

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

September 14, 2023

NWN OPUC Advice No. 23-17A / UG 484 (UM 2192)

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 CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO: Transportation Security Administration Security Directive 2 Start-Up O&M and Interim Period Cost of Service Costs

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:

Seventh Revision of Sheet 180-1	Schedule 180	TSA Security Directive 2 Compliance Costs
First Revision of Sheet 189-1	Schedule 189	Adjustment for TSA Capital and Cost of Service Recovery

This filing replaces, in the entirety, the tariff sheets and Exhibit A originally filed under NWN OPUC Advice No. 23-17 (UG 484) dated July 31, 2023. The purpose of this replacement filing is to revise the temporary TSA Cost of Service deferral amount used to calculate the temporary rate increment. The updated amount reflects an increase of \$268,096 from the original Advice filing.

Purpose

The purpose of this filing is to amortize deferred costs related to the Transportation Security Administration's ("TSA") security directive 2 start-up costs and interim cost of service through proposed Schedule 180 – TSA Security Directive 2 Compliance Costs and Schedule 189 – Adjustment for TSA Capital and Cost of Service Recovery. These costs were incurred to comply with the security directive to (1) implement specific mitigation measures to protect against ransomware attacks and other related threats, (2) develop and implement a cybersecurity contingency and response plan, and (3) conduct a cybersecurity architecture design review. As an owner and operator of critical pipeline infrastructure, NW Natural is subject to this TSA security directive.

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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.

Public Utility Commission of Oregon UG 484; NWN OPUC Advice No. 23-17A September 14, 2023, Page 2

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. The Company filed a deferral application on September 2, 2022, which was docketed as UM 2192. In docket UG 435, NW Natural requested amortization of a portion of this deferral associated with the cost of service of the capital expenditures associated with TSA security directive 2 and was ordered in Commission Order No. 22-388 to amortize the cost of service deferral over a four year period starting on November 1, 2022. The request in this filing relates to the operations and maintenance expense of the start-up costs (Schedule 180) and the second year of the cost of service deferral (Schedule 189). The Company respectfully requests approval to amortize the costs included in this filing.

Proposed Changes

The net effect of the removal of current temporary adjustments to rates effective November 1, 2022, and the application of the new temporary adjustment is a decrease the Company's annual revenues by \$195,205, or 0.02%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 56 therms will decrease \$0.01. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,304 therms is \$0.41, the average industrial Rate Schedule 31 firm sales customer using 5,776 therms will see a monthly decrease of about \$0.88, and the average industrial Rate Schedule 32 firm sales customer using about 18,823 therms will see a monthly decrease of about \$3.68.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 636,785 residential customers, 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 Public Utility Commission of Oregon UG 484; NWN OPUC Advice No. 23-17A September 14, 2023, Page 3

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

Seventh Revision of Sheet 180-1 Cancels Sixth Revision of Sheet 180-1

SCHEDULE 180 TSA Security Directive 2 Compliance Costs

PURPOSE:

To recover costs associated with NW Natural's compliance with the TSA Security Directive 2. These costs were directed to help NW Natural mitigate cyber security threats due to the Company owning and operating critical pipeline infrastructure.

APPLICABLE:

To all Sales and Transportation Service Customers on the Rate Schedules of this Tariff listed below:

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

GENERAL:

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.

APPLICATION TO RATE SCHEDULES: Effective: November 1, 2023

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

Schedule	Block	Rate Adjustment	Schedule	Block	Rate Adjustment
2		\$0.00271	32 CSI	Block 1	\$0.00051
3 CSF		\$0.00201		Block 2	\$0.00043
3 ISF		\$0.00148		Block 3	\$0.00030
27		\$0.00222		Block 4	\$0.00017
31 CSF	Block 1	\$0.00139		Block 5	\$0.00009
	Block 2	\$0.00127		Block 6	\$0.00003
31 CTF	Block 1	\$0.00140	32 ISI	Block 1	\$0.00050
	Block 2	\$0.00128		Block 2	\$0.00042
31 ISF	Block 1	\$0.00096		Block 3	\$0.00030
	Block 2	\$0.00087		Block 4	\$0.00017
31 ITF	Block 1	\$0.00110		Block 5	\$0.00009
	Block 2	\$0.00099		Block 6	\$0.00003
32 CSF	Block 1	\$0.00087	32 CTI	Block 1	\$0.00042
	Block 2	\$0.00074		Block 2	\$0.00035
	Block 3	\$0.00052		Block 3	\$0.00025
	Block 4	\$0.00029		Block 4	\$0.00015
	Block 5	\$0.00013		Block 5	\$0.00009
	Block 6	\$0.00005		Block 6	\$0.00004
32 ISF	Block 1	\$0.00056	32 ITI	Block 1	\$0.00045
	Block 2	\$0.00047		Block 2	\$0.00038
	Block 3	\$0.00033		Block 3	\$0.00027
	Block 4	\$0.00019		Block 4	\$0.00016
	Block 5	\$0.00009		Block 5	\$0.00009
	Block 6	\$0.00004		Block 6	\$0.00005
32 CTF	Block 1	\$0.00061	33 (all)		\$0.00000
	Block 2	\$0.00052			
	Block 3	\$0.00037			
	Block 4	\$0.00022			
	Block 5	\$0.00012	1		
	Block 6	\$0.00006	1		
32 ITF	Block 1	\$0.00049	1		

Issued September 14, 2023 NWN OPUC Advice No. 23-17A

Block 2

Block 3

Block 4

Block 5

Block 6

\$0.00042

\$0.00030

\$0.00017

\$0.00010

\$0.00005

Effective with service on and after November 1, 2023

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SCHEDULE 189 ADJUSTMENT FOR TSA CAPITAL AND COST OF SERVICE COST RECOVERY

PURPOSE:

The purpose of this Schedule is to reflect the rate effects per year for the recovery of costs related to TSA capital and operations and maintenance expenses, in accordance with Order No. 22-388 in Docket UG 435 entered by the Public Utility Commission of Oregon on October 24, 2022.

APPLICABLE:

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

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

Effective: November 1, 2023

APPLICATION TO RATE SCHEDULES:

The Adjustment amounts shown below are calculated based on equal percent of margin by Rate Schedule and Customer class, and the rate allocation adopted in Docket UG 435. The adjustment amount is embedded in the Base Rate reflected in the respective Rate Schedules listed above. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

2 \$0.00154 32 CSI Block 1 \$0.00024 3 CSF \$0.00126 Block 2 \$0.00020 3 ISF \$0.00069 Block 3 \$0.00014 27 \$0.00149 Block 4 \$0.00006 31 CSF Block 1 \$0.00066 Block 5 \$0.00004 Block 2 \$0.00061 Block 5 \$0.00001 Block 2 \$0.00061 Block 6 \$0.00002 31 CTF Block 1 \$0.00068 Block 1 \$0.00008 Block 2 \$0.00058 Block 2 \$0.00007 31 ISF Block 1 \$0.00046 Block 2 \$0.00007 31 ISF Block 1 \$0.00046 Block 3 \$0.00005 Block 2 \$0.00040 Block 6 \$0.00003 31 ITF Block 1 \$0.00046 Block 6 \$0.00001 32 CSF Block 1 \$0.00046 Block 6 \$0.00001 Block 2 \$0.00040 Block 6 \$0.00001 Block 3 \$0.00040 Block 2 \$0.00005 Block 4 \$0.00007 Block 6 \$0.00005 Block 5 \$0.00001 Block 6 \$0.00007 Block 6 \$0.00007 Block 6 \$0.00007 Block 5 \$0.00007 Block 5 \$0.00001 Block 6 \$0.00000 Block 6 \$0.00001 32 ISF Block 1 \$0.00007 Block 5 \$0.00001 32 ISF Block 1 \$0.00007 Block 6 \$0.00001 32 ISF Block 1 \$0.00000 Block 6 \$0.00001 32 ISF Block 1 \$0.00000 Block 6 \$0.00001 33 ISF Block 1 \$0.00000 Block 6 \$0.00001 34 ISF Block 1 \$0.00000 Block 6 \$0.00001 35 ISF Block 1 \$0.00000 Block 6 \$0.00001	Schedule	Block	Rate Adjustment	Schedule	Block	Rate Adjustment
3 ISF	2		\$0.00154	32 CSI	Block 1	\$0.00024
27	3 CSF		\$0.00126		Block 2	\$0.00020
SI CSF	3 ISF		\$0.00069		Block 3	\$0.00014
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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. 23-17A

Block 5

Block 6

Effective with service on and after November 1, 2023

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferred Accounts
Transportation Security Administration Security Directive 2
O&M and Cost of Service Costs

UM 2192

NWN OPUC Advice No. 23-17A / UG 484 September 14, 2023

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferred Accounts Transportation Security Administration Security Directive 2 O&M and Cost of Service Costs

NWN OPUC ADVICE NO. 23-17A / UG 484

Description	Page
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151803 Amortization of TSA Security Directive O&M Costs	7
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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
ALL VOLUMES IN THERMS

Spread per UG 435 Order 22-388

< based on pct spread of incremental UG 435 RR >

		Oregon PGA	Billing Rate from	WACOG & Demand from	Temps from Temporary						Proposed Amount:		SA Cost of Service Temporary Increme	nt	1,633,370	TSA O&M Temporary Increm	ent
		Volumes page,	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:	- ,-	A rev sensitive factor	_		add revenue sensit	
		Column F		Column B+C+D*	Column A	Rate	Margin	Charge	Customers	Margin	Amount to Amortize:		to all classes and so			to all classes and s	
						E=B-C-D						Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increm
Schedule	Block	Α	В	С	D	E	F = E * A	G	н	I		P	Q	R	S	Т	U
2R		425,261,320	\$1.43686	\$0.59247	\$0.16051	\$0.68388	\$290,827,712	\$8.00	636,785	\$351,959,072	4	1.0	\$656,072	\$0.00154	1.0	\$1,152,460	\$0.0
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	\$227,151	\$0.00126	1.0	\$364,127	\$0.0 \$0.0
27 Dry Out		5,242,606 790,225	\$1.13570 \$1.16589	\$0.59247 \$0.59247	\$0.10373 \$0.07702	\$0.43950 \$0.49640	\$2,304,125 \$392,268	\$15.00 \$8.00	335 1,489	\$2,364,425 \$535,212	4	1.0	\$3,626 \$1,176	\$0.00069 \$0.00149	1.0	\$7,742 \$1,753	\$0.0
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	\$13,989	\$0.00066	1.0	\$29,342	\$0.0
	Block 2	11,528,162	\$0.82424	\$0.50676	\$0.03949	\$0.27799	7-7,1-1,1-1	*******		+-,,		1.0	+,	\$0.00061	1.0	¥==/= :=	\$0.0
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	\$1,662	\$0.00063	1.0	\$3,685	\$0.0
	Block 2	1,621,395	\$0.26119	\$0.00000	\$0.01176	\$0.24943						1.0		\$0.00058	1.0		\$0.0
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	\$5,481	\$0.00046	1.0	\$11,350	\$0.0
	Block 2	8,832,261	\$0.81786	\$0.50676	\$0.10099	\$0.21011	*				4	1.0		\$0.00042	1.0		\$0.0
31I Firm Trans	Block 1	153,988	\$0.24605	\$0.00000	\$0.01106	\$0.23499	\$113,434	\$575.00	7	\$161,734		1.0	\$244	\$0.00050	1.0	\$530	\$0.0
2205: 01 1	Block 2	363,573	\$0.22309	\$0.00000	\$0.01062	\$0.21247	45.040.545	4675.00	543	444 254 502	4	1.0	420.440	\$0.00046	1.0	407.470	\$0.0
32C Firm Sales ¹	Block 1 Block 2	31,802,850 10,782,597	\$0.76861 \$0.74322	\$0.50676 \$0.50676	\$0.10105 \$0.10042	\$0.16080	\$6,849,615	\$675.00	543	\$11,351,592		1.0	\$20,119	\$0.00047	1.0	\$37,170	\$0.0 \$0.0
	Block 2	2,237,041	\$0.74322	\$0.50676	\$0.09940	\$0.13604						1.0		\$0.00040	1.0		\$0.0
	Block 4	1,038,828	\$0.65879	\$0.50676	\$0.09836	\$0.05367						1.0		\$0.00016	1.0		\$0.0
	Block 5	30,626	\$0.62840	\$0.50676	\$0.09761	\$0.02403						1.0		\$0.00007	1.0		\$0.0
	Block 6	0	\$0.61401	\$0.50676	\$0.09727	\$0.00998						1.0		\$0.00003	1.0		\$0.0
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	\$1,020	\$0.00007	1.0	\$8,579	\$0.0
	Block 2	7,116,901	\$0.71078	\$0.50676	\$0.09815	\$0.10587						1.0		\$0.00006	1.0		\$0.0
	Block 3	2,428,784	\$0.67847	\$0.50676	\$0.09787	\$0.07384						1.0		\$0.00004	1.0		\$0.0
	Block 4	1,682,852	\$0.64624	\$0.50676	\$0.09757	\$0.04191						1.0		\$0.00002	1.0		\$0.0
	Block 5	210,463	\$0.62372	\$0.50676	\$0.09734	\$0.01962						1.0		\$0.00001	1.0		\$0.
	Block 6	0	\$0.61239	\$0.50676	\$0.09723	\$0.00840					4	1.0		\$0.00000	1.0		\$0.
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	\$424	\$0.00008	1.0	\$3,069	\$0.
	Block 2	2,000,143	\$0.11396	\$0.00000	\$0.00721	\$0.10675						1.0		\$0.00007	1.0		\$0.
	Block 3 Block 4	713,689	\$0.08251	\$0.00000	\$0.00688	\$0.07563 \$0.04446						1.0 1.0		\$0.00005 \$0.00003	1.0		\$0.
		908,192	\$0.05102	\$0.00000	\$0.00656									,	1.0		\$0.
	Block 5 Block 6	22,758	\$0.03209 \$0.01952	\$0.00000 \$0.00000	\$0.00636 \$0.00620	\$0.02573 \$0.01332						1.0 1.0		\$0.00002 \$0.00001	1.0 1.0		\$0. \$0.
32I Firm Trans	Block 1	11,491,095	\$0.13069	\$0.00000	\$0.00738	\$0.01332	\$5,621,582	\$925.00	99	\$6,858,498	-	1.0	\$2,727	\$0.00001	1.0	\$22,458	\$0.0
3211111111111113	Block 2	16,722,073	\$0.11214	\$0.00000	\$0.00738	\$0.10493	33,021,302	\$323.00	33	30,030,430		1.0	32,121	\$0.00005	1.0	322,430	\$0.0
	Block 3	10,683,887	\$0.08125	\$0.00000	\$0.00721	\$0.07431						1.0		\$0.00003	1.0		\$0.0
	Block 4	22,101,234	\$0.05039	\$0.00000	\$0.00667	\$0.04372						1.0		\$0.00002	1.0		\$0.0
	Block 5	23,116,595	\$0.03179	\$0.00000	\$0.00649	\$0.02530						1.0		\$0.00001	1.0		\$0.0
	Block 6	7,997,925	\$0.01948	\$0.00000	\$0.00636	\$0.01312						1.0		\$0.00001	1.0		\$0.0
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	\$3,781	\$0.00024	1.0	\$8,038	\$0.0
	Block 2	6,912,175	\$0.71933	\$0.50676	\$0.09690	\$0.11567						1.0		\$0.00020	1.0		\$0.0
	Block 3	3,915,818	\$0.68371	\$0.50676	\$0.09628	\$0.08067						1.0		\$0.00014	1.0		\$0.0
	Block 4	6,195,667	\$0.64806	\$0.50676	\$0.09565	\$0.04565						1.0		\$0.00008	1.0		\$0.
	Block 5	3,369,903	\$0.62665	\$0.50676	\$0.09525	\$0.02464						1.0		\$0.00004	1.0		\$0.0
	Block 6	0	\$0.61101	\$0.50676	\$0.09497	\$0.00928	42.455.552	4575.00		42 700 252	-	1.0	44.070	\$0.00002	1.0	40.000	\$0.0
32I Interr Sales	Block 1 Block 2	4,976,544 6,358,575	\$0.72514 \$0.70622	\$0.50676 \$0.50676	\$0.09609 \$0.09592	\$0.12229 \$0.10354	\$2,165,663	\$675.00	67	\$2,708,363		1.0	\$1,370	\$0.00008 \$0.00007	1.0 1.0	\$8,868	\$0. \$0.
	Block 2	6,358,575 3,824,879	\$0.70622	\$0.50676	\$0.09592 \$0.09566	\$0.10354						1.0		\$0.00007	1.0		\$0. \$0.
	Block 4	3,824,879 11,455,866	\$0.64312	\$0.50676	\$0.09566	\$0.07227						1.0		\$0.00003	1.0		\$0.
	Block 5	6,274,793	\$0.62420	\$0.50676	\$0.09523	\$0.02221						1.0		\$0.00003	1.0		\$0.
	Block 6	1,589,833	\$0.61033	\$0.50676	\$0.09510	\$0.00847						1.0		\$0.00001	1.0		\$0.
32C Interr Trans	Block 1	787,487	\$0.12584	\$0.00000	\$0.00706	\$0.11878	\$470,528	\$925.00	3	\$503,828		1.0	\$218	\$0.00005	1.0	\$1,650	\$0.
	Block 2	1,577,765	\$0.10802	\$0.00000	\$0.00693	\$0.10109						1.0		\$0.00005	1.0		\$0.
	Block 3	946,128	\$0.07829	\$0.00000	\$0.00668	\$0.07161						1.0		\$0.00003	1.0		\$0.
	Block 4	3,171,260	\$0.04854	\$0.00000	\$0.00643	\$0.04211						1.0		\$0.00002	1.0		\$0.
	Block 5	663,407	\$0.03070	\$0.00000	\$0.00628	\$0.02442						1.0		\$0.00001	1.0		\$0.
	Block 6	0	\$0.01883	\$0.00000	\$0.00617	\$0.01266						1.0		\$0.00001	1.0		\$0.
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	\$2,511	\$0.00006	1.0	\$19,926	\$0.
	Block 2	10,799,708	\$0.10821	\$0.00000	\$0.00708	\$0.10113						1.0		\$0.00005	1.0		\$0.
	Block 3	7,423,918	\$0.07848	\$0.00000	\$0.00684	\$0.07164						1.0		\$0.00003	1.0		\$0.
	Block 4 Block 5	17,235,563 38,975,154	\$0.04873 \$0.03090	\$0.00000 \$0.00000	\$0.00661 \$0.00646	\$0.04212 \$0.02444						1.0 1.0		\$0.00002 \$0.00001	1.0 1.0		\$0. \$0.
	Block 6	38,975,154 98,124,177	\$0.03090	\$0.00000	\$0.00646	\$0.02444						1.0		\$0.00001	1.0		\$0. \$0.
33	вюск в	98,124,177	\$0.01900	\$0.00000	(\$0.00634	\$0.01266	\$0	\$38,000.00	0	\$0		0.0	0	\$0.00001	0.0	0	\$0.
Special Contracts		51,198,641	\$0.00029	\$0.00000	\$0.00270)	\$0.00099	\$0 \$0	\$0.00	7	\$0		0.0	\$0	\$0.00000	0.0	\$0	\$0.
-pecial contracts		32,230,041	Ç0.00000	Ç0.00000	Ç0.00000	JU.00000	Ų.	ŞU.00	,	ŞU		3.0	Ų	y0.00000	5.0	JU.	.0ب
TOTALS		1,109,965,950				Ś	429,173,371		\$	513,296,473		\$ 513,296,473	\$ 941,570		\$ 513,296,473	\$ 1,680.747	
Sources for line 2 ab	iove:	,,,				\$	37,400,768		Ś	49,598,606			, 0		,,	. ,,	
Inputs page												Line 75			Line 77		

⁷⁵ Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.
76 * Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only

⁷⁷ Rate schedule 32 firm service includes as total margin the storage and distrubtion capacity charges and are derived using MDDV therm usages

	-24 PGA - Oregon: ts on Average Bill I										Advice 23-17A			Advice 23-17A
	OLUMES IN THERN	ИS									See note [14]			See note [14]
1			Oregon PGA		Normal				Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
2			Normalized		Therms	Minimum	3/15/2023	3/15/2023	11/1/2023	11/1/2023	11/1/2023	11/1/2023	11/1/2023	11/1/2023
									TSA Cost of	TSA Cost of	TSA Cost of			
3			Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Service	Service	Service	TSA O&M	TSA O&M	TSA O&M
					,		Ü							
4		_	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change	Rates	Average Bill	% Bill Change
5	61.11	B1 1		_		_	_	F=D+(C * E)		AI = D+(C * AH)	AJ = (AI- F)/F		AI = D+(C * AH)	AJ = (AI- F)/F
7	Schedule 2R	Block	A 425,261,320	B N/A	C 56	\$8.00	\$1.43686	\$88.46	AH \$1.43724	AI \$88.49	AJ 0.0%	AH \$1.43599	AI \$88.42	AJ 0.0%
8	3C Firm Sales		180,723,276	N/A	255	\$15.00	\$1.18666	\$317.60	\$1.18696	\$317.67	0.0%	\$1.18606	\$317.45	0.0%
9	31 Firm Sales		5,242,606	N/A	1,304	\$15.00	\$1.13570	\$1,495.95	\$1.13588	\$1,496.19	0.0%	\$1.13520	\$1,495.30	0.0%
10	27 Dry Out		790,225	N/A	44	\$8.00	\$1.16589	\$59.30	\$1.16632	\$59.32	0.0%	\$1.16522	\$59.27	-0.1%
11	31C Firm Sales	Block 1	10,541,198	2,000	2,816	\$325.00	\$0.85127	\$2,700.12	\$0.85145	\$2,700.62	0.0%	\$0.85080	\$2,698.83	0.0%
12 13	31C Firm Trans	Block 2 Block 1	11,528,162 1,150,855	all additional 2,000	3,916	\$575.00	\$0.82424 \$0.28505	\$1,645.54	\$0.82441 \$0.28520	\$1,646.11	0.0%	\$0.82381 \$0.28455	\$1,643.68	-0.1%
14	31C FIRM Trans	Block 2	1,621,395	all additional	3,910	\$575.00	\$0.26119	\$1,645.54	\$0.26133	\$1,646.11	0.0%	\$0.26074	\$1,043.08	-0.1%
15	31I Firm Sales	Block 1	3,851,855	2,000	5,776	\$325.00	\$0.84102	\$5,095.29	\$0.84114	\$5,095.94	0.0%	\$0.84073	\$5,093.76	0.0%
16		Block 2	8,832,261	all additional			\$0.81786		\$0.81797			\$0.81761		
17	31I Firm Trans	Block 1	153,988	2,000	6,161	\$575.00	\$0.24605	\$1,995.36	\$0.24618	\$1,996.12	0.0%	\$0.24570	\$1,993.33	-0.1%
18 19	32C Firm Sales	Block 2 Block 1	363,573 31,802,850	all additional 10,000	7,043	CC7F 00	\$0.22309 \$0.76861	\$6,088.29	\$0.22321 \$0.76875	\$6,089.27	0.0%	\$0.22277 \$0.76832	\$6,086.24	0.0%
20	32C FITTI Sales	Block 2	10,782,597	20,000	7,043	\$675.00	\$0.74322	\$6,088.29	\$0.74334	\$6,089.27	0.0%	\$0.74298	\$6,086.24	0.0%
21		Block 3	2,237,041	20,000			\$0.70109		\$0.70117			\$0.70093		
22		Block 4	1,038,828	100,000			\$0.65879		\$0.65884			\$0.65870		
23		Block 5	30,626	600,000			\$0.62840		\$0.62842			\$0.62837		
24		Block 6	0	all additional			\$0.61401		\$0.61402	*		\$0.61400	*	
25 26	32I Firm Sales	Block 1 Block 2	7,308,477 7,116,901	10,000 20,000	18,823	\$675.00	\$0.73013 \$0.71078	\$14,247.56	\$0.73014 \$0.71079	\$14,247.75	0.0%	\$0.72991 \$0.71059	\$14,243.69	0.0%
27		Block 3	2,428,784	20,000			\$0.67847		\$0.67847			\$0.67835		
28		Block 4	1,682,852	100,000			\$0.64624		\$0.64624			\$0.64618		
29		Block 5	210,463	600,000			\$0.62372		\$0.62372			\$0.62370		
30		Block 6	0	all additional			\$0.61239		\$0.61239			\$0.61239		
31	32C Firm Trans	Block 1	2,586,658	10,000	19,973	\$925.00	\$0.13291	\$3,390.69	\$0.13293	\$3,391.09	0.0%	\$0.13262	\$3,385.40	-0.2%
32 33		Block 2 Block 3	2,000,143 713,689	20,000 20,000			\$0.11396 \$0.08251		\$0.11398 \$0.08252			\$0.11372 \$0.08234		
34		Block 4	908,192	100,000			\$0.05102		\$0.05103			\$0.05092		
35		Block 5	22,758	600,000			\$0.03209		\$0.03210			\$0.03203		
36		Block 6	0	all additional			\$0.01952		\$0.01952			\$0.01949		
37	32I Firm Trans	Block 1	11,491,095	10,000	77,536	\$925.00	\$0.13069	\$7,487.37	\$0.13070	\$7,487.87	0.0%	\$0.13045	\$7,475.69	-0.2%
38 39		Block 2	16,722,073	20,000			\$0.11214 \$0.08125		\$0.11215 \$0.08126			\$0.11194 \$0.08111		
39 40		Block 3 Block 4	10,683,887 22,101,234	20,000 100,000			\$0.08125		\$0.08126			\$0.08111		
41		Block 5	23,116,595	600,000			\$0.03179		\$0.03179			\$0.03174		
42		Block 6	7,997,925	all additional			\$0.01948		\$0.01949			\$0.01946		
43	32C Interr Sales	Block 1	4,812,286	10,000	53,859	\$675.00	\$0.74068	\$38,643.34	\$0.74072	\$38,645.22	0.0%	\$0.74049	\$38,635.81	0.0%
44		Block 2	6,912,175	20,000			\$0.71933		\$0.71937			\$0.71917		
45 46		Block 3 Block 4	3,915,818 6,195,667	20,000 100,000			\$0.68371 \$0.64806		\$0.68374 \$0.64808			\$0.68360 \$0.64800		
47		Block 5	3,369,903	600,000			\$0.62665		\$0.62666			\$0.62662		
48		Block 6	0	all additional			\$0.61101		\$0.61102			\$0.61100		
49	32I Interr Sales	Block 1	4,976,544	10,000	42,886	\$675.00	\$0.72514	\$30,744.73	\$0.72517	\$30,745.89	0.0%	\$0.72495	\$30,738.34	0.0%
50		Block 2	6,358,575	20,000			\$0.70622		\$0.70625			\$0.70606		
51 52		Block 3	3,824,879	20,000			\$0.67469		\$0.67471			\$0.67459		
52		Block 4 Block 5	11,455,866 6,274,793	100,000 600,000			\$0.64312 \$0.62420		\$0.64313 \$0.62420			\$0.64307 \$0.62417]
54		Block 6	1,589,833	all additional			\$0.61033		\$0.61034			\$0.61032		j
55	32C Interr Trans	Block 1	787,487	10,000	198,501	\$925.00	\$0.12584	\$12,252.01	\$0.12585	\$12,253.71	0.0%	\$0.12554	\$12,227.79	-0.2%
56		Block 2	1,577,765	20,000			\$0.10802		\$0.10804			\$0.10776		
57		Block 3	946,128	20,000			\$0.07829		\$0.07830			\$0.07811		j
58 59		Block 4	3,171,260	100,000			\$0.04854		\$0.04855			\$0.04844		
59 60		Block 5 Block 6	663,407 0	600,000 all additional			\$0.03070 \$0.01883		\$0.03070 \$0.01884			\$0.03065 \$0.01880		j
61	32I Interr Trans	Block 1	6,332,023	10,000	209,965	\$925.00	\$0.12605	\$12,645.11	\$0.01884	\$12,646.91	0.0%	\$0.12585	\$12,627.91	-0.1%
62		Block 2	10,799,708	20,000	,,		\$0.10821		\$0.10823			\$0.10804		
63		Block 3	7,423,918	20,000			\$0.07848		\$0.07849			\$0.07836		j
64		Block 4	17,235,563	100,000			\$0.04873		\$0.04874			\$0.04866		
65		Block 5	38,975,154	600,000			\$0.03090		\$0.03090			\$0.03086		
66 67	33	Block 6	98,124,177 0	all additional N/A	0.0	\$38,000.00	\$0.01900 \$0.00629	\$38,000.00	\$0.01901 \$0.00629	\$38,000.00		\$0.01899 \$0.00629	\$38,000.00	1
68	Special Contracts		50,439,488	N/A	0.0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00		\$0.00000	\$0.00	
			,,				,		,	,		,	,	

Totals 1,109,206,797

70

72 [1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.

73 [2] Tariff Advice Notice 23-05: Non-Gas Cost Deferral Amortizations - Intervenor Funding

74 [3] Tariff Advice Notice 23-06: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee

75 [4] Tariff Advice Notice 23-07A: Non-Gas Cost Deferral Amortizations - SRRM

76 [5] Tariff Advice Notice 23-08: Non-Gas Cost Deferral Amortizations - Industrial DSM

77 [6] Tariff Advice Notice 23-09: Non-Gas Cost Deferral Amortizations - Decoupling

78 [7] Tariff Advice Notice 23-10: Non-Gas Cost Deferral Amortizations - WARM

79 [8] Tariff Advice Notice 23-11A: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization

80 [9] Tariff Advice Notice 23-12: Non-Gas Cost Amortization - Net Curtaiment and Entitlement Revenues

81 [10] Tariff Advice Notice 23-13: Non-Gas Cost Amortization - Regulatory Rate Adjustment

82 [11] Tariff Advice Notice 23-14: Non-Gas Cost Amortization - Residenital Rate Mitigation

83 [12] Tariff Advice Notice 23-15A: Non-Gas Cost Amortization - RNG Transport Allocation

84 [13] Tariff Advice Notice 23-16A: COVID Years 2 & 3

85 [14] Tariff Advice Notice 23-17A: Non-Gas Cost Amortization - TSA Security Directive

86 [15] Tariff Advice Notice 23-18A: CCI's

87 [16] Tariff Advice Notice 23-19A: PGA 88 [17] Tariff Advice Notice 23-20A: RNG Adj Mechanism

89 [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	
1		Ended 06/30/23	
2			
3	Total Billed Gas Sales Revenues	\$ 977,383,649	
4	Total Oregon Revenues	\$ 981,971,599	
5			
6	Regulatory Commission Fees [1]	n/a	0.430% Statutory rate
7	City License and Franchise Fees	\$ 22,573,887	2.299% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 881,388	0.090% Line 8 ÷ Line 4
9			
10	Total	_	2.819% Sum lines 8-9
11		=	

13 **Note:**

12

- 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 - Oregon: September Filing PGA Effects on Revenue

UG 484: TSA Security Directive 2

1		Including Revenue Sensitive Amount
2	<u>Temporary Increments</u>	
3	Domoval of Current Tomporany Increments	
4	Removal of Current Temporary Increments	(2.017.521)
5 6	Amortization of TSA Security Directive 2 O&M and Cost of Service	(2,817,521)
7		
8	Addition of Proposed Temporary Increments	
9	Amortization of TSA Security Directive 2 O&M and Cost of Service	2,622,316
10		
11		
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$195,205)
13		
14		
15		
16 17	2022 Oregon Earnings Test Normalized Total Revenues	\$849,278,042
18	Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.02%
	5, ,	***-**

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

Sun	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	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing
	A	В	С	D	E	F1	F2	G	Н	I
					E = sum B thru D	5.13%		G = E + F2		Excl. Rev Sens
36	151802 TSA SECURITY DIRECTIVE OM DEFERRAL 151803 TSA SECURITY DIRECTIVE OM AMORTIZATION	1,698,895 180,578	0 (329,927)	39,044 283	1,737,939 (149,065)					
37	Total	1,879,473	(329,927)	39,328	1,588,874	5.13%	44,496	1,633,370		

Company: Northwest Natural Gas Company

State: Oregon

Description: TSA SEC DIR2 OM OR

Account Number: 151802

Docket: Docket UM 2192

Latest deferral authorization request is pending approving. Amort. of previous deferral balance was approved in

Docket UG 458.

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Paginning Palanca							
1	Beginning Balance		(652.040.05)		C 0CE0/	12 702 00	(640,455,76)	2 062 220 00
11	Jun-22		(653,948.85)		6.965%	13,793.09	(640,155.76)	2,063,230.08
12	Jul-22		143,498.94		6.965%	12,391.78	155,890.72	2,219,120.80
13	Aug-22		357,608.28		6.965%	13,917.96	371,526.24	2,590,647.04
14	Sep-22		242,347.86		6.965%	15,739.86	258,087.72	2,848,734.76
15	Oct-22		216,750.34		6.965%	17,163.56	233,913.90	3,082,648.66
16	Nov-22	1	47,965.12	(2,063,230.08)	6.836%	5,943.91	(2,009,321.05)	1,073,327.61
17	Dec-22		513,439.50		6.836%	7,576.84	521,016.34	1,594,343.95
18	Jan-23		0.00		6.836%	9,082.45	9,082.45	1,603,426.40
19	Feb-23		0.00		6.836%	9,134.19	9,134.19	1,612,560.59
20	Mar-23		48,304.02		6.836%	9,323.81	57,627.83	1,670,188.42
21	Apr-23		0.00		6.836%	9,514.51	9,514.51	1,679,702.93
22	May-23		0.00		6.836%	9,568.71	9,568.71	1,689,271.64
23	Jun-23		0.00		6.836%	9,623.22	9,623.22	1,698,894.86
24	Jul-23				6.836%	9,678.04	9,678.04	1,708,572.90
25	Aug-23				6.836%	9,733.17	9,733.17	1,718,306.07
26	Sep-23				6.836%	9,788.62	9,788.62	1,728,094.69
27	Oct-23				6.836%	9,844.38	9,844.38	1,737,939.07
28								

History truncated for ease of viewing

32 **NOTES**

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30 31

1 -Transferred June balance to account 151803 for amortization.

Company: Northwest Natural Gas Company

State: Oregon

Description: OR TSA SECURITY DIRECTIVE OM AMORT

Account Number: 151803

Dockets UM 2192 and UG 458

Amortization of 2021-22 deferrals approved in Order 22-399

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	(115,222.63)	2,063,230.08	1.820%	3,041.86	1,951,049.31	1,951,049.31
3	Dec-22		(356,250.51)		1.820%	2,688.93	(353,561.58)	1,597,487.73
4	Jan-23		(344,680.48)		1.820%	2,161.47	(342,519.01)	1,254,968.72
5	Feb-23		(321,175.07)		1.820%	1,659.81	(319,515.26)	935,453.46
6	Mar-23		(314,816.99)		1.820%	1,180.03	(313,636.96)	621,816.50
7	Apr-23		(242,290.08)		1.820%	759.35	(241,530.73)	380,285.77
8	May-23		(128,812.13)		1.820%	479.08	(128,333.05)	251,952.72
9	Jun-23		(71,702.23)		1.820%	327.75	(71,374.48)	180,578.24
10	Jul-23 <i>fd</i>	orecasted	(61,301.66)		1.820%	227.39	(61,074.27)	119,503.97
11	Aug-23 <i>fc</i>	orecasted	(61,111.99)		1.820%	134.90	(60,977.09)	58,526.88
12	Sep-23 <i>fc</i>	orecasted	(65,407.29)		1.820%	39.17	(65,368.12)	(6,841.24)
13	Oct-23 fd	precasted	(142,105.85)		1.820%	(118.14)	(142,223.99)	(149,065.23)

History truncated for ease of viewing

NOTES

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18 **1** - Transferred in authorized balance from account 151802 for amortization.

Total

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	Estimated Amount for (Refund) or Collection
	A	В	С	D	E	F1	F2	G
					E = sum B thru D	5.13%		G = E + F2
1	TSA Cost of Service Deferrals							
2	151805 OR TSA DIRECTIVE AMORT	41,525	(80,467)	58	(38,884)			
3	151804 OR TSA DIRECTIVE 2B DEFERRAL	n/a	0	0	740,144			
4	Return on Rate Base for 151804 Deferral				214,659			
5	Total	41,525	(80,467)	58	915,920	5.13%	25,650	941,570

Company: Northwest Natural Gas Company

State: Oregon

Description: OR TSA SECURITY DIRECTIVE COS AMORT

Account Number: 151805

Docket: UM 2192, UG 435 Order 22-388

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	(29,704.35)	542,386.31	1.820%	800.09	513,482.05	513,482.05
3	Dec-22		(95,507.06)		1.820%	706.35	(94,800.71)	418,681.34
4	Jan-23		(92,440.54)		1.820%	564.90	(91,875.64)	326,805.70
5	Feb-23		(86,025.80)		1.820%	430.42	(85,595.38)	241,210.32
6	Mar-23		(84,253.61)		1.820%	301.94	(83,951.67)	157,258.65
7	Apr-23		(64,500.25)		1.820%	189.60	(64,310.65)	92,948.00
8	May-23		(33,575.98)		1.820%	115.51	(33,460.47)	59,487.53
9	Jun-23		(18,038.59)		1.820%	76.54	(17,962.05)	41,525.48
10	Jul-23 <i>f</i>	forecast	(14,476.49)		1.820%	52.00	(14,424.49)	27,100.99
11	Aug-23 <i>f</i>	forecast	(14,428.04)		1.820%	30.16	(14,397.88)	12,703.11
12	Sep-23 <i>f</i>	forecast	(15,536.80)		1.820%	7.48	(15,529.32)	(2,826.21)
13	Oct-23 f	forecast	(36,025.85)		1.820%	(31.61)	(36,057.46)	(38,883.67)

Notes:

14

16 **1** - Transferred in authorized balance from account 151804.

Company: Northwest Natural fas Company

State:

Oregon
TSA Security Directive 2B - Deferral Costs 151804

Description: Account Number:

UM 2192, UG 435 Order 22-388

Month/Year	Note	Deferral cost	Transfer	Interest	Activity	Balance
Befinninf Balance						
Feb-22		5,998.93		0.00	5,998.93	5,998.93
Mar-22		30,737.56		0.00	30,737.56	36,736.49
Apr-22		46,055.88		0.00	46,055.88	82,792.37
May-22		86,597.71		0.00	86,597.71	169,390.08
Jun-22		653,032,94		0.00	653,032.94	822,423.02
Jul-22		272,109.48		0.00	272,109.48	1,094,532.49
Aug-22		324,637.90		0.00	324,637.90	1,419,170.39
Sep-22		261,335.81		0.00	261,335.81	1,680,506.20
Oct-22		646,797.14		0.00	646,797.14	2,327,303.34
Nov-22	1	69,903.50	(542,386.31)	0.00	(472,482.81)	1,854,820.53
Dec-22		44,421.87	, , ,	0.00	44,421.87	1,899,242.40
Jan-23		158,599.28		0.00	158,599.28	2,057,841.68
Feb-23		(96,450.24)		0.00	(96,450.24)	1,961,391.44
Mar-23		22,744.27		0.00	22,744.27	1,984,135.70
Apr-23		22,557.75		0.00	22,557.75	2,006,693.46
May-23		22,534.57		0.00	22,534.57	2,029,228.03
Jun-23		22,511.38		0.00	22,511.38	2,051,739.41
Jul-23	forecast	22,488.20		0.00	22,488.20	2,074,227.61
Aug-23	forecast	22,465.01		0.00	22,465.01	2,096,692.62
	forecast	22,441.83		0.00	22,441.83	2,119,134.45
Oct-23	forecast	22,418.64		0.00	22,418.64	2,141,553.09

Feb 2022-Oct. 2022	
Actual total deferral	2,327,303.34
	0.25% Note 2
For amortization	581,825.84
Embedded	-542,386.31
Difference	39,439.53
Nov. 2023-Oct 2024 Amortization	on Calculation
25% of 2/2022-10/2022 deferrals	581,825.84
Prior year true-up	39,439.53
Total	621,265.36 (a)
11/2022 - 10/2023 Balance	356,636.06
	33% Note 3
	118,879 (b)
Total deferrals for amortization	740,144 (a) + (b)

- Notes

 1 Transferred authorized balance from Docket UG 435 to account 151805 for amortization. This amount excludes the the rate of return as only the costs were deferred. The rate of return component will be added in ratemaking.
- Per Order 22-388, the deferred cost of service balance through Oct. 2022 is to amortized over 4 years.
 In order to finish amortizing the deferrals within 4 years of 11/1/22, one-third of the 2022-23 PGA year deferrals would be amortized.

NW Natural TSA Security Directive 2B - Cost of Service Deferral Costs from February - October 2022 OREGON

ORE	GON	*****				=					Forecast	Forecast	Forecast	Forecast	Rev
		*****	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Rev
	Depreciation		0.00	14,963.50	29,972.50	24,766.08	19,350.82	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	
	O&M		69,903.50	26,687.38	125,866.38	-124,660.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Property Taxes		0.00	2,770.99	2,760.40	3,444.53	3,393.45	3,370.27	3,347.08	3,323.90	3,300.71	3,277.53	3,254.34	3,231.16	Deb
	Taxes on Equity Return														Cor
	State		0.00	679.76	677.22	844.67	831.02	825.32	819.61	813.90	808.19	802.47	796.76	791.05	
	Federal		0.00	1,878.27	1,871.28	2,333.96	2,296.24	2,280.49	2,264.71	2,248.93	2,233.15	2,217.36	2,201.58	2,185.80	
	Total Taxes		0.00	2,558.03	2,548.50	3,178.64	3,127.26	3,105.81	3,084.32	3,062.82	3,041.33	3,019.84	2,998.34	2,976.85	Star Fed
	Return on Rate Base														
	Debt		0.00	4,063.89	4,048.74	5,049.83	4,968.20	4,934.13	4,899.99	4,865.84	4,831.69	4,797.55	4,763.40	4,729.26	Rev
	Preferred Equity		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Pro
	Common Equity		0.00	8,944.17	8,910.84	11,114.11	10,934.47	10,859.48	10,784.33	10,709.18	10,634.03	10,558.87	10,483.72	10,408.57	
	Total Return	_	0.00	13,008.05	12,959.59	16,163.94	15,902.67	15,793.61	15,684.31	15,575.02	15,465.72	15,356.42	15,247.13	15,137.83	
	Subtotal Cost of Service Revenue Sensitive Items		69,903.50 1,970.58	59,987.95 1,691.06	174,107.37 4,908.09	-77,107.67 -2,173.67	41,774.19 1,177.61	41,457.17 1,168.68	41,303.20 1,164.34	41,149.22 1,160.00	40,995.25 1,155.66	40,841.27 1,151.32	40,687.30 1,146.97	40,533.32 1,142.63	
	Revenue Sensitive Items	_	1,970.58	1,691.06	4,908.09	-2,173.67	1,177.61	1,100.00	1,104.34	1,160.00	1,155.00	1,151.52	1,140.97	1,142.03	
	Total Cost of Service	_	71,874.08	61,679.01	179,015.45	-79,281.33	42,951.81	42,625.85	42,467.54	42,309.22	42,150.91	41,992.59	41,834.27	41,675.96	
	Amount to Deferral Account		69,903.50	44,421.87	158,599.28	-96,450.24	22,744.27	22,557.75	22,534.57	22,511.38	22,488.20	22,465.01	22,441.83	22,418.64	
	Return on Rate Base + Rev Sens	Г	1,970.58	17,257.14	20,416.17	17,168.91	20,207.54	20,068.10	19,932.97	19,797.84	19,662.71	19,527.58	19,392.45	19,257.32	TOTAL 214,659.29
Plant	Gross plant - beginning balance		0.00		2.323.942.16	2,329,403.16	2.920.348.92	2.897.425.73	2.897.425.73	2.897.425.73	2.897.425.73	2,897,425.73	2,897,425.73	2.897.425.73	
	Additions		0.00	2,323,942.16	5,461.01	590,945.76	-22,923.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
			0.00	2,323,942.16	2,329,403.16	2,920,348.92	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	
	Accumulated depreciation	_	0.00	-14,963.50	-44,936.00	-69,702.08	-89,052.90	-108,240.38	-127,427.87	-146,615.36	-165,802.85	-184,990.33	-204,177.82	-223,365.31	
	Net Plant		0.00	2,293,231.19	2,284,467.16	2,850,646.85	2,808,372.83	2,789,185.35	2,769,997.86	2,750,810.37	2,731,622.88	2,712,435.40	2,693,247.91	2,674,060.42	
	Deferred Taxes	_	0.00	-9,614.43	-9,358.86	-13,001.66	-16,594.39	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	
	Rate Base		0.00	2,283,616.76	2,275,108.31	2,837,645.19	2,791,778.44	2,772,632.82	2,753,445.34	2,734,257.85	2,715,070.36	2,695,882.87	2,676,695.39	2,657,507.90	
Dofor	red Taxes														
D0.01	Book Depreciation		0.00	-3.701.88	29.972.50	24.766.08	19.350.82	19.187.49	19.187.49	19.187.49	19.187.49	19.187.49	19.187.49	19.187.49	
	Beg. Balance		0.00	0.00	64,553.95	64,705.64	81,120.80	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	
	Additions	_	0.00	31,901.85	75.85	8,207.58	-318.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Tax Depreciation		0.00	31,901.85	64,629.80	72,913.22	80,802.43	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	
	Book-Tax Difference Tax Effect		0.00 0.00	35,603.73 9,614.43	34,657.29 9,358.86	48,147.15 13,001.66	61,451.61 16,594.39	61,296.56 16,552.52	61,296.56 16,552.52	61,296.56 16,552.52	61,296.56 16,552.52	61,296.56 16,552.52	61,296.56 16,552.52	61,296.56 16,552.52	
			0.00	3,024.43	3,330.00	15,001.00	10,554.55	10,552.52	10,552.52	10,552.52	10,552.52	10,552.52	10,552.52	10,332.32	
	MACRS Depreciation		33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	
	MACRS Depreciation - additions - mid-month	convent	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	
	Tax Calculation Check														
	MACRS Depreciation		33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	
	MACRS Depreciation - Bonus		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Tax Rate		27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	27.004%	

	% of Capital	Cost	Weighted Cost
Debt	50.00%	4.271%	2.1369
Preferred Equity	0.00%	0.000%	0.0009
Common Equity	50.00%	9.400%	4.7009
	100.00%	_	6.8369
State Tax Rate			7.609
Federal Tax Rate			21.00
Revenue Sensitive			2.8199
Property Tax Rate			1.4509