



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

VIA ELECTRONIC FILING

September 30, 2021

Public Utility Commission of Oregon
Attention: Filing Center
201 High Street SE, Suite 100
Post Office Box 1088
Salem, Oregon 97308-1088

Re: UM 1027: NW Natural's Application for Reauthorization for Deferred Accounting of Refunds or Collections of Distribution Margin

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), hereby files the above-referenced Application for Reauthorization for Deferred Accounting of Refunds or Collections of Distribution Margin ("Application").

A notice concerning this Application will be sent to all parties who participated in the Company's last general rate case, UG 388. Copies of the notice and the certificate of service are attached to the application.

Please address correspondence on this matter to me 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,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Manager

Attachments

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1027

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba, NW NATURAL

For Reauthorization for Deferred
Accounting of Refunds or Collections of
Distribution Margin

APPLICATION

1 In accordance with ORS 757.259, ORS 757.262, and OAR 860-030-0035,
2 Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”),
3 hereby files this application with the Public Utility Commission of Oregon (the
4 “Commission”) seeking reauthorization to record and defer with interest, on an
5 ongoing basis, the amount by which actual distribution margin per residential, small
6 (rate schedule 3) and mid-sized (rate schedule 31 sales) commercial customers are
7 different from the margin to be collected from residential, small and mid-sized
8 commercial customers based on “normal” consumption, as assumed in the
9 Company’s last general rate case, UG 388. This request is for the 12-month period
10 beginning November 1, 2021 and ending October 31, 2022.

11 In support of this Application, NW Natural states:

12 **A. NW Natural.**

13 NW Natural is a public utility in the State of Oregon and is subject to the
14 jurisdiction of the Commission regarding rates, service, and accounting practices.

1 NW Natural provides retail natural gas service in the States of Oregon and
2 Washington.

3 **B. Statutory Authority.**

4 This application is filed pursuant to ORS 757.259 and ORS 757.262, which
5 empowers the Commission to authorize the deferral of expenses or revenues of a
6 public utility for later inclusion in rates.

7 **C. Communications.**

8 Communications regarding this Application should be addressed to:

9 NW Natural
10 e-Filing for Regulatory Affairs
11 250 SW Taylor Street
12 Portland, Oregon 97204
13 Phone: (503) 610-7330
14 Fax: (503) 220-2579
15 Email: eFiling@nwnatural.com;

16
17 Eric W. Nelsen (OSB# 192566)
18 Senior Regulatory Attorney
19 250 SW Taylor Street
20 Portland, Oregon 97204
21 Phone: (503) 610-7618
22 Email: eric.nelsen@nwnatural.com;

23
24 and

25
26 Kyle Walker, CPA
27 Rates/Regulatory Manager
28 250 SW Taylor Street
29 Portland, Oregon 97204
30 Phone: (503) 610-7051
31 Email: kyle.walker@nwnatural.com

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33 ///

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1 **D. Description of the Expenses or Revenues for which Deferred**
2 **Accounting is Requested – OAR 860-027-0300(3)(a).**

3 The expense proposed for deferral is the difference between the actual
4 distribution margin per residential and commercial customer based on "normal"
5 consumption, and what is actually collected from those customers. "Normal"
6 consumption was established in the Company's last general rate case, UG 388.

7 **E. Reasons for Application for Reauthorization of Deferred Accounting –**
8 **OAR 860-027-0300(3)(b).**

9 In accordance with the statutory authority provided by ORS 757.259 and ORS
10 757.262, NW Natural proposes to record and defer, with interest, the amount by
11 which actual distribution margin per residential, small and mid-sized commercial
12 customers are different from the margin to be collected from residential, small and
13 mid-sized commercial customers based on "normal" consumption, as assumed in
14 the Company's last general rate case filing, UG 388.

15 **F. Accounting – OAR 860-027-0300(3)(c).**

16 NW Natural proposes to record the amounts described in Section J (7) of this
17 Application in a sub-account of Account 186. In the absence of the Commission's
18 approval of this Application, the Company would record under- or over-collected
19 distribution margin as utility operating revenue in FERC Account 400.

20 **G. Estimated Amounts Subject to Deferral – OAR 860-027-0300(3)(d).**

21 NW Natural cannot estimate what amounts will be recorded in the distribution
22 margin normalization "use balancing account" for the upcoming 12-month period
23 because the amount is dependent on customer usage.

1 **H. Entries into deferred account during past 12 months - OAR 860-027-**
2 **0300(4)(a)**

3 Exhibit A, which is attached, demonstrates the distribution margin differential
4 deferred under this docket (UM 1027) since November 2020.

5 **I. Reason for Continuation of Deferral Account – OAR 860-027-0300(4)(b)**

6 NW Natural seeks continuation of this deferral account to continue to allow
7 the Company to recover one hundred percent (100%) of the difference between the
8 actual distribution margin per residential, small and mid-sized commercial customers
9 and the margin to be collected from residential, small and mid-sized commercial
10 customers based on “normal” consumption, as assumed in the Company’s last
11 general rate case, UG 388.

12 **J. Requirement per Commission Order No. 09-263**

13 Below is the information required per Commission Order No. 09-263, issued
14 in Docket UM 1286, Staff’s Investigation into Purchase Gas Adjustment

15 Mechanisms:

- 16 1. **A completed Summary Sheet, the location in the PGA filing, and an**
17 **account map that highlights the transfer of dollars from one account**
18 **to another.**

19 Exhibit A includes the Summary Sheet which shows the amounts deferred
20 for residential and commercial customers and demonstrates the transfer of
21 dollars from one account to another. Exhibit A was included in our 2021-
22 22 PGA filing as work papers and attached to the electronic filing as a file

1 entitled, "Proposed_Temps_Oregon_2021 - 2022_PGA_update_thru_
2 6.30.2021.xlsx".

3 **2. The effective date of the deferral**

4 This application is for the 12-month period beginning November 1, 2021
5 and ending October 31, 2022.

6 **3. Prior year Order Number approving the deferral**

7 Approval to defer 100% of the Company's distribution margin differential
8 was last granted on November 19, 2020, in Commission Order No. 20-
9 442.

10 **4. The amount deferred last year.**

11 See Exhibit A.

12 **5. The amount amortized last year.**

13 See Exhibit A.

14 **6. The interest rate that will apply to the accounts.**

15 The interest rate for deferral accounts is 6.965%, the cost of capital from
16 the Company's last general rate case. Monies that have been transferred
17 for amortization accrue interest at the rate of 1.24%.

18 **7. An estimate of the upcoming PGA-period deferral and/or
19 amortization.**

20 NW Natural is unable to estimate the amount to be deferred during the
21 next PGA cycle. The Company's intent is to amortize for collection all that
22 is deferred.

1 **K. Notice – OAR 800-027-0300(3)(e)(6).**

2 A notice of this Application has been served to all parties who participated in
3 the Company’s last general rate case, UG 388, and is attached to this Application.

4 WHEREFORE, NW Natural respectfully requests that in accordance with
5 ORS 757.259 and 757.262, as amended, the Commission authorize the Company to
6 record and defer, on an ongoing basis and commencing as of the date of this filing,
7 the amount by which actual distribution margin per residential, small and mid-sized
8 commercial customers are different from the margin assumed in UG 388 to be
9 collected from residential and commercial customers based on “normal”
10 consumption.

11 Dated this 30th day of September 2021

12 Respectfully Submitted,

13 NW NATURAL

14 /s/ Kyle Walker, CPA
15 Kyle Walker, CPA
16 Rates/Regulatory Manager

17 /s/ Eric W. Nelsen
18 Eric W. Nelsen (OSB# 192566)
19 Senior Regulatory Attorney
20 250 SW Taylor Street
21 Portland, Oregon 97204
22 Phone: (503) 610-7618
Email: eric.nelsen@nwnatural.com

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 186275
 Authorized in UM 1027
 Last deferral reauthorization was approved in Order 20-442

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
175	Nov-20	1	(855,097)	10,039,072	(7,871.86)	6.965%	9,176,102.56	(1,791,664.06)
176	Dec-20		(522,711)		(11,916.07)	6.965%	(534,627.28)	(2,326,291.34)
177	Jan-21		(2,350,559)		(20,323.70)	6.965%	(2,370,882.86)	(4,697,174.20)
178	Feb-21		(1,799,200)		(32,484.61)	6.965%	(1,831,684.83)	(6,528,859.03)
179	Mar-21		(1,017,594)		(40,847.73)	6.965%	(1,058,441.32)	(7,587,300.35)
180	Apr-21		1,538,724		(39,572.45)	6.965%	1,499,151.48	(6,088,148.87)
181	May-21		873,035		(32,803.01)	6.965%	840,231.99	(5,247,916.88)
182	Jun-21		1,294,247		(26,703.77)	6.965%	1,267,543.00	(3,980,373.88)
183	Jul-21				(23,102.75)	6.965%	(23,102.75)	(4,003,476.63)
184	Aug-21				(23,236.85)	6.965%	(23,236.85)	(4,026,713.48)
185	Sep-21				(23,371.72)	6.965%	(23,371.72)	(4,050,085.20)
186	Oct-21				(23,507.37)	6.965%	(23,507.37)	(4,073,592.57)

187
188
189 **History truncated for ease of viewing**

Amount deferred during Nov 20 - Jun 21 with interest: (3,051,679.11)

190
191 **NOTES**

192 **1** -Transferred June balance plus July-October interest on June balance to account 186277 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS3 Commercial Decoupling
 Account Number: 186270
 Authorized in UM 1027
 Last deferral reauthorization was approved in Order 20-442

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
20	Nov-20	1	135,701	3,262,450.33	4,821.14	6.965%	3,402,972.24	903,305.63
21	Dec-20		348,647		6,254.74	6.965%	354,901.60	1,258,207.23
22	Jan-21		(415,088)		6,098.23	6.965%	(408,989.54)	849,217.69
23	Feb-21		(505,386)		3,462.33	6.965%	(501,923.63)	347,294.06
24	Mar-21		(445,097)		724.05	6.965%	(444,372.52)	(97,078.46)
25	Apr-21		455,406		758.17	6.965%	456,163.98	359,085.52
26	May-21		134,116		2,473.41	6.965%	136,589.79	495,675.31
27	Jun-21		571,049		4,534.21	6.965%	575,583.39	1,071,258.70
28	Jul-21				6,217.76	6.965%	6,217.76	1,077,476.46
29	Aug-21				6,253.85	6.965%	6,253.85	1,083,730.31
30	Sep-21				6,290.15	6.965%	6,290.15	1,090,020.46
31	Oct-21				6,326.66	6.965%	6,326.66	1,096,347.12

32
 33 **History truncated for ease of viewing**

Amount deferred during Nov 20 - Jun 21 with interest:	308,474.98
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34
 35 **NOTES**

36 **1** -Transferred June balance plus July-October interest on June balance to account 186269 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS31 Commercial Decoupling
 Account Number: 186265
 Authorized in UM 1027 and UG 344
 Last deferral reauthorization was approved in Order 20-442

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
20	Nov-20	1	(14,764)	32,897.62	813.21	6.965%	18,946.35	133,539.28
21	Dec-20		3,720		785.88	6.965%	4,505.77	138,045.05
22	Jan-21		(36,193)		696.20	6.965%	(35,496.37)	102,548.68
23	Feb-21		(20,552)		535.56	6.965%	(20,016.87)	82,531.81
24	Mar-21		(76,305)		257.58	6.965%	(76,047.85)	6,483.96
25	Apr-21		39,005		150.83	6.965%	39,156.25	45,640.21
26	May-21		19,935		322.76	6.965%	20,258.00	65,898.21
27	Jun-21		71,610		590.30	6.965%	72,200.68	138,098.89
28	Jul-21				801.55	6.965%	801.55	138,900.44
29	Aug-21				806.20	6.965%	806.20	139,706.64
30	Sep-21				810.88	6.965%	810.88	140,517.52
31	Oct-21				815.59	6.965%	815.59	141,333.11

32
 33 **History truncated for ease of viewing** **Amount deferred during Nov 20 - Jun 21 with interest: (9,391.66)**

34
 35 **NOTES**

36 **1** -Transferred June balance plus July-October interest on June balance to account 186266 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UM 1027 and UG 406
 Amortization of 2019-20 deferrals approved in Order 20-346

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
188	Nov-20	OLD	26,777		329.26	3.74%	27,106.62	119,361.52
189	Nov-20	NEW (1)	446,032	(10,039,072)	(21,513.52)	2.63%	(9,614,553.00)	(9,495,191.48)
190	Dec-20		1,511,528		(19,153.91)	2.63%	1,492,374.38	(8,002,817.10)
191	Jan-21		1,555,907		(15,834.49)	2.63%	1,540,072.16	(6,462,744.94)
192	Feb-21		1,578,527		(12,434.38)	2.63%	1,566,092.24	(4,896,652.70)
193	Mar-21		1,371,313		(9,229.10)	2.63%	1,362,083.57	(3,534,569.13)
194	Apr-21		989,703		(6,662.05)	2.63%	983,040.79	(2,551,528.34)
195	May-21		509,836		(5,033.40)	2.63%	504,802.87	(2,046,725.47)
196	Jun-21		369,966		(4,080.32)	2.63%	365,885.32	(1,680,840.15)
197	Jul-21	forecast	226,930		(3,435.16)	2.63%	223,494.96	(1,457,345.19)
198	Aug-21	forecast	226,278		(2,946.05)	2.63%	223,332.16	(1,234,013.03)
199	Sep-21	forecast	249,271		(2,431.39)	2.63%	246,839.19	(987,173.84)
200	Oct-21	forecast	653,432		(1,447.50)	2.63%	651,984.88	(335,188.96)

201
 202 **History truncated for ease of viewing**

Amount amortized during Nov 20 - Jun 21 with interest:	8,265,976.80
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203
 204 **NOTES**

205 **1** - Transfer in authorized balance from account 186275.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271
 Dockets UM 1027 and UG 406
 Amortization of 2019-20 residual balance approved in Order 20-346

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
188	Nov-20	OLD	(147,817)		(1,249.76)	3.74%	(149,066.45)	(476,151.24)
189	Nov-20	NEW (1)	17,776	0	19.48	2.63%	17,795.95	(458,355.29)
190	Dec-20		64,848		(933.50)	2.63%	63,914.04	(394,441.25)
191	Jan-21		67,764		(790.23)	2.63%	66,973.57	(327,467.68)
192	Feb-21		68,707		(642.41)	2.63%	68,064.34	(259,403.34)
193	Mar-21		62,901		(499.60)	2.63%	62,401.23	(197,002.11)
194	Apr-21		47,493		(379.72)	2.63%	47,113.03	(149,889.08)
195	May-21		26,007		(300.01)	2.63%	25,706.62	(124,182.46)
196	Jun-21		20,374		(249.84)	2.63%	20,124.23	(104,058.23)
197	Jul-21	<i>forecast</i>	<i>15,174</i>		(211.43)	2.63%	14,962.16	(89,096.07)
198	Aug-21	<i>forecast</i>	<i>15,139</i>		(178.68)	2.63%	14,960.50	(74,135.57)
199	Sep-21	<i>forecast</i>	<i>15,510</i>		(145.48)	2.63%	15,364.49	(58,771.08)
200	Oct-21	<i>forecast</i>	<i>30,671</i>		(95.20)	2.63%	30,575.71	(28,195.37)

201
 202 **History truncated for ease of viewing**

Amount amortized during Nov 20- Jun 21 with interest:	223,026.56
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203
 204 **NOTES**
 205 **1** - Transferred in authorized balance from account 186270.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon RS3 Commercial Decoupling
 Account Number: 186269
 Dockets UM 1027 and UG 406
 Amortization of 2019-20 deferrals approved in Order 20-346

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
20	Nov-20	OLD	143,129.98		(462.42)	3.74%	142,667.56	(77,269.06)
21	Nov-20	NEW (1)	126,734	(3,262,450)	(7,011.32)	2.63%	(3,142,727.63)	(3,219,996.69)
22	Dec-20		463,744		(6,548.97)	2.63%	457,195.30	(2,762,801.39)
23	Jan-21		486,093		(5,522.46)	2.63%	480,570.91	(2,282,230.48)
24	Feb-21		494,672		(4,459.81)	2.63%	490,212.27	(1,792,018.21)
25	Mar-21		448,992		(3,435.49)	2.63%	445,556.94	(1,346,461.27)
26	Apr-21		337,245		(2,581.43)	2.63%	334,663.14	(1,011,798.13)
27	May-21		182,393		(2,017.65)	2.63%	180,375.34	(831,422.79)
28	Jun-21		143,795		(1,664.63)	2.63%	142,130.70	(689,292.09)
29	Jul-21	Forecast	107,252		(1,393.17)	2.63%	105,858.73	(583,433.36)
30	Aug-21	Forecast	106,985		(1,161.45)	2.63%	105,823.23	(477,610.13)
31	Sep-21	Forecast	109,723		(926.52)	2.63%	108,796.18	(368,813.95)
32	Oct-21	Forecast	216,170		(571.43)	2.63%	215,598.33	(153,215.62)

33
 34 **History truncated for ease of viewing**

Amount amortized during Nov 20- Jun 21 with interest:	2,793,094.86
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35
 36 **NOTES**

37 **1** - Transferred in authorized balance from account 186270.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS31 Commercial Decoupling
 Account Number: 186266
 Dockets UM 1027 and UG 406
 Amortization of 2019-20 deferrals approved in Order 20-346

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							0.00
20	Nov-20 OLD		1,931.32		(10.96)	3.74%	1,920.36	(2,560.70)
21	Nov-20 NEW (1)		1,295	(32,898)	(70.68)	2.63%	(31,672.88)	(34,233.58)
22	Dec-20		4,616		(69.97)	2.63%	4,545.54	(29,688.04)
23	Jan-21		4,708		(59.91)	2.63%	4,647.77	(25,040.27)
24	Feb-21		4,633		(49.80)	2.63%	4,583.24	(20,457.03)
25	Mar-21		4,541		(39.86)	2.63%	4,501.22	(15,955.81)
26	Apr-21		3,565		(31.06)	2.63%	3,533.83	(12,421.98)
27	May-21		2,128		(24.89)	2.63%	2,103.26	(10,318.72)
28	Jun-21		1,597		(20.86)	2.63%	1,576.44	(8,742.28)
29	Jul-21 Forecast		1,177		(17.87)	2.63%	1,159.34	(7,582.94)
30	Aug-21 Forecast		1,176		(15.33)	2.63%	1,161.06	(6,421.88)
31	Sep-21 Forecast		1,196		(12.76)	2.63%	1,183.35	(5,238.53)
32	Oct-21 Forecast		2,428		(8.82)	2.63%	2,418.77	(2,819.76)

33
 34 **History truncated for ease of viewing**

Amount amortized during Nov 19- Jun 20 with interest:	28,636.40
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35
 36 **NOTES**

37 **1** - Transferred in authorized balance from account 186265.



UM 1027

**NOTICE OF APPLICATION FOR REAUTHORIZATION TO
DEFER CERTAIN EXPENSES OR REVENUES**

September 30, 2021

To All Parties Who Participated in UG 388:

Please be advised that on September 30, 2021, Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"), applied for reauthorization to continue deferrals relative to the Company's decoupling mechanism, pursuant to the provisions of ORS 757.259(2)(e).

This is not a rate case. The purpose of this Notice is to inform parties who participated in the Company's last general rate case, UG 388, that a Reauthorization of Deferral Application has been filed.

Parties who desire more information or who wish to obtain a copy of the filing, or notice of the time and place of any hearing, if scheduled, should contact the Company or the Public Utility Commission of Oregon as follows:

**NW Natural
Attn: Kyle Walker, CPA
250 SW Taylor Street
Portland, Oregon 97204
Telephone: (503) 610-7051**

**Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
PO Box 1088
Salem, Oregon 97308-1088
Telephone: (503) 378-6678**

Any person may submit to the Commission written comments on this matter within 25 days of this filing. The granting of this Reauthorization of Deferral Application will not authorize a change in rates, but will permit the Company to defer amounts in rates to a subsequent proceeding.



CERTIFICATE OF SERVICE
UM 1027

I hereby certify that on September 30, 2021, I have served by electronic mail the foregoing NOTICE OF APPLICATION FOR REAUTHORIZATION FOR DEFERRED ACCOUNTING OF REFUNDS OR COLLECTIONS OF DISTRIBUTION MARGIN upon all parties of record for the Company's last general rate case, UG 388.

UG 388

OREGON CITIZENS' UTILITY BOARD
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