

250 SW Taylor Street Portland, OR 97204 503-226-4211 nwnatural.com

January 16, 2024

VIA ELECTRONIC FILING

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

Re: UM 2266 - Application for Reauthorization to Defer the Difference Between Forecast Cost of Service and Actual Cost of Service of Renewable Natural Gas Qualified Investments Under Schedule 198

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), files herewith an application for reauthorization to defer for later ratemaking treatment the difference between the forecast cost of service and the actual cost of service of its renewable natural gas qualified investments under Schedule 198, Renewable Natural Gas Adjustment Mechanism.

A notice concerning this application will be sent to all parties who participated in the Company's last completed general rate case, UG 435. A copy 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, OR 97204 Phone: (503) 610-7330 Fax: (503) 220-2579 eFiling@nwnatural.com

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA Rates/Regulatory Senior Manager

Attachments

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 2266

In the Matter of

NORTHWEST NATURAL GAS COMPANY, dba, NW NATURAL

For Reauthorization to Defer the Difference Between Forecast Cost of Service and Actual Cost of Service of RNG Qualified Investments Under Schedule 198 Pursuant to ORS 757.259

APPLICATION FOR DEFERRED ACCOUNTING

1	Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the
2	"Company"), requests reauthorization to defer for later ratemaking treatment the
3	difference between the forecast cost of service and the actual cost of service of
4	its renewable natural gas ("RNG") qualified investments under Schedule 198,
5	Renewable Natural Gas Adjustment Mechanism. This application for deferred
6	accounting treatment ("Application") is made pursuant to ORS 757.259(2)(e) and
7	OAR 860-027-0300.
8	On July 15, 2019, Senate Bill 98 (ORS 757.390-398) was enacted to
9	facilitate the acquisition of RNG by allowing natural gas utilities to fully recover
10	their prudently incurred costs associated with such acquisitions. ¹ For a "large
11	natural gas utility," such as NW Natural, ORS 757.396 also includes certain RNG
12	targets. These targets are phased in over time, starting at 5% of Oregon sales in

¹ ORS 757.394; ORS 757.396(2).

^{1 –} UM 2266 NW NATURAL'S APPLICATION FOR DEFERRED ACCOUNTING

1	2020 and gradually increasing to 30% by 2045. ² Per ORS 757.396(2)(a), NW			
2	Natural sought to recover its qualified investments in RNG, as well as the			
3	operating costs of such investments, through an automatic adjustment clause			
4	("AAC"). On October 24, 2022, the Commission approved the AAC in Order No.			
5	22-388 with several modifications. ³ The Commission subsequently accepted NW			
6	Natural's compliance filing, which included the AAC—Schedule 198—with the			
7	modifications required in Order No. 22-388.4			
8	Per Order No. 22-388, Schedule 198 "allow[s] for the deferral of costs			
9	between forecast RNG costs and actual RNG costs, but subject[s] that deferral to			
10	an earnings test that includes deadbands at 50 basis points below and above			
11	authorized ROE [return on equity] " 5 The purpose of this Application is to			
12	reauthorize such a deferral.			
13	In support of this Application, NW Natural states:			
14	A. NW Natural.			
15	NW Natural is a public utility in the State of Oregon and is subject to the			
16	jurisdiction of the Commission regarding rates, service, and accounting practices.			
17	NW Natural provides retail natural gas service in the States of Oregon and			
18	Washington.			

² ORS 757.396(1).

https://edocs.puc.state.or.us/efdocs/UBH/ug435ubh163830.pdf. (Oct. 31, 2022).

³ *In the Matter of NW Natural, Request for a General Rate Revision,* Docket UG 435, Advice 20-19, Schedule 198 Renewable Natural Gas Recovery Mechanism, Dockets ADV 1215 and UG 411, Order No. 22-388 at 81-82 (Oct. 24, 2022).

⁴ In the Matter of NW Natural, Request for a General Rate Revision, Docket UG 435, Advice 20-19, Schedule 198 Renewable Natural Gas Recovery Mechanism, Dockets ADV 1215 and UG 411, Acknowledged Utility Filing, available at:

⁵ In the Matter of NW Natural, Request for a General Rate Revision, Docket UG 435, Advice 20-19, Schedule 198 Renewable Natural Gas Recovery Mechanism, Dockets ADV 1215 and UG 411, Order No. 22-388 at 81-82 (Oct. 24, 2022).

^{2 -} UM 2266 NW NATURAL'S APPLICATION FOR DEFERRED ACCOUNTING

1 **B.** Statutory Authority.

- This application is filed pursuant to ORS 757.259, which empowers the 2 Commission to authorize the deferral of expenses or revenues of a public utility 3 for later inclusion in rates. 4 С. Communications. 5 Communications regarding this Application should be addressed to: 6 NW Natural 7 e-Filing for Rates & Regulatory Affairs 8 250 SW Taylor Street 9 Portland, Oregon 97204-3038 10 Phone: (503) 610-7330 11 Facsimile: (503) 220-2579 12 Email: eFiling@nwnatural.com; 13 14 Ryan Sigurdson 15 Regulatory Attorney (OSB #201722) 16 250 SW Taylor Street 17 Portland, Oregon 97204-3038 18 Phone: (503) 610-7570 19 Email: ryan.sigurdson@nwnatural.com; 20 21 and 22 23 Kyle Walker, CPA 24 Rates/Regulatory Senior Manager 25 250 SW Taylor Street 26 Portland, Oregon 97204-3038 27 Phone: (503) 610-7051 28 Email: kyle.walker@nwnatural.com 29 30 31 32 D. Description of the Expenses or Revenues for which Deferred
- 33 Accounting is Requested OAR 860-027-0300(3)(a).
- 34 Consistent with Order No. 22-388, NW Natural requests that the
- 35 Commission approve the deferral of the difference between the forecasted cost

1 of its RNG qualified investments and the actual costs of those investments,

2 subject to the deadbands cited above.

3

4

E. Reasons Reauthorization of Deferred Accounting is Requested – OAR 860-027-0300(3)(b)

5 NW Natural is seeking this deferral as directed in Order No. 22-388.

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

Beginning on January 16, 2024, and ending on January 15, 2025, NW
Natural proposes to account for the costs associated with the Lexington Project
by recording the deferral in Account 186. In the absence of approval of deferred
accounting, NW Natural would record the amounts in several accounts affecting
the Company's income statement and balance sheet.

- 12 G. Estimated Amounts Subject to Deferral OAR 860-027-0300(3)(d).
- NW Natural currently does not have an estimate of the difference between
 forecasted and actual costs of its RNG qualified investments.

H. Entries into Deferred Account during past 12 months – OAR 860-027 0300(4)(a).

- 17 \$1,072,610 was deferred, including interest, during the period of
- January 1, 2023 through December 31, 2023. Attached as Exhibit A to
- this application are work papers detailing the amounts deferred to date
 under UM 2266.
- 21 I. Reason for Continuation of Deferral Account OAR 860-027-
- 22 **0300(4)(b)**

NW Natural is seeking to continue this deferral as directed in Order No. 1 22-388. 2

3	J. R	equirement per Commission Order Nos. 09-263 and 09-248.
4	В	elow is the information required per Commission Order Nos. 09-263 and
5	09-248	, issued in Docket UM-1286, the Commission's Investigation into
6	Purcha	se Gas Adjustment Mechanisms:
7	1	A completed Summary Sheet, the location in the PGA filing, and
8		an account map that highlights the transfer of dollars from one
9		account to another.
10		The Summary Sheet will be included in the 2024 PGA filing work
11		papers if there are costs to report. If so, the Summary Sheet will be
12		provided in the electronic file entitled "Proposed Temps Oregon 2024-
13		25 PGA filing.xlsx."
14	2	The effective date of the deferral.
15		This application is for the 12-month period beginning January 16, 2024
16		and ending January 15, 2025.
17	3	Prior year Order Number approving the deferral.
18		Approval to defer for later ratemaking treatment the difference between
19		the forecast cost of service and the actual cost of service of its RNG
20		qualified investments under Schedule 198, Renewable Natural Gas
21		Adjustment Mechanism, was last granted on September 11, 2023, under
22		Commission Order No. 23-328.
23	4	. The amount deferred last year.

4. The amount deferred last year.

1	\$1,072,610 was deferred during the period of January 1, 2023 through
2	December 31, 2023. This amount includes \$40,940 of interest.
3	5. The amount amortized last year.
4	\$83,610 was amortized from January 1, 2023 through December 31,
5	2023. This amount includes \$4,188 of interest.
6	6. The interest rate that will apply to the accounts.
7	The interest rate for deferral accounts is 6.836%, which is the
8	Company's most recent cost of capital settlement in a general rate
9	case.
10	7. An estimate of the upcoming PGA-period deferral and/or
11	amortization.
12	NW Natural is unable to provide an estimate of the upcoming deferral
13	or amortization.
14	K. Notice – OAR 800-027-0300(3)(e) and (6).
15	A notice of this Application has been served to all parties who participated
16	in the Company's last completed general rate case, docket UG 435. A copy of
17	this notice is attached to this Application.
18	NW Natural respectfully requests that the Commission issue an order
19	reauthorizing the Company to defer the amounts described in this Application.
20	Dated this 16th day of January 2024.
21	Respectfully Submitted,
22	NW NATURAL
23	/s/ Kyle Walker, CPA
	6 – UM 2266 NW NATURAL'S APPLICATION FOR DEFERRED ACCOUNTING Rates & Regulatory Affairs

Rates & Regulatory Affairs NW NATURAL

1	Kyle Walker, CPA
2	Rates/Regulatory Senior Manager
3	250 SW Taylor Street
4	Portland, Oregon 97204-3038
5	Phone: (503) 610-7051
6	Email: kyle.walker@nwnatural.com
7	
8	<u>/s/ Ryan Sigurdson_</u>
9	Ryan Sigurdson
10	Regulatory Attorney (OSB #201722)
11	250 SW Taylor Street
12	Portland, Oregon 97204-3038
13	Phone: (503) 610-7570
14	Email: ryan.sigurdson@nwnatural.com
15	

	For the period	d of Jan. 1, 2023 - [
Accounts	Deferrals/Amort.	Interest Accrued
Deferrals:		
151930 - RNG Investments Recovery Deferral	483,599.78	6,274.73
151931 - RNG Investment Deferral - Lexington Sharing	(333,021.35)	(10,618.39)
151928 - Lexington Initial Costs Deferral	881,091.08	45,284.60
Total	1,031,669.51	40,940.93
Amortizations:		
151942 - RNG Investments Recovery Amortization	(63,514.02)	2,955.05
151944 - Lexington Initial Costs Amortization	(52,305.67)	2,445.85
151943 - RNG Investment Amortization - Lexington Sharing	28,020.88	(1,212.78)
Total	(87,798.81)	4,188.12

)ec. 31, 2023			
<u>Total</u>			
489,874.51			
(343,639.74)			
926,375.68			
1,072,610.45			
(60,558.97)			
(49,859.82)			
26,808.10			
(83,610.69)			

Northwest Natural Gas Company
Oregon
RNG Investment Recovery Deferral
151930
UM 2266, Order 23-328

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Bala	nce						0.00
1	Nov-22		(67,133.37)		6.836%	(191.22)	(67,324.59)	(67,324.59)
2	Dec-22		(66,307.39)		6.836%	(572.39)	(66,879.78)	(134,204.37)
3	Jan-23		(73,817.44)		6.836%	(974.77)	(74,792.22)	(208,996.59)
4	Feb-23		247,206.37		6.836%	(486.46)	246,719.91	37,723.32
5	Mar-23		(66,306.18)		6.836%	26.04	(66,280.15)	(28,556.83)
6	Apr-23		149,686.59		6.836%	263.68	149,950.26	121,393.44
7	May-23		(92,706.51)		6.836%	427.48	(92,279.03)	29,114.41
8	Jun-23		(93,956.62)		6.836%	(101.76)	(94,058.38)	(64,943.98)
9	Jul-23		326,372.15		6.836%	559.65	326,931.81	261,987.83
10	Aug-23		104,653.88		6.836%	1,790.55	106,444.42	368,432.25
11	Sep-23		26,558.75		6.836%	2,174.48	28,733.23	397,165.48
12	Oct-23		65,968.44		6.836%	2,450.42	68,418.86	465,584.34
13	Nov-23	1	(109,485.14)	(370,676.85)	6.836%	228.81	(479,933.18)	(14,348.84)
14	Dec-23	2	(574.50)		6.836%	(83.38)	(657.87)	(15,006.72)
15							. ,	
16					2	023 deferrals		483,599.78
17					2	023 interest a	ccrued	6,274.73
18						Total 2023 ar		489,874.51
19								·
20	Notes:							

20 <u>Notes:</u>
21 **1** - Transferred authorized balance to account 151942 for amortization.

22 **2** - At the time of preparing this schedule, NWN is still compliling its 2023 earnings test results to determine if the 2023 deferrals are eligible for

amortization under the RNG recovery mechanism established by Order 22-388.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	Lexington RNG Project Surcharge
Account Number:	151928
Docket:	UG 435, Order 22-388

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
2	Jan-23				6.130%	0.00	0.00	0.00
3	Feb-23		881,091		6.130%	2,250.45	883,341.54	883,341.54
4	Mar-23				6.130%	4,512.40	4,512.40	887,853.94
5	Apr-23				6.130%	4,535.45	4,535.45	892,389.40
6	May-23				6.130%	4,558.62	4,558.62	896,948.02
7	Jun-23				6.130%	4,581.91	4,581.91	901,529.93
8	Jul-23				6.130%	4,605.32	4,605.32	906,135.24
9	Aug-23				6.130%	4,628.84	4,628.84	910,764.08
10	Sep-23				6.130%	4,652.49	4,652.49	915,416.57
11	Oct-23				6.130%	4,676.25	4,676.25	920,092.82
12	Nov-23	1		(306,698)	6.130%	3,133.43	(303,564.18)	616,528.64
13	Dec-23				6.130%	3,149.43	3,149.43	619,678.08
14					_			
15						2023 deferra	ls	881,091.08
16						2023 interes		45,284.60
17						Total 2023	amounts	926,375.68
18	Notes:				-			

19 **1** - Transferred authorized balance to account 151943 for amortization.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	RNG Investment Deferral - Lexington Sharing
Account Number:	151931
Docket:	UI 452, Order 22-211

	Month/Year	Rates	Deferral (1)	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Ba	lance						0.00
1	Nov-22		(6,025.77)		6.836%	(17.16)	(6,042.93)	(6,042.93)
2	Dec-22		(19,279.27)		6.836%	(89.34)	(19,368.61)	(25,411.54)
3	Jan-23		0.00		6.836%	(144.76)	(144.76)	(25,556.30)
4	Feb-23		0.00		6.836%	(145.59)	(145.59)	(25,701.89)
5	Mar-23		(50,959.75)		6.836%	(291.57)	(51,251.31)	(76,953.20)
6	Apr-23		0.00		6.836%	(438.38)	(438.38)	(77,391.58)
7	May-23		0.00		6.836%	(440.87)	(440.87)	(77,832.45)
8	Jun-23		(71,010.39)		6.836%	(645.65)	(71,656.03)	(149,488.48)
9	Jul-23		0.00		6.836%	(851.59)	(851.59)	(150,340.07)
10	Aug-23		0.00		6.836%	(856.44)	(856.44)	(151,196.51)
11	Sep-23		(129,497.87)		6.836%	(1,230.17)	(130,728.04)	(281,924.55)
12	Oct-23		(43,244.42)		6.836%	(1,729.20)	(44,973.62)	(326,898.17)
13	Nov-23		0.00		6.836%	(1,862.23)	(1,862.23)	(328,760.40)
14	Dec-23		(38,308.93)		6.836%	(1,981.96)	(40,290.89)	(369,051.28)
15								
16					2	023 deferrals		(333,021.35)
17					2	023 interest ad	crued	(10,618.39)
18						Total 2023 an	nounts	(343,639.74)
19								
18					2			

20

Notes: **1** - The November 2022 through October 2023 deferrals relate to sharing for the 2022-2023 PGA year. 21

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	RNG Investment Recovery Amortization
Account Number:	151942
Docket:	UG 487, Order 23-408

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
	De sinaire a Delevere							0.00
1	Beginning Balance							0.00
1	Jan-23		0.00		0.000%	0.00	0.00	0.00
2	Feb-23		0.00		0.000%	0.00	0.00	0.00
3	Mar-23		0.00		0.000%	0.00	0.00	0.00
4	Apr-23		0.00		0.000%	0.00	0.00	0.00
5	May-23		0.00		0.000%	0.00	0.00	0.00
6	Jun-23		0.00		0.000%	0.00	0.00	0.00
7	Jul-23		0.00		0.000%	0.00	0.00	0.00
8	Aug-23		0.00		0.000%	0.00	0.00	0.00
9	Sep-23		0.00		0.000%	0.00	0.00	0.00
10	Oct-23		0.00		0.000%	0.00	0.00	0.00
11	Nov-23	1	(19,899.77)	370,676.85	5.130%	1,542.11	352,319.19	352,319.19
12	Dec-23		(43,614.25)		5.130%	1,412.94	(42,201.31)	310,117.88
13								
14					20	023 amortizations		(63,514.02)
15					20	023 interest accrued		2,955.05
16						Total 2023 amounts		(60,558.97)
17								

18 Notes:
19 1 - Transferred in amount from account 151930 for amortization.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	OR Initial Lexington RTCs Amort
Account Number:	151943
Docket:	UG 487, Order 23-408

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
2	Jan-23		0.00		0.000%	0.00	0.00	0.00
3	Feb-23		0.00		0.000%	0.00	0.00	0.00
4	Mar-23		0.00		0.000%	0.00	0.00	0.00
5	Apr-23		0.00		0.000%	0.00	0.00	0.00
6	May-23		0.00		0.000%	0.00	0.00	0.00
7	Jun-23		0.00		0.000%	0.00	0.00	0.00
8	Jul-23		0.00		0.000%	0.00	0.00	0.00
9	Aug-23		0.00		0.000%	0.00	0.00	0.00
10	Sep-23		0.00		0.000%	0.00	0.00	0.00
11	Oct-23		0.00		0.000%	0.00	0.00	0.00
12	Nov-23	1	(16,388.05)	306,697.61	5.130%	1,276.10	291,585.66	291,585.66
13	Dec-23		(35,917.62)		5.130%	1,169.75	(34,747.87)	256,837.79
14								
15					20	23 amortizations		(52,305.67)
16					20	023 interest accrued		2,445.85
17						Total 2023 amounts		(49,859.82)
18								

19 <u>Notes:</u>
20 **1** - Transferred in amount from account 151928 for amortization.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	RNG Investment Amortization - Lexington Sharing
Account Number:	151944
Docket:	UG 487, Order 23-408

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
2	Jan-23		0.00		0.000%	0.00	0.00	0.00
3	Feb-23		0.00		0.000%	0.00	0.00	0.00
4	Mar-23		0.00		0.000%	0.00	0.00	0.00
5	Apr-23		0.00		0.000%	0.00	0.00	0.00
6	May-23		0.00		0.000%	0.00	0.00	0.00
7	Jun-23		0.00		0.000%	0.00	0.00	0.00
8	Jul-23		0.00		0.000%	0.00	0.00	0.00
9	Aug-23		0.00		0.000%	0.00	0.00	0.00
10	Sep-23		0.00		0.000%	0.00	0.00	0.00
11	Oct-23		0.00		0.000%	0.00	0.00	0.00
12	Nov-23	1	8,779.32	(152,924.05)	5.130%	(634.98)	(144,779.71)	(144,779.71)
13	Dec-23		19,241.56		5.130%	(577.80)	18,663.76	(126,115.95)
14								
15					20	23 amortizations		28,020.88
16					20	23 interest accrued		(1,212.78)
17					· .	Total 2023 amounts		26,808.10
18								
	N 1 1							

19 <u>Notes:</u>
20 **1** - Transferred in amount from account 151931 for amortization.



UM 2266

NOTICE OF APPLICATION FOR REAUTHORIZATION TO DEFER THE DIFFERENCE BETWEEN FORECAST COST OF SERVICE AND ACTUAL COST OF SERVICE OF RNG QUALIFIED INVESTMENTS UNDER SCHEDULE 198

January 16, 2024

To All Parties Who Participated in UG 435:

Please be advised that on January 12, 2024, Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company"), applied for REAUTHORIZATION TO DEFER THE DIFFERENCE BETWEEN THE FORECAST COST OF SERVICE AND THE ACTUAL COST OF SERVICE OF ITS RENEWABLE NATURAL GAS QUALIFIED ("RNG") INVESTMENTS UNDER SCHEDULE 198.

<u>This is not a rate case</u>. The purpose of this Notice is to inform parties who participated in the Company's last completed 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 250 SW Taylor Street Portland, Oregon 97204 Phone: (503) 610-7051 Public Utility Commission of Oregon Attn: Filing Center 201 High Street SE, Suite 100 PO Box 1088 Salem, Oregon 97308-1088 Phone: (503) 378-6678

Any person may submit to the Commission written comments on this matter within 25 days of service of this notice. 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 2266

I hereby certify that on January 16, 2024, I have served by electronic mail the foregoing NOTICE OF APPLICATION FOR REAUTHORIZATION TO DEFER THE DIFFERENCE BETWEEN THE FORECAST COST OF SERVICE AND THE ACTUAL COST OF SERVICE OF ITS RENEWABLE NATURAL GAS QUALIFIED INVESTMENTS UNDER SCHEDULE 198, upon all parties of record for NW Natural's last completed general rate case, UG 435.

UG 435

OREGON CITIZENS' UTILITY BOARD dockets@oregoncub.org

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