Schedule 32 firm sales customer using about 18,823 therms will see a monthly decrease of about \$3.87.

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](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

# LESS THAN STATUTORY NOTICE APPLICATION

This document may be electronically filed by sending it as an attachment to an electronic mail message addressed to the Commission's Filing Center at [puc.filingcenter@puc.oregon.gov](mailto:puc.filingcenter@puc.oregon.gov).

## BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

IN THE MATTER OF THE APPLICATION OF  <u>Northwest Natural Gas Company dba NW Natural</u> (UTILITY COMPANY)	) ) ) ) )	UTILITY L.S.N. APPLICATION  NO. _____  (LEAVE BLANK)
TO WAIVE STATUTORY NOTICE.		

**NOTE: ATTACH EXHIBIT IF SPACE IS INSUFFICIENT.**

1. GENERAL DESCRIPTION OF THE PROPOSED SCHEDULE(S) ADDITION, DELETION, OR CHANGE. (SCHEDULE INCLUDES ALL RATES, TOLLS AND CHARGES FOR SERVICE AND ALL RULES AND REGULATIONS AFFECTING THE SAME)

Schedule 180 TSA Security Directive 2 Compliance Costs  
 Schedule 189 Adjustment for TSA Capital and Cost of Service Recovery

2. APPLICANT DESIRES TO CHANGE THE SCHEDULE(S) NOW ON FILE KNOWN AND DESIGNATED AS: (INSERT SCHEDULE REFERENCE BY NUMBER, PAGE, AND ITEM)

Sixth Revision of Sheet 180-1 TSA Security Directive 2 Compliance Costs  
 Original Sheet 189-1 Adjustment for TSA Capital and Cost of Service Recovery

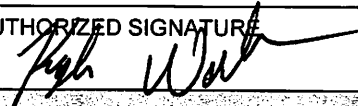
3. THE PROPOSED SCHEDULE(S) SHALL BE AS FOLLOWS: (INSERT SCHEDULE REFERENCE BY NUMBER, PAGE AND ITEM)

Seventh Revision of Sheet 180-1 TSA Security Directive 2 Compliance Costs  
 First Revision of Sheet 189-1 Adjustment for TSA Capital and Cost of Service Recovery

4. REASONS FOR REQUESTING A WAIVER OF STATUTORY NOTICE:

On September 14, 2023, the Company provided a replacement filing in NWN OPUC Advice No.23-17A, docketed as UG 484 to amortize deferred costs related to the Transportation Security Administration's ("TSA") security directive 2 start-up costs and interim cost of service through Schedule 180 – TSA Security Directive 2 Compliance Costs and Schedule 189 – Adjustment for TSA Capital and Cost of Service Recovery. NW Natural has since found an error in the cost report used to calculate the tariff rates. After discussion with Commission Staff about this error, the Company is filing Advice 23-17B in this docket to provide the corrected tariff sheets and related workpapers and support.

5. REQUESTED EFFECTIVE DATE OF THE NEW SCHEDULE(S) OR CHANGE(S):    **November 1, 2023**

AUTHORIZED SIGNATURE 	TITLE Senior Manager, Regulatory Affairs	DATE October 11, 2023
<b>PUC USE ONLY</b>		
<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	EFFECTIVE DATE OF APPROVED SCHEDULE(S) OR CHANGE	
AUTHORIZED SIGNATURE	DATE	

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 180-1  
 Cancels Sixth Revision of Sheet 180-1

## SCHEDULE 180 TSA Security Directive 2 Compliance Costs

**PURPOSE:**

To recover costs associated with NW Natural's compliance with the TSA Security Directive 2. These costs were directed to help NW Natural mitigate cyber security threats due to the Company owning and operating critical pipeline infrastructure.

**APPLICABLE:**

To all Sales and Transportation Service Customers on the Rate Schedules of this Tariff listed below:

Rate Schedule 2	Rate Schedule 27	Rate Schedule 32
Rate Schedule 3	Rate Schedule 31	Rate Schedule 33

**GENERAL:**

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.

**APPLICATION TO RATE SCHEDULES:**                      **Effective:**                      **November 1, 2023**

(C)

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the listed Rate Schedules. **NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.**

Schedule	Block	Rate Adjustment	Schedule	Block	Rate Adjustment
2		\$0.00271	32 CSI	Block 1	\$0.00051
3 CSF		\$0.00201		Block 2	\$0.00043
3 ISF		\$0.00148		Block 3	\$0.00030
27		\$0.00222		Block 4	\$0.00017
31 CSF	Block 1	\$0.00139		Block 5	\$0.00009
	Block 2	\$0.00127		Block 6	\$0.00003
31 CTF	Block 1	\$0.00140	32 ISI	Block 1	\$0.00050
	Block 2	\$0.00128		Block 2	\$0.00042
31 ISF	Block 1	\$0.00096		Block 3	\$0.00030
	Block 2	\$0.00087		Block 4	\$0.00017
31 ITF	Block 1	\$0.00110		Block 5	\$0.00009
	Block 2	\$0.00099		Block 6	\$0.00003
32 CSF	Block 1	\$0.00087	32 CTI	Block 1	\$0.00042
	Block 2	\$0.00074		Block 2	\$0.00035
	Block 3	\$0.00052		Block 3	\$0.00025
	Block 4	\$0.00029		Block 4	\$0.00015
	Block 5	\$0.00013		Block 5	\$0.00009
	Block 6	\$0.00005		Block 6	\$0.00004
32 ISF	Block 1	\$0.00056	32 ITI	Block 1	\$0.00045
	Block 2	\$0.00047		Block 2	\$0.00038
	Block 3	\$0.00033		Block 3	\$0.00027
	Block 4	\$0.00019		Block 4	\$0.00016
	Block 5	\$0.00009		Block 5	\$0.00009
	Block 6	\$0.00004		Block 6	\$0.00005
32 CTF	Block 1	\$0.00061	33 (all)		\$0.00000
	Block 2	\$0.00052			
	Block 3	\$0.00037			
	Block 4	\$0.00022			
	Block 5	\$0.00012			
	Block 6	\$0.00006			
32 ITF	Block 1	\$0.00049			
	Block 2	\$0.00042			
	Block 3	\$0.00030			
	Block 4	\$0.00017			
	Block 5	\$0.00010			
	Block 6	\$0.00005			

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Issued October 11, 2023  
 NWN OPUC Advice No. 23-17B

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 Deferred Accounts  
Transportation Security Administration Security Directive 2  
O&M and Cost of Service Costs

UM 2192

NWN OPUC Advice No. 23-17B / UG 484

October 11, 2023

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferred Accounts Transportation Security Administration Security Directive 2 O&M and Cost of Service Costs

NWN OPUC ADVICE NO. 23-17B / UG 484

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Percentage per Margin Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Summary of Deferred Accounts Included in the PGA	5
151802 Deferral of TSA Security Directive O&M Costs	6
151803 Amortization of TSA Security Directive O&M Costs	7
Summary of Deferred Accounts Included in the PGA	8
151805 OR TSA Security Directive Cost of Service Amortization	9
151804 TSA Security Directive 2B Deferral Costs	10
TSA Security Directive 2B Cost of Service Cost	11



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

Spread per UG 435 Order 22-388  
 < based on pct spread of incremental UG 435 RR >

Line	Schedule	Block	Oregon PGA Volumes page, Column F	Billing Rate from Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D*	Temps from Temporary Increment page, Column A	MARGIN Rate	Volumetric Margin	Customer Charge	Customers	Total Margin	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	TSA Cost of Service			TSA O&M		
													912,778	Allocation to RS	Increment	1,633,370	Temporary Increment	2.819% add revenue sensitive factor
													912,778	to all classes and schedules		1,680,746	to all classes and schedules	
													Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increment
													P	Q	R	S	T	U
2	2R		425,261,320	\$1.43686	\$0.59247	\$0.16051	\$0.68388	\$290,827,712	\$8.00	636,785	\$351,959,072		1.0	\$636,010	\$0.00150	1.0	\$1,152,460	\$0.00271
7	3C Firm Sales		180,723,276	\$1.18666	\$0.59247	\$0.03780	\$0.55639	\$100,552,623	\$15.00	59,172	\$111,203,583		1.0	\$220,205	\$0.00122	1.0	\$364,127	\$0.00201
8	3I Firm Sales		5,242,606	\$1.13570	\$0.59247	\$0.10373	\$0.43950	\$2,304,125	\$15.00	335	\$2,364,425		1.0	\$3,516	\$0.00067	1.0	\$7,742	\$0.00148
10	27 Dry Out		790,225	\$1.16589	\$0.59247	\$0.07702	\$0.49640	\$392,268	\$8.00	1,489	\$535,212		1.0	\$1,140	\$0.00144	1.0	\$1,753	\$0.00222
11	31C Firm Sales	Block 1	10,541,198	\$0.85127	\$0.50676	\$0.04002	\$0.30449	\$6,414,403	\$325.00	653	\$8,961,103		1.0	\$13,561	\$0.00064	1.0	\$29,342	\$0.00139
12		Block 2	11,528,162	\$0.82424	\$0.50676	\$0.03949	\$0.27799						1.0		\$0.00059	1.0		\$0.00127
13	31C Firm Trans	Block 1	1,150,855	\$0.28505	\$0.00000	\$0.01229	\$0.27276	\$718,332	\$575.00	59	\$1,125,432		1.0	\$1,611	\$0.00061	1.0	\$3,685	\$0.00140
14		Block 2	1,621,395	\$0.26119	\$0.00000	\$0.01176	\$0.24943						1.0		\$0.00056	1.0		\$0.00128
15	31I Firm Sales	Block 1	3,851,855	\$0.84102	\$0.50676	\$0.10141	\$0.23285	\$2,752,651	\$325.00	183	\$3,466,351		1.0	\$5,314	\$0.00045	1.0	\$11,350	\$0.00096
16		Block 2	8,832,261	\$0.81786	\$0.50676	\$0.10099	\$0.21011						1.0		\$0.00041	1.0		\$0.00087
17	31I Firm Trans	Block 1	153,988	\$0.24605	\$0.00000	\$0.01106	\$0.23499	\$113,434	\$575.00	7	\$161,734		1.0	\$236	\$0.00049	1.0	\$530	\$0.00110
18		Block 2	363,573	\$0.22309	\$0.00000	\$0.01062	\$0.21247						1.0		\$0.00044	1.0		\$0.00099
19	32C Firm Sales <sup>1</sup>	Block 1	31,802,850	\$0.76861	\$0.50676	\$0.10105	\$0.16080	\$6,849,615	\$675.00	543	\$11,351,592		1.0	\$19,504	\$0.00046	1.0	\$37,170	\$0.00087
20		Block 2	10,782,597	\$0.74322	\$0.50676	\$0.10042	\$0.13604						1.0		\$0.00039	1.0		\$0.00074
21		Block 3	2,237,041	\$0.70109	\$0.50676	\$0.09940	\$0.09493						1.0		\$0.00027	1.0		\$0.00052
22		Block 4	1,038,828	\$0.65879	\$0.50676	\$0.09836	\$0.05367						1.0		\$0.00015	1.0		\$0.00029
23		Block 5	30,626	\$0.62840	\$0.50676	\$0.09761	\$0.02403						1.0		\$0.00007	1.0		\$0.00013
24		Block 6	0	\$0.61401	\$0.50676	\$0.09727	\$0.00998						1.0		\$0.00003	1.0		\$0.00005
25	32I Firm Sales <sup>1</sup>	Block 1	7,308,477	\$0.73013	\$0.50676	\$0.09833	\$0.12504	\$1,921,317	\$675.00	83	\$2,619,858		1.0	\$988	\$0.00006	1.0	\$8,579	\$0.00056
26		Block 2	7,116,901	\$0.71078	\$0.50676	\$0.09815	\$0.10587						1.0		\$0.00005	1.0		\$0.00047
27		Block 3	2,428,784	\$0.67847	\$0.50676	\$0.09787	\$0.07384						1.0		\$0.00004	1.0		\$0.00033
28		Block 4	1,682,852	\$0.64624	\$0.50676	\$0.09757	\$0.04191						1.0		\$0.00002	1.0		\$0.00019
29		Block 5	210,463	\$0.62372	\$0.50676	\$0.09734	\$0.01962						1.0		\$0.00001	1.0		\$0.00009
30		Block 6	0	\$0.61239	\$0.50676	\$0.09723	\$0.00840						1.0		\$0.00000	1.0		\$0.00004
31	32C Firm Trans	Block 1	2,586,658	\$0.13291	\$0.00000	\$0.00742	\$0.12549	\$633,055	\$925.00	26	\$937,359		1.0	\$411	\$0.00008	1.0	\$3,069	\$0.00061
32		Block 2	2,000,143	\$0.11396	\$0.00000	\$0.00721	\$0.10675						1.0		\$0.00007	1.0		\$0.00052
33		Block 3	713,689	\$0.08251	\$0.00000	\$0.00688	\$0.07563						1.0		\$0.00005	1.0		\$0.00037
34		Block 4	908,192	\$0.05102	\$0.00000	\$0.00656	\$0.04446						1.0		\$0.00003	1.0		\$0.00022
35		Block 5	22,758	\$0.03209	\$0.00000	\$0.00636	\$0.02573						1.0		\$0.00002	1.0		\$0.00012
36		Block 6	0	\$0.01952	\$0.00000	\$0.00620	\$0.01332						1.0		\$0.00001	1.0		\$0.00006
37	32I Firm Trans	Block 1	11,491,095	\$0.13069	\$0.00000	\$0.00738	\$0.12331	\$5,621,582	\$925.00	99	\$6,858,498		1.0	\$2,643	\$0.00006	1.0	\$22,458	\$0.00049
38		Block 2	16,722,073	\$0.11214	\$0.00000	\$0.00721	\$0.10493						1.0		\$0.00005	1.0		\$0.00042
39		Block 3	10,683,887	\$0.08125	\$0.00000	\$0.00694	\$0.07431						1.0		\$0.00003	1.0		\$0.00030
40		Block 4	22,101,234	\$0.05039	\$0.00000	\$0.00667	\$0.04372						1.0		\$0.00002	1.0		\$0.00017
41		Block 5	23,116,595	\$0.03179	\$0.00000	\$0.00649	\$0.02530						1.0		\$0.00001	1.0		\$0.00010
42		Block 6	7,997,925	\$0.01948	\$0.00000	\$0.00636	\$0.01312						1.0		\$0.00001	1.0		\$0.00005
43	32C Interr Sales	Block 1	4,812,286	\$0.74068	\$0.50676	\$0.09728	\$0.13664	\$2,138,838	\$675.00	39	\$2,454,738		1.0	\$3,665	\$0.00023	1.0	\$8,038	\$0.00051
44		Block 2	6,912,175	\$0.71933	\$0.50676	\$0.09690	\$0.11567						1.0		\$0.00020	1.0		\$0.00043
45		Block 3	3,915,818	\$0.68371	\$0.50676	\$0.09628	\$0.08067						1.0		\$0.00014	1.0		\$0.00030
46		Block 4	6,195,667	\$0.64806	\$0.50676	\$0.09565	\$0.04565						1.0		\$0.00008	1.0		\$0.00017
47		Block 5	3,369,903	\$0.62665	\$0.50676	\$0.09525	\$0.02464						1.0		\$0.00004	1.0		\$0.00009
48		Block 6	0	\$0.61101	\$0.50676	\$0.09497	\$0.00928						1.0		\$0.00002	1.0		\$0.00003
49	32I Interr Sales	Block 1	4,976,544	\$0.72514	\$0.50676	\$0.09609	\$0.12229	\$2,165,663	\$675.00	67	\$2,708,363		1.0	\$1,328	\$0.00007	1.0	\$8,868	\$0.00050
50		Block 2	6,358,575	\$0.70622	\$0.50676	\$0.09592	\$0.10354						1.0		\$0.00006	1.0		\$0.00042
51		Block 3	3,824,879	\$0.67469	\$0.50676	\$0.09566	\$0.07227						1.0		\$0.00004	1.0		\$0.00030
52		Block 4	11,455,866	\$0.64312	\$0.50676	\$0.09538	\$0.04098						1.0		\$0.00003	1.0		\$0.00017
53		Block 5	6,274,793	\$0.62420	\$0.50676	\$0.09523	\$0.02221						1.0		\$0.00001	1.0		\$0.00009
54		Block 6	1,589,833	\$0.61033	\$0.50676	\$0.09510	\$0.00847						1.0		\$0.00001	1.0		\$0.00003
55	32C Interr Trans	Block 1	787,487	\$0.12584	\$0.00000	\$0.00706	\$0.11878	\$470,528	\$925.00	3	\$503,828		1.0	\$211	\$0.00005	1.0	\$1,650	\$0.00042
56		Block 2	1,577,765	\$0.10802	\$0.00000	\$0.00693	\$0.10109						1.0		\$0.00005	1.0		\$0.00035
57		Block 3	946,128	\$0.07829	\$0.00000	\$0.00668	\$0.07161						1.0		\$0.00003	1.0		\$0.00025
58		Block 4	3,171,260	\$0.04854	\$0.00000	\$0.00643	\$0.04211						1.0		\$0.00002	1.0		\$0.00015
59		Block 5	663,407	\$0.03070	\$0.00000	\$0.00628	\$0.02442						1.0		\$0.00001	1.0		\$0.00009
60		Block 6	0	\$0.01883	\$0.00000	\$0.00617	\$0.01266						1.0		\$0.00001	1.0		\$0.00004
61	32I Interr Trans	Block 1	6,332,023	\$0.12605	\$0.00000	\$0.00722	\$0.11883	\$5,297,225	\$925.00	71	\$6,085,325		1.0	\$2,435	\$0.00005	1.0	\$19,926	\$0.00045
62		Block 2	10,799,708	\$0.10821	\$0.00000	\$0.00708	\$0.10113						1.0		\$0.00005	1.0		\$0.00038
63		Block 3	7,423,918	\$0.07848	\$0.00000	\$0.00684	\$0.07164						1.0		\$0.00003	1.0		\$0.00027
64		Block 4	17,235,563	\$0.04873	\$0.00000	\$0.00661	\$0.04212						1.0		\$0.00002	1.0		\$0.00016
65		Block 5	38,975,154	\$0.03090	\$0.00000	\$0.00646	\$0.02444						1.0		\$0.00001	1.0		\$0.00009
66		Block 6	98,124,177	\$0.01900	\$0.00000	\$0.00634	\$0.01266						1.0		\$0.00001	1.0		\$0.00005
67	33		0	\$0.00629	\$0.00000	\$0.00270	\$0.00899	\$0	\$38,000.00	0	\$0		0.0	0	\$0.00000	0.0	0	\$0.00000
68	Special Contracts		50,439,488	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0	\$0.00	7	\$0		0.0	\$0	\$0.00000	0.0	\$0	

		Normal Thrms					Proposed 11/1/2023			Proposed 11/1/2023			Proposed 11/1/2023		
		Minimum	3/15/2023	3/15/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023	Proposed 11/1/2023		
		Monthly	Monthly	Billing	Current	TSA Cost of Service	TSA Cost of Service	TSA Cost of Service	TSA O&M	TSA O&M	TSA O&M	TSA O&M	TSA O&M		
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change	Rates	Average Bill	% Bill Change		
Schedule	Block	A	B	C	D	E	F=D+(C * E)	AH	AI = D+(C * AH)	AJ = (AI- F)/F	AH	AI = D+(C * AH)	AJ = (AI- F)/F		
2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.43720	\$88.48	0.0%	\$1.43599	\$88.42	0.0%		
3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.18692	\$317.66	0.0%	\$1.18606	\$317.45	0.0%		
3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13586	\$1,496.16	0.0%	\$1.13520	\$1,495.30	0.0%		
27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.16627	\$59.32	0.0%	\$1.16522	\$59.27	-0.1%		
31C Firm Sales	Block 1	10,541,198		2,000	\$325.00	\$0.85127	\$2,700.12	\$0.85143	\$2,700.57	0.0%	\$0.85080	\$2,698.83	0.0%		
	Block 2	11,528,162	all additional			\$0.82424		\$0.82439			\$0.82381				
31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.28518	\$1,646.03	0.0%	\$0.28455	\$1,643.68	-0.1%		
	Block 2	1,621,395	all additional			\$0.26119		\$0.26131			\$0.26074				
31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84113	\$5,095.89	0.0%	\$0.84073	\$5,093.76	0.0%		
	Block 2	8,832,261	all additional			\$0.81786		\$0.81796			\$0.81761				
31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.24617	\$1,996.01	0.0%	\$0.24570	\$1,993.33	-0.1%		
	Block 2	363,573	all additional			\$0.22309		\$0.22319			\$0.22277				
32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0.76861	\$6,088.29	\$0.76874	\$6,089.20	0.0%	\$0.76832	\$6,086.24	0.0%		
	Block 2	10,782,597	20,000			\$0.74322		\$0.74333			\$0.74298				
	Block 3	2,237,041	20,000			\$0.70109		\$0.70116			\$0.70093				
	Block 4	1,038,828	100,000			\$0.65879		\$0.65883			\$0.65870				
	Block 5	30,626	600,000			\$0.62840		\$0.62842			\$0.62837				
	Block 6	0	all additional			\$0.61401		\$0.61402			\$0.61400				
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%	\$0.72991	\$14,243.69	0.0%		
	Block 2	7,116,901	20,000			\$0.71078		\$0.71078			\$0.71059				
	Block 3	2,428,784	20,000			\$0.67847		\$0.67847			\$0.67835				
	Block 4	1,682,852	100,000			\$0.64624		\$0.64624			\$0.64618				
	Block 5	210,463	600,000			\$0.62372		\$0.62372			\$0.62370				
	Block 6	0	all additional			\$0.61239		\$0.61239			\$0.61239				
32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13299	\$3,391.09	0.0%	\$0.13262	\$3,385.40	-0.2%		
	Block 2	2,000,143	20,000			\$0.11396		\$0.11398			\$0.11372				
	Block 3	713,689	20,000			\$0.08251		\$0.08252			\$0.08234				
	Block 4	908,192	100,000			\$0.05102		\$0.05103			\$0.05092				
	Block 5	22,758	600,000			\$0.03209		\$0.03210			\$0.03203				
	Block 6	0	all additional			\$0.01952		\$0.01952			\$0.01949				
32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13070	\$7,487.67	0.0%	\$0.13045	\$7,475.69	-0.2%		
	Block 2	16,722,073	20,000			\$0.11214		\$0.11215			\$0.11194				
	Block 3	10,683,887	20,000			\$0.08125		\$0.08125			\$0.08111				
	Block 4	22,101,234	100,000			\$0.05039		\$0.05039			\$0.05030				
	Block 5	23,116,595	600,000			\$0.03179		\$0.03179			\$0.03174				
	Block 6	7,997,925	all additional			\$0.01948		\$0.01949			\$0.01946				
32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74071	\$38,645.12	0.0%	\$0.74049	\$38,635.81	0.0%		
	Block 2	6,912,175	20,000			\$0.71933		\$0.71937			\$0.71917				
	Block 3	3,915,818	20,000			\$0.68371		\$0.68374			\$0.68360				
	Block 4	6,195,667	100,000			\$0.64806		\$0.64808			\$0.64800				
	Block 5	3,369,903	600,000			\$0.62665		\$0.62666			\$0.62662				
	Block 6	0	all additional			\$0.61101		\$0.61102			\$0.61100				
32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72516	\$30,745.46	0.0%	\$0.72495	\$30,738.34	0.0%		
	Block 2	6,358,575	20,000			\$0.70622		\$0.70624			\$0.70606				
	Block 3	3,824,879	20,000			\$0.67469		\$0.67470			\$0.67459				
	Block 4	11,455,866	100,000			\$0.64312		\$0.64313			\$0.64307				
	Block 5	6,274,793	600,000			\$0.62420		\$0.62420			\$0.62417				
	Block 6	1,589,833	all additional			\$0.61033		\$0.61034			\$0.61032				
32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12585	\$12,253.71	0.0%	\$0.12554	\$12,227.79	-0.2%		
	Block 2	1,577,765	20,000			\$0.10802		\$0.10804			\$0.10776				
	Block 3	946,128	20,000			\$0.07829		\$0.07830			\$0.07811				
	Block 4	3,171,260	100,000			\$0.04854		\$0.04855			\$0.04844				
	Block 5	663,407	600,000			\$0.03070		\$0.03070			\$0.03065				
	Block 6	0	all additional			\$0.01883		\$0.01884			\$0.01880				
32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.12606	\$12,646.81	0.0%	\$0.12585	\$12,627.91	-0.1%		
	Block 2	10,799,708	20,000			\$0.10821		\$0.10823			\$0.10804				
	Block 3	7,423,918	20,000			\$0.07848		\$0.07849			\$0.07836				
	Block 4	17,235,563	100,000			\$0.04873		\$0.04874			\$0.04866				
	Block 5	38,975,154	600,000			\$0.03090		\$0.03090			\$0.03086				
	Block 6	98,124,177	all additional			\$0.01901		\$0.01901			\$0.01899				
33		0	N/A	0.0	\$38,000.00	\$0.00629	\$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		\$0.00000	\$0.00			
<b>Totals</b>		<b>1,109,206,797</b>													

[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 23-17B: 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	\$ 977,383,649	
4	\$ 981,971,599	
5		
6	n/a	0.430% Statutory rate
7	\$ 22,573,887	2.299% Line 7 ÷ Line 4
8	<u>\$ 881,388</u>	<u>0.090% Line 8 ÷ Line 4</u>
9		
10		<u><b>2.819%</b></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: October Filing**  
**PGA Effects on Revenue**  
**UG 484: TSA Security Directive 2**

	<b>Including Revenue Sensitive Amount</b>
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	<b><u>Temporary Increments</u></b>	
	<u>Removal of Current Temporary Increments</u>	
	Amortization of TSA Security Directive 2 O&M and Cost of Service	<u>(2,817,521)</u>
	<u>Addition of Proposed Temporary Increments</u>	
	Amortization of TSA Security Directive 2 O&M and Cost of Service	<u>2,593,524</u>
	<b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>(\$223,997)</u></u></b>
	2022 Oregon Earnings Test Normalized Total Revenues	\$849,278,042
	Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.03%

**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 <b>Miscellaneous Amortizations</b>									
35 151802 TSA SECURITY DIRECTIVE OM DEFERRAL	1,698,895	0	39,044	1,737,939					
36 151803 TSA SECURITY DIRECTIVE OM AMORTIZATION	180,578	(329,927)	283	(149,065)					
37 Total	1,879,473	(329,927)	39,328	1,588,874	5.13%	44,496	1,633,370		

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: TSA SEC DIR2 OM OR  
 Account Number: 151802  
 Docket: Docket UM 2192

Latest deferral authorization request is pending approving. Amort. of previous deferral balance was approved in Docket UG 458.

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
11	Jun-22		(653,948.85)		6.965%	13,793.09	(640,155.76)	2,063,230.08
12	Jul-22		143,498.94		6.965%	12,391.78	155,890.72	2,219,120.80
13	Aug-22		357,608.28		6.965%	13,917.96	371,526.24	2,590,647.04
14	Sep-22		242,347.86		6.965%	15,739.86	258,087.72	2,848,734.76
15	Oct-22		216,750.34		6.965%	17,163.56	233,913.90	3,082,648.66
16	Nov-22	<b>1</b>	47,965.12	(2,063,230.08)	6.836%	5,943.91	(2,009,321.05)	1,073,327.61
17	Dec-22		513,439.50		6.836%	7,576.84	521,016.34	1,594,343.95
18	Jan-23		0.00		6.836%	9,082.45	9,082.45	1,603,426.40
19	Feb-23		0.00		6.836%	9,134.19	9,134.19	1,612,560.59
20	Mar-23		48,304.02		6.836%	9,323.81	57,627.83	1,670,188.42
21	Apr-23		0.00		6.836%	9,514.51	9,514.51	1,679,702.93
22	May-23		0.00		6.836%	9,568.71	9,568.71	1,689,271.64
23	Jun-23		0.00		6.836%	9,623.22	9,623.22	1,698,894.86
24	Jul-23				6.836%	9,678.04	9,678.04	1,708,572.90
25	Aug-23				6.836%	9,733.17	9,733.17	1,718,306.07
26	Sep-23				6.836%	9,788.62	9,788.62	1,728,094.69
27	Oct-23				6.836%	9,844.38	9,844.38	1,737,939.07

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30 **History truncated for ease of viewing**

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32 **NOTES**

33 **1** -Transferred June balance to account 151803 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: OR TSA SECURITY DIRECTIVE OM AMORT  
 Account Number: 151803  
 Docket: Dockets UM 2192 and UG 458  
 Amortization of 2021-22 deferrals approved in Order 22-399

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	<b>1</b>	(115,222.63)	2,063,230.08	1.820%	3,041.86	1,951,049.31	1,951,049.31
3	Dec-22		(356,250.51)		1.820%	2,688.93	(353,561.58)	1,597,487.73
4	Jan-23		(344,680.48)		1.820%	2,161.47	(342,519.01)	1,254,968.72
5	Feb-23		(321,175.07)		1.820%	1,659.81	(319,515.26)	935,453.46
6	Mar-23		(314,816.99)		1.820%	1,180.03	(313,636.96)	621,816.50
7	Apr-23		(242,290.08)		1.820%	759.35	(241,530.73)	380,285.77
8	May-23		(128,812.13)		1.820%	479.08	(128,333.05)	251,952.72
9	Jun-23		(71,702.23)		1.820%	327.75	(71,374.48)	180,578.24
10	Jul-23 <i>forecasted</i>		(61,301.66)		1.820%	227.39	(61,074.27)	119,503.97
11	Aug-23 <i>forecasted</i>		(61,111.99)		1.820%	134.90	(60,977.09)	58,526.88
12	Sep-23 <i>forecasted</i>		(65,407.29)		1.820%	39.17	(65,368.12)	(6,841.24)
13	Oct-23 <i>forecasted</i>		(142,105.85)		1.820%	(118.14)	(142,223.99)	(149,065.23)

14  
 15 **History truncated for ease of viewing**

16  
 17 **NOTES**

18 **1** - Transferred in authorized balance from account 151802 for amortization.

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

	Account A	Balance 6/30/2023 B	Jul-Oct Estimated Activity C	Jul-Oct Interest D	Estimated Balance 10/31/2023 E	Interest Rate During Amortization F1	Estimated Interest During Amortization F2	Total Estimated Amount for (Refund) or Collection G
					E = sum B thru D	5.13%		G = E + F2
1	<b>TSA Cost of Service Deferrals</b>							
2	151805 OR TSA DIRECTIVE AMORT	41,525	(80,467)	58	(38,884)			
3	151804 OR TSA DIRECTIVE 2B DEFERRAL	n/a	0	0	714,321			
4	Return on Rate Base for 151804 Deferral				212,475			
5	Total	41,525	(80,467)	58	887,912	5.13%	24,866	912,778



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: OR TSA SECURITY DIRECTIVE COS AMORT  
 Account Number: 151805  
 Docket: UM 2192, UG 435 Order 22-388

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance							
2	Nov-22	<b>1</b>	(29,704.35)	542,386.31	1.820%	800.09	513,482.05	513,482.05
3	Dec-22		(95,507.06)		1.820%	706.35	(94,800.71)	418,681.34
4	Jan-23		(92,440.54)		1.820%	564.90	(91,875.64)	326,805.70
5	Feb-23		(86,025.80)		1.820%	430.42	(85,595.38)	241,210.32
6	Mar-23		(84,253.61)		1.820%	301.94	(83,951.67)	157,258.65
7	Apr-23		(64,500.25)		1.820%	189.60	(64,310.65)	92,948.00
8	May-23		(33,575.98)		1.820%	115.51	(33,460.47)	59,487.53
9	Jun-23		(18,038.59)		1.820%	76.54	(17,962.05)	41,525.48
10	Jul-23	<i>forecast</i>	(14,476.49)		1.820%	52.00	(14,424.49)	27,100.99
11	Aug-23	<i>forecast</i>	(14,428.04)		1.820%	30.16	(14,397.88)	12,703.11
12	Sep-23	<i>forecast</i>	(15,536.80)		1.820%	7.48	(15,529.32)	(2,826.21)
13	Oct-23	<i>forecast</i>	(36,025.85)		1.820%	(31.61)	(36,057.46)	(38,883.67)

**Notes:**

**1** - Transferred in authorized balance from account 151804.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: TSA Security Directive 2B - Deferral Costs  
 Account Number: 151804  
 Docket: UM 2192, UG 435 Order 22-388

Month/Year	Note	Deferral cost	Transfer	Interest	Activity	Balance	
Beginning Balance							<b>Feb 2022-Oct. 2022</b>
Feb-22		5,998.93		0.00	5,998.93	5,998.93	Actual total deferral
Mar-22		30,737.56		0.00	30,737.56	36,736.49	2,327,303.34
Apr-22		46,055.88		0.00	46,055.88	82,792.37	<u>0.25% Note 2</u>
May-22		86,597.71		0.00	86,597.71	169,390.08	For amortization
Jun-22		653,032.94		0.00	653,032.94	822,423.02	Embedded
Jul-22		272,109.48		0.00	272,109.48	1,094,532.49	Difference
Aug-22		324,637.90		0.00	324,637.90	1,419,170.39	
Sep-22		261,335.81		0.00	261,335.81	1,680,506.20	<b>Nov. 2023-Oct 2024 Amortization Calculation</b>
Oct-22		646,797.14		0.00	646,797.14	2,327,303.34	25% of 2/2022-10/2022 deferrals
Nov-22	<b>1</b>	30,252.65	(542,386.31)	0.00	(512,133.66)	1,815,169.68	Prior year true-up
Dec-22		7,808.15		0.00	7,808.15	1,822,977.84	<u>39,439.53</u>
Jan-23		154,062.68		0.00	154,062.68	1,977,040.51	Total
Feb-23		(93,119.17)		0.00	(93,119.17)	1,883,921.35	11/2022 - 10/2023 Balance
Mar-23		22,744.27		0.00	22,744.27	1,906,665.61	<u>33% Note 3</u>
Apr-23		22,557.75		0.00	22,557.75	1,929,223.37	93,055 (b)
May-23		22,534.57		0.00	22,534.57	1,951,757.93	<b>Total deferrals for amortization</b>
Jun-23		22,511.38		0.00	22,511.38	1,974,269.32	714,321 (a) + (b)
Jul-23	<i>forecast</i>	22,488.20		0.00	22,488.20	1,996,757.52	
Aug-23	<i>forecast</i>	22,465.01		0.00	22,465.01	2,019,222.53	
Sep-23	<i>forecast</i>	22,441.83		0.00	22,441.83	2,041,664.36	
Oct-23	<i>forecast</i>	22,418.64		0.00	22,418.64	2,064,083.00	

**Notes**

- 1** - Transferred authorized balance from Docket UG 435 to account 151805 for amortization. This amount excludes the rate of return as only the costs were deferred. The rate of return component will be added in ratemaking.
- 2** - Per Order 22-388, the deferred cost of service balance through Oct. 2022 is to be amortized over 4 years.
- 3** - In order to finish amortizing the deferrals within 4 years of 11/1/22, one-third of the 2022-23 PGA year deferrals would be amortized.

NW Natural  
 TSA Security Directive 2B - Cost of Service  
 Deferral Costs from Nov 22 - Oct 23  
 OREGON

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Forecast Jul-23	Forecast Aug-23	Forecast Sep-23	Forecast Oct-23
<b>Depreciation</b>	0.00	14,963.50	29,972.50	24,766.08	19,350.82	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49
<b>O&amp;M</b>	30,252.65	-9,926.33	121,329.78	-121,329.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Property Taxes</b>	0.00	2,770.99	2,760.40	3,444.53	3,393.45	3,370.27	3,347.08	3,323.90	3,300.71	3,277.53	3,254.34	3,231.16
<b>Taxes on Equity Return</b>												
<b>State</b>	0.00	679.76	677.22	844.67	831.02	825.32	819.61	813.90	808.19	802.47	796.76	791.05
<b>Federal</b>	0.00	1,878.27	1,871.28	2,333.96	2,296.24	2,280.49	2,264.71	2,248.93	2,233.15	2,217.36	2,201.58	2,185.80
<b>Total Taxes</b>	0.00	2,558.03	2,548.50	3,178.64	3,127.26	3,105.81	3,084.32	3,062.82	3,041.33	3,019.84	2,998.34	2,976.85
<b>Return on Rate Base</b>												
<b>Debt</b>	0.00	4,063.89	4,048.74	5,049.83	4,968.20	4,934.13	4,899.99	4,865.84	4,831.69	4,797.55	4,763.40	4,729.26
<b>Preferred Equity</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Common Equity</b>	0.00	8,944.17	8,910.84	11,114.11	10,934.47	10,859.48	10,784.33	10,709.18	10,634.03	10,558.87	10,483.72	10,408.57
<b>Total Return</b>	0.00	13,008.05	12,959.59	16,163.94	15,902.67	15,793.61	15,684.31	15,575.02	15,465.72	15,356.42	15,247.13	15,137.83
<b>Subtotal Cost of Service</b>	30,252.65	23,374.23	169,570.76	-73,776.59	41,774.19	41,457.17	41,303.20	41,149.22	40,995.25	40,841.27	40,687.30	40,533.32
<b>Revenue Sensitive Items</b>	852.82	658.92	4,780.20	-2,079.76	1,177.61	1,168.68	1,164.34	1,160.00	1,155.66	1,151.32	1,146.97	1,142.63
<b>Total Cost of Service</b>	<b>31,105.47</b>	<b>24,033.15</b>	<b>174,350.96</b>	<b>-75,856.36</b>	<b>42,951.81</b>	<b>42,625.85</b>	<b>42,467.54</b>	<b>42,309.22</b>	<b>42,150.91</b>	<b>41,992.59</b>	<b>41,834.27</b>	<b>41,675.96</b>
<b>Amount to Deferral Account</b>	30,252.65	7,808.15	154,062.68	-93,119.17	22,744.27	22,557.75	22,534.57	22,511.38	22,488.20	22,465.01	22,441.83	22,418.64
<b>Return on Rate Base + Rev Sens</b>	852.82	16,225.00	20,288.29	17,262.81	20,207.54	20,068.10	19,932.97	19,797.84	19,662.71	19,527.58	19,392.45	19,257.32
												<b>TOTAL</b>
												<b>212,475.41</b>
<b>Plant</b>												
<b>Gross plant - beginning balance</b>	0.00		2,323,942.16	2,329,403.16	2,920,348.92	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73
<b>Additions</b>	0.00	2,323,942.16	5,461.01	590,945.76	-22,923.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Accumulated depreciation</b>	0.00	2,323,942.16	2,329,403.16	2,920,348.92	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73
<b>Net Plant</b>	0.00	-14,963.50	-44,936.00	-69,702.08	-89,052.90	-108,240.38	-127,427.87	-146,615.36	-165,802.85	-184,990.33	-204,177.82	-223,365.31
<b>Deferred Taxes</b>	0.00	-9,614.43	-9,358.86	-13,001.66	-16,594.39	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52
<b>Rate Base</b>	0.00	2,283,616.76	2,275,108.31	2,837,645.19	2,791,778.44	2,772,632.82	2,753,445.34	2,734,257.85	2,715,070.36	2,695,882.87	2,676,695.39	2,657,507.90
<b>Deferred Taxes</b>												
<b>Book Depreciation</b>	0.00	-3,701.88	29,972.50	24,766.08	19,350.82	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49
<b>Beg. Balance</b>	0.00	0.00	64,553.95	64,705.64	81,120.80	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05
<b>Additions</b>	0.00	31,901.85	75.85	8,207.58	-318.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Tax Depreciation</b>	0.00	31,901.85	64,629.80	72,913.22	80,802.43	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05
<b>Book-Tax Difference</b>	0.00	35,603.73	34,657.29	48,147.15	61,451.61	61,296.56	61,296.56	61,296.56	61,296.56	61,296.56	61,296.56	61,296.56
<b>Tax Effect</b>	0.00	<b>9,614.43</b>	<b>9,358.86</b>	<b>13,001.66</b>	<b>16,594.39</b>	<b>16,552.52</b>	<b>16,552.52</b>	<b>16,552.52</b>	<b>16,552.52</b>	<b>16,552.52</b>	<b>16,552.52</b>	<b>16,552.52</b>
<b>MACRS Depreciation</b>	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
<b>MACRS Depreciation - additions - mid-month co</b>	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
<b>Tax Calculation Check</b>												
<b>MACRS Depreciation</b>	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
<b>MACRS Depreciation - Bonus</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Tax Rate</b>	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%

Revenue Requirement Inputs			
	% of Capital	Cost	Weighted Cost
<b>Debt</b>	50.00%	4.271%	2.136%
<b>Preferred Equity</b>	0.00%	0.000%	0.000%
<b>Common Equity</b>	50.00%	9.400%	4.700%
	100.00%		6.836%
<b>State Tax Rate</b>			7.60%
<b>Federal Tax Rate</b>			21.00%
<b>Revenue Sensitive</b>			2.819%
<b>Property Tax Rate</b>			1.450%