

NW Natural's ECRM Annual Tariff Adjustment Filing
and 2020 Annual Report

Exhibit C

Rates Calculation Schedules and Deferral Workpapers

July 15, 2021

NW Natural
 Rates & Regulatory Affairs
 2021-2022 ECRM Filing - Washington
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

											ECRM				
											Proposed Amount:	\$440,909 Allocated to Rate Schedules			
											Revenue Sensitive Multiplier:	4.157% add revenue sensitive factor			
											Amount to Amortize:	\$460,032 All Customers			
											E=B-C-D				
Schedule	Block	A	B	C	D	E	F = E * A	G	H	I = (G*H*12)/F	Multiplier S	Allocation to RS T	Increment U		
1R		248,420	\$1.15253	\$0.36474	\$0.11126	\$0.67653	\$168,063	\$5.50	974	\$232,347	1.0	\$2,161	0.00870		
1C		74,408	\$1.18929	\$0.36474	\$0.09306	\$0.73149	\$54,429	\$7.00	51	\$58,713	1.0	\$546	0.00734		
2R		56,490,244	\$0.88948	\$0.36474	\$0.06658	\$0.45816	\$25,881,570	\$8.00	83,770	\$33,923,490	1.0	\$315,507	0.00559		
3 CFS		18,669,517	\$0.86690	\$0.36474	\$0.05848	\$0.44368	\$8,283,291	\$22.00	6,463	\$9,989,523	1.0	\$92,908	0.00498		
3 IFS		328,124	\$0.82714	\$0.36474	-\$0.00009	\$0.46249	\$151,754	\$22.00	19	\$156,770	1.0	\$1,458	0.00444		
27		546,573	\$0.64433	\$0.36474	\$0.03871	\$0.24088	\$131,658	\$9.00	747	\$212,334	1.0	\$1,975	0.00361		
41C Firm Sales	Block 1	1,887,266	\$0.65150	\$0.26333	\$0.04343	\$0.34474	\$1,283,173	\$250.00	91	\$1,556,173	1.0	\$14,473	0.00389		
	Block 2	2,082,356	\$0.60427	\$0.26333	\$0.03717	\$0.30377					1.0		0.00343		
41C Interr Sales	Block 1	0	\$0.66025	\$0.26333	\$0.05319	\$0.34373	\$0	\$250.00	0	\$0	1.0	\$0	0.00411		
	Block 2	0	\$0.61317	\$0.26333	\$0.04699	\$0.30285					1.0		0.00362		
41 Firm Trans	Block 1	165,422	\$0.34946	\$0.00000	\$0.00155	\$0.34791	\$138,792	\$500.00	8	\$186,792	1.0	\$1,737	0.00435		
	Block 2	265,030	\$0.30789	\$0.00000	\$0.00136	\$0.30653					1.0		0.00384		
41I Firm Sales	Block 1	382,229	\$0.60577	\$0.26333	-\$0.00172	\$0.34416	\$321,969	\$250.00	18	\$375,969	1.0	\$3,497	0.00374		
	Block 2	627,933	\$0.56396	\$0.26333	-\$0.00262	\$0.30325					1.0		0.00329		
41I Interr Sales	Block 1	0	\$0.61581	\$0.26333	\$0.00875	\$0.34373	\$0	\$250.00	0	\$0	1.0	\$0	0.00411		
	Block 2	0	\$0.57402	\$0.26333	\$0.00784	\$0.30285					1.0		0.00362		
42C Firm Sales	Block 1	665,029	\$0.43535	\$0.26333	\$0.01956	\$0.15246	\$204,415	\$1,300.00	7	\$313,615	1.0	\$2,917	0.00218		
	Block 2	637,436	\$0.41634	\$0.26333	\$0.01654	\$0.13647					1.0		0.00195		
	Block 3	153,182	\$0.37852	\$0.26333	\$0.01052	\$0.10467					1.0		0.00149		
	Block 4	0	\$0.35361	\$0.26333	\$0.00655	\$0.08373					1.0		0.00119		
	Block 5	0	\$0.32038	\$0.26333	\$0.00124	\$0.05581					1.0		0.00080		
	Block 6	0	\$0.27890	\$0.26333	-\$0.00535	\$0.02092					1.0		0.00030		
42I Firm Sales	Block 1	983,097	\$0.40593	\$0.26333	-\$0.00461	\$0.14721	\$244,940	\$1,300.00	10	\$400,940	1.0	\$3,729	0.00224		
	Block 2	673,043	\$0.38999	\$0.26333	-\$0.00511	\$0.13177					1.0		0.00201		
	Block 3	113,356	\$0.35831	\$0.26333	-\$0.00607	\$0.10105					1.0		0.00154		
	Block 4	951	\$0.33744	\$0.26333	-\$0.00673	\$0.08084					1.0		0.00123		
	Block 5	0	\$0.30965	\$0.26333	-\$0.00759	\$0.05391					1.0		0.00082		
	Block 6	0	\$0.27486	\$0.26333	-\$0.00867	\$0.02020					1.0		0.00031		
42C Firm Trans	Block 1	329,298	\$0.13852	\$0.00000	\$0.00060	\$0.13792	\$200,353	\$1,550.00	2	\$237,553	1.0	\$2,209	0.00152		
	Block 2	572,257	\$0.12400	\$0.00000	\$0.00053	\$0.12347					1.0		0.00136		
	Block 3	469,094	\$0.09508	\$0.00000	\$0.00041	\$0.09467					1.0		0.00104		
	Block 4	526,340	\$0.07607	\$0.00000	\$0.00032	\$0.07575					1.0		0.00084		
	Block 5	0	\$0.05071	\$0.00000	\$0.00021	\$0.05050					1.0		0.00056		
	Block 6	0	\$0.01901	\$0.00000	\$0.00008	\$0.01893					1.0		0.00021		
42I Firm Trans	Block 1	845,780	\$0.14000	\$0.00000	\$0.00059	\$0.13941	\$594,665	\$1,550.00	8	\$743,465	1.0	\$6,915	0.00162		
	Block 2	1,035,850	\$0.12531	\$0.00000	\$0.00052	\$0.12479					1.0		0.00145		
	Block 3	958,175	\$0.09610	\$0.00000	\$0.00041	\$0.09569					1.0		0.00111		
	Block 4	2,472,959	\$0.07688	\$0.00000	\$0.00032	\$0.07656					1.0		0.00089		
	Block 5	1,302,378	\$0.05125	\$0.00000	\$0.00021	\$0.05104					1.0		0.00059		
	Block 6	0	\$0.01922	\$0.00000	\$0.00008	\$0.01914					1.0		0.00022		
42C Interr Sales	Block 1	255,672	\$0.42349	\$0.26333	\$0.02334	\$0.13682	\$112,473	\$1,300.00	2	\$143,673	1.0	\$1,336	0.00163		
	Block 2	464,002	\$0.40680	\$0.26333	\$0.02100	\$0.12247					1.0		0.00145		
	Block 3	197,172	\$0.37361	\$0.26333	\$0.01637	\$0.09391					1.0		0.00112		
	Block 4	28,613	\$0.35180	\$0.26333	\$0.01334	\$0.07513					1.0		0.00089		
	Block 5	0	\$0.32269	\$0.26333	\$0.00927	\$0.05009					1.0		0.00059		
	Block 6	0	\$0.28632	\$0.26333	\$0.00420	\$0.01879					1.0		0.00022		
42I Interr Sales	Block 1	171,006	\$0.41614	\$0.26333	\$0.00697	\$0.14584	\$43,428	\$1,300.00	3	\$90,228	1.0	\$839	0.00282		
	Block 2	141,620	\$0.40023	\$0.26333	\$0.00635	\$0.13055					1.0		0.00252		
	Block 3	0	\$0.36858	\$0.26333	\$0.00514	\$0.10011					1.0		0.00193		
	Block 4	0	\$0.34777	\$0.26333	\$0.00435	\$0.08009					1.0		0.00155		
	Block 5	0	\$0.32002	\$0.26333	\$0.00330	\$0.05339					1.0		0.00103		
	Block 6	0	\$0.28530	\$0.26333	\$0.00195	\$0.02002					1.0		0.00039		
42 Inter Trans	Block 1	789,249	\$0.13460	\$0.00000	\$0.00057	\$0.13403	\$655,377	\$1,550.00	10	\$841,377	1.0	\$7,825	0.00160		
	Block 2	1,487,999	\$0.12049	\$0.00000	\$0.00051	\$0.11998					1.0		0.00143		
	Block 3	1,056,738	\$0.09238	\$0.00000	\$0.00038	\$0.09200					1.0		0.00110		
	Block 4	2,806,733	\$0.07392	\$0.00000	\$0.00031	\$0.07361					1.0		0.00088		
	Block 5	1,370,021	\$0.04929	\$0.00000	\$0.00021	\$0.04908					1.0		0.00059		
	Block 6	0	\$0.01846	\$0.00000	\$0.00007	\$0.01839					1.0		0.00022		
43 Firm Trans		0	\$0.00492	\$0.00000	\$0.00001	\$0.00491	\$0	\$38,000.00	0	\$0	1.0	\$0	0.00006		
43 Interr Trans		0	\$0.00492	\$0.00000	\$0.00001	\$0.00491	\$0	\$38,000.00	0	\$0	1.0	\$0	0.00006		
Intentionally blank															
Totals		102,274,570						\$38,470,350				\$49,462,962		\$460,032	

Tariff Schedules:													
Schedule #											Sched 303		

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.

NW Natural

Rates & Regulatory Affairs

2021-2022 ECRM Filing - Washington

Effects on Average Bill by Rate Schedule

Calculation of Effect on Customer Average Bill by Rate Schedule [1]

1		Actual		Normal		Current	Current	Proposed	Proposed	Proposed	
2		Volumes		Therms	Minimum	Billing	Average	11/1/2021	11/1/2021	11/2021	
3		12-Month	Therms in	Monthly	Monthly	Rate	Bill	ECRM	ECRM	ECRM	
4		6/30/2021	Block	Average Use	Charge	11/1/2020	11/1/2020	Rates	Average Bill	% Bill Change	
5							F=D+(C * E)	[2]	T = D+(C*G)	I=(K-I)/I	
6	Schedule	Block	A	B	C	D	E	F	G	H	I
7	1R		248,420	N/A	21.0	\$5.50	\$1.15253	\$29.70	\$1.15665	\$29.79	0.3%
8	1C		74,408	N/A	122.0	\$7.00	\$1.18929	\$152.09	\$1.19274	\$152.51	0.3%
9	2R		56,490,244	N/A	56.0	\$8.00	\$0.88948	\$57.81	\$0.89219	\$57.96	0.3%
10	3 CFS		18,669,517	N/A	241.0	\$22.00	\$0.86690	\$230.92	\$0.86930	\$231.50	0.3%
11	3 IFS		328,124	N/A	1,439.0	\$22.00	\$0.82714	\$1,212.25	\$0.82924	\$1,215.28	0.2%
12	27		546,573	N/A	61.0	\$9.00	\$0.64433	\$48.30	\$0.64610	\$48.41	0.2%
13	41C Firm Sales	Block 1	1,887,266	2,000	3,635.0	\$250.00	\$0.65150		\$0.65338		
14		Block 2	2,082,356	all additional			\$0.60427		\$0.60593		
15		TOTAL						\$2,540.98		\$2,547.46	0.3%
16	41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.66025		\$0.66271		
17		Block 2	0	all additional			\$0.61317		\$0.61534		
18		TOTAL						\$250.00		\$250.00	0.0%
19	41 Firm Trans	Block 1	165,422	2,000	4,484.0	\$500.00	\$0.34946		\$0.35156		
20		Block 2	265,030	all additional			\$0.30789		\$0.30975		
21		TOTAL						\$1,963.72		\$1,972.54	0.4%
22	41I Firm Sales	Block 1	382,229	2,000	4,677.0	\$250.00	\$0.60577		\$0.60759		
23		Block 2	627,933	all additional			\$0.56396		\$0.56555		
24		TOTAL						\$2,971.26		\$2,979.16	0.3%
25	41I Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.61581		\$0.61827		
26		Block 2	0	all additional			\$0.57402		\$0.57619		
27		TOTAL						\$250.00		\$250.00	0.0%
28	42C Firm Sales	Block 1	665,029	10,000	17,329.0	\$1,300.00	\$0.43535		\$0.43642		
29		Block 2	637,436	20,000			\$0.41634		\$0.41730		
30		Block 3	153,182	20,000			\$0.37852		\$0.37925		
31		Block 4	0	100,000			\$0.35361		\$0.35419		
32		Block 5	0	600,000			\$0.32038		\$0.32078		
33		Block 6	0	all additional			\$0.27890		\$0.27905		
34		TOTAL						\$8,704.86		\$8,722.59	0.2%
35	42I Firm Sales	Block 1	983,097	10,000	14,754.0	\$1,300.00	\$0.40593		\$0.40698		
36		Block 2	673,043	20,000			\$0.38999		\$0.39094		
37		Block 3	113,356	20,000			\$0.35831		\$0.35903		
38		Block 4	951	100,000			\$0.33744		\$0.33802		
39		Block 5	0	600,000			\$0.30965		\$0.31003		
40		Block 6	0	all additional			\$0.27486		\$0.27501		
41		TOTAL						\$7,213.31		\$7,228.33	0.2%
42	42C Firm Trans	Block 1	329,298	10,000	79,041.0	\$1,550.00	\$0.13852		\$0.13918		
43		Block 2	572,257	20,000			\$0.12400		\$0.12459		
44		Block 3	469,094	20,000			\$0.09508		\$0.09553		
45		Block 4	526,340	100,000			\$0.07607		\$0.07644		
46		Block 5	0	600,000			\$0.05071		\$0.05096		
47		Block 6	0	all additional			\$0.01901		\$0.01910		
48		TOTAL						\$9,525.95		\$9,564.09	0.4%
49	42I Firm Trans	Block 1	845,780	10,000	68,908.0	\$1,550.00	\$0.14000		\$0.14077		
50		Block 2	1,035,850	20,000			\$0.12531		\$0.12600		
51		Block 3	958,175	20,000			\$0.09610		\$0.09662		
52		Block 4	2,472,959	100,000			\$0.07688		\$0.07730		
53		Block 5	1,302,378	600,000			\$0.05125		\$0.05153		
54		Block 6	0	all additional			\$0.01922		\$0.01932		
55		TOTAL						\$8,831.85		\$8,871.69	0.5%
56	42C Interr Sales	Block 1	255,672	10,000	39,394.0	\$1,300.00	\$0.42349		\$0.42428		
57		Block 2	464,002	20,000			\$0.40680		\$0.40750		
58		Block 3	197,172	20,000			\$0.37361		\$0.37415		
59		Block 4	28,613	100,000			\$0.35180		\$0.35223		
60		Block 5	0	600,000			\$0.32269		\$0.32297		
61		Block 6	0	all additional			\$0.28632		\$0.28642		
62		TOTAL						\$17,180.59		\$17,207.57	0.2%
63	42I Interr Sales	Block 1	171,006	10,000	8,684.0	\$1,300.00	\$0.41614		\$0.41749		
64		Block 2	141,620	20,000			\$0.40023		\$0.40144		
65		Block 3	0	20,000			\$0.36858		\$0.36950		
66		Block 4	0	100,000			\$0.34777		\$0.34851		
67		Block 5	0	600,000			\$0.32002		\$0.32051		
68		Block 6	0	all additional			\$0.28530		\$0.28549		
69		TOTAL						\$4,913.76		\$4,925.48	0.2%
70	42 Inter Trans	Block 1	789,249	10,000	62,590.0	\$1,550.00	\$0.13460		\$0.13538		
71		Block 2	1,487,999	20,000			\$0.12049		\$0.12118		
72		Block 3	1,056,738	20,000			\$0.09238		\$0.09292		
73		Block 4	2,806,733	100,000			\$0.07392		\$0.07435		
74		Block 5	1,370,021	600,000			\$0.04929		\$0.04958		
75		Block 6	0	all additional			\$0.01846		\$0.01857		
76		TOTAL						\$8,084.05		\$8,121.87	0.5%
77	43 Firm Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00496	\$38,000.00	0.0%
78	43 Interr Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00496	\$38,000.00	0.0%
79	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
---------------	------------	------------

Northwest Natural Gas Company

**Summary of Deferred Environmental Costs and Insurance Applicati
For the period of January 1, 2020 through December 31, 2020**

	<u>Total</u>
Deferred costs allocated to Washington	634,664 (1)
Amortization of insurance proceeds	<u>(193,755)</u>
Remaining deferred costs for amortization	<u>\$ 440,909</u>

(1) Include an adjustment of \$131.07 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)**

1	Debit (Credit)									
2										
3										
4	Month/Year	Note	GASCO	HARBOR	SILTRONIC	FRONT (PGM)	CENTRAL	OR STEEL	INSURANCE RECOVERY	Total
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
6										
7										
8	Jan-20		1,755,730.58	87,166.50	-	229,207.86	-	-	-	2,072,104.94
9	Feb-20		520,195.92	157,819.65	-	29,926.65	-	-	(121,831.54)	586,110.68
10	Mar-20		1,583,794.82	163,631.62	-	108,215.52	-	-	(18,850.88)	1,836,791.08
11	Apr-20		1,643,111.07	125,372.50	-	67,016.41	-	-	-	1,835,499.98
12	May-20		2,024,987.41	117,666.50	-	85,942.40	-	-	-	2,228,596.31
13	Jun-20		1,627,524.26	93,202.00	-	177,178.05	-	-	(5,815.60)	1,892,088.71
14	Jul-20		1,463,817.31	55,596.25	-	1,832,967.95	-	-	-	3,352,381.51
15	Aug-20		1,132,714.93	87,114.75	-	284,033.42	-	-	-	1,503,863.10
16	Sep-20		1,652,651.97	79,467.15	-	243,955.39	-	-	(10,483.07)	1,965,591.44
17	Oct-20		1,188,899.41	141,857.63	-	1,433,214.92	-	-	-	2,763,971.96
18	Nov-20		619,055.34	107,376.17	-	3,215,162.50	-	-	-	3,941,594.01
19	Dec-20		2,628,465.96	63,112.44	-	2,276,518.60	-	-	(8,914.73)	4,959,182.27

3.32% 3.32% 3.32% 3.32% 3.32% 3.32%

WASHINGTON Allocated					
GASCO	HARBOR	SILTRONIC	CENTRAL	OR STEEL	INSURANCE RECOVERY COSTS
(k)	(l)	(m)	(n)	(o)	(p)
58,290.26	2,893.93	-	-	-	-
17,270.50	5,239.61	-	-	-	(4,044.81)
52,581.99	5,432.57	-	-	-	(625.85)
54,551.29	4,162.37	-	-	-	-
67,229.58	3,906.53	-	-	-	-
54,033.81	3,094.31	-	-	-	(193.08)
48,598.73	1,845.80	-	-	-	-
37,606.14	2,892.21	-	-	-	-
54,868.05	2,638.31	-	-	-	(348.04)
39,471.46	4,709.67	-	-	-	-
20,552.64	3,564.89	-	-	-	-
87,265.07	2,095.33	-	-	-	(295.97)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Gasco & Litigation Deferral
 Account Number: 186175

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				2,953,098.63
5	Jan-20	58,283.35		58,283.35	583,503.85
6	Feb-20	17,270.50		17,270.50	600,774.35
7	Mar-20	52,581.99		52,581.99	653,356.34
8	Apr-20	54,551.29		54,551.29	707,907.63
9	May-20	67,229.58		67,229.58	775,137.21
10	Jun-20	54,033.81		54,033.81	829,171.02
11	Jul-20	48,598.73		48,598.73	877,769.75
12	Aug-20	37,606.14		37,606.14	915,375.89
13	Sep-20	54,868.05		54,868.05	970,243.93
14	Oct-20	39,471.46	7.14	39,478.60	1,009,722.53
15	Nov-20	20,552.64	(525,220.50)	(504,667.86)	505,054.67
16	Dec-20	87,265.07	(131.07)	87,134.00	592,188.67

17
 18 *History is truncated for ease of viewing*

19 **Notes:**

20
 21 **1** - Transfer represents a true-up to the GL.

22 **2** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and
 23 transferred the remainder to the ECRM amortization

24 **3** - December adjustments represent the reversal of any employee expenses recorded during the year. Per Docket UG-110199
 25 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

17
 18 *History is truncated for ease of viewing*

19
 20 **Notes:**

21 **1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and
 22 transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company
 State: Washington
 Description: Harbor Deferral
 Account Number: 186178

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				350,177.22
5	Jan-20	2,893.93		2,893.93	45,512.36
6	Feb-20	5,239.61		5,239.61	50,751.97
7	Mar-20	5,432.57		5,432.57	56,184.54
8	Apr-20	4,162.37		4,162.37	60,346.91
9	May-20	3,906.53		3,906.53	64,253.43
10	Jun-20	3,094.31		3,094.31	67,347.74
11	Jul-20	1,845.80		1,845.80	69,193.54
12	Aug-20	2,892.21		2,892.21	72,085.75
13	Sep-20	2,638.31		2,638.31	74,724.06
14	Oct-20	4,709.67		4,709.67	79,433.73
15	Nov-20	1	(42,618.43)	(39,053.54)	40,380.19
16	Dec-20	2,095.33		2,095.33	42,475.52

17

18 *History is truncated for ease of viewing*

19

20 **Notes:**

21 **1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and
 22 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 *History is truncated for ease of viewing*

Company: Northwest Natural Gas Company
 State: Washington
 Description: Insurance Recovery Deferral
 Account Number: 186180

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Adjustments	TOTAL Activity	TOTAL Balance
1	Beginning Balance					(3,613,554.43)
15	Jan-20	0.00			0.00	(2,085,739.31)
16	Feb-20	(4,044.81)			(4,044.81)	(2,089,784.12)
17	Mar-20	(625.85)			(625.85)	(2,090,409.97)
18	Apr-20	0.00			0.00	(2,090,409.97)
19	May-20	0.00			0.00	(2,090,409.97)
20	Jun-20	(193.08)			(193.08)	(2,090,603.05)
21	Jul-20	0.00			0.00	(2,090,603.05)
22	Aug-20	0.00			0.00	(2,090,603.05)
23	Sep-20	(348.04)			(348.04)	(2,090,951.09)
24	Oct-20	0.00			0.00	(2,090,951.09)
25	Nov-20	0.00	347,454.59		347,454.59	(1,743,496.50)
26	Dec-20	(295.97)			(295.97)	(1,743,792.47)

Proceeds Running Balance:

Remaining balance to be amortized over 10 years	(1,738,285)
Jan 2020 - Dec 2020 additional proceeds received	(5,508)
2020 Ending Balance (amortized over 9 remaining years)	(1,743,792)

2 Amortization for 2020 (193,754.72)

History is truncated for ease of viewing

Notes:

- 1** - As approved in Docket UG-200649, Order 01, applied \$260,540 of insurance to Dec. 2018 through Dec. 2019 costs deemed prudent. Also amortized \$86,914 of insurance for the second half of 2019 as required in Docket UG-181053.
2 - This is calculated based on 9 remaining years