

September 14, 2023

NWN OPUC Advice No. 23-16A / UG 483
(UM 2068)**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: REPLACEMENT FILING
REQUEST FOR AMORTIZATION OF COSTS ASSOCIATED WITH THE COVID-19
PANDEMIC**

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,¹ stated to become effective with service on and after November 1, 2023, as follows:

Fifth Revision of Sheet 173-1	Schedule 173	Adjustment for COVID Programs Cost Recovery
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This filing replaces, in its entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 23-16 (UG 483), dated July 31, 2023. The purpose of this replacement filing is to include the bad debt associated with COVID that was not included in the previous advice filing.

Purpose

The purpose of this filing is to request amortization of amounts deferred under docket UM 2068 COVID-19 Pandemic implemented in accordance with ORS 757.262 for inclusion in rates effective November 1, 2023. The Company last adjusted rates for this purpose effective November 1, 2022 per Commission Order No. 22-388. In this filing, the Company has included the second half of the 2020 and 2021 deferral balances plus the remaining deferred amount incurred in 2022 and thus far in 2023.

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. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

¹ 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.

Proposed Changes

The effect of this tariff adjustment schedule is to increase the Company's annual revenues by \$8,803,571, or about 1.04%. The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms per month will increase by \$0.79, or 0.9%. The monthly increase for the average commercial Rate Schedule 3 customer using 255 therms is about \$2.87, and the monthly increase for the average firm sales commercial Rate Schedule 31 customer using 2,816 therms is about \$16.89. The average Rate Schedule 32 firm sales industrial customer using 18,823 therms will see a monthly increase of about \$8.98. The average bill effects for all other rate schedule and service types can be found in the separately provided workpapers.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change is 636,785 residential customers, and 61,984 commercial customers, and 845 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.

Please address correspondence on this matter to Lora Bourdo at lora.bourdo@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

Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fifth Revision of Sheet 173-1
Cancels Fourth Revision of Sheet 173-1

SCHEDULE 173 Adjustment for COVID Programs Cost Recovery

PURPOSE:

The purpose of this Schedule is to reflect the rate effect to recover costs for programs that were put into place to help customers during COVID. Docket UM 2068(2) entered by the Public Utility Commission of Oregon on May 9, 2022.

APPLICABLE:

To all Customers served under the following Rate Schedules of the Tariff:

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

APPLICATION TO RATE SCHEDULES: Effective November 1, 2023

The Adjustment amounts shown below are calculated based on equal percent of margin by Rate Schedule and Customer class.

Schedule	Block	Total Adjustment
2		\$0.02376
3 CSF		\$0.01936
3 ISF		\$0.01066
27		\$0.02292
31 CSF	Block 1	\$0.01023
	Block 2	\$0.00934
31 CTF	Block 1	\$0.00972
	Block 2	\$0.00889
31 ISF	Block 1	\$0.00714
	Block 2	\$0.00644
31 ITF	Block 1	\$0.00777
	Block 2	\$0.00703
32 CSF	Block 1	\$0.00728
	Block 2	\$0.00616
	Block 3	\$0.00430
	Block 4	\$0.00243
	Block 5	\$0.00109
	Block 6	\$0.00045
32 ISF	Block 1	\$0.00102
	Block 2	\$0.00087
	Block 3	\$0.00060
	Block 4	\$0.00034
	Block 5	\$0.00016
	Block 6	\$0.00007

Schedule	Block	Total Adjustment
32 CTF	Block 1	\$0.00130
	Block 2	\$0.00110
	Block 3	\$0.00078
	Block 4	\$0.00046
	Block 5	\$0.00027
	Block 6	\$0.00014
32 ITF	Block 1	\$0.00092
	Block 2	\$0.00078
	Block 3	\$0.00056
	Block 4	\$0.00033
	Block 5	\$0.00019
	Block 6	\$0.00010
32 CSI	Block 1	\$0.00372
	Block 2	\$0.00315
	Block 3	\$0.00220
	Block 4	\$0.00124
	Block 5	\$0.00067
	Block 6	\$0.00025
32 ISI	Block 1	\$0.00119
	Block 2	\$0.00101
	Block 3	\$0.00070
	Block 4	\$0.00040
	Block 5	\$0.00022
	Block 6	\$0.00008

Schedule	Block	Total Adjustment
32 CTI	Block 1	\$0.00085
	Block 2	\$0.00072
	Block 3	\$0.00051
	Block 4	\$0.00030
	Block 5	\$0.00017
	Block 6	\$0.00009
32 ITI	Block 1	\$0.00087
	Block 2	\$0.00074
	Block 3	\$0.00052
	Block 4	\$0.00031
	Block 5	\$0.00018
	Block 6	\$0.00009
33 (all)		\$0.00000

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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.

Issued September 14, 2023
NWN OPUC Advice No. 23-16A

Effective with service on
and after November 1, 2023

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Amortization of Costs Associated with
the COVID-19 Pandemic

UM 2068

NWN OPUC Advice No. 23-16A / UG 483

September 14, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

Amortization of Costs Associated with the COVID-19 Pandemic

NWN OPUC ADVICE NO. 23-16A / UG 483

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NW Natural
 Rates & Regulatory Affairs
 2023-24 PGA - Oregon: September Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

Spread per UG 435 Order 22-388
 < based on pct spread of incremental UG 435 RR >

ALL VOLUMES IN THERMS

Line	Schedule	Block	Oregon PGA Volumes page, Column F	Billing Rate from Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D*	Temps from Temporary Increment page, Column A	MARGIN Rate E=B-C-D	Volumetric Margin F = E * A	Customer Charge G	Customers H	Total Margin I	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	COVID-19		
													14,094,860	Temporary Increment	Increment
													2.819% add revenue sensitive factor		
													14,503,684 to all classes and schedules		
													Multiplier V	Allocation to RS W	Increment X
6	2R		425,261,320	\$1.43686	\$0.59247	\$0.16051	\$0.68388	\$290,827,712	\$8.00	636,785	\$351,959,072		1.0	\$10,105,954	\$0.02376
7	3C Firm Sales		180,723,276	\$1.18666	\$0.59247	\$0.03780	\$0.55639	\$100,552,623	\$15.00	59,172	\$111,203,583		1.0	\$3,498,972	\$0.01936
8	3I Firm Sales		5,242,606	\$1.13570	\$0.59247	\$0.10373	\$0.43950	\$2,304,125	\$15.00	335	\$2,364,425		1.0	\$55,861	\$0.01066
9	27 Dry Out		790,225	\$1.16589	\$0.59247	\$0.07702	\$0.49640	\$392,268	\$8.00	1,489	\$535,212		1.0	\$18,111	\$0.02292
10	31C Firm Sales	Block 1	10,541,198	\$0.85127	\$0.50676	\$0.04002	\$0.30449	\$6,414,403	\$325.00	653	\$8,961,103		1.0	\$215,482	\$0.01023
11		Block 2	11,528,162	\$0.82424	\$0.50676	\$0.03949	\$0.27799						1.0		\$0.00934
12	31C Firm Trans	Block 1	1,150,855	\$0.28505	\$0.00000	\$0.01229	\$0.27276	\$718,332	\$575.00	59	\$1,125,432		1.0	\$25,594	\$0.00972
13		Block 2	1,621,395	\$0.26119	\$0.00000	\$0.01176	\$0.24943						1.0		\$0.00889
14	31I Firm Sales	Block 1	3,851,855	\$0.84102	\$0.50676	\$0.10141	\$0.23285	\$2,752,651	\$325.00	183	\$3,466,351		1.0	\$84,430	\$0.00714
15		Block 2	8,832,261	\$0.81786	\$0.50676	\$0.10099	\$0.21011						1.0		\$0.00644
16	31I Firm Trans	Block 1	153,988	\$0.24605	\$0.00000	\$0.01106	\$0.23499	\$113,434	\$575.00	7	\$161,734		1.0	\$3,751	\$0.00777
17		Block 2	363,573	\$0.22309	\$0.00000	\$0.01062	\$0.21247						1.0		\$0.00703
18	32C Firm Sales ¹	Block 1	31,802,850	\$0.76861	\$0.50676	\$0.10105	\$0.16080	\$6,849,615	\$675.00	543	\$11,351,592		1.0	\$309,915	\$0.00728
19		Block 2	10,782,597	\$0.74322	\$0.50676	\$0.10042	\$0.13604						1.0		\$0.00616
20		Block 3	2,237,041	\$0.70109	\$0.50676	\$0.09940	\$0.09493						1.0		\$0.00430
21		Block 4	1,038,828	\$0.65879	\$0.50676	\$0.09836	\$0.05367						1.0		\$0.00243
22		Block 5	30,626	\$0.62840	\$0.50676	\$0.09761	\$0.02403						1.0		\$0.00109
23		Block 6	0	\$0.61401	\$0.50676	\$0.09727	\$0.00998						1.0		\$0.00045
24	32I Firm Sales ¹	Block 1	7,308,477	\$0.73013	\$0.50676	\$0.09833	\$0.12504	\$1,921,317	\$675.00	83	\$2,619,858		1.0	\$15,705	\$0.00102
25		Block 2	7,116,901	\$0.71078	\$0.50676	\$0.09815	\$0.10587						1.0		\$0.00087
26		Block 3	2,428,784	\$0.67847	\$0.50676	\$0.09787	\$0.07384						1.0		\$0.00060
27		Block 4	1,682,852	\$0.64624	\$0.50676	\$0.09757	\$0.04191						1.0		\$0.00034
28		Block 5	210,463	\$0.62372	\$0.50676	\$0.09734	\$0.01962						1.0		\$0.00016
29		Block 6	0	\$0.61239	\$0.50676	\$0.09723	\$0.00840						1.0		\$0.00007
30	32C Firm Trans	Block 1	2,586,658	\$0.13291	\$0.00000	\$0.00742	\$0.12549	\$633,055	\$925.00	26	\$937,359		1.0	\$6,536	\$0.00130
31		Block 2	2,000,143	\$0.11396	\$0.00000	\$0.00721	\$0.10675						1.0		\$0.00110
32		Block 3	713,689	\$0.08251	\$0.00000	\$0.00688	\$0.07563						1.0		\$0.00078
33		Block 4	908,192	\$0.05102	\$0.00000	\$0.00656	\$0.04446						1.0		\$0.00046
34		Block 5	22,758	\$0.03209	\$0.00000	\$0.00636	\$0.02573						1.0		\$0.00027
35		Block 6	0	\$0.01952	\$0.00000	\$0.00620	\$0.01332						1.0		\$0.00014
36	32I Firm Trans	Block 1	11,491,095	\$0.13069	\$0.00000	\$0.00738	\$0.12331	\$5,621,582	\$925.00	99	\$6,858,498		1.0	\$42,001	\$0.00092
37		Block 2	16,722,073	\$0.11214	\$0.00000	\$0.00721	\$0.10493						1.0		\$0.00078
38		Block 3	10,683,887	\$0.08125	\$0.00000	\$0.00694	\$0.07431						1.0		\$0.00056
39		Block 4	22,101,234	\$0.05039	\$0.00000	\$0.00667	\$0.04372						1.0		\$0.00033
40		Block 5	23,116,595	\$0.03179	\$0.00000	\$0.00649	\$0.02530						1.0		\$0.00019
41		Block 6	7,997,925	\$0.01948	\$0.00000	\$0.00636	\$0.01312						1.0		\$0.00010
42	32C Interr Sales	Block 1	4,812,286	\$0.74068	\$0.50676	\$0.09728	\$0.13664	\$2,138,838	\$675.00	39	\$2,454,738		1.0	\$58,236	\$0.00372
43		Block 2	6,912,175	\$0.71933	\$0.50676	\$0.09690	\$0.11567						1.0		\$0.00315
44		Block 3	3,915,818	\$0.68371	\$0.50676	\$0.09628	\$0.08067						1.0		\$0.00220
45		Block 4	6,195,667	\$0.64806	\$0.50676	\$0.09565	\$0.04565						1.0		\$0.00124
46		Block 5	3,369,903	\$0.62665	\$0.50676	\$0.09525	\$0.02464						1.0		\$0.00067
47		Block 6	0	\$0.61101	\$0.50676	\$0.09497	\$0.00928						1.0		\$0.00025
48	32I Interr Sales	Block 1	4,976,544	\$0.72514	\$0.50676	\$0.09609	\$0.12229	\$2,165,663	\$675.00	67	\$2,708,363		1.0	\$21,098	\$0.00119
49		Block 2	6,358,575	\$0.70622	\$0.50676	\$0.09592	\$0.10354						1.0		\$0.00101
50		Block 3	3,824,879	\$0.67469	\$0.50676	\$0.09566	\$0.07227						1.0		\$0.00070
51		Block 4	11,455,866	\$0.64312	\$0.50676	\$0.09538	\$0.04098						1.0		\$0.00040
52		Block 5	6,274,793	\$0.62420	\$0.50676	\$0.09523	\$0.02221						1.0		\$0.00022
53		Block 6	1,589,833	\$0.61033	\$0.50676	\$0.09510	\$0.00847						1.0		\$0.00008
54	32C Interr Trans	Block 1	787,487	\$0.12584	\$0.00000	\$0.00706	\$0.11878	\$470,528	\$925.00	3	\$503,828		1.0	\$3,354	\$0.00085
55		Block 2	1,577,765	\$0.10802	\$0.00000	\$0.00693	\$0.10109						1.0		\$0.00072
56		Block 3	946,128	\$0.07829	\$0.00000	\$0.00668	\$0.07161						1.0		\$0.00051
57		Block 4	3,171,260	\$0.04854	\$0.00000	\$0.00643	\$0.04211						1.0		\$0.00030
58		Block 5	663,407	\$0.03070	\$0.00000	\$0.00628	\$0.02442						1.0		\$0.00017
59		Block 6	0	\$0.01883	\$0.00000	\$0.00617	\$0.01266						1.0		\$0.00009
60	32I Interr Trans	Block 1	6,332,023	\$0.12605	\$0.00000	\$0.00722	\$0.11883	\$5,297,225	\$925.00	71	\$6,085,325		1.0	\$38,683	\$0.00087
61		Block 2	10,799,708	\$0.10821	\$0.00000	\$0.00708	\$0.10113						1.0		\$0.00074
62		Block 3	7,423,918	\$0.07848	\$0.00000	\$0.00684	\$0.07164						1.0		\$0.00052
63		Block 4	17,235,563	\$0.04873	\$0.00000	\$0.00661	\$0.04212						1.0		\$0.00031
64		Block 5	38,975,154	\$0.03090	\$0.00000	\$0.00646	\$0.02444						1.0		\$0.00018
65		Block 6	98,124,177	\$0.01900	\$0.00000	\$0.00634	\$0.01266						1.0		\$0.00009
66	33		0	\$0.00629	\$0.00000	(\$0.00270)	\$0.00899	\$0	\$38,000.00	0	\$0		0.0	0	\$0.00000
67	Special Contracts		50,439,488	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0	\$0.00	7	\$0		0.0	\$0	\$0.00000
68	TOTALS		1,109,206,797					\$ 429,173,371			\$ 513,296,473		\$ 513,296,473	\$ 14,503,684	
69	Sources for line 2 above:							\$ 37,400,768			\$ 49,598,606				
70	Inputs page												Line 63		
71	Tariff Schedules														
72	Rate Adjustment Schedule												Sched 173		

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
¹Rate schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using MDDV therm usages

		Oregon PGA	Normal	Minimum	3/15/2023	3/15/2023	Proposed	Proposed	Proposed	
		Normalized	Therms				11/1/2023	11/1/2023	11/1/2023	
		Volumes page,	Therms in	Monthly	Monthly	Billing	Current	COVID-19	COVID-19	
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	
		A	B	C	D	E	F=D*(C * E)	AH	AI = D*(C * AH)	AJ = (AI - F)/F
Schedule	Block						F		AI	AJ
2R		425,261,320	N/A	56	\$8.00	\$1.43686	\$88.46	\$1.45082	\$89.25	0.9%
3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.19791	\$320.47	0.9%
3I Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.14204	\$1,504.22	0.6%
27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.17982	\$59.91	1.0%
31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85742	\$2,717.01	0.6%
	Block 2	11,528,162	all additional			\$0.82424		\$0.82986		
31C Firm Trans	Block 1	1,150,855	2,000	3,916	\$575.00	\$0.28505	\$1,645.54	\$0.29071	\$1,666.78	1.3%
	Block 2	1,621,395	all additional			\$0.26119		\$0.26637		
31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84524	\$5,118.12	0.4%
	Block 2	8,832,261	all additional			\$0.81786		\$0.82167		
31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.25068	\$2,022.05	1.3%
	Block 2	363,573	all additional			\$0.22309		\$0.22728		
32C Firm Sales	Block 1	31,802,850	10,000	7,043	\$675.00	\$0.76861	\$6,088.29	\$0.77306	\$6,119.63	0.5%
	Block 2	10,782,597	20,000			\$0.74322		\$0.74699		
	Block 3	2,237,041	20,000			\$0.70109		\$0.70373		
	Block 4	1,038,828	100,000			\$0.65879		\$0.66030		
	Block 5	30,626	600,000			\$0.62840		\$0.62910		
	Block 6	0	all additional			\$0.61401		\$0.61432		
32I Firm Sales	Block 1	7,308,477	10,000	18,823	\$675.00	\$0.73013	\$14,247.56	\$0.73064	\$14,256.54	0.1%
	Block 2	7,116,901	20,000			\$0.71078		\$0.71122		
	Block 3	2,428,784	20,000			\$0.67847		\$0.67877		
	Block 4	1,682,852	100,000			\$0.64624		\$0.64641		
	Block 5	210,463	600,000			\$0.62372		\$0.62381		
	Block 6	0	all additional			\$0.61239		\$0.61243		
32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13371	\$3,405.47	0.4%
	Block 2	2,000,143	20,000			\$0.11396		\$0.11464		
	Block 3	713,689	20,000			\$0.08251		\$0.08299		
	Block 4	908,192	100,000			\$0.05102		\$0.05131		
	Block 5	22,758	600,000			\$0.03209		\$0.03226		
	Block 6	0	all additional			\$0.01952		\$0.01961		
32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13119	\$7,511.92	0.3%
	Block 2	16,722,073	20,000			\$0.11214		\$0.11256		
	Block 3	10,683,887	20,000			\$0.08125		\$0.08156		
	Block 4	22,101,234	100,000			\$0.05039		\$0.05057		
	Block 5	23,116,595	600,000			\$0.03179		\$0.03190		
	Block 6	7,997,925	all additional			\$0.01948		\$0.01954		
32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74275	\$38,726.74	0.2%
	Block 2	6,912,175	20,000			\$0.71933		\$0.72109		
	Block 3	3,915,818	20,000			\$0.68371		\$0.68495		
	Block 4	6,195,667	100,000			\$0.64806		\$0.64876		
	Block 5	3,369,903	600,000			\$0.62665		\$0.62704		
	Block 6	0	all additional			\$0.61101		\$0.61117		
32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72591	\$30,771.56	0.1%
	Block 2	6,358,575	20,000			\$0.70622		\$0.70688		
	Block 3	3,824,879	20,000			\$0.67469		\$0.67515		
	Block 4	11,455,866	100,000			\$0.64312		\$0.64339		
	Block 5	6,274,793	600,000			\$0.62420		\$0.62435		
	Block 6	1,589,833	all additional			\$0.61033		\$0.61039		
32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12636	\$12,295.06	0.4%
	Block 2	1,577,765	20,000			\$0.10802		\$0.10846		
	Block 3	946,128	20,000			\$0.07829		\$0.07860		
	Block 4	3,171,260	100,000			\$0.04854		\$0.04872		
	Block 5	663,407	600,000			\$0.03070		\$0.03080		
	Block 6	0	all additional			\$0.01883		\$0.01889		
32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.12658	\$12,691.41	0.4%
	Block 2	10,799,708	20,000			\$0.10821		\$0.10866		
	Block 3	7,423,918	20,000			\$0.07848		\$0.07880		
	Block 4	17,235,563	100,000			\$0.04873		\$0.04892		
	Block 5	38,975,154	600,000			\$0.03090		\$0.03101		
	Block 6	98,124,177	all additional			\$0.01900		\$0.01906		
33		0	N/A	0.0	\$38,000.00	\$0.00629	\$38,000.00	\$0.00629	\$38,000.00	
Special Contracts		50,439,488	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	
Totals		1,109,206,797								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.
 [2] Tariff Advice Notice 23-05: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 [3] Tariff Advice Notice 23-06: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 [4] Tariff Advice Notice 23-07A: Non-Gas Cost Deferral Amortizations - SRRM
 [5] Tariff Advice Notice 23-08: Non-Gas Cost Deferral Amortizations - Industrial DSM
 [6] Tariff Advice Notice 23-09: Non-Gas Cost Deferral Amortizations - Decoupling
 [7] Tariff Advice Notice 23-10: Non-Gas Cost Deferral Amortizations - WARM
 [8] Tariff Advice Notice 23-11A: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization
 [9] Tariff Advice Notice 23-12: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues
 [10] Tariff Advice Notice 23-13: Non-Gas Cost Amortization - Regulatory Rate Adjustment
 [11] Tariff Advice Notice 23-14: Non-Gas Cost Amortization - Residential Rate Mitigation
 [12] Tariff Advice Notice 23-15A: Non-Gas Cost Amortization - RNG Transport Allocation
 [13] Tariff Advice Notice 23-16A: COVID Years 2 & 3
 [14] Tariff Advice Notice 23-17A: Non-Gas Cost Amortization - TSA Security Directive
 [15] Tariff Advice Notice 23-18A: CCI's
 [16] Tariff Advice Notice 23-19A: PGA
 [17] Tariff Advice Notice 23-20A: RNG Adj Mechanism
 [18] Tariff Advice Notice 23-21: Gas Reserves EDIT

NW Natural
Rates and Regulatory Affairs
2023-2024 PGA Filing - OREGON
Basis for Revenue Related Costs

	Twelve Months <u>Ended 06/30/23</u>	
1		
2		
3	\$ 977,383,649	
4	\$ 981,971,599	
5		
6	n/a	0.430% Statutory rate
7	\$ 22,573,887	2.299% Line 7 ÷ Line 4
8	<u>\$ 881,388</u>	<u>0.090% Line 8 ÷ Line 4</u>
9		
10		<u>2.819%</u> Sum lines 8-9
11		
12		

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).
 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.375%
 16 and the new fee of 0.430%, as it affects our base rates, is being captured as a temporary deferral.
 17 [2] Represents the normalized net write-offs based on a three-year average.

NW Natural
Rates & Regulatory Affairs
2023-2024 PGA Filing - September Filing
Summary of Deferred Accounts Included in the PGA

Account	Balance 6/30/2023	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2023	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection
A	B	C	D	E	F1	F2	G
				E = sum B thru D	5.13%		G = E + F2
60							
61 151702 OREGON COVID UNCOLLECTIBLE DEFERRAL	2,703,931	0	55,675	2,759,606			
62 151704 OREGON COVID LATE FEE DEFERRAL	2,242,160	0	46,167	2,288,327			
63 151706 OREGON OTHER COVID DEFERRALS	1,900,798	0	39,138	1,939,936			
64 151730 OREGON AMP DEFERRAL	7,625,373	0	157,010	7,782,383			
65 151722 OREGON COVID SAVINGS	(551,039)	0	(11,346)	(562,385)			
66 151734 OR COVID-19 DEFERRAL AMORT	328,393	(825,373)	2	(496,978)			
67 Subtotal	14,249,616	(825,373)	286,646	13,710,889	5.13%	383,971	14,094,860

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Uncollectibles Deferral
 Account Number: 151702
 Docket UM 2068
 Deferral authorized in Order No. 20-380

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
28	Nov-21		-		4,714.42	2.24%	4,714.42	2,530,296.88
29	Dec-21		(574,806.76)		4,186.73	2.24%	(570,620.03)	1,959,676.85
30	Jan-22		-		4,605.24	2.82%	4,605.24	1,964,282.09
31	Feb-22		-		4,616.06	2.82%	4,616.06	1,968,898.15
32	Mar-22		234,613.74		4,902.58	2.82%	239,516.32	2,208,414.47
33	Apr-22		-		5,189.77	2.82%	5,189.77	2,213,604.24
34	May-22		-		5,201.97	2.82%	5,201.97	2,218,806.21
35	Jun-22		(675,871.86)		4,420.05	2.82%	(671,451.81)	1,547,354.40
36	Jul-22		-		3,636.28	2.82%	3,636.28	1,550,990.68
37	Aug-22		-		3,644.83	2.82%	3,644.83	1,554,635.51
38	Sep-22		1,173,370.73		5,032.10	2.82%	1,178,402.83	2,733,038.34
40	Oct-22		-		6,422.64	2.82%	6,422.64	2,739,460.98
41	Nov-22		-	(1,000,758)	4,085.95	2.82%	(996,671.93)	1,742,789.05
42	Dec-22		874,605.32		5,123.22	2.82%	879,728.54	2,622,517.59
43	Jan-23	1	-		13,396.69	6.13%	13,396.69	2,635,914.28
44	Feb-23		-		13,465.13	6.13%	13,465.13	2,649,379.41
44	Mar-23		-		13,533.91	6.13%	13,533.91	2,662,913.32
44	Apr-23		-		13,603.05	6.13%	13,603.05	2,676,516.37
44	May-23		-		13,672.54	6.13%	13,672.54	2,690,188.91
44	Jun-23		-		13,742.38	6.13%	13,742.38	2,703,931.29
44	Jul-23		-		13,812.58	6.13%	13,812.58	2,717,743.87
44	Aug-23		-		13,883.14	6.13%	13,883.14	2,731,627.01
44	Sep-23		-		13,954.06	6.13%	13,954.06	2,745,581.07
44	Oct-23		-		14,025.34	6.13%	14,025.34	2,759,606.41

Notes:

1 - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Late Fee Revenue Deferral
 Account Number: 151704
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance							
Jan-22		125,700.73		6,064.45	2.82%	131,765.18	2,649,530.37
Feb-22		164,486.23		6,419.67	2.82%	170,905.90	2,820,436.27
Mar-22		154,592.97		6,809.67	2.82%	161,402.64	2,981,838.91
Apr-22		194,370.55		7,235.71	2.82%	201,606.26	3,183,445.17
May-22		160,456.48		7,669.63	2.82%	168,126.11	3,351,571.28
Jun-22		91,864.41		7,984.13	2.82%	99,848.54	3,451,419.82
Jul-22		38,549.61		8,156.13	2.82%	46,705.74	3,498,125.56
Aug-22		43,897.05		8,272.17	2.82%	52,169.22	3,550,294.78
Sep-22		49,072.25		8,400.85	2.82%	57,473.10	3,607,767.88
Oct-22		-		8,478.25	2.82%	8,478.25	3,616,246.13
Nov-22	2	-	(1,451,781)	5,086.49	2.82%	(1,446,694.67)	2,169,551.46
Dec-22		-		5,098.45	2.82%	5,098.45	2,174,649.91
Jan-23		-		11,108.84	6.13%	11,108.84	2,185,758.75
Feb-23		-		11,165.58	6.13%	11,165.58	2,196,924.33
Mar-23		-		11,222.62	6.13%	11,222.62	2,208,146.95
Apr-23		-		11,279.95	6.13%	11,279.95	2,219,426.90
May-23		-		11,337.57	6.13%	11,337.57	2,230,764.47
Jun-23		-		11,395.49	6.13%	11,395.49	2,242,159.96
Jul-23		-		11,453.70	6.13%	11,453.70	2,253,613.66
Aug-23		-		11,512.21	6.13%	11,512.21	2,265,125.87
Sep-23		-		11,571.02	6.13%	11,571.02	2,276,696.89
Oct-23		-		11,630.13	6.13%	11,630.13	2,288,327.02

History truncated for ease of viewing

Notes:

1 - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

2 - Transferred authorized balance to account 151734 for amortization. This includes a reduction for a one time disallowance of \$163k.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Other Expense Deferral
 Account Number: 151706
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
30	Jan-22		30,106.97		7,746.15	2.82%	37,853.12	3,319,032.56
31	Feb-22		30,185.06		7,835.19	2.82%	38,020.25	3,357,052.81
32	Mar-22		37,002.04		7,932.55	2.82%	44,934.59	3,401,987.40
33	Apr-22		32,016.98		8,032.29	2.82%	40,049.27	3,442,036.67
34	May-22		11,153.97		8,101.89	2.82%	19,255.86	3,461,292.53
35	Jun-22		10,903.07		8,146.85	2.82%	19,049.92	3,480,342.45
36	Jul-22		463.00		8,179.35	2.82%	8,642.35	3,488,984.80
37	Aug-22		0.00		8,204.27	2.82%	8,204.27	3,497,189.07
38	Sep-22		-		9,240.24	2.82%	9,240.24	3,506,429.31
39	Oct-22		-		8,240.11	2.82%	8,240.11	3,514,669.42
40	Nov-22	2	-	(1,679,737.59)	4,312.09	2.82%	(1,675,425.50)	1,839,243.93
41	Dec-22		-		4,322.22	2.82%	4,322.22	1,843,566.15
42	Jan-23		-		9,417.55	6.13%	9,417.55	1,852,983.70
43	Feb-23		-		9,465.66	6.13%	9,465.66	1,862,449.36
44	Mar-23		-		9,514.01	6.13%	9,514.01	1,871,963.37
45	Apr-23		-		9,562.61	6.13%	9,562.61	1,881,525.98
46	May-23		-		9,611.46	6.13%	9,611.46	1,891,137.44
47	Jun-23		-		9,660.56	6.13%	9,660.56	1,900,798.00
48	Jul-23		-		9,709.91	6.13%	9,709.91	1,910,507.91
49	Aug-23		-		9,759.51	6.13%	9,759.51	1,920,267.42
50	Sep-23		-		9,809.37	6.13%	9,809.37	1,930,076.79
51	Oct-23		-		9,859.48	6.13%	9,859.48	1,939,936.27

52
 53 **History truncated for ease of viewing**
 54

55 **Notes:**

56 **1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

57 **2** - Transferred authorized balance to account 151734 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: OR COVID AMP
 Account Number: 151730
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
(a)	(b)	(c)	(d)		(e2)	(f)	(g)
Beginning Balance							
Jan-22		476,227.24		9,327.22	2.82%	485,554.46	4,216,472.40
Feb-22		938,763.03		11,011.76	2.82%	949,774.79	5,166,247.19
Mar-22		847,459.05		13,136.45	2.82%	860,595.50	6,026,842.69
Apr-22		658,894.14		14,937.28	2.82%	673,831.42	6,700,674.11
May-22		950,033.35		16,862.87	2.82%	966,896.22	7,667,570.33
Jun-22		1,142,172.55		19,360.84	2.82%	1,161,533.39	8,829,103.72
Jul-22		294,952.45		21,094.96	2.82%	316,047.41	9,145,151.13
Aug-22		26,135.39		21,521.81	2.82%	47,657.20	9,192,808.33
Sep-22		9,240.24		21,613.96	2.82%	30,854.20	9,223,662.53
Oct-22		6,969.65		21,683.80	2.82%	28,653.45	9,252,315.98
Nov-22	2	4,394.16	(1,909,763.76)	17,209.37	2.82%	(1,888,160.23)	7,364,155.75
Dec-22		3,343.12		17,309.69	2.82%	20,652.81	7,384,808.56
Jan-23		3,960.30		37,734.18	6.13%	41,694.48	7,426,503.04
Feb-23		2,297.00		37,942.92	6.13%	40,239.92	7,466,742.96
Mar-23		1,783.23		38,147.17	6.13%	39,930.40	7,506,673.36
Apr-23		1,431.00		38,350.24	6.13%	39,781.24	7,546,454.60
May-23		970.00		38,552.28	6.13%	39,522.28	7,585,976.88
Jun-23		643.00		38,753.34	6.13%	39,396.34	7,625,373.22
Jul-23				38,952.95	6.13%	38,952.95	7,664,326.17
Aug-23				39,151.93	6.13%	39,151.93	7,703,478.10
Sep-23				39,351.93	6.13%	39,351.93	7,742,830.03
Oct-23				39,552.96	6.13%	39,552.96	7,782,382.99

History truncated for ease of viewing

Notes:

- 1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.
- 2** - Transferred authorized balance to account 151734 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Oregon COVID Cost Savings Deferral
 Account Number: 151722
 Docket: Docket UM 2068
 Last deferral authorized in Order No. 23-144

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
28	Nov-21		(26,300.23)		(1,446.52)	2.24%	(27,746.75)	(789,519.79)
29	Dec-21		(23,012.77)		(1,495.25)	2.24%	(24,508.02)	(814,027.81)
30	Jan-22		(5,244.43)		(1,919.13)	2.82%	(7,163.56)	(821,191.37)
31	Feb-22		(13,318.65)		(1,945.45)	2.82%	(15,264.10)	(836,455.47)
32	Mar-22		(95,923.47)		(2,104.70)	2.82%	(98,028.17)	(934,594.67)
33	Apr-22		(4,682.59)		(2,201.80)	2.82%	(6,884.39)	(941,479.06)
34	May-22		27,579.64		(2,180.07)	2.82%	25,399.57	(916,079.49)
35	Jun-22		(46,135.06)		(2,150.73)	2.82%	(48,285.79)	(964,365.28)
36	Jul-22		-		(2,150.73)	2.82%	(2,150.73)	(966,516.01)
37	Aug-22		-		(2,386.84)	2.82%	(2,386.84)	(968,902.85)
38	Sep-22		24,437.74		(2,277.19)	2.82%	22,160.55	(946,742.30)
39	Oct-22		-		(2,224.84)	2.82%	(2,224.84)	(948,967.14)
40	Nov-22	2	-	417,022.46	(1,250.07)	2.82%	415,772.39	(533,194.76)
41	Dec-22		-		(1,253.01)	2.82%	(1,253.01)	(534,447.77)
42	Jan-23		-		(2,730.14)	6.13%	(2,730.14)	(537,177.91)
43	Feb-23		-		(2,744.08)	6.13%	(2,744.08)	(539,921.99)
44	Mar-23		-		(2,758.10)	6.13%	(2,758.10)	(542,680.09)
45	Apr-23		-		(2,772.19)	6.13%	(2,772.19)	(545,452.28)
46	May-23		-		(2,786.35)	6.13%	(2,786.35)	(548,238.63)
47	Jun-23		-		(2,800.59)	6.13%	(2,800.59)	(551,039.22)
48	Jul-23		-		(2,814.89)	6.13%	(2,814.89)	(553,854.11)
49	Aug-23		-		(2,829.27)	6.13%	(2,829.27)	(556,683.38)
50	Sep-23		-		(2,843.72)	6.13%	(2,843.72)	(559,527.10)
51	Oct-23		-		(2,858.25)	6.13%	(2,858.25)	(562,385.35)

52
 53 **History truncated for ease of viewing**
 54

55 **Notes:**

- 56 **1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.
 57 **2** - Transferred authorized balance to account 151734 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: OR COVID-19 DEFERRAL AMORT
 Account Number: 151734
 Docket: Docket UM 2068 and UG 453
 Amortization of 2021-22 deferral approved in Order No. 22-403

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
2	Nov-22	1	(304,595.63)	5,462,017.92	1.820%	8,053.08	5,165,475.37	5,165,475.37
3	Dec-22		(978,610.21)		1.820%	7,092.19	(971,518.02)	4,193,957.35
4	Jan-23		(947,187.57)		1.820%	5,642.55	(941,545.02)	3,252,412.33
5	Feb-23		(881,429.82)		1.820%	4,264.41	(877,165.41)	2,375,246.92
6	Mar-23		(863,289.23)		1.820%	2,947.80	(860,341.43)	1,514,905.49
7	Apr-23		(660,877.92)		1.820%	1,796.44	(659,081.48)	855,824.01
8	May-23		(344,124.43)		1.820%	1,037.04	(343,087.39)	512,736.62
9	Jun-23		(184,980.75)		1.820%	637.37	(184,343.38)	328,393.24
10	Jul-23	<i>forecasted</i>	<i>(148,562.60)</i>		1.820%	385.40	<i>(148,177.20)</i>	180,216.04
11	Aug-23	<i>forecasted</i>	<i>(148,042.27)</i>		1.820%	161.06	<i>(147,881.21)</i>	32,334.83
12	Sep-23	<i>forecasted</i>	<i>(159,384.50)</i>		1.820%	(71.83)	<i>(159,456.33)</i>	<i>(127,121.50)</i>
13	Oct-23	<i>forecasted</i>	<i>(369,383.85)</i>		1.820%	(472.92)	<i>(369,856.77)</i>	<i>(496,978.27)</i>

14
15

Notes:

17 **1** - Transferred in authorized balances from accounts 151702, 151704, 151706, 151722, & 151730 for amortization.