

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

August 1, 2024

NWN OPUC Advice No. 24-15 (UM 2068)

VIA ELECTRONIC FILING

Public Utility Commission of Oregon Attention: Filing Center 201 High Street SE, Suite 100 Post Office Box 1088 Salem, Oregon 97308-1088

Re: REQUEST FOR AMORTIZATION OF COSTS ASSOCIATED WITH THE COVID-19 PANDEMIC

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

Sixth Revision of Sheet 173-1	Schedule 173	Adjustment for COVID Programs Cost
		Recovery

<u>Purpose</u>

The purpose of this filing is to request amortization of amounts deferred under docket UM 2068 COVID-19 Pandemic implemented in accordance with ORS 757.262 for inclusion in rates effective November 1, 2024. The Company last adjusted rates for this purpose effective November 1, 2023 per Commission Order No. 23-406. In this filing, the Company has included the residual amounts from the second half of the 2020 and 2021 deferral balances plus the remaining deferred amount incurred in 2022 and 2023.

Background:

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

Proposed Changes

The effect of this new tariff adjustment schedule is to decrease the Company's annual revenues by \$13,189,080, or about 1.35%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms per month will decrease by \$1.19, or 1.5%. The monthly decrease for the average commercial Rate Schedule 3 customer using 251 therms is about \$4.41, and the monthly decrease for the average firm sales commercial Rate Schedule 31 customer using 2,827 therms is about \$25.68.

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 NWN OPUC Advice No. 24-15 August 1, 2024, Page 2

The average Rate Schedule 32 firm sales industrial customer using 20,942 therms will see a monthly decrease of about \$18.15. The average bill effects for all other rate schedule and service types can be found in the separately provided workpapers.

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

Please address correspondence on this matter to Lora Bourdo at lora.bourdo@nwnatural.com with copies to the following:

eFiling Rates & Regulatory Affairs NW Natural 250 SW Taylor Street Portland, Oregon 97204 Fax: (503) 220-2579 Telephone: (503) 610-7330 eFiling@nwnatural.com

Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials

P.U.C. Or. 25

SCHEDULE 173 Adjustment for COVID Programs Cost Recovery

PURPOSE:

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

APPLICABLE:

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

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

APPLICATION TO RATE SCHEDULES: Effective November 1, 2024

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

Schedule	Block	Total Adjustment	Schedule	Block	Total Adjustment	Schedule	Block	Total Adjustment			
2		\$0.00217	32 CTF	Block 1	\$0.00011	32 CTI	Block 1	\$0.00007	(F	R)(R)(R) I
3 CSF		\$0.00178		Block 2	\$0.00010		Block 2	\$0.00006			
3 ISF		\$0.00099		Block 3	\$0.00007		Block 3	\$0.00004			
27		\$0.00221		Block 4	\$0.00004		Block 4	\$0.00003			
31 CSF	Block 1	\$0.00091		Block 5	\$0.00003		Block 5	\$0.00002			
	Block 2	\$0.00083		Block 6	\$0.00001		Block 6	\$0.00001			
31 CTF	Block 1	\$0.00091	32 ITF	Block 1	\$0.00008	32 ITI	Block 1	\$0.00008			
	Block 2	\$0.00084		Block 2	\$0.00007		Block 2	\$0.00006			
31 ISF	Block 1	\$0.00072		Block 3	\$0.00005		Block 3	\$0.00005			
	Block 2	\$0.00065		Block 4	\$0.00003		Block 4	\$0.00003			
31 ITF	Block 1	\$0.00073		Block 5	\$0.00002		Block 5	\$0.00002			
	Block 2	\$0.00067		Block 6	\$0.00001		Block 6	\$0.00001			(R)
32 CSF	Block 1	\$0.00064	32 CSI	Block 1	\$0.00035	33 (all)		\$0.00000			
	Block 2	\$0.00055		Block 2	\$0.00029				-		
	Block 3	\$0.00038		Block 3	\$0.00021						
	Block 4	\$0.00022		Block 4	\$0.00012						
	Block 5	\$0.00010		Block 5	\$0.00007						
	Block 6	\$0.00005		Block 6	\$0.00003						
32 ISF	Block 1	\$0.00008	32 ISI	Block 1	\$0.00012						
	Block 2	\$0.00007		Block 2	\$0.00010						
	Block 3	\$0.00005		Block 3	\$0.00007						
	Block 4	\$0.00003		Block 4	\$0.00004						
	Block 5	\$0.00001		Block 5	\$0.00002						
	Block 6	\$0.00001		Block 6	\$0.00001				(F	R)(R)

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 August 1, 2024 NWN OPUC Advice No. 24-15 Effective with service on and after November 1, 2024

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

NW NATURAL SUPPORTING MATERIALS

Amortization of Costs Associated with the COVID-19 Pandemic

UM 2068

NWN OPUC Advice No. 24-15

August 1, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Amortization of Costs Associated with the COVID-19 Pandemic

NWN OPUC ADVICE NO. 24-15

Description Page Calculation of Increments Allocated on the Equal Percentage of Margin Basis 1 Effects on Average Bill by Rate Schedule 2 Basis for Revenue Related Costs 3 4 PGA Effects on Revenue Summary of Deferred Accounts Included in the PGA 5 151730 COVID AMP 6 151734 Amortization of COVID Programs 7

NWN OPUC Advice 24-15
Exhibit A - Supporting Materials
Page 1 of 7

NW Natural Rates & Regulatory Affairs

2024-25 PGA - Oregon: August Filing Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

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

	DLUMES IN THERMS														
1			Oregon PGA	Billing Rate from	WACOG & Demand from	Temps from Temporary						Proposed Amount:	1,276,700	COVID-19 Temporary Increme	ot
3			Volumes page.	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:		add revenue sensitiv	
4			Column F	Column A	Column B+C+D*	Column A	Rate	Margin	Charge	Customers	Margin	Amount to Amortize:		to all classes and sch	
5							E=B-C-D						Multiplier	Allocation to RS	Increment
6	Schedule	Block	A	В	с	D	E	F = E * A	G	н	1		v	W	x
7	2R 3C Firm Sales		423,059,269 178,618,735	\$1.29519 \$1.08753	\$0.54757 \$0.54757	\$0.06135 (\$0.01882)	\$0.68627 \$0.55878	\$290,332,884 \$99,808,577	\$8.00 \$15.00	640,507 59,212	\$351,821,556 \$110,466,737	-	1.0	\$915,997 \$317,144	\$0.00217 \$0.00178
8 9	31 Firm Sales		5,103,738	\$1.08753	\$0.54757	\$0.06884	\$0.55878	\$2,255,291	\$15.00	339	\$2,316,311	-	1.0	\$5,063	\$0.00178
10	27 Dry Out		742,733	\$1.08605	\$0.54757	\$0.03969	\$0.49879	\$370,468	\$8.00	1,685	\$532,228	-	1.0	\$1,642	\$0.00221
11	31C Firm Sales	Block 1	12,281,908	\$0.75920	\$0.44732	\$0.00500	\$0.30688	\$6,585,003	\$325.00	658	\$9,151,203		1.0	\$19,531	\$0.00091
12		Block 2	10,043,265	\$0.73098	\$0.44732	\$0.00328	\$0.28038					_	1.0		\$0.00083
13	31C Firm Trans	Block 1	1,267,742	\$0.29503	\$0.00000	\$0.01874	\$0.27629	\$702,627	\$575.00	59	\$1,109,727		1.0 1.0	\$2,320	\$0.00091
14 15	31I Firm Sales	Block 2 Block 1	1,392,960 3,698,785	\$0.26998 \$0.74421	\$0.00000 \$0.44732	\$0.01702 \$0.06165	\$0.25296 \$0.23524	\$2,493,499	\$325.00	174	\$3,172,099	4	1.0	\$7,653	\$0.00084 \$0.00072
16	5111111 58163	Block 2	7,639,515	\$0.72013	\$0.44732	\$0.06031	\$0.21250	\$2,455,455	JJZJ.00	1/4	\$3,172,055		1.0	<i>21,033</i>	\$0.00065
17	31I Firm Trans	Block 1	144,356	\$0.25351	\$0.00000	\$0.01499	\$0.23852	\$110,408	\$575.00	6	\$151,808	-	1.0	\$340	\$0.00073
18		Block 2	351,741	\$0.22946	\$0.00000	\$0.01346	\$0.21600					_	1.0		\$0.00067
19	32C Firm Sales ¹	Block 1	34,618,514	\$0.67131	\$0.44732	\$0.06080	\$0.16319	\$7,128,149	\$675.00	520	\$11,443,826		1.0	\$28,090	\$0.00064
20		Block 2	9,360,621	\$0.64449	\$0.44732	\$0.05874	\$0.13843						1.0		\$0.00055
21 22		Block 3 Block 4	1,566,490 544,281	\$0.59997 \$0.55528	\$0.44732 \$0.44732	\$0.05533 \$0.05190	\$0.09732 \$0.05606						1.0 1.0		\$0.00038 \$0.00022
23		Block 4 Block 5	0	\$0.53328	\$0.44732	\$0.04944	\$0.02642						1.0		\$0.00022
24		Block 6	0	\$0.50796	\$0.44732	\$0.04827	\$0.01237						1.0		\$0.00005
25	32I Firm Sales ¹	Block 1	8,547,588	\$0.62727	\$0.44732	\$0.05252	\$0.12743	\$2,260,433	\$675.00	88	\$2,999,474		1.0	\$1,423	\$0.00008
26		Block 2	7,603,172	\$0.60740	\$0.44732	\$0.05182	\$0.10826						1.0		\$0.00007
27		Block 3	2,763,251	\$0.57416	\$0.44732	\$0.05061	\$0.07623						1.0		\$0.00005
28		Block 4	3,005,494	\$0.54104	\$0.44732	\$0.04942	\$0.04430						1.0		\$0.00003
29 30		Block 5 Block 6	195,767 0	\$0.51791 \$0.50628	\$0.44732 \$0.44732	\$0.04858 \$0.04817	\$0.02201 \$0.01079						1.0 1.0		\$0.00001 \$0.00001
31	32C Firm Trans	Block 1	2,721,537	\$0.13325	\$0.00000	\$0.00423	\$0.12902	\$671,636	\$925.00	27	\$987,040	-	1.0	\$592	\$0.00011
32		Block 2	2,020,003	\$0.11366	\$0.00000	\$0.00338	\$0.11028						1.0		\$0.00010
33		Block 3	707,839	\$0.08114	\$0.00000	\$0.00198	\$0.07916						1.0		\$0.00007
34		Block 4	869,038	\$0.04857	\$0.00000	\$0.00058	\$0.04799						1.0		\$0.00004
35		Block 5	0	\$0.02899	\$0.00000	(\$0.00027)	\$0.02926						1.0		\$0.00003
36 37	32I Firm Trans	Block 6 Block 1	0 11,657,702	\$0.01601 \$0.13029	\$0.00000 \$0.00000	(\$0.00084) \$0.00345	\$0.01685 \$0.12684	\$5,974,736	\$925.00	101	\$7,233,851	-	1.0	\$3,807	\$0.00001 \$0.00008
38	52111111111111	Block 2	17,056,306	\$0.11125	\$0.00000	\$0.00279	\$0.10846	\$3,574,730	\$525.00	101	\$7,255,051		1.0	\$5,667	\$0.00007
39		Block 3	10,569,490	\$0.07953	\$0.00000	\$0.00169	\$0.07784						1.0		\$0.00005
40		Block 4	22,324,991	\$0.04783	\$0.00000	\$0.00058	\$0.04725						1.0		\$0.00003
41		Block 5	22,115,808	\$0.02874	\$0.00000	(\$0.00009)	\$0.02883						1.0		\$0.00002
42 43	32C Interr Sales	Block 6 Block 1	7,865,614 4,649,733	\$0.01613 \$0.64462	\$0.00000 \$0.44732	(\$0.00052) \$0.05827	\$0.01665 \$0.13903	\$2,121,406	\$675.00	39	\$2,437,306	-	1.0	\$5,278	\$0.00001 \$0.00035
44	52C Inten Sales	Block 1 Block 2	6,816,872	\$0.62250	\$0.44732	\$0.05712	\$0.13905	\$2,121,400	3073.00	39	\$2,437,300		1.0	\$3,278	\$0.00033
45		Block 3	3,782,502	\$0.58557	\$0.44732	\$0.05519	\$0.08306						1.0		\$0.00021
46		Block 4	5,561,835	\$0.54861	\$0.44732	\$0.05325	\$0.04804						1.0		\$0.00012
47		Block 5	3,284,822	\$0.52644	\$0.44732	\$0.05209	\$0.02703						1.0		\$0.00007
48 49	221 Jahors Color	Block 6	0	\$0.51023	\$0.44732	\$0.05124	\$0.01167	62.007.012	\$675.00	55	62 452 212	-	1.0	\$1,912	\$0.00003
49 50	32I Interr Sales	Block 1 Block 2	4,653,469 6,055,122	\$0.62793 \$0.60846	\$0.44732 \$0.44732	\$0.05593 \$0.05521	\$0.12468 \$0.10593	\$2,007,813	\$675.00	22	\$2,453,313		1.0 1.0	\$1,912	\$0.00012 \$0.00010
51		Block 3	3,505,859	\$0.57596	\$0.44732	\$0.05398	\$0.07466						1.0		\$0.00007
52		Block 4	9,726,364	\$0.54347	\$0.44732	\$0.05278	\$0.04337						1.0		\$0.00004
53		Block 5	4,171,536	\$0.52396	\$0.44732	\$0.05204	\$0.02460						1.0		\$0.00002
54		Block 6	0	\$0.50968	\$0.44732	\$0.05150	\$0.01086	4540.5	40.05		45.40		1.0	405.	\$0.00001
55 56	32C Interr Trans	Block 1 Block 2	822,778 1,679,150	\$0.12471 \$0.10645	\$0.00000 \$0.00000	\$0.00240 \$0.00183	\$0.12231 \$0.10462	\$510,575	\$925.00	3	\$543,875		1.0 1.0	\$304	\$0.00007 \$0.00006
50 57		Block 2 Block 3	978,518	\$0.10645	\$0.00000	\$0.00183	\$0.10462						1.0		\$0.00006
58		Block 4	3,232,735	\$0.04557	\$0.00000	(\$0.00007)	\$0.04564						1.0		\$0.00003
59		Block 5	472,307	\$0.02730	\$0.00000	(\$0.00065)	\$0.02795						1.0		\$0.00002
60		Block 6	0	\$0.01517	\$0.00000	(\$0.00102)	\$0.01619						1.0		\$0.00001
61	32I Interr Trans	Block 1	6,144,023	\$0.12543	\$0.00000	\$0.00307	\$0.12236	\$5,680,357	\$925.00	73	\$6,490,657		1.0	\$3,506	\$0.00008
62 63		Block 2 Block 3	10,403,074 6,958,044	\$0.10713 \$0.07662	\$0.00000 \$0.00000	\$0.00247 \$0.00145	\$0.10466 \$0.07517						1.0 1.0		\$0.00006 \$0.00005
64		Block 3 Block 4	15,417,391	\$0.07662	\$0.00000	\$0.00045	\$0.04565						1.0		\$0.00003
65		Block 5	35,960,832	\$0.02781	\$0.00000	(\$0.00016)	\$0.02797						1.0		\$0.00002
66		Block 6	99,266,501	\$0.01563	\$0.00000	(\$0.00056)	\$0.01619						1.0		\$0.00001
67	33		0	\$0.00862	\$0.00000	(\$0.00147)	\$0.01009	\$0	\$38,000.00	0	\$0		0.0	\$0	\$0.00000
68 69	Special Contracts		54,127,531	\$0.00544	\$0.00000	\$0.00191	\$0.00353	\$191,070	\$0.00	7	\$191,070		0.0	\$0	\$0.00000
69 70	TOTALS		1,098,129,249				ş	429,204,932		ç	513,502,081		\$ 505,726,549	\$ 1,314,604	
71	Sources for line 2 at	ove:	_,050,125,245				ş			Ş			- 505,720,545	- 1,51-1,004	
72	Inputs page												Line 63		
73	Tariff Schedules														
74	Rate Adjustment Sc	hedule											Sched 173		

 Rate Adjustment Schedule

 75
 Note: Allocation to rate schedules oblocks with zero volumes is calculated on an overall margin percentage change basis.

 * Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only

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

NW Natural Rates & Regulatory Affairs 2024-25 PGA - Oregon: August Filing Effects on Average Bill by Rate Schedule [1]

1

2

3

10

11

12

14

15

16

17

18

19

20

21

22

24

25

26

27

28

29

30

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

54

56

57

58

59

60

61

62

63

64

65

66

67

68

69 70

71

Advice 24-15 ALL VOLUMES IN THERMS See note [13] Oregon PGA Normal Proposed Proposed Proposed 11/1/2023 11/1/2023 11/1/2024 11/1/2024 11/1/2024 Normalized Therms Minimum Schedule 173 Schedule 173 Schedule 173 COVID-19 COVID-19 Volumes page Therms in Monthly Monthly Billing Current COVID-19 Column D Block Average use Charge Rates Average Bill Rates Average Bil % Bill Change F=D+(C * E) AI = D+(C * AH) AJ = (AI - F)/FSchedule Block D Δн Δı AJ Α R с F 2R 423,059,269 N/A 55 \$8.00 \$1.29519 \$79.24 \$1.27360 \$78.05 -1.5 3C Firm Sales 178,618,735 N/A 251 \$15.00 \$1.08753 \$287.97 \$1.06995 \$283.56 -1.5% 3I Firm Sales 5,103,738 N/A 1.255 \$15.00 \$1.05830 \$1,343.17 \$1.04863 \$1,331.03 -0.9% 27 Dry Out 742,733 N/A 37 \$8.00 \$1.08605 \$48.18 \$1.06534 \$47.42 -1.6% 31C Firm Sales 2,827 \$325.00 \$0.74988 Block 1 12,281,908 2,000 \$0.75920 \$2,447.92 \$2,422.24 -1.09 Block 2 10,043,265 all additional \$0.73098 \$0.72247 13 31C Firm Trans Block 1 1,267,742 2,000 3,758 \$575.00 \$0.29503 \$1,639.68 \$0.28622 \$1,607.91 -1.9% \$0.26998 Block 2 1,392,960 all additional \$0.26193 \$4,283.47 -0.8% 5.430 \$325.00 \$4.250.77 31I Firm Sales Block 1 3.698.785 2.000 \$0.74421 \$0.73779 \$0.72013 Block 2 7.639.515 all additional \$0.71434 \$2,204.08 -2.0% 311 Firm Trans 6.890 \$575.00 \$2,158,90 Block 1 144.356 2.000 \$0.25351 \$0.24647 Block 2 351.741 all additional \$0.22946 \$0.22310 32C Firm Sales Block 1 34.618.514 10.000 7,386 \$675.00 \$0.67131 \$5,633.30 \$0.66467 \$5,584.25 -0.9% Block 2 9.360.621 20.000 \$0.64449 \$0,63888 Block 3 1.566.490 20.000 \$0.59997 \$0.59605 Block 4 544.281 100.000 \$0 55528 \$0 55307 23 Block 5 0 600,000 \$0.52318 \$0.52219 \$0.50796 Block 6 all additiona \$0.50756 32I Firm Sales Block 1 8,547,588 10,000 20.942 \$675.00 \$0.62727 \$13,593.87 \$0.62633 \$13,575.72 -0.1% 7,603,172 \$0.60740 \$0.60660 Block 2 20,000 \$0.57361 Block 3 2,763,251 20,000 \$0.57416 \$0.54104 \$0.54073 Block 4 3,005,494 100,000 Block 5 195,767 600,000 \$0.51791 \$0.51776 \$0.50628 \$0.50622 Block 6 0 all additional 31 32C Firm Trans Block 1 2 721 537 10 000 19 501 \$925.00 \$0.13325 \$3.337.38 \$0.13206 \$3.315.98 -0.6% Block 2 2 020 003 20.000 \$0.11366 \$0.11266 Block 3 707.839 20.000 \$0.08114 \$0.08043 Block 4 869,038 100.000 \$0.04857 \$0.04815 Block 5 0 600.000 \$0.02899 \$0.02875 Block 6 all additiona \$0.01601 \$0.01588 Λ 32I Firm Trans Block 1 11,657,702 10,000 75,569 \$925.00 \$0.13029 \$7,266.47 \$0.12945 \$7,225.99 -0.6% Block 2 17,056,306 20,000 \$0.11125 \$0.11054 10,569,490 \$0.07953 Block 3 20,000 \$0.07902 Block 4 22,324,991 100,000 \$0.04783 \$0.04753 Block 5 22,115,808 600,000 \$0.02874 \$0.02857 Block 6 7,865,614 all additiona \$0.01613 \$0.01604 32C Interr Sales Block 1 51,487 \$675.00 \$0.64462 \$32,098.38 \$0.64125 \$31,966.02 -0.4% 4,649,733 10,000 \$0.62250 6.816.872 20.000 \$0.61964 Block 2 3.782.502 \$0.58557 \$0.58358 Block 3 20.000 Block 4 5.561.835 100.000 \$0.54861 \$0.54749 \$0.52644 \$0.52584 Block 5 3.284.822 600.000 \$0.51023 \$0.51001 Block 6 0 all additional 32I Interr Sales Block 1 4,653,469 10.000 42,594 \$675.00 \$0.62793 \$26,377.14 \$0.62686 \$26,340.31 -0.1% Block 2 6.055.122 20,000 \$0.60846 \$0.60755 Block 3 3.505.859 20,000 \$0.57596 \$0 57533 Block 4 9,726,364 100,000 \$0.54347 \$0.54311 Block 5 4,171,536 600,000 \$0.52396 \$0.52376 Block 6 all additional \$0.50968 \$0.50961 0 55 32C Interr Trans Block 1 822,778 10,000 199,597 \$925.00 \$0.12471 \$11,732.30 \$0.12393 \$11,667.46 -0.6% Block 2 1,679,150 20,000 \$0.10645 \$0.10579 20,000 \$0.07601 \$0.07554 Block 3 978.518 Block 4 3,232,735 100,000 \$0.04557 \$0.04530 Block 5 472,307 600,000 \$0.02730 \$0.02715 Block 6 all additional \$0.01517 \$0.01509 0 32I Interr Trans Block 1 6,144,023 10,000 198,801 \$925.00 \$0.12543 \$11,821.46 \$0.12464 \$11,754.75 -0.6% 10,403,074 \$0.10713 Block 2 20,000 \$0.10645 Block 3 6.958.044 20.000 \$0.07662 \$0.07615 Block 4 15.417.391 100.000 \$0.04610 \$0.04582 \$0.02781 Block 5 35,960,832 600.000 \$0.02765 Block 6 99,266,501 all additional \$0.01563 \$0.01555 33 0 N/A 0.0 \$38,000.00 \$0.00862 \$38.000.00 \$0.00862 \$38,000,00

Special Contracts

1,098,129,249 Totals

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

N/A

0

\$0

\$0.00544

\$0.00

\$0.00544

\$0.00

73 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding

74 [3] Tariff Advice Notice 24-05: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee

54,127,531

75 [4] Tariff Advice Notice 24-06: Non-Gas Cost Deferral Amortizations - SRRM

76 [5] Tariff Advice Notice 24-07: Non-Gas Cost Deferral Amortizations - Industrial DSM

77 [6] Tariff Advice Notice 24-08: Non-Gas Cost Deferral Amortizations - Decoupling

78 [7] Tariff Advice Notice 24-09: Non-Gas Cost Deferral Amortizations - WARM

79 [8] Tariff Advice Notice 24-10: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization

80 [9] Tariff Advice Notice 24-11: Non-Gas Cost Amortization - Net Curtaiment and Entitlement Revenues

81 [10] Tariff Advice Notice 24-12: Non-Gas Cost Amortization - Regulatory Rate Adjustment

82 [11] Tariff Advice Notice 24-13: Non-Gas Cost Amortization - Residenital Rate Mitigation

83 [12] Tariff Advice Notice 24-14: Non-Gas Cost Amortization - RNG Transport Allocation

84 [13] Tariff Advice Notice 24-15: COVID

85 [14] Tariff Advice Notice 24-16: Non-Gas Cost Amortization - TSA Security Directive

86 [15] Tariff Advice Notice 24-19: PGA

87 [16] Tariff Advice Notice 24-17: RNG Adj Mechanism

88 [17] Tariff Advice Notice 23-21: Mist Recall

NWN OPUC Advice 24-15 Exhibit A - Supporting Materials Page 2 of 7

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

1		Twelve Months Ended 06/30/24	
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	0.091% Line 8 ÷ Line 4
9			
10	Total		2.883% Sum lines 8-9
11			

11 12

12

13 <u>Note:</u>

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 173: COVID

1		Including Revenue Sensitive
1 2	Temporary Increments	<u>Amount</u>
3		
4	Removal of Current Temporary Increments	
5	Amortization of COVID	(14,503,684)
6		
7		
8	Addition of Proposed Temporary Increments	
9	Amortization of COVID	1,314,604
10		
11		(*12,100,000)
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$13,189,080)
13		
14		
15		
16	2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
17	Effect of this filing, as a nerroentage change (line 12 + line 16)	1 250/
18	Effect of this filing, as a percentage change (line $12 \div$ line 16)	-1.35%

Total

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

	Account	Balance 6/30/2024	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2024	Interest Rate During Amortization	Estimated Interest During Amortization	Estimated Amount for (Refund) or Collection
	Α	В	С	D	E	F1	F2	G
36	Miscellaneous Amortizations							
76 1	51730 OREGON AMP DEFERRAL	64	0	0	64			
77 1	51734 OR COVID-19 DEFERRAL AMORTIZATION	3,093,186	(1,893,147)	40,023	1,240,063			
78	Total	3,093,251	(1,893,147)	40,023	1,240,128	5.40%	36,572	1,276,700

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

1 Debit (Credit)

2	
3	

5								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate (1)	Activity	Balance
5	(a)	(b)	(C)	(d)		(e2)	(f)	(g)
6								
7	Beginning Balance							
48	Jul-23		557.3	7	38,954.37	6.13%	39,511.74	7,664,884.96
49	Aug-23		171.0	1	39,155.22	6.13%	39,326.23	7,704,211.19
50	Sep-23		173.0	0	39,356.12	6.13%	39,529.12	7,743,740.31
51	Oct-23		172.0	0	39,558.05	6.13%	39,730.05	7,783,470.36
52	Nov-23	2	(66.5	5) (7,783,470.36)	-	0.00%	(7,783,536.91)	(66.55)
53	Dec-23		39.0	0	-	0.00%	39.00	(27.55)
54	Jan-24		53.0	0	-	0.00%	53.00	25.45
55	Feb-24		39.0	0	-	0.00%	39.00	64.45
56	Mar-24		0.0	0	-	0.00%	-	64.45
57	Apr-24		0.0	0	-	0.00%	-	64.45
58	May-24		0.0	0	-	0.00%	-	64.45
59	Jun-24		0.0	0	-	0.00%	-	64.45
60	Jul-24		0.0	0	-	0.00%	-	64.45
61	Aug-24		0.0	0	-	0.00%	-	64.45
62	Sep-24		0.0	0	-	0.00%	-	64.45
63	Oct-24		0.0	0	-	0.00%	-	64.45
64								

64

65 History truncated for ease of viewing

66

67 <u>Notes:</u>

68 **1** - The approved interest rate for COVID deferrals is the blended treasury rate published by the OPUC in January each year plus 100 bps.

69 **2** - Transferred authorized balance to account 151734 for amortization.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	OR COVID-19 DEFERRAL AMORT
Account Number:	151734
Docket:	Docket UM 2068 and UG 483
	Amortization of deferral approved in Order No. 23-406

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
10	Jul-23		(147,332.22)		1.820%	386.34	(146,945.88)	181,447.36
11	Aug-23		(124,262.99)		1.820%	180.96	(124,082.03)	57,365.33
12	Sep-23		(133,940.45)		1.820%	(14.57)	(133,955.02)	(76,589.69)
13	Oct-23		(193,793.87)		1.820%	(263.12)	(194,056.99)	(270,646.68)
14	Nov-23 Old rates		(245,213.12)		1.820%	(596.43)	(245,809.55)	(516,456.23)
15	Nov-23 New rates (1)		(474,671.05)	14,194,901.08	5.130%	59,668.59	13,779,898.62	13,263,442.39
16	Dec-23		(1,842,448.48)		5.130%	52,762.98	(1,789,685.50)	11,473,756.89
17	Jan-24		(2,265,963.37)		5.130%	44,206.81	(2,221,756.56)	9,252,000.33
18	Feb-24		(1,916,202.81)		5.130%	35,456.42	(1,880,746.39)	7,371,253.94
19	Mar-24		(1,743,395.97)		5.130%	27,785.60	(1,715,610.37)	5,655,643.57
20	Apr-24		(1,156,745.39)		5.130%	21,705.33	(1,135,040.06)	4,520,603.51
21	May-24		(881,799.69)		5.130%	17,440.73	(864,358.96)	3,656,244.55
22	Jun-24		(577,454.24)		5.130%	14,396.14	(563,058.10)	3,093,186.45
23	Jul-24 <i>F</i>	Forecasted	(367,512.75)		5.130%	12,437.81	(355,074.94)	2,738,111.51
24	Aug-24 <i>F</i>	Forecasted	(330,653.61)		5.130%	10,998.65	(319,654.96)	2,418,456.55
25	Sep-24 F	Forecasted	(368,984.06)		5.130%	9,550.20	(359,433.86)	2,059,022.69
26	Oct-24 <i>F</i>	Forecasted	(825,996.38)		5.130%	7,036.75	(818,959.63)	1,240,063.06
27								

- 28
- 29
- 3031 Notes:

32 **1** - Transferred in authorized balances from accounts 151702, 151704, 151706, 151722, & 151730 for amortization.