



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

July 29, 2022

NWN OPUC Advice No. 22-08 / UG 450  
(UM 1027)

**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: UM 1027 - Distribution Margin Normalization  
("Decoupling")**

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:

Thirteenth Revision of Sheet 190-1	Schedule 190	Partial Decoupling Mechanism
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**Purpose**

The purpose of this filing is to request amortization of the deferred balances relating to docket UM 1027, Distribution Margin Normalization (Decoupling) implemented in accordance with ORS 757.262 to be effective November 1, 2022. The Company revises rates for this purpose annually; the last filing was effective November 1, 2021.

**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 deferrals included in this filing occurred with appropriate application by Commission authorization, in accordance with a rate order or under an approved tariff.

**Proposed Changes**

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2021 and the application of the new temporary adjustment is a decrease to the Company's annual revenues by \$13,340,776, or 1.89%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms per month will decrease by \$0.65. The monthly decrease for the average commercial Rate

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<sup>1</sup> Tariff P.U.C. Or. 25 originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437, and was filed pursuant to ORS 767.205 and OAR 860-022-0005.

Schedule 3 customer using 242 therms per month is \$10.81, and the monthly decrease for the average commercial Rate Schedule 31 customer using 2,904 therms is \$90.70.

The proposed adjustments for the amortization of the Decoupling account are (\$0.02308) per therm for residential Rate Schedule 2 customers, (\$0.03922) per therm for commercial Rate Schedule 3 customers, and (\$0.02498) for commercial Rate Schedule 31 customers.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change is 631,884 residential customers and 59,600 commercial 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:

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

Attachments: Exhibit A – Supporting Materials

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Thirteenth Revision of Sheet 190-1  
Cancels Twelfth Revision of Sheet 190-1

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## SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

### PURPOSE:

To (a) describe the partial decoupling mechanism established in accordance with Commission Order in Docket UG 221, Commission Order 18-419 in Docket UG 344, and Commission Order 20-364 in Docket UG 388; and (b) identify the adjustment applicable to rates under the Rate Schedules listed below.

### APPLICABLE:

To Residential and Commercial Customers served on the following Rate Schedules of this Tariff:

Residential	Commercial
Rate Schedule 2	Rate Schedule 3 CSF
	Rate Schedule 31 CSF

### ADJUSTMENT TO RATE SCHEDULES:

Effective: **November 1, 2022** (C)

The Temporary Adjustments for Residential and Commercial Customers taking service on the above-listed Rate Schedules includes the following adjustment:

Residential Rate Schedule 2:	(\$0.02308)	(T)(R)
Commercial Rate Schedule 3:	(\$0.03922)	(R)
Commercial Rate Schedule 31:	(\$0.02498)	(R)

### PARTIAL DECOUPLING DEFERRAL ACCOUNT:

1. As described in detail below, the Company will calculate the difference between weather-normalized usage and the calculated baseline usage for each Residential and Commercial Customer group. The resulting usage differential shall be multiplied by the per therm distribution margin for the applicable customer group.

The Company shall defer and amortize, with interest, 100% of the distribution margin differential in a sub-account of Account 186. The deferral will be a credit (accruing a refund to customers) if the differential is positive, or a debit (accruing a recovery by the company) if the differential is negative.

(continue to Sheet 190-2)

Issued July 29, 2022  
NWN OPUC Advice No. 22-08

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  
Distribution Margin Normalization (“Decoupling”)

UM 1027

NWN OPUC Advice No. 22-08 / UG 450

July 29, 2022

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferral Amortizations

#### Distribution Margin Normalization (“Decoupling”)

#### NWN OPUC ADVICE NO. 22-08 / UG 450

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on the 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
Summary of Deferred Accounts Included in the PGA	5
186270 Deferral of Oregon RS 3 Commercial Decoupling	6
186269 Amortization of Oregon RS 3 Commercial Decoupling	7
186275 Deferral of Oregon Residential Decoupling	8
186277 Amortization of Oregon Residential Decoupling	9
186265 Deferral of Oregon RS 31 Commercial Decoupling	10
186266 Amortization of Oregon RS 31 Commercial Decoupling	11

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

		Residential Decoupling			Commercial Decoupling - C3			Commercial Decoupling - C31							
		(9,447,275) Temporary Increment			(6,716,884) Temporary Increment			(554,528) Temporary Increment							
		N/A rev sensitive factor is built in			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in							
		(9,447,275) to residential			(6,716,884) to commercial 3			(554,528) to commercial 31							
		Multiplier	Volumes	Increment	Multiplier	Volumes	Increment	Multiplier	Volumes	Increment					
		K	L	M	N	O	P	Q	R	S					
5															
6	Schedule Block A														
7	2R 409,287,364	1.0	409,287,364	(\$0.02308)	0.0	0	\$0.00000	0.0	0	\$0.00000					
8	3C Firm Sales 171,250,577	0.0	0	\$0.00000	1.0	171,250,577	(\$0.03922)	0.0	0	\$0.00000					
9	3I Firm Sales 5,092,877	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
10	27 Dry Out 811,830	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
11	31C Firm Sales Block 1 11,608,522	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	11,608,522	(\$0.02498)					
12	Block 2 10,586,596	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	10,586,596	(\$0.02498)					
13	31C Firm Trans Block 1 1,215,943	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
14	Block 2 1,545,847	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
15	31I Firm Sales Block 1 3,772,100	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
16	Block 2 8,523,056	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
17	31I Firm Trans Block 1 158,179	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
18	Block 2 403,212	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
19	32C Firm Sales Block 1 33,100,659	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
20	Block 2 9,332,944	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
21	Block 3 1,672,358	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
22	Block 4 450,700	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
23	Block 5 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
24	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
25	32I Firm Sales Block 1 6,098,492	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
26	Block 2 5,688,560	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
27	Block 3 1,628,895	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
28	Block 4 366,680	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
29	Block 5 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
30	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
31	32C Firm Trans Block 1 2,620,992	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
32	Block 2 2,162,687	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
33	Block 3 750,954	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
34	Block 4 1,043,887	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
35	Block 5 4,474	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
36	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
37	32I Firm Trans Block 1 11,249,133	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
38	Block 2 16,747,498	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
39	Block 3 10,738,714	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
40	Block 4 21,608,366	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
41	Block 5 21,402,253	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
42	Block 6 6,366,501	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
43	32C Interr Sales Block 1 4,833,799	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
44	Block 2 7,156,901	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
45	Block 3 4,186,957	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
46	Block 4 6,103,469	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
47	Block 5 3,305,561	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
48	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
49	32I Interr Sales Block 1 8,137,746	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
50	Block 2 10,527,326	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
51	Block 3 6,257,062	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
52	Block 4 15,885,254	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
53	Block 5 6,695,883	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
54	Block 6 9,720,618	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
55	32C Interr Trans Block 1 829,989	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
56	Block 2 1,633,924	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
57	Block 3 962,812	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
58	Block 4 3,077,817	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
59	Block 5 520,526	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
60	Block 6 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
61	32I Interr Trans Block 1 6,950,973	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
62	Block 2 12,319,513	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
63	Block 3 8,609,147	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
64	Block 4 19,262,609	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
65	Block 5 37,658,652	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
66	Block 6 97,066,948	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
67	33 0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000					
68															
69	TOTALS		1,048,994,335			409,287,364	\$ (0.02308)			171,250,577	\$ (0.03922)			22,195,118	\$ (0.02498)
70	Sources for line 2 above:														
71	Inputs page				Line 39			Line 41					Line 43		
72	Tariff Schedules														
73	Rate Adjustment Schedule				Sched 190			Sched 190					Sched 190		



**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: August Filing**  
**PGA Effects on Revenue**  
**UG 450: Decoupling**

	<b>Not Including Revenue Sensitive Amount</b>
1	
2 <b><u>Temporary Increments</u></b>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Amortization of Decoupling (Residential & Commercial)	<u>3,377,911</u>
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of Decoupling (Residential & Commercial)	<u>(16,718,687)</u>
10	
11	
12 <b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u>(\$13,340,776)</u></b>
13	
14	
15	
16 2021 Oregon Earnings Test Normalized Total Revenues	\$707,222,790
17	
18 Effect of this filing, as a percentage change (line 12 ÷ line 16)	-1.89%



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon RS3 Commercial Decoupling  
 Account Number: 186270  
 Authorized in UM 1027  
 Last deferral reauthorization was approved in Order 20-442

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
8	Nov-18		422,241		1,287.31	7.317%	423,528.03	423,528.03
9	Dec-18		(844,179)		8.77	7.317%	(844,170.46)	(420,642.43)
10	Jan-19		(754,843)		(4,866.20)	7.317%	(759,709.47)	(1,180,351.90)
11	Feb-19		(672,163)		(9,246.45)	7.317%	(681,409.35)	(1,861,761.25)
12	Mar-19		(530,721)		(12,970.13)	7.317%	(543,691.33)	(2,405,452.58)
13	Apr-19		(563,166)		(16,384.20)	7.317%	(579,550.69)	(2,985,003.27)
14	May-19		55,685		(18,031.29)	7.317%	37,653.26	(2,947,350.01)
15	Jun-19		44,250		(17,836.56)	7.317%	26,413.04	(2,920,936.97)
16	Jul-19		(986)		(17,813.42)	7.317%	(18,799.32)	(2,939,736.29)
17	Aug-19		(171,032)		(18,446.48)	7.317%	(189,478.65)	(3,129,214.94)
18	Sep-19		(529,470)		(20,694.61)	7.317%	(550,164.35)	(3,679,379.29)
19	Oct-19		(1,720,383)		(27,680.03)	7.317%	(1,748,063.05)	(5,427,442.34)
20	Nov-19	<b>1</b>	(237,795)	2,992,833	(15,570.01)	7.317%	2,739,467.81	(2,687,974.53)
21	Dec-19		80,176		(16,145.49)	7.317%	64,030.39	(2,623,944.14)
22	Jan-20		(1,392,752)		(20,245.65)	7.317%	(1,412,998.13)	(4,036,942.27)
23	Feb-20		(933,305)		(27,460.67)	7.317%	(960,765.22)	(4,997,707.49)
24	Mar-20		256,068		(29,692.83)	7.317%	226,375.06	(4,771,332.43)
25	Apr-20		617,323		(27,211.14)	7.317%	590,111.48	(4,181,220.95)
26	May-20		760,702		(23,175.81)	7.317%	737,525.75	(3,443,695.20)
27	Jun-20		279,762.70		(20,145.00)	7.317%	259,617.70	(3,184,077.50)
28	Jul-20		353,262.95		(18,337.90)	7.317%	334,925.05	(2,849,152.45)
29	Aug-20		157,979.21		(16,891.07)	7.317%	141,088.14	(2,708,064.31)
30	Sep-20		285,660.11		(15,641.52)	7.317%	270,018.59	(2,438,045.72)
31	Oct-20		(46,612.80)		(15,008.09)	7.317%	(61,620.89)	(2,499,666.61)
32	Nov-20	<b>1</b>	135,700.77	3,262,450.33	4,821.14	6.965%	3,402,972.24	903,305.63
33	Dec-20		348,646.86		6,254.74	6.965%	354,901.60	1,258,207.23
34	Jan-21		(415,087.77)		6,098.23	6.965%	(408,989.54)	849,217.69
35	Feb-21		(505,385.96)		3,462.33	6.965%	(501,923.63)	347,294.06
36	Mar-21		(445,096.57)		724.05	6.965%	(444,372.52)	(97,078.46)
37	Apr-21		455,405.81		758.17	6.965%	456,163.98	359,085.52
38	May-21		134,116.38		2,473.41	6.965%	136,589.79	495,675.31
39	Jun-21		571,049.18		4,534.21	6.965%	575,583.39	1,071,258.70
40	Jul-21		288,383.00		7,054.68	6.965%	295,437.68	1,366,696.38
41	Aug-21		174,985.70		8,440.36	6.965%	183,426.06	1,550,122.44
42	Sep-21		(42,055.83)		8,875.12	6.965%	(33,180.71)	1,516,941.73
43	Oct-21		(730,890.09)		6,683.48	6.965%	(724,206.61)	792,735.12
44	Nov-21	<b>1</b>	235,750.72	(1,096,347.12)	(1,078.05)	6.965%	(861,674.45)	(68,939.33)
45	Dec-21		(1,048,966.75)		(3,444.32)	6.965%	(1,052,411.07)	(1,121,350.40)
46	Jan-22		(1,362,034.99)		(10,461.24)	6.965%	(1,372,496.23)	(2,493,846.63)
47	Feb-22		(636,130.92)		(16,320.81)	6.965%	(652,451.73)	(3,146,298.36)
48	Mar-22		(1,367,214.23)		(22,229.41)	6.965%	(1,389,443.64)	(4,535,742.00)
49	Apr-22		(562,366.17)		(27,958.24)	6.965%	(590,324.41)	(5,126,066.41)
50	May-22		(1,148,386.64)		(33,085.26)	6.965%	(1,181,471.90)	(6,307,538.31)
51	Jun-22		(194,938.54)		(37,175.73)	6.965%	(232,114.27)	(6,539,652.58)
52	Jul-22				(37,957.23)	6.965%	(37,957.23)	(6,577,609.81)
53	Aug-22				(38,177.54)	6.965%	(38,177.54)	(6,615,787.35)
54	Sep-22				(38,399.13)	6.965%	(38,399.13)	(6,654,186.48)
55	Oct-22				(38,622.01)	6.965%	(38,622.01)	(6,692,808.49)

57 **NOTES**  
 58 **1** -Transferred June balance plus July-October interest on June balance to account 186269 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon RS3 Commercial Decoupling  
 Account Number: 186269  
 Dockets UM 1027 and UG 406  
 Last deferral reauthorization was approved in Order 20-442

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
8	Nov-19	NEW (1)	112,945	(2,992,833)	(9,151.66)	3.74%	(2,889,039.72)	(2,889,039.72)
9	Dec-19		456,906		(8,292.16)	3.74%	448,614.14	(2,440,425.58)
10	Jan-20		509,485		(6,812.05)	3.74%	502,672.74	(1,937,752.84)
11	Feb-20		426,160		(5,375.23)	3.74%	420,784.82	(1,516,968.02)
12	Mar-20		401,195		(4,102.69)	3.74%	397,091.99	(1,119,876.03)
13	Apr-20		285,590		(3,045.24)	3.74%	282,544.84	(837,331.19)
14	May-20		144,639		(2,384.29)	3.74%	142,254.22	(695,076.97)
15	Jun-20		114,867.42		(1,987.32)	3.74%	112,880.10	(582,196.87)
16	Jul-20		97,261.22		(1,662.95)	3.74%	95,598.27	(486,598.60)
17	Aug-20		81,326.28		(1,389.83)	3.74%	79,936.45	(406,662.15)
18	Sep-20		83,105.96		(1,137.92)	3.74%	81,968.04	(324,694.11)
19	Oct-20		105,604.89		(847.40)	3.74%	104,757.49	(219,936.62)
20	Nov-20	Old rates	143,129.98		(462.42)	3.74%	142,667.56	(77,269.06)
21	Nov-20	New rates (1)	126,734.02	(3,262,450.33)	(7,011.32)	2.63%	(3,142,727.63)	(3,219,996.69)
22	Dec-20		463,744.27		(6,548.97)	2.63%	457,195.30	(2,762,801.39)
23	Jan-21		486,093.37		(5,522.46)	2.63%	480,570.91	(2,282,230.48)
24	Feb-21		494,672.08		(4,459.81)	2.63%	490,212.27	(1,792,018.21)
25	Mar-21		448,992.43		(3,435.49)	2.63%	445,556.94	(1,346,461.27)
26	Apr-21		337,244.57		(2,581.43)	2.63%	334,663.14	(1,011,798.13)
27	May-21		182,392.99		(2,017.65)	2.63%	180,375.34	(831,422.79)
28	Jun-21		143,795.33		(1,664.63)	2.63%	142,130.70	(689,292.09)
29	Jul-21		101,482.84		(1,399.49)	2.63%	100,083.35	(589,208.74)
30	Aug-21		95,019.35		(1,187.22)	2.63%	93,832.13	(495,376.61)
31	Sep-21		104,688.16		(970.98)	2.63%	103,717.18	(391,659.43)
32	Oct-21		159,047.90		(684.10)	2.63%	158,363.80	(233,295.63)
33	Nov-21	Old rates	153,036.60		(343.60)	2.63%	152,693.00	(80,602.63)
34	Nov-21	New rates (1)	(29,753.37)	1,077,645.87	1,098.19	1.24%	1,048,990.69	968,388.06
35	Dec-21		(116,854.89)		940.29	1.24%	(115,914.60)	852,473.46
36	Jan-22		(173,570.18)		791.21	1.24%	(172,778.97)	679,694.49
37	Feb-22		(144,117.51)		627.89	1.24%	(143,489.62)	536,204.87
38	Mar-22		(122,528.57)		490.77	1.24%	(122,037.80)	414,167.07
39	Apr-22		(92,005.92)		380.44	1.24%	(91,625.48)	322,541.59
40	May-22		(80,796.02)		291.55	1.24%	(80,504.47)	242,037.12
41	Jun-22		(50,085.52)		224.23	1.24%	(49,861.29)	192,175.83
42	Jul-22	Forecast	(29,935.42)		183.12	1.24%	(29,752.30)	162,423.53
43	Aug-22	Forecast	(29,899.49)		152.39	1.24%	(29,747.10)	132,676.43
44	Sep-22	Forecast	(30,784.81)		121.19	1.24%	(30,663.62)	102,012.81
45	Oct-22	Forecast	(60,411.66)		74.20	1.24%	(60,337.46)	41,675.35

**NOTES**

1 - Transferred in authorized balance from account 186270.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Residential Decoupling  
 Account Number: 186275  
 Authorized in UM 1027  
 Last deferral reauthorization was approved in Order 20-442

1	Debit (Credit)							Total
2	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
3	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
4	<b>Beginning Balance</b>							
5	Jun-21		1,292,862.48		(26,707.79)	6.965%	1,266,154.69	(3,981,762.19)
6	Jul-21		528,580.52		(21,576.83)	6.965%	507,003.69	(3,474,758.50)
7	Aug-21		554,634.58		(18,558.48)	6.965%	536,076.10	(2,938,682.40)
8	Sep-21	<b>2</b>	(193,805.12)	(16.07)	(17,619.13)	6.965%	(211,440.32)	(3,150,122.72)
9	Oct-21		(2,104,919.72)		(24,392.49)	6.965%	(2,129,312.21)	(5,279,434.93)
10	Nov-21	<b>1</b>	581,011.98	4,073,592.57	(5,312.76)	6.965%	4,649,291.79	(630,143.14)
11	Dec-21		(2,536,121.62)		(11,017.49)	6.965%	(2,547,139.11)	(3,177,282.25)
12	Jan-22		(754,827.25)		(20,632.05)	6.965%	(775,459.30)	(3,952,741.55)
13	Feb-22		328,702.84		(21,988.45)	6.965%	306,714.39	(3,646,027.16)
14	Mar-22		(1,817,124.93)		(26,435.60)	6.965%	(1,843,560.53)	(5,489,587.69)
15	Apr-22		(977,380.41)		(34,698.92)	6.965%	(1,012,079.33)	(6,501,667.02)
16	May-22		(2,589,171.42)		(45,250.75)	6.965%	(2,634,422.17)	(9,136,089.19)
17	Jun-22		(54,437.85)		(53,185.37)	6.965%	(107,623.22)	(9,243,712.41)
18	Jul-22				(53,652.05)	6.965%	(53,652.05)	(9,297,364.46)
19	Aug-22				(53,963.45)	6.965%	(53,963.45)	(9,351,327.91)
20	Sep-22				(54,276.67)	6.965%	(54,276.67)	(9,405,604.58)
21	Oct-22				(54,591.70)	6.965%	(54,591.70)	(9,460,196.28)

History truncated for ease of viewing

**NOTES**

**1** -Transferred June balance plus July-October interest on June balance to account 186277 for amortization.

**2** -Transfer represents a true-up to the GL.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Residential Decoupling  
 Account Number: 186277  
 Dockets UM 1027 and UG 406  
 Last deferral reauthorization was approved in Order 20-442

1	Debit	(Credit)						
2								
3						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
196	Jun-21		369,965.64		(4,080.32)	2.63%	365,885.32	(1,680,840.15)
197	Jul-21		214,868.78		(3,448.38)	2.63%	211,420.40	(1,469,419.75)
198	Aug-21		188,895.58		(3,013.48)	2.63%	185,882.10	(1,283,537.65)
199	Sep-21		217,594.95		(2,574.64)	2.63%	215,020.31	(1,068,517.34)
200	Oct-21		450,230.40		(1,848.46)	2.63%	448,381.94	(620,135.40)
201	Nov-21	Old rates	448,168.63		(868.01)	2.63%	447,300.62	(172,834.78)
202	Nov-21	New rates <b>(1)</b>	158,564.08	(4,073,592.57)	(4,127.45)	1.24%	(3,919,155.94)	(4,091,990.72)
203	Dec-21		580,592.67		(3,928.42)	1.24%	576,664.25	(3,515,326.47)
204	Jan-22		825,450.58		(3,206.02)	1.24%	822,244.56	(2,693,081.91)
205	Feb-22		671,563.82		(2,435.88)	1.24%	669,127.94	(2,023,953.97)
206	Mar-22		554,587.54		(1,804.88)	1.24%	552,782.66	(1,471,171.31)
207	Apr-22		428,265.31		(1,298.94)	1.24%	426,966.37	(1,044,204.94)
208	May-22		360,411.32		(892.80)	1.24%	359,518.52	(684,686.42)
209	Jun-22		201,984.24		(603.15)	1.24%	201,381.09	(483,305.33)
210	Jul-22	Forecast	98,739.02		(448.40)	1.24%	98,290.62	(385,014.71)
211	Aug-22	Forecast	98,434.36		(346.99)	1.24%	98,087.37	(286,927.34)
212	Sep-22	Forecast	108,413.56		(240.48)	1.24%	108,173.08	(178,754.26)
213	Oct-22	Forecast	284,192.39		(37.88)	1.24%	284,154.51	105,400.25

214  
 215 **History truncated for ease of viewing**

216  
 217 **NOTES**

218 **1** - Transfer in authorized balance from account 186275.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon RS31 Commercial Decoupling  
 Account Number: 186265  
 Authorized in UM 1027  
 Last deferral reauthorization was approved in Order 20-442

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
8	Nov-18		32,156.310		98.04	7.317%	32,254.35	32,254.35
9	Dec-18		(32,325.040)		98.12	7.317%	(32,226.92)	27.43
10	Jan-19		(16,172.560)		(49.14)	7.317%	(16,221.70)	(16,194.27)
11	Feb-19		(16,715.300)		(149.71)	7.317%	(16,865.01)	(33,059.28)
12	Mar-19		(36,303.020)		(312.26)	7.317%	(36,615.28)	(69,674.56)
13	Apr-19		(71,928.790)		(644.13)	7.317%	(72,572.92)	(142,247.48)
14	May-19		36,110.980		(757.26)	7.317%	35,353.72	(106,893.76)
15	Jun-19		68,302.970		(443.55)	7.317%	67,859.42	(39,034.34)
16	Jul-19		13,556.090		(196.68)	7.317%	13,359.41	(25,674.93)
17	Aug-19		5,007.940		(141.28)	7.317%	4,866.66	(20,808.27)
18	Sep-19		(45,593.450)		(265.88)	7.317%	(45,859.33)	(66,667.60)
19	Oct-19		(112,180.450)		(748.52)	7.317%	(112,928.97)	(179,596.57)
20	Nov-19	<b>1</b>	(11,838.820)	39,995.12	(887.31)	7.317%	27,268.99	(152,327.58)
21	Dec-19		9,453.730		(900.00)	7.317%	8,553.73	(143,773.85)
22	Jan-20		(85,424.770)		(1,137.10)	7.317%	(86,561.87)	(230,335.72)
23	Feb-20		(73,475.340)		(1,628.48)	7.317%	(75,103.82)	(305,439.54)
24	Mar-20		(1,211.390)		(1,866.11)	7.317%	(3,077.50)	(308,517.04)
25	Apr-20		65,810.470		(1,680.54)	7.317%	64,129.93	(244,387.11)
26	May-20		115,456.500		(1,138.15)	7.317%	114,318.35	(130,068.76)
27	Jun-20		98,454.36		(492.93)	7.317%	97,961.43	(32,107.33)
28	Jul-20		46,000.71		(55.53)	7.317%	45,945.18	13,837.85
29	Aug-20		36,558.59		195.83	7.317%	36,754.42	50,592.27
30	Sep-20		36,259.26		419.03	7.317%	36,678.29	87,270.56
31	Oct-20		26,708.81		613.56	7.317%	27,322.37	114,592.93
32	Nov-20	<b>1</b>	(14,764.48)	32,897.62	813.21	6.965%	18,946.35	133,539.28
33	Dec-20		3,719.89		785.88	6.965%	4,505.77	138,045.05
34	Jan-21		(36,192.57)		696.20	6.965%	(35,496.37)	102,548.68
35	Feb-21		(20,552.43)		535.56	6.965%	(20,016.87)	82,531.81
36	Mar-21		(76,305.43)		257.58	6.965%	(76,047.85)	6,483.96
37	Apr-21		39,005.42		150.83	6.965%	39,156.25	45,640.21
38	May-21		19,935.24		322.76	6.965%	20,258.00	65,898.21
39	Jun-21		71,610.38		590.30	6.965%	72,200.68	138,098.89
40	Jul-21		44,201.41		929.83	6.965%	45,131.24	183,230.13
41	Aug-21		43,011.14		1,188.32	6.965%	44,199.46	227,429.59
42	Sep-21		2,785.27		1,328.12	6.965%	4,113.39	231,542.98
43	Oct-21		(70,289.73)		1,139.93	6.965%	(69,149.80)	162,393.18
44	Nov-21	<b>1</b>	20,789.32	(141,333.11)	182.57	6.965%	(120,361.22)	42,031.96
45	Dec-21		(121,578.77)		(108.87)	6.965%	(121,687.64)	(79,655.68)
46	Jan-22		(56,479.18)		(626.24)	6.965%	(57,105.42)	(136,761.10)
47	Feb-22		(66,635.37)		(987.17)	6.965%	(67,622.54)	(204,383.64)
48	Mar-22		(118,656.22)		(1,530.63)	6.965%	(120,186.85)	(324,570.49)
49	Apr-22		(141,884.13)		(2,295.62)	6.965%	(144,179.75)	(468,750.24)
50	May-22		(82,031.50)		(2,958.77)	6.965%	(84,990.27)	(553,740.51)
51	Jun-22		24,059.79		(3,144.18)	6.965%	20,915.61	(532,824.90)
52	Jul-22				(3,092.60)	6.965%	(3,092.60)	(535,917.50)
53	Aug-22				(3,110.55)	6.965%	(3,110.55)	(539,028.05)
54	Sep-22				(3,128.61)	6.965%	(3,128.61)	(542,156.66)
55	Oct-22				(3,146.77)	6.965%	(3,146.77)	(545,303.43)

57 **NOTES**  
 58 **1** -Transferred June balance plus July-October interest on June balance to account 186266 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon RS31 Commercial Decoupling  
 Account Number: 186266  
 Dockets UM 1027 and UG 406  
 Last deferral reauthorization was approved in Order 20-442

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							0.00
8	Nov-19	NEW (1)	1,568	(39,995)	(122.21)	3.74%	(38,549.52)	(38,549.52)
9	Dec-19		5,806		(111.10)	3.74%	5,694.97	(32,854.55)
10	Jan-20		6,272		(92.62)	3.74%	6,179.34	(26,675.21)
11	Feb-20		5,422		(74.69)	3.74%	5,346.92	(21,328.29)
12	Mar-20		5,228		(58.33)	3.74%	5,170.06	(16,158.23)
13	Apr-20		3,788		(44.46)	3.74%	3,743.95	(12,414.28)
14	May-20		2,028		(35.53)	3.74%	1,992.37	(10,421.91)
15	Jun-20		1,468		(30.19)	3.74%	1,437.98	(8,983.93)
16	Jul-20		1,204		(26.12)	3.74%	1,177.95	(7,805.98)
17	Aug-20		977		(22.81)	3.74%	953.86	(6,852.12)
18	Sep-20		990		(19.81)	3.74%	969.93	(5,882.19)
19	Oct-20		1,417		(16.12)	3.74%	1,401.13	(4,481.06)
20	Nov-20	Old rates	1,931.32		(10.96)	3.74%	1,920.36	(2,560.70)
21	Nov-20	New rates (1)	1,295.42	(32,897.62)	(70.68)	2.63%	(31,672.88)	(34,233.58)
22	Dec-20		4,615.51		(69.97)	2.63%	4,545.54	(29,688.04)
23	Jan-21		4,707.68		(59.91)	2.63%	4,647.77	(25,040.27)
24	Feb-21		4,633.04		(49.80)	2.63%	4,583.24	(20,457.03)
25	Mar-21		4,541.08		(39.86)	2.63%	4,501.22	(15,955.81)
26	Apr-21		3,564.89		(31.06)	2.63%	3,533.83	(12,421.98)
27	May-21		2,128.15		(24.89)	2.63%	2,103.26	(10,318.72)
28	Jun-21		1,597.30		(20.86)	2.63%	1,576.44	(8,742.28)
29	Jul-21		950.97		(18.12)	2.63%	932.85	(7,809.43)
30	Aug-21		834.69		(16.20)	2.63%	818.49	(6,990.94)
31	Sep-21		999.03		(14.23)	2.63%	984.80	(6,006.14)
32	Oct-21		1,768.61		(11.23)	2.63%	1,757.38	(4,248.76)
33	Nov-21	Old rates	1,754.23		(7.39)	2.63%	1,746.84	(2,501.92)
34	Nov-21	New rates (1)	(4,610.34)	141,333.11	143.66	1.24%	136,866.43	134,364.51
35	Dec-21		(17,617.61)		129.74	1.24%	(17,487.87)	116,876.64
36	Jan-22		(24,126.58)		108.31	1.24%	(24,018.27)	92,858.37
37	Feb-22		(20,154.70)		85.54	1.24%	(20,069.16)	72,789.21
38	Mar-22		(18,120.96)		65.85	1.24%	(18,055.11)	54,734.10
39	Apr-22		(14,218.70)		49.21	1.24%	(14,169.49)	40,564.61
40	May-22		(12,821.90)		35.29	1.24%	(12,786.61)	27,778.00
41	Jun-22		(7,969.88)		24.59	1.24%	(7,945.29)	19,832.71
42	Jul-22	Forecast	(4,661.82)		18.09	1.24%	(4,643.73)	15,188.98
43	Aug-22	Forecast	(4,658.58)		13.29	1.24%	(4,645.29)	10,543.69
44	Sep-22	Forecast	(4,736.69)		8.45	1.24%	(4,728.24)	5,815.45
45	Oct-22	Forecast	(9,613.39)		1.04	1.24%	(9,612.35)	(3,796.90)

46 **NOTES**

47 **1** - Transferred in authorized balance from account 186265.