

250 SW Taylor Street Portland, OR 97204 503-226-4211 nwnatural.com

September 15, 2025

NWN OPUC Advice No. 25-06A / ADV 1759 (UM 1766)

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: REPLACEMENT FILING

REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO: UM 1766 - Oregon Regulatory Fee Increase

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions to its Tariff, P.U.C. Or. 25,¹ stated to become effective with service on and after October 31, 2025, as follows:

Ninth Revision of Sheet 181-1	Schedule 181	Special Adjustment to Rates – Regulatory Fee Increase
Ninth Revision of Sheet 181-2	Schedule 181	Special Adjustment to Rates – Regulatory Fee Increase (continued)

This filing replaces, in its entirety, the tariff sheets and Exhibit A originally filed under NWN OPUC Advice No. 25-06 (ADV 1759), dated July 31, 2025. The Company erroneously deferred amounts that were included within base rates from the last general rate case, UG 490.

Purpose

The purpose of this filing is to request amortization of amounts deferred for changes in Oregon regulatory fees under docket UM 1766 for inclusion in rates effective October 31, 2025. The Company last adjusted rates for this purpose effective November 1, 2024.

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 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.

Proposed Changes

The effect of the application of the new temporary adjustments is to decrease the Company's annual revenues by \$228,753, or about 0.02%. In accordance with discussions with Commission Staff, the amounts are proposed to be recovered on an equal-percentage-of-revenue basis.

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.

Public Utility Commission of Oregon ADV 1759; NWN OPUC Advice No. 25-06A September 15, 2025, Page 2

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms will decrease by \$0.02. The monthly decrease for the average commercial Rate Schedule 3 customer using 270 therms per month is approximately \$0.08, and the monthly decrease for the average industrial Schedule 32 firm sales customer using 20,914 therms is about \$3.24.

Because the rate adjustments are calculated on an equal-percentage-of-revenue basis, the proposed adjustments vary by rate schedule and as such are too numerous to list here. A worksheet showing all of the rate adjustments can be found in Exhibit A to this filing, in accordance with OAR 860-022-0030.

For the purpose of recovering deferred balances as outlined in ORS 757.259, the required earnings review covering the period(s) during which the deferrals in this filing occurred was performed with Staff's review of the 2024 Earnings Review (RG 40).

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change is 644,678 residential customers, 62,097 commercial customers, and 822 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 Michael Lewis at Michael.Lewis@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 Senior Manager

Attachment: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Ninth Revision of Sheet 181-1 Cancels Eighth Revision of Sheet 181-1

SCHEDULE 181 SPECIAL RATE ADJUSTMENT - REGULATORY FEE INCREASE

PURPOSE:

The purpose of this Schedule is to reflect the rate effects of the regulatory fee increase established by Commission Order 22-062.

APPLICABLE:

To the following Rate Schedules of this Tariff:

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

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

APPLICATION TO RATE SCHEDULES: Effective: October 31, 2025 (C)

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Total Adjustment
2		\$0.00004
3 CSF		\$0.00003
3 ISF		\$0.00003
27		\$0.00004
31 CSF	Block 1	\$0.00002
	Block 2	\$0.00002
31 CTF	Block 1	\$0.00001
	Block 2	\$0.00001

| (R)

(R)

(continue to Sheet 181-2)

Issued September 15, 2025 NWN OPUC Advice No. 25-06A Effective with service on and after October 31, 2025

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Ninth Revision of Sheet 181-2 Cancels Eighth Revision of Sheet 181-2

(C)

SCHEDULE 181 SPECIAL RATE ADJUSTMENT - REGULATORY FEE INCREASE

(continued)

APPLICATION TO RATE SCHEDULES:

Effective: October 31, 2025 The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Total Adjustment	Schedule	Block	Total Adjustment	
31 ISF	Block 1	\$0.00002	32 CSI	Block 1	\$0.00002	(R) (R)
	Block 2	\$0.00002		Block 2	\$0.00002	1 [
31 ITF	Block 1	\$0.00002		Block 3	\$0.00002	
	Block 2	\$0.00002		Block 4	\$0.00001	
32 CSF	Block 1	\$0.00002		Block 5	\$0.00001	
	Block 2	\$0.00002		Block 6	\$0.00001	
	Block 3	\$0.00002	32 ISI	Block 1	\$0.00002	
	Block 4	\$0.00002		Block 2	\$0.00002	
	Block 5	\$0.00001		Block 3	\$0.00001	
	Block 6	\$0.00001		Block 4	\$0.00001	
32 ISF	Block 1	\$0.00002		Block 5	\$0.00001	
	Block 2	\$0.00002		Block 6	\$0.00001	
	Block 3	\$0.00002	32 CTI	Block 1	\$0.00000	
	Block 4	\$0.00001		Block 2	\$0.00000	
	Block 5	\$0.00001		Block 3	\$0.00000	
	Block 6	\$0.00001		Block 4	\$0.00000	
32 CTF	Block 1	\$0.00001		Block 5	\$0.00000	(R)
	Block 2	\$0.00000		Block 6	\$0.00000	
	Block 3	\$0.00000	32 ITI	Block 1	\$0.00000	(R)
	Block 4	\$0.00000		Block 2	\$0.00000	
	Block 5	\$0.00000		Block 3	\$0.00000	
	Block 6	\$0.00000		Block 4	\$0.00000	
32 ITF	Block 1	\$0.00000		Block 5	\$0.00000	(R)
	Block 2	\$0.00000		Block 6	\$0.00000	
	Block 3	\$0.00000	33 (all)		\$0.00000	
	Block 4	\$0.00000				
	Block 5	\$0.00000				
	Block 6	\$0.00000				(R)

Issued September 15, 2025 NWN OPUC Advice No. 25-06A

Effective with service on and after October 31, 2025

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations

Regulatory Fee

UM 1766

NWN OPUC Advice No. 25-06A / ADV 1759 September 15, 2025

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations

Regulatory Fee

NWN OPUC ADVICE NO. 25-06A / ADV 1759

Description	Page
Calculation of Increments Allocated on the Equal Percentage of Revenue	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
151826 Deferral of Regulatory Fee	6
151828 Amortization of Regulatory Fee	7

NW Natural
RatesRegulatoryAffairs
2025-26PGA-Oregon: September Filing
Calculationof horementsAllocatedontheEQUALPERCENTAGEOFREVENUE
ALL VOLUMES IN THERMS

2			Oregon PGA	Billing Rate from					Proposed Amount:		egon PUC Fee Temporary Incren	ant
3			Volumes page,	Rates page,	Volumetric	Customer		Total	Revenue Sensitive Mult		add revenue sensi	
4			Column F	Column A	Revenues	Charge	Customers	Revenues	Amount to Amortize:		to all classes and	
5										Multiplier	Allocation to RS	Increment
6	Schedule	Block	Α	В	С	D	E	F		G	н	1
7	2R		421,439,949	\$1.33108	\$560,970,287	\$9.78	644,678	\$636,639,083		1.0	\$17,004	\$0.00004
8	3C Firm Sales		191,560,213	\$1.18176	\$226,378,197	\$15.00	59,039	\$237,005,217		1.0	\$6,330	\$0.00003
9	3I Firm Sales		4,897,917	\$1.05417	\$5,163,237	\$15.00	339	\$5,224,257		1.0	\$140	\$0.00003
10	27 Dry Out		739,110	\$1.17668	\$869,695	\$8.00	1,731	\$1,035,871		1.0	\$28	\$0.00004
11	31C Firm Sales	Block 1	12,710,926	\$0.74499	\$9,469,513	\$325.00	672	\$20,117,449		1.0	\$537	\$0.00002
12		Block 2	11,231,948	\$0.71467	8,027,136					1.0		\$0.00002
13	31C Firm Trans	Block 1	1,171,263	\$0.31490	\$368,831	\$575.00	55	\$1,124,036		1.0	\$30	\$0.00001
14 -		Block 2	1,305,394	\$0.28781	375,705					1.0		\$0.00001
15	31I Firm Sales	Block 1	3,428,826	\$0.72950	\$2,501,329	\$325.00	167	\$8,237,181		1.0	\$220	\$0.00002
16 17	31I Firm Trans	Block 2 Block 1	7,225,968 12,735	\$0.70365 \$0.26830	5,084,552 \$3,417	\$575.00	5	\$45,438	_	1.0	\$1	\$0.00002
18	311 Firm Trans	Block 2	31,024	\$0.26830	53,417 7,521	\$575.00	5	\$45,438		1.0	\$1	\$0.00002
18 19	32C Firm Sales	Block 1	36,364,305	\$0.24243	\$23,743,345	\$675.00	533	\$36,770,604	-	1.0	\$982	\$0.00002
20	32C FIIIII 3dles	Block 2	11,181,417	\$0.62396	6,976,757	\$675.00	333	330,770,004		1.0	2302	\$0.00002
21		Block 3	1,968,034	\$0.57579	1,133,174					1.0		\$0.00002
22		Block 4	888,550	\$0.52745	468,666					1.0		\$0.00002
22		Block 5	16,644	\$0.49273	8,201					1.0		\$0.00002
24		Block 6	10,044	\$0.47626	0,201					1.0		\$0.00001
24 25	321 Firm Sales	Block 1	8,628,593	\$0.60345	\$5,206,924	\$675.00	91	\$13,913,150		1.0	\$372	\$0.00002
26	SETTIM SUICS	Block 2	7,972,562	\$0.58223	4.641.864	\$075.00		Q13,313,130		1.0	<i>43,1</i> 2	\$0.00002
27		Block 3	2,916,083	\$0.54675	1,594,368					1.0		\$0.00002
28		Block 4	2,877,605	\$0.51141	1,471,636					1.0		\$0.00001
29		Block 5	443,011	\$0.48672	215,622					1.0		\$0.00001
30		Block 6	-	\$0.47429	0					1.0		\$0.00001
31	32C Firm Trans	Block 1	2,769,074	\$0.14137	\$391,464	\$925.00	28	\$1,066,838		1.0	\$28	\$0.00001
32		Block 2	2,051,764	\$0.11998	246,171					1.0		\$0.00000
33		Block 3	656,440	\$0.08442	55,417					1.0		\$0.00000
34		Block 4	951,036	\$0.04883	46,439					1.0		\$0.00000
35		Block 5	42,214	\$0.02745	1,159					1.0		\$0.00000
36		Block 6		\$0.01327	0					1.0		\$0.00000
37	321 Firm Trans	Block 1	11,405,325	\$0.13314	\$1,518,505	\$925.00	102	\$7,114,174		1.0	\$190	\$0.00000
38		Block 2	16,248,048	\$0.11308	1,837,329					1.0		\$0.00000
39		Block 3	9,930,036	\$0.07964	790,828					1.0		\$0.00000
40		Block 4	21,832,878	\$0.04622	1,009,116					1.0		\$0.00000
41		Block 5	22,413,473	\$0.02609	584,768					1.0		\$0.00000
42		Block 6	7,541,214	\$0.01279	96,452					1.0		\$0.00000
43	32C Interr Sales	Block 1	4,420,212	\$0.61838	\$2,733,371	\$675.00	36	\$13,321,849		1.0	\$356	\$0.00002
44		Block 2	6,619,668	\$0.59472	3,936,849					1.0		\$0.00002
45		Block 3	3,569,981	\$0.55521	1,982,089					1.0		\$0.00002
46		Block 4	5,246,915	\$0.51568	2,705,729					1.0		\$0.00001
47		Block 5	3,398,942	\$0.49198	1,672,212					1.0		\$0.00001
48		Block 6	-	\$0.47465	0					1.0		\$0.00001
49	32I Interr Sales	Block 1	4,783,726	\$0.59896	\$2,865,260	\$675.00	50	\$16,627,101		1.0	\$444	\$0.00002
50		Block 2	6,385,368	\$0.57835	3,692,977					1.0		\$0.00002
51		Block 3	3,622,167	\$0.54400	1,970,459					1.0		\$0.00001
52		Block 4	10,367,186	\$0.50962	5,283,325					1.0		\$0.00001
53		Block 5	4,928,689	\$0.48899	2,410,079					1.0		\$0.00001
54 55	32C Interr Trans	Block 6 Block 1	780.580	\$0.47389 \$0.12838	\$100,211	\$925.00	3	\$544.166		1.0	\$15	\$0.00001
55 56	SECTION HANS	Block 2	780,580 1.586.918	\$0.12838 \$0.10895	172,895	39Z3.UU	3	2244,100		1.0	\$15	\$0.00000
56 57		Block 2 Block 3	1,586,918	\$0.10895 \$0.07661	1/2,895 79,230					1.0		\$0.00000
57 58		Block 3 Block 4	1,034,205 3,340,006	\$0.07661	79,230 147,795					1.0		\$0.00000
58 59		Block 4 Block 5	3,340,006 431,793	\$0.04425 \$0.02486	147,795					1.0		\$0.00000
60		Block 6	451,/95	\$0.02486	10,734					1.0		\$0.00000
61	32I Interr Trans	Block 1	5,825,488	\$0.12678	\$738,555	\$925.00	68	\$5,535,706		1.0	\$148	\$0.00000
62	Secure ridits	Block 2	9,678,292	\$0.10765	1,041,868	J323.00	00	001,000,000		1.0	2140	\$0.00000
63		Block 3	6,123,269	\$0.07583	464,327					1.0		\$0.00000
64		Block 4	14,253,538	\$0.04395	626,443					1.0		\$0.00000
65		Block 5	29,505,433	\$0.02486	733,505					1.0		\$0.00000
66		Block 6	96,966,741	\$0.01213	1,176,207					1.0		\$0.00000
67 -	33		,,	\$0.00000	0	\$38,000.00	0	\$0		0.0	0	\$0.00000
68	Special Contracts		74,098,618	\$0.00000	\$0	\$0.00	7	\$0		1.0	\$0	\$0.00000
69			,,	+		72.30						+
	TOTALS		1,121,821,307					1,004,322,120		\$ 1,004,322,120	\$ 26,825	
	Sources for line 2 a	bove:										
	Inputs page									Line 59		
	Tariff Schedules											
	Rate Adjustment So	chedule								Sched 181		

⁷⁵ Note: Rate increment calcuation is made by dividing the allocation to the rate schedule by the PGA volumes.

ADV 1759 - NWN OPUC Advice No. 25-06A Exhibit A - Supporting Materials
Page 1 of 7

	VOLUMES IN THERMS										See note [3]
1			Oregon PGA		Normal				Proposed	Proposed	Proposed
2			Normalized		Therms	Minimum	11/1/2024	11/1/2024	10/31/2025	10/31/2025	10/31/2025
									Schdule 181	Schdule 181	Schdule 181
3			Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Oregon PUC Fee	Oregon PUC Fee	Oregon PUC Fee
4			Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
5								F=D+(C * E)		T = D+(C * S)	U = (T - F)/F
6	Schedule	Block	Α	В	С	D	E	F	\$	T	U
/	2SF 2MF		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33073	\$81.86	0.0%
8	3C Firm Sales		46,532,455	N/A	54 270	\$8.00 \$15.00	\$1.33108 \$1.18176	\$79.88 \$334.08	\$1.33073	\$79.86 \$334.00	
9	31 Firm Sales		191,560,213 4,897,917	N/A N/A	1,204	\$15.00	\$1.18176	\$1,284.22	\$1.18148 \$1.05391	\$1,283.91	0.0% 0.0%
10	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17637	\$50.35	0.0%
11	31C Firm Sales	Block 1	12,710,926	2,000	2,969	\$325.00	\$0.74499	\$2,507.50	\$0.74477	\$2,506.85	0.0%
12	51C FIIIII Sales	Block 2	11,231,948	all additional	2,505	\$323.00	\$0.71467	\$2,507.50	\$0.71446	\$2,500.05	0.0%
13	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31479	\$1,708.94	0.0%
14	52011111111111	Block 2	1,305,394	all additional	3,733	Ç373.00	\$0.28781	\$2,703.33	\$0.28771	¥2,7 00.54	0.0%
15	31I Firm Sales	Block 1	3,428,826	2,000	5,317	\$325.00	\$0.72950	\$4,118.01	\$0.72930	\$4,116.98	0.0%
16		Block 2	7,225,968	all additional	-,	********	\$0.70365	*	\$0.70346	* -,	
17	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26823	\$770.54	0.0%
18		Block 2	31,024	all additional			\$0.24243		\$0.24237		
19	32C Firm Sales	Block 1	36,364,305	10,000	7,883	\$675.00	\$0.65293	\$5,822.05	\$0.65274	\$5,820.55	0.0%
20		Block 2	11,181,417	20,000			\$0.62396		\$0.62378		
21		Block 3	1,968,034	20,000			\$0.57579		\$0.57562		
22		Block 4	888,550	100,000			\$0.52745		\$0.52730		
23		Block 5	16,644	600,000			\$0.49273		\$0.49258		
24		Block 6	0	all additional			\$0.47626		\$0.47611		
25	32I Firm Sales	Block 1	8,628,593	10,000	20,914	\$675.00	\$0.60345	\$13,063.96	\$0.60329	\$13,060.72	0.0%
26		Block 2	7,972,562	20,000			\$0.58223		\$0.58208		
27		Block 3	2,916,083	20,000			\$0.54675		\$0.54661		
28		Block 4	2,877,605	100,000			\$0.51141		\$0.51127		
29		Block 5	443,011	600,000			\$0.48672		\$0.48658		
30		Block 6	0	all additional			\$0.47429		\$0.47416		
31	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14133	\$3,448.70	0.0%
32		Block 2	2,051,764	20,000			\$0.11998		\$0.11994		
33		Block 3	656,440	20,000			\$0.08442		\$0.08439		
34		Block 4	951,036	100,000			\$0.04883		\$0.04881		
35		Block 5	42,214	600,000			\$0.02745		\$0.02744		
36		Block 6	0	all additional			\$0.01327		\$0.01326		
37	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13310	\$7,172.34	0.0%
38		Block 2	16,248,048	20,000			\$0.11308		\$0.11304		
39		Block 3	9,930,036	20,000			\$0.07964		\$0.07961		
40		Block 4	21,832,878	100,000			\$0.04622		\$0.04620		
41		Block 5	22,413,473	600,000			\$0.02609		\$0.02608		
42	220 (-1 0-1	Block 6	7,541,214	all additional	F2 022	CC7F 00	\$0.01279	624 024 00	\$0.01278	£24 02C 0C	0.0%
43 44	32C Interr Sales	Block 1	4,420,212	10,000	53,833	\$675.00	\$0.61838	\$31,834.00	\$0.61822	\$31,826.06	0.0%
45		Block 2 Block 3	6,619,668 3,569,981	20,000 20,000			\$0.59472 \$0.55521		\$0.59457 \$0.55507		
46		Block 4	5,246,915	100,000			\$0.51568		\$0.51554		
47		Block 5	3,398,942	600,000			\$0.49198		\$0.49184		
48		Block 6	0	all additional			\$0.47465		\$0.47452		
49	32I Interr Sales	Block 1	4,783,726	10,000	50,145	\$675.00	\$0.59896	\$29,185.49	\$0.59881	\$29,177.97	0.0%
50	SET ITTELL SOILS	Block 2	6,385,368	20,000	30,143	\$075.00	\$0.57835	Q23,103.43	\$0.57820	Q23,277.57	0.0%
51		Block 3	3,622,167	20,000			\$0.54400		\$0.54385		
52		Block 4	10,367,186	100,000			\$0.50962		\$0.50948		
53		Block 5	4,928,689	600,000			\$0.48899		\$0.48885		
54		Block 6	0	all additional			\$0.47389		\$0.47376		
55	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12834	\$11,566.81	0.0%
56		Block 2	1,586,918	20,000			\$0.10895		\$0.10892		
57		Block 3	1,034,205	20,000			\$0.07661		\$0.07659		
58		Block 4	3,340,006	100,000			\$0.04425		\$0.04424		
59		Block 5	431,793	600,000			\$0.02486		\$0.02485		
60		Block 6	0	all additional			\$0.01194		\$0.01194		
61	32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12674	\$11,471.71	0.0%
62		Block 2	9,678,292	20,000			\$0.10765		\$0.10762	ļ	l
63		Block 3	6,123,269	20,000			\$0.07583		\$0.07581	ļ	l
64		Block 4	14,253,538	100,000			\$0.04395		\$0.04394	ļ	l
65		Block 5	29,505,433	600,000			\$0.02486		\$0.02485	ļ	l
66		Block 6	96,966,741	all additional			\$0.01213		\$0.01213		
67	33		0	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465	\$38,000.00	
68	Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	

NW Natural Rates and Regulatory Affairs 2025-2026 PGA Filing - OREGON Basis for Revenue Related Costs

		Twelve Months	5
1		Ended 06/30/2	5
2			
3	Total Billed Gas Sales Revenues	\$ 947,586,013	3
4	Total Oregon Revenues	\$ 952,494,440	5
5	-		
6	Regulatory Commission Fees [1]	n/a	0.450% Statutory rate
7	City License and Franchise Fees	\$ 22,248,34	3 2.336% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 2,209,88	0.232% Line 8 ÷ Line 4
9			
10	Total		3.018% Sum lines 6-8
11			
12			

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.450% times Total Oregon Revenues (line 4).
- 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.430
- 16 and the new fee of 0.450%, 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 2025-2026 PGA Filing - Oregon: September Filing PGA Effects on Revenue

Schedule 181: Oregon Regulatory Fee

4		Including Revenue Sensitive
1 2		<u>Amount</u>
3	Temporary Increments:	
4	remporary increments.	
5	Removal of Current Temporary Increments	
6	Amortization of Oregon PUC Fee	(255,578)
7		(===)
8	Total	(255,578)
9		
10	Addition of Proposed Temporary Increments	
11	Amortization of Oregon PUC Fee	26,825
12	Total	26,825
13		
14	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(228,753)
15		
16	2024 Oregon Earnings Test Normalized Total Revenues	\$939,254,783
17		
18	Effect of this filing, as a percentage change (line 12 ÷ line 16)	-0.02%

Total

NW Natural
Rates & Regulatory Affairs
2025-26 PGA Filing - September Filing
Summary of Deferred Accounts Included in the PGA

	Account	Balance 6/30/2025	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2025	Interest Rate During Amortization	Estimated Interest During Amortization	Estimated Amount for (Refund) or Collection
_	A	В	С	D	E	F1	F2	G
71	151828 PUC FEE AMORTIZATION	51,224	(26,587)	665	25,302			
72	151826 PUC FEE DEFERRAL	-	-	-	0			
73	Total	51,224	(26,587)	665	25,302	5.16%	713	26,015

Company: Northwest Natural Gas Company

State: Oregon
Description: Defer PUC Fee

Account Number: 151826

Docket: Docket UM 1766

Last deferral reauthorization was approved in Order 24-398

Debit (Credit)

_								
3	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
5								
6	Beginning Balance							
111	Jul-24		-		6.836%	1,159.42	1,159.42	204,684.92
112	Aug-24		-		6.836%	1,166.02	1,166.02	205,850.94
113	Sep-24		-		6.836%	1,172.66	1,172.66	207,023.60
114	Oct-24		-		6.836%	1,179.34	1,179.34	208,202.94
115	Nov-24	1	-	(208,202.94)	7.056%	-	(208,202.94)	(0.00)
116	Dec-24		-		7.056%	-	-	(0.00)
117	Jan-25		-		7.056%	-	-	(0.00)
118	Feb-25		-		7.056%	-	-	(0.00)
119	Mar-25		-		7.056%	-	-	(0.00)
120	Apr-25		-		7.056%	-	-	(0.00)
121	May-25		-		7.056%	-	-	(0.00)
122	Jun-25		-		7.056%	-	-	(0.00)
123	Jul-25		-		7.056%	-	-	(0.00)
124	Aug-25		-		7.056%	-	-	(0.00)
125	Sep-25		-		7.056%	-	-	(0.00)
126	Oct-25		-		7.056%	-	-	(0.00)

128 **NOTES**

127

129 **1**-Transferred June balance plus July-October interest on June balance to account 151828 for amortization.

Company: Northwest Natural Gas Company

State: Oregon

Description: Amort PUC Fee

Account Number: 151828

Dockets UM 1766, UG 504

Amortization of 2024 PUC fee approved in Order 24-380

Debit (Credit)

3	Month/Year Note		Amortization	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
5								
6	Beginning Balance							
110	Jul-24		(10,588.71)		5.13%	345.54	(10,243.17)	75,880.02
111	Aug-24		(9,250.63)		5.13%	304.61	(8,946.02)	66,934.00
112	Sep-24		(10,191.24)		5.13%	264.36	(9,926.88)	57,007.12
113	Oct-24		(13,423.27)		5.13%	215.01	(13,208.26)	43,798.86
114	Nov-24 Old		(14,572.97)		5.13%	156.09	(14,416.88)	29,381.98
115	Nov-24 Nev	w rates (1)	(8,944.20)	208,202.94	5.40%	916.79	200,175.53	229,557.51
116	Dec-24		(34,737.19)		5.40%	954.85	(33,782.34)	195,775.17
117	Jan-25		(37,293.41)		5.40%	797.08	(36,496.33)	159,278.84
118	Feb-25		(40,620.51)		5.40%	625.36	(39,995.15)	119,283.69
119	Mar-25		(28,218.96)		5.40%	473.28	(27,745.68)	91,538.01
120	Apr-25		(20,018.29)		5.40%	366.88	(19,651.41)	71,886.60
121	May-25		(11,673.44)		5.40%	297.22	(11,376.22)	60,510.38
122	Jun-25		(9,537.56)		5.40%	250.84	(9,286.72)	51,223.66
123	Jul-25 <i>Foi</i>	recasted	(7,760.48)		5.40%	213.05	(7,547.43)	43,676.23
124	Aug-25 <i>Foi</i>		(6,898.83)		5.40%	181.02	(6,717.81)	36,958.42
125	Sep-25 <i>Foi</i>	recasted	(7,854.39)		5.40%	148.64	(7,705.75)	29,252.67
126	Oct-25 For	recasted	(4,073.20)		5.40%	122.47	(3,950.73)	25,301.94

128 History truncated for ease of viewing

130 **NOTES**

127

129

131 **1** - Transferred in authorized balance from account 151826 PUC Fee Deferral for amortization.