



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

July 30, 2021

NWN OPUC Advice No. 21-12 / UG 431

**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: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: Residual Account Balances**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,<sup>1</sup> stated to become effective with service on and after November 1, 2021, as follows:

Third Revision of Sheet 173-1	Schedule 173	Credits to Customers Related to Holding Company Formation
First Revision of Sheet 173-2	Schedule 173	Credits to Customers Related to Holding Company Formation (continued)
Eighth Revision of Sheet 178-1	Schedule 178	Regulatory Rate Adjustment
Eighth Revision of Sheet 178-2	Schedule 178	Regulatory Rate Adjustment (continued)
Fifth Revision of Sheet 180-1	Schedule 180	Rate Adjustment for True-Up of Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act
Third Revision of Sheet 180-2	Schedule 180	Rate Adjustment for True-Up of Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act (continued)
First Revision of Sheet 180-3	Schedule 180	Rate Adjustment for True-Up of Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act (continued)

**Purpose**

The first purpose of this filing is to request amortization of amounts that include residual balances for previous amortizations of the property sale gain related to the Company's sale of Block 24 property in docket UP 400, the credit related to an Excess Deferred Income Taxes (EDIT) true-up in docket UG 388 and the residual balance from the Company's general residual balance account for inclusion in rates effective November 1, 2021. The second purpose of this filing is to cancel and

<sup>1</sup> Tariff P.U.C. Or. 25 originated November 1, 2012 with docket UG 221; Order No. 12-408 as supplemented by Order No. 12-437, and was filed in accordance with ORS 767.205 and OAR 860-022-0005.

reserve for future use Schedule 173 Credits to Customers Related to Holding Company Formation and Schedule 180 Rate Adjustment for True-Up of Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act.

**Background:**

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon (Commission) in a proceeding to change rates. In order to streamline administrative processes, NW Natural proposes to amortize three residual balances in the proposed Schedule 178. These residual balances include a general residual balance account and residual balances for the property sale gain related to the Company's sale of Block 24 property and the credit related to an EDIT true-up that were included in the 2020-21 Purchased Gas Adjustment (PGA) filings. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

NW Natural also proposes to cancel and reserve for future use Schedule 173 Credits to Customers Related to Holding Company Formation and Schedule 180 Rate Adjustment for True-Up of Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act:

1. In compliance with Stipulated Condition 44 adopted by the Commission in Order No. 17-526 in docket UM 1804, NW Natural provided an annual rate credit of \$500,000 for three years. The third and final year will end on October 31, 2021; thus, NW Natural proposes to cancel Schedule 173 and reserve the tariff for future use.
2. Consistent with the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural amortized a credit related to an EDIT true-up through Schedule 180 during the 2020-21 PGA year. The amortization for this credit will end on October 31, 2021, thus NW Natural proposes to cancel Schedule 180 and reserve the tariff for future use.

**Proposed Changes**

The net effect of the removal of the current temporary adjustments applied to rates effective November 1, 2020, and the application of the new temporary adjustments increase the Company's annual revenues by \$4,580,066, or about 0.71%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms will increase by \$0.39 cents. The monthly increase for the average commercial Rate Schedule 3 customer using 242 therms per month is about \$1.28, and the monthly increase for average industrial Schedule 32 firm sales customer using 20,471 therms is about \$41.29.

The proposed adjustments for the amortization of the residual accounts are (\$0.00031) per therm for residential Rate Schedule 2 customers and (\$0.00024) per therm for commercial Rate Schedule 3 customers. A worksheet showing all of the rate adjustments can be found in Exhibit A to this filing.

In compliance with OAR 860-022-0025, the Company states that the number of customers affected by the proposed change is 625,679 residential customers, 61,440 commercial customers, and 846 industrial customers.

**Conclusion**

In support of this filing, the Company includes supporting materials as part of this filing and will separately submit work papers in electronic format, all of which are incorporated herein by reference.

In accordance with ORS 757.205, copies of this letter and the filing made herewith are available in the Company's main office in Oregon and on its website at [www.nwnatural.com](http://www.nwnatural.com).

Please address correspondence on this matter to Susan Chao at [susan.chao@nwnatural.com](mailto:susan.chao@nwnatural.com) 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](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Manager

Attachment: Exhibit A – Supporting Materials

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Third Revision of Sheet 173-1  
Cancels Second Revision of Sheet 173-1

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**SCHEDULE 173  
CREDITS TO CUSTOMERS RELATED TO HOLDING COMPANY FORMATION**

--CANCELLED--

(C)

**--SCHEDULE 173 IS RESERVED FOR FUTURE USE--**

(D)

Issued July 30, 2021  
NWN OPUC Advice No. 21-12

Effective with service on  
and after November 1, 2021

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

First Revision of Sheet 173-2  
Cancels Original Sheet 173-2

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**SCHEDULE 173**  
**CREDITS TO CUSTOMERS RELATED TO HOLDING COMPANY FORMATION**  
(continued)

--CANCELLED--

(C)

--SCHEDULE 173 IS RESERVED FOR FUTURE USE--

(D)

Issued July 30, 2021  
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# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Eighth Revision of Sheet 178-1  
Cancels Seventh Revision of Sheet 178-1

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## SCHEDULE 178 REGULATORY RATE ADJUSTMENT

### PURPOSE:

To reflect the effects of various regulatory adjustments including costs associated with Commission fee and other miscellaneous non-reoccurring costs or credits, and with residual amounts deferred in accordance with OPUC Order No. 10-279 in Docket UM 1147.

### APPLICABLE:

To the following Rate Schedules of this Tariff:

Rate Schedule 2    Rate Schedule 27    Rate Schedule 32  
Rate Schedule 3    Rate Schedule 31    Rate Schedule 33

### GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

### DESCRIPTION:

There are no miscellaneous non-recurring amounts for recovery in customer rates under this schedule.

### APPLICATION TO RATE SCHEDULES:

**Effective: November 1, 2021**

(C)

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Total Adjustment
2		(\$0.00031)
3 CSF		(\$0.00024)
3 ISF		(\$0.00019)
27		(\$0.00023)
31 CSF	Block 1	(\$0.00018)
	Block 2	(\$0.00017)
31 CTF	Block 1	(\$0.00003)
	Block 2	(\$0.00003)

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(continue to Sheet 178-2)

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# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Eighth Revision of Sheet 178-2  
Cancels Seventh Revision of Sheet 178-2

## SCHEDULE 178 REGULATORY RATE ADJUSTMENT (continued)

**APPLICATION TO RATE SCHEDULES:**

**Effective: November 1, 2021**

(C)

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Total Adjustment	Schedule	Block	Total Adjustment
31 ISF	Block 1	(\$0.00013)	32 CSI	Block 1	(\$0.00004)
	Block 2	(\$0.00012)		Block 2	(\$0.00004)
31 ITF	Block 1	(\$0.00003)		Block 3	(\$0.00004)
	Block 2	(\$0.00002)		Block 4	(\$0.00003)
32 CSF	Block 1	(\$0.00012)		Block 5	(\$0.00003)
	Block 2	(\$0.00011)		Block 6	(\$0.00003)
	Block 3	(\$0.00008)	32 ISI	Block 1	(\$0.00004)
	Block 4	(\$0.00006)		Block 2	(\$0.00004)
	Block 5	(\$0.00004)		Block 3	(\$0.00004)
	Block 6	(\$0.00003)		Block 4	(\$0.00003)
32 ISF	Block 1	(\$0.00009)		Block 5	(\$0.00003)
	Block 2	(\$0.00008)		Block 6	(\$0.00003)
	Block 3	(\$0.00007)	32 CTI	Block 1	(\$0.00001)
	Block 4	(\$0.00005)		Block 2	(\$0.00001)
	Block 5	(\$0.00004)		Block 3	(\$0.00001)
	Block 6	(\$0.00003)		Block 4	\$0.00000
32 CTF	Block 1	(\$0.00002)		Block 5	\$0.00000
	Block 2	(\$0.00001)		Block 6	\$0.00000
	Block 3	(\$0.00001)	32 ITI	Block 1	(\$0.00001)
	Block 4	(\$0.00001)		Block 2	(\$0.00001)
	Block 5	\$0.00000		Block 3	(\$0.00001)
	Block 6	\$0.00000		Block 4	\$0.00000
32 ITF	Block 1	(\$0.00001)		Block 5	\$0.00000
	Block 2	(\$0.00001)		Block 6	\$0.00000
	Block 3	(\$0.00001)	33 (all)		\$0.00000
	Block 4	\$0.00000			
	Block 5	\$0.00000			
	Block 6	\$0.00000			

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**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Fifth Revision of Sheet 180-1  
Cancels Fourth Revision of Sheet 180-1

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**SCHEDULE 180  
RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME  
TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**

--CANCELLED--

(C)

--SCHEDULE 180 IS RESERVED FOR FUTURE USE--

(D)

Issued July 30, 2021  
NWN OPUC Advice No. 21-12

Effective with service on  
and after November 1, 2021



**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Third Revision of Sheet 180-2  
Cancels Second Revision of Sheet 180-2

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**SCHEDULE 180**  
**RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME TAXES**  
**RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**  
(continued)

--CANCELLED--

(C)

--SCHEDULE 180 IS RESERVED FOR FUTURE USE--

(D)

Issued July 30, 2021  
NWN OPUC Advice No. 21-12

Effective with service on  
and after November 1, 2021

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

First Revision of Sheet 180-3  
Cancels Original Sheet 180-3

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**SCHEDULE 180**  
**RATE ADJUSTMENT FOR TRUE-UP OF EXCESS DEFERRED INCOME TAXES**  
**RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**  
(continued)

--CANCELLED--

(C)

**--SCHEDULE 180 IS RESERVED FOR FUTURE USE--**

(D)

Issued July 30, 2021  
NWN OPUC Advice No. 21-12

Effective with service on  
and after November 1, 2021

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations  
Residual Account Balances

NWN OPUC Advice No. 21-12 / UG 431

July 30, 2021

# NW NATURAL

## EXHIBIT A

### Supporting Material

#### Non-Gas Cost Deferral Amortizations

#### Residual Account Balances

#### NWN OPUC ADVICE NO. 21-12 / UG 431

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Cent Percentage of Margin Basis	1
Calculation of Increments Allocated on Equal Cent per Therm Basis	2
Effects on Average Bill by Rate Schedule	3
Basis for Revenue Related Costs	4
PGA Effects on Revenue	5
Summary of Deferred Accounts Included in the PGA	6
254315 Amortization of Property Sales Refunds - OR	7
254320 Amortization of Gas Reserves EDIT Revenue Requirement True-Up	8
254321 Amortization of OR Plant EDIT Revenue Requirement True-Up	9
186311 Amortization of Residual Balances	10

NW Natural  
Rates & Regulatory Affairs  
2021-22 PGA - Oregon: August Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS  
ALL VOLUMES IN THERMS

											Block 24 Property Sale			Plant EDIT Rev Req True-up Amort			
											(121,914) Temporary Increment			(37,765) Temporary Increment			
											2.785% add revenue sensitive factor			n/a rev sensitive factor is built in			
											(125,407) to all firm sales			(37,765) to all classes and schedules			
											Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increment	
											P	Q	R	S	T	U	
Schedule	Block	A	B	C	D	E = B-C-D	F = E * A	G	H	I							
2R		407,441,557	\$0.90732	\$0.35671	(\$0.02738)	\$0.57799	\$235,497,146	\$8.00	625,679	\$295,562,330	1.0			1.0	(\$25,839)	(\$0.0006)	
3C Firm Sales		169,935,174	\$0.80219	\$0.35671	(\$0.02246)	\$0.46794	\$79,519,465	\$15.00	58,597	\$90,066,925	1.0			1.0	(\$7,874)	(\$0.00005)	
3I Firm Sales		5,555,882	\$0.76992	\$0.35671	\$0.02078	\$0.39243	\$2,180,295	\$15.00	338	\$2,241,135	1.0			1.0	(\$196)	(\$0.00004)	
27 Dry Out		798,862	\$0.75070	\$0.35671	(\$0.00447)	\$0.39846	\$318,315	\$8.00	1,512	\$463,467	1.0			1.0	(\$41)	(\$0.00005)	
31C Firm Sales	Block 1	12,240,292	\$0.50653	\$0.25644	(\$0.00980)	\$0.25989	\$5,570,417	\$325.00	649	\$8,101,517	1.0			1.0	(\$708)	(\$0.0003)	
	Block 2	10,075,855	\$0.48418	\$0.25644	(\$0.00939)	\$0.23713					1.0			1.0		(\$0.0003)	
31C Firm Trans	Block 1	1,200,912	\$0.22515	\$0.00000	(\$0.00433)	\$0.22948	\$569,304	\$575.00	59	\$976,404	0.0		\$0	1.0	(\$85)	(\$0.0003)	
	Block 2	1,399,993	\$0.20587	\$0.00000	\$0.00000	\$0.20980					0.0		\$0	1.0		(\$0.0003)	
31I Firm Sales	Block 1	4,375,718	\$0.47924	\$0.25644	\$0.02238	\$0.20042	\$2,478,568	\$325.00	199	\$3,254,668	1.0			1.0	(\$285)	(\$0.0002)	
	Block 2	8,864,215	\$0.45984	\$0.25644	\$0.02272	\$0.18068					1.0			1.0		(\$0.0002)	
31I Firm Trans	Block 1	157,673	\$0.19824	\$0.00000	(\$0.00315)	\$0.20139	\$97,247	\$575.00	7	\$145,547	0.0		\$0	1.0	(\$13)	(\$0.0003)	
	Block 2	359,813	\$0.17920	\$0.00000	(\$0.00282)	\$0.18202					0.0		\$0	1.0		(\$0.0002)	
32C Firm Sales <sup>1</sup>	Block 1	33,270,116	\$0.40807	\$0.25644	\$0.02238	\$0.12925	\$5,354,993	\$675.00	541	\$9,840,770	1.0			1.0	(\$860)	(\$0.0002)	
	Block 2	8,591,128	\$0.38844	\$0.25644	\$0.02289	\$0.10911					1.0			1.0		(\$0.0002)	
	Block 3	1,344,529	\$0.35581	\$0.25644	\$0.02372	\$0.07565					1.0			1.0		(\$0.0001)	
	Block 4	374,028	\$0.32309	\$0.25644	\$0.02457	\$0.04208					1.0			1.0		(\$0.0001)	
	Block 5	0	\$0.29959	\$0.25644	\$0.02519	\$0.01796					1.0			1.0		\$0.0000	
	Block 6	0	\$0.28810	\$0.25644	\$0.02514	\$0.00652					1.0			1.0		\$0.0000	
32I Firm Sales <sup>1</sup>	Block 1	6,782,852	\$0.39859	\$0.25644	\$0.02328	\$0.11887	\$1,586,661	\$675.00	63	\$2,123,202	1.0			1.0	(\$186)	(\$0.0001)	
	Block 2	6,150,884	\$0.38045	\$0.25644	\$0.02366	\$0.10035					1.0			1.0		(\$0.0001)	
	Block 3	2,109,522	\$0.35013	\$0.25644	\$0.02427	\$0.06942					1.0			1.0		(\$0.0001)	
	Block 4	432,851	\$0.31990	\$0.25644	\$0.02488	\$0.03858					1.0			1.0		\$0.0000	
	Block 5	0	\$0.29882	\$0.25644	\$0.02532	\$0.01706					1.0			1.0		\$0.0000	
	Block 6	0	\$0.28793	\$0.25644	\$0.02526	\$0.00623					1.0			1.0		\$0.0000	
32C Firm Trans	Block 1	2,727,494	\$0.11831	\$0.00000	(\$0.00228)	\$0.12059	\$632,177	\$925.00	29	\$969,781	0.0		\$0	1.0	(\$85)	(\$0.0002)	
	Block 2	2,018,013	\$0.10056	\$0.00000	(\$0.00191)	\$0.10247					0.0		\$0	1.0		(\$0.0001)	
	Block 3	813,126	\$0.07103	\$0.00000	(\$0.00133)	\$0.07236					0.0		\$0	1.0		(\$0.0001)	
	Block 4	881,623	\$0.04149	\$0.00000	(\$0.00073)	\$0.04222					0.0		\$0	1.0		(\$0.0001)	
	Block 5	17,547	\$0.02362	\$0.00000	(\$0.00047)	\$0.02409					0.0		\$0	1.0		\$0.0000	
	Block 6	0	\$0.01187	\$0.00000	(\$0.00023)	\$0.01210					0.0		\$0	1.0		\$0.0000	
32I Firm Trans	Block 1	10,979,432	\$0.11711	\$0.00000	(\$0.00192)	\$0.11903	\$4,963,756	\$925.00	102	\$6,233,972	0.0		\$0	1.0	(\$545)	(\$0.0001)	
	Block 2	15,838,003	\$0.09955	\$0.00000	(\$0.00161)	\$0.10116					0.0		\$0	1.0		(\$0.0001)	
	Block 3	10,218,330	\$0.07032	\$0.00000	(\$0.00110)	\$0.07142					0.0		\$0	1.0		(\$0.0001)	
	Block 4	20,114,491	\$0.04108	\$0.00000	(\$0.00060)	\$0.04168					0.0		\$0	1.0		\$0.0000	
	Block 5	17,579,409	\$0.02350	\$0.00000	(\$0.00029)	\$0.02379					0.0		\$0	1.0		\$0.0000	
	Block 6	5,722,185	\$0.01186	\$0.00000	(\$0.00008)	\$0.01194					0.0		\$0	1.0		\$0.0000	
32C Interr Sales	Block 1	4,831,958	\$0.39799	\$0.25644	\$0.02412	\$0.11743	\$1,792,713	\$675.00	45	\$2,157,213	0.0		\$0	1.0	(\$189)	(\$0.0001)	
	Block 2	7,061,623	\$0.37999	\$0.25644	\$0.02441	\$0.09914					0.0		\$0	1.0		(\$0.0001)	
	Block 3	3,862,838	\$0.34992	\$0.25644	\$0.02486	\$0.06862					0.0		\$0	1.0		(\$0.0001)	
	Block 4	5,558,708	\$0.31990	\$0.25644	\$0.02536	\$0.03810					0.0		\$0	1.0		\$0.0000	
	Block 5	2,444,511	\$0.30187	\$0.25644	\$0.02565	\$0.01978					0.0		\$0	1.0		\$0.0000	
	Block 6	0	\$0.28850	\$0.25644	\$0.02568	\$0.00638					0.0		\$0	1.0		\$0.0000	
32I Interr Sales	Block 1	6,057,349	\$0.39761	\$0.25644	\$0.02426	\$0.11691	\$2,141,783	\$675.00	62	\$2,643,983	0.0		\$0	1.0	(\$231)	(\$0.0001)	
	Block 2	7,673,149	\$0.37964	\$0.25644	\$0.02451	\$0.09869					0.0		\$0	1.0		(\$0.0001)	
	Block 3	4,025,675	\$0.34974	\$0.25644	\$0.02499	\$0.06831					0.0		\$0	1.0		(\$0.0001)	
	Block 4	9,365,411	\$0.31983	\$0.25644	\$0.02547	\$0.03792					0.0		\$0	1.0		\$0.0000	
	Block 5	2,348,854	\$0.30186	\$0.25644	\$0.02574	\$0.01968					0.0		\$0	1.0		\$0.0000	
	Block 6	0	\$0.28854	\$0.25644	\$0.02576	\$0.00634					0.0		\$0	1.0		\$0.0000	
32C Interr Trans	Block 1	944,323	\$0.11360	\$0.00000	(\$0.00162)	\$0.11522	\$527,322	\$925.00	8	\$616,122	0.0		\$0	1.0	(\$54)	(\$0.0001)	
	Block 2	1,795,370	\$0.09657	\$0.00000	(\$0.00137)	\$0.09794					0.0		\$0	1.0		(\$0.0001)	
	Block 3	1,051,398	\$0.06818	\$0.00000	(\$0.00097)	\$0.06915					0.0		\$0	1.0		(\$0.0001)	
	Block 4	3,494,819	\$0.03977	\$0.00000	(\$0.00056)	\$0.04033					0.0		\$0	1.0		\$0.0000	
	Block 5	1,258,826	\$0.02276	\$0.00000	(\$0.00030)	\$0.02306					0.0		\$0	1.0		\$0.0000	
	Block 6	0	\$0.01140	\$0.00000	(\$0.00016)	\$0.01156					0.0		\$0	1.0		\$0.0000	
32I Interr Trans	Block 1	7,218,210	\$0.11369	\$0.00000	(\$0.00153)	\$0.11522	\$5,749,084	\$925.00	75	\$6,581,584	0.0		\$0	1.0	(\$575)	(\$0.0001)	
	Block 2	12,888,268	\$0.09665	\$0.00000	(\$0.00129)	\$0.09794					0.0		\$0	1.0		(\$0.0001)	
	Block 3	8,993,557	\$0.06826	\$0.00000	(\$0.00089)	\$0.06915					0.0		\$0	1.0		(\$0.0001)	
	Block 4	21,708,722	\$0.03986	\$0.00000	(\$0.00047)	\$0.04033					0.0		\$0	1.0		\$0.0000	
	Block 5	44,259,590	\$0.02283	\$0.00000	(\$0.00023)	\$0.02306					0.0		\$0	1.0		\$0.0000	
	Block 6	98,363,488	\$0.01150	\$0.00000	(\$0.00006)	\$0.01156					0.0		\$0	1.0		\$0.0000	
33		0	\$0.00574	\$0.00000	\$0.00000	\$0.00574	\$0	\$38,000.00	0	\$0	0.0		\$0	1.0	\$0	\$0.00000	
TOTALS		1,023,578,155					\$ 348,979,246			\$ 431,978,620		\$ 411,654,014	\$ (125,408)	\$ 431,978,620	\$ (37,766)		
Sources for line 2 above:																	
Inputs page												Line 69		Line 71			
Tariff Schedules																	
Rate Adjustment Schedule												Sched 178		Sched 178			
Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.																	
* Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only																	
<sup>1</sup> Rate schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using MDDV therm usages																	

NW Natural  
 Rates & Regulatory Affairs  
 2021-22 PGA - Oregon: August Filing  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS  
 ALL VOLUMES IN THERMS

			Residual Deferral			Gas Reserve EDIT Rev Req True-up Amort		
			4,932 Temporary Increment			(20,534) Temporary Increment		
			2.785% add revenue sensitive factor			n/a rev sensitive factor is built in		
Column F			5,073 All classes and schedules excluding			(20,534) to all sales		
Schedule	Block	A	Multiplier AJ	Volumes AK	Increment AL	Multiplier AJ	Volumes AK	Increment AL
2R		407,441,557	1.0	407,441,557	\$0.00000	1.0	407,441,557	(\$0.00003)
3C Firm Sales		169,935,174	1.0	169,935,174	\$0.00000	1.0	169,935,174	(\$0.00003)
3I Firm Sales		5,555,882	1.0	5,555,882	\$0.00000	1.0	5,555,882	(\$0.00003)
27 Dry Out		798,862	1.0	798,862	\$0.00000	0.0	0	\$0.00000
31C Firm Sales	Block 1	12,240,292	1.0	12,240,292	\$0.00000	1.0	12,240,292	(\$0.00003)
	Block 2	10,075,855	1.0	10,075,855	\$0.00000	1.0	10,075,855	(\$0.00003)
31C Firm Trans	Block 1	1,200,912	1.0	1,200,912	\$0.00000	0.0	0	\$0.00000
	Block 2	1,399,993	1.0	1,399,993	\$0.00000	0.0	0	\$0.00000
31I Firm Sales	Block 1	4,375,718	1.0	4,375,718	\$0.00000	1.0	4,375,718	(\$0.00003)
	Block 2	8,864,215	1.0	8,864,215	\$0.00000	1.0	8,864,215	(\$0.00003)
31I Firm Trans	Block 1	157,673	1.0	157,673	\$0.00000	0.0	0	\$0.00000
	Block 2	359,813	1.0	359,813	\$0.00000	0.0	0	\$0.00000
32C Firm Sales	Block 1	33,270,116	1.0	33,270,116	\$0.00000	1.0	33,270,116	(\$0.00003)
	Block 2	8,591,128	1.0	8,591,128	\$0.00000	1.0	8,591,128	(\$0.00003)
	Block 3	1,344,529	1.0	1,344,529	\$0.00000	1.0	1,344,529	(\$0.00003)
	Block 4	374,028	1.0	374,028	\$0.00000	1.0	374,028	(\$0.00003)
	Block 5	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
	Block 6	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
32I Firm Sales	Block 1	6,782,852	1.0	6,782,852	\$0.00000	1.0	6,782,852	(\$0.00003)
	Block 2	6,150,884	1.0	6,150,884	\$0.00000	1.0	6,150,884	(\$0.00003)
	Block 3	2,109,522	1.0	2,109,522	\$0.00000	1.0	2,109,522	(\$0.00003)
	Block 4	432,851	1.0	432,851	\$0.00000	1.0	432,851	(\$0.00003)
	Block 5	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
	Block 6	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
32C Firm Trans	Block 1	2,727,494	1.0	2,727,494	\$0.00000	0.0	0	\$0.00000
	Block 2	2,018,013	1.0	2,018,013	\$0.00000	0.0	0	\$0.00000
	Block 3	813,126	1.0	813,126	\$0.00000	0.0	0	\$0.00000
	Block 4	881,623	1.0	881,623	\$0.00000	0.0	0	\$0.00000
	Block 5	17,547	1.0	17,547	\$0.00000	0.0	0	\$0.00000
	Block 6	0	1.0	0	\$0.00000	0.0	0	\$0.00000
32I Firm Trans	Block 1	10,979,432	1.0	10,979,432	\$0.00000	0.0	0	\$0.00000
	Block 2	15,838,003	1.0	15,838,003	\$0.00000	0.0	0	\$0.00000
	Block 3	10,218,330	1.0	10,218,330	\$0.00000	0.0	0	\$0.00000
	Block 4	20,114,491	1.0	20,114,491	\$0.00000	0.0	0	\$0.00000
	Block 5	17,579,409	1.0	17,579,409	\$0.00000	0.0	0	\$0.00000
	Block 6	5,722,185	1.0	5,722,185	\$0.00000	0.0	0	\$0.00000
32C Interr Sales	Block 1	4,831,958	1.0	4,831,958	\$0.00000	1.0	4,831,958	(\$0.00003)
	Block 2	7,061,623	1.0	7,061,623	\$0.00000	1.0	7,061,623	(\$0.00003)
	Block 3	3,862,838	1.0	3,862,838	\$0.00000	1.0	3,862,838	(\$0.00003)
	Block 4	5,558,708	1.0	5,558,708	\$0.00000	1.0	5,558,708	(\$0.00003)
	Block 5	2,444,511	1.0	2,444,511	\$0.00000	1.0	2,444,511	(\$0.00003)
	Block 6	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
32I Interr Sales	Block 1	6,057,349	1.0	6,057,349	\$0.00000	1.0	6,057,349	(\$0.00003)
	Block 2	7,673,149	1.0	7,673,149	\$0.00000	1.0	7,673,149	(\$0.00003)
	Block 3	4,025,675	1.0	4,025,675	\$0.00000	1.0	4,025,675	(\$0.00003)
	Block 4	9,365,411	1.0	9,365,411	\$0.00000	1.0	9,365,411	(\$0.00003)
	Block 5	2,348,854	1.0	2,348,854	\$0.00000	1.0	2,348,854	(\$0.00003)
	Block 6	0	1.0	0	\$0.00000	1.0	0	(\$0.00003)
32C Interr Trans	Block 1	944,323	1.0	944,323	\$0.00000	0.0	0	\$0.00000
	Block 2	1,795,370	1.0	1,795,370	\$0.00000	0.0	0	\$0.00000
	Block 3	1,051,398	1.0	1,051,398	\$0.00000	0.0	0	\$0.00000
	Block 4	3,494,819	1.0	3,494,819	\$0.00000	0.0	0	\$0.00000
	Block 5	1,258,826	1.0	1,258,826	\$0.00000	0.0	0	\$0.00000
	Block 6	0	1.0	0	\$0.00000	0.0	0	\$0.00000
32I Interr Trans	Block 1	7,218,210	1.0	7,218,210	\$0.00000	0.0	0	\$0.00000
	Block 2	12,888,268	1.0	12,888,268	\$0.00000	0.0	0	\$0.00000
	Block 3	8,993,557	1.0	8,993,557	\$0.00000	0.0	0	\$0.00000
	Block 4	21,708,722	1.0	21,708,722	\$0.00000	0.0	0	\$0.00000
	Block 5	44,259,590	1.0	44,259,590	\$0.00000	0.0	0	\$0.00000
	Block 6	98,363,488	1.0	98,363,488	\$0.00000	0.0	0	\$0.00000
33		0	1.0	0	\$0.00000	0.0	0	\$0.00000
TOTALS		1,023,578,155		1,023,578,155	\$ -		730,774,678	\$ (0.00003)
Sources for line 2 above:								
Inputs page			Line 57			Line 55		
Tariff Schedules								
Rate Adjustment Schedule			Sched 178			Sched 196		

NW Natural  
 Rates & Regulatory Affairs  
 2021-22 PGA - Oregon: August Filing  
 Effects on Average Bill by Rate Schedule [1]  
 ALL VOLUMES IN THERMS

Advice 21-12  
 See note [11]

1	Oregon PGA		Normal	Minimum	11/1/2020	11/1/2020	Proposed	Proposed	Proposed		
2	Normalized		Therms				11/1/2021	11/1/2021	11/1/2021		
3	Volumes page,		Monthly	Monthly	Billing	Current	Residual/Block	Residual/Block	Residual/Block		
4	Column D		Average use	Charge	Rates	Average Bill	24/Plant EDIT RR	24/Plant EDIT RR	24/Plant EDIT RR		
5	Schedule	Block	Block	C	D	E	TU/Gas Reserve	TU/Gas Reserve	TU/Gas Reserve		
6			A	B			EDIT RR TU	EDIT RR TU	EDIT RR TU		
7							Rates	Average Bill	% Bill Change		
8							AE	AF	AG		
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67	33		0	N/A	0	\$38,000	\$0.00574	\$38,000.00	\$0.00581	\$38,000.00	0.0%
68	Totals		1,023,578,155								

71 [1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 are motted.  
 72 [2] Tariff Advice Notice 21-03: Non-Gas Cost Deferral Amortizations - Intervenor Funding  
 73 [3] Tariff Advice Notice 21-04: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee  
 74 [4] Tariff Advice Notice 21-05: Non-Gas Cost Deferral Amortizations - SRRM  
 75 [5] Tariff Advice Notice 21-06: Non-Gas Cost Deferral Amortizations - Industrial DSM  
 76 [6] Tariff Advice Notice 21-07: Non-Gas Cost Deferral Amortizations - Decoupling  
 77 [7] Tariff Advice Notice 21-08: Non-Gas Cost Deferral Amortizations - WARM  
 78 [8] Tariff Advice Notice 21-09: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization  
 79 [9] Tariff Advice Notice 21-10: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues  
 80 [10] Tariff Advice Notice 21-11: Non-Gas Cost Amortization - Gas Reserves EDIT Amortization Credit  
 81 [11] Tariff Advice Notice 21-12: Non-Gas Cost Amortization - Residual Balance, Block 24 (Truck Lot),  
 82 Gas Reserve EDIT Revenue Requirement True-Up Amortization, and Plant EDIT Revenue Requirement True-Up Amortization  
 83 [12] Tariff Advice Notice 21-13: PGA

**NW Natural  
 Rates and Regulatory Affairs  
 2021-2022 PGA Filing - OREGON  
 Basis for Revenue Related Costs**

	<u>Twelve Months Ended 06/30/21</u>	
1		
2		
3	\$ 664,617,284	
4	\$ 665,788,593	
5		
6	n/a	0.375% Statutory rate
7	\$ 15,384,580	2.311% Line 7 ÷ Line 4
8	\$ 656,624	0.099% Line 8 ÷ Line 4
9		
10	Total	<u><b>2.785%</b></u> Sum lines 8-9
11		
12		

13 **Note:**

14 [1] The fee changed since our last general rate case, the difference between the previous fee of 0.350%  
 15 and the new fee of 0.375%, as it affects our base rates, is being captured as a temporary deferral.

16 [2] Represents the normalized net write-offs based on a three-year average.



**NW Natural**  
**Rates & Regulatory Affairs**  
**2021-2022 PGA Filing - Oregon: August Filing**  
**PGA Effects on Revenue**  
**UG 431: Residual Balances**

	<b>Including Revenue Sensitive Amount</b>
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**Temporary Increments**

Removal of Current Temporary Increments

Amortization of Block 24 (Truck Lot) Sale, Optimization Study  
 Cost, North Mist Expansion Credit, Gas Reserves EDIT True-up,  
 Credit, Plant EDIT True-up, Gas Reserves WACOG Change,  
 and Residual Deferral

4,758,699

Addition of Proposed Temporary Increments

Amortization of Block 24 (Truck Lot) Sale, Gas Reserve and  
 Plant EDIT Rev Req True-up, and Residual Deferral

(178,633)

**TOTAL OF ALL COMPONENTS OF RATE CHANGES**

**\$4,580,066**

2020 Oregon Earnings Test Normalized Total Revenues

\$647,004,752

Effect of this filing, as a percentage change (line 14 ÷ line 18)

0.71%



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization - Property Sales Refunds - OR  
 Account Number: 254315  
 Docket UP 400 and UG 408  
 Last amortization approved in Order No. 20-348

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
6								
7	Beginning Balance							(3,458,804.54)
8	Nov-20		156,863.63		2.63%	(7,408.65)	149,454.98	(3,309,349.56)
9	Dec-20		500,506.57		2.63%	(6,704.52)	493,802.05	(2,815,547.51)
10	Jan-21		516,188.24		2.63%	(5,605.09)	510,583.15	(2,304,964.36)
11	Feb-21		522,510.96		2.63%	(4,479.13)	518,031.83	(1,786,932.53)
12	Mar-21		464,186.63		2.63%	(3,407.69)	460,778.94	(1,326,153.59)
13	Apr-21		343,575.97		2.63%	(2,529.98)	341,045.99	(985,107.60)
14	May-21		188,737.57		2.63%	(1,952.20)	186,785.37	(798,322.23)
15	Jun-21		143,694.58		2.63%	(1,592.19)	142,102.39	(656,219.84)
16	Jul-21	<i>forecast</i>	<i>99,351.77</i>		2.63%	(1,329.34)	98,022.43	(558,197.41)
17	Aug-21	<i>forecast</i>	<i>98,958.50</i>		2.63%	(1,114.94)	97,843.56	(460,353.85)
18	Sep-21	<i>forecast</i>	<i>106,168.04</i>		2.63%	(892.60)	105,275.44	(355,078.41)
19	Oct-21	<i>forecast</i>	<i>234,500.62</i>		2.63%	(521.24)	233,979.38	(121,099.03)

21 **NOTES**

22 **1** - Deferral represents half of the gain on sale of the Block 24 (Truck Lot) that was allocated to Oregon.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Gas Reserves EDIT Revenue Requirement True-up  
 Account Number: 254320  
 Docket UG 388  
 Amortization approved in Order No. 20-364

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							(363,723.05)
2	Nov-20		16,266.15		2.63%	(779.33)	15,486.82	(348,236.23)
3	Dec-20		50,043.81		2.63%	(708.38)	49,335.43	(298,900.80)
4	Jan-21		51,565.20		2.63%	(598.58)	50,966.62	(247,934.18)
5	Feb-21		51,857.84		2.63%	(486.56)	51,371.28	(196,562.90)
6	Mar-21		47,092.21		2.63%	(379.20)	46,713.01	(149,849.89)
7	Apr-21		35,333.16		2.63%	(289.70)	35,043.46	(114,806.43)
8	May-21		19,963.73		2.63%	(229.74)	19,733.99	(95,072.44)
9	Jun-21		15,580.16		2.63%	(191.29)	15,388.87	(79,683.57)
10	Jul-21	<i>forecast</i>	<i>11,452.68</i>		2.63%	(162.09)	11,290.59	(68,392.98)
11	Aug-21	<i>forecast</i>	<i>11,363.91</i>		2.63%	(137.44)	11,226.47	(57,166.51)
12	Sep-21	<i>forecast</i>	<i>12,058.01</i>		2.63%	(112.08)	11,945.93	(45,220.58)
13	Oct-21	<i>forecast</i>	<i>24,894.97</i>		2.63%	(71.83)	24,823.14	(20,397.44)

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of OR Plant EDIT Revenue Requirement True-up  
 Account Number: 254321  
 Docket UG 388  
 Amortization approved in Order No. 20-364

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							(675,485.66)
2	Nov-20		30,026.85		2.63%	(1,447.53)	28,579.32	(646,906.34)
3	Dec-20		95,582.72		2.63%	(1,313.06)	94,269.66	(552,636.68)
4	Jan-21		98,573.55		2.63%	(1,103.18)	97,470.37	(455,166.31)
5	Feb-21		99,766.70		2.63%	(888.25)	98,878.45	(356,287.86)
6	Mar-21		88,685.59		2.63%	(683.68)	88,001.91	(268,285.95)
7	Apr-21		65,696.90		2.63%	(516.00)	65,180.90	(203,105.05)
8	May-21		36,176.05		2.63%	(405.50)	35,770.55	(167,334.50)
9	Jun-21		27,576.45		2.63%	(336.52)	27,239.93	(140,094.57)
10	Jul-21	<i>forecast</i>	<i>19,111.98</i>		2.63%	(286.10)	18,825.88	(121,268.69)
11	Aug-21	<i>forecast</i>	<i>19,033.21</i>		2.63%	(244.92)	18,788.29	(102,480.40)
12	Sep-21	<i>forecast</i>	<i>20,405.75</i>		2.63%	(202.24)	20,203.51	(82,276.89)
13	Oct-21	<i>forecast</i>	<i>44,895.52</i>		2.63%	(131.13)	44,764.39	(37,512.50)

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Residual Balances  
 Account Number: 186311  
 Amortization of Residual Balances last authorized in Order 17-404

1	Debit	(Credit)						
2								
3	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5								
6	Beginning Balance							
64	Jun-20		0.00		0.00%	-	-	4,899.27
65	Jul-20		0.00		0.00%	-	-	4,899.27
66	Aug-20		0.00		0.00%	-	-	4,899.27
67	Sep-20		0.00		0.00%	-	-	4,899.27
68	Oct-20		0.00		0.00%	-	-	4,899.27
69	Nov-20		0.00		0.00%	-	-	4,899.27
70	Dec-20		0.00		0.00%	-	-	4,899.27
71	Jan-21		0.00		0.00%	-	-	4,899.27
72	Feb-21		0.00		0.00%	-	-	4,899.27
73	Mar-21		0.00		0.00%	-	-	4,899.27
74	Apr-21		0.00		0.00%	-	-	4,899.27
75	May-21		0.00		0.00%	-	-	4,899.27
76	Jun-21		0.00		0.00%	-	-	4,899.27
77	Jul-21		0.00		0.00%	-	-	4,899.27
78	Aug-21		0.00		0.00%	-	-	4,899.27
79	Sep-21		0.00		0.00%	-	-	4,899.27
80	Oct-21		0.00		0.00%	-	-	4,899.27

81  
 82 **History truncated for ease of viewing**