

July 29, 2022

NWN OPUC Advice No. 22-12 / 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: 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. 25,¹ 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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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 2021-22 PGA year, updated in this filing to reflect differences in billing determinants. EDIT related to Plant is currently 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.

¹ Tariff P.U.C. Or. 25 originated November 1, 2012 with docket UG 221; Order No. 12-408 as supplemented by Order No. 12-437, and was filed in accordance with ORS 767.205 and OAR 860-022-0005.

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 1,248 therms is \$1.02, the average industrial Rate Schedule 31 firm sales customer using 5,421 therms will see a monthly decrease of about \$2.81, and the average industrial Rate Schedule 32 firm sales customer using about 16,890 therms will see a monthly decrease of about \$7.40.

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.

Please address correspondence on this matter to Lora Bourdo at lora.bourdo@nwnatural.com with copies to the following:

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

Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory 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		(\$0.00489)	32 ITF	Block 1	(\$0.00281)
03 CSF		(\$0.00489)		Block 2	(\$0.00239)
03 ISF		(\$0.00769)		Block 3	(\$0.00169)
27		(\$0.00489)		Block 4	(\$0.00098)
31 CSF	Block 1	(\$0.00716)		Block 5	(\$0.00056)
	Block 2	(\$0.00654)		Block 6	(\$0.00028)
31 CTF	Block 1	(\$0.00731)	32 CSI	Block 1	(\$0.00272)
	Block 2	(\$0.00668)		Block 2	(\$0.00230)
31 ISF	Block 1	(\$0.00504)		Block 3	(\$0.00159)
	Block 2	(\$0.00454)		Block 4	(\$0.00088)
31 ITF	Block 1	(\$0.00559)		Block 5	(\$0.00046)
	Block 2	(\$0.00505)		Block 6	(\$0.00015)
32 CSF	Block 1	(\$0.00447)	32 ISI	Block 1	(\$0.00256)
	Block 2	(\$0.00378)		Block 2	(\$0.00216)
	Block 3	(\$0.00262)		Block 3	(\$0.00150)
	Block 4	(\$0.00146)		Block 4	(\$0.00083)
	Block 5	(\$0.00062)		Block 5	(\$0.00043)
	Block 6	(\$0.00023)		Block 6	(\$0.00014)
32 ISF	Block 1	(\$0.00318)	32 CTI	Block 1	(\$0.00277)
	Block 2	(\$0.00268)		Block 2	(\$0.00236)
	Block 3	(\$0.00186)		Block 3	(\$0.00167)
	Block 4	(\$0.00103)		Block 4	(\$0.00097)
	Block 5	(\$0.00046)		Block 5	(\$0.00056)
	Block 6	(\$0.00017)		Block 6	(\$0.00028)
32 CTF	Block 1	(\$0.00347)	32 ITI	Block 1	(\$0.00249)
	Block 2	(\$0.00295)		Block 2	(\$0.00212)
	Block 3	(\$0.00208)		Block 3	(\$0.00150)
	Block 4	(\$0.00121)		Block 4	(\$0.00087)
	Block 5	(\$0.00069)		Block 5	(\$0.00050)
	Block 6	(\$0.00035)		Block 6	(\$0.00025)
			33 (all)		\$0.00000

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(continue to Sheet 196-3)

Issued July 29, 2022
NWN OPUC Advice No. 22-12

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. 22-12 / UG 454

July 29, 2022

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations Excess Deferred Income Taxes

NWN OPUC ADVICE NO. 22-12 / UG 454

Description	Page
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: August Filing
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS
 ALL VOLUMES IN THERMS

			Gas Reserves EDIT Amortization Credits				
			(3,724,500) Temporary Increment				
			n/a rev sensitive factor is built in				
			(3,724,500) to all sales				
Schedule	Block	A	Multiplier AJ	Volumes AK	Increment AL	Unadjusted Increment	Adjusted Rate
2R		409,287,364	1.0	409,287,364	(\$0.00489)	(\$2,001,415)	(\$0.00489)
3C Firm Sales		171,250,577	1.0	171,250,577	(\$0.00489)	(\$837,415)	(\$0.00489)
3I Firm Sales		5,092,877	1.0	5,092,877	(\$0.00489)	(\$24,904)	(\$0.00769)
27 Dry Out		811,830	1.0	811,830	(\$0.00489)	(\$3,970)	(\$0.00489)
31C Firm Sales	Block 1	11,608,522	1.0	11,608,522	(\$0.00489)	(\$56,766)	(\$0.00716)
	Block 2	10,586,596	1.0	10,586,596	(\$0.00489)	(\$51,768)	(\$0.00654)
31C Firm Trans	Block 1	1,215,943	0.0	0	\$0.00000	\$ -	(\$0.00731)
	Block 2	1,545,847	0.0	0	\$0.00000	\$ -	(\$0.00668)
31I Firm Sales	Block 1	3,772,100	1.0	3,772,100	(\$0.00489)	(\$18,446)	(\$0.00504)
	Block 2	8,523,056	1.0	8,523,056	(\$0.00489)	(\$41,678)	(\$0.00454)
31I Firm Trans	Block 1	158,179	0.0	0	\$0.00000	\$ -	(\$0.00559)
	Block 2	403,212	0.0	0	\$0.00000	\$ -	(\$0.00505)
32C Firm Sales	Block 1	33,100,659	1.0	33,100,659	(\$0.00489)	(\$161,862)	(\$0.00447)
	Block 2	9,332,944	1.0	9,332,944	(\$0.00489)	(\$45,638)	(\$0.00378)
	Block 3	1,672,358	1.0	1,672,358	(\$0.00489)	(\$8,178)	(\$0.00262)
	Block 4	450,700	1.0	450,700	(\$0.00489)	(\$2,204)	(\$0.00146)
	Block 5	0	1.0	0	(\$0.00489)	\$ -	(\$0.00062)
	Block 6	0	1.0	0	(\$0.00489)	\$ -	(\$0.00023)
32I Firm Sales	Block 1	6,098,492	1.0	6,098,492	(\$0.00489)	(\$29,822)	(\$0.00318)
	Block 2	5,688,560	1.0	5,688,560	(\$0.00489)	(\$27,817)	(\$0.00268)
	Block 3	1,628,895	1.0	1,628,895	(\$0.00489)	(\$7,965)	(\$0.00186)
	Block 4	366,680	1.0	366,680	(\$0.00489)	(\$1,793)	(\$0.00103)
	Block 5	0	1.0	0	(\$0.00489)	\$ -	(\$0.00046)
	Block 6	0	1.0	0	(\$0.00489)	\$ -	(\$0.00017)
32C Firm Trans	Block 1	2,620,992	0.0	0	\$0.00000	\$ -	(\$0.00347)
	Block 2	2,162,687	0.0	0	\$0.00000	\$ -	(\$0.00295)
	Block 3	750,954	0.0	0	\$0.00000	\$ -	(\$0.00208)
	Block 4	1,043,887	0.0	0	\$0.00000	\$ -	(\$0.00121)
	Block 5	4,474	0.0	0	\$0.00000	\$ -	(\$0.00069)
	Block 6	0	0.0	0	\$0.00000	\$ -	(\$0.00035)
32I Firm Trans	Block 1	11,249,133	0.0	0	\$0.00000	\$ -	(\$0.00281)
	Block 2	16,747,498	0.0	0	\$0.00000	\$ -	(\$0.00239)
	Block 3	10,738,714	0.0	0	\$0.00000	\$ -	(\$0.00169)
	Block 4	21,608,366	0.0	0	\$0.00000	\$ -	(\$0.00098)
	Block 5	21,402,253	0.0	0	\$0.00000	\$ -	(\$0.00056)
	Block 6	6,366,501	0.0	0	\$0.00000	\$ -	(\$0.00028)
32C Interr Sales	Block 1	4,833,799	1.0	4,833,799	(\$0.00489)	(\$23,637)	(\$0.00272)
	Block 2	7,156,901	1.0	7,156,901	(\$0.00489)	(\$34,997)	(\$0.00230)
	Block 3	4,186,957	1.0	4,186,957	(\$0.00489)	(\$20,474)	(\$0.00159)
	Block 4	6,103,469	1.0	6,103,469	(\$0.00489)	(\$29,846)	(\$0.00088)
	Block 5	3,305,561	1.0	3,305,561	(\$0.00489)	(\$16,164)	(\$0.00046)
	Block 6	0	1.0	0	(\$0.00489)	\$ -	(\$0.00015)
32I Interr Sales	Block 1	8,137,746	1.0	8,137,746	(\$0.00489)	(\$39,794)	(\$0.00256)
	Block 2	10,527,326	1.0	10,527,326	(\$0.00489)	(\$51,479)	(\$0.00216)
	Block 3	6,257,062	1.0	6,257,062	(\$0.00489)	(\$30,597)	(\$0.00150)
	Block 4	15,885,254	1.0	15,885,254	(\$0.00489)	(\$77,679)	(\$0.00083)
	Block 5	6,695,883	1.0	6,695,883	(\$0.00489)	(\$32,743)	(\$0.00043)
	Block 6	9,720,618	1.0	9,720,618	(\$0.00489)	(\$47,534)	(\$0.00014)
32C Interr Trans	Block 1	829,989	0.0	0	\$0.00000	\$ -	(\$0.00277)
	Block 2	1,633,924	0.0	0	\$0.00000	\$ -	(\$0.00236)
	Block 3	962,812	0.0	0	\$0.00000	\$ -	(\$0.00167)
	Block 4	3,077,817	0.0	0	\$0.00000	\$ -	(\$0.00097)
	Block 5	520,526	0.0	0	\$0.00000	\$ -	(\$0.00056)
	Block 6	0	0.0	0	\$0.00000	\$ -	(\$0.00028)
32I Interr Trans	Block 1	6,950,973	0.0	0	\$0.00000	\$ -	(\$0.00249)
	Block 2	12,319,513	0.0	0	\$0.00000	\$ -	(\$0.00212)
	Block 3	8,609,147	0.0	0	\$0.00000	\$ -	(\$0.00150)
	Block 4	19,262,609	0.0	0	\$0.00000	\$ -	(\$0.00087)
	Block 5	37,658,652	0.0	0	\$0.00000	\$ -	(\$0.00050)
	Block 6	97,066,948	0.0	0	\$0.00000	\$ -	(\$0.00025)
33		0	0.0	0	\$0.00000	\$ -	\$0.00000

69	TOTALS	1,048,994,335		762,082,785	\$ (0.00489)	\$ (881,700)	
70	Sources for line 2 above:						
71	Inputs page			Line 76			
72	Tariff Schedules						
73	Rate Adjustment Schedule			Sched 186			

		Oregon PGA		Normal	Minimum	11/1/2021	11/1/2021	Proposed	Proposed	Proposed
		Normalized		Therms				11/1/2022	11/1/2022	11/1/2022
								Gas Reserves EDIT	Gas Reserves EDIT	Gas Reserves EDIT
								Amortization	Amortization	Amortization
								Credits	Credits	Credits
								Average Bill	Average Bill	Average Bill
								Z = D+(C * Y)	Z	AA = (Z - F)/F
								F	F	AA
Schedule	Block	A	B	C	D	E	F=D+(C * E)	Y	Z	AA = (Z - F)/F
2R		409,287,364	N/A	54	\$8.00	\$1.04637	\$64.50	\$1.04657	\$64.51	0.0%
3C Firm Sales		171,250,577	N/A	242	\$15.00	\$0.95180	\$245.34	\$0.95200	\$245.38	0.0%
3I Firm Sales		5,092,877	N/A	1,248	\$15.00	\$0.88434	\$1,118.65	\$0.88352	\$1,117.63	-0.1%
27 Dry Out		811,830	N/A	43	\$8.00	\$0.87077	\$45.44	\$0.87097	\$45.45	0.0%
31C Firm Sales	Block 1	11,608,522	2,000	2,904	\$325.00	\$0.62830	\$2,129.01	\$0.62757	\$2,126.96	-0.1%
	Block 2	10,586,596	all additional			\$0.60555		\$0.60488		
31C Firm Trans	Block 1	1,215,943	2,000	3,901	\$575.00	\$0.23009	\$1,435.08	\$0.22948	\$1,432.82	-0.2%
	Block 2	1,545,847	all additional			\$0.21037		\$0.20981		
31I Firm Sales	Block 1	3,772,100	2,000	5,421	\$325.00	\$0.58665	\$3,437.71	\$0.58610	\$3,434.90	-0.1%
	Block 2	8,523,056	all additional			\$0.56691		\$0.56641		
31I Firm Trans	Block 1	158,179	2,000	6,683	\$575.00	\$0.20208	\$1,834.75	\$0.20163	\$1,831.93	-0.2%
	Block 2	403,212	all additional			\$0.18270		\$0.18229		
32C Firm Sales	Block 1	33,100,659	10,000	6,902	\$675.00	\$0.51525	\$4,231.23	\$0.51482	\$4,228.28	-0.1%
	Block 2	9,332,944	20,000			\$0.49513		\$0.49477		
	Block 3	1,672,358	20,000			\$0.46168		\$0.46143		
	Block 4	450,700	100,000			\$0.42812		\$0.42798		
	Block 5	0	600,000			\$0.40359		\$0.40353		
	Block 6	0	all additional			\$0.39217		\$0.39214		
32I Firm Sales	Block 1	6,098,492	10,000	16,890	\$675.00	\$0.50505	\$9,077.83	\$0.50459	\$9,070.43	-0.1%
	Block 2	5,688,560	20,000			\$0.48654		\$0.48615		
	Block 3	1,628,895	20,000			\$0.45562		\$0.45535		
	Block 4	366,680	100,000			\$0.42480		\$0.42464		
	Block 5	0	600,000			\$0.40295		\$0.40288		
	Block 6	0	all additional			\$0.39213		\$0.39211		
32C Firm Trans	Block 1	2,620,992	10,000	19,592	\$925.00	\$0.12085	\$3,118.76	\$0.12054	\$3,112.97	-0.2%
	Block 2	2,162,687	20,000			\$0.10271		\$0.10244		
	Block 3	750,954	20,000			\$0.07256		\$0.07237		
	Block 4	1,043,887	100,000			\$0.04238		\$0.04227		
	Block 5	4,474	600,000			\$0.02424		\$0.02418		
	Block 6	0	all additional			\$0.01211		\$0.01208		
32I Firm Trans	Block 1	11,249,133	10,000	71,288	\$925.00	\$0.11947	\$6,482.07	\$0.11920	\$6,469.71	-0.2%
	Block 2	16,747,498	20,000			\$0.10158		\$0.10135		
	Block 3	10,738,714	20,000			\$0.07180		\$0.07164		
	Block 4	21,608,366	100,000			\$0.04203		\$0.04194		
	Block 5	21,402,253	600,000			\$0.02413		\$0.02408		
	Block 6	6,366,501	all additional			\$0.01227		\$0.01224		
32C Interr Sales	Block 1	4,833,799	10,000	42,644	\$675.00	\$0.49959	\$20,995.07	\$0.49927	\$20,984.38	-0.1%
	Block 2	7,156,901	20,000			\$0.48127		\$0.48100		
	Block 3	4,186,957	20,000			\$0.45072		\$0.45054		
	Block 4	6,103,469	100,000			\$0.42017		\$0.42007		
	Block 5	3,305,561	600,000			\$0.40182		\$0.40177		
	Block 6	0	all additional			\$0.38818		\$0.38816		
32I Interr Sales	Block 1	8,137,746	10,000	79,478	\$675.00	\$0.49934	\$36,692.70	\$0.49924	\$36,687.83	0.0%
	Block 2	10,527,326	20,000			\$0.48110		\$0.48101		
	Block 3	6,257,062	20,000			\$0.45068		\$0.45062		
	Block 4	15,885,254	100,000			\$0.42027		\$0.42024		
	Block 5	6,695,883	600,000			\$0.40201		\$0.40199		
	Block 6	9,720,618	all additional			\$0.38839		\$0.38838		
32C Interr Trans	Block 1	829,989	10,000	53,220	\$925.00	\$0.11540	\$5,556.74	\$0.11492	\$5,537.41	-0.3%
	Block 2	1,633,924	20,000			\$0.09810		\$0.09769		
	Block 3	962,812	20,000			\$0.06928		\$0.06899		
	Block 4	3,077,817	100,000			\$0.04044		\$0.04027		
	Block 5	520,526	600,000			\$0.02315		\$0.02305		
	Block 6	0	all additional			\$0.01157		\$0.01152		
32I Interr Trans	Block 1	6,950,973	10,000	226,204	\$925.00	\$0.11561	\$11,281.52	\$0.11536	\$11,259.40	-0.2%
	Block 2	12,319,513	20,000			\$0.09831		\$0.09809		
	Block 3	8,609,147	20,000			\$0.06948		\$0.06933		
	Block 4	19,262,609	100,000			\$0.04065		\$0.04056		
	Block 5	37,658,652	600,000			\$0.02335		\$0.02330		
	Block 6	97,066,948	all additional			\$0.01184		\$0.01181		
33		0	N/A	0	\$38,000	\$0.00585	\$38,000.00	\$0.00585	\$38,000.00	0.0%
Totals		1,048,994,335								

Advice 22-12
 See note [10]

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

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]	\$ 744,324	0.097% Line 8 ÷ Line 4
9			
10	Total		2.818% 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 454: Gas Reserves EDIT Amortization Credits

	Including Revenue Sensitive Amount
1	
2	
3	
4	
5	
6	
7	
8	
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Temporary Increments	
<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>
TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$0</u></u>
2021 Oregon Earnings Test Normalized Total Revenues	\$707,222,790
Effect of this filing, as a percentage change (line 12 ÷ line 16)	0.00%