

July 15, 2024

NWN WUTC Advice No. 24-05

**VIA ELECTRONIC FILING AND FEDEX MAIL**

Jeff Killip, Executive Director and Secretary  
Washington Utilities & Transportation Commission  
621 Woodland Square Loop SE  
Lacey, Washington 98503

**RE: Schedule 303—NW Natural’s Environmental Cost Recovery Mechanism  
Annual Tariff Adjustment Filing and 2023 Annual Report**

Dear Mr. Killip:

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files the following proposed revisions to its Tariff Schedule 303:

Fifth Revision of Sheet 303.3	Schedule 303	Washington Environmental Cost Recovery Mechanism
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**Purpose**

The purpose of this filing is to adjust Schedule 303 to recover NW Natural’s environmental remediation expenses incurred between January 1, 2023 and December 31, 2023, consistent with the Washington Utilities and Transportation Commission (Commission) Order 06 in docket UG-181053.<sup>1</sup>

**Background**

Commission Order 01 in docket UG-110199 authorized NW Natural to defer costs associated with environmental remediation efforts at certain sites impacted by the Gasco manufactured gas plant. Order 02 in that same docket required annual reporting and a summary of status for each project. In NW Natural’s 2018 rate case in docket UG-181053, the Company requested, and received, approval to implement an Environmental Cost Recovery Mechanism (ECRM). The ECRM provides for an annual prudence review and cost recovery mechanism of the deferred expenses, subject to certain limitations detailed in Schedule 303. NW Natural provides the enclosed report of NW Natural’s environmental remediation expenses incurred between January 1, 2023 and December 31, 2023. The four exhibits attached to the report are as follows:

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<sup>1</sup> See *Washington Utilities and Transportation Commission vs Northwest Natural Gas Company dba NW Natural*, Docket UG-181053, Order 06 ¶ 62.

- Exhibit A - Deferred Environmental Remediation Costs and Insurance Proceeds
- Exhibit B - Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds
- Exhibit C - Rate Calculation Schedules, Deferral and Amortization Workpapers
- Exhibit D - Major Reports and Communications with Environmental Regulators<sup>2</sup>

The report also provides a summary of the status of remediation at Gasco.

### **Proposed Changes**

The proposed Schedule 303 adjustments are calculated on an equal-percentage-of margin basis; the calculation of rates for each rate schedule is provided on page 1 of Exhibit C. It should be noted that the proposed Schedule 303 adjustments represent just one of the deferred accounts that will be proposed to be applied to customer rates effective November 1, 2024, due to the Company's upcoming Purchased Gas Adjustment (PGA) filings anticipated to be made on or around September 15, 2024. As such, the bill effects stated herein are provided for illustrative purposes only, and reflect the effect of applying the proposed Schedule 303 adjustments to current billing rates. If there were no other adjustments to rates effective November 1, 2024, the effect of the proposed rates in Schedule 303 is a increase of \$684,545.<sup>3</sup> The average residential Schedule 2 customer using 57 therms would see an increase of \$0.44 per month, and the average Schedule 3 commercial customer using 254 therms would see a bill increase of \$1.74 per month. The bill impact for customers on the other residential and commercial rate schedules is shown on page 2 of Exhibit C.

In support of this filing, the Company provides worksheets showing the derivation of the proposed Schedule 303 adjustments to rates, a worksheet showing deferral accounts 186175 through 186180 balances and the 2023 Annual ECRM Report.

The Company will provide notice to customers as part of the customer notice for the PGA filings that will have the same effective date of November 1, 2024, in accordance with WAC 480-90-194(5). A copy of this notice will be included with the Company's informational PGA combined effects filing, expected to be made on or around September 15, 2024.

The proposed rate change will affect all of NW Natural's Washington sales and transportation service customers. NW Natural currently serves approximately 90,256 residential customers and 7,398 commercial and industrial customers in the Company's Washington service territory.

### **Conclusion**

NW Natural respectfully requests that the Commission approve this tariff change to be effective November 1, 2024.

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<sup>2</sup> Exhibit D will be provided via USB drive and physically mailed following the electronic submission of this report due to its voluminous nature. Only files currently in PDF format will be provided. Any non-PDF communications will be available upon request.

<sup>3</sup> Includes revenue sensitive factor of 4.357%; additional details can be found within Exhibit C.

Washington Utilities and Transportation Commission  
NWN WUTC Advice No. 24-05  
July 15, 2024; Page 3

In accordance with WAC 480-80-103(4)(a), I certify that I have authority to issue tariff revisions on behalf of NW Natural.

Please address any correspondence on this matter to me with copies to the following:

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

Respectfully Submitted,

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Senior Manager  
NW Natural  
250 SW Taylor Street  
Portland, OR 97204  
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kyle.walker@nwnatural.com

Enclosures:

NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Trf-Sheet-303-3-07-15-24  
NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Rpt-07-15-24  
NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Exh-A-07-15-24  
NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Exh-B-07-15-24  
NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Exh-C-07-15-24  
NEW-NWN-2023-ECRM-Rpt-Advice-24-05-Exh-D-07-15-24 (USB drive by FedEx mail)

# NORTHWEST NATURAL GAS COMPANY

WN U-6

Fifth Revision of Sheet 303.3

Cancels Fourth Revision of Sheet 303.3

## SCHEDULE 303 WASHINGTON ENVIRONMENTAL COST RECOVERY MECHANISM (continued)

**APPLICATION TO RATE SCHEDULES:**

**Effective: November 1, 2024 (C)**

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

Schedule	Block	Adjustment (per therm)	Schedule	Block	Adjustment (per therm)
1R		\$0.01396	42C SI	Block 1	\$0.00236
1C		\$0.01211		Block 2	\$0.00212
2		\$0.00805		Block 3	\$0.00162
3C		\$0.00715		Block 4	\$0.00130
3I		\$0.00656		Block 5	\$0.00087
27		\$0.01163		Block 6	\$0.00032
41C FS	Block 1	\$0.00575	42I SI	Block 1	\$0.00281
	Block 2	\$0.00507		Block 2	\$0.00252
41I FS	Block 1	\$0.00493		Block 3	\$0.00193
	Block 2	\$0.00434		Block 4	\$0.00154
41C SI	Block 1	\$0.00546		Block 5	\$0.00103
	Block 2	\$0.00481		Block 6	\$0.00039
41I SI	Block 1	\$0.00516	42 CTF	Block 1	\$0.00193
	Block 2	\$0.00455		Block 2	\$0.00173
41C FT	Block 1	\$0.00569		Block 3	\$0.00133
	Block 2	\$0.00501		Block 4	\$0.00106
41I FT	Block 1	\$0.00522		Block 5	\$0.00071
	Block 2	\$0.00460		Block 6	\$0.00027
42C SF	Block 1	\$0.00320	42 ITF	Block 1	\$0.00206
	Block 2	\$0.00286		Block 2	\$0.00184
	Block 3	\$0.00219		Block 3	\$0.00141
	Block 4	\$0.00176		Block 4	\$0.00113
	Block 5	\$0.00117		Block 5	\$0.00075
	Block 6	\$0.00044		Block 6	\$0.00028
42I SF	Block 1	\$0.00310	42C TI	Block 1	\$0.00201
	Block 2	\$0.00277		Block 2	\$0.00180
	Block 3	\$0.00213		Block 3	\$0.00138
	Block 4	\$0.00170		Block 4	\$0.00111
	Block 5	\$0.00114		Block 5	\$0.00074
	Block 6	\$0.00043		Block 6	\$0.00028
43TF		\$0.00000	42I TI	Block 1	\$0.00201
43TI		\$0.00000		Block 2	\$0.00180
				Block 3	\$0.00138
				Block 4	\$0.00110
				Block 5	\$0.00074
				Block 6	\$0.00028

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**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 July 15, 2024  
NWN WUTC Advice No. 24-05

Effective with service on  
and after November 1, 2024

**NW NATURAL****ENVIRONMENTAL COST RECOVERY MECHANISM REGULATORY REPORT****For Environmental Remediation Costs Incurred for the period  
JANUARY 1, 2023 – DECEMBER 31, 2023**

In accordance with Northwest Natural Gas Company's ("NW Natural") Rate Schedule 303 and pursuant to Commission Order 06 in Docket UG-181053, NW Natural submits this annual report for its Environmental Cost Recovery Mechanism ("ECRM"). Per Order 06, the annual report is due on or before July 15 for rates effective each November 1<sup>st</sup>. The filing of ECRM rates will collect prudent expenditures deferred during the previous calendar year, less that year's allocation of insurance proceeds.<sup>1</sup>

**A. Background**

NW Natural's predecessor companies operated five sites located in and around Portland, Oregon, and federal and state agencies have directed NW Natural to undertake environmental remediation associated with the Gasco, Siltronic, Portland Harbor, Tar Deposit, and Central Service Center/Central Gas Holdings ("Central") sites. The Company began to incur costs associated with this environmental remediation activity in 2003 and will continue to do so over the next decade.

NW Natural has seven sites at which the Oregon Department of Environmental Quality ("DEQ") or the Environmental Protection Agency ("EPA") has required cleanup or at which another party has asserted that NW Natural is liable for environmental cleanup. These include: Portland Harbor, Portland Gas Manufacturing (PGM), Gasco<sup>2</sup>, Central, Eugene Water Electric Board, French American International School, and Evraz/Oregon Steel Mills. Of these sites, the original Gasco plant -- Gasco, Portland Harbor, Tar Deposit, and Central are referred to as "shared sites" given that the costs of these efforts are allocable to both Oregon and Washington customers.

**B. Order 06 in Docket UG-181053**

In the 2018 Washington rate case (Docket UG-181053), NW Natural requested approval to apply insurance proceeds to previously incurred environmental costs allocated to Washington. In addition, the Company requested a recovery mechanism for future expenditures to coincide with the annual Purchased Gas Adjustment (PGA) filing.

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<sup>1</sup> The annual environmental remediation deferral amount in the ECRM Account is collected from all customers on an equal percent of margin basis.

<sup>2</sup> Due to consolidation of two project areas by DEQ the Gasco site includes a portion of the property currently owned by Siltronic Corporation.

In May of 2019, all parties in the docket reached a settlement for the state allocation of environmental remediation costs, proposed treatment of historical environmental costs, and the creation of an environmental cost recovery mechanism. The settlement was approved by the Commission on October 21, 2019 in Order No. 06 of the docket.

**C. Environmental Remediation Activity for the Period January 1, 2023 through December 31, 2023.**

**Portland Harbor**

The Portland Harbor site is a stretch of approximately ten miles along the Willamette River that is listed as a Superfund site by the EPA.

EPA issued its Record of Decision (“ROD”) for Portland Harbor in January 2017. EPA estimates the cost of the selected remedy at \$1.05 billion net present value and projects 13 years of construction to complete active cleanup. The ROD indicates EPA will exercise site-specific flexibility during remedial design, and EPA may decide to break the site into smaller “work areas.” DEQ may take a lead role in overseeing portions of the cleanup.

EPA began implementation of the harborwide remedy through an initial round of baseline sampling. In December 2017, four parties signed an order with EPA agreeing to conduct this initial sampling. NW Natural agreed to provide funding toward this work through the allocation group but was not directly involved in performing the sampling.

In December 2018, EPA requested that Portland Harbor responsible parties, including NW Natural, enter into consent orders to perform remedial design work. EPA offered to delay initiation of consent decree negotiations or other enforcement action for harborwide cleanup in exchange for these remedial design commitments.

In March 2020, EPA and NW Natural agreed to amend the 2009 EPA Consent Order for the Gasco Sediments Site (discussed below) to include remedial design work at two additional Portland Harbor project areas, the US Moorings Project Area and the B1 Navigation Channel Project Area. The State of Oregon and the City of Portland are obligated through an earlier settlement with EPA to provide up to \$2,664,000 in funding for remedial design work in these two Project Areas. NW Natural incurred costs in 2023 to complete Phase 2 data gaps investigations and prepare reports required by EPA. NW Natural also incurred costs in 2023 to participate in the harborwide allocation.

NW Natural participates in the Portland Harbor Natural Resource Damage (“NRD”) cooperative assessment process. During the period of January through December 2023, the Company worked with the Natural Resource Trustees in the NRD cooperative process on pathways to reach settlement. On January 30, 2017, the Confederated Tribes and Bands of the Yakama Nation filed a lawsuit against NW Natural and 29 other potentially responsible parties for alleged Portland Harbor response costs and natural resource damage assessment costs related to the Portland Harbor Superfund Site, as well as natural resource damage assessment costs related to the Multnomah Channel, Lower Willamette and Columbia Rivers. In August 2019, the federal court stayed the case consistent with related litigation over Portland Harbor cleanup costs. NW Natural incurred costs in 2023 related to the litigation.

## Gasco

The Gasco site covers approximately 45 acres and is located on the Willamette River between the St. Johns Bridge and the Railroad Bridge. The manufacturing facility is gone, and the site is currently occupied by the Company's Portland liquefied natural gas storage facility and two tenant facilities. Work at this site consists of various projects: the Uplands Project (which, due to DEQ project restructuring in 2016, also includes a 38.5-acre portion of the adjacent property previously owned by Portland Gas & Coke and currently owned by Siltronic Corporation), the Sediments Project (which addresses sediments in the adjacent Willamette River), and the Source Control Project. These projects are subject to EPA and DEQ oversight.

The Gasco Upland site is now in the feasibility study phase. In 2023 NW Natural continued work with DEQ to prepare the feasibility study. NW Natural also submitted a source control addendum recommending additional source control measures to integrate upland source control with the proposed sediment remedy design. EPA's January 2017 ROD for Portland Harbor included a selected remedy for the Gasco Sediments site. In 2022, in response to EPA comments on the 2021 Basis of Design and Preliminary Design Report, NW Natural submitted a Preferred Alternative Report ("PAR"). EPA conditionally approved the PAR in December 2022. In 2023, NW Natural incurred costs to perform bench scale treatability studies and a field pilot study of the remedial technology proposed in the PAR for nearshore and intermediate areas of the Gasco Sediments site. NW Natural also incurred costs to prepare a Basis of Design Report for the site and to develop a preliminary remedial design report. The Company also conducted monthly visual monitoring of the shoreline area in the direct vicinity of the pilot cap area.

Construction of the Source Control wells, and groundwater treatment plant was completed in October 2013. Following a period of optimization, DEQ approved the system for long-term operation on December 30, 2016. In 2023 NW Natural continued to maintain and operate the system. The Company will continue to incur costs associated with operating the wells and environmental regulatory oversight.

## Central

The Central Service Center is the former site for company operations including as a gas holder site and other activities. At the end of 2006, the Central Service Center site was identified by DEQ for cleanup and ranked as a high priority site. In October of 2018 the Company received a Conditional No Further Action ("cNFA") determination from DEQ, which outlines the company's continued obligations for a 5-year period extending beyond the issuance of this cNFA.

During the period of January 2023 through December 2023, the only required activity was to inspect an existing engineering cap area within the facility boundary. There were no other infield obligations or reporting related to the cleanup status of this site.

### D. Application of the ECRM for the Periods January 2023 through December 2023

In accordance with Order No. 06 in UG-181053, the table below shows total, Oregon, and Washington expenses deferred for the period January 1, 2023 through December 31, 2023 at the following sites: Gasco, Central, Tar Deposit, Portland Harbor, and Wacker (aka Siltronic). The expenditures for these periods are further detailed in Exhibit A and B of this report.

<u>SITE</u>	<u>100% SYSTEM AMOUNT</u>	<u>3.32% WA AMOUNT</u>	<u>96.68% OR AMOUNT</u>
Gasco (1)	\$25,327,266	\$839,797 (2)	\$24,487,468
Harbor	1,195,948	39,705	\$1,156,242
Central	0	0	\$0
	<u>\$26,523,213</u>	<u>\$879,503</u>	<u>\$25,643,710</u>

(1) Includes Gasco Uplands, Sediments, operation of Source Control, and Siltronic.

(2) Includes an adjustment of \$1067.73 related to employee expenses that are not recoverable per Docket UG-110199

As shown in the table below, remediation costs deferred from January 1, 2023 through December 31, 2023 exceeded the applicable \$193,870 of offsetting amortization of insurance proceeds by \$681,861. This amount includes the estimated residual amortization balance of \$3,772. The calculation of rate increments and effect on customer bills for the environmental costs incurred from January 1, 2023 through December 31, 2023 are shown in Exhibit C.

**Northwest Natural Gas Company**

**Summary of Deferred Environmental Costs and Insurance Application  
For the period of January 1, 2023 through December 31, 2023**

	<u>Total</u>
Deferred costs allocated to Washington	879,503 (1)
Amortization of insurance proceeds	<u>(193,870)</u>
Estimated residual 2023-24 amort. balance	<u>(3,772)</u>
Remaining deferred costs for amortization	<u><b>\$ 681,861</b></u>

(1) Includes an adjustment of \$1,067.73 related to employee expenses that are not recoverable per Docket UG-110199.

**E. Major Reports and Communications with Environmental Regulators**

To assist the Commission, Staff, and any parties in reviewing NW Natural's costs for the January 1, 2023 to December 31, 2023 period, the Company is providing the major reports and communications with environmental regulators related to the activities described above, found in Exhibit D.



NW Natural's ECRM Annual Tariff Adjustment Filing  
and 2023 Annual Report

**Exhibit A**

Deferred Environmental Remediation Costs and Insurance Proceeds

July 15, 2024

**NW Natural**  
**UM 1732 - Exhibit A**  
**Deferred Environmental Remediation Costs and Insurance Proceeds**  
For the period of January 1, 2023 through December 31, 2023

1 **Refer to Exhibit B for the deferred costs for each site broken out by work tasks**

2

3 Debit (Credit)

4

5	Month/Year	GASCO (1)	HARBOR	CENTRAL	TOTAL REMEDIATION SPEND	INSURANCE & 3RD PARTY RECOVERY
6	(a)	(b)	(c)	(d)	(e) = sum (b):(d)	(f)
7						
8	Jan-23	559,240	102,383		<b>661,623</b>	-
9	Feb-23	1,513,336	97,328		<b>1,610,663</b>	(1,443)
10	Mar-23	2,459,756	213,786		<b>2,673,541</b>	(629)
11	Apr-23	659,392	740		<b>660,132</b>	-
12	May-23	1,942,057	72,945		<b>2,015,001</b>	(629)
13	Jun-23	2,622,274	84,591		<b>2,706,864</b>	(50)
14	Jul-23	840,621	99,435		<b>940,056</b>	-
15	Aug-23	1,936,435	64,509		<b>2,000,944</b>	-
16	Sep-23	2,190,915	148,309		<b>2,339,224</b>	1,688
17	Oct-23	2,926,986	156,028		<b>3,083,014</b>	-
18	Nov-23	4,058,670	78,877		<b>4,137,547</b>	-
19	Dec-23	3,617,585	77,020		<b>3,694,605</b>	(50)
20		<b>25,327,266</b>	<b>1,195,948</b>	-	<b>26,523,213</b>	<b>(1,113)</b>

21

22 Notes:

23 (1) Includes the operating costs of Gasco Source Control.

NW Natural's ECRM Annual Tariff Adjustment Filing  
and 2023 Annual Report

**Exhibit B**

Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds

July 15, 2024

**NW Natural**  
**Docket 1732 - Exhibit B**  
**Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds**

For the period of January 1, 2023 through December 31, 2023

**Note: Monthly totals by site agree to the amounts presented in the Exhibit A Summary**

Sum of Val/COArea Crcy		2023												Grand Total
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12		
(1) <b>B1 - Downstream Navigation Channel</b>	<b>1,600</b>	<b>122,040</b>	<b>118,964</b>	<b>(500)</b>	<b>99,058</b>	<b>64,972</b>	<b>1,000</b>	<b>8,223</b>	<b>53,141</b>	<b>25,181</b>	<b>67,138</b>	<b>1,037</b>	<b>561,854</b>	
DEQ									284		227	164	675	
EPA									85,968				85,968	
Legal - PLG - Gasco Sediments Remedy Trustees	1,000	(1,000)	2,050	(500)	-	(500)	1,000	(900)	100	1,500	(275)	950	3,425	
Second Phase PDI Implementation	600	20,347							37,000			87	58,034	
Second Phase PDI Evaluation Reporting		102,694	84,981										187,675	
Third Phase PDI Eval Report			31,933		12,805	65,472		9,123	15,813	23,517		30,003	188,667	
(1) <b>B1 - US Moorings</b>	<b>390</b>	<b>31,305</b>	<b>14,224</b>	<b>500</b>	<b>79,134</b>	<b>43,985</b>	<b>2,683</b>	<b>140,238</b>	<b>52,839</b>	<b>149,208</b>	<b>29,023</b>	<b>797</b>	<b>544,325</b>	
DEQ	255							283	144	434	102		2,157	
EPA													63,458	
Legal - PLG - Gasco Sediments Remedy Trustees	-		800	500	750	3,243	2,400	(1,000)	200	1,100	1,610	575	10,178	
First Phase DSR and Second Phase PDIWP	135	17,064							41,000			222	58,421	
Second Phase PDI Implementation		11,511	13,424		5,582	5,939							36,456	
(1) <b>Gasco Sediments</b>	<b>19,760</b>	<b>202,668</b>	<b>494,443</b>	<b>38,750</b>	<b>604,283</b>	<b>784,291</b>	<b>(6,735)</b>	<b>540,885</b>	<b>794,287</b>	<b>956,717</b>	<b>3,046,805</b>	<b>2,873,191</b>	<b>10,349,344</b>	
DEQ													32,288	
EPA			101,540										101,540	
Interim Design	7,910		13,908										21,817	
Legal - PLG - Gasco Sediments Remedy Meetings, Budget, Schedule	11,250	19,100	23,700	38,750	28,400	38,650	(6,735)	23,625	24,890	32,820	18,675	3,840	256,965	
Preliminary Design		43,330	45,196		24,009	30,790		16,090	14,860	21,726	29,794		225,793	
Trustees	600	92,669	310,100		551,874	714,851		468,883	422,456	237,480	422,492	4,988	3,225,793	
Pilot Study Construction (ISS)		47,570							87,000			4,414	139,584	
(1) <b>Gasco Source Control</b>	<b>476,903</b>	<b>605,149</b>	<b>981,141</b>	<b>565,315</b>	<b>639,388</b>	<b>770,079</b>	<b>763,846</b>	<b>759,325</b>	<b>590,743</b>	<b>873,191</b>	<b>496,282</b>	<b>669,676</b>	<b>8,191,038</b>	
Legal - PLG - Gasco Source Controls	2,075	700	-	-	1,350	6,050	1,300	1,950	(1,750)	8,150	13,025	(8,525)	24,325	
NWN Direct Costs	13,130	14,062	24,176	10,315	38,120	11,409	17,546	10,467	11,875	9,425	10,449	13,647	184,621	
Optimization of Source Control O&M	461,697	590,387	956,966	555,000	599,917	752,620	745,000	746,908	580,618	855,617	472,808	664,555	7,982,092	
(1) <b>Gasco Uplands</b>	<b>60,588</b>	<b>552,174</b>	<b>850,983</b>	<b>55,327</b>	<b>520,195</b>	<b>958,947</b>	<b>79,827</b>	<b>487,763</b>	<b>699,905</b>	<b>922,689</b>	<b>419,423</b>	<b>72,884</b>	<b>5,680,705</b>	
DEQ										270,942			270,942	
Final RI	169	152,250	250,086		102,653	216,125		54,370	41,297	111,664	27,703		956,318	
Finalize Risk Assessment	8,606	26,463	11,363	15,989	22,287	24,801	(91,953)						17,556	
Interim Action Maintenance	1,693	3,902	3,394	1,848	8,544	3,750	817	1,813	8,415	4,595	3,398	9,131	51,299	
Legal - PLG - Gasco Site Remedy Restoration Evaluation	11,845	13,415	7,396	1,180	13,500	10,040	19,810	11,560	9,285	24,800	17,875	13,770	154,475	
Site Wide FS		64	132							1,052	395		1,642	
Site-Wide Technical Services	3,116	145,199	297,263		194,565	409,298	111,795	243,782	196,597	389,257	213,522	22,414	2,226,807	
Strategic Planning	5,063	82,592	95,794	8,707	56,939	104,228	2,868	84,489	56,100	156,083	62,038	3,466	718,366	
Technical Coordination		13,077	30,311		7,282	55,255		23,541	13,900	66,031	7,902		217,299	
Technical Support for Allocation Process	15,096	19,538	17,449	27,603	21,073	34,486	31,490	18,387	26,142	29,955	30,594	24,104	295,917	
Gasco - Direct Costs		95,673	137,797		69,352	100,964		49,821	77,227	139,252	55,997		726,082	
Gasco - Oregon	15,000				24,000		5,000						44,000	
Gasco - Washington	(18,567)	(50,243)	(81,664)	(21,892)	(64,476)	(87,059)	(27,909)	(64,290)	(72,738)	(97,176)	(134,748)	(120,104)	(840,865)	
<b>Harbor</b>	<b>102,383</b>	<b>97,328</b>	<b>213,786</b>	<b>740</b>	<b>72,945</b>	<b>84,591</b>	<b>99,435</b>	<b>64,509</b>	<b>148,309</b>	<b>156,028</b>	<b>78,877</b>	<b>77,020</b>	<b>1,195,948</b>	
Legal - PLG	91,663	86,135	201,243	(9,396)	62,945	74,366	89,210	51,056	136,402	146,978	57,827	59,035	1,047,463	
Legal - PLG NRD	720	1,193	2,543	135		225	225	3,353	1,907	(950)	11,050	7,985	28,385	
Thomas J Imeson Consulting	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	
Harbor - Oregon	(3,399)	(3,231)	(7,098)	(25)	(2,422)	(2,808)	(3,301)	(2,142)	(4,924)	(5,180)	(2,619)	(2,557)	(39,705)	
Harbor - Washington	3,399	3,231	7,098	25	2,422	2,808	3,301	2,142	4,924	5,180	2,619	2,557	39,705	
Oil Sump									100				100	
<b>Grand Total</b>	<b>661,623</b>	<b>1,610,663</b>	<b>2,673,541</b>	<b>660,132</b>	<b>2,015,001</b>	<b>2,706,864</b>	<b>940,056</b>	<b>2,000,944</b>	<b>2,339,224</b>	<b>3,083,014</b>	<b>4,137,547</b>	<b>3,694,605</b>	<b>26,523,213</b>	

Σ(1) Total Gasco (SC, Uplands, Sediments, Silttronic, B1) 559,240 1,513,336 2,459,756 659,392 1,942,057 2,622,274 840,621 1,936,435 2,190,915 2,926,986 4,058,670 3,617,585 25,327,266

NW Natural's ECRM Annual Tariff Adjustment Filing  
and 2023 Annual Report

**Exhibit C**

Rates Calculation Schedules, Deferral and Amortization Workpapers

July 15, 2024

NW Natural  
Rates & Regulatory Affairs  
2024-2025 ECRM Filing - Washington  
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

	Schedule	Block	Current Billing Rate		Current WACOG & Demand Rate		Current Temporary Rate		MARGIN Rate	Volumetric Margin	Customer Charge	Jun-24 Customers	Total Margin	ECRM					
			Jun-24 PGA Volumes	1/1/2024	1/1/2024	1/1/2024	1/1/2024	1/1/2024						1/1/2024	Proposed Amount:	\$681,861	Allocated to Rate Schedules		Revenue Sensitive Multiplier: 4.35% add revenue sensitive factor
													\$712,922	All Customers					
													Amount to Amortize:			Multiplier	Allocation to RS		Increment
													S	T	U				
													I = (GM*12)*F						
1																			
2																			
3																			
4																			
5																			
6																			
7	1R	n/a	329,987	\$ 2,04202	\$ 0.57282	\$ 0.63558	\$ 0.83362	\$ 275,084	\$ 5.50	1,878		\$399,032	1.0		\$4,607	0.01396			
8	1C	n/a	15,963	\$ 2,04342	\$ 0.57282	\$ 0.60848	\$ 0.82122	\$ 13,530	\$ 7.00	35		\$16,470	1.0		\$190	0.01211			
9	2R	n/a	60,818,465	\$ 1.70521	\$ 0.57282	\$ 0.57481	\$ 0.55758	\$ 33,911,360	\$ 8.00	88,378		\$42,395,448	1.0		\$485,456	0.00805			
10	3 EPS	n/a	20,700,936	\$ 1.65784	\$ 0.57282	\$ 0.55207	\$ 0.53295	\$ 11,032,564	\$ 22.00	6,785		\$12,823,804	1.0		\$148,063	0.00715			
11	3 IFS	n/a	219,194	\$ 1.59481	\$ 0.57282	\$ 0.47864	\$ 0.54335	\$ 119,099	\$ 22.00	21		\$124,643	1.0		\$1,439	0.00656			
12	2IR	n/a	60,524	\$ 1.44891	\$ 0.57282	\$ 0.56445	\$ 0.51164	\$ 18,862	\$ 9.00	390		\$60,982	1.0		\$704	0.01163			
13	41C Firm Sales	Block 1	1,451,602	\$ 1,41883	\$ 0.47117	\$ 0.53202	\$ 0.41564	\$ 1,466,566	\$ 250.00	97		\$1,757,566	1.0		\$20,193	0.00575			
14		Block 2	2,356,915	\$ 1,36076	\$ 0.47117	\$ 0.52335	\$ 0.36624						1.0			0.00507			
15	41I Firm Sales	Block 1	380,477	\$ 1,31637	\$ 0.47117	\$ 0.47411	\$ 0.37109	\$ 418,576	\$ 250.00	21		\$481,576	1.0		\$5,560	0.00493			
16		Block 2	848,324	\$ 1,27060	\$ 0.47117	\$ 0.47245	\$ 0.32698						1.0			0.00434			
17	41C Inter Sales	Block 1		\$ 1,38551	\$ 0.47117	\$ 0.53021	\$ 0.38413		\$ 250.00	-		\$0	1.0		\$0	0.00546			
18		Block 2		\$ 1,33169	\$ 0.47117	\$ 0.52207	\$ 0.33845					\$0	1.0			0.00481			
19	41I Inter Sales	Block 1		\$ 1,31084	\$ 0.47117	\$ 0.47627	\$ 0.36340		\$ 250.00	-		\$0	1.0		\$0	0.00516			
20		Block 2		\$ 1,26598	\$ 0.47117	\$ 0.47464	\$ 0.32017					\$0	1.0			0.00455			
21	41C Firm Transp	Block 1	169,476	\$ 0.85754	-	\$ 0.50969	\$ 0.37885	\$ 158,308	\$ 500.00	8		\$206,308	1.0		\$2,382	0.00569			
22		Block 2	283,174	\$ 0.84122	-	\$ 0.50831	\$ 0.33291					\$0	1.0			0.00501			
23	41I Firm Transp	Block 1		\$ 0.87571	-	\$ 0.50790	\$ 0.36781		\$ 500.00	-		\$0	1.0		\$0	0.00522			
24		Block 2		\$ 0.83080	-	\$ 0.50674	\$ 0.32406					\$0	1.0			0.00460			
25	42C Firm Sales	Block 1	665,308	\$ 1.17942	\$ 0.47117	\$ 0.50240	\$ 0.20585	\$ 361,878	\$ 1,300.00	8		\$486,678	1.0		\$5,619	0.00230			
26		Block 2	902,132	\$ 1.15330	\$ 0.47117	\$ 0.49787	\$ 0.18426						1.0			0.00286			
27		Block 3	353,351	\$ 1.10137	\$ 0.47117	\$ 0.48887	\$ 0.14133						1.0			0.00219			
28		Block 4	77,473	\$ 1,00716	\$ 0.47117	\$ 0.48294	\$ 0.11305						1.0			0.00176			
29		Block 5		\$ 1,01218	\$ 0.47117	\$ 0.47505	\$ 0.07516						1.0			0.00117			
30		Block 6		\$ 0.96459	\$ 0.47117	\$ 0.46517	\$ 0.02825						1.0			0.00044			
31	42I Firm Sales	Block 1	966,970	\$ 1,10516	\$ 0.47117	\$ 0.46782	\$ 0.16617	\$ 278,782	\$ 1,300.00	11		\$450,382	1.0		\$5,200	0.00310			
32		Block 2	708,323	\$ 1,08691	\$ 0.47117	\$ 0.46700	\$ 0.14874						1.0			0.00277			
33		Block 3	102,842	\$ 1,05063	\$ 0.47117	\$ 0.46460	\$ 0.11466						1.0			0.00213			
34		Block 4	12,115	\$ 1,02675	\$ 0.47117	\$ 0.46433	\$ 0.09125						1.0			0.00170			
35		Block 5		\$ 0.99494	\$ 0.47117	\$ 0.46292	\$ 0.06085						1.0			0.00114			
36		Block 6		\$ 0.95511	\$ 0.47117	\$ 0.46114	\$ 0.02280						1.0			0.00043			
37	42C Firm Transp	Block 1	251,608	\$ 0.65683	-	\$ 0.50241	\$ 0.34442	\$ 234,401	\$ 1,550.00	1		\$243,001	1.0		\$2,806	0.00193			
38		Block 2	503,215	\$ 0.64019	-	\$ 0.50195	\$ 0.13824						1.0			0.00173			
39		Block 3	503,215	\$ 0.60706	-	\$ 0.50106	\$ 0.10600						1.0			0.00133			
40		Block 4	738,618	\$ 0.58527	-	\$ 0.50046	\$ 0.08481						1.0			0.00106			
41		Block 5		\$ 0.55621	-	\$ 0.49867	\$ 0.05654						1.0			0.00071			
42		Block 6		\$ 0.51988	-	\$ 0.49868	\$ 0.01210						1.0			0.00027			
43	42I Firm Transp	Block 1	1,054,570	\$ 0.65408	-	\$ 0.50247	\$ 0.15161	\$ 842,181	\$ 1,550.00	8		\$990,981	1.0		\$11,442	0.00206			
44		Block 2	1,523,772	\$ 0.63772	-	\$ 0.50201	\$ 0.13571						1.0			0.00184			
45		Block 3	1,376,179	\$ 0.60515	-	\$ 0.50109	\$ 0.10406						1.0			0.00141			
46		Block 4	3,236,161	\$ 0.58376	-	\$ 0.50050	\$ 0.08326						1.0			0.00113			
47		Block 5	1,132,591	\$ 0.55519	-	\$ 0.49969	\$ 0.05550						1.0			0.00075			
48		Block 6		\$ 0.51950	-	\$ 0.49868	\$ 0.02082						1.0			0.00028			
49	42C Inter Sales	Block 1	256,616	\$ 1,13350	\$ 0.47117	\$ 0.49379	\$ 0.16854	\$ 145,445	\$ 1,300.00	2		\$176,645	1.0		\$2,040	0.00236			
50		Block 2	488,108	\$ 1,11250	\$ 0.47117	\$ 0.49055	\$ 0.11257						1.0			0.00212			
51		Block 3	219,844	\$ 1,07092	\$ 0.47117	\$ 0.48407	\$ 0.11568						1.0			0.00162			
52		Block 4	33,747	\$ 1,04351	\$ 0.47117	\$ 0.47980	\$ 0.09254						1.0			0.00130			
53		Block 5		\$ 1,00702	\$ 0.47117	\$ 0.47414	\$ 0.06171						1.0			0.00087			
54		Block 6		\$ 0.95128	\$ 0.47117	\$ 0.46706	\$ 0.02315						1.0			0.00032			
55	42I Inter Sales	Block 1	124,246	\$ 1,10585	\$ 0.47117	\$ 0.47137	\$ 0.16331	\$ 31,848	\$ 1,300.00	1		\$47,448	1.0		\$548	0.00281			
56		Block 2	79,054	\$ 1,08791	\$ 0.47117	\$ 0.47055	\$ 0.14619						1.0			0.00252			
57		Block 3		\$ 1,05223	\$ 0.47117	\$ 0.46896	\$ 0.11210						1.0			0.00193			
58		Block 4		\$ 1,02076	\$ 0.47117	\$ 0.46790	\$ 0.08969						1.0			0.00154			
59		Block 5		\$ 0.99743	\$ 0.47117	\$ 0.46648	\$ 0.05978						1.0			0.00103			
60		Block 6		\$ 0.95832	\$ 0.47117	\$ 0.46474	\$ 0.02241						1.0			0.00039			
61	42C Inter Transp	Block 1		\$ 0.64356	-	\$ 0.50187	\$ 0.14169		\$ 1,550.00	-		\$0	1.0		\$0	0.00201			
62		Block 2		\$ 0.62832	-	\$ 0.50147	\$ 0.12685						1.0			0.00180			
63		Block 3		\$ 0.59796	-	\$ 0.50069	\$ 0.09727						1.0			0.00138			
64		Block 4		\$ 0.57798	-	\$ 0.50016	\$ 0.07782						1.0			0.00111			
65		Block 5		\$ 0.55136	-	\$ 0.49947	\$ 0.05189						1.0			0.00074			
66		Block 6		\$ 0.51805	-	\$ 0.49861	\$ 0.01944						1.0			0.00028			
67	42I Inter Transp	Block 1	978,826	\$ 0.64463	-	\$ 0.50333	\$ 0.14463	\$ 899,467	\$ 1,550.00	10		\$1,085,467	1.0		\$12,533	0.00201			
68		Block 2	1,713,725	\$ 0.63106	-	\$ 0.50189	\$ 0.12917						1.0			0.00180			
69		Block 3	1,330,900	\$ 0.60005	-	\$ 0.50100	\$ 0.09905						1.0			0.00138			

NW Natural  
Rates & Regulatory Affairs  
2024-2025 ECRM Filing - Washington  
Effects on Average Bill by Rate Schedule  
Calculation of Effect on Customer Average Bill by Rate Schedule [1]

		PGA Volumes	Therms in Block	Normal Therms Monthly Average Use	Minimum Monthly Charge	Current Billing Rate 1/1/2024	Current Average Bill 1/1/2024	Current 1/1/2024 ECRM Rates	Proposed 11/1/2024 Total Rates	Proposed 11/1/2024 ECRM Average Bill	Proposed 11/1/2024 ECRM % Bill Change
	Schedule	A	B	C	D	E	F=D+(C * E)	G	[2] H	T = D+(C*G) I	I=(K-I)/I J
1											
2											
3											
4											
5											
6											
7	1R	329,987	N/A	15.0	\$ 5.50	\$2.04202	\$36.13	\$0.00055	\$2.05543	\$36.33	0.6%
8	1C	15,693	N/A	37.0	\$ 7.00	\$2.04342	\$82.61	\$0.00049	\$2.05504	\$83.04	0.5%
9	2R	60,818,465	N/A	57.0	\$ 8.00	\$1.70521	\$105.20	\$0.00033	\$1.71293	\$105.64	0.4%
10	3 CFS	20,700,936	N/A	254.0	\$ 22.00	\$1.65784	\$443.09	\$0.00029	\$1.66470	\$444.83	0.4%
11	3 IFS	219,194	N/A	870.0	\$ 22.00	\$1.59481	\$1,409.48	\$0.00026	\$1.60111	\$1,414.97	0.4%
12	27	60,524	N/A	13.0	\$ 9.00	\$1.44891	\$27.84	\$0.00033	\$1.46021	\$27.98	0.5%
13	41C Firm Sales	1,451,662	2,000	3,272.0	\$ 250.00	\$1.41883	\$1.41883	\$0.00023	\$1.42435		
14	Block 2	2,356,915	all additional			\$1.36076		\$0.00020	\$1.36563		
15	TOTAL						\$4,818.55		\$4,835.78		0.4%
16	41I Firm Sales	380,477	2,000	4,876.0	\$ 250.00	\$1.31637	\$1.31637	\$0.00020	\$1.32110		
17	Block 2	848,324	all additional			\$1.27060		\$0.00018	\$1.27476		
18	TOTAL						\$6,536.99		\$6,558.41		0.3%
16	41C Interr Sales	0	2,000	0.0	\$ 250.00	\$1.38551	\$1.38551	\$0.00023	\$1.39074		
17	Block 2	0	all additional			\$1.33169		\$0.00020	\$1.33630		
17	TOTAL						\$250.00		\$250.00		0.0%
18	41I Interr Sales	0	2,000	0.0	\$ 250.00	\$1.31084	\$1.31084	\$0.00021	\$1.31579		
19	Block 2	0	all additional			\$1.26598		\$0.00018	\$1.27035		
20	TOTAL						\$250.00		\$250.00		0.0%
21	41C Firm Transpt	169,476	2,000	4,715.0	\$ 500.00	\$0.88754	\$0.88754	\$0.00023	\$0.89300		
22	Block 2	283,174	all additional			\$0.84122		\$0.00020	\$0.84603		
23	TOTAL						\$4,558.99		\$4,582.97		0.5%
24	41I Firm Transpt	0	2,000	0.0	\$ 500.00	\$0.87571	\$0.87571	\$0.00021	\$0.88072		
25	Block 2	0	all additional			\$0.83080		\$0.00019	\$0.83521		
26	TOTAL						\$500.00		\$500.00		0.0%
27	42C Firm Sales	665,308	10,000	20,815.0	\$ 1,300.00	\$1.17942	\$1.17942	\$0.00014	\$1.18248		
28	Block 2	902,132	20,000			\$1.15330		\$0.00012	\$1.15604		
29	Block 3	353,351	20,000			\$1.10137		\$0.00009	\$1.10347		
30	Block 4	77,473	100,000			\$1.06716		\$0.00007	\$1.06885		
31	Block 5	0	600,000			\$1.02158		\$0.00005	\$1.02270		
32	Block 6	0	all additional			\$0.96459		\$0.00002	\$0.96501		
33	TOTAL						\$25,567.14		\$25,627.37		0.2%
34	42I Firm Sales	966,970	10,000	13,556.0	\$ 1,300.00	\$1.10516	\$1.10516	\$0.00011	\$1.10815		
35	Block 2	708,323	20,000			\$1.08691		\$0.00010	\$1.08958		
36	Block 3	102,042	20,000			\$1.05063		\$0.00008	\$1.05268		
37	Block 4	12,115	100,000			\$1.02675		\$0.00006	\$1.02839		
38	Block 5	0	600,000			\$0.99494		\$0.00004	\$0.99604		
39	Block 6	0	all additional			\$0.95511		\$0.00002	\$0.95552		
40	TOTAL						\$16,216.65		\$16,256.05		0.2%
41	42C Firm Trans	251,608	10,000	166,388.0	\$ 1,550.00	\$0.65683	\$0.65683	\$0.00009	\$0.65867		
42	Block 2	503,215	20,000			\$0.64019		\$0.00008	\$0.64184		
43	Block 3	503,215	20,000			\$0.60706		\$0.00006	\$0.60833		
44	Block 4	738,618	100,000			\$0.58527		\$0.00005	\$0.58628		
45	Block 5	0	600,000			\$0.55621		\$0.00003	\$0.55689		
46	Block 6	0	all additional			\$0.51988		\$0.00001	\$0.52014		
47	TOTAL						\$100,705.47		\$100,894.41		0.2%
48	42I Firm Trans	1,054,570	10,000	86,701.0	\$ 1,550.00	\$0.65408	\$0.65408	\$0.00009	\$0.65605		
49	Block 2	1,523,772	20,000			\$0.63772		\$0.00008	\$0.63948		
50	Block 3	1,376,179	20,000			\$0.60515		\$0.00006	\$0.60650		
51	Block 4	3,236,161	100,000			\$0.58376		\$0.00005	\$0.58484		
52	Block 5	1,132,591	600,000			\$0.55519		\$0.00003	\$0.55591		
53	Block 6	0	all additional			\$0.51950		\$0.00001	\$0.51977		
54	TOTAL						\$54,372.78		\$54,494.31		0.2%
55	42C Interr Sales	256,616	10,000	41,596.0	\$ 1,300.00	\$1.13350	\$1.13350	\$0.00010	\$1.13576		
56	Block 2	488,108	20,000			\$1.11259		\$0.00009	\$1.11462		
57	Block 3	219,844	20,000			\$1.07092		\$0.00007	\$1.07247		
58	Block 4	33,747	100,000			\$1.04351		\$0.00005	\$1.04476		
59	Block 5	0	600,000			\$1.00702		\$0.00004	\$1.00785		
60	Block 6	0	all additional			\$0.96138		\$0.00001	\$0.96169		
61	TOTAL						\$47,305.19		\$47,386.36		0.2%
62	42I Interr Sales	124,246	10,000	16,942.0	\$ 1,300.00	\$1.10585	\$1.10585	\$0.00011	\$1.10855		
63	Block 2	79,054	20,000			\$1.08791		\$0.00010	\$1.09033		
64	Block 3	0	20,000			\$1.05223		\$0.00008	\$1.05408		
65	Block 4	0	100,000			\$1.02876		\$0.00006	\$1.03024		
66	Block 5	0	600,000			\$0.99743		\$0.00004	\$0.99842		
67	Block 6	0	all additional			\$0.95832		\$0.00002	\$0.95869		
68	TOTAL						\$19,910.77		\$19,954.57		0.2%
69	42C Inter Trans	0	10,000	0.0	\$ 1,550.00	\$0.64356	\$0.64356	\$0.00008	\$0.64549		
70	Block 2	0	20,000			\$0.62832		\$0.00007	\$0.63005		
71	Block 3	0	20,000			\$0.59796		\$0.00006	\$0.59928		
72	Block 4	0	100,000			\$0.57798		\$0.00004	\$0.57905		
73	Block 5	0	600,000			\$0.55136		\$0.00003	\$0.55207		
74	Block 6	0	all additional			\$0.51805		\$0.00001	\$0.51832		
75	TOTAL						\$1,550.00		\$1,550.00		0.0%
76	42I Inter Trans	978,826	10,000	81,522.0	\$ 1,550.00	\$0.64663	\$0.64663	\$0.00008	\$0.64856		
77	Block 2	1,713,725	20,000			\$0.63106		\$0.00008	\$0.63278		
78	Block 3	1,330,900	20,000			\$0.60005		\$0.00006	\$0.60137		
79	Block 4	3,813,650	100,000			\$0.57968		\$0.00005	\$0.58073		
80	Block 5	1,945,561	600,000			\$0.55248		\$0.00003	\$0.55319		
81	Block 6	0	all additional			\$0.51848		\$0.00001	\$0.51875		
82	TOTAL						\$50,911.17		\$51,024.37		0.2%
76	43 Firm Trans	0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00000	\$0.00492	\$38,000.00	0.0%
77	43 Interr Trans	0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00000	\$0.00492	\$38,000.00	0.0%
78	Intentionally blank										

[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.

[2] Proposed new ECRM rates is equal to Current Billing Rate plus New ECRM rates less Current ECRM rates.

Sources:

Direct Inputs	per Tariff	per Tariff
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**Northwest Natural Gas Company**

**Summary of Deferred Environmental Costs and Insurance Application  
For the period of January 1, 2023 through December 31, 2023**

	<u>Total</u>
Deferred costs allocated to Washington	879,503 (1)
Amortization of insurance proceeds	<u>(193,870)</u>
Estimated residual 2023-24 amort. balance	<u>(3,772)</u>
Remaining deferred costs for amortization	<b><u><u>\$ 681,861</u></u></b>

*(1) Includes an adjustment of \$1,067.73 related to employee expenses that are not recoverable per Docket UG-110199.*



**System and Washington Allocated Environmental Remediation Payments and Insurance  
 ECRM (Docket Docket UG-181053, Order 06)**

Note - Update from JE 23

1	Debit (Credit)									
2										
3										
4	Month/Year	Note	GASCO	HARBOR	SILTRONIC	(OR ONLY) FRONT (PGM)	CENTRAL	OR STEEL	INSURANCE RECOVERY	Total
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
6										
7										
44	Jan-23		559,240.13	102,382.50	-	2,175.00	-	-	-	663,797.63
45	Feb-23		1,513,335.84	97,327.50	-	10,372.22	-	-	(1,443.49)	1,619,592.07
46	Mar-23		2,459,755.82	213,785.50	-	44,763.35	-	-	(629.30)	2,717,675.37
47	Apr-23		659,392.11	739.50	-	10,765.00	-	-	-	670,896.61
48	May-23		1,942,056.62	72,944.50	-	14,098.15	-	-	(629.30)	2,028,469.97
49	Jun-23		2,622,273.57	84,590.50	-	52,241.52	-	-	-	2,759,105.59
50	Jul-23		840,620.62	99,435.00	-	17,477.90	-	-	-	957,533.52
51	Aug-23		1,936,435.03	64,508.50	-	17,213.69	-	-	-	2,018,157.22
52	Sep-23		2,190,915.07	148,309.00	-	29,204.68	-	-	1,688.24	2,370,116.99
53	Oct-23		2,926,986.19	156,028.00	-	25,504.56	-	-	-	3,108,518.75
54	Nov-23		4,058,669.54	78,877.00	-	221,880.03	-	-	-	4,359,426.57
55	Dec-23		3,617,585.32	77,020.00	-	2,342.49	-	-	(49.50)	3,696,898.31

**System and Washington Allocated Environmental Remediation Payments and Insurance  
 ECRM (Docket Docket UG-181053, Order 06)**

		3.32%	3.32%	3.32%	3.32%	3.32%	3.32%
1	Debit (Credit)	<b>WASHINGTON Allocated</b>					
2							
3							
4	Month/Year    Note	GASCO	HARBOR	SILTRONIC	CENTRAL	OR STEEL	INSURANCE RECOVERY COSTS
5	(a)            (b)	(k)	(l)	(m)	(n)	(o)	(p)
6							
7							
44	Jan-23	18,566.77	3,399.10	-	-	-	-
45	Feb-23	50,242.75	3,231.27	-	-	-	(47.92)
46	Mar-23	81,663.89	7,097.68	-	-	-	(20.89)
47	Apr-23	21,891.82	24.55	-	-	-	-
48	May-23	64,476.28	2,421.76	-	-	-	(20.89)
49	Jun-23	87,059.48	2,808.40	-	-	-	-
50	Jul-23	27,908.60	3,301.24	-	-	-	-
51	Aug-23	64,289.64	2,141.68	-	-	-	-
52	Sep-23	72,738.38	4,923.86	-	-	-	56.05
53	Oct-23	97,175.94	5,180.13	-	-	-	-
54	Nov-23	134,747.83	2,618.72	-	-	-	-
55	Dec-23	120,103.83	2,557.06	-	-	-	(1.64)
	<b>2023 Payments WA</b>		<b>880,571</b>	<b>to Summary</b>			

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Gasco & Litigation Deferral  
 Account Number: 151345

Debit (Credit)

**840,865.22 2023 Spend to Date**

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
41	Jan-23	18,566.77		18,566.77	575,651.98
42	Feb-23	50,242.75		50,242.75	625,894.73
43	Mar-23	81,663.89		81,663.89	707,558.62
44	Apr-23	21,891.82		21,891.82	729,450.44
45	May-23	64,476.28		64,476.28	793,926.72
46	Jun-23	87,059.48		87,059.48	880,986.20
47	Jul-23	27,908.60		27,908.60	908,894.81
48	Aug-23	64,289.64		64,289.64	973,184.45
49	Sep-23	72,738.38		72,738.38	1,045,922.83
50	Oct-23	97,175.94	(0.01)	97,175.93	1,143,098.76
51	Nov-23	2 134,747.83	(557,085.20)	(422,337.37)	720,761.39
52	Dec-23	3 120,103.83	(1,067.73)	119,036.10	839,797.49

**to Summary**

53 **History is truncated for ease of viewing**

54 **Notes:**

- 55
- 56 **1** - Transfer represents a true-up to the GL.
- 57 **2** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and
- 58 transferred the remainder to the ECRM amortization
- 59 **3** - December adjustments represent the reversal of any employee expenses recorded during the year. Per Docket UG-110199
- 60 these costs are not recoverable through the environmental deferrals.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Central Deferral  
 Account Number: 186176

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				23,148.82
5	Jan-20	0.00		0.00	328.72
6	Feb-20	0.00		0.00	328.72
7	Mar-20	0.00		0.00	328.72
8	Apr-20	0.00		0.00	328.72
9	May-20	0.00		0.00	328.72
10	Jun-20	0.00		0.00	328.72
11	Jul-20	0.00		0.00	328.72
12	Aug-20	0.00		0.00	328.72
13	Sep-20	0.00		0.00	328.72
14	Oct-20	0.00		0.00	328.72
15	Nov-20	1	(328.72)	(328.72)	0.00
16	Dec-20	0.00		0.00	0.00

*History is truncated for ease of viewing*

**Notes:**

**1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Harbor Deferral  
 Account Number: 151360

Debit (Credit)

**39,705.46 2023 Spend to Date**

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
41	Jan-23	3,399.10		3,399.10	72,444.23
42	Feb-23	3,231.27		3,231.27	75,675.50
43	Mar-23	7,097.68		7,097.68	82,773.18
44	Apr-23	24.55		24.55	82,797.73
45	May-23	2,421.76		2,421.76	85,219.49
46	Jun-23	2,808.40		2,808.40	88,027.90
47	Jul-23	3,301.24		3,301.24	91,329.14
48	Aug-23	2,141.68		2,141.68	93,470.82
49	Sep-23	4,923.86		4,923.86	98,394.68
50	Oct-23	5,180.13		5,180.13	103,574.81
51	Nov-23	2,618.72	(69,045.13)	(66,426.41)	37,148.39
52	Dec-23	2,557.06	(0.01)	2,557.05	39,705.45

53

54 **History is truncated for ease of viewing**

55

56 **Notes:**

57 **1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and  
 58 transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Siltronic Deferral  
 Account Number: 186179

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance					54,275.52
5	Jan-20		-		0.00	0.00
6	Feb-20		-		0.00	0.00
7	Mar-20		-		0.00	0.00
8	Apr-20		-		0.00	0.00
9	May-20		-		0.00	0.00
10	Jun-20		-		0.00	0.00
11	Jul-20		-		0.00	0.00
12	Aug-20		-		0.00	0.00
13	Sep-20		-		0.00	0.00
14	Oct-20		-		0.00	0.00
15	Nov-20		-		0.00	0.00
16	Dec-20		-		0.00	0.00
17						
18	<b><i>History is truncated for ease of viewing</i></b>					

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Insurance Recovery Deferral  
 Account Number: 151370

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Adjustments	TOTAL Activity	TOTAL Balance		
51	Jan-23	0.00			0.00	(1,357,030.75)		
52	Feb-23	(47.92)			(47.92)	(1,357,078.67)		
53	Mar-23	(20.89)			(20.89)	(1,357,099.56)	Amortization for 2022 applied Nov 2023	193,864
54	Apr-23	0.00			0.00	(1,357,099.56)	Jan 2023 - Dec 2023 additional proceeds received	(35)
55	May-23	(20.89)			(20.89)	(1,357,120.45)	2023 Ending Balance (amortized over remaining 6 years)	(1,163,222)
56	Jun-23	0.00			0.00	(1,357,120.45)		
57	Jul-23	0.00			0.00	(1,357,120.45)		
58	Aug-23	0.00			0.00	(1,357,120.45)		
59	Sep-23	56.05			56.05	(1,357,064.40)		
60	Oct-23	0.00			0.00	(1,357,064.40)	Amortization for 2023 to be applied Nov 2024	193,870
61	Nov-23	0.00	193,864.39		193,864.39	(1,163,200.01)		<b>to Summary</b>
62	Dec-23	(1.64)			(1.64)	(1,163,201.65)		

63  
 64  
 65  
 66  
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 70

**History is truncated for ease of viewing**

**Notes:**

**2** - This is calculated based on 9 remaining years

NW Natural's ECRM Annual Tariff Adjustment Filing  
and 2023 Annual Report

**Exhibit D**

Major Reports and Communications with Environmental Regulators

Due to the voluminous nature, this exhibit is being provided via USB drive  
and physically mailed.

July 15, 2024