

August 1, 2024

NWN OPUC Advice No. 24-14
(UM 2252 and UM 2309)**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 OF COSTS ASSOCIATED WITH TRANSPORTATION
CUSTOMER RENEWABLE NATURAL GAS OFFTAKE 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, 2024, as follows:

Fourth Revision of Sheet 171-1	Schedule 171	Transportation Customer Renewable Natural Gas Offtake Costs
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Purpose

The purpose of this filing is to request amortization of amounts previously deferred and collected for renewable natural gas (RNG) purchases under docket UM 2252 that were allocated to transport and special contract customers prior to the invalidation of the Climate Protection Program (CPP). The Company has revised rates in this Schedule 171 annually; the last filing was effective November 1, 2023.

Background:

On December 16, 2021, the Oregon Environmental Quality Commission (EQC) adopted rules to implement Oregon's CPP, intended to reduce greenhouse gas emissions. The CPP set a declining limit, or cap, on greenhouse gas emissions from fossil fuels used throughout the state of Oregon, including diesel, gasoline, natural gas and propane, used in transportation, residential, commercial and industrial settings (the program was not inclusive of fossil fuel used in electric generation).² As a natural gas local distribution company, NW Natural was a "covered fuel supplier"³ under the CPP and was the point of regulation for the emissions associated with gas used by its sales, transport, and special contracts customers. Since purchasing RNG helped satisfy the CPP compliance obligation that NW Natural had for all these customer classes, it was appropriate to recover such costs from not only its sales customers through Schedule 164, but also from its transport and special contract customers under this Schedule 171, as was approved by the Commission in Order No. 23-416 in docket UG 482.

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.

² OAR 340-271-0110

³ OAR 340-271-0020(15)

On December 20, 2023, the Oregon Court of Appeals determined that the CPP rules adopted by the EQC are invalid. On December 27, 2023, the Alliance of Western Energy Consumers (AWEC) filed an application for deferred accounting for costs and expenses associated with NW Natural's RNG resources used for compliance with CPP that were being incurred by transportation and special contract customers.⁴ AWEC proposed deferred accounting to create a regulatory liability and asset that could be refunded to transport and special contract customers and collected from sales customers, respectively, in a future rate filing. The Commission approved AWEC's application on April 2, 2024 in docket UM 2309.

Amounts previously deferred and collected for RNG purchases under docket UM 2252 that were allocated to transport and special contract customers **after** the invalidation of the Climate Protection Program will be reallocated to sales customers through tariff Schedule 198 and Schedule 162 – please see concurrently filed advice filings NWN OPUC Advice No. 24-17 and 24-19, respectively.

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon (Commission) in a proceeding to change rates. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

Proposed Changes

The effect of this new tariff adjustment schedule is to increase the Company's annual revenues by \$742,514, or about 0.08%.

The monthly bill of the average commercial firm transportation customers served under Rate Schedule 31 using 3,758 therms will see an increase of \$10.30. The monthly increase for the average industrial firm transportation Rate Schedule 31 customer using 6,890 therms is \$18.88, the average commercial firm transportation Rate Schedule 32 customer using 19,501 therms will see an increase of about \$53.44, the average industrial firm transportation Rate Schedule 32 customers using 75,569 therms will see a \$207.05 increase, the average commercial interruptible transportation Rate Schedule 32 customer using 199,597 therms will see an increase of \$546.89, and the average industrial interruptible transportation Rate Schedule 32 customers using 198,801 therms will see an increase of \$544.71.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 276 transportation 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:

⁴ *In the Matter of Alliance of Western Energy Consumers, Application for an Accounting Order Requiring Northwest Natural Gas Company to Defer Expenses and Costs associated with the Climate Protection Plan Costs for Transportation and Special Contract Customers, Docket No. UM 2309 (Dec. 27, 2023).*

eFiling
Rates & Regulatory Affairs
NW Natural
250 SW Taylor Street
Portland, Oregon 97204
Fax: (503) 220-2579
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Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Inclusions Associated With
Transportation Customer Renewable Natural Gas Offtake Costs
UM 2252 and UM 2309

NWN OPUC Advice No. 24-14

August 1, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Associated With Transportation Customer Renewable Natural Gas Offtake Costs

NWN OPUC ADVICE NO. 24-14

Description	Page
Calculation of Increments Allocated on the Equal Cent per Therm Basis	1
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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

			AWEC Deferral - Schedule 171 From Transp			AWEC Deferral - Schedule 171 From SC				
1			348,324	Temporary Increment		55,291	Temporary Increment			
2	Oregon PGA	Proposed Amount:								
3	Volumes page,	Revenue Sensitive Multiplier:	2.883% add revenue sensitive factor			2.883% add revenue sensitive factor				
4	Column F	Amount to Amortize:	358,665 to all transport			56,933 to special contracts				
5										
6	Schedule	Block	A		Multiplier	Volumes	Increment	Multiplier	Volumes	Increment
7	2R		423,059,269		N	O	P	AU	AV	AW
8	3C Firm Sales		178,618,735		0.0	0	\$0.00000	0.0	0	\$0.00000
9	3I Firm Sales		5,103,738		0.0	0	\$0.00000	0.0	0	\$0.00000
10	27 Dry Out		742,733		0.0	0	\$0.00000	0.0	0	\$0.00000
11	31C Firm Sales	Block 1	12,281,908		0.0	0	\$0.00000	0.0	0	\$0.00000
12		Block 2	10,043,265		0.0	0	\$0.00000	0.0	0	\$0.00000
13	31C Firm Trans	Block 1	1,267,742		1.0	1,267,742	\$0.00127	0.0	0	\$0.00000
14		Block 2	1,392,960		1.0	1,392,960	\$0.00127	0.0	0	\$0.00000
15	31I Firm Sales	Block 1	3,698,785		0.0	0	\$0.00000	0.0	0	\$0.00000
16		Block 2	7,639,515		0.0	0	\$0.00000	0.0	0	\$0.00000
17	31I Firm Trans	Block 1	144,356		1.0	144,356	\$0.00127	0.0	0	\$0.00000
18		Block 2	351,741		1.0	351,741	\$0.00127	0.0	0	\$0.00000
19	32C Firm Sales	Block 1	34,618,514		0.0	0	\$0.00000	0.0	0	\$0.00000
20		Block 2	9,360,621		0.0	0	\$0.00000	0.0	0	\$0.00000
21		Block 3	1,566,490		0.0	0	\$0.00000	0.0	0	\$0.00000
22		Block 4	544,281		0.0	0	\$0.00000	0.0	0	\$0.00000
23		Block 5	0		0.0	0	\$0.00000	0.0	0	\$0.00000
24		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000
25	32I Firm Sales	Block 1	8,547,588		0.0	0	\$0.00000	0.0	0	\$0.00000
26		Block 2	7,603,172		0.0	0	\$0.00000	0.0	0	\$0.00000
27		Block 3	2,763,251		0.0	0	\$0.00000	0.0	0	\$0.00000
28		Block 4	3,005,494		0.0	0	\$0.00000	0.0	0	\$0.00000
29		Block 5	195,767		0.0	0	\$0.00000	0.0	0	\$0.00000
30		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000
31	32C Firm Trans	Block 1	2,721,537		1.0	2,721,537	\$0.00127	0.0	0	\$0.00000
32		Block 2	2,020,003		1.0	2,020,003	\$0.00127	0.0	0	\$0.00000
33		Block 3	707,839		1.0	707,839	\$0.00127	0.0	0	\$0.00000
34		Block 4	869,038		1.0	869,038	\$0.00127	0.0	0	\$0.00000
35		Block 5	0		1.0	0	\$0.00127	0.0	0	\$0.00000
36		Block 6	0		1.0	0	\$0.00127	0.0	0	\$0.00000
37	32I Firm Trans	Block 1	11,657,702		1.0	11,657,702	\$0.00127	0.0	0	\$0.00000
38		Block 2	17,056,306		1.0	17,056,306	\$0.00127	0.0	0	\$0.00000
39		Block 3	10,569,490		1.0	10,569,490	\$0.00127	0.0	0	\$0.00000
40		Block 4	22,324,991		1.0	22,324,991	\$0.00127	0.0	0	\$0.00000
41		Block 5	22,115,808		1.0	22,115,808	\$0.00127	0.0	0	\$0.00000
42		Block 6	7,865,614		1.0	7,865,614	\$0.00127	0.0	0	\$0.00000
43	32C Interr Sales	Block 1	4,649,733		0.0	0	\$0.00000	0.0	0	\$0.00000
44		Block 2	6,816,872		0.0	0	\$0.00000	0.0	0	\$0.00000
45		Block 3	3,782,502		0.0	0	\$0.00000	0.0	0	\$0.00000
46		Block 4	5,561,835		0.0	0	\$0.00000	0.0	0	\$0.00000
47		Block 5	3,284,822		0.0	0	\$0.00000	0.0	0	\$0.00000
48		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000
49	32I Interr Sales	Block 1	4,653,469		0.0	0	\$0.00000	0.0	0	\$0.00000
50		Block 2	6,055,122		0.0	0	\$0.00000	0.0	0	\$0.00000
51		Block 3	3,505,859		0.0	0	\$0.00000	0.0	0	\$0.00000
52		Block 4	9,726,364		0.0	0	\$0.00000	0.0	0	\$0.00000
53		Block 5	4,171,536		0.0	0	\$0.00000	0.0	0	\$0.00000
54		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000
55	32C Interr Trans	Block 1	822,778		1.0	822,778	\$0.00127	0.0	0	\$0.00000
56		Block 2	1,679,150		1.0	1,679,150	\$0.00127	0.0	0	\$0.00000
57		Block 3	978,518		1.0	978,518	\$0.00127	0.0	0	\$0.00000
58		Block 4	3,232,735		1.0	3,232,735	\$0.00127	0.0	0	\$0.00000
59		Block 5	472,307		1.0	472,307	\$0.00127	0.0	0	\$0.00000
60		Block 6	0		1.0	0	\$0.00127	0.0	0	\$0.00000
61	32I Interr Trans	Block 1	6,144,023		1.0	6,144,023	\$0.00127	0.0	0	\$0.00000
62		Block 2	10,403,074		1.0	10,403,074	\$0.00127	0.0	0	\$0.00000
63		Block 3	6,958,044		1.0	6,958,044	\$0.00127	0.0	0	\$0.00000
64		Block 4	15,417,391		1.0	15,417,391	\$0.00127	0.0	0	\$0.00000
65		Block 5	35,960,832		1.0	35,960,832	\$0.00127	0.0	0	\$0.00000
66		Block 6	99,266,501		1.0	99,266,501	\$0.00127	0.0	0	\$0.00000
67	33		0		1.0	0	\$0.00127	0.0	0	\$0.00000
68	Special Contracts		54,127,531		0.0	0	\$0.00000	1.0	54,127,531	\$0.00255
69										
70	TOTALS	1,098,129,249				282,400,478	\$	0.00127	54,127,531	\$0.00105
71	Sources for line 2 above:									
72	Inputs page									
73	Tariff Schedules									
74	Rate Adjustment Schedule					Sched 171			Sched 171	

										Advice 24-14 See note [12]		
1	Oregon PGA		Normal	Minimum	11/1/2023	11/1/2023	Proposed	Proposed	Proposed			
2	Normalized		Therms				Schedule 171	Schedule 171	Schedule 171			
										RNG Transport Allocation		
3	Volumes page,	Therms in	Monthly	Monthly	Billing	Current			RNG Transport Allocation			
4	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change			
5											Z = D+(C * Y)	AA = (Z - F)/F
6	Schedule	Block	A	B	C	D	E	F = D+(C * E)	Y	Z	AA	
7	2R		423,059,269	N/A	55	\$8.00	\$1.29519	\$79.24	\$1.29519	\$79.24	0.0%	
8	3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1.08753	\$287.97	\$1.08753	\$287.97	0.0%	
9	3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1.05830	\$1,343.17	\$1.05830	\$1,343.17	0.0%	
10	27 Dry Out		742,733	N/A	37	\$8.00	\$1.08605	\$48.18	\$1.08605	\$48.18	0.0%	
11	31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75920	\$2,447.92	0.0%	
12		Block 2	10,043,265	all additional			\$0.73098		\$0.73098			
13	31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29777	\$1,649.98	0.6%	
14		Block 2	1,392,960	all additional			\$0.26998		\$0.27272			
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	\$0.25625	\$2,222.96	0.9%	
18		Block 2	351,741	all additional			\$0.22946		\$0.23220			
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	\$0.13599	\$3,390.82	1.6%	
32		Block 2	2,020,003	20,000			\$0.11366		\$0.11366			
33		Block 3	707,839	20,000			\$0.08114		\$0.08388			
34		Block 4	869,038	100,000			\$0.04857		\$0.05131			
35		Block 5	0	600,000			\$0.02899		\$0.03173			
36		Block 6	0	all additional			\$0.01601		\$0.01875			
37	32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13303	\$7,473.52	2.8%	
38		Block 2	17,056,306	20,000			\$0.11125		\$0.11399			
39		Block 3	10,569,490	20,000			\$0.07953		\$0.08227			
40		Block 4	22,324,991	100,000			\$0.04783		\$0.05057			
41		Block 5	22,115,808	600,000			\$0.02874		\$0.03148			
42		Block 6	7,865,614	all additional			\$0.01613		\$0.01887			
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	\$0.12745	\$12,279.19	4.7%	
56		Block 2	1,679,150	20,000			\$0.10645		\$0.10919			
57		Block 3	978,518	20,000			\$0.07601		\$0.07875			
58		Block 4	3,232,735	100,000			\$0.04557		\$0.04831			
59		Block 5	472,307	600,000			\$0.02730		\$0.03004			
60		Block 6	0	all additional			\$0.01517		\$0.01791			
61	32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12817	\$12,366.17	4.6%	
62		Block 2	10,403,074	20,000			\$0.10713		\$0.10987			
63		Block 3	6,958,044	20,000			\$0.07662		\$0.07936			
64		Block 4	15,417,391	100,000			\$0.04610		\$0.04884			
65		Block 5	35,960,832	600,000			\$0.02781		\$0.03055			
66		Block 6	99,266,501	all additional			\$0.01563		\$0.01837			
67	33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.01136	\$38,000.00		
68	Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00608	\$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 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 0.450% Statutory rate
7	City License and Franchise Fees	\$ 21,672,271 2.342% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 845,048 <u>0.091% Line 8 ÷ Line 4</u>
9		
10	Total	<u>2.883%</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% 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 171: RNG Transport Allocation

	Including Revenue Sensitive Amount
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	

Temporary Increments

Removal of Current Temporary Increments

Amortization of RNG Transport Allocation

326,916

Addition of Proposed Temporary Increments

Amortization of RNG Transport Allocation

415,598

TOTAL OF ALL COMPONENTS OF RATE CHANGES

\$742,514

2023 Oregon Earnings Test Normalized Total Revenues

\$975,829,919

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

0.08%

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

Account	Balance 6/30/2024	Jul-Oct Estimated Activity	June-Oct Interest	Estimated Balance 10/31/2024	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection
A	B	C	D	E	F1	F2	G
				E = sum B thru D	5.40%		G = E + F2
3 151932 TRANSP CPP DEFERRAL	-	0	0	0			
4 151934 TRANSP CPP AMORTIZATION	(1,035,066)	834,069	(10,617)	(211,615)			
5 Total	(1,035,066)	834,069	(10,617)	(211,615)	5.40%	(6,241)	(217,856) See below for breakout
6							
30 151935 AWEC Deferral - Schedule 171 CPP Deferrals - From Transport	590,106	0	13,562	603,668	5.40%	17,803	621,471 See below for breakout
32							
33 151934 Breakout							
34							
35 151934 Transp CPP Amortization - SC Portion	(98,021)	78,986	(1,005)	(20,040)			
36 Total	(98,021)	78,986	(1,005)	(20,040)	5.40%	(591)	(20,631)
37							
38 151934 Transp CPP Amortization - Transp Portion	(937,046)	755,082	(9,611)	(191,575)			
39 Total	(937,046)	755,082	(9,611)	(191,575)	5.40%	(5,650)	(197,225)
47							
48 151935 Breakout							
49							
50 151935 AWEC Deferral - Schedule 171 CPP Deferrals - SC	72,090	0	1,657	73,747	5.40%	2,175	75,922
51 Total	72,090	0	1,657	73,747	5.40%	2,175	75,922
52							
53 151935 AWEC Deferral - Schedule 171 CPP Deferrals - Transport	518,016	0	11,905	529,921	5.40%	15,628	545,549
54 Total	518,016	0	11,905	529,921	5.40%	15,628	545,549

Company: Northwest Natural Gas Company
 State: Oregon
 Description: CPP - Transportation Deferral
 Account Number: 151932
 Docket: UG 456, Order 22-400

1	Debit (Credit)							
2	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
4	Beginning Balance							
5	Jan-22		0.00		6.965%	-	-	-
6	Feb-22		0.00		6.965%	-	-	-
7	Mar-22		(180,259)		6.965%	(523)	(180,782)	(180,782)
8	Apr-22		(154,557)		6.965%	(1,498)	(156,055)	(336,837)
9	May-22		(166,808)		6.965%	(2,439)	(169,247)	(506,084)
10	Jun-22		(166,808)		6.965%	(3,421)	(170,229)	(676,313)
11	Jul-22		(166,808)		6.965%	(4,410)	(171,217)	(847,530)
12	Aug-22		(166,808)		6.965%	(5,403)	(172,211)	(1,019,741)
13	Sep-22		(166,808)		6.965%	(6,403)	(173,211)	(1,192,952)
14	Oct-22		(166,808)		6.965%	(7,408)	(174,216)	(1,367,168)
15	Nov-22	1	(327,404)	676,313	6.836%	(4,868)	344,041	(1,023,127)
16	Dec-22		(387,320)		6.836%	(6,932)	(394,251)	(1,417,378)
17	Jan-23		(384,549)		6.836%	(9,170)	(393,718)	(1,811,096)
18	Feb-23		(187,080)		6.836%	(10,850)	(197,930)	(2,009,026)
19	Mar-23		(131,679)		6.836%	(11,820)	(143,499)	(2,152,525)
20	Apr-23		(76,279)		6.836%	(12,479)	(88,759)	(2,241,284)
21	May-23		(170,132)		6.836%	(13,252)	(183,385)	(2,424,669)
22	Jun-23		55,492		6.836%	(13,654)	41,837	(2,382,832)
23	Jul-23		62,489		6.836%	(13,396)	49,093	(2,333,739)
24	Aug-23		(27,701)		6.836%	(13,373)	(41,075)	(2,374,814)
25	Sep-23		4,525		6.836%	(13,516)	(8,991)	(2,383,804)
26	Oct-23		(168,188)		6.836%	(14,059)	(182,247)	(2,566,051)
27	Nov-23	3	476,927	2,538,291	6.836%	1,200	3,016,418	450,367
28	Dec-23	2	(24,285)	(426,081)	6.836%	-	(450,367)	-
29	Jan-24				6.836%	-	-	-
30	Feb-24				6.836%	-	-	-
31	Mar-24				6.836%	-	-	-
32	Apr-24				6.836%	-	-	-
33	May-24				6.836%	-	-	-
34	Jun-24				6.836%	-	-	-
35	Jul-24	<i>forecasted</i>			6.836%	-	-	-
36	Aug-24	<i>forecasted</i>			6.836%	-	-	-
37	Sep-24	<i>forecasted</i>			6.836%	-	-	-
38	Oct-24	<i>forecasted</i>			6.836%	-	-	-

NOTES
 1 - Transfer represents amount approved for amortization and moved to account 151934.
 2 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.
 3 - The transfer represents the combination of amounts authorized for amortization as well as moving the balance from GL 151936 which will no longer be tracked separately starting Nov 23.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: OR CPP COMPLIANCE AMORT - TRANSP
 Account Number: 151934
 Docket: UG 456, Order 22-400

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	56,544.72	(676,313.00)	1.820%	(982.86)	(620,751.14)	(620,751.14)
3	Dec-22		58,783.42		1.820%	(896.90)	57,886.52	(562,864.62)
4	Jan-23		58,044.71		1.820%	(809.66)	57,235.05	(505,629.57)
5	Feb-23		53,786.39		1.820%	(726.08)	53,060.31	(452,569.26)
6	Mar-23		59,196.77		1.820%	(641.51)	58,555.26	(394,014.00)
7	Apr-23		50,062.55		1.820%	(559.62)	49,502.93	(344,511.07)
8	May-23		50,441.63		1.820%	(484.26)	49,957.37	(294,553.70)
9	Jun-23		47,308.92		1.820%	(410.86)	46,898.06	(247,655.64)
10	Jul-23		44,666.47		1.820%	(341.74)	44,324.73	(203,330.91)
11	Aug-23		46,782.67		1.820%	(272.91)	46,509.76	(156,821.15)
12	Sep-23		44,071.56		1.820%	(204.42)	43,867.14	(112,954.01)
13	Oct-23		49,923.24		1.820%	(133.46)	49,789.78	(63,164.23)
14	Nov-23	<i>OLD</i>	0.00		1.820%	(95.80)	(95.80)	(63,260.03)
15	Nov-23	<i>NEW</i>	223,037.42	(2,692,442.59)	5.130%	(11,303.89)	(2,480,709.06)	(2,543,969.09)
16	Dec-23		224,866.57		5.130%	(10,394.82)	214,471.75	(2,329,497.34)
17	Jan-24		239,684.30		5.130%	(9,446.28)	230,238.02	(2,099,259.32)
18	Feb-24		236,452.78		5.130%	(8,468.92)	227,983.86	(1,871,275.46)
19	Mar-24		222,478.20		5.130%	(7,524.16)	214,954.04	(1,656,321.42)
20	Apr-24		221,513.47		5.130%	(6,607.29)	214,906.18	(1,441,415.24)
21	May-24		214,242.44		5.130%	(5,704.11)	208,538.33	(1,232,876.91)
22	Jun-24		202,646.71		5.130%	(4,836.21)	197,810.50	(1,035,066.41)
23	Jul-24	<i>forecasted</i>	<i>211,207.52</i>		5.130%	(3,973.45)	207,234.07	(827,832.35)
24	Aug-24	<i>forecasted</i>	<i>209,413.94</i>		5.130%	(3,091.36)	206,322.58	(621,509.77)
25	Sep-24	<i>forecasted</i>	<i>207,620.35</i>		5.130%	(2,213.17)	205,407.18	(416,102.58)
26	Oct-24	<i>forecasted</i>	<i>205,826.77</i>		5.130%	(1,338.88)	204,487.89	(211,614.69)

Notes:

1 - Transferred in balance authorized for amortization from account 151932.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: AWEC Deferral - Schedule 171 CPP Deferrals - From Transport
 Account Number: **151935**
 Docket: UM 2309

TOTAL							
Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1	Nov-23			6.836%	-	0.00	0.00
2	Dec-23	1	426,081	6.836%	2,437.98	432,288.83	432,288.83
3	Jan-24			6.836%	2,530.77	26,461.59	458,750.42
4	Feb-24			6.836%	2,680.41	26,225.79	484,976.21
5	Mar-24			6.836%	2,824.88	24,639.95	509,616.16
6	Apr-24			6.836%	2,972.71	27,406.98	537,023.14
7	May-24			6.836%	3,128.75	27,532.19	564,555.33
8	Jun-24			6.836%	3,279.52	25,550.70	590,106.03
9	Jul-24	<i>forecasted</i>		6.836%	3,361.64	3,361.64	593,467.67
10	Aug-24	<i>forecasted</i>		6.836%	3,380.79	3,380.79	596,848.46
11	Sep-24	<i>forecasted</i>		6.836%	3,400.05	3,400.05	600,248.51
12	Oct-24	<i>forecasted</i>		6.836%	3,419.42	3,419.42	603,667.93

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

SC							
Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
2	Nov-23	1		6.836%	-	0.00	0.00
3	Dec-23		139,741	6.836%	790.87	138,711.56	138,711.56
4	Jan-24			6.836%	752.22	(12,579.92)	126,131.65
5	Feb-24			6.836%	680.91	(12,528.36)	113,603.29
6	Mar-24			6.836%	610.93	(12,110.03)	101,493.26
7	Apr-24			6.836%	547.32	(10,285.30)	91,207.97
8	May-24			6.836%	491.13	(9,498.61)	81,709.35
9	Jun-24			6.836%	436.83	(9,619.39)	72,089.96
10	Jul-24	<i>forecasted</i>		6.836%	410.67	410.67	72,500.63
11	Aug-24	<i>forecasted</i>		6.836%	413.01	413.01	72,913.64
12	Sep-24	<i>forecasted</i>		6.836%	415.36	415.36	73,329.00
13	Oct-24	<i>forecasted</i>		6.836%	417.73	417.73	73,746.73

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

Transport							
Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
2	Nov-23	1		6.836%	-	0.00	0.00
3	Dec-23		286,340	6.836%	1,647.11	293,577.26	293,577.26
4	Jan-24			6.836%	1,778.55	39,041.51	332,618.77
5	Feb-24			6.836%	1,999.51	38,754.16	371,372.93
6	Mar-24			6.836%	2,213.96	36,749.99	408,122.92
7	Apr-24			6.836%	2,425.39	37,692.27	445,815.20
8	May-24			6.836%	2,637.62	37,030.80	482,846.00
9	Jun-24			6.836%	2,842.69	35,170.09	518,016.09
10	Jul-24	<i>forecasted</i>		6.836%	2,950.96	2,950.96	520,967.05
11	Aug-24	<i>forecasted</i>		6.836%	2,967.78	2,967.78	523,934.83
12	Sep-24	<i>forecasted</i>		6.836%	2,984.68	2,984.68	526,919.51
13	Oct-24	<i>forecasted</i>		6.836%	3,001.68	3,001.68	529,921.19

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.