



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

August 1, 2024

NWN OPUC Advice No. 24-10 / UG \_\_\_\_

**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 INCLUSION IN RATES OF CERTAIN NON-GAS COST ACCOUNTS  
RELATING TO: Commission Order No. 20-364 Corporate Activity Tax (CAT)**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,<sup>1</sup> stated to become effective with service on and after November 1, 2024, as follows:

Seventh Revision of Sheet 177-2	Schedule 177	Adjustment for Oregon Corporate Activity Tax (continued)
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**Purpose**

The purpose of this filing is to request an inclusion of costs related the Corporate Activity Tax (CAT) based on changes in pass-through gross revenues for items effective November 1, 2024.

**Background**

As part of the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural's annual PGA filings will include a component to recover the CAT to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA and simultaneous filings.

**Proposed Changes**

The net effect of the removal of the current temporary adjustments applied to rates effective November 1, 2023, and the application of the new temporary adjustments is to decrease the Company's annual revenues by \$170,931.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms will see a decrease of \$0.02. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,255 therms is \$0.23, the average industrial Rate Schedule 31 firm sales customer using 5,430 therms will see a monthly decrease of about \$0.76, and the average industrial Rate Schedule 32 firm sales customer using about 20,942 therms will see a monthly decrease of about \$2.82.

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

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 640,507 residential customers, 62,203 commercial customers, and 836 industrial customers.

**Conclusion**

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

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

Please address correspondence on this matter to Lora Bourdo at [lora.bourdo@nwnatural.com](mailto: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](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Manager

Attachment: Exhibit A – Supporting Materials

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Seventh Revision of Sheet 177-2  
 Cancels Sixth Revision of Sheet 177-2

**SCHEDULE 177  
 ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX  
 (continued)**

**APPLICATION TO RATE SCHEDULES (continued):**

Effective: November 1, 2024

(C)

The adjustments applicable to each Rate Schedule is shown in the table below:

Schedule	Block	CAT	Schedule	Block	CAT
2		\$0.00053	32 ITF	Block 1	\$0.00006
3 CSF		\$0.00042		Block 2	\$0.00005
3 ISF		\$0.00039		Block 3	\$0.00004
27		\$0.00048		Block 4	\$0.00002
31 CSF	Block 1	\$0.00032		Block 5	\$0.00001
	Block 2	\$0.00031		Block 6	\$0.00001
31 CTF	Block 1	\$0.00017	32 CSI	Block 1	\$0.00024
	Block 2	\$0.00015		Block 2	\$0.00023
31 ISF	Block 1	\$0.00030		Block 3	\$0.00022
	Block 2	\$0.00029		Block 4	\$0.00021
31 ITF	Block 1	\$0.00013		Block 5	\$0.00020
	Block 2	\$0.00011		Block 6	\$0.00019
32 CSF	Block 1	\$0.00028	32 ISI	Block 1	\$0.00024
	Block 2	\$0.00027		Block 2	\$0.00023
	Block 3	\$0.00025		Block 3	\$0.00022
	Block 4	\$0.00023		Block 4	\$0.00020
	Block 5	\$0.00022		Block 5	\$0.00020
	Block 6	\$0.00021		Block 6	\$0.00019
32 ISF	Block 1	\$0.00024	32 CTI	Block 1	\$0.00005
	Block 2	\$0.00024		Block 2	\$0.00004
	Block 3	\$0.00022		Block 3	\$0.00003
	Block 4	\$0.00021		Block 4	\$0.00002
	Block 5	\$0.00020		Block 5	\$0.00001
	Block 6	\$0.00020		Block 6	\$0.00001
32 CTF	Block 1	\$0.00007	32 ITI	Block 1	\$0.00005
	Block 2	\$0.00006		Block 2	\$0.00004
	Block 3	\$0.00004		Block 3	\$0.00003
	Block 4	\$0.00003		Block 4	\$0.00002
	Block 5	\$0.00002		Block 5	\$0.00001
	Block 6	\$0.00001		Block 6	\$0.00001
			33 (all)		\$0.00000

(R)(R)

(R)(R)

Issued August 1, 2024  
 NWN OPUC Advice No. 24-10

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 Inclusion of  
Corporate Activity Tax (CAT)

NWN OPUC Advice No. 24-10 / UG \_\_\_\_

August 1, 2024

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Inclusion of Corporate Activity Tax (CAT)

NWN OPUC ADVICE NO. 24-10 / UG \_\_\_\_

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Percentage of Revenue	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Oregon Revenue Requirement – With and Without Oregon CAT	5
CAT Incremental Supporting Schedule	6

NW Natural  
 Rates & Regulatory Affairs  
 2024-25 PGA - Oregon: August Filing  
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF REVENUE  
 ALL VOLUMES IN THERMS

		Billing				Proposed Amount:		Corporate Activity Tax (CAT), Incremental		
Oregon PGA		Rate from	Volumetric		Customer	Total	Revenue Sensitive Multi	346,882	Temporary Increment	
Volumes page,		Rates page,	Revenues	Charge	Customers	Revenues	Amount to Amortize:	n/a	rev sensitive factor is built in	
Column F		Column A						346,882	to all classes and schedules	
Schedule	Block	A	B	C	D	E	F	Multiplier	Allocation to RS	Increment
2R		423,059,269	\$1.29519	\$547,942,134	\$8.00	640,507	\$609,430,806	1.0	\$223,561	\$0.00053
3C Firm Sales		178,618,735	\$1.08753	\$194,253,233	\$15.00	59,212	\$204,911,393	1.0	\$75,169	\$0.00042
3I Firm Sales		5,103,738	\$1.05830	\$5,401,286	\$15.00	339	\$5,462,306	1.0	\$2,004	\$0.00039
27 Dry Out		742,733	\$1.08605	\$806,645	\$8.00	1,685	\$968,405	1.0	\$355	\$0.00048
31C Firm Sales	Block 1	12,281,908	\$0.75920	\$9,324,425	\$325.00	658	\$19,232,050	1.0	\$7,055	\$0.00032
	Block 2	10,043,265	\$0.73098	7,341,426				1.0		\$0.00031
31C Firm Trans	Block 1	1,267,742	\$0.29503	\$374,022	\$575.00	59	\$1,157,193	1.0	\$424	\$0.00017
	Block 2	1,392,960	\$0.26998	376,071				1.0		\$0.00015
31I Firm Sales	Block 1	3,698,785	\$0.74421	\$2,752,673	\$325.00	174	\$8,932,717	1.0	\$3,277	\$0.00030
	Block 2	7,639,515	\$0.72013	5,501,444				1.0		\$0.00029
31I Firm Trans	Block 1	144,356	\$0.25351	\$36,596	\$575.00	6	\$158,706	1.0	\$58	\$0.00013
	Block 2	351,741	\$0.22946	80,710				1.0		\$0.00011
32C Firm Sales	Block 1	34,618,514	\$0.67131	\$23,239,755	\$675.00	520	\$34,830,334	1.0	\$12,777	\$0.00028
	Block 2	9,360,621	\$0.64449	6,032,826				1.0		\$0.00027
	Block 3	1,566,490	\$0.59937	939,847				1.0		\$0.00025
	Block 4	544,281	\$0.55528	302,228				1.0		\$0.00023
	Block 5	-	\$0.52318	0				1.0		\$0.00022
	Block 6	-	\$0.50796	0				1.0		\$0.00021
32I Firm Sales	Block 1	8,547,588	\$0.62727	\$5,361,646	\$675.00	88	\$14,032,884	1.0	\$5,148	\$0.00024
	Block 2	7,603,172	\$0.60740	4,618,167				1.0		\$0.00024
	Block 3	2,763,251	\$0.57416	1,586,548				1.0		\$0.00022
	Block 4	3,005,494	\$0.54104	1,626,093				1.0		\$0.00021
	Block 5	195,767	\$0.51791	101,390				1.0		\$0.00020
	Block 6	-	\$0.50628	0				1.0		\$0.00020
32C Firm Trans	Block 1	2,721,537	\$0.13325	\$362,645	\$925.00	27	\$1,007,285	1.0	\$370	\$0.00007
	Block 2	2,020,093	\$0.11366	219,594				1.0		\$0.00006
	Block 3	707,839	\$0.08114	57,434				1.0		\$0.00004
	Block 4	869,038	\$0.04857	42,209				1.0		\$0.00003
	Block 5	-	\$0.02899	0				1.0		\$0.00002
	Block 6	-	\$0.01601	0				1.0		\$0.00001
32I Firm Trans	Block 1	11,657,702	\$0.13029	\$1,518,882	\$925.00	101	\$7,346,388	1.0	\$2,695	\$0.00006
	Block 2	17,056,306	\$0.11125	1,897,514				1.0		\$0.00005
	Block 3	10,569,490	\$0.07953	840,592				1.0		\$0.00004
	Block 4	22,324,991	\$0.04783	1,067,804				1.0		\$0.00002
	Block 5	22,115,808	\$0.02874	635,608				1.0		\$0.00001
	Block 6	7,865,614	\$0.01613	126,872				1.0		\$0.00001
32C Interr Sales	Block 1	4,649,733	\$0.64462	\$2,997,311	\$675.00	39	\$14,552,173	1.0	\$5,338	\$0.00024
	Block 2	6,816,872	\$0.62250	4,243,503				1.0		\$0.00023
	Block 3	3,782,502	\$0.58557	2,214,920				1.0		\$0.00022
	Block 4	5,561,835	\$0.54861	3,051,278				1.0		\$0.00021
	Block 5	3,284,822	\$0.52644	1,729,262				1.0		\$0.00020
	Block 6	-	\$0.51023	0				1.0		\$0.00019
32I Interr Sales	Block 1	4,653,469	\$0.62793	\$2,922,053	\$675.00	55	\$16,542,792	1.0	\$6,068	\$0.00024
	Block 2	6,055,122	\$0.60846	3,684,300				1.0		\$0.00023
	Block 3	3,505,859	\$0.57596	2,019,234				1.0		\$0.00022
	Block 4	9,726,364	\$0.54347	5,285,987				1.0		\$0.00020
	Block 5	4,171,536	\$0.52396	2,185,718				1.0		\$0.00020
	Block 6	-	\$0.50968	0				1.0		\$0.00019
32C Interr Trans	Block 1	822,778	\$0.12471	\$102,609	\$925.00	3	\$549,241	1.0	\$201	\$0.00005
	Block 2	1,679,150	\$0.10645	178,746				1.0		\$0.00004
	Block 3	978,518	\$0.07601	74,377				1.0		\$0.00003
	Block 4	3,232,735	\$0.04557	147,316				1.0		\$0.00002
	Block 5	472,307	\$0.02730	12,894				1.0		\$0.00001
	Block 6	-	\$0.01517	0				1.0		\$0.00001
32I Interr Trans	Block 1	6,144,023	\$0.12543	\$770,645	\$925.00	73	\$6,490,899	1.0	\$2,381	\$0.00005
	Block 2	10,403,074	\$0.10713	1,114,481				1.0		\$0.00004
	Block 3	6,958,044	\$0.07662	533,125				1.0		\$0.00003
	Block 4	15,417,391	\$0.04610	710,742				1.0		\$0.00002
	Block 5	35,960,832	\$0.02781	1,000,071				1.0		\$0.00001
	Block 6	99,266,501	\$0.01563	1,551,535				1.0		\$0.00001
33		-	\$0.00000	0	\$38,000.00	0	\$0	0.0	0	\$0.00000
Special Contracts		54,127,531	\$0.00544	\$294,454	\$0.00	7	\$0	1.0	\$0	\$0.00000
TOTALS		1,098,129,249					\$ 945,605,572	\$	346,881	

71 Sources for line 2 above: \_\_\_\_\_

72 Inputs page: \_\_\_\_\_

73 Tariff Schedules: \_\_\_\_\_

74 Rate Adjustment Schedule: \_\_\_\_\_

75 Note: Rate increment calculation is made by dividing the allocation to the rate schedule by the PGA volumes.

		Oregon PGA		Normal	Minimum	11/1/2023	11/1/2023	Proposed	Proposed	Proposed
		Normalized		Therms				11/1/2024	11/1/2024	11/1/2024
		Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Schedule 177	Schedule 177	Schedule 177
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
Schedule	Block	A	B	C	D	E	F=D*(C * E)	Y	Z = D*(C * Y)	AA = (Z - F)/F
							F		Z	AA
7	2R	423,059,269	N/A	55	\$8.00	\$1.29519	\$79.24	\$1.29494	\$79.22	0.0%
8	3C Firm Sales	178,618,735	N/A	251	\$15.00	\$1.08753	\$287.97	\$1.08733	\$287.92	0.0%
9	3I Firm Sales	5,103,738	N/A	1,255	\$15.00	\$1.05830	\$1,343.17	\$1.05812	\$1,342.94	0.0%
10	27 Dry Out	742,733	N/A	37	\$8.00	\$1.08605	\$48.18	\$1.08586	\$48.18	0.0%
11	31C Firm Sales	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75904	\$2,447.48	0.0%
12		10,043,265	all additional			\$0.73098		\$0.73083		
13	31C Firm Trans	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29498	\$1,639.50	0.0%
14		1,392,960	all additional			\$0.26998		\$0.26993		
15	31I Firm Sales	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74407	\$4,282.71	0.0%
16		7,639,515	all additional			\$0.72013		\$0.71999		
17	31I Firm Trans	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.25347	\$2,203.75	0.0%
18		351,741	all additional			\$0.22946		\$0.22941		
19	32C Firm Sales	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67116	\$5,632.19	0.0%
20		9,360,621	20,000			\$0.64449		\$0.64435		
21		1,566,490	20,000			\$0.59997		\$0.59983		
22		544,281	100,000			\$0.55528		\$0.55514		
23		0	600,000			\$0.52318		\$0.52305		
24		0	all additional			\$0.50796		\$0.50783		
25	32I Firm Sales	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62713	\$13,591.05	0.0%
26		7,603,172	20,000			\$0.60740		\$0.60727		
27		2,763,251	20,000			\$0.57416		\$0.57403		
28		3,005,494	100,000			\$0.54104		\$0.54091		
29		195,767	600,000			\$0.51791		\$0.51779		
30		0	all additional			\$0.50628		\$0.50616		
31	32C Firm Trans	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.13322	\$3,336.89	0.0%
32		2,020,003	20,000			\$0.11366		\$0.11364		
33		707,839	20,000			\$0.08114		\$0.08112		
34		869,038	100,000			\$0.04857		\$0.04856		
35		0	600,000			\$0.02899		\$0.02899		
36		0	all additional			\$0.01601		\$0.01601		
37	32I Firm Trans	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13027	\$7,265.41	0.0%
38		17,056,306	20,000			\$0.11125		\$0.11123		
39		10,569,490	20,000			\$0.07953		\$0.07952		
40		22,324,991	100,000			\$0.04783		\$0.04782		
41		22,115,808	600,000			\$0.02874		\$0.02873		
42		7,865,614	all additional			\$0.01613		\$0.01613		
43	32C Interr Sales	4,649,733	10,000	51,487	\$675.00	\$0.64462	\$32,098.38	\$0.64449	\$32,091.90	0.0%
44		6,816,872	20,000			\$0.62250		\$0.62237		
45		3,782,502	20,000			\$0.58557		\$0.58545		
46		5,561,835	100,000			\$0.54861		\$0.54849		
47		3,284,822	600,000			\$0.52644		\$0.52632		
48		0	all additional			\$0.51023		\$0.51011		
49	32I Interr Sales	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62780	\$26,371.73	0.0%
50		6,055,122	20,000			\$0.60846		\$0.60833		
51		3,505,859	20,000			\$0.57596		\$0.57584		
52		9,726,364	100,000			\$0.54347		\$0.54334		
53		4,171,536	600,000			\$0.52396		\$0.52384		
54		0	all additional			\$0.50968		\$0.50956		
55	32C Interr Trans	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12469	\$11,730.00	0.0%
56		1,679,150	20,000			\$0.10645		\$0.10643		
57		978,518	20,000			\$0.07601		\$0.07600		
58		3,232,735	100,000			\$0.04557		\$0.04556		
59		472,307	600,000			\$0.02730		\$0.02729		
60		0	all additional			\$0.01517		\$0.01517		
61	32I Interr Trans	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12541	\$11,819.17	0.0%
62		10,403,074	20,000			\$0.10713		\$0.10711		
63		6,958,044	20,000			\$0.07662		\$0.07661		
64		15,417,391	100,000			\$0.04610		\$0.04609		
65		35,960,832	600,000			\$0.02781		\$0.02780		
66		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	<b>Totals</b>	<b>1,098,129,249</b>								

[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 Curtailment 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 <span style="float: right;">0.450% Statutory rate</span>
7	City License and Franchise Fees	\$ 21,672,271 <span style="float: right;">2.342% Line 7 ÷ Line 4</span>
8	Net Uncollectible Expense [2]	\$ 845,048 <span style="float: right;">0.091% Line 8 ÷ Line 4</span>
9		
10	Total	<u><u>2.883%</u></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 0.450%, 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 177: Corporate Activity Tax (CAT)**

	<b>Including Revenue Sensitive Amount</b>
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<b><u>Temporary Increments</u></b>	
<u>Current Temporary Increments</u>	
Corporate Activity Tax (CAT)	<u>(517,813)</u>
<u>Addition of Proposed Incremental Temporary Increments</u>	
Corporate Activity Tax (CAT)	<u>346,882</u>
<b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>(\$170,931)</u></u></b>
2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.02%

**NW Natural**  
**Rates & Regulatory Affairs**  
**2024-2025 PGA Filing - Oregon: August Filing**  
**(\$000)**

**Oregon Revenue Requirement - With and Without Oregon CAT**

Line No.	(1)			Total CAT Incremental	
	Without CAT	Change	With CAT		
1	Revenue Requirement/PGA A	117,092	347	117,439	<b>\$ 346,882.00</b>
2	Misc. Revenues/Amortization B	(29,354)		(29,354)	
3	<b>Total Operating Revenues C</b>	87,738		88,085	
4	Gas Purchased (PGA) D	72,533		72,533	
5	Other O&M and Bad Debt/SRRM E	12,755		12,755	
6	<b>Total Operating Expenses</b>	85,288		85,288	
7	Federal Income Tax F	-		-	
8	State Income/Excise Tax G	-		-	
9	Property Tax H	-		-	
10	Federal Payroll Tax I	-		-	
11	Other Payroll Tax J	-		-	
12	Franchise Tax K = 2.291% x C <b>2.342%</b>	2,055	-	2,055	
13	OPUC Annual Fee L = 0.43% x C <b>0.450%</b>	395	-	395	
14	DOE Fee M	-		-	
15	<b>Oregon CAT N</b>	-	<b>347</b>	347	
16	Other Tax O	-		-	
17	Depreciation and Amortization P	-		-	
18	<b>Total Operating Deductions</b>	2,450		2,797	
19	<b>Net Revenue (before interest and other)</b>	0	(0)	0	
	<i>Check Figure (Revenue solves for this)</i>	-	-	-	

**Oregon Corporate Activity Tax - Regulatory Calculation:**

20	Total Gross Revenue			88,085	
21	Less Excludable Revenue Collected For:				
22	Federal Income Taxes	1.24 x F	1.240	-	
23	Property Taxes	1.0 x H	1.000	-	
24	Federal Payroll Taxes	1.0 x I	1.000	-	
25	Local Franchise Tax	1.025 x K	1.025	2,105	(3)
26	OPUC Utility Fee	1.004 x L	1.004	396	
27	<b>Total Excludable Revenue</b>			2,501	(2)
					2.8%
28	Less 35% of Cost of Goods Sold	35% x D x Rev%	35.00%	24,666	
29	Taxable Commercial Activity for CAT			60,918	
30	Less \$1 million Exclusion			-	
31	<b>Net Taxable Commercial Activity</b>			60,918	
32	CAT Rate			0.57%	
33	<b>CAT Tax Liability</b>			347	

(1) From UG 388 - Revenue Requirement for Stipulated Settlement

(2) Excludable commercial activity of \$61.7 million per Section 50, subsection (KK) of Oregon 2019 House Bill 2164:

"Moneys collected or recovered, by entities listed in ORS 756.310, cable operators as defined in 47 U.S.C. 522(5), telecommunications carriers as defined in 47 U.S.C. 153(51) and providers of information services as defined in 47 U.S.C. 153(24), for fees payable under ORS 756.310, right-of-way fees, franchise fees, privilege taxes, federal taxes and local taxes"

(3) Only includes local franchise taxes in base rates (not supplemental itemized amounts not in base rates)  
 Separate itemized local franchise taxes are expected to be included in 'Total Gross Revenue' and 'Excludable Revenue' resulting in no change to CAT Tax Liability

**CAT Incremental Supporting Schedule**

		<b>Current</b>		<b>Proposed</b>		<b>Change</b>	<b>Category</b>
Schedule 172: Intervenor Funding	Temps	\$ (486,622)	\$	525,525	\$	38,903	Rev
Schedule 181: Oregon Regulatory Fee	Temps	\$ (386,351)	\$	255,179	\$	(131,172)	Rev
Schedule 183: SRRM	Temps	\$ (9,699,112)	\$	12,755,005	\$	3,055,893	O&M
Schedule 188: Industrial DSM	Temps	\$ (6,621,209)	\$	8,162,181	\$	1,540,972	Rev
Schedule 190: Decoupling	Temps	\$ 6,152,660	\$	(10,059,915)	\$	(3,907,255)	Rev
Schedule 195: WARM	Temps	\$ 2,796,963	\$	2,835,014	\$	5,631,977	Rev
Schedule 177: Corporate Activity Tax (CAT)	Temps	\$ (517,813)	\$	346,882	\$	(170,931)	Rev
Schedule 168: Curtailment & Entitlement Revenues	Temps	\$ 853,066	\$	(1,891,759)	\$	(1,038,693)	Rev
Schedule 178: Residual Balances	Temps	\$ (27,325)	\$	(814,705)	\$	(842,030)	Rev
Schedule 171: RNG Transport Allocation	Temps	\$ 326,916	\$	415,598	\$	742,514	Rev
Schedule 166: Residential Rate Mitigation	Temps	\$ (6,069,525)	\$	737,092	\$	(5,332,433)	Rev
Schedule 173: COVID	Temps	\$ (14,503,684)	\$	1,314,604	\$	(13,189,080)	Rev
Schedule 189: TSA Security Directive 2 Cost of Service	Temps	\$ (912,778)	\$	2,266,041	\$	1,353,263	Rev
Schedule 180: TSA Security Directive 2 O&M	Temps	\$ (1,680,746)	\$	-	\$	(1,680,746)	Rev
Schedule 187: Mist Recall	Perm	\$ -	\$	432,487	\$	432,487	Rev
Schedule 198: RNG (Exclud. Lexington and Dakota City CoS)	Perm	\$ (699,063)	\$	570,767	\$	(128,296)	Rev
		<b>\$ (31,474,623)</b>	<b>\$</b>	<b>17,849,996</b>	<b>\$</b>	<b>(13,624,627)</b>	
Gas Costs:							
Schedule 164: PGA Gas Costs and Gas Cost Deferrals	Temps	N/A	\$	(26,708,778)	\$	(26,708,778)	Gas Costs
UG 435 vs 24-25 PGA	Gas Costs	\$ 225,788,012	\$	348,379,255	\$	122,591,243	Gas Costs
UG 435 vs 24-25 PGA	Demand Costs	\$ 69,987,323	\$	73,346,814	\$	3,359,491	Gas Costs
		<b>\$ 295,775,335</b>	<b>\$</b>	<b>395,017,291</b>	<b>\$</b>	<b>99,241,956</b>	
<b>TOTAL Revenue Proposed for 2024-25 PGA</b>		<b>\$ 117,091,952</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>117,091,952</b>	
<b>TOTAL Misc Rev/Amort &amp; Franchise Tax &amp; Reg Fees Proposed for 2024-25 PGA</b>		<b>\$ 31,803,769</b>	<b>\$</b>	<b>(2,449,650)</b>	<b>\$</b>	<b>29,354,119</b>	
<b>TOTAL O&amp;M Proposed for 2024-25 PGA</b>		<b>\$ 12,755,005</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>12,755,005</b>	
<b>TOTAL Gas Costs for 2024-25 PGA</b>		<b>\$ 72,533,178</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>72,533,178</b>	