

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

August 1, 2024

NWN OPUC Advice No. 24-16 (UM 2192)

VIA ELECTRONIC FILING

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

Re: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO: Transportation Security Administration Security Directive 2 Cost of Service Costs

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

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

<u>Purpose</u>

The purpose of this filing is to: 1) Amortize deferred costs related to the Transportation Security Administration's (TSA) security directive 2 cost of service through Schedule 189 – Adjustment for TSA Capital and Cost of Service Cost Recovery and 2) Zero out Schedule 180 – TSA Security Directive 2 Compliance Costs as the deferral is no longer needed. TSA Security Directive 2 costs were incurred to comply with the security directive to: (1) implement specific mitigation measures to protect against ransomware attacks and other related threats, (2) develop and implement a cybersecurity contingency and response plan, and (3) conduct a cybersecurity architecture design review. As an owner and operator of critical pipeline infrastructure, NW Natural is subject to this TSA security directive.

Background:

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon ("Commission") in a proceeding to change rates. The Company filed a deferral application on September 2, 2022, with reauthorizations filed each year thereafter, which was docketed as UM 2192. In docket UG 435, NW Natural requested amortization of a portion of this deferral associated with the cost of service of the capital expenditures associated with TSA security directive 2 and was ordered in Commission Order No. 22-388 to amortize the cost of

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. 24-16 August 1, 2024; Page 2

service deferral over a four year period starting on November 1, 2022. The request in this filing relates to the cost of service deferral related to costs incurred from amended TSA directives (Schedule 189). The Company respectfully requests approval to amortize the costs included in this filing.

Proposed Changes

The effect of the new temporary adjustment proposed in the filing is to decrease the Company's annual revenues by \$327,483 or 0.03%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms will decrease \$0.03. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,255 therms is \$0.04, the average industrial Rate Schedule 31 firm sales customer using 5,430 therms will see a monthly decrease of about \$0.90, and the average industrial Rate Schedule 32 firm sales customer using about 20,942 therms will see a monthly decrease of about \$9.17.

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.

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

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

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

SCHEDULE 180 TSA Security Directive 2 Compliance Costs

PURPOSE:

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

APPLICABLE:

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

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

GENERAL:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

APPLICATION TO RATE SCHEDULES: Effective: November 1, 2024

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

Schedule	Block	Rate Adjustment	Schedule	Block	Rate Adjustment
2		\$0.00000	32 CSI	Block 1	\$0.00000
3 CSF		\$0.00000		Block 2	\$0.00000
3 ISF		\$0.00000		Block 3	\$0.00000
27		\$0.00000		Block 4	\$0.00000
31 CSF	Block 1	\$0.00000		Block 5	\$0.00000
	Block 2	\$0.00000		Block 6	\$0.00000
31 CTF	Block 1	\$0.00000	32 ISI	Block 1	\$0.00000
	Block 2	\$0.00000		Block 2	\$0.00000
31 ISF	Block 1	\$0.00000		Block 3	\$0.00000
	Block 2	\$0.00000		Block 4	\$0.00000
31 ITF	Block 1	\$0.00000		Block 5	\$0.00000
	Block 2	\$0.00000		Block 6	\$0.00000
32 CSF	Block 1	\$0.00000	32 CTI	Block 1	\$0.00000
	Block 2	\$0.00000		Block 2	\$0.00000
	Block 3	\$0.00000		Block 3	\$0.00000
	Block 4	\$0.00000		Block 4	\$0.00000
	Block 5	\$0.00000		Block 5	\$0.00000
	Block 6	\$0.00000		Block 6	\$0.00000
32 ISF	Block 1	\$0.00000	32 ITI	Block 1	\$0.00000
	Block 2	\$0.00000		Block 2	\$0.00000
	Block 3	\$0.00000		Block 3	\$0.00000
	Block 4	\$0.00000		Block 4	\$0.00000
	Block 5	\$0.00000		Block 5	\$0.00000
	Block 6	\$0.00000		Block 6	\$0.00000
32 CTF	Block 1	\$0.00000	33 (all)		\$0.00000
	Block 2	\$0.00000			
	Block 3	\$0.00000			
	Block 4	\$0.00000			
	Block 5	\$0.00000			
	Block 6	\$0.00000			
32 ITF	Block 1	\$0.00000	1		
	Block 2	\$0.00000	1		
	Block 3	\$0.00000	1		
	Block 4	\$0.00000	1		
	Block 5	\$0.00000	1		
	Block 6	\$0.00000]		

Issued August 1, 2024 NWN OPUC Advice No. 24-16 Effective with service on and after November 1, 2024

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P.U.C. Or. 25

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

PURPOSE:

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

APPLICABLE:

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

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

APPLICATION TO RATE SCHEDULES:

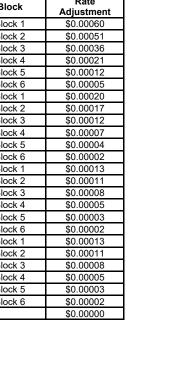
Effective: November 1, 2024 The Adjustment amounts shown below are calculated based on equal percent of margin by Rate Schedule and Customer class, and the rate allocation adopted in Docket UG 435. The adjustment amount is embedded in the Base Rate reflected in the respective Rate Schedules listed above. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Rate Adjustment	Schedule	Block	Rate Adjustmen
2		\$0.00373	32 CSI	Block 1	\$0.00060
3 CSF		\$0.00306		Block 2	\$0.00051
3 ISF		\$0.00171		Block 3	\$0.00036
27		\$0.00381		Block 4	\$0.00021
31 CSF	Block 1	\$0.00157		Block 5	\$0.00012
	Block 2	\$0.00143		Block 6	\$0.00005
31 CTF	Block 1	\$0.00157	32 ISI	Block 1	\$0.00020
	Block 2	\$0.00144		Block 2	\$0.00017
31 ISF	Block 1	\$0.00124		Block 3	\$0.00012
	Block 2	\$0.00112		Block 4	\$0.00007
31 ITF	Block 1	\$0.00127		Block 5	\$0.00004
	Block 2	\$0.00115		Block 6	\$0.00002
32 CSF	Block 1	\$0.00111	32 CTI	Block 1	\$0.00013
	Block 2	\$0.00094		Block 2	\$0.00011
	Block 3	\$0.00066		Block 3	\$0.00008
	Block 4	\$0.00038		Block 4	\$0.00005
	Block 5	\$0.00018		Block 5	\$0.00003
	Block 6	\$0.00008		Block 6	\$0.00002
32 ISF	Block 1	\$0.00014	32 ITI	Block 1	\$0.00013
	Block 2	\$0.00012		Block 2	\$0.00011
	Block 3	\$0.00008		Block 3	\$0.00008
	Block 4	\$0.00005		Block 4	\$0.00005
	Block 5	\$0.00002		Block 5	\$0.00003
	Block 6	\$0.00001		Block 6	\$0.00002
32 CTF	Block 1	\$0.00020	33 (all)		\$0.00000
	Block 2	\$0.00017			-
	Block 3	\$0.00012			
	Block 4	\$0.00007			
	Block 5	\$0.00004			
	Block 6	\$0.00003			
32 ITF	Block 1	\$0.00014			
	Block 2	\$0.00012			
	Block 3	\$0.00009			
	Block 4	\$0.00005			
	Block 5	\$0.00003			
	Block 6	\$0.00002			
	DIOCK U	φ0.0000Z			

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. 24-16 Effective with service on and after November 1, 2024



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EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferred Accounts Relating to: Transportation Security Administration Security Directive 2 Cost of Service Costs

UM 2192

NWN OPUC Advice No. 24-16

August 1, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferred Accounts Transportation Security Administration Security Directive 2 Cost of Service Costs

NWN OPUC ADVICE NO. 24-16

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Exhibit A - Supporting Materials
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NW Natural Rates & Regulatory Affairs

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

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

			Billing	WACOG &	Temps from								SA Cost of Service	
		Oregon PGA	Rate from	Demand from	Temporary						Proposed Amount:		Temporary Increm	
		Volumes page,	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:		A rev sensitive factor	
		Column F	Column A	Column B+C+D*	Column A	Rate E=B-C-D	Margin	Charge	Customers	Margin	Amount to Amortize:	2,266,041 Multiplier	 to all classes and se Allocation to RS 	Increment
Schedule	Block	А	в	с	D	E	F = E * A	G	н	1		P	Q	R
2R		423,059,269	\$1.29519	\$0.54757	\$0.06135	\$0.68627	\$290,332,884	\$8.00	640,507	\$351,821,556		1.0	\$1,578,944	\$0.0037
3C Firm Sales		178,618,735	\$1.08753	\$0.54757	(\$0.01882)	\$0.55878	\$99,808,577	\$15.00	59,212	\$110,466,737		1.0	\$546,676	\$0.0030
3I Firm Sales		5,103,738	\$1.05830	\$0.54757	\$0.06884	\$0.44189	\$2,255,291	\$15.00	339	\$2,316,311	-	1.0	\$8,728	\$0.0017
27 Dry Out 31C Firm Sales	Block 1	742,733 12,281,908	\$1.08605 \$0.75920	\$0.54757 \$0.44732	\$0.03969 \$0.00500	\$0.49879 \$0.30688	\$370,468 \$6,585,003	\$8.00 \$325.00	1,685	\$532,228 \$9,151,203	-	1.0	\$2,830 \$33,667	\$0.0038 \$0.0015
5101111 58165	Block 2	10,043,265	\$0.73098	\$0.44732	\$0.00328	\$0.28038	50,565,005	<u>3</u> 323.00	050	\$5,151,205		1.0	\$55,007	\$0.0013
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	\$3,999	\$0.0015
	Block 2	1,392,960	\$0.26998	\$0.00000	\$0.01702	\$0.25296					-	1.0		\$0.0014
31I Firm Sales	Block 1 Block 2	3,698,785 7,639,515	\$0.74421 \$0.72013	\$0.44732 \$0.44732	\$0.06165 \$0.06031	\$0.23524 \$0.21250	\$2,493,499	\$325.00	174	\$3,172,099		1.0 1.0	\$13,191	\$0.0012 \$0.0011
31I Firm Trans	Block 2 Block 1	144,356	\$0.25351	\$0.00000	\$0.01499	\$0.23852	\$110,408	\$575.00	6	\$151,808	-	1.0	\$586	\$0.0011
	Block 2	351,741	\$0.22946	\$0.00000	\$0.01346	\$0.21600			-			1.0		\$0.0011
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	\$48,421	\$0.0011
	Block 2	9,360,621	\$0.64449	\$0.44732	\$0.05874	\$0.13843						1.0		\$0.0009
	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		\$0.0006 \$0.0003
	Block 4 Block 5	544,281	\$0.55528	\$0.44732	\$0.04944	\$0.03606						1.0		\$0.0003
	Block 6	0	\$0.50796	\$0.44732	\$0.04827	\$0.01237						1.0		\$0.0000
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	\$2,454	\$0.0001
	Block 2	7,603,172	\$0.60740	\$0.44732	\$0.05182	\$0.10826						1.0		\$0.0001
	Block 3 Block 4	2,763,251 3,005,494	\$0.57416 \$0.54104	\$0.44732 \$0.44732	\$0.05061 \$0.04942	\$0.07623 \$0.04430						1.0 1.0		\$0.0000 \$0.0000
	Block 4 Block 5	195,767	\$0.54104 \$0.51791	\$0.44732	\$0.04942	\$0.02201						1.0		\$0.0000
	Block 6	0	\$0.50628	\$0.44732	\$0.04817	\$0.01079						1.0		\$0.0000
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	\$1,021	\$0.0002
	Block 2	2,020,003	\$0.11366	\$0.00000	\$0.00338	\$0.11028						1.0		\$0.0001
	Block 3 Block 4	707,839 869,038	\$0.08114 \$0.04857	\$0.00000 \$0.00000	\$0.00198 \$0.00058	\$0.07916 \$0.04799						1.0 1.0		\$0.0001 \$0.0000
	Block 5	0	\$0.02899	\$0.00000	(\$0.00027)	\$0.02926						1.0		\$0.0000
	Block 6	0	\$0.01601	\$0.00000	(\$0.00084)	\$0.01685						1.0		\$0.0000
32I Firm Trans	Block 1	11,657,702	\$0.13029	\$0.00000	\$0.00345	\$0.12684	\$5,974,736	\$925.00	101	\$7,233,851		1.0	\$6,562	\$0.0001
	Block 2 Block 3	17,056,306 10,569,490	\$0.11125 \$0.07953	\$0.00000 \$0.00000	\$0.00279 \$0.00169	\$0.10846 \$0.07784						1.0 1.0		\$0.0001 \$0.0000
	Block 3	22,324,991	\$0.04783	\$0.00000	\$0.00169	\$0.07784						1.0		\$0.0000
	Block 5	22,115,808	\$0.02874	\$0.00000	(\$0.00009)	\$0.02883						1.0		\$0.0000
	Block 6	7,865,614	\$0.01613	\$0.00000	(\$0.00052)	\$0.01665						1.0		\$0.0000
32C Interr Sales	Block 1	4,649,733	\$0.64462	\$0.44732	\$0.05827	\$0.13903	\$2,121,406	\$675.00	39	\$2,437,306		1.0	\$9,099	\$0.0006
	Block 2 Block 3	6,816,872 3,782,502	\$0.62250 \$0.58557	\$0.44732 \$0.44732	\$0.05712 \$0.05519	\$0.11806 \$0.08306						1.0 1.0		\$0.0005 \$0.0003
	Block 4	5,561,835	\$0.54861	\$0.44732	\$0.05325	\$0.04804						1.0		\$0.0002
	Block 5	3,284,822	\$0.52644	\$0.44732	\$0.05209	\$0.02703						1.0		\$0.0001
	Block 6	0	\$0.51023	\$0.44732	\$0.05124	\$0.01167					-	1.0		\$0.0000
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	55	\$2,453,313		1.0 1.0	\$3,296	\$0.0002 \$0.0001
	Block 2 Block 3	3,505,859	\$0.57596	\$0.44732	\$0.05398	\$0.07466						1.0		\$0.0001
	Block 4	9,726,364	\$0.54347	\$0.44732	\$0.05278	\$0.04337						1.0		\$0.0000
	Block 5	4,171,536	\$0.52396	\$0.44732	\$0.05204	\$0.02460						1.0		\$0.0000
	Block 6	0	\$0.50968	\$0.44732	\$0.05150	\$0.01086	4540 575	4005.00		45 40 075	-	1.0	4524	\$0.0000
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	\$524	\$0.0001 \$0.0001
	Block 3	978,518	\$0.07601	\$0.00000	\$0.00087	\$0.07514						1.0		\$0.0000
	Block 4	3,232,735	\$0.04557	\$0.00000	(\$0.00007)	\$0.04564						1.0		\$0.0000
	Block 5	472,307	\$0.02730	\$0.00000	(\$0.00065)	\$0.02795						1.0		\$0.0000
32I Interr Trans	Block 6 Block 1	6,144,023	\$0.01517 \$0.12543	\$0.00000 \$0.00000	(\$0.00102) \$0.00307	\$0.01619 \$0.12236	\$5,680,357	\$925.00	73	\$6,490,657		1.0	\$6,044	\$0.0000
Szi interi irdits	Block 1 Block 2	10,403,074	\$0.12543	\$0.00000	\$0.00247	\$0.12236	1000,007	00.626ç	15	90,450,057		1.0	20,044	\$0.0001
	Block 3	6,958,044	\$0.07662	\$0.00000	\$0.00145	\$0.07517						1.0		\$0.0000
	Block 4	15,417,391	\$0.04610	\$0.00000	\$0.00045	\$0.04565						1.0		\$0.0000
	Block 5	35,960,832	\$0.02781	\$0.00000	(\$0.00016)	\$0.02797						1.0		\$0.0000
33	Block 6	99,266,501 0	\$0.01563 \$0.00862	\$0.00000 \$0.00000	(\$0.00056) (\$0.00147)	\$0.01619 \$0.01009	\$0	\$38,000.00	0	\$0		1.0	\$0	\$0.0000
Special Contracts		54,127,531	\$0.00544	\$0.00000	\$0.00147)	\$0.00353	\$191,070	\$38,000.00	7	\$191,070		0.0	\$0	\$0.0000
TOTALS		1,098,129,249							ç			\$ 513,311,011	\$ 2,266,041	
Sources for line 2 a	bove:						\$ 38,693,003		ç	50,681,560		Line 75		
Tariff Schedules												Line /5		
Rate Adjustment S	chedule		_					_	_	_		Sched 189		
												_		

Note: Allocation to rate schedules or blocks 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

77 ¹Rate 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 Ef

NWN OPUC Advice 24-16 Exhibit A - Supporting Materials Page 2 of 8

LUMES IN THERM	//5								(\$10.74)	See note [14]		\$1.57	See no
		Oregon PGA		Normal				Proposed	Proposed	Proposed	Proposed	Proposed	Prop
		Normalized		Therms	Minimum	11/1/2023	11/1/2023	11/1/2024	11/1/2024	11/1/2024	11/1/2024	11/1/2024	11/1
								Calculation 100	Cabadula 100	Cabadula 100	Schedule 189	Schedule 189	Sched
			Therms in	Monthly	Monthly	Billing	Current	Schedule 180 TSA O&M	Schedule 180 TSA O&M	Schedule 180 TSA O&M	TSA Cost of Service	TSA Cost of Service	TSA C
		Volumes page,	inerms in	wonthiy	wonthiy	Billing	current	TSA U&IVI	I SA U&IVI	ISA U&W	Service	Service	Ser
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change	Rates	Average Bill	% Bill
	-				0.10.80		F=D+(C * E)		AI = D+(C * AH)	AJ = (AI- F)/F		AI = D+(C * AH)	AJ = (/
Schedule	Block	А	в	c	D	F	F	АН	AI - DA(C AII)	AJ = (AI=1)/1 AJ	АН	AI - DA(C AII)	~~~;;
2R	biock	423,059,269	N/A	55	\$8.00	\$1.29519	\$79.24	\$1.29248	\$79.09	-0.2%	\$1.29742	\$79.36	- '
3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1.08753	\$287.97	\$1.08552	\$287.47	-0.2%	\$1.08937	\$288.43	
3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1.05830	\$1,343.17	\$1.05682	\$1,341.31	-0.1%	\$1.05934	\$1,344.47	
27 Dry Out		742,733	N/A	37	\$8.00	\$1.08605	\$48.18	\$1.08383	\$48.10	-0.2%	\$1.08842	\$48.27	
31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75781	\$2,444.09	-0.2%	\$0.76013	\$2,450.48	
Siernin Suies	Block 2	10,043,265	all additional	2,027	<i>\$</i> 525.00	\$0.73098	<i>v</i> 2,447.52	\$0.72971	<i>v</i> 2,05	0.270	\$0.73182	<i>\$2,450.40</i>	
31C Firm Trans	Block 1	1,267,742	2.000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29363	\$1,634.63	-0.3%	\$0.29599	\$1,643.15	
510 1 1111 114113	Block 2	1,392,960	all additional	5,750	\$575.00	\$0.26998	\$1,035.00	\$0.26870	\$1,034.03	-0.576	\$0.27086	\$1,045.15	
31I Firm Sales	Block 1	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74325	\$4,278.56	-0.1%	\$0.74500	\$4,287.48	
311 Firm Sales	Block 2	7,639,515	all additional	5,430	\$325.00	\$0.72013	\$4,283.47	\$0.74325	\$4,278.56	-0.1%	\$0.72084	\$4,287.48	
31I Firm Trans	Block 2 Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.71926	\$2,197.04	-0.3%	\$0.25429	\$2,209.11	
STI FILLI LEADS	Block 1 Block 2			0,890	ş375.00	\$0.25351 \$0.22946	ş2,204.08	\$0.25241 \$0.22847	şz,197.04	-0.3%	\$0.25429 \$0.23017	\$2,209.11	1
220 Firm Col		351,741	all additional	7.386	AC75.00		ér (22.20		<i>tr cac a</i>	0.101		ér (20.10	-
32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67044	\$5,626.87	-0.1%	\$0.67196	\$5,638.10	1
	Block 2	9,360,621	20,000			\$0.64449		\$0.64375			\$0.64504		1
	Block 3	1,566,490	20,000			\$0.59997		\$0.59945			\$0.60036		1
	Block 4	544,281	100,000			\$0.55528		\$0.55499			\$0.55551		1
	Block 5	0	600,000			\$0.52318		\$0.52305			\$0.52329		
	Block 6	0	all additional			\$0.50796		\$0.50791			\$0.50801		
32I Firm Sales	Block 1	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62671	\$13,583.13	-0.1%	\$0.62735	\$13,595.44	
	Block 2	7,603,172	20,000			\$0.60740		\$0.60693			\$0.60747		
	Block 3	2,763,251	20,000			\$0.57416		\$0.57383			\$0.57420		
	Block 4	3,005,494	100,000			\$0.54104		\$0.54085			\$0.54107		
	Block 5	195,767	600,000			\$0.51791		\$0.51782			\$0.51792		
	Block 6	0	all additional			\$0.50628		\$0.50624			\$0.50629		
32C Firm Trans	Block 1	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.13264	\$3,326.34	-0.3%	\$0.13337	\$3,339.53	
	Block 2	2,020,003	20,000			\$0.11366		\$0.11314			\$0.11376		
	Block 3	707,839	20,000			\$0.08114		\$0.08077			\$0.08121		
	Block 4	869,038	100,000			\$0.04857		\$0.04835			\$0.04861		
	Block 5	0	600,000			\$0.02899		\$0.02887			\$0.02901		
	Block 6	0	all additional			\$0.01601		\$0.01595			\$0.01603		
32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.12980	\$7,242.82	-0.3%	\$0.13037	\$7,270.63	
	Block 2	17,056,306	20,000			\$0.11125		\$0.11083			\$0.11132		
	Block 3	10,569,490	20,000			\$0.07953		\$0.07923			\$0.07959		
	Block 4	22,324,991	100,000			\$0.04783		\$0.04766			\$0.04786		
	Block 5	22,115,808	600,000			\$0.02874		\$0.02864			\$0.02876		
	Block 6	7,865,614	all additional			\$0.01613		\$0.01608			\$0.01614		
32C Interr Sales	Block 1	4,649,733	10,000	51,487	\$675.00	\$0,64462	\$32,098.38	\$0.64411	\$32,078.43	-0.1%	\$0.64499	\$32,112.88	
	Block 2	6,816,872	20,000	,,		\$0.62250	, ,,	\$0.62207			\$0.62281	, ,	1
	Block 3	3,782,502	20,000			\$0.58557		\$0.58527			\$0.58579		1
	Block 4	5,561,835	100,000			\$0.54861		\$0.54844			\$0.54874		1
	Block 5	3,284,822	600,000			\$0.52644		\$0.52635			\$0.52652		1
	Block 6	0	all additional			\$0.51023		\$0.51020			\$0.51026		1
32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62743	\$26,359.96	-0.1%	\$0.62806	\$26,381.65	1
	Block 2	6,055,122	20,000	-2,554	÷ - / 5.00	\$0.60846		\$0.60804	+==,000,00	5.176	\$0.60857	+==,501.05	1
	Block 3	3,505,859	20,000			\$0.57596		\$0.57566			\$0.57604		I
	Block 4	9,726,364	100,000			\$0.54347		\$0.54330			\$0.54351		1
	Block 5	4,171,536	600,000			\$0.52396		\$0.54330			\$0.52399		1
	Block 5 Block 6	4,171,550	all additional			\$0.50968		\$0.52587			\$0.50969		1
32C Interr Trans	Block 0 Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12429	\$11.696.63	-0.3%	\$0.12479	\$11,739.29	
sec interritians	Block 1 Block 2	1,679,150	20,000	123,231	\$925.00	\$0.12471 \$0.10645	\$11,732.30	\$0.12429 \$0.10610	\$11,090.03	-0.3%	\$0.12479 \$0.10651	\$11,739.29	1
	Block 2 Block 3	978,518	20,000			\$0.07601		\$0.10610			\$0.07606		1
	Block 3 Block 4	3,232,735	100,000			\$0.04557		\$0.07576			\$0.04560		1
													1
	Block 5	472,307 0	600,000			\$0.02730		\$0.02721			\$0.02732		1
	Block 6		all additional	400.071	4005.05	\$0.01517	444 004	\$0.01513	A		\$0.01518	444.000	I
32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12498	\$11,783.56	-0.3%	\$0.12551	\$11,828.43	1
	Block 2	10,403,074	20,000			\$0.10713		\$0.10675			\$0.10719		1
	Block 3	6,958,044	20,000			\$0.07662		\$0.07635			\$0.07667		1
	Block 4	15,417,391	100,000			\$0.04610		\$0.04594			\$0.04613		1
	Block 5	35,960,832	600,000			\$0.02781		\$0.02772			\$0.02783		I
	Block 6	99,266,501	all additional			\$0.01563		\$0.01558	4		\$0.01564	4	L
33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.00862	\$38,000.00		\$0.00862	\$38,000.00	<u> </u>
Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00544	\$0.00		\$0.00544	\$0.00	1 -

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

1		-	welve Months nded 06/30/24	
1			lueu 00/30/24	
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	0.091% Line 8 ÷ Line 4
9				
10	Total			2.883% 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 180 & 189: TSA Security Directive 2 0&M and COS

1		Including Revenue Sensitive <u>Amount</u>
2 3	Temporary Increments	
4 5	<u>Removal of Current Temporary Increments</u> Amortization of TSA Security Directive 2 O&M	(2,593,524)
6 7		
8 9 10	Addition of Proposed Temporary Increments Amortization of TSA Security Directive 2 O&M	2,266,041
11 12 13 14 15	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$327,483)
15 16 17	2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
17	Effect of this filing, as a percentage change (line $12 \div$ line 16)	-0.03%

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
				E = sum B thru D	5.40%		G = E + F2
42 151804 TSA SECURITY DIRECTIVE COS DEFERRAL	1,345,500	87,826	0	1,433,326			
43 151809 TSA SECURITY DIRECTIVE 2 COS DEFERRAL	123,712	102,882	0	226,594			
44 151805 TSA SECURITY DIRECTIVE COS AMORTIZATION (UG 435)	150,925	(93,234)	1,947	59,638			
45 Return on Rate Base for 151804 Deferral				250,228			
46 Return on Rate Base for 151809 Deferral				231,342			
47	1,620,137	97,473	1,947	2,201,128	5.40%	64,913	2,266,041

Company:Northwest Natural Gas CompanyState:OregonDescription:OR TSA SECURITY DIRECTIVE COS AMORTAccount Number:151805

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
33	Jun-23		(18,038.59)		1.820%	76.54	(17,962.05)	41,525.48
34	Jul-23		(14,363.79)		1.820%	52.09	(14,311.70)	27,213.78
35	Aug-23		(12,110.03)		1.820%	32.09	(12,077.94)	15,135.84
36	Sep-23		(13,056.00)		1.820%	13.06	(13,042.94)	2,092.90
37	Oct-23		(18,893.59)		1.820%	(11.15)	(18,904.74)	(16,811.84)
38	Nov-23 O	ILD	(23,944.26)		1.820%	(43.66)	(23,987.92)	(40,799.76)
39	Nov-23 N	EW	(23,417.09)	714,320.68	5.130%	3,003.67	693,907.26	653,107.51
40	Dec-23		(90,970.24)		5.130%	2,597.59	(88,372.65)	564,734.86
41	Jan-24		(111,885.98)		5.130%	2,175.09	(109,710.89)	455,023.97
42	Feb-24		(94,613.05)		5.130%	1,742.99	(92,870.06)	362,153.91
43	Mar-24		(86,087.00)		5.130%	1,364.20	(84,722.80)	277,431.11
44	Apr-24		(57,105.14)		5.130%	1,063.96	(56,041.18)	221,389.93
45	May-24		(43,525.24)		5.130%	853.41	(42,671.83)	178,718.10
46	Jun-24		(28,496.44)		5.130%	703.11	(27,793.33)	150,924.77
47	Jul-24 <i>F</i>	orecasted	(18,086.88)		5.130%	606.54	(17,480.34)	133,444.43
48	Aug-24 <i>F</i>	orecasted	(16,264.13)		5.130%	535.71	(15,728.42)	117,716.01
49	Sep-24 F	orecasted	(18,167.79)		5.130%	464.40	(17,703.39)	100,012.62
50	Oct-24 F	orecasted	(40,715.63)		5.130%	340.52	(40,375.11)	59,637.51
51								

52

52 53

(1) History truncated for ease of viewing

Tax Rate

27.004%

27.004%

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NW Natural Determination of Cost of Service TSA Security Directive 2 - Deferral Costs

TSA Security Directive 2 - Deferral Costs																		
OREGON	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	FORECAST 7/31/2024	FORECAST 8/31/2024	FORECAST 9/30/2024	FORECAST 10/31/2024		Revenue Requiremen	nt Inputs 2.82%			
Depreciation	200,213.92	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49		Rev Sens Rate	2.82%			Weighted
08M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				% of Capital	Cost	Cost
Property Taxes	2,989.23	2,966.05	2,942.86	2,919.68	2,896.49	2,873.31	2,850.12	2,826.94	2,803.75	2,780.57	2,757.38	2,734.20		Debt		50.00%	4.271%	2.136%
Taxes on Equity Return														Preferred Equity Common Equity		0.00%	0.000% 9.400%	4.700%
State	947.46	921.72	914.47	907.22	899.96	892.71	885.45	878.20	870.95	863.69	856.44	849.18				100.00%		6.836%
Federal Total Taxes	2,617.97 3,565.43	2,546.87 3,468.59	2,526.82 3,441.29	2,506.78	2,486.74 3,386.70	2,466.69 3,359.40	2,446.65 3,332.10	2,426.60 3,304.80	2,406.56 3,277.51	2,386.52 3,250.21	2,366.47 3,222.91	2,346.43 3,195.62		State Tax Rate				7.60%
Total Taxes	5,505.45	5,406.59	5,441.29	3,413.99	3,300.70	3,339.40	5,552.10	5,504.60	3,277.51	5,250.21	3,222.91	5,195.02						
Return on Rate Base														Federal Tax Rate				21.00%
Debt	4,459.95	4,338.81	4,304.67	4,270.52	4,236.38	4,202.23	4,168.09	4,133.94	4,099.79	4,065.65	4,031.50	3,997.36		Property Tax Rate				1.450%
Preferred Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						·
Common Equity	12,466.54	12,127.93	12,032.49	11,937.04	11,841.60	11,746.15	11,650.71	11,555.26	11,459.82	11,364.37	11,268.93	11,173.48						
Total Return	16,926.49	16.466.74	16,337.15	16,207.56	16,077.97	15,948.38	15,818.79	15,689.20	15,559.61	15,430.02	15,300.43	15,170.84						
	10,520.45	10,400.74	10,557.15	10,207.30	10,077.57	13,540.30	15,616.75	15,085.20	13,333.01	13,430.02	15,500.45	15,170.84						
Subtotal Cost of Service	223,695.08	42,088.87	41,908.79	41,728.72	41,548.65	41,368.58	41,188.50	41,008.43	40,828.36	40,648.28	40,468.21	40,288.14						
Revenue Sensitive Items	6,305.42	1,186.38	1,181.31	1,176.23	1,171.16	1,166.08	1,161.00	1,155.93	1,150.85	1,145.78	1,140.70	1,135.62						
Total Cost of Service	230,000.50	43,275.25	43,090.10	42,904.95	42,719.80	42,534.65	42,349.51	42,164.36	41,979.21	41,794.06	41,608.91	41,423.76						
Amount to Deferral Account	203,203.15	22,153.53	22,130.35	22,107.16	22,083.98	22,060.79	22,037.61	22,014.42	21,991.24	21,968.05	21,944.87	21,921.68						
Return on Rate Base + Rev Sens	26,797.35	21,121.71	20,959.75	20,797.79	20,635.82	20,473.86	20,311.90	20,149.93	19,987.97	19,826.01	19,664.04	19,502.08	TOTAL 250,228.21					
Plant																		
Gross plant - beginning balance	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73						
Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73	2,897,425.73						
Accumulated depreciation Net Plant	-423,579.23 2,473,846.50	-442,766.72 2,454,659.01	-461,954.20 2,435,471.53	-481,141.69 2,416,284.04	-500,329.18 2,397,096.55	-519,516.67 2,377,909.06	-538,704.15 2,358,721.58	-557,891.64 2,339,534.09	-577,079.13 2,320,346.60	-596,266.62 2,301,159.11	-615,454.10 2,281,971.63	-634,641.59 2,262,784.14						
Deferred Taxes	32,331.85	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52	-16,552.52						
	32,331.03	-10,332.32	-10,352.52	-10,332.32	-10,332.32	-10,352.52	-10,002.02	-10,002.02	-10,002.02	-10,002.02	-10,002.02	-10,332.32						
Rate Base	2,506,178.36	2,438,106.49	2,418,919.00	2,399,731.51	2,380,544.03	2,361,356.54	2,342,169.05	2,322,981.57	2,303,794.08	2,284,606.59	2,265,419.10	2,246,231.62						
Deferred Taxes																		
Book Depreciation	200,213.92	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49	19,187.49						
Beg. Balance	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05						
Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Tax Depreciation	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05	80,484.05						
Book-Tax Difference Tax Effect	-119,729.87 -32,331.85	61,296.56 16,552.52																
MACRS Depreciation	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%						
MACRS Depreciation - additions - mid-month conventi	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%						
Tax Calculation Check																		
Tax ediculation eneck																		
MACRS Depreciation	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%						
MACRS Depreciation - Bonus	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						

NW Natural Determination of Cost of Service

Tax Rate

27.004%

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TSA Security Directive 2 - Deferral Costs													
OREGON -	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	FORECAST 7/31/2024	FORECAST 8/31/2024	FORECAST 9/30/2024	FORECAST 10/31/2024	
Depreciation	1,100.35	1,100.35	1,100.35	11,312.33	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	
0&M	-	-	-	-	-	-	-	-	-	-	-	-	
Property Taxes	222.09	220.76	219.43	4,365.14	4,339.13	4,313.12	4,287.12	4,261.11	4,235.10	4,209.09	4,183.08	4,157.07	
Taxes on Equity Return													
State Federal	54.39 150.28	54.06 149.37	53.73 148.47	1,071.98 2,962.06	1,062.55 2,936.00	1,056.15 2,918.30	1,049.74 2,900.59	1,043.33 2,882.89	1,036.92 2,865.19	1,030.52 2,847.48	1,024.11 2,829.78	1,017.70 2,812.08	
Total Taxes	204.66	203.43	202.20	4,034.04	3,998.55	3,974.44	3,950.33	3,926.22	3,902.11	3,878.00	3,853.89	3,829.78	
Return on Rate Base													
Debt	325.14	323.19	321.23	6,408.78	6,352.41	6,314.11	6,275.80	6,237.50	6,199.20	6,160.89	6,122.59	6,084.28	
Preferred Equity		-	-	-	-	-	-	-	-	-	-	-	
Common Equity	715.60	711.29	706.98	14,105.03	13,980.96	13,896.66	13,812.35	13,728.05	13,643.74	13,559.44	13,475.14	13,390.83	
Total Return	1,040.75	1,034.48	1,028.21	20,513.81	20,333.37	20,210.76	20,088.16	19,965.55	19,842.94	19,720.33	19,597.72	19,475.12	
Subtotal Cost of Service	2,567.85	2,559.02	2,550.19	40,225.32	50,195.37	50,022.65	49,849.92	49,677.19	49,504.47	49,331.74	49,159.01	48,986.28	
Revenue Sensitive Items	72.38	72.13	71.88	1,133.85	1,414.89	1,410.02	1,405.15	1,400.28	1,395.41	1,390.54	1,385.67	1,380.80	
Total Cost of Service	2,640.23	2,631.15	2,622.08	41,359.18	51,610.26	51,432.66	51,255.07	51,077.47	50,899.88	50,722.28	50,544.68	50,367.09	
Amount to Deferral Account	1,322.44	1,321.11	1,319.78	15,677.47	25,863.45	25,837.44	25,811.43	25,785.42	25,759.41	25,733.41	25,707.40	25,681.39	
Return on Rate Base + Rev Sens	1,317.79	1,310.04	1,302.29	25,681.70	25,746.81	25,595.22	25,443.64	25,292.05	25,140.46	24,988.87	24,837.29	24,685.70	TOTAL 231,341.88
Plant													
Gross plant - beginning balance Additions	185,451.97	185,451.97	185,451.97	185,451.97 3,442,241.83	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	
	185,451.97	185,451.97	185,451.97	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	3,627,693.80	
Accumulated depreciation Net Plant	(1,650.52) 183,801.44	(2,750.87) 182,701.09	(3,851.22) 181,600.75	(15,163.55) 3,612,530.25	(36,687.87) 3,591,005.93	(58,212.18) 3,569,481.62	(79,736.50) 3,547,957.30	(101,260.82) 3,526,432.98	(122,785.13) 3,504,908.67	(144,309.45) 3,483,384.35	(165,833.77) 3,461,860.03	(187,358.08) 3,440,335.72	
Deferred Taxes	(1,093.96)	(1,093.96)	(1,093.96)	(11,246.63)	(21,399.31)	(21,399.31)	(21,399.31)	(21,399.31)	(21,399.31)	(21,399.31)	(21,399.31)	(21,399.31)	
Rate Base	182,707.49	181,607.14	180,506.79	3,601,283.62	3,569,606.62	3,548,082.31	3,526,557.99	3,505,033.67	3,483,509.36	3,461,985.04	3,440,460.72	3,418,936.41	
Deferred Taxes													
Book Depreciation	1,100.35	1,100.35	1,100.35	11,312.33	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	21,524.32	
Beg. Balance	5,151.44	5,151.44	5,151.44	5,151.44	100,769.27	100,769.27	100,769.27	100,769.27	100,769.27	100,769.27	100,769.27	100,769.27	
Additions	0.00	0.00	0.00	47,808.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Tax Depreciation Book-Tax Difference	5,151.44 4,051.10	5,151.44 4,051.10	5,151.44 4,051.10	52,960.36 41,648.03	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	100,769.27 79,244.96	
Tax Effect	1,093.96	1,093.96	1,093.96	11,246.63	21,399.31	21,399.31	21,399.31	21,399.31	21,399.31	21,399.31	21,399.31	21,399.31	
MACRS Depreciation	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	
MACRS Depreciation - additions - mid-month c	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	
Tax Calculation Check													
MACRS Depreciation	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	
MACRS Depreciation - Bonus	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Rev Sens Rate 2.82%			
			Weighted
	% of Capital	Cost	Cost
Debt	50.00%	4.271%	2.136%
Preferred Equity	0.00%	0.000%	0.000%
Common Equity	50.00%	9.400%	4.7009
State Tax Rate		=	7.60%
Federal Tax Rate			21.00%
Property Tax Rate			1.450%