

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.

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

SCHEDULE 181 SPECIAL RATE ADJUSTMENT - REGULATORY FEE INCREASE (continued)

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	Schedule	Block	Total Adjustment
31 ISF	Block 1	\$0.00002	32 CSI	Block 1	\$0.00002
	Block 2	\$0.00002		Block 2	\$0.00002
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
	Block 2	\$0.00000		Block 6	\$0.00000
	Block 3	\$0.00000	32 ITI	Block 1	\$0.00000
	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
	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) (R)

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(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

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

Advice 25-06A
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
3		Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Schedule 181 Oregon PUC Fee	Schedule 181 Oregon PUC Fee
4		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill
5							F=D+(C * E)		T = D+(C * S)
6	Schedule	Block	A	B	C	D	E	S	T
7	2SF		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33073
8	2MF		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.33073
9	3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.18148
10	3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05391
11	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17637
12	31C Firm Sales	Block 1	12,710,926	2,000	2,969	\$325.00	\$0.74499	\$2,507.50	\$0.74477
13		Block 2	11,231,948	all additional			\$0.71467		\$0.71446
14	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31479
15		Block 2	1,305,394	all additional			\$0.28781		\$0.28771
16	31I Firm Sales	Block 1	3,428,826	2,000	5,317	\$325.00	\$0.72950	\$4,118.01	\$0.72930
17		Block 2	7,225,968	all additional			\$0.70365		\$0.70346
18	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26823
19		Block 2	31,024	all additional			\$0.24243		\$0.24237
20	32C Firm Sales	Block 1	36,364,305	10,000	7,883	\$675.00	\$0.65293	\$5,822.05	\$0.65274
21		Block 2	11,181,417	20,000			\$0.62396		\$0.62378
22		Block 3	1,968,034	20,000			\$0.57579		\$0.57562
23		Block 4	888,550	100,000			\$0.52745		\$0.52730
24		Block 5	16,644	600,000			\$0.49273		\$0.49258
25		Block 6	0	all additional			\$0.47626		\$0.47611
26	32I Firm Sales	Block 1	8,628,593	10,000	20,914	\$675.00	\$0.60345	\$13,063.96	\$0.60329
27		Block 2	7,972,562	20,000			\$0.58223		\$0.58208
28		Block 3	2,916,083	20,000			\$0.54675		\$0.54661
29		Block 4	2,877,605	100,000			\$0.51141		\$0.51127
30		Block 5	443,011	600,000			\$0.48672		\$0.48658
31		Block 6	0	all additional			\$0.47429		\$0.47416
32	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14133
33		Block 2	2,051,764	20,000			\$0.11998		\$0.11994
34		Block 3	656,440	20,000			\$0.08442		\$0.08439
35		Block 4	951,036	100,000			\$0.04883		\$0.04881
36		Block 5	42,214	600,000			\$0.02745		\$0.02744
37		Block 6	0	all additional			\$0.01327		\$0.01326
38	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13310
39		Block 2	16,248,048	20,000			\$0.11308		\$0.11304
40		Block 3	9,930,036	20,000			\$0.07964		\$0.07961
41		Block 4	21,832,878	100,000			\$0.04622		\$0.04620
42		Block 5	22,413,473	600,000			\$0.02609		\$0.02608
43		Block 6	7,541,214	all additional			\$0.01279		\$0.01278
44	32C Interr Sales	Block 1	4,420,212	10,000	53,833	\$675.00	\$0.61838	\$31,834.00	\$0.61822
45		Block 2	6,619,668	20,000			\$0.59472		\$0.59457
46		Block 3	3,569,981	20,000			\$0.55521		\$0.55507
47		Block 4	5,246,915	100,000			\$0.51568		\$0.51554
48		Block 5	3,398,942	600,000			\$0.49198		\$0.49184
49		Block 6	0	all additional			\$0.47465		\$0.47452
50	32I Interr Sales	Block 1	4,783,726	10,000	50,145	\$675.00	\$0.59896	\$29,185.49	\$0.59881
51		Block 2	6,385,368	20,000			\$0.57835		\$0.57820
52		Block 3	3,622,167	20,000			\$0.54400		\$0.54385
53		Block 4	10,367,186	100,000			\$0.50962		\$0.50948
54		Block 5	4,928,689	600,000			\$0.48899		\$0.48885
55		Block 6	0	all additional			\$0.47389		\$0.47376
56	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12834
57		Block 2	1,586,918	20,000			\$0.10895		\$0.10892
58		Block 3	1,034,205	20,000			\$0.07661		\$0.07659
59		Block 4	3,340,006	100,000			\$0.04425		\$0.04424
60		Block 5	431,793	600,000			\$0.02486		\$0.02485
61		Block 6	0	all additional			\$0.01194		\$0.01194
62	32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12674
63		Block 2	9,678,292	20,000			\$0.10765		\$0.10762
64		Block 3	6,123,269	20,000			\$0.07583		\$0.07581
65		Block 4	14,253,538	100,000			\$0.04395		\$0.04394
66		Block 5	29,505,433	600,000			\$0.02486		\$0.02485
67		Block 6	96,966,741	all additional			\$0.01213		\$0.01213
68	33		0	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465
69	Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00000	\$0.00000
70	Totals		1,121,821,307						

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

	Twelve Months Ended 06/30/25	
1		
2		
3	Total Billed Gas Sales Revenues	\$ 947,586,013
4	Total Oregon Revenues	\$ 952,494,446
5		
6	Regulatory Commission Fees [1]	n/a 0.450% Statutory rate
7	City License and Franchise Fees	\$ 22,248,348 2.336% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 2,209,884 0.232% Line 8 ÷ Line 4
9		
10	Total	<u>3.018%</u> Sum lines 6-8

Note:

[1] Dollar figure is set at statutory level of 0.450% times Total Oregon Revenues (line 4).

Because the fee changed since our last general rate case, the difference between the previous fee of 0.430% and the new fee of 0.450%, as it affects our base rates, is being captured as a temporary deferral.

[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

	Including Revenue Sensitive Amount
1	
2	
3 <u>Temporary Increments:</u>	
4	
5 <u>Removal of Current Temporary Increments</u>	
6 Amortization of Oregon PUC Fee	(255,578)
7	
8 Total	(255,578)
9	
10 <u>Addition of Proposed Temporary Increments</u>	
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%

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	Total Estimated Amount for (Refund) or Collection
A		B	C	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

1 Debit (Credit)

2	3	4	5	6	7	8	9	10
	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
111	Beginning Balance							
112	Jul-24		-		6.836%	1,159.42	1,159.42	204,684.92
113	Aug-24		-		6.836%	1,166.02	1,166.02	205,850.94
114	Sep-24		-		6.836%	1,172.66	1,172.66	207,023.60
115	Oct-24		-		6.836%	1,179.34	1,179.34	208,202.94
116	Nov-24	1	-	(208,202.94)	7.056%	-	(208,202.94)	(0.00)
117	Dec-24		-		7.056%	-	-	(0.00)
118	Jan-25		-		7.056%	-	-	(0.00)
119	Feb-25		-		7.056%	-	-	(0.00)
120	Mar-25		-		7.056%	-	-	(0.00)
121	Apr-25		-		7.056%	-	-	(0.00)
122	May-25		-		7.056%	-	-	(0.00)
123	Jun-25		-		7.056%	-	-	(0.00)
124	Jul-25		-		7.056%	-	-	(0.00)
125	Aug-25		-		7.056%	-	-	(0.00)
126	Sep-25		-		7.056%	-	-	(0.00)
127	Oct-25		-		7.056%	-	-	(0.00)

128 **NOTES**

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
Docket: Dockets UM 1766, UG 504
Amortization of 2024 PUC fee approved in Order 24-380

1	Debit	(Credit)						
2								
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 rates		(14,572.97)		5.13%	156.09	(14,416.88)	29,381.98
115	Nov-24 New 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>Forecasted</i>		(7,760.48)		5.40%	213.05	(7,547.43)	43,676.23
124	Aug-25 <i>Forecasted</i>		(6,898.83)		5.40%	181.02	(6,717.81)	36,958.42
125	Sep-25 <i>Forecasted</i>		(7,854.39)		5.40%	148.64	(7,705.75)	29,252.67
126	Oct-25 <i>Forecasted</i>		(4,073.20)		5.40%	122.47	(3,950.73)	25,301.94

127
128 **History truncated for ease of viewing**
129

130 **NOTES**

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