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**SCHEDULE 197  
AMORTIZATION OF PENSION BALANCING ACCOUNT**

(N)

**PURPOSE:**

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order 19-105 in Docket UG 344 entered on March 25, 2019.

**DESCRIPTION:**

The rate adjustments reflected in this Schedule establish the method by which NW Natural will amortize the balance in the Company's Pension Balancing Account (PBA) that was established in accordance with Commission Order 11-051, Docket UM 1475.

The adjustments to Customer rates reflect the amortization of the PBA over a 10-year term of this Schedule 197. The total amount to be collected from Customers on an annual basis is \$7.1 million.

**TERM:**

The annual rate adjustments applied under this Schedule 197 shall be effective for a 10-year period commencing April 1, 2019 with the last adjustments to become effective April 1, 2028 ending March 31, 2029.

**APPLICABLE:**

To all classes of Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 197 is a part:

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

**RATE ADJUSTMENTS:**

The Base Rate Adjustment applies to all customer classes (Sales and Transportation Service) and is calculated on an equal percent of margin by Rate Schedule and Customer class and the rate allocation adopted in Docket UG 344. The effect of this adjustment is reflected in the Base Rate Adjustment shown in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(N)

(continue to Sheet 197-2)

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Effective with service on  
and after April 1, 2019

**SCHEDULE 197  
AMORTIZATION OF PENSION BALANCING ACCOUNT  
(continued)**

(N)

**RATE ADJUSTMENTS (continued):**

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

Rate Schedule/Class	Block	Base Rate Adjustment	Schedule	Block	Base Rate Adjustment
2		\$0.01287	31 CSF	Block 1	\$0.00719
03 CSF		\$0.00903		Block 2	\$0.00657
03 ISF		\$0.00770	31 ISF	Block 1	\$0.00505
27		\$0.00986		Block 2	\$0.00457
			31 CTF	Block 1	\$0.00722
				Block 2	\$0.00660
			31 ITF	Block 1	\$0.00574
				Block 2	\$0.00519
32 CSF	Block 1	\$0.00424	32 CSI	Block 1	\$0.00285
	Block 2	\$0.00360		Block 2	\$0.00243
	Block 3	\$0.00254		Block 3	\$0.00171
	Block 4	\$0.00148		Block 4	\$0.00100
	Block 5	\$0.00073		Block 5	\$0.00057
	Block 6	\$0.00036		Block 6	\$0.00026
32 ISF	Block 1	\$0.00307	32 ISI	Block 1	\$0.00285
	Block 2	\$0.00261		Block 2	\$0.00242
	Block 3	\$0.00184		Block 3	\$0.00171
	Block 4	\$0.00108		Block 4	\$0.00100
	Block 5	\$0.00055		Block 5	\$0.00057
	Block 6	\$0.00028		Block 6	\$0.00026
32 ITF/CTF	Block 1	\$0.00302	32 CTI / ITI	Block 1	\$0.00250
	Block 2	\$0.00256		Block 2	\$0.00212
	Block 3	\$0.00181		Block 3	\$0.00150
	Block 4	\$0.00106		Block 4	\$0.00087
	Block 5	\$0.00060		Block 5	\$0.00050
	Block 6	\$0.00030		Block 6	\$0.00025
			33 (all)		\$0.00015

(N)

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