



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

VIA ELECTRONIC FILING

October 20, 2020

Public Utility Commission of Oregon
Attention: Filing Center
201 High Street SE, Suite 100
Post Office Box 1088
Salem, Oregon 97301-1088

Re: OPUC Docket UM 1027: Application for Reauthorization for Deferred Accounting of Refunds or Collections of Distribution Margin for Twelve Months

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.

A notice concerning this Application will be sent to all parties who participated in the Company’s most recent 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
Telecopier: (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 and 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 ongoing
5 basis, the amount by which actual distribution margin per residential, small (rate
6 schedule 3) and mid-sized (rate schedule 31 sales) commercial customers are different
7 from the margin to be collected from residential, small and mid-sized commercial
8 customers based on “normal” consumption, as assumed in the Company’s most recent
9 general rate case, UG 388. This request is for the twelve-month period beginning
10 November 1, 2020, and ending October 31, 2021.

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. NW
15 Natural also provides retail natural gas service in the States of Oregon and Washington.

1 **B. Statutory Authority.**

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

5 **C. Communications.**

6 Communications regarding this Application should be addressed to:

7 NW Natural
8 e-Filing for Regulatory Affairs
9 250 SW Taylor Street
10 Portland, Oregon 97204
11 Telephone: (503) 610-7330
12 Facsimile: (503) 220-2579
13 Email: eFiling@nwnatural.com;
14
15 Eric W. Nelsen (OSB# 192566)
16 Senior Regulatory Attorney
17 250 SW Taylor Street
18 Portland, Oregon 97204
19 Phone: (503) 610-7618
20 Email: eric.nelsen@nwnatural.com;

21
22 and

23
24 Kyle Walker, CPA
25 Rates/Regulatory Manager
26 250 SW Taylor Street
27 Portland, Oregon 97204
28 Phone: (503) 610-7051
29 Email: Kyle.Walker@nwnatural.com
30

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

33 The expense proposed for deferral is the difference between the actual
34 distribution margin per residential and commercial customer based on "normal"

1 consumption, and what is actually collected from those customers. "Normal"
2 consumption was established in the Company's most recent general rate case, UG 388.

3 **E. Reasons for Application for Reauthorization of Deferred Accounting – OAR**
4 **860-027-0300(3)(b).**

5 In accordance with the statutory authority provided by ORS 757.259 and ORS
6 757.262, NW Natural proposes to record and defer, with interest, the amount by which
7 actual distribution margin per residential, small and mid-sized commercial customers
8 are different from the margin to be collected from residential, small and mid-sized
9 commercial customers based on "normal" consumption, as assumed in the Company's
10 most recent general rate case filing, UG 388.

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

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

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

17 NW Natural cannot estimate what amounts will be recorded in the distribution
18 margin normalization "use balancing account" for the upcoming twelve-month period
19 because the amount is dependent on customer usage.

20 **H. Entries into deferred account during past 12 months - OAR 860-027-**
21 **0300(4)(a)**

22 Exhibit A, which is attached, demonstrates the distribution margin differential
23 deferred under this docket (UM 1027) since November 2019.

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

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

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

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

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

14 Exhibit A includes the Summary Sheet which shows the amounts deferred for
15 residential and commercial customers and demonstrates the transfer of
16 dollars from one account to another. Exhibit A was included in our 2020-21
17 PGA filing as work papers and attached to the electronic filing as a file
18 entitled, “Proposed_Temps_Oregon_2020 - 2021_PGA_update_thru_
19 6.30.2020.xlsx”.

- 20 **2. The effective date of the deferral**

21 This application is for the 12-month period beginning November 1, 2020 and
22 ending October 31, 2021.

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

2 Approval to defer 100% of the Company’s distribution margin differential was
3 last granted on October 31, 2019, in Commission Order No. 19-374.

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

5 See Exhibit A.

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

7 See Exhibit A.

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

9 The interest rate for deferral accounts is 6.965%, the cost of capital from the
10 Company last general rate case. Monies that have been transferred for
11 amortization accrue interest at the rate of 2.63%.

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

13 NW Natural is unable to estimate the amount to be deferred during the next
14 PGA cycle. The Company’s intent is to amortize for collection all that is
15 deferred.

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

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

19 WHEREFORE, NW Natural respectfully requests that in accordance with ORS
20 757.259 and 757.262, as amended, the Commission authorize the Company to record
21 and defer, on an ongoing basis and commencing as of the date of this filing, the amount
22 by which actual distribution margin per residential, small and mid-sized commercial

1 customers are different from the margin assumed in UG 388 to be collected from
2 residential and commercial customers based on “normal” consumption.

3 Dated this 20th day of October, 2020

4 Respectfully Submitted,

5 NW NATURAL

6 /s/ Kyle Walker, CPA
7 Kyle Walker, CPA
8 Rates/Regulatory Manager

9 /s/ Eric W. Nelsen
10 Eric W. Nelsen (OSB# 192566)
11 Senior Regulatory Attorney
12 250 SW Taylor Street
13 Portland, Oregon 97204
14 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 19-374

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								
163	Nov-19	1	26,563	520,193	(40,334.77)	7.317%	506,421.41	(6,642,021.35)	
164	Dec-19		1,018,477		(37,394.64)	7.317%	981,082.84	(5,660,938.51)	
165	Jan-20		(3,009,954)		(43,694.17)	7.317%	(3,053,647.93)	(8,714,586.44)	
166	Feb-20		(1,483,271)		(57,659.31)	7.317%	(1,540,930.17)	(10,255,516.61)	
167	Mar-20		618,569		(60,647.15)	7.317%	557,921.73	(9,697,594.88)	
168	Apr-20		(9,809)		(59,160.99)	7.317%	(68,969.54)	(9,766,564.42)	
169	May-20		690,083		(57,447.74)	7.317%	632,635.54	(9,133,928.88)	
170	Jun-20		(606,434)		(57,543.00)	7.317%	(663,977.45)	(9,797,906.33)	
171	Jul-20				(59,742.73)	7.317%	(59,742.73)	(9,857,649.06)	
172	Aug-20				(60,107.02)	7.317%	(60,107.02)	(9,917,756.08)	
173	Sep-20				(60,473.52)	7.317%	(60,473.52)	(9,978,229.60)	
174	Oct-20				(60,842.25)	7.317%	(60,842.25)	(10,039,071.85)	
175									
176	History truncated for ease of viewing						Amount deferred during Nov 19 - Jun 20 with interest:		(3,169,657.02)

NOTES

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 19-374

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-19	1	(237,795)	2,992,833	(15,570.01)	7.317%	2,739,467.81	(2,687,974.53)
21	Dec-19		80,176		(16,145.49)	7.317%	64,030.39	(2,623,944.14)
22	Jan-20		(1,392,752)		(20,245.65)	7.317%	(1,412,998.13)	(4,036,942.27)
23	Feb-20		(933,305)		(27,460.67)	7.317%	(960,765.22)	(4,997,707.49)
24	Mar-20		256,068		(29,692.83)	7.317%	226,375.06	(4,771,332.43)
25	Apr-20		617,323		(27,211.14)	7.317%	590,111.48	(4,181,220.95)
26	May-20		760,702		(23,175.81)	7.317%	737,525.75	(3,443,695.20)
27	Jun-20		279,763		(20,145.00)	7.317%	259,617.70	(3,184,077.50)
28	Jul-20				(19,414.91)	7.317%	(19,414.91)	(3,203,492.41)
29	Aug-20				(19,533.29)	7.317%	(19,533.29)	(3,223,025.70)
30	Sep-20				(19,652.40)	7.317%	(19,652.40)	(3,242,678.10)
31	Oct-20				(19,772.23)	7.317%	(19,772.23)	(3,262,450.33)
32								
33	Amount deferred during Nov 19 - Jun 20 with interest:							(749,468.02)

NOTES

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
 Separate decoupling deferral for RS31 customers required in Order 18-419
 Last deferral reauthorization was approved in Order 19-374

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-19	1	(11,839)	39,995.12	(887.31)	7.317%	27,268.99	(152,327.58)
21	Dec-19		9,454		(900.00)	7.317%	8,553.73	(143,773.85)
22	Jan-20		(85,425)		(1,137.10)	7.317%	(86,561.87)	(230,335.72)
23	Feb-20		(73,475)		(1,628.48)	7.317%	(75,103.82)	(305,439.54)
24	Mar-20		(1,211)		(1,866.11)	7.317%	(3,077.50)	(308,517.04)
25	Apr-20		65,810		(1,680.54)	7.317%	64,129.93	(244,387.11)
26	May-20		115,457		(1,138.15)	7.317%	114,318.35	(130,068.76)
27	Jun-20		98,454		(492.93)	7.317%	97,961.43	(32,107.33)
28	Jul-20				(195.77)	7.317%	(195.77)	(32,303.10)
29	Aug-20				(196.97)	7.317%	(196.97)	(32,500.07)
30	Sep-20				(198.17)	7.317%	(198.17)	(32,698.24)
31	Oct-20				(199.38)	7.317%	(199.38)	(32,897.62)

Amount deferred during Nov 19 - Jun 20 with interest: 107,494.12

NOTES

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 378
 Amortization of 2018-19 deferrals approved in Order 19-358

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
175	Nov-19	OLD	160,412		73.76	2.92%	160,486.05	110,592.09
176	Nov-19	NEW (1)	21,743	(520,193)	(1,587.39)	3.74%	(500,037.45)	(389,445.36)
177	Dec-19		82,886		(1,084.61)	3.74%	81,801.48	(307,643.88)
178	Jan-20		89,737		(818.98)	3.74%	88,918.21	(218,725.67)
179	Feb-20		74,541		(565.54)	3.74%	73,975.21	(144,750.46)
180	Mar-20		71,219		(340.16)	3.74%	70,879.21	(73,871.25)
181	Apr-20		55,737		(143.38)	3.74%	55,593.48	(18,277.77)
182	May-20		29,831		(10.48)	3.74%	29,820.30	11,542.53
183	Jun-20		22,436		70.94	3.74%	22,506.87	34,049.40
184	Jul-20	forecast	12,337		125.35	3.74%	12,462.31	46,511.71
185	Aug-20	forecast	12,289		164.11	3.74%	12,453.14	58,964.85
186	Sep-20	forecast	13,531		204.86	3.74%	13,735.44	72,700.29
187	Oct-20	forecast	35,475		281.86	3.74%	35,756.56	108,456.85

189 **History truncated for ease of viewing**

Amount amortized during Nov 19- Jun 20 with interest:	604,136.81
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191 **NOTES**

192 **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 378
 Amortization of 2018-19 deferrals approved in Order 19-358

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
175	Nov-19	OLD	(601,363)		(1,101.64)	2.92%	(602,464.84)	(754,510.62)
176	Nov-19	NEW (1)	(117,050)	3,291,920	10,077.41	3.74%	3,184,947.12	2,430,436.50
177	Dec-19		(468,528)		6,844.74	3.74%	(461,682.98)	1,968,753.52
178	Jan-20		(520,562.98)		5,324.74	3.74%	(515,238.24)	1,453,515.28
179	Feb-20		(437,057.48)		3,849.04	3.74%	(433,208.44)	1,020,306.84
180	Mar-20		(412,610.37)		2,536.97	3.74%	(410,073.40)	610,233.44
181	Apr-20		(294,335.44)		1,443.22	3.74%	(292,892.22)	317,341.22
182	May-20		(150,083.41)		755.17	3.74%	(149,328.24)	168,012.98
183	Jun-20		(117,868.13)		339.96	3.74%	(117,528.17)	50,484.81
184	Jul-20	<i>forecast</i>	<i>(104,038.79)</i>		<i>(4.78)</i>	3.74%	<i>(104,043.57)</i>	<i>(53,558.76)</i>
185	Aug-20	<i>forecast</i>	<i>(103,026.74)</i>		<i>(327.47)</i>	3.74%	<i>(103,354.21)</i>	<i>(156,912.97)</i>
186	Sep-20	<i>forecast</i>	<i>(105,190.44)</i>		<i>(652.97)</i>	3.74%	<i>(105,843.41)</i>	<i>(262,756.38)</i>
187	Oct-20	<i>forecast</i>	<i>(206,757.41)</i>		<i>(1,141.12)</i>	3.74%	<i>(207,898.53)</i>	<i>(470,654.91)</i>

188
 189 **History truncated for ease of viewing** **Amount amortized during Nov 19- Jun 20 with interest: (3,089,389.46)**

190
 191 **NOTES**
 192 **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 378
 Amortization of 2018-19 deferrals approved in Order 19-358

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							
8	Nov-19	NEW (1)	112,945	(2,992,833)	(9,151.66)	3.74%	(2,889,039.72)	(2,889,039.72)
9	Dec-19		456,906		(8,292.16)	3.74%	448,614.14	(2,440,425.58)
10	Jan-20		509,485		(6,812.05)	3.74%	502,672.74	(1,937,752.84)
11	Feb-20		426,160		(5,375.23)	3.74%	420,784.82	(1,516,968.02)
12	Mar-20		401,195		(4,102.69)	3.74%	397,091.99	(1,119,876.03)
13	Apr-20		285,590		(3,045.24)	3.74%	282,544.84	(837,331.19)
14	May-20		144,639		(2,384.29)	3.74%	142,254.22	(695,076.97)
15	Jun-20		114,867		(1,987.32)	3.74%	112,880.10	(582,196.87)
16	Jul-20	<i>Forecast</i>	<i>100,255</i>		(1,658.28)	3.74%	98,596.72	(483,600.15)
17	Aug-20	<i>Forecast</i>	<i>99,150</i>		(1,352.71)	3.74%	97,796.85	(385,803.30)
18	Sep-20	<i>Forecast</i>	<i>101,293</i>		(1,044.57)	3.74%	100,248.28	(285,555.02)
19	Oct-20	<i>Forecast</i>	<i>198,159</i>		(581.18)	3.74%	197,577.72	(87,977.30)

20
 21 **NOTES**

22 **1** - Transferred in authorized balance from account 186270.

Amount amortized during Nov 19- Jun 20 with interest:	2,410,635.99
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS31 Commercial Decoupling
 Account Number: 186266
 Dockets UM 1027 and UG 378
 Amortization of 2018-19 deferrals approved in Order 19-358

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
8	Nov-19	NEW (1)	1,568	(39,995)	(122.21)	3.74%	(38,549.52)	(38,549.52)
9	Dec-19		5,806		(111.10)	3.74%	5,694.97	(32,854.55)
10	Jan-20		6,272		(92.62)	3.74%	6,179.34	(26,675.21)
11	Feb-20		5,422		(74.69)	3.74%	5,346.92	(21,328.29)
12	Mar-20		5,228		(58.33)	3.74%	5,170.06	(16,158.23)
13	Apr-20		3,788		(44.46)	3.74%	3,743.95	(12,414.28)
14	May-20		2,028		(35.53)	3.74%	1,992.37	(10,421.91)
15	Jun-20		1,468		(30.19)	3.74%	1,437.98	(8,983.93)
16	Jul-20	Forecast	1,407		(25.81)	3.74%	1,380.86	(7,603.07)
17	Aug-20	Forecast	1,406		(21.51)	3.74%	1,384.18	(6,218.89)
18	Sep-20	Forecast	1,429		(17.15)	3.74%	1,412.11	(4,806.78)
19	Oct-20	Forecast	2,901		(10.46)	3.74%	2,890.31	(1,916.47)

20
 21 **NOTES**

22 **1** - Transferred in authorized balance from account 186265.

Amount amortized during Nov 19- Jun 20 with interest:	31,011.19
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UM 1027

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

October 20, 2020

To All Parties Who Participated in UG 388:

Please be advised that on October 20, 2020, 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 most recent 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) 373-0886**

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 October 20, 2020, 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 most recent general rate case, UG 388.

UG 388

OREGON CITIZENS' UTILITY BOARD
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WILLIAM GEHRKE
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