



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

August 1, 2024

NWN OPUC Advice No. 24-08 / UG _____
(UM 1027)

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: UM 1027 - Distribution Margin Normalization
(Decoupling)**

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, 2024, as follows:

Fifteenth Revision of Sheet 190-1	Schedule 190	Partial Decoupling Mechanism
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Purpose

The purpose of this filing is to request amortization of the deferred balances relating to docket UM 1027, Distribution Margin Normalization (Decoupling) implemented in accordance with ORS 757.262 to be effective November 1, 2024. The Company revises rates for this purpose annually; the last filing was effective November 1, 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. The deferrals included in this filing occurred with appropriate application by Commission authorization, in accordance with a rate order or under an approved tariff.

Proposed Changes

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2023 and the application of the new temporary adjustment is an decrease to the Company's annual revenues by \$3,907,255, or 0.40%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms per month will decrease by \$0.46. The monthly decrease for the average commercial Rate Schedule 3 customer using 251 therms per month is \$0.95, and the monthly increase for the average commercial Rate Schedule 31 customer using 2,827 therms is \$21.01.

¹ Tariff P.U.C. Or. 25 originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437 and was filed pursuant to ORS 767.205 and OAR 860-022-0005.

The proposed adjustments for the amortization of the Decoupling account are \$(.00255) per therm for residential Rate Schedule 2 customers, (\$0.04924) per therm for commercial Rate Schedule 3 customers, and (\$0.00828) for commercial Rate Schedule 31 customers.

In compliance with OAR 860-022-0025, the Company states that the number of customers affected by the proposed change is 640,507 residential customers and 59,870 commercial 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:

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

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fifteenth Revision of Sheet 190-1
Cancels Fourteenth Revision of Sheet 190-1

SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

PURPOSE:

To (a) describe the partial decoupling mechanism established in accordance with Commission Order in Docket UG 221, Commission Order 18-419 in Docket UG 344, and Commission Order 20-364 in Docket UG 388; and (b) identify the adjustment applicable to rates under the Rate Schedules listed below.

APPLICABLE:

To Residential and Commercial Customers served on the following Rate Schedules of this Tariff:

Residential	Commercial
Rate Schedule 2	Rate Schedule 3 CSF
	Rate Schedule 31 CSF

ADJUSTMENT TO RATE SCHEDULES:

Effective: November 1, 2024

(C)

The Temporary Adjustments for Residential and Commercial Customers taking service on the above-listed Rate Schedules includes the following adjustment:

Residential Rate Schedules:	\$(0.00255)
Commercial Rate Schedule 3:	\$(0.04924)
Commercial Rate Schedule 31:	\$(0.00828)

(R)

(I)

(R)

PARTIAL DECOUPLING DEFERRAL ACCOUNT:

1. As described in detail below, the Company will calculate the difference between weather-normalized usage and the calculated baseline usage for each Residential and Commercial Customer group. The resulting usage differential shall be multiplied by the per therm distribution margin for the applicable customer group.

The Company shall defer and amortize, with interest, 100% of the distribution margin differential in a sub-account of Account 186. The deferral will be a credit (accruing a refund to customers) if the differential is positive, or a debit (accruing a recovery by the company) if the differential is negative.

(continue to Sheet 190-2)

Issued August 1, 2024
NWN OPUC Advice No. 24-08

Effective with service on
and after November 1, 2024

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations
Distribution Margin Normalization (Decoupling)

UM 1027

NWN OPUC Advice No. 24-08 / UG ____

August 1, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations

Distribution Margin Normalization (“Decoupling”)

NWN OPUC ADVICE NO. 24-08 / UG ____

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Calculation of Increments Allocated on the Equal Cent per Therm Basis	1
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Summary of Deferred Accounts Included in the PGA	5
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151852 Amortization of Oregon RS 3 Commercial Decoupling	7
151864 Deferral of Oregon Residential Decoupling	8
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NW Natural
 Rates & Regulatory Affairs
 2024-25 PGA - Oregon: August Filing
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS
 ALL VOLUMES IN THERMS

				Residential Decoupling			Commercial Decoupling - C3			Commercial Decoupling - C31		
				(1,080,373) Temporary Increment			(8,794,754) Temporary Increment			(184,788) Temporary Increment		
				N/A rev sensitive factor is built in			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in		
				(1,080,373) to residential			(8,794,754) to commercial 3			(184,788) to commercial 31		
Column F	Amount to Amortize:											
Schedule	Block	A		Multiplier K	Volumes L	Increment M	Multiplier Q	Volumes R	Increment S	Multiplier T	Volumes U	Increment V
2R		423,059,269		1.0	423,059,269	(\$0.00255)	0.0	0	\$0.00000	0.0	0	\$0.00000
3C Firm Sales		178,618,735		0.0	0	\$0.00000	1.0	178,618,735	(\$0.04924)	0.0	0	\$0.00000
3I Firm Sales		5,103,738		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
27 Dry Out		742,733		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
31C Firm Sales	Block 1	12,281,908		0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	12,281,908	(\$0.00828)
	Block 2	10,043,265		0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	10,043,265	(\$0.00828)
31C Firm Trans	Block 1	1,267,742		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	1,392,960		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
31I Firm Sales	Block 1	3,698,785		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	7,639,515		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
31I Firm Trans	Block 1	144,356		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	351,741		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Firm Sales	Block 1	34,618,514		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	9,360,621		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	1,566,490		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	544,281		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Firm Sales	Block 1	8,547,588		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	7,603,172		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	2,763,251		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	3,005,494		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	195,767		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Firm Trans	Block 1	2,721,537		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	2,020,003		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	707,839		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	869,038		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Firm Trans	Block 1	11,657,702		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	17,056,306		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	10,569,490		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	22,324,991		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	22,115,808		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	7,865,614		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Interr Sales	Block 1	4,649,733		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	6,816,872		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	3,782,502		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	5,561,835		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	3,284,822		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Interr Sales	Block 1	4,653,469		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	6,055,122		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	3,505,859		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	9,726,364		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	4,171,536		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32C Interr Trans	Block 1	822,778		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	1,679,150		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	978,518		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	3,232,735		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	472,307		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
32I Interr Trans	Block 1	6,144,023		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 2	10,403,074		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 3	6,958,044		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 4	15,417,391		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 5	35,960,832		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Block 6	99,266,501		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
33		0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
Special Contracts		54,127,531		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
TOTALS		1,098,129,249			423,059,269	\$ (0.00255)		178,618,735	\$ (0.04924)		22,325,173	\$ (0.00828)

Sources for line 2 above:

Inputs page	Line 39	Line 41	Line 43
Tariff Schedules			
Rate Adjustment Schedule	Sched 190	Sched 190	Sched 190

1	Oregon PGA		Normal	Minimum	11/1/2023	11/1/2023	Proposed	Proposed	Proposed		
2	Normalized		Therms						11/1/2024		
3	Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Schedule 190 Decoupling	Schedule 190 Decoupling	Schedule 190 Decoupling		
4	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change		
5	Schedule	Block	A	B	C	D	E	F=D+(C * E)	Q = D+(C * P)	R = (Q - F)/F	
6											
7	2R		423,059,269	N/A	55	\$8.00	\$1,295.19	\$79.24	\$1,286.98	\$78.78	-0.6%
8	3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1,087.53	\$287.97	\$1,083.74	\$287.02	-0.3%
9	3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1,058.30	\$1,343.17	\$1,058.30	\$1,343.17	0.0%
10	27 Dry Out		742,733	N/A	37	\$8.00	\$1,086.05	\$48.18	\$1,086.05	\$48.18	0.0%
11	31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.76663	\$2,468.93	0.9%
12		Block 2	10,043,265	all additional			\$0.73098		\$0.73841		
13	31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29503	\$1,639.68	0.0%
14		Block 2	1,392,960	all additional			\$0.26998		\$0.26998		
15	31I Firm Sales	Block 1	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74421	\$4,283.47	0.0%
16		Block 2	7,639,515	all additional			\$0.72013		\$0.72013		
17	31I Firm Trans	Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.25351	\$2,204.08	0.0%
18		Block 2	351,741	all additional			\$0.22946		\$0.22946		
19	32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67131	\$5,633.30	0.0%
20		Block 2	9,360,621	20,000			\$0.64449		\$0.64449		
21		Block 3	1,566,490	20,000			\$0.59997		\$0.59997		
22		Block 4	544,281	100,000			\$0.55528		\$0.55528		
23		Block 5	0	600,000			\$0.52318		\$0.52318		
24		Block 6	0	all additional			\$0.50796		\$0.50796		
25	32I Firm Sales	Block 1	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62727	\$13,593.87	0.0%
26		Block 2	7,603,172	20,000			\$0.60740		\$0.60740		
27		Block 3	2,763,251	20,000			\$0.57416		\$0.57416		
28		Block 4	3,005,494	100,000			\$0.54104		\$0.54104		
29		Block 5	195,767	600,000			\$0.51791		\$0.51791		
30		Block 6	0	all additional			\$0.50628		\$0.50628		
31	32C Firm Trans	Block 1	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.13325	\$3,337.38	0.0%
32		Block 2	2,020,003	20,000			\$0.11366		\$0.11366		
33		Block 3	707,839	20,000			\$0.08114		\$0.08114		
34		Block 4	869,038	100,000			\$0.04857		\$0.04857		
35		Block 5	0	600,000			\$0.02899		\$0.02899		
36		Block 6	0	all additional			\$0.01601		\$0.01601		
37	32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13029	\$7,266.47	0.0%
38		Block 2	17,056,306	20,000			\$0.11125		\$0.11125		
39		Block 3	10,569,490	20,000			\$0.07953		\$0.07953		
40		Block 4	22,324,991	100,000			\$0.04783		\$0.04783		
41		Block 5	22,115,808	600,000			\$0.02874		\$0.02874		
42		Block 6	7,865,614	all additional			\$0.01613		\$0.01613		
43	32C Interr Sales	Block 1	4,649,733	10,000	51,487	\$675.00	\$0.64462	\$32,098.38	\$0.64462	\$32,098.38	0.0%
44		Block 2	6,816,872	20,000			\$0.62250		\$0.62250		
45		Block 3	3,782,502	20,000			\$0.58557		\$0.58557		
46		Block 4	5,561,835	100,000			\$0.54861		\$0.54861		
47		Block 5	3,284,822	600,000			\$0.52644		\$0.52644		
48		Block 6	0	all additional			\$0.51023		\$0.51023		
49	32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62793	\$26,377.14	0.0%
50		Block 2	6,055,122	20,000			\$0.60846		\$0.60846		
51		Block 3	3,505,859	20,000			\$0.57596		\$0.57596		
52		Block 4	9,726,364	100,000			\$0.54347		\$0.54347		
53		Block 5	4,171,536	600,000			\$0.52396		\$0.52396		
54		Block 6	0	all additional			\$0.50968		\$0.50968		
55	32C Interr Trans	Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12471	\$11,732.30	0.0%
56		Block 2	1,679,150	20,000			\$0.10645		\$0.10645		
57		Block 3	978,518	20,000			\$0.07601		\$0.07601		
58		Block 4	3,232,735	100,000			\$0.04557		\$0.04557		
59		Block 5	472,307	600,000			\$0.02730		\$0.02730		
60		Block 6	0	all additional			\$0.01517		\$0.01517		
61	32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12543	\$11,821.46	0.0%
62		Block 2	10,403,074	20,000			\$0.10713		\$0.10713		
63		Block 3	6,958,044	20,000			\$0.07662		\$0.07662		
64		Block 4	15,417,391	100,000			\$0.04610		\$0.04610		
65		Block 5	35,960,832	600,000			\$0.02781		\$0.02781		
66		Block 6	99,266,501	all additional			\$0.01563		\$0.01563		
67	33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.00862	\$38,000.00	
68	Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00544	\$0.00	
69											
70	Totals		1,098,129,249								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.
 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 [3] Tariff Advice Notice 24-05: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 [4] Tariff Advice Notice 24-06: Non-Gas Cost Deferral Amortizations - SRRM
 [5] Tariff Advice Notice 24-07: Non-Gas Cost Deferral Amortizations - Industrial DSM
 [6] Tariff Advice Notice 24-08: Non-Gas Cost Deferral Amortizations - Decoupling
 [7] Tariff Advice Notice 24-09: Non-Gas Cost Deferral Amortizations - WARM
 [8] Tariff Advice Notice 24-10: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization
 [9] Tariff Advice Notice 24-11: Non-Gas Cost Amortization - Net Curtainment and Entitlement Revenues
 [10] Tariff Advice Notice 24-12: Non-Gas Cost Amortization - Regulatory Rate Adjustment
 [11] Tariff Advice Notice 24-13: Non-Gas Cost Amortization - Residential Rate Mitigation
 [12] Tariff Advice Notice 24-14: Non-Gas Cost Amortization - RNG Transport Allocation
 [13] Tariff Advice Notice 24-15: COVID
 [14] Tariff Advice Notice 24-16: Non-Gas Cost Amortization - TSA Security Directive
 [15] Tariff Advice Notice 24-19: PGA
 [16] Tariff Advice Notice 24-17: RNG Adj Mechanism
 [17] Tariff Advice Notice 23-21: Mist Recall

NW Natural
Rates and Regulatory Affairs
2024-2025 PGA Filing - OREGON
Basis for Revenue Related Costs

	Twelve Months <u>Ended 06/30/24</u>	
1		
2		
3	Total Billed Gas Sales Revenues	\$ 920,096,835
4	Total Oregon Revenues	\$ 925,565,009
5		
6	Regulatory Commission Fees [1]	n/a
7	City License and Franchise Fees	\$ 21,672,271
8	Net Uncollectible Expense [2]	\$ 845,048
9		
10	Total	<u><u>2.883%</u></u> Sum lines 8-9
11		
12		

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 0.450%, 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
2024-2025 PGA Filing - Oregon: August Filing
PGA Effects on Revenue
Schedule 190: Decoupling

	Not Including Revenue Sensitive Amount
1	
2	
3	
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Temporary Increments

Removal of Current Temporary Increments

Amortization of Decoupling (Residential & Commercial)

6,152,660

Addition of Proposed Temporary Increments

Amortization of Decoupling (Residential & Commercial)

(10,059,915)

TOTAL OF ALL COMPONENTS OF RATE CHANGES

(\$3,907,255)

2023 Oregon Earnings Test Normalized Total Revenues

\$975,829,919

Effect of this filing, as a percentage change (line 12 ÷ line 16)

-0.40%

**NW Natural
 Rates & Regulatory Affairs
 2024-2025 PGA Filing - June Filing
 Summary of Deferred Accounts Included in the PGA**

Account A	Balance 6/30/2024 B	Jul-Oct Estimated Activity C	Jul-Oct Interest D	Estimated Balance 10/31/2024 E	Interest Rate During Amortization F1	Estimated Interest During Amortization F2	Total Estimated Amount for (Refund) or Collection G	Amounts Excluded from PGA Filing H	Amounts Included in PGA Filing I
				E = sum B thru D	5.40%		G = E + F2		Excl. Rev Sens
Decoupling Deferrals and Amortizations									
151868 RESIDENTIAL DECOUPLING AMORTIZATION	537,533	(296,691)	7,269	248,111					
151864 RESIDENTIAL DECOUPLING DEFERRAL	(1,268,386)	0	(29,150)	(1,297,536)					
Total	(730,853)	(296,691)	(21,881)	(1,049,425)	5.40%	(30,948)	(1,080,373)		(1,080,373)
151852 COMMERCIAL 3 DECOUPLING AMORTIZATION	(1,508,157)	1,208,625	(17,005)	(316,538)					
151854 COMMERCIAL 3 DECOUPLING DEFERRAL	(8,041,472)	0	(184,810)	(8,226,282)					
Total	(9,549,629)	1,208,625	(201,815)	(8,542,820)	5.40%	(251,934)	(8,794,754)		(8,794,754)
151848 COMMERCIAL 31 DECOUPLING AMORTIZATION	(65,839)	54,456	(735)	(12,118)					
151846 COMMERCIAL 31 DECOUPLING DEFERRAL	(163,617)	0	(3,760)	(167,378)					
Total	(229,456)	54,456	(4,495)	(179,495)	5.40%	(5,293)	(184,788)		(184,788)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS3 Commercial Decoupling
 Account Number: 151854
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1 Debit (Credit)

2
 3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
64	Jul-23		389,970.36		(48,464.55)	6.836%	341,505.81	(8,361,007.57)
65	Aug-23		17,649.12		(47,579.60)	6.836%	(29,930.48)	(8,390,938.05)
66	Sep-23		(262,136.12)		(48,547.03)	6.836%	(310,683.15)	(8,701,621.20)
67	Oct-23		(572,182.87)		(51,200.00)	6.836%	(623,382.87)	(9,325,004.07)
68	Nov-23	1	(487,585.06)	8,902,515.58	(3,795.58)	6.836%	8,411,134.94	(913,869.13)
69	Dec-23		(1,804,007.43)		(10,344.42)	6.836%	(1,814,351.85)	(2,728,220.98)
70	Jan-24		(1,710,678.21)		(20,414.35)	6.836%	(1,731,092.56)	(4,459,313.54)
71	Feb-24		(1,815,932.42)		(30,575.60)	6.836%	(1,846,508.02)	(6,305,821.56)
72	Mar-24		(1,448,634.10)		(40,048.36)	6.836%	(1,488,682.46)	(7,794,504.02)
73	Apr-24		61,534.80		(44,227.42)	6.836%	17,307.38	(7,777,196.64)
74	May-24		(153,339.71)		(44,740.86)	6.836%	(198,080.57)	(7,975,277.21)
75	Jun-24		(20,703.05)		(45,491.47)	6.836%	(66,194.52)	(8,041,471.73)
76	Jul-24				(45,809.58)	6.836%	(45,809.58)	(8,087,281.31)
77	Aug-24				(46,070.55)	6.836%	(46,070.55)	(8,133,351.86)
78	Sep-24				(46,332.99)	6.836%	(46,332.99)	(8,179,684.85)
79	Oct-24				(46,596.94)	6.836%	(46,596.94)	(8,226,281.79)

80

81 **History truncated for ease of viewing**

82

83 **NOTES**

84 **1** -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon RS3 Commercial Decoupling
 Account Number: 151852
 Docket: Dockets UM 1027 and UG 476
 Amortization of deferral approved in Order 23-399

1 Debit (Credit)
 2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
55	Jul-23		222,078.41		(105.88)	1.82%	221,972.53	41,125.10
56	Aug-23		194,143.71		209.60	1.82%	194,353.31	235,478.41
57	Sep-23		204,742.65		512.41	1.82%	205,255.06	440,733.47
58	Oct-23		261,753.61		866.94	1.82%	262,620.55	703,354.02
59	Nov-23	Old rates	309,742.87		1,301.64	1.82%	311,044.51	1,014,398.53
60	Nov-23	New rates (1)	244,308.87	(8,902,515.58)	(37,536.04)	5.13%	(8,695,742.75)	(7,681,344.22)
61	Dec-23		1,085,207.42		(30,518.12)	5.13%	1,054,689.30	(6,626,654.92)
62	Jan-24		1,333,743.30		(25,478.07)	5.13%	1,308,265.23	(5,318,389.69)
63	Feb-24		1,172,637.77		(20,229.60)	5.13%	1,152,408.17	(4,165,981.52)
64	Mar-24		1,079,721.74		(15,501.67)	5.13%	1,064,220.07	(3,101,761.45)
65	Apr-24		702,179.60		(11,759.12)	5.13%	690,420.48	(2,411,340.97)
66	May-24		539,609.12		(9,155.07)	5.13%	530,454.05	(1,880,886.92)
67	Jun-24		379,958.28		(7,228.63)	5.13%	372,729.65	(1,508,157.27)
68	Jul-24	Forecasted	254,615.44		(5,903.13)	5.13%	248,712.31	(1,259,444.96)
69	Aug-24	Forecasted	235,151.11		(4,881.49)	5.13%	230,269.62	(1,029,175.34)
70	Sep-24	Forecasted	247,692.57		(3,870.28)	5.13%	243,822.29	(785,353.05)
71	Oct-24	Forecasted	471,165.49		(2,350.27)	5.13%	468,815.22	(316,537.83)

72
 73
 74 **History truncated for ease of viewing**

75
 76 **NOTES**

77 **1** - Transferred in authorized balance from account 151854.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 151864
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
207	Jul-23		997,679.31		13,031.47	6.836%	1,010,710.78	2,799,432.46
208	Aug-23		443,587.14		17,210.92	6.836%	460,798.06	3,260,230.52
209	Sep-23		(11,445.58)		18,539.85	6.836%	7,094.27	3,267,324.79
210	Oct-23		93,297.63		18,878.60	6.836%	112,176.23	3,379,501.02
211	Nov-23	1	1,118,603.71	(1,829,830.30)	12,014.11	6.836%	(699,212.48)	2,680,288.54
212	Dec-23		(1,331,206.30)		11,476.99	6.836%	(1,319,729.31)	1,360,559.23
213	Jan-24		(1,582,877.51)		3,242.09	6.836%	(1,579,635.42)	(219,076.19)
214	Feb-24		(1,454,838.10)		(5,391.87)	6.836%	(1,460,229.97)	(1,679,306.16)
215	Mar-24		(812,000.54)		(11,879.30)	6.836%	(823,879.84)	(2,503,186.00)
216	Apr-24		(2,243.47)		(14,266.21)	6.836%	(16,509.68)	(2,519,695.68)
217	May-24		(97,010.32)		(14,630.18)	6.836%	(111,640.50)	(2,631,336.18)
218	Jun-24		1,374,026.53		(11,076.16)	6.836%	1,362,950.37	(1,268,385.81)
219	Jul-24				(7,225.57)	6.836%	(7,225.57)	(1,275,611.38)
220	Aug-24				(7,266.73)	6.836%	(7,266.73)	(1,282,878.11)
221	Sep-24				(7,308.13)	6.836%	(7,308.13)	(1,290,186.24)
222	Oct-24				(7,349.76)	6.836%	(7,349.76)	(1,297,536.00)

225 **History truncated for ease of viewing**

227 **NOTES**

228 **1** -Transferred June balance plus July-October interest on June balance to account 151868 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 151868
 Docket: Dockets UM 1027 and UG 476
 Amortization of deferral approved in Order 23-399

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
223	Jul-23		210,693.09		(998.16)	1.82%	209,694.93	(553,782.33)
224	Aug-23		171,501.15		(709.85)	1.82%	170,791.30	(382,991.03)
225	Sep-23		186,495.66		(439.44)	1.82%	186,056.22	(196,934.81)
226	Oct-23		292,640.78		(76.77)	1.82%	292,564.01	95,629.20
227	Nov-23	Old rates	408,479.35		454.80	1.82%	408,934.15	504,563.35
228	Nov-23	New rates (1)	(81,675.70)	1,829,830.30	7,647.94	5.13%	1,755,802.54	2,260,365.89
229	Dec-23		(317,027.96)		8,985.42	5.13%	(308,042.54)	1,952,323.35
230	Jan-24		(393,293.99)		7,505.52	5.13%	(385,788.47)	1,566,534.88
231	Feb-24		(325,597.26)		6,000.97	5.13%	(319,596.29)	1,246,938.59
232	Mar-24		(294,107.20)		4,702.01	5.13%	(289,405.19)	957,533.40
233	Apr-24		(193,288.17)		3,680.30	5.13%	(189,607.87)	767,925.53
234	May-24		(145,303.57)		2,972.30	5.13%	(142,331.27)	625,594.26
235	Jun-24		(90,541.85)		2,480.88	5.13%	(88,060.97)	537,533.29
236	Jul-24	Forecasted	(54,472.62)		2,181.52	5.13%	(52,291.10)	485,242.19
237	Aug-24	Forecasted	(47,635.01)		1,972.59	5.13%	(45,662.42)	439,579.77
238	Sep-24	Forecasted	(54,995.17)		1,761.65	5.13%	(53,233.52)	386,346.25
239	Oct-24	Forecasted	(139,588.46)		1,353.26	5.13%	(138,235.20)	248,111.05

241 **History truncated for ease of viewing**

243 **NOTES**

244 **1** - Transfer in authorized balance from account 151864.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon RS31 Commercial Decoupling
 Account Number: 151846
 Docket: Authorized in UM 1027
 Last deferral reauthorization was approved in Order 22-503

1 Debit (Credit)

2	3	4	5	6	7	8	9	10
Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance	
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)	
7	Beginning Balance							
64	Jul-23	51,573.59		(2,031.60)	6.836%	49,541.99	(332,873.73)	
65	Aug-23	25,140.35		(1,824.66)	6.836%	23,315.69	(309,558.04)	
66	Sep-23	6,008.39		(1,746.34)	6.836%	4,262.05	(305,295.99)	
67	Oct-23	(47,149.39)		(1,873.47)	6.836%	(49,022.86)	(354,318.85)	
68	Nov-23	(47,474.27)	391,204	74.90	6.836%	343,805.08	(10,513.77)	
69	Dec-23	(78,328.99)		(283.00)	6.836%	(78,611.99)	(89,125.76)	
70	Jan-24	(44,882.37)		(635.56)	6.836%	(45,517.93)	(134,643.69)	
71	Feb-24	(107,076.44)		(1,072.01)	6.836%	(108,148.45)	(242,792.14)	
72	Mar-24	(26,546.61)		(1,458.72)	6.836%	(28,005.33)	(270,797.47)	
73	Apr-24	32,375.85		(1,450.43)	6.836%	30,925.42	(239,872.05)	
74	May-24	29,622.77		(1,282.10)	6.836%	28,340.67	(211,531.38)	
75	Jun-24	48,979.55		(1,065.51)	6.836%	47,914.04	(163,617.34)	
76	Jul-24			(932.07)	6.836%	(932.07)	(164,549.41)	
77	Aug-24			(937.38)	6.836%	(937.38)	(165,486.79)	
78	Sep-24			(942.72)	6.836%	(942.72)	(166,429.51)	
79	Oct-24			(948.09)	6.836%	(948.09)	(167,377.60)	

81 History truncated for ease of viewing

82
 83 **NOTES**

84 **1** -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon RS31 Commercial Decoupling
 Account Number: 151848
 Docket: Dockets UM 1027 and UG 476
 Amortization of deferral approved in Order 23-399

1 Debit (Credit)

2
 3

4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							0.00
55	Jul-23		16,687.70		(52.73)	1.82%	16,634.97	(26,474.78)
56	Aug-23		13,461.61		(29.95)	1.82%	13,431.66	(13,043.12)
57	Sep-23		14,644.45		(8.68)	1.82%	14,635.77	1,592.65
58	Oct-23		21,718.14		18.89	1.82%	21,737.03	23,329.68
59	Nov-23 Old rates		26,928.74		55.80	1.82%	26,984.54	50,314.22
60	Nov-23 New rates (1)		11,411.40	(391,204)	(1,648.01)	5.13%	(381,441.06)	(331,126.84)
61	Dec-23		46,484.74		(1,316.21)	5.13%	45,168.53	(285,958.31)
62	Jan-24		54,480.50		(1,106.02)	5.13%	53,374.48	(232,583.83)
63	Feb-24		49,194.24		(889.14)	5.13%	48,305.10	(184,278.73)
64	Mar-24		45,419.03		(690.71)	5.13%	44,728.32	(139,550.41)
65	Apr-24		32,863.42		(526.33)	5.13%	32,337.09	(107,213.32)
66	May-24		25,566.15		(403.69)	5.13%	25,162.46	(82,050.86)
67	Jun-24		16,527.28		(315.44)	5.13%	16,211.84	(65,839.02)
68	Jul-24 <i>Forecasted</i>		<i>11,415.85</i>		<i>(257.06)</i>	5.13%	11,158.79	(54,680.23)
69	Aug-24 <i>Forecasted</i>		<i>10,224.79</i>		<i>(211.90)</i>	5.13%	10,012.89	(44,667.34)
70	Sep-24 <i>Forecasted</i>		<i>10,893.13</i>		<i>(167.67)</i>	5.13%	10,725.46	(33,941.88)
71	Oct-24 <i>Forecasted</i>		<i>21,922.28</i>		<i>(98.24)</i>	5.13%	21,824.04	(12,117.84)

72

73 **History truncated for ease of viewing**

74

75 **NOTES**

76 **1** - Transferred in authorized balance from account 151846.