

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

NW NATURAL SUPPORTING MATERIALS

REQUEST FOR AMORTIZATION ASSOCIATED WITH
RESIDENTIAL RATE MITIGATION

NWN WUTC Advice No. 24-10 / UG-_____

September 13, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

REQUEST FOR AMORTIZATION ASSOCIATED WITH RESIDENTIAL RATE MITIGATION

NWN WUTC ADVICE NO. 24-10 / UG-_____

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NW Natural
 Rates & Regulatory Affairs
 2024-2025 PGA Filing - Washington: September Filing
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

Washington			Residential Rate Mitigation			
1			Proposed Amount:	21,177	Temporary Increment	
2	PGA		Revenue Sensitive Multiplier:	4.357%	add revenue sensitive factor	
3	Volumes page,		Amount to Amortize:	22,142	Residential Only	
4	Column F					
5			Multiplier	Volumes	Increment	
6	Schedule	Block	A	K	L	M
7	1R		329,987	0.0		0 \$0.00000
8	1C		15,693	0.0		0 \$0.00000
9	2R		60,818,465	1.0	60,818,465	\$0.00036
10	3 CFS		20,700,936	0.0		0 \$0.00000
11	3 IFS		219,194	0.0		0 \$0.00000
12	27		60,524	0.0		0 \$0.00000
13	1C Firm Sale	Block 1	1,451,662	0.0		0 \$0.00000
14		Block 2	2,356,915	0.0		0 \$0.00000
15	1I Firm Sale	Block 1	380,477	0.0		0 \$0.00000
16		Block 2	848,324	0.0		0 \$0.00000
17	C Interr Sale	Block 1	0	0.0		0 \$0.00000
18		Block 2	0	0.0		0 \$0.00000
19	1I Interr Sale	Block 1	0	0.0		0 \$0.00000
20		Block 2	0	0.0		0 \$0.00000
21	1C Firm Tra	Block 1	169,476	0.0		0 \$0.00000
22		Block 2	283,174	0.0		0 \$0.00000
23	1I Firm Tra	Block 1	0	0.0		0 \$0.00000
24		Block 2	0	0.0		0 \$0.00000
25	1C Firm Sale	Block 1	665,308	0.0		0 \$0.00000
26		Block 2	902,132	0.0		0 \$0.00000
27		Block 3	353,351	0.0		0 \$0.00000
28		Block 4	77,473	0.0		0 \$0.00000
29		Block 5	0	0.0		0 \$0.00000
30		Block 6	0	0.0		0 \$0.00000
31	2I Firm Sale	Block 1	966,970	0.0		0 \$0.00000
32		Block 2	708,323	0.0		0 \$0.00000
33		Block 3	102,042	0.0		0 \$0.00000
34		Block 4	12,115	0.0		0 \$0.00000
35		Block 5	0	0.0		0 \$0.00000
36		Block 6	0	0.0		0 \$0.00000
37	1C Firm Tra	Block 1	251,608	0.0		0 \$0.00000
38		Block 2	503,215	0.0		0 \$0.00000
39		Block 3	503,215	0.0		0 \$0.00000
40		Block 4	738,618	0.0		0 \$0.00000
41		Block 5	0	0.0		0 \$0.00000
42		Block 6	0	0.0		0 \$0.00000
43	2I Firm Tra	Block 1	1,054,570	0.0		0 \$0.00000
44		Block 2	1,523,772	0.0		0 \$0.00000
45		Block 3	1,376,179	0.0		0 \$0.00000
46		Block 4	3,236,161	0.0		0 \$0.00000
47		Block 5	1,132,591	0.0		0 \$0.00000
48		Block 6	0	0.0		0 \$0.00000
49	C Interr Sale	Block 1	256,616	0.0		0 \$0.00000
50		Block 2	488,108	0.0		0 \$0.00000
51		Block 3	219,844	0.0		0 \$0.00000
52		Block 4	33,747	0.0		0 \$0.00000
53		Block 5	0	0.0		0 \$0.00000
54		Block 6	0	0.0		0 \$0.00000
55	1I Interr Sale	Block 1	124,246	0.0		0 \$0.00000
56		Block 2	79,054	0.0		0 \$0.00000
57		Block 3	0	0.0		0 \$0.00000
58		Block 4	0	0.0		0 \$0.00000
59		Block 5	0	0.0		0 \$0.00000
60		Block 6	0	0.0		0 \$0.00000
61	1C Inter Tra	Block 1	0	0.0		0 \$0.00000
62		Block 2	0	0.0		0 \$0.00000
63		Block 3	0	0.0		0 \$0.00000
64		Block 4	0	0.0		0 \$0.00000
65		Block 5	0	0.0		0 \$0.00000
66		Block 6	0	0.0		0 \$0.00000
67	2I Inter Tra	Block 1	978,826	0.0		0 \$0.00000
68		Block 2	1,713,725	0.0		0 \$0.00000
69		Block 3	1,330,900	0.0		0 \$0.00000
70		Block 4	3,813,650	0.0		0 \$0.00000
71		Block 5	1,945,561	0.0		0 \$0.00000
72		Block 6	0	0.0		0 \$0.00000
73	3 Firm Trans		0	0.0		0 \$0.00000
74	3 Interr Trans		0	0.0		0 \$0.00000
75	entionally blank					
76						
77	Totals		112,726,745		60,818,465	0.00036
78			0			

Sources for line 2 above:

Inputs page	Line 34
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Tariff Schedules:

Schedule #	Line 34
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NW Natural
 Rates & Regulatory Affairs
 2024-2025 PGA Filing - Washington: September Filing
 PGA Effects on Average Bill by Rate Schedule
 Calculation of Effect on Customer Average Bill by Rate Schedule [1]

		Washington PGA Normalized Volumes page, Column D	Therms in Block	Normal Therms Monthly Average use	Minimum Monthly Charge	CCA Monthly Avg. Credit	Net Minimum Monthly Charge	Current 11/1/2023 Billing Rates	Proposed 11/1/2023 Current Average Bill[2]	Proposed 11/1/2024 Rates	Proposed 11/1/2024 Res Rate Mitigation Average Bill	Proposed 11/1/2024 % Bill Change	
		A	B	C			D	E	F=D+(C * E)	M	N = D+(C*M)	O	
Schedule	Block												
1R		329,987	N/A	15.0		\$5.50	\$5.10	\$2.04202	\$31.03	\$2.04202	\$31.03	0.0%	
1C		15,693	N/A	37.0		\$7.00	\$16.67	(\$9.67)	\$2.04342	\$65.94	\$2.04342	\$65.94	0.0%
2R		60,818,465	N/A	57.0		\$8.00	\$19.36	(\$11.36)	\$1.70521	\$85.84	\$1.69430	\$85.22	-0.7%
3 CFS		20,700,936	N/A	254.0		\$22.00	\$81.50	(\$59.50)	\$1.65784	\$361.59	\$1.65784	\$361.59	0.0%
3 IFS		219,194	N/A	870.0		\$22.00	\$396.95	(\$374.95)	\$1.59481	\$1,012.53	\$1.59481	\$1,012.53	0.0%
27		60,524	N/A	13.0		\$9.00	\$0.00	\$9.00	\$1.44891	\$27.84	\$1.44891	\$27.84	0.0%
41C Firm Sales	Block 1	1,451,662	2,000	3,272.0		\$250.00	\$1,244.55	(\$994.55)	\$1.41883		\$1.41883		
	Block 2	2,356,915	all additional						\$1.36076		\$1.36076		
	TOTAL									\$3,574.00		\$3,574.00	0.0%
41I Firm Sales	Block 1	380,477	2,000	4,876.0		\$250.00	\$1,492.26	(\$1,242.26)	\$1.31637		\$1.31637		
	Block 2	848,324	all additional						\$1.27060		\$1.27060		
	TOTAL									\$5,044.73		\$5,044.73	0.0%
41C Interr Sales	Block 1	0	2,000	0.0		\$250.00	\$1,244.55	(\$994.55)	\$1.38551		\$1.38551		
	Block 2	0	all additional						\$1.33169		\$1.33169		
	TOTAL									(\$994.55)		(\$994.55)	0.0%
41I Interr Sales	Block 1	0	2,000	0.0		\$250.00	\$1,492.26	(\$1,242.26)	\$1.31084		\$1.31084		
	Block 2	0	all additional						\$1.26598		\$1.26598		
	TOTAL									(\$1,242.26)		(\$1,242.26)	0.0%
41C Firm Trans	Block 1	169,476	2,000	4,715.0		\$500.00	\$1,244.55	(\$744.55)	\$0.88754		\$0.88754		
	Block 2	283,174	all additional						\$0.84122		\$0.84122		
	TOTAL									\$3,314.44		\$3,314.44	0.0%
41I Firm Trans	Block 1	0	2,000	0.0		\$500.00	\$1,492.26	(\$992.26)	\$0.87571		\$0.87571		
	Block 2	0	all additional						\$0.83080		\$0.83080		
	TOTAL									(\$992.26)		(\$992.26)	0.0%
42C Firm Sales	Block 1	665,308	10,000	20,815.0		\$1,300.00	\$10,512.74	(\$9,212.74)	\$1.17942		\$1.17942		
	Block 2	902,132	20,000						\$1.15330		\$1.15330		
	Block 3	353,351	20,000						\$1.10137		\$1.10137		
	Block 4	77,473	100,000						\$1.06716		\$1.06716		
	Block 5	0	600,000						\$1.02158		\$1.02158		
	Block 6	0	all additional						\$0.96459		\$0.96459		
	TOTAL									\$15,054.40		\$15,054.40	0.0%
42I Firm Sales	Block 1	966,970	10,000	13,556.0		\$1,300.00	\$13,852.77	(\$12,552.77)	\$1.10516		\$1.10516		
	Block 2	708,323	20,000						\$1.08691		\$1.08691		
	Block 3	102,042	20,000						\$1.05063		\$1.05063		
	Block 4	12,115	100,000						\$1.02675		\$1.02675		
	Block 5	0	600,000						\$0.99494		\$0.99494		
	Block 6	0	all additional						\$0.95511		\$0.95511		
	TOTAL									\$2,363.88		\$2,363.88	0.0%
42C Firm Trans	Block 1	251,608	10,000	166,388.0		\$1,550.00	\$10,512.74	(\$8,962.74)	\$0.65683		\$0.65683		
	Block 2	503,215	20,000						\$0.64019		\$0.64019		
	Block 3	503,215	20,000						\$0.60706		\$0.60706		
	Block 4	738,618	100,000						\$0.58527		\$0.58527		
	Block 5	0	600,000						\$0.55621		\$0.55621		
	Block 6	0	all additional						\$0.51988		\$0.51988		
	TOTAL									\$90,192.73		\$90,192.73	0.0%
42I Firm Trans	Block 1	1,054,570	10,000	86,701.0		\$1,550.00	\$13,852.77	(\$12,302.77)	\$0.65408		\$0.65408		
	Block 2	1,523,772	20,000						\$0.63772		\$0.63772		
	Block 3	1,376,179	20,000						\$0.60515		\$0.60515		
	Block 4	3,236,161	100,000						\$0.58376		\$0.58376		
	Block 5	1,132,591	600,000						\$0.55519		\$0.55519		
	Block 6	0	all additional						\$0.51950		\$0.51950		
	TOTAL									\$40,520.01		\$40,520.01	0.0%
42C Interr Sales	Block 1	256,616	10,000	41,596.0		\$1,300.00	\$10,512.74	(\$9,212.74)	\$1.13350		\$1.13350		
	Block 2	488,108	20,000						\$1.11259		\$1.11259		
	Block 3	219,844	20,000						\$1.07092		\$1.07092		
	Block 4	33,747	100,000						\$1.04351		\$1.04351		
	Block 5	0	600,000						\$1.00702		\$1.00702		
	Block 6	0	all additional						\$0.96138		\$0.96138		
	TOTAL									\$36,792.45		\$36,792.45	0.0%
42I Interr Sales	Block 1	124,246	10,000	16,942.0		\$1,300.00	\$13,852.77	(\$12,552.77)	\$1.10585		\$1.10585		
	Block 2	79,054	20,000						\$1.08791		\$1.08791		
	Block 3	0	20,000						\$1.05223		\$1.05223		
	Block 4	0	100,000						\$1.02876		\$1.02876		
	Block 5	0	600,000						\$0.99743		\$0.99743		
	Block 6	0	all additional						\$0.95832		\$0.95832		
	TOTAL									\$6,058.00		\$6,058.00	0.0%
42C Inter Trans	Block 1	0	10,000	0.0		\$1,550.00	\$10,512.74	(\$8,962.74)	\$0.64356		\$0.64356		
	Block 2	0	20,000						\$0.62832		\$0.62832		
	Block 3	0	20,000						\$0.59796		\$0.59796		
	Block 4	0	100,000						\$0.57798		\$0.57798		
	Block 5	0	600,000						\$0.55136		\$0.55136		
	Block 6	0	all additional						\$0.51805		\$0.51805		
	TOTAL									(\$8,962.74)		(\$8,962.74)	0.0%
42I Inter Trans	Block 1	978,826	10,000	81,522.0		\$1,550.00	\$13,852.77	(\$12,302.77)	\$0.64663		\$0.64663		
	Block 2	1,713,725	20,000						\$0.63106		\$0.63106		
	Block 3	1,330,900	20,000						\$0.60005		\$0.60005		
	Block 4	3,813,650	100,000						\$0.57968		\$0.57968		
	Block 5	1,945,561	600,000						\$0.55248		\$0.55248		
	Block 6	0	all additional						\$0.51848		\$0.51848		
	TOTAL									\$37,058.40		\$37,058.40	0.0%
43 Firm Trans		0	N/A	0.0		\$38,000.00		\$38,000.00	\$0.50313	\$38,000.00	\$0.50313	\$38,000.00	0.0%
43 Interr Trans		0	N/A	0.0		\$38,000.00		\$38,000.00	\$0.50313	\$38,000.00	\$0.50313	\$38,000.00	0.0%
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[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] Assumes customer receives CCA credit.

Sources:

Direct Inputs	per Tariff	per Tariff
Rates in summary	Column A	

NW Natural
Rates & Regulatory Affairs
2024-2025 PGA Filing - Washington: September Filing
Summary of Deferred Accounts

	Balance	Sep-Oct	Sep-Oct	Estimated	Estimated	Total	Estimated	Amounts	Amounts
Account	8/31/2024	Estimated	Interest	Balance	Interest	Estimated	Amount for	Excluded from	Included in
A	B	C	D	E	F	G	H	I	
					5.49%				
MISC Deferrals and Amortizations									
151914 AMORT WA RATE MITIGATION	79,961	(59,914)	514	20,560					
	79,961	(59,914)	514	20,560	617	21,177			21,177

Company: Northwest Natural Gas Company
 State: Washington
 Description: WA RATE MITIGATION AMORTIZATION
 Account Number: **151914**

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						0.00
39	Nov-23 NEW	(20,045.93)		5.450%	(45.52)	(20,091.45)	568,502.04
40	Dec-23	(84,026.12)		5.510%	2,417.46	(81,608.66)	486,893.38
41	Jan-24	(105,396.93)		5.480%	1,982.82	(103,414.11)	383,479.27
42	Feb-24	(90,596.02)		5.530%	1,558.45	(89,037.57)	294,441.70
43	Mar-24	(78,000.91)		5.530%	1,177.16	(76,823.75)	217,617.95
44	Apr-24	(50,177.34)		5.530%	887.24	(49,290.10)	168,327.85
45	May-24	(37,689.00)		5.480%	682.64	(37,006.36)	131,321.49
46	Jun-24	(24,573.45)		5.480%	543.59	(24,029.86)	107,291.63
47	Jul-24	(15,474.34)		5.490%	455.46	(15,018.88)	92,272.75
48	Aug-24	(12,705.31)		5.490%	393.08	(12,312.23)	79,960.52
49	Sep-24 <i>Forecasted</i>	<i>(18,038.71)</i>		5.490%	324.56	<i>(17,714.15)</i>	62,246.37
50	Oct-24 <i>Forecasted</i>	<i>(41,875.74)</i>		5.490%	188.99	<i>(41,686.75)</i>	20,559.62
51							
52	History truncated for ease of viewing						
53							

NW Natural
Rates & Regulatory Affairs
2024-25 Washington: September Filing
Tariff Advice 24-10: Residential Rate Mitigation

	Amount
1	
2	
3 Temporary Increments	
4	
5 <u>Removal of Current Temporary Increments</u>	
6 Amortization of Rate Mitigation	(681,384)
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of Rate Mitigation	<u>22,142</u>
10	
11	
12 TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u>(\$659,242)</u>
13	
14	
15	
16 2023 Washington CBR Normalized Total Revenues	\$121,797,100
17	
18 Effect of this filing, as a percentage change	-0.54%