
**SCHEDULE 197
AMORTIZATION OF PENSION BALANCING ACCOUNT**

(N)

PURPOSE:

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order 19-105 in Docket UG 344 entered on March 25, 2019.

DESCRIPTION:

The rate adjustments reflected in this Schedule establish the method by which NW Natural will amortize the balance in the Company's Pension Balancing Account (PBA) that was established in accordance with Commission Order 11-051, Docket UM 1475.

The adjustments to Customer rates reflect the amortization of the PBA over a 10-year term of this Schedule 197. The total amount to be collected from Customers on an annual basis is \$7.1 million.

TERM:

The annual rate adjustments applied under this Schedule 197 shall be effective for a 10-year period commencing April 1, 2019 with the last adjustments to become effective April 1, 2028 ending March 31, 2029.

APPLICABLE:

To all classes of Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 197 is a part:

Rate Schedule 2	Rate Schedule 31
Rate Schedule 3	Rate Schedule 32
Rate Schedule 27	Rate Schedule 33

RATE ADJUSTMENTS:

The Base Rate Adjustment applies to all customer classes (Sales and Transportation Service) and is calculated on an equal percent of margin by Rate Schedule and Customer class and the rate allocation adopted in Docket UG 344. The effect of this adjustment is reflected in the Base Rate Adjustment shown in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

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(continue to Sheet 197-2)

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Effective with service on
and after April 1, 2019

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 197-2
Cancels First Revision of Sheet 197-2

SCHEDULE 197 AMORTIZATION OF PENSION BALANCING ACCOUNT (continued)

RATE ADJUSTMENTS (continued):

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

Rate Schedule	Block	Adjustment		Rate Schedule	Block	Adjustment
2		\$0.01190		31 CSF	Block 1	\$0.00612
03 CSF		\$0.00885			Block 2	\$0.00558
03 ISF		\$0.00648		31 ISF	Block 1	\$0.00422
27		\$0.00974			Block 2	\$0.00380
				31 CTF	Block 1	\$0.00614
					Block 2	\$0.00562
				31 ITF	Block 1	\$0.00482
					Block 2	\$0.00435
32 CSF	Block 1	\$0.00339		32 CSI	Block 1	\$0.00225
	Block 2	\$0.00287			Block 2	\$0.00191
	Block 3	\$0.00200			Block 3	\$0.00133
	Block 4	\$0.00113			Block 4	\$0.00075
	Block 5	\$0.00051			Block 5	\$0.00041
	Block 6	\$0.00021			Block 6	\$0.00015
32 ISF	Block 1	\$0.00184		32 ISI	Block 1	\$0.00220
	Block 2	\$0.00155			Block 2	\$0.00186
	Block 3	\$0.00108			Block 3	\$0.00130
	Block 4	\$0.00062			Block 4	\$0.00074
	Block 5	\$0.00029			Block 5	\$0.00040
	Block 6	\$0.00012			Block 6	\$0.00015
32 CTF	Block 1	\$0.00271		32 CTI	Block 1	\$0.00183
	Block 2	\$0.00231			Block 2	\$0.00156
	Block 3	\$0.00164			Block 3	\$0.00110
	Block 4	\$0.00096			Block 4	\$0.00065
	Block 5	\$0.00056			Block 5	\$0.00038
	Block 6	\$0.00029			Block 6	\$0.00019
32 ITF	Block 1	\$0.00188		32 ITI	Block 1	\$0.00196
	Block 2	\$0.00160			Block 2	\$0.00167
	Block 3	\$0.00113			Block 3	\$0.00118
	Block 4	\$0.00067			Block 4	\$0.00070
	Block 5	\$0.00039			Block 5	\$0.00040
	Block 6	\$0.00020			Block 6	\$0.00021
				33 (all)		\$0.00010

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