

September 1, 2022

NWN OPUC Advice No. 22-12A / UG 454

**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: REPLACEMENT FILING  
REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: Excess Deferred Income Taxes**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions and additions to its Tariff, P.U.C. Or. 25,<sup>1</sup> stated to become effective with service on and after November 1, 2022, as follows:

Third Revision of Sheet 196-2	Schedule 196	Adjustment for Certain Excess Deferred Income Taxes Related to the 2017 Federal Tax Cuts and Jobs Act (continued)
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This filing replaces, in the entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 22-12 (UG 454) dated July 29, 2022. The purpose of this replacement filing is to revise the customer usage forecast, which acts as the billing determinates in this Schedule.

**Purpose**

The purpose of this filing is to update the temporary amortization of amounts approved pursuant to the Third Stipulation adopted by the Commission in Order No. 19-105 in docket UG 344 and Order No. 20-364 in docket UG 388 for inclusion in rates effective November 1, 2022.

**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.

The rate adjustments in Schedule 196 amortize deferred amounts reflecting the net benefit of excess deferred income taxes (EDIT) associated with: 1) Non-Plant Gas Reserves and 2) Plant, that result from the 2017 federal Tax Cuts and Jobs Act. EDIT related to Non-Plant Gas Reserves are amortized over three years, on a temporary rate, beginning with the 2020-21 PGA year, updated in this filing to reflect differences in billing determinants. EDIT related to Plant is currently

<sup>1</sup> 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.

amortizing \$3 million per year in base rates, but is pending an update in the Company's current rate case, UG 435, and will be dealt with in the compliance filing of that docket.

### **Proposed Changes**

The net effect of the removal of the current temporary adjustments applied to rates effective November 1, 2021, and the application of the new temporary adjustments has no impact on the Company's annual revenues.

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms will have an increase of \$0.01. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,540 therms is \$0.51, the average industrial Rate Schedule 31 firm sales customer using 6,689 therms will see a monthly decrease of about \$0.24, and the average industrial Rate Schedule 32 firm sales customer using about 20,842 therms will see a monthly decrease of about \$2.26.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 631,884 residential customers, 61,862 commercial customers, and 834 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](http://www.nwnatural.com).

Please address correspondence on this matter to Lora Bourdo at [lora.bourdo@nwnatural.com](mailto: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](mailto:eFiling@nwnatural.com)

Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Manager

Attachment: Exhibit A – Supporting Materials

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Third Revision of Sheet 196-2  
Cancels Second Revision of Sheet 196-2

## SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT (continued)

**RATE ADJUSTMENTS:**

**Effective: November 1, 2022**

(C)

The effect of this adjustment is included in the temporary rate and base rate for the Non-Plant Gas Reserves and Plant, respectively. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED

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

Non-Plant Gas Reserves:

Rate Schedule	Block	Temporary Adjustment (per therm)	Rate Schedule	Block	Temporary Adjustment (per therm)
2		(\$0.00497)	32 ITF	Block 1	(\$0.00265)
03 CSF		(\$0.00497)		Block 2	(\$0.00225)
03 ISF		(\$0.00720)		Block 3	(\$0.00159)
27		(\$0.00497)		Block 4	(\$0.00093)
31 CSF	Block 1	(\$0.00675)		Block 5	(\$0.00053)
	Block 2	(\$0.00616)		Block 6	(\$0.00027)
31 CTF	Block 1	(\$0.00688)	32 CSI	Block 1	(\$0.00252)
	Block 2	(\$0.00629)		Block 2	(\$0.00213)
31 ISF	Block 1	(\$0.00452)		Block 3	(\$0.00147)
	Block 2	(\$0.00408)		Block 4	(\$0.00082)
31 ITF	Block 1	(\$0.00526)		Block 5	(\$0.00043)
	Block 2	(\$0.00475)		Block 6	(\$0.00014)
32 CSF	Block 1	(\$0.00421)	32 ISI	Block 1	(\$0.00250)
	Block 2	(\$0.00356)		Block 2	(\$0.00211)
	Block 3	(\$0.00247)		Block 3	(\$0.00146)
	Block 4	(\$0.00137)		Block 4	(\$0.00081)
	Block 5	(\$0.00059)		Block 5	(\$0.00042)
	Block 6	(\$0.00021)		Block 6	(\$0.00014)
32 ISF	Block 1	(\$0.00283)	32 CTI	Block 1	(\$0.00261)
	Block 2	(\$0.00239)		Block 2	(\$0.00222)
	Block 3	(\$0.00165)		Block 3	(\$0.00157)
	Block 4	(\$0.00092)		Block 4	(\$0.00091)
	Block 5	(\$0.00041)		Block 5	(\$0.00052)
	Block 6	(\$0.00015)		Block 6	(\$0.00026)
32 CTF	Block 1	(\$0.00327)	32 ITI	Block 1	(\$0.00235)
	Block 2	(\$0.00278)		Block 2	(\$0.00200)
	Block 3	(\$0.00196)		Block 3	(\$0.00141)
	Block 4	(\$0.00114)		Block 4	(\$0.00082)
	Block 5	(\$0.00065)		Block 5	(\$0.00047)
	Block 6	(\$0.00033)		Block 6	(\$0.00024)
			33 (all)		\$0.00000

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(continue to Sheet 196-3)

Issued September 1, 2022  
NWN OPUC Advice No. 22-12A

Effective with service on  
and after November 1, 2022

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations  
Excess Deferred Income Taxes

NWN OPUC Advice No. 22-12A / UG 454

September 1, 2022

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferral Amortizations Excess Deferred Income Taxes

NWN OPUC ADVICE NO. 22-12A / UG 454

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Cent per Therm Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4

NW Natural  
 Rates & Regulatory Affairs  
 2022-23 PGA - Oregon: September Filing  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS  
 ALL VOLUMES IN THERMS

			Gas Reserves EDIT Amortization Credits						
1									
2	Oregon PGA	Proposed Amount:	(3,724,500)	Temporary Increment					
3	Volumes page,	Revenue Sensitive Multiplier:	n/a rev sensitive factor is built in						
4	Column F	Amount to Amortize:	(3,724,500)	to all sales					
5									
6	Schedule	Block	A	Multiplier	Volumes	Increment	Unadjusted	Adjusted	
7				AJ	AK	AL	Increment	Rate	
7	2R		407,980,561	1.0	407,980,561	(\$0.00497)	(\$2,027,663)	(\$0.00497)	
8	3C Firm Sales		170,909,185	1.0	170,909,185	(\$0.00497)	(\$ 849,419)	(\$0.00497)	
9	3I Firm Sales		6,284,310	1.0	6,284,310	(\$0.00497)	(\$ 31,233)	(\$0.00720)	
10	27 Dry Out		810,211	1.0	810,211	(\$0.00497)	(\$ 4,027)	(\$0.00497)	
11	31C Firm Sales	Block 1	11,585,381	1.0	11,585,381	(\$0.00497)	(\$ 57,579)	(\$0.00675)	
12		Block 2	10,565,491	1.0	10,565,491	(\$0.00497)	(\$ 52,510)	(\$0.00616)	
13	31C Firm Trans	Block 1	1,215,943	0.0	0	\$0.00000	\$ -	(\$0.00688)	
14		Block 2	1,545,847	0.0	0	\$0.00000	\$ -	(\$0.00629)	
15	31I Firm Sales	Block 1	4,654,548	1.0	4,654,548	(\$0.00497)	(\$ 23,133)	(\$0.00452)	
16		Block 2	10,516,948	1.0	10,516,948	(\$0.00497)	(\$ 52,269)	(\$0.00408)	
17	31I Firm Trans	Block 1	158,179	0.0	0	\$0.00000	\$ -	(\$0.00526)	
18		Block 2	403,212	0.0	0	\$0.00000	\$ -	(\$0.00475)	
19	32C Firm Sales	Block 1	33,034,672	1.0	33,034,672	(\$0.00497)	(\$ 164,182)	(\$0.00421)	
20		Block 2	9,314,339	1.0	9,314,339	(\$0.00497)	(\$ 46,292)	(\$0.00356)	
21		Block 3	1,669,024	1.0	1,669,024	(\$0.00497)	(\$ 8,295)	(\$0.00247)	
22		Block 4	449,802	1.0	449,802	(\$0.00497)	(\$ 2,236)	(\$0.00137)	
23		Block 5	0	1.0	0	(\$0.00497)	\$ -	(\$0.00059)	
24		Block 6	0	1.0	0	(\$0.00497)	\$ -	(\$0.00021)	
25	32I Firm Sales	Block 1	7,525,179	1.0	7,525,179	(\$0.00497)	(\$ 37,400)	(\$0.00283)	
26		Block 2	7,019,347	1.0	7,019,347	(\$0.00497)	(\$ 34,886)	(\$0.00239)	
27		Block 3	2,009,960	1.0	2,009,960	(\$0.00497)	(\$ 9,990)	(\$0.00165)	
28		Block 4	452,461	1.0	452,461	(\$0.00497)	(\$ 2,249)	(\$0.00092)	
29		Block 5	0	1.0	0	(\$0.00497)	\$ -	(\$0.00041)	
30		Block 6	0	1.0	0	(\$0.00497)	\$ -	(\$0.00015)	
31	32C Firm Trans	Block 1	2,620,992	0.0	0	\$0.00000	\$ -	(\$0.00327)	
32		Block 2	2,162,687	0.0	0	\$0.00000	\$ -	(\$0.00278)	
33		Block 3	750,954	0.0	0	\$0.00000	\$ -	(\$0.00196)	
34		Block 4	1,043,887	0.0	0	\$0.00000	\$ -	(\$0.00114)	
35		Block 5	4,474	0.0	0	\$0.00000	\$ -	(\$0.00065)	
36		Block 6	0	0.0	0	\$0.00000	\$ -	(\$0.00033)	
37	32I Firm Trans	Block 1	11,249,133	0.0	0	\$0.00000	\$ -	(\$0.00265)	
38		Block 2	16,747,498	0.0	0	\$0.00000	\$ -	(\$0.00225)	
39		Block 3	10,738,714	0.0	0	\$0.00000	\$ -	(\$0.00159)	
40		Block 4	21,608,366	0.0	0	\$0.00000	\$ -	(\$0.00093)	
41		Block 5	21,402,253	0.0	0	\$0.00000	\$ -	(\$0.00053)	
42		Block 6	6,366,501	0.0	0	\$0.00000	\$ -	(\$0.00027)	
43	32C Interr Sales	Block 1	5,250,637	1.0	5,250,637	(\$0.00497)	(\$ 26,096)	(\$0.00252)	
44		Block 2	7,774,070	1.0	7,774,070	(\$0.00497)	(\$ 38,637)	(\$0.00213)	
45		Block 3	4,548,015	1.0	4,548,015	(\$0.00497)	(\$ 22,604)	(\$0.00147)	
46		Block 4	6,629,796	1.0	6,629,796	(\$0.00497)	(\$ 32,950)	(\$0.00082)	
47		Block 5	3,590,613	1.0	3,590,613	(\$0.00497)	(\$ 17,845)	(\$0.00043)	
48		Block 6	0	1.0	0	(\$0.00497)	\$ -	(\$0.00014)	
49	32I Interr Sales	Block 1	6,405,854	1.0	6,405,854	(\$0.00497)	(\$ 31,837)	(\$0.00250)	
50		Block 2	8,286,879	1.0	8,286,879	(\$0.00497)	(\$ 41,186)	(\$0.00211)	
51		Block 3	4,925,421	1.0	4,925,421	(\$0.00497)	(\$ 24,479)	(\$0.00146)	
52		Block 4	12,504,521	1.0	12,504,521	(\$0.00497)	(\$ 62,147)	(\$0.00081)	
53		Block 5	5,270,851	1.0	5,270,851	(\$0.00497)	(\$ 26,196)	(\$0.00042)	
54		Block 6	0	1.0	0	(\$0.00497)	\$ -	(\$0.00014)	
55	32C Interr Trans	Block 1	829,989	0.0	0	\$0.00000	\$ -	(\$0.00261)	
56		Block 2	1,633,924	0.0	0	\$0.00000	\$ -	(\$0.00222)	
57		Block 3	962,812	0.0	0	\$0.00000	\$ -	(\$0.00157)	
58		Block 4	3,077,817	0.0	0	\$0.00000	\$ -	(\$0.00091)	
59		Block 5	520,526	0.0	0	\$0.00000	\$ -	(\$0.00052)	
60		Block 6	0	0.0	0	\$0.00000	\$ -	(\$0.00026)	
61	32I Interr Trans	Block 1	6,950,973	0.0	0	\$0.00000	\$ -	(\$0.00235)	
62		Block 2	12,319,513	0.0	0	\$0.00000	\$ -	(\$0.00200)	
63		Block 3	8,609,147	0.0	0	\$0.00000	\$ -	(\$0.00141)	
64		Block 4	19,262,609	0.0	0	\$0.00000	\$ -	(\$0.00082)	
65		Block 5	37,658,652	0.0	0	\$0.00000	\$ -	(\$0.00047)	
66		Block 6	97,066,948	0.0	0	\$0.00000	\$ -	(\$0.00024)	
67	33		0	0.0	0	\$0.00000	\$ -	\$0.00000	
69	TOTALS	1,036,879,625			749,968,075	\$ (0.00497)	\$ (843,391)		
70	Sources for line 2 above:								
71	Inputs page	Line 76							
72	Tariff Schedules								
73	Rate Adjustment Schedule	Sched 186							

NW Natural  
 Rates & Regulatory Affairs  
 2022-23 PGA - Oregon: September Filing  
 Effects on Average Bill by Rate Schedule [1]  
 ALL VOLUMES IN THERMS

Advice 22-12A  
 See note [10]

1	2	Oregon PGA	Normal	Minimum	11/1/2021	11/1/2021	Proposed	Proposed	Proposed	
3	4	Normalized	Therms	Monthly	Billing	Current	Gas Reserves EDIT	Gas Reserves EDIT	Gas Reserves EDIT	
5	6	Volumes page,	in	Average use	Rates	Average Bill	Amortization	Amortization	Amortization	
7	8	Column D	Block	Monthly	Monthly	F=D+(C * E)	Credits	Credits	Credits	
9	10			Charge	Charge	F	Rates	Average Bill	% Bill Change	
11	12						Y	Z = D+(C * Y)	AA = (Z - F)/F	
13	14							Z	AA	
15	16									
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71	72									
73	74									
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77	78									
79	80									
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83	84									
2R		407,980,561	N/A	54	\$8.00	\$1,046,377	\$64.50	\$1,046,499	\$64.51	0.0%
3C Firm Sales		170,909,185	N/A	242	\$15.00	\$0,951,800	\$245.34	\$0,951,992	\$245.36	0.0%
3I Firm Sales		6,284,310	N/A	1,540	\$15.00	\$0,884,434	\$1,376.88	\$0,884,401	\$1,376.37	0.0%
27 Dry Out		810,211	N/A	43	\$8.00	\$0,870,777	\$45.44	\$0,870,889	\$45.45	0.0%
31C Firm Sales	Block 1	11,585,381	2,000	2,898	\$325.00	\$0,628,830	\$2,125.37	\$0,627,999	\$2,124.50	0.0%
	Block 2	10,565,491	all additional			\$0,605,555		\$0,605,526		
31C Firm Trans	Block 1	1,215,943	2,000	3,901	\$575.00	\$0,230,099	\$1,435.08	\$0,229,991	\$1,434.42	0.0%
	Block 2	1,545,847	all additional			\$0,210,377		\$0,210,200		
31I Firm Sales	Block 1	4,654,548	2,000	6,689	\$325.00	\$0,586,665	\$4,156.55	\$0,586,661	\$4,156.31	0.0%
	Block 2	10,516,948	all additional			\$0,566,911		\$0,566,688		
31I Firm Trans	Block 1	158,179	2,000	6,683	\$575.00	\$0,202,088	\$1,834.75	\$0,201,996	\$1,833.96	0.0%
	Block 2	403,212	all additional			\$0,182,700		\$0,182,599		
32C Firm Sales	Block 1	33,034,672	10,000	6,888	\$675.00	\$0,515,525	\$4,224.02	\$0,515,508	\$4,222.85	0.0%
	Block 2	9,314,339	20,000			\$0,495,133		\$0,494,998		
	Block 3	1,669,024	20,000			\$0,461,688		\$0,461,558		
	Block 4	449,802	100,000			\$0,428,122		\$0,428,007		
	Block 5	0	600,000			\$0,403,359		\$0,403,577		
	Block 6	0	all additional			\$0,392,127		\$0,392,116		
32I Firm Sales	Block 1	7,525,179	10,000	20,842	\$675.00	\$0,505,055	\$11,000.65	\$0,504,994	\$10,998.39	0.0%
	Block 2	7,019,347	20,000			\$0,486,544		\$0,486,444		
	Block 3	2,009,960	20,000			\$0,455,562		\$0,455,555		
	Block 4	452,461	100,000			\$0,424,800		\$0,424,776		
	Block 5	0	600,000			\$0,402,955		\$0,402,933		
	Block 6	0	all additional			\$0,392,133		\$0,392,133		
32C Firm Trans	Block 1	2,620,992	10,000	19,592	\$925.00	\$0,120,855	\$3,118.76	\$0,120,794	\$3,116.66	-0.1%
	Block 2	2,162,687	20,000			\$0,102,711		\$0,102,661		
	Block 3	750,954	20,000			\$0,077,256		\$0,077,249		
	Block 4	1,043,887	100,000			\$0,042,338		\$0,042,334		
	Block 5	4,474	600,000			\$0,024,424		\$0,024,422		
	Block 6	0	all additional			\$0,012,111		\$0,012,110		
32I Firm Trans	Block 1	11,249,133	10,000	71,288	\$925.00	\$0,119,477	\$6,482.07	\$0,119,377	\$6,477.36	-0.1%
	Block 2	16,747,498	20,000			\$0,101,588		\$0,101,449		
	Block 3	10,738,714	20,000			\$0,071,800		\$0,071,774		
	Block 4	21,608,366	100,000			\$0,042,003		\$0,042,000		
	Block 5	21,402,253	600,000			\$0,024,133		\$0,024,111		
	Block 6	6,366,501	all additional			\$0,012,227		\$0,012,226		
32C Interr Sales	Block 1	5,250,637	10,000	46,322	\$675.00	\$0,499,959	\$22,652.82	\$0,499,947	\$22,648.58	0.0%
	Block 2	7,774,070	20,000			\$0,481,227		\$0,481,117		
	Block 3	4,548,015	20,000			\$0,450,722		\$0,450,665		
	Block 4	6,629,796	100,000			\$0,420,177		\$0,420,134		
	Block 5	3,590,613	600,000			\$0,401,882		\$0,401,880		
	Block 6	0	all additional			\$0,388,188		\$0,388,188		
32I Interr Sales	Block 1	6,405,854	10,000	51,935	\$675.00	\$0,499,934	\$25,117.21	\$0,499,930	\$25,115.45	0.0%
	Block 2	8,286,879	20,000			\$0,481,100		\$0,481,066		
	Block 3	4,925,421	20,000			\$0,450,668		\$0,450,666		
	Block 4	12,504,521	100,000			\$0,420,227		\$0,420,226		
	Block 5	5,270,851	600,000			\$0,402,001		\$0,402,000		
	Block 6	0	all additional			\$0,388,339		\$0,388,339		
32C Interr Trans	Block 1	829,989	10,000	53,220	\$925.00	\$0,115,440	\$5,556.74	\$0,115,508	\$5,543.93	-0.2%
	Block 2	1,633,924	20,000			\$0,098,810		\$0,098,783		
	Block 3	962,812	20,000			\$0,069,928		\$0,069,909		
	Block 4	3,077,817	100,000			\$0,040,444		\$0,040,432		
	Block 5	520,526	600,000			\$0,023,315		\$0,023,308		
	Block 6	0	all additional			\$0,011,557		\$0,011,554		
32I Interr Trans	Block 1	6,950,973	10,000	226,204	\$925.00	\$0,115,611	\$11,281.52	\$0,115,511	\$11,272.44	-0.1%
	Block 2	12,319,513	20,000			\$0,098,831		\$0,098,822		
	Block 3	8,609,147	20,000			\$0,069,948		\$0,069,942		
	Block 4	19,262,609	100,000			\$0,040,665		\$0,040,661		
	Block 5	37,658,652	600,000			\$0,023,335		\$0,023,333		
	Block 6	97,066,948	all additional			\$0,011,884		\$0,011,883		
33		0	N/A	0	\$38,000	\$0,005,855	\$38,000.00	\$0,005,855	\$38,000.00	0.0%
<b>Totals</b>		<b>1,036,879,625</b>								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.  
 [2] Tariff Advice Notice 22-04A: Non-Gas Cost Deferral Amortizations - Intervenor Funding  
 [3] Tariff Advice Notice 22-05A: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee  
 [4] Tariff Advice Notice 22-06A: Non-Gas Cost Deferral Amortizations - SRRM  
 [5] Tariff Advice Notice 22-07A: Non-Gas Cost Deferral Amortizations - Industrial DSM  
 [6] Tariff Advice Notice 22-08A: Non-Gas Cost Deferral Amortizations - Decoupling  
 [7] Tariff Advice Notice 22-09A: Non-Gas Cost Deferral Amortizations - WARM  
 [8] Tariff Advice Notice 22-10A: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization  
 [9] Tariff Advice Notice 22-11A: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues  
 [10] Tariff Advice Notice 22-12A: Non-Gas Cost Amortization - Gas Reserves EDIT Amortization Credit  
 [11] Tariff Advice Notice 22-13A: Non-Gas Cost Amortization - Residual Balance, GeoTEE, and Astoria Sale  
 [12] Tariff Advice Notice 22-14A: Non-Gas Cost Amortization - Climate Protection Program (CPP)  
 [13] Tariff Advice Notice 21-15A: PGA  
 [14] Tariff Advice Notice 22-16A: Non-Gas Cost Amortization - TSA

**NW Natural**  
**Rates and Regulatory Affairs**  
**2022-2023 PGA Filing - OREGON**  
**Basis for Revenue Related Costs**

	Twelve Months <u>Ended 06/30/22</u>		
1			
2			
3	Total Billed Gas Sales Revenues	\$ 760,119,061	
4	Total Oregon Revenues	\$ 767,240,632	
5			
6	Regulatory Commission Fees [1]	n/a	0.430% Statutory rate
7	City License and Franchise Fees	\$ 17,575,166	2.291% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	<u>\$ 744,324</u>	<u>0.097%</u> Line 8 ÷ Line 4
9			
10	Total		<u><u>2.818%</u></u> Sum lines 8-9
11			
12			

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).  
 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.375%  
 16 and the new fee of 0.430%, 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**  
**2022-2023 PGA Filing - Oregon: September Filing**  
**PGA Effects on Revenue**  
**UG 454: Gas Reserves EDIT Amortization Credits**

	<b>Including Revenue Sensitive Amount</b>
1	
2	
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18	
<b>Temporary Increments</b>	
<u>Removal of Current Temporary Increments</u>	
Gas Reserve EDIT Amortization Credits (Schedule 196)	<u>3,724,500</u>
<u>Addition of Proposed Temporary Increments</u>	
Gas Reserve EDIT Amortization Credits (Schedule 196)	<u>(3,724,500)</u>
<b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>\$0</u></u></b>
2021 Oregon Earnings Test Normalized Total Revenues	\$707,222,790
Effect of this filing, as a percentage change (line 12 ÷ line 16)	0.00%