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Portland, OR 97204

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March 18, 2024

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Attention: Filing Center  
201 High Street SE, Suite 100  
Salem, Oregon 97301-3398

**Re: UM 2315 — Investigation into Comprehensive Deferral and Adjustment Tracking  
NW Natural's Response**

In accordance with Administrative Law Judge Moser's March 6, 2024, Ruling Requesting Deferral and Adjustment Information, Northwest Natural Gas Company, dba NW Natural ("NW Natural"), submits the attached response in the provided template.

Please contact me with any questions at [kyle.walker@nwnatural.com](mailto:kyle.walker@nwnatural.com) or (503) 610-7051 with copies to the below:

eFiling  
NW Natural  
250 SW Taylor Street  
Portland, OR 97204  
[efiling@nwnatural.com](mailto:efiling@nwnatural.com)  
(503) 610-7330

Sincerely,

NW Natural

*/s/ Kyle T. Walker*  
Kyle T. Walker  
Senior Rates/Regulatory Manager

Enclosure

Deferral											
Description of costs/revenues	Docket #	Initial/ reauthorization	Date Filed	Deferral Period	Authorized /Pending	Date Authorized	Reauthorization anticipated (y/n)	Amounts deferred (\$ by deferral period)*	Applicable interest rate	Accrued interest (to date)	Current balance (total \$)
Pre-filed Emergency Deferral Account	UM 2227	Initial	1/14/2022	none	Authorized	11/18/2022	n	\$ -	n/a	\$ -	\$ -
Geographically Targeted Energy Efficiency ("GeoTEE") pilot program	UM 2155	Reauthorization	2/27/2024	2/28/2024 - 2/27/2025	Pending	9/8/2022	n	0	6.836%	0	0
Industrial DSM	UM 1420	Reauthorization	2/21/2024	3/1/2024 - 2/28/2025	Pending	10/27/2022	y	\$ 7,231,588.00	6.836%	\$ 178,203.65	\$ 7,409,791.65
Energy Affordability Act, HB 2475	UM 2233	Reauthorization	2/27/2023	2/28/2024 - 2/27/2025	Pending	4/7/2022	y	\$ 2,710,213.63	5.130%	\$ 98,854.43	\$ 3,554,467.71
OPUC Regulatory Fee	UM 1766	Reauthorization	3/22/2023	3/23/2023 - 3/22/2024	Authorized	10/27/2023	y	\$ 385,772.93	6.836%	\$ 16,792.13	\$ -
COVID-19	UM 2068	Reauthorization	3/22/2023	3/24/2023 - 3/23/2024	Authorized	4/21/2023	n	\$ 5,873.06	6.130%	\$ 553,454.69	\$ (27.55)
Intervenor Funding	UM 1101	Reauthorization	6/29/2023	7/1/2023 - 6/30/2024	Authorized	10/20/2023	y	\$ 168,452.37	0.000%	\$ -	\$ 168,452.37
Climate Protection Program	UM 2252	Reauthorization	8/14/2023	8/15/2023-8/14/2024	Authorized	10/26/2023	n	\$ 725,586.04	6.836%	\$ 23,808.20	\$ 764,558.41
TSA Security Directive	UM 2192	Reauthorization	8/31/2023	9/2/2023 - 9/1/2024	Pending	10/24/2022	y	\$ 67,889.90	6.836%	\$ 19,850.45	\$ 1,272,839.31
Decoupling	UM 1027	Reauthorization	10/17/2023	11/1/2023 - 10/31/2024	Pending	12/29/2022	y	\$ (2,629,998.34)	6.836%	\$ 9,143.00	\$ (1,456,787.51)
Weather Adjusted Rate Mechanism ("WARM")	UM 1798	Reauthorization	10/17/2023	11/1/2023 - 10/31/2024	Pending	10/27/2022	y	\$ 447,693.37	6.130%	\$ 1,168.52	\$ 451,102.96
PGA, Gas Commodity and Demand Costs	UM 1496	Reauthorization	10/18/2023	11/1/2023 - 10/31/2024	Pending	11/2/2022	y	\$ 3,614,998.35	6.836%	\$ (118,154.77)	\$ (8,328,133.61)
Net Curtailment and Entitlement Revenues	UM 2123	Reauthorization	10/27/2023	11/1/2023 - 10/31/2024	Pending	12/29/2022	y	\$ (5,008.42)	6.836%	\$ (19.36)	\$ (5,328.18)
Multnomah County Business Income Tax ("MCBIT")	UM 1984	Reauthorization	12/19/2023	1/1/2024 - 12/31/2024	Pending	9/11/2023	y	\$ 292,932.36	n/a	\$ -	\$ 292,932.36
Metro Supporting Housing Services Tax	UM 2137	Reauthorization	12/27/2023	1/1/2024 - 12/31/2024	Pending	6/22/2023	y	\$ 261,270.18	5.130%	\$ 11,633.00	\$ 261,270.18
RNG AAC (Schedule 198)	UM 2266	Reauthorization	1/16/2024	1/16/2024 - 1/15/2025	Pending	9/11/2023	y	\$ 881,091.41	6.130%	\$ 45,284.62	\$ 619,678.42
Emission Reduction Program under SB 844	UM 1714	Reauthorization	1/18/2024	1/20/2024 - 1/20/2025	Pending	9/11/2023	y	\$ -	6.836%	\$ -	\$ -
Site Remediation Recovery Mechanism (SRRM)	UM 1078	Reauthorization	1/23/2024	1/26/2024 - 1/24/2025	Pending	9/11/2023	y	\$ 8,383,534.96	4.700%	\$ 1,409,559.97	\$ 27,640,193.31
Meter Modernization	UM 2311	Initial	1/2/2024	1/1/2024-12/31/2024	Pending		y	\$ -	6.836%	\$ -	\$ -

\*If amount is confidential based on time period the previous year amount was used

Amortization									
Amortization ongoing (y/n)	Applicable interest rate	Amortization term	Amortization request pending (y/n)	Anticipated amortization request (approx date)	Amortization schedule/method	Schedule # (if applicable)	Most recent Advice filing #	Associated with recurring filing (y/n)	Notes
n	n/a	n/a	n	n/a	n/a	n/a	n/a	n	
n	5.13%	n/a	n	8/1/2024	equal % of margin	178	UG 455, 22-13	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	188	UG 475, 23-08	y	
y	n/a	1 year	n	11/15/2024	equal % of margin	335	ADV 1562, 23-25	y	
y	5.13%	1 year	n	8/1/2024	equal % of revenue	181	UG 473	y	
y	5.13%	1 year	n	n/a	equal % of margin	173	UG 483, 23-16	n	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	172	UG 472, 23-05	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	171 and 198	UG 482, UG 487	n	
y	5.13%	1yr. & 4yr.	n	8/1/2024	equal % of margin	180 and 189	UG 484, 23-17	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	190	UG 476, 23-09	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	195	UG 477, 23-10	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	P, 162, 164	UG 486, 23-19	y	
y	5.13%	1 year	n	8/1/2024	equal % of margin	168	UG 479, 23-12	y	
y		1 year	n	11/15/2024	equal % of revenue	A	ADV 1563, 23-26	y	
y		1 year	n	11/15/2024	equal % of revenue	A	ADV 1563, 23-26	y	
y	5.13%	1 year	n	8/1/2024	equal cent per therm	198	UG 487, 23-20A	y	
n	5.13%	n/a	n	n/a	equal cent per therm	n/a	n/a	n	
y	5.13%	1 year	n	8/1/2024	equal % of margin	183	UG 474, 23-07	y	
n	5.13%	1 year	n	8/1/2024	equal % of margin	TBD	n/a	y	

Description	Regular annual filing	Filing Date	Rate Effective Date	Rate adjustment mechanism type (AAC, etc)	Schedule # (if applicable)	Associated deferral (docket #)	Currently in use (y/n)	Notes
PGA	Y	9/15/2024	11/1/2024	AAC	162, 164, P	UM 1496	Yes	
RNG-Schedule 198	Y	9/15/2024	11/1/2024	Adjustment Mechanism	198	UM 2266	Yes	
Intervenor Funding	Y	9/15/2024	11/1/2024	Amortization of Deferral	172	UM 1101	Yes	
Regulatory Fee	Y	9/15/2024	11/1/2024	Amortization of Deferral	181	UM 1766	Yes	
Industrial DSM	Y	9/15/2024	11/1/2024	Amortization of Deferral	188	UM 1420	Yes	
Decoupling	Y	9/15/2024	11/1/2024	AAC	190	UM 1027	Yes	
WARM	Y	9/15/2024	11/1/2024	Real-time Adjustment	195	UM 1798	Yes	
CAT (PGA related)	Y	9/15/2024	11/1/2024	True-Up for PGA costs	177	UM 1984	Yes	
Curtailement Entitlement	Y	9/15/2024	11/1/2024	Amortization of Deferral	168	UM 2123	Yes	
Residual Regulatory Rate Adjustment	Y	9/15/2024	11/1/2024	Amortization of Deferral	178	n/a	Yes	
TSA	Y	9/15/2024	11/1/2024	Amortization of Deferral	180	UM 2192	Yes	
TSA Capital	Y	9/15/2024	11/1/2024	Amortization of Deferral	189	UM 2192	Yes	
EDIT, Amortize Horizon 1 Start-Up Costs, Pension Balancing Account, and Environmental Cost Recovery	Y	9/15/2024	11/1/2024	Update Billing Determininants	175, 182, 196, 197	n/a	Yes	
RNG Transport	Y	9/15/2024	11/1/2024	Amortization of Deferral	171	UM 2252	Yes	
COVID-19 (residual and remaining 2023 only - 2024-25 PGA should be last)	Y	9/15/2024	11/1/2024	Amortization of Deferral	173	UM 2068	Yes	
SRRM	Y	9/15/2024	11/1/2024	Amortization of Deferral	183	UM 1078	Yes	
Bill Discount Program	Y	11/15/2024	1/1/2025	AAC	335	UM 2233	Yes	
MCBIT	Y	11/15/2024	1/1/2025	True-up of balancing account	A	UM 1984	Yes	
Metro Tax	Y	11/15/2024	1/1/2025	True-up of balancing account	A	UM 2137	Yes	
Public Purpose Charges (update portion for ETO budget)	Y	11/15/2024	1/1/2025	True-up of balancing account	301	N/A	Yes	
Annual Storage, Transportation and Optimization Credit	Y	12/15/2024	2/1/2025	Amortization of Deferral	185, 186	N/A	Yes	

Deferral										Amortization										
Description of costs/revenues	Docket #	Initial/ reauthorization	Date Filed	Deferral Period	Authorized /Pending	Date Authorized	Reauthorization anticipated (y/n)	Amounts deferred (\$ by deferral period)*	Applicable interest rate	Accrued interest (to date)	Current balance (total \$)	Amortization ongoing (y/n)	Applicable interest rate	Amortization term	Amortization request pending (y/n)	Anticipated amortization schedule/method	Schedule # (if applicable)	Most recent Advice filing #	Associated with recurring filing (y/n)	Notes
Pre-Filed Emergency Deferral Account	UM 2227	Initial	1/14/2022	none	Authorized	11/18/2022	n	\$ -	n/a	\$ -	\$ -	n	n/a	n/a	n	n/a	n/a	n/a	n	
Geographically Targeted Energy Efficiency ("GeoTEE") pilot program	UM 2155	Reauthorization	2/27/2024	2/28/2024 - 2/17/2025	Pending	9/8/2023	n	\$ -	6.836%	\$ -	\$ -	n	n/a	n/a	n	n/a	n/a	n/a	n	
Industrial DSM	UM 1420	Reauthorization	2/21/2024	3/1/2024 - 1/28/2025	Pending	10/27/2022	y	\$ 7,231,588.00	6.836%	\$ 178,203.65	\$ 9,409,791.65	n	5.13%	n/a	n	8/1/2024	equal % of margin	178	UG 455, 22-13	Y
Energy Affordability Act, HB 2475	UM 2233	Reauthorization	2/27/2023	2/28/2024 - 2/17/2025	Pending	4/7/2022	y	\$ 2,710,213.63	5.130%	\$ 98,864.43	\$ 3,554,467.71	y	5.13%	1 year	n	8/1/2024	equal cent per them	188	UG 475, 23-08	Y
OPUC Regulatory Fee	UM 1766	Reauthorization	3/22/2023	3/23/2023 - 3/22/2024	Authorized	10/27/2023	v	\$ 385,772.93	6.836%	\$ 16,792.13	\$ -	v	5.13%	1 year	n	8/1/2024	equal % of revenue	181	UG 473	Y
COVID-19	UM 2068	Reauthorization	3/22/2023	3/24/2023 - 3/23/2024	Authorized	4/21/2023	n	\$ 5,873.06	6.130%	\$ 553,454.69	\$ (27.55)	v	5.13%	1 year	n	n/a	equal % of margin	173	UG 483, 23-16	n
Intervenor Fundine	UM 1101	Reauthorization	6/29/2023	7/1/2023 - 6/30/2024	Authorized	10/20/2023	v	\$ 168,453.37	0.000%	\$ -	\$ 168,453.37	v	5.13%	1 year	n	8/1/2024	equal cent per them	172	UG 472, 23-05	Y
Climate Protection Program	UM 2252	Reauthorization	8/14/2023	8/15/2023-8/14/2024	Authorized	10/26/2023	n	\$ 725,586.04	6.836%	\$ 23,808.20	\$ 764,558.41	v	5.13%	1 year	n	8/1/2024	equal cent per them	171 and 198	UG 482, UG 487	n
TSA Security Directive	UM 2192	Reauthorization	8/31/2023	9/2/2023 - 9/1/2024	Pending	10/24/2022	v	\$ 67,889.90	6.836%	\$ 19,850.45	\$ 1,272,839.31	v	5.13%	1yr, 8 4yr	n	8/1/2024	equal % of margin	180 and 189	UG 484, 23-17	Y
Decoupling	UM 1027	Reauthorization	10/19/2023	11/1/2023 - 10/31/2024	Pending	12/29/2022	v	\$ (2,629,998.38)	6.836%	\$ 9,143.00	\$ (1,456,787.51)	v	5.13%	1 year	n	8/1/2024	equal cent per them	190	UG 476, 23-09	Y
Weather Adjusted Rate Mechanism ("WARM")	UM 1798	Reauthorization	10/17/2023	11/1/2023 - 10/31/2024	Pending	10/27/2022	v	\$ 447,693.37	6.130%	\$ 1,168.52	\$ 451,102.96	v	5.13%	1 year	n	8/1/2024	equal cent per them	195	UG 475, 23-10	Y
PGA, Gas Commodity and Demand Costs	UM 1496	Reauthorization	10/18/2023	11/1/2023 - 10/31/2024	Pending	11/27/2022	v	\$ 3,614,998.35	6.836%	\$ (118,154.77)	\$ (8,328,133.61)	v	5.13%	1 year	n	8/1/2024	equal cent per them	P, 162, 164	UG 486, 23-19	Y
Net Curtailment and Entitlement Revenues	UM 2123	Reauthorization	10/27/2023	11/1/2023 - 10/31/2024	Pending	12/29/2022	v	\$ (5,008.42)	6.836%	\$ (19.38)	\$ (5,328.18)	v	5.13%	1 year	n	8/1/2024	equal % of margin	188	UG 479, 23-12	Y
Multnomah County Business Income Tax ("MCBIT")	UM 1984	Reauthorization	12/19/2023	1/1/2024 - 12/31/2024	Pending	9/11/2023	y	\$ 292,932.36	n/a	\$ -	\$ 292,932.36	v	5.13%	1 year	n	11/15/2024	equal % of revenue	A	ADV 1563, 23-26	Y
Metro Supporting Housing Services Tax	UM 2137	Reauthorization	12/27/2023	1/1/2024 - 12/31/2024	Pending	6/22/2023	v	\$ 261,270.18	5.130%	\$ 11,633.00	\$ 261,270.18	v	5.13%	1 year	n	11/15/2024	equal % of revenue	A	ADV 1563, 23-26	Y
RING AAC (Schedule 198)	UM 2266	Reauthorization	1/16/2024	1/16/2024 - 1/15/2025	Pending	9/11/2023	v	\$ 881,091.41	6.130%	\$ 45,284.62	\$ 619,678.42	v	5.13%	1 year	n	8/1/2024	equal cent per them	198	UG 487, 23-20A	Y
Emission Reduction Program under SB 844	UM 1714	Reauthorization	1/18/2024	1/20/2024 - 1/20/2025	Pending	9/11/2023	v	\$ -	6.836%	\$ -	\$ -	n	5.13%	n/a	n/a	equal cent per them	n/a	n/a	n	
Site Remediation Recovery Mechanism (SRRM)	UM 1078	Reauthorization	1/23/2024	1/26/2024 - 1/24/2025	Pending	9/11/2023	v	\$ 8,383,534.96	4.700%	\$ 1,409,559.97	\$ 27,640,193.31	y	5.13%	1 year	n	8/1/2024	equal % of margin	183	UG 474, 23-07	Y
Meter Modernization	UM 2311	Initial	1/2/2024	1/1/2024-12/31/2024	Pending		y	\$ -	6.836%	\$ -	\$ -	n	5.13%	1 year	n	8/1/2024	equal % of margin	TBD	n/a	Y

\*Amount is confidential based on time period the previous year amount was used

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PGA	Y	9/15/2024	11/1/2024	AAC	162, 164, P	UM 1496	Yes	
RNG-Schedule 198	Y	9/15/2024	11/1/2024	Adjustment Mechanism	198	UM 2266	Yes	
Intervenor Funding	Y	9/15/2024	11/1/2024	Amortization of Deferral	172	UM 1101	Yes	
Regulatory Fee	Y	9/15/2024	11/1/2024	Amortization of Deferral	181	UM 1766	Yes	
Industrial DSM	Y	9/15/2024	11/1/2024	Amortization of Deferral	188	UM 1420	Yes	
Decoupling	Y	9/15/2024	11/1/2024	AAC	190	UM 1027	Yes	
WARM	Y	9/15/2024	11/1/2024	Real-time Adjustment	195	UM 1798	Yes	
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Residual Regulatory Rate Adjustment	Y	9/15/2024	11/1/2024	Amortization of Deferral	178	n/a	Yes	
TSA	Y	9/15/2024	11/1/2024	Amortization of Deferral	180	UM 2192	Yes	
TSA Capital	Y	9/15/2024	11/1/2024	Amortization of Deferral	189	UM 2192	Yes	
EDIT, Amortize Horizon 1 Start-Up Costs, Pension Balancing Account, and Environmental Cost Recovery	Y	9/15/2024	11/1/2024	Update Billing Determininants	175, 182, 196, 197	n/a	Yes	
RNG Transport	Y	9/15/2024	11/1/2024	Amortization of Deferral	171	UM 2252	Yes	
COVID-19 (residual and remaining 2023 only - 2024-25 PGA should be last)	Y	9/15/2024	11/1/2024	Amortization of Deferral	173	UM 2068	Yes	
SRRM	Y	9/15/2024	11/1/2024	Amortization of Deferral	183	UM 1078	Yes	
Bill Discount Program	Y	11/15/2024	1/1/2025	AAC	335	UM 2233	Yes	
MCBIT	Y	11/15/2024	1/1/2025	True-up of balancing account	A	UM 1984	Yes	
Metro Tax	Y	11/15/2024	1/1/2025	True-up of balancing account	A	UM 2137	Yes	
Public Purpose Charges (update portion for ETO budget)	Y	11/15/2024	1/1/2025	True-up of balancing account	301	N/A	Yes	
Annual Storage, Transportation and Optimization Credit	Y	12/15/2024	2/1/2025	Amortization of Deferral	185, 186	N/A	Yes	