



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

October 3, 2022

**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: 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 participating in the Company's current general rate case, UG 435. 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, or the Company’s pending general rate  
10 case, UG 435, upon Commission approval. This request is for the 12-month period  
11 beginning November 1, 2022 and ending October 31, 2023.

12           In support of this Application, NW Natural states:

13   **A.   NW Natural.**

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

1 – UM 1027 NW NATURAL’s APPLICATION FOR REAUTHORIZATION FOR DEFERRED  
ACCOUNTING OF REFUNDS OR COLLECTIONS OF DISTRIBUTION MARGIN

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

32 ///

33 ///

34 ///

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, or the Company's pending  
15 general rate case, UG 435, upon Commission approval.

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

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

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

22 NW Natural cannot estimate what amounts will be recorded in the distribution  
23 margin normalization "use balancing account" for the upcoming 12-month period

1 because the amount is dependent on customer usage.

2 **H. Entries into deferred account during past 12 months - OAR 860-027-**

3 **0300(4)(a)**

4 Exhibit A, which is attached, demonstrates the distribution margin differential  
5 deferred under this docket (UM 1027) since November 2021.

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

7 NW Natural seeks continuation of this deferral account to continue to allow  
8 the Company to recover one hundred percent (100%) of the difference between the  
9 actual distribution margin per residential, small and mid-sized commercial customers  
10 and the margin to be collected from residential, small and mid-sized commercial  
11 customers based on “normal” consumption, as assumed in the Company’s last  
12 general rate case, UG 388, or the Company’s pending general rate case, UG 435,  
13 upon Commission approval.

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

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

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

21 Exhibit A includes the Summary Sheet which shows the amounts deferred  
22 for residential and commercial customers and demonstrates the transfer of  
23 dollars from one account to another. Exhibit A was included in our 2022-

1 23 PGA filing as work papers and attached to the electronic filing as a file  
2 entitled, "Proposed\_Temps\_Oregon\_2022 - 2023\_PGA\_update\_thru\_  
3 6.30.2022.xlsx."

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

5 This application is for the 12-month period beginning November 1, 2022  
6 and ending October 31, 2023.

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

8 Approval to defer 100% of the Company's distribution margin differential  
9 was last granted on September 23, 2022, in Commission Order No. 22-  
10 342.

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

12 See Exhibit A.

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

14 See Exhibit A.

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

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

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

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

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

2 A notice of this Application has been served to all parties participating in the  
3 Company’s current general rate case, UG 435, 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 or in  
9 pending UG 435, upon Commission approval, to be collected from residential and  
10 commercial customers based on “normal” consumption.

11 Dated this 3<sup>rd</sup> day of October 2022.

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 22-342

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							
187	Nov-21	<b>1</b>	581,011.98	4,073,592.57	(5,312.76)	6.965%	4,649,291.79	(630,143.14)
188	Dec-21		(2,536,121.62)		(11,017.49)	6.965%	(2,547,139.11)	(3,177,282.25)
189	Jan-22		(754,827.25)		(20,632.05)	6.965%	(775,459.30)	(3,952,741.55)
190	Feb-22		328,702.84		(21,988.45)	6.965%	306,714.39	(3,646,027.16)
191	Mar-22		(1,817,124.93)		(26,435.60)	6.965%	(1,843,560.53)	(5,489,587.69)
192	Apr-22		(977,380.41)		(34,698.92)	6.965%	(1,012,079.33)	(6,501,667.02)
193	May-22		(2,589,171.42)		(45,250.75)	6.965%	(2,634,422.17)	(9,136,089.19)
194	Jun-22		(54,437.85)		(53,185.37)	6.965%	(107,623.22)	(9,243,712.41)
195	Jul-22				(53,652.05)	6.965%	(53,652.05)	(9,297,364.46)
196	Aug-22				(53,963.45)	6.965%	(53,963.45)	(9,351,327.91)
197	Sep-22				(54,276.67)	6.965%	(54,276.67)	(9,405,604.58)
198	Oct-22				(54,591.70)	6.965%	(54,591.70)	(9,460,196.28)

202 **History truncated for ease of viewing**

**Amount deferred during Nov 21 - Jun 22 with interest: (8,037,870.05)**

204 **NOTES**

205 **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 22-342

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							
32	Nov-21	<b>1</b>	235,751	(1,096,347)	(1,078.05)	6.965%	(861,674.45)	(68,939.33)
33	Dec-21		(1,048,967)		(3,444.32)	6.965%	(1,052,411.07)	(1,121,350.40)
34	Jan-22		(1,362,035)		(10,461.24)	6.965%	(1,372,496.23)	(2,493,846.63)
35	Feb-22		(636,131)		(16,320.81)	6.965%	(652,451.73)	(3,146,298.36)
36	Mar-22		(1,367,214)		(22,229.41)	6.965%	(1,389,443.64)	(4,535,742.00)
37	Apr-22		(562,366)		(27,958.24)	6.965%	(590,324.41)	(5,126,066.41)
38	May-22		(1,148,387)		(33,085.26)	6.965%	(1,181,471.90)	(6,307,538.31)
39	Jun-22		(194,939)		(37,175.73)	6.965%	(232,114.27)	(6,539,652.58)
40	Jul-22				(37,957.23)	6.965%	(37,957.23)	(6,577,609.81)
41	Aug-22				(38,177.54)	6.965%	(38,177.54)	(6,615,787.35)
42	Sep-22				(38,399.13)	6.965%	(38,399.13)	(6,654,186.48)
43	Oct-22				(38,622.01)	6.965%	(38,622.01)	(6,692,808.49)

45 History truncated for ease of viewing

**Amount deferred during Nov 21 - Jun 22 with interest: (6,236,040.58)**

46  
 47 **NOTES**

48 **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 22-342

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							
32	Nov-21	<b>1</b>	20,789.32	(141,333.11)	182.57	6.965%	(120,361.22)	42,031.96
33	Dec-21		(121,578.77)		(108.87)	6.965%	(121,687.64)	(79,655.68)
34	Jan-22		(56,479.18)		(626.24)	6.965%	(57,105.42)	(136,761.10)
35	Feb-22		(66,635.37)		(987.17)	6.965%	(67,622.54)	(204,383.64)
36	Mar-22		(118,656.22)		(1,530.63)	6.965%	(120,186.85)	(324,570.49)
37	Apr-22		(141,884.13)		(2,295.62)	6.965%	(144,179.75)	(468,750.24)
38	May-22		(82,031.50)		(2,958.77)	6.965%	(84,990.27)	(553,740.51)
39	Jun-22		24,059.79		(3,144.18)	6.965%	20,915.61	(532,824.90)
40	Jul-22				(3,092.60)	6.965%	(3,092.60)	(535,917.50)
41	Aug-22				(3,110.55)	6.965%	(3,110.55)	(539,028.05)
42	Sep-22				(3,128.61)	6.965%	(3,128.61)	(542,156.66)
43	Oct-22				(3,146.77)	6.965%	(3,146.77)	(545,303.43)

44  
 45  
 46 **History truncated for ease of viewing**

**Amount deferred during Nov 21 - Jun 22 with interest: (553,884.97)**

47  
 48 **NOTES**

49 **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 2020-21 deferrals approved in Order 21-370

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							
200	Nov-21	Old rates	448,169		(868.01)	2.63%	447,300.62	(172,834.78)
201	Nov-21	New rates (1)	158,564	(4,073,593)	(4,127.45)	1.24%	(3,919,155.94)	(4,091,990.72)
202	Dec-21		580,593		(3,928.42)	1.24%	576,664.25	(3,515,326.47)
203	Jan-22		825,451		(3,206.02)	1.24%	822,244.56	(2,693,081.91)
204	Feb-22		671,564		(2,435.88)	1.24%	669,127.94	(2,023,953.97)
205	Mar-22		554,588		(1,804.88)	1.24%	552,782.66	(1,471,171.31)
206	Apr-22		428,265		(1,298.94)	1.24%	426,966.37	(1,044,204.94)
207	May-22		360,411		(892.80)	1.24%	359,518.52	(684,686.42)
208	Jun-22		201,984		(603.15)	1.24%	201,381.09	(483,305.33)
209	Jul-22	<i>Forecast</i>	<i>98,739</i>		(448.40)	1.24%	98,290.62	(385,014.71)
210	Aug-22	<i>Forecast</i>	<i>98,434</i>		(346.99)	1.24%	98,087.37	(286,927.34)
211	Sep-22	<i>Forecast</i>	<i>108,414</i>		(240.48)	1.24%	108,173.08	(178,754.26)
212	Oct-22	<i>Forecast</i>	<i>284,192</i>		(37.88)	1.24%	284,154.51	105,400.25

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215 **History truncated for ease of viewing**

<b>Amount amortized during Nov 21 - Jun 22 with interest:</b>	<b>4,210,422.64</b>
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216

217 **NOTES**

218 **1** - Transfer in authorized balance from account 186275.

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 2020-21 deferrals approved in Order 21-370

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							
32	Nov-21	Old rates	153,036.60		(343.60)	2.63%	152,693.00	(80,602.63)
33	Nov-21	New rates <b>(1)</b>	(29,753.37)	1,077,645.87	1,098.19	1.24%	1,048,990.69	968,388.06
34	Dec-21		(116,854.89)		940.29	1.24%	(115,914.60)	852,473.46
35	Jan-22		(173,570.18)		791.21	1.24%	(172,778.97)	679,694.49
36	Feb-22		(144,117.51)		627.89	1.24%	(143,489.62)	536,204.87
37	Mar-22		(122,528.57)		490.77	1.24%	(122,037.80)	414,167.07
38	Apr-22		(92,005.92)		380.44	1.24%	(91,625.48)	322,541.59
39	May-22		(80,796.02)		291.55	1.24%	(80,504.47)	242,037.12
40	Jun-22		(50,085.52)		224.23	1.24%	(49,861.29)	192,175.83
41	Jul-22	<i>Forecast</i>	<i>(29,935.42)</i>		183.12	1.24%	(29,752.30)	162,423.53
42	Aug-22	<i>Forecast</i>	<i>(29,899.49)</i>		152.39	1.24%	(29,747.10)	132,676.43
43	Sep-22	<i>Forecast</i>	<i>(30,784.81)</i>		121.19	1.24%	(30,663.62)	102,012.81
44	Oct-22	<i>Forecast</i>	<i>(60,411.66)</i>		74.20	1.24%	(60,337.46)	41,675.35

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 46  
 47 **History truncated for ease of viewing**

**Amount amortized during Nov 21 - Jun 22 with interest: (652,174.41)**

48  
 49 **NOTES**

50 **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 2020-21 deferrals approved in Order 21-370

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
33	Nov-21	Old rates	1,754.23		(7.39)	2.63%	1,746.84	(2,501.92)
34	Nov-21	New rates <b>(1)</b>	(4,610.34)	141,333.11	143.66	1.24%	136,866.43	134,364.51
34	Dec-21		(17,617.61)		129.74	1.24%	(17,487.87)	116,876.64
35	Jan-22		(24,126.58)		108.31	1.24%	(24,018.27)	92,858.37
36	Feb-22		(20,154.70)		85.54	1.24%	(20,069.16)	72,789.21
37	Mar-22		(18,120.96)		65.85	1.24%	(18,055.11)	54,734.10
38	Apr-22		(14,218.70)		49.21	1.24%	(14,169.49)	40,564.61
39	May-22		(12,821.90)		35.29	1.24%	(12,786.61)	27,778.00
40	Jun-22		(7,969.88)		24.59	1.24%	(7,945.29)	19,832.71
41	Jul-22	Forecast	(4,661.82)		18.09	1.24%	(4,643.73)	15,188.98
42	Aug-22	Forecast	(4,658.58)		13.29	1.24%	(4,645.29)	10,543.69
43	Sep-22	Forecast	(4,736.69)		8.45	1.24%	(4,728.24)	5,815.45
44	Oct-22	Forecast	(9,613.39)		1.04	1.24%	(9,612.35)	(3,796.90)

45  
 46  
 47 **History truncated for ease of viewing**

**Amount amortized during Nov 21 - Jun 22 with interest: (117,251.64)**

48  
 49 **NOTES**

50 **1** - Transferred in authorized balance from account 186265.



UM 1027

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

October 3, 2022

**To All Parties Participating in UG 435:**

Please be advised that on October 3, 2022, 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 participating in the Company’s current general rate case, UG 435, that a deferral reauthorization 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 deferral reauthorization 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 3, 2022, 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 NW Natural's current general rate case, UG 435.

**UG 435**

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DATED October 3, 2022, Troutdale, OR.

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