



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

July 31, 2025

NWN OPUC Advice No. 25-09 / ADV 1762  
(UM 1027)

**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: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: UM 1027 - Distribution Margin Normalization  
(Decoupling)**

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

Seventeenth Revision of Sheet 190-1	Schedule 190	Partial Decoupling Mechanism
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**Purpose**

The purpose of this filing is to request amortization of the deferred balances relating to docket UM 1027, Distribution Margin Normalization (Decoupling) implemented in accordance with ORS 757.262 to be effective October 31, 2025. The Company revises rates for this purpose annually; the last filing was 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 (Commission) in a proceeding to change rates. The deferrals included in this filing occurred with appropriate application by Commission authorization, in accordance with a rate order or under an approved tariff.

**Proposed Changes**

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2024 and the application of the new temporary adjustment is an increase to the Company's annual revenues by \$14,551,276, or 1.55%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms per month will increase by \$1.54. The monthly increase for the average commercial Rate Schedule 3 customer using 270 therms per month is \$3.72, and the monthly increase for the average commercial Rate Schedule 31 customer using 2,744 therms is \$60.48.

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<sup>1</sup> Tariff P.U.C. Or. 25 originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437 and was filed pursuant to ORS 767.205 and OAR 860-022-0005.

The proposed adjustments for the amortization of the Decoupling account are \$0.02598 per therm for residential Rate Schedule 2 customers, (\$0.03544) per therm for commercial Rate Schedule 3 customers, and \$0.01376 for commercial Rate Schedule 31 customers.

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 and 59,766 commercial 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](http://www.nwnatural.com).

Please address correspondence on this matter to Michael Lewis at [Michael.Lewis@nwnatural.com](mailto:Michael.Lewis@nwnatural.com) with copies to:

eFiling  
Rates & Regulatory Affairs  
NW Natural  
250 SW Taylor Street  
Portland, Oregon 97204  
Fax: (503) 220-2579  
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Sincerely,

NW NATURAL

*/s/ Kyle Walker, CPA*

Kyle Walker, CPA  
Rates/Regulatory Senior Manager

Attachments: Exhibit A – Supporting Materials

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventeenth Revision of Sheet 190-1  
Cancels Sixteenth Revision of Sheet 190-1

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## SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

### **PURPOSE:**

To (a) describe the partial decoupling mechanism established in accordance with Commission Order 12-408 in Docket UG 221, Commission Order 18-419 in Docket UG 344, Commission Order 20-364 in Docket UG 388; and Commission Order 24-359 in Docket UG 490; (b) identify the adjustment applicable to rates under the Rate Schedules listed below.

### **APPLICABLE:**

To Residential and Commercial Customers served on the following Rate Schedules of this Tariff:

<b>Residential</b>	<b>Commercial</b>
Rate Schedule 2	Rate Schedule 3 CSF
	Rate Schedule 31 CSF

### **ADJUSTMENT TO RATE SCHEDULES:**

**Effective: October 31, 2025**

(C)

The Temporary Adjustments for Residential and Commercial Customers taking service on the above-listed Rate Schedules includes the following adjustment:

Residential Rate Schedules:	\$0.02598
Commercial Rate Schedule 3:	(\$0.03544)
Commercial Rate Schedule 31:	\$0.01376

(I)

(I)

(I)

### **PARTIAL DECOUPLING DEFERRAL ACCOUNT:**

1. As described in detail below, the Company will calculate the difference between weather-normalized usage and the calculated baseline usage for each Residential and Commercial Customer group. The Residential customer group is bifurcated by premises that were connected to the system prior to January 1, 2018, and for those connected on or after January 1, 2018. The resulting usage differential shall be multiplied by the per therm distribution margin for the applicable customer group.

The Company shall defer and amortize, with interest, 100% of the distribution margin differential in a sub-account of Account 186. The deferral will be a credit (accruing a refund to customers) if the differential is positive, or a debit (accruing a recovery by the company) if the differential is negative.

(continue to Sheet 190-2)

Issued July 31, 2025  
NWN OPUC Advice No. 25-09

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  
Distribution Margin Normalization (Decoupling)

UM 1027

NWN OPUC Advice No. 25-09 / ADV 1762

July 31, 2025

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferral Amortizations

#### Distribution Margin Normalization (“Decoupling”)

#### NWN OPUC ADVICE NO. 25-09 / UG 1762

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on the Equal Cent per Therm Basis	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
151854 Deferral of Oregon RS 3 Commercial Decoupling	6
151852 Amortization of Oregon RS 3 Commercial Decoupling	7
151864 Deferral of Oregon Residential Decoupling	8
151868 Amortization of Oregon Residential Decoupling	9
151846 Deferral of Oregon RS 31 Commercial Decoupling	10
151848 Amortization of Oregon RS 31 Commercial Decoupling	11

Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

ALL VOLUMES IN THERMS

				Residential Decoupling			Commercial Decoupling - C3			Commercial Decoupling - C31		
				10,950,112	Temporary Increment		(6,788,087)	Temporary Increment		329,336	Temporary Increment	
				N/A rev sensitive factor is built in			N/A rev sensitive factor is built in			N/A rev sensitive factor is built in		
				10,950,112	to residential		(6,788,087)	to commercial 3		329,336	to commercial 31	
	Schedule	Block	A	Multiplier K	Volumes L	Increment M	Multiplier Q	Volumes R	Increment S	Multiplier T	Volumes U	Increment V
	2R		421,439,949	1.0	421,439,949	\$0.02598	0.0	0	\$0.00000	0.0	0	\$0.00000
	3C Firm Sales		191,560,213	0.0	0	\$0.00000	1.0	191,560,213	(\$0.03544)	0.0	0	\$0.00000
	3I Firm Sales		4,897,917	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	27 Dry Out		739,110	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	31C Firm Sales	Block 1	12,710,926	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	12,710,926	\$0.01376
		Block 2	11,231,948	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	11,231,948	\$0.01376
	31C Firm Trans	Block 1	1,171,263	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	1,305,394	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	31I Firm Sales	Block 1	3,428,826	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	7,225,968	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	31I Firm Trans	Block 1	12,735	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	31,024	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32C Firm Sales	Block 1	36,364,305	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	11,181,417	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	1,968,034	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	888,550	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	16,644	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32I Firm Sales	Block 1	8,628,593	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	7,972,562	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	2,916,083	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	2,877,605	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	443,011	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32C Firm Trans	Block 1	2,769,074	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	2,051,764	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	656,440	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	951,036	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	42,214	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32I Firm Trans	Block 1	11,405,325	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	16,248,048	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	9,930,036	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	21,832,878	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	22,413,473	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	7,541,214	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32C Interr Sales	Block 1	4,420,212	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	6,619,668	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	3,569,981	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	5,246,915	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	3,398,942	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32I Interr Sales	Block 1	4,783,726	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	6,385,368	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	3,622,167	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	10,367,186	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	4,928,689	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32C Interr Trans	Block 1	780,580	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	1,586,918	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	1,034,205	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	3,340,006	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	431,793	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	32I Interr Trans	Block 1	5,825,488	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 2	9,678,292	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 3	6,123,269	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 4	14,253,538	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 5	29,505,433	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
		Block 6	96,966,741	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	33		0	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
	Special Contracts		74,098,618	0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
70	TOTALS		1,121,821,307		421,439,949	\$ 0.02598		191,560,213	\$ (0.03544)		23,942,874	\$ 0.01376

1										
2		Oregon PGA		Normal	Minimum	11/1/2024	11/1/2024	Proposed	Proposed	Proposed
		Normalized		Therms				10/31/2025	10/31/2025	10/31/2025
								Schedule 190	Schedule 190	Schedule 190
3		Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Decoupling	Decoupling	Decoupling
4		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
5							F=D+(C * E)		Q = D+(C * P)	R = (Q - F)/F
6	Schedule	Block	A	B	C	D	E	F	P	Q
7	2M		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.35961	\$83.42
	2R		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.35961	\$81.42
8	3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.19556	\$337.80
9	3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05417	\$1,284.22
10	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17668	\$50.36
11	31C Firm Sales	Block 1	12,710,926	2,000	2,744	\$325.00	\$0.74499	\$2,346.69	\$0.76703	\$2,407.17
12		Block 2	11,231,948	all additional			\$0.71467		\$0.73671	
13	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31490	\$1,709.33
14		Block 2	1,305,394	all additional			\$0.28781		\$0.28781	
15	31I Firm Sales	Block 1	3,428,826	2,000	5,162	\$325.00	\$0.72950	\$4,008.94	\$0.72950	\$4,008.94
16		Block 2	7,225,968	all additional			\$0.70365		\$0.70365	
17	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26830	\$770.59
18		Block 2	31,024	all additional			\$0.24243		\$0.24243	
19	32C Firm Sales	Block 1	36,364,305	10,000	7,489	\$675.00	\$0.65293	\$5,564.79	\$0.65293	\$5,564.79
20		Block 2	11,181,417	20,000			\$0.62396		\$0.62396	
21		Block 3	1,968,034	20,000			\$0.57579		\$0.57579	
22		Block 4	888,550	100,000			\$0.52745		\$0.52745	
23		Block 5	16,644	600,000			\$0.49273		\$0.49273	
24		Block 6	0	all additional			\$0.47626		\$0.47626	
25	32I Firm Sales	Block 1	8,628,593	10,000	9,861	\$675.00	\$0.60345	\$6,625.62	\$0.60345	\$6,625.62
26		Block 2	7,972,562	20,000			\$0.58223		\$0.58223	
27		Block 3	2,916,083	20,000			\$0.54675		\$0.54675	
28		Block 4	2,877,605	100,000			\$0.51141		\$0.51141	
29		Block 5	443,011	600,000			\$0.48672		\$0.48672	
30		Block 6	0	all additional			\$0.47429		\$0.47429	
31	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14137	\$3,449.47
32		Block 2	2,051,764	20,000			\$0.11998		\$0.11998	
33		Block 3	656,440	20,000			\$0.08442		\$0.08442	
34		Block 4	951,036	100,000			\$0.04883		\$0.04883	
35		Block 5	42,214	600,000			\$0.02745		\$0.02745	
36		Block 6	0	all additional			\$0.01327		\$0.01327	
37	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13314	\$7,174.60
38		Block 2	16,248,048	20,000			\$0.11308		\$0.11308	
39		Block 3	9,930,036	20,000			\$0.07964		\$0.07964	
40		Block 4	21,832,878	100,000			\$0.04622		\$0.04622	
41		Block 5	22,413,473	600,000			\$0.02609		\$0.02609	
42		Block 6	7,541,214	all additional			\$0.01279		\$0.01279	
43	32C Interr Sales	Block 1	4,420,212	10,000	29,363	\$675.00	\$0.61838	\$18,374.36	\$0.61838	\$18,374.36
44		Block 2	6,619,668	20,000			\$0.59472		\$0.59472	
45		Block 3	3,569,981	20,000			\$0.55521		\$0.55521	
46		Block 4	5,246,915	100,000			\$0.51568		\$0.51568	
47		Block 5	3,398,942	600,000			\$0.49198		\$0.49198	
48		Block 6	0	all additional			\$0.47465		\$0.47465	
49	32I Interr Sales	Block 1	4,783,726	10,000	27,552	\$675.00	\$0.59896	\$16,815.80	\$0.59896	\$16,815.80
50		Block 2	6,385,368	20,000			\$0.57835		\$0.57835	
51		Block 3	3,622,167	20,000			\$0.54400		\$0.54400	
52		Block 4	10,367,186	100,000			\$0.50962		\$0.50962	
53		Block 5	4,928,689	600,000			\$0.48899		\$0.48899	
54		Block 6	0	all additional			\$0.47389		\$0.47389	
55	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12838	\$11,569.70
56		Block 2	1,586,918	20,000			\$0.10895		\$0.10895	
57		Block 3	1,034,205	20,000			\$0.07661		\$0.07661	
58		Block 4	3,340,006	100,000			\$0.04425		\$0.04425	
59		Block 5	431,793	600,000			\$0.02486		\$0.02486	
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	\$0.12678	\$11,474.60
62		Block 2	9,678,292	20,000			\$0.10765		\$0.10765	
63		Block 3	6,123,269	20,000			\$0.07583		\$0.07583	
64		Block 4	14,253,538	100,000			\$0.04395		\$0.04395	
65		Block 5	29,505,433	600,000			\$0.02486		\$0.02486	
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
69										
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		<b>3.018%</b> 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: August Filing**  
**PGA Effects on Revenue**  
**Schedule 190: Decoupling**

	<b>Not Including Revenue Sensitive Amount</b>
1	
2 <b><u>Temporary Increments</u></b>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Amortization of Decoupling (Residential & Commercial)	<u>10,059,915</u>
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of Decoupling (Residential & Commercial)	<u>4,491,361</u>
10	
11	
12 <b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>\$14,551,276</u></u></b>
13	
14	
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)	1.55%

**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
					E = sum B thru D		5.16%	G = E + F2
1	<b>Decoupling Deferrals and Amortizations</b>							
2	151868 RESIDENTIAL DECOUPLING AMORTIZATION	(258,314)	96,465	(3,750)	(165,599)			
3	151864 RESIDENTIAL DECOUPLING DEFERRAL	10,565,010	-	250,689	10,815,699			
4	Total	10,306,696	96,465	246,939	10,650,100	5.16%	300,012	10,950,112
5								
6	151852 COMMERCIAL 3 DECOUPLING AMORTIZATION	(1,416,789)	920,277	(16,371)	(512,883)			
7	151854 COMMERCIAL 3 DECOUPLING DEFERRAL	(5,948,086)	-	(141,138)	(6,089,224)			
8	Total	(7,364,875)	920,277	(157,509)	(6,602,107)	5.16%	(185,980)	(6,788,087)
9								
10	151848 COMMERCIAL 31 DECOUPLING AMORTIZATION	(28,753)	22,274	(301)	(6,779)			
11	151846 COMMERCIAL 31 DECOUPLING DEFERRAL	319,510	0	7,581	327,092			
12	Total	290,757	22,274	7,281	320,313	5.16%	9,023	329,336
13								

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Deferral of Oregon RS3 Commercial Decoupling  
Account Number: 151854  
Docket: Authorized in UM 1027  
Last deferral reauthorization was approved in Order 25-104

1 Debit (Credit)

2  
3

4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
76	Jul-24		316,502.08		(44,908.08)	6.836%	271,594.00	(7,769,877.73)
77	Aug-24		(200,918.54)		(44,834.69)	6.836%	(245,753.23)	(8,015,630.96)
78	Sep-24		(164,607.79)		(46,131.24)	6.836%	(210,739.03)	(8,226,369.99)
79	Oct-24		(478,696.90)		(48,226.38)	6.836%	(526,923.28)	(8,753,293.27)
80	Nov-24	<b>1</b>	(235,855.45)	8,226,281.79	(3,792.24)	7.056%	7,986,634.10	(766,659.17)
81	Dec-24		(2,939,848.29)		(13,151.11)	7.056%	(2,952,999.40)	(3,719,658.57)
82	Jan-25		(1,294,745.24)		(25,678.14)	7.056%	(1,320,423.38)	(5,040,081.95)
83	Feb-25		(803,810.88)		(31,998.89)	7.056%	(835,809.77)	(5,875,891.72)
84	Mar-25		(1,314,082.29)		(38,413.65)	7.056%	(1,352,495.94)	(7,228,387.66)
85	Apr-25		292,279.55		(41,643.62)	7.056%	250,635.93	(6,977,751.73)
86	May-25		708,172.60		(38,947.15)	7.056%	669,225.45	(6,308,526.28)
87	Jun-25		396,368.94		(35,928.81)	7.056%	360,440.13	(5,948,086.15)
88	Jul-25				(34,974.75)	7.056%	(34,974.75)	(5,983,060.90)
89	Aug-25				(35,180.40)	7.056%	(35,180.40)	(6,018,241.30)
90	Sep-25				(35,387.26)	7.056%	(35,387.26)	(6,053,628.56)
91	Oct-25				(35,595.34)	7.056%	(35,595.34)	(6,089,223.90)

92

93 **History truncated for ease of viewing**

94

95 **NOTES**

96 **1** -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Amortization of Oregon RS3 Commercial Decoupling  
Account Number: 151852  
Docket: Dockets UM 1027 and UG 507  
Amortization of deferral approved in Order 24-383

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
68	Jul-24		263,776.07		(5,883.55)	5.13%	257,892.52	(1,250,264.75)
69	Aug-24		232,167.79		(4,848.62)	5.13%	227,319.17	(1,022,945.58)
70	Sep-24		252,915.27		(3,832.49)	5.13%	249,082.78	(773,862.80)
71	Oct-24		300,705.72		(2,665.50)	5.13%	298,040.22	(475,822.58)
72	Nov-24 Old rates		351,590.12		(1,282.62)	5.13%	350,307.50	(125,515.08)
73	Nov-24 New rates <b>(1)</b>		267,796.70	(8,226,281.79)	(36,415.73)	5.40%	(7,994,900.82)	(8,120,415.90)
74	Dec-24		1,268,551.97		(33,687.63)	5.40%	1,234,864.34	(6,885,551.56)
75	Jan-25		1,379,627.73		(27,880.82)	5.40%	1,351,746.91	(5,533,804.65)
76	Feb-25		1,544,532.75		(21,426.92)	5.40%	1,523,105.83	(4,010,698.82)
77	Mar-25		1,072,477.39		(15,635.07)	5.40%	1,056,842.32	(2,953,856.50)
78	Apr-25		753,049.19		(11,597.99)	5.40%	741,451.20	(2,212,405.30)
79	May-25		437,268.56		(8,971.97)	5.40%	428,296.59	(1,784,108.71)
80	Jun-25		374,505.74		(7,185.85)	5.40%	367,319.89	(1,416,788.82)
81	Jul-25 <i>Forecasted</i>		<i>285,014.09</i>		(5,734.27)	5.40%	279,279.82	(1,137,509.00)
82	Aug-25 <i>Forecasted</i>		<i>240,848.87</i>		(4,576.88)	5.40%	236,271.99	(901,237.01)
83	Sep-25 <i>Forecasted</i>		<i>261,995.10</i>		(3,466.08)	5.40%	258,529.02	(642,707.99)
84	Oct-25 <i>Forecasted</i>		<i>132,419.39</i>		(2,594.24)	5.40%	129,825.15	(512,882.84)

**History truncated for ease of viewing**

**NOTES**

**1** - Transferred in authorized balance from account 151854.

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Deferral of Oregon Residential Decoupling  
Account Number: 151864  
Docket: Authorized in UM 1027  
Last deferral reauthorization was approved in Order 25-104

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	Balance
6								(g)
7	Beginning Balance							
207	Jul-23		997,679.31		13,031.47	6.836%	1,010,710.78	2,799,432.46
208	Aug-23		443,587.14		17,210.92	6.836%	460,798.06	3,260,230.52
209	Sep-23		(11,445.58)		18,539.85	6.836%	7,094.27	3,267,324.79
210	Oct-23		93,297.63		18,878.60	6.836%	112,176.23	3,379,501.02
211	Nov-23	<b>1</b>	1,118,603.71	(1,829,830.30)	12,014.11	6.836%	(699,212.48)	2,680,288.54
212	Dec-23		(1,331,206.30)		11,476.99	6.836%	(1,319,729.31)	1,360,559.23
213	Jan-24		(1,582,877.51)		3,242.09	6.836%	(1,579,635.42)	(219,076.19)
214	Feb-24		(1,454,838.10)		(5,391.87)	6.836%	(1,460,229.97)	(1,679,306.16)
215	Mar-24		(812,000.54)		(11,879.30)	6.836%	(823,879.84)	(2,503,186.00)
216	Apr-24		(2,243.47)		(14,266.21)	6.836%	(16,509.68)	(2,519,695.68)
217	May-24		(97,010.32)		(14,630.18)	6.836%	(111,640.50)	(2,631,336.18)
218	Jun-24		1,374,026.53		(11,076.16)	6.836%	1,362,950.37	(1,268,385.81)
219	Jul-24		1,120,761.48		(4,033.27)	6.836%	1,116,728.21	(151,657.60)
220	Aug-24		169,328.36		(381.64)	6.836%	168,946.72	17,289.12
221	Sep-24		292,713.62		932.24	6.836%	293,645.86	310,934.98
222	Oct-24		619,868.69		3,536.89	6.836%	623,405.58	934,340.56
223	Nov-24	<b>1</b>	995,848.51	1,297,536.00	16,051.23	7.056%	2,309,435.74	3,243,776.30
224	Dec-24		(3,254,924.24)		9,503.93	7.056%	(3,245,420.31)	(1,644.01)
225	Jan-25		(107,397.19)		(325.41)	7.056%	(107,722.60)	(109,366.61)
226	Feb-25		1,916,132.93		4,990.36	7.056%	1,921,123.29	1,811,756.68
227	Mar-25		(1,276,444.87)		6,900.38	7.056%	(1,269,544.49)	542,212.19
228	Apr-25		2,863,633.67		11,607.29	7.056%	2,875,240.96	3,417,453.15
229	May-25		4,262,160.68		32,625.38	7.056%	4,294,786.06	7,712,239.21
230	Jun-25		2,799,193.09		53,577.59	7.056%	2,852,770.68	10,565,009.89
231	Jul-25				62,122.26	7.056%	62,122.26	10,627,132.15
232	Aug-25				62,487.54	7.056%	62,487.54	10,689,619.69
233	Sep-25				62,854.96	7.056%	62,854.96	10,752,474.65
234	Oct-25				63,224.55	7.056%	63,224.55	10,815,699.20

History truncated for ease of viewing

#### NOTES

**1** -Transferred June balance plus July-October interest on June balance to account 151868 for amortization.

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Amortization of Oregon Residential Decoupling  
Account Number: 151868  
Docket: Dockets UM 1027 and UG 507  
Amortization of deferral approved in Order 24-383

Debit (Credit)								
Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance	
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)	
Beginning Balance								
Jul-24		(52,732.32)		2,185.24	5.13%	(50,547.08)	486,986.21	
Aug-24		(43,001.20)		1,989.95	5.13%	(41,011.25)	445,974.96	
Sep-24		(48,361.01)		1,803.17	5.13%	(46,557.84)	399,417.12	
Oct-24		(70,223.96)		1,557.40	5.13%	(68,666.56)	330,750.56	
Nov-24	Old rates	(96,001.33)		1,208.76	5.13%	(94,792.57)	235,957.99	
Nov-24	New rates (1)	36,864.69	(1,297,536.00)	(5,755.97)	5.40%	(1,266,427.28)	(1,030,469.29)	
Dec-24		156,030.55		(4,286.04)	5.40%	151,744.51	(878,724.78)	
Jan-25		166,590.69		(3,579.43)	5.40%	163,011.26	(715,713.52)	
Feb-25		181,418.42		(2,812.52)	5.40%	178,605.90	(537,107.62)	
Mar-25		121,941.23		(2,142.62)	5.40%	119,798.61	(417,309.01)	
Apr-25		83,731.82		(1,689.49)	5.40%	82,042.33	(335,266.68)	
May-25		44,637.58		(1,408.27)	5.40%	43,229.31	(292,037.37)	
Jun-25		34,959.31		(1,235.51)	5.40%	33,723.80	(258,313.57)	
Jul-25	Forecasted	27,620.29		(1,100.27)	5.40%	26,520.02	(231,793.55)	
Aug-25	Forecasted	23,354.41		(990.52)	5.40%	22,363.89	(209,429.66)	
Sep-25	Forecasted	28,276.64		(878.81)	5.40%	27,397.83	(182,031.83)	
Oct-25	Forecasted	17,213.30		(780.41)	5.40%	16,432.89	(165,598.94)	

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Deferral of Oregon RS31 Commercial Decoupling  
Account Number: 151846  
Docket: Authorized in UM 1027  
Last deferral reauthorization was approved in Order 25-104

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
76	Jul-24		53,145.65		(780.70)	6.836%	52,364.95	(111,252.39)
77	Aug-24		18,144.16		(582.09)	6.836%	17,562.07	(93,690.32)
78	Sep-24		8,648.86		(509.09)	6.836%	8,139.77	(85,550.55)
79	Oct-24		(33,960.23)		(584.08)	6.836%	(34,544.31)	(120,094.86)
80	Nov-24	<b>1</b>	41,313.32	167,378	399.48	7.056%	209,090.40	88,995.54
81	Dec-24		(88,742.62)		262.39	7.056%	(88,480.23)	515.31
82	Jan-25		(11,812.16)		(31.70)	7.056%	(11,843.86)	(11,328.55)
83	Feb-25		31,437.88		25.82	7.056%	31,463.70	20,135.15
84	Mar-25		(71,665.58)		(92.30)	7.056%	(71,757.88)	(51,622.73)
85	Apr-25		191,479.95		259.41	7.056%	191,739.36	140,116.63
86	May-25		98,289.17		1,112.86	7.056%	99,402.03	239,518.66
87	Jun-25		78,352.95		1,638.73	7.056%	79,991.68	319,510.34
88	Jul-25				1,878.72	7.056%	1,878.72	321,389.06
89	Aug-25				1,889.77	7.056%	1,889.77	323,278.83
90	Sep-25				1,900.88	7.056%	1,900.88	325,179.71
91	Oct-25				1,912.06	7.056%	1,912.06	327,091.77

History truncated for ease of viewing

#### NOTES

**1** -Transferred June balance plus July-October interest on June balance to account 151848 for amortization.

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Amortization of Oregon RS31 Commercial Decoupling  
Account Number: 151848  
Docket: Dockets UM 1027 and UG 507  
Amortization of deferral approved in Order 24-383

1	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							0.00
68	Jul-24		10,373.71		(259.29)	5.13%	10,114.42	(55,724.60)
69	Aug-24		8,514.02		(220.02)	5.13%	8,294.00	(47,430.60)
70	Sep-24		9,654.58		(182.13)	5.13%	9,472.45	(37,958.15)
71	Oct-24		12,741.82		(135.04)	5.13%	12,606.78	(25,351.37)
72	Nov-24 Old rates		16,814.19		(72.44)	5.13%	16,741.75	(8,609.62)
73	Nov-24 New rates <b>(1)</b>		5,776.18	(167,378)	(740.20)	5.40%	(162,341.62)	(170,951.24)
74	Dec-24		26,391.50		(709.90)	5.40%	25,681.60	(145,269.64)
75	Jan-25		28,359.91		(589.90)	5.40%	27,770.01	(117,499.63)
76	Feb-25		31,085.26		(458.81)	5.40%	30,626.45	(86,873.18)
77	Mar-25		23,508.16		(338.04)	5.40%	23,170.12	(63,703.06)
78	Apr-25		16,885.20		(248.67)	5.40%	16,636.53	(47,066.53)
79	May-25		10,781.01		(187.54)	5.40%	10,593.47	(36,473.06)
80	Jun-25		7,866.45		(146.43)	5.40%	7,720.02	(28,753.04)
81	Jul-25 <i>Forecasted</i>		<i>6,237.19</i>		<i>(115.36)</i>	5.40%	<i>6,121.83</i>	<i>(22,631.21)</i>
82	Aug-25 <i>Forecasted</i>		<i>6,197.70</i>		<i>(87.90)</i>	5.40%	<i>6,109.80</i>	<i>(16,521.41)</i>
83	Sep-25 <i>Forecasted</i>		<i>6,542.26</i>		<i>(59.63)</i>	5.40%	<i>6,482.63</i>	<i>(10,038.78)</i>
84	Oct-25 <i>Forecasted</i>		<i>3,297.30</i>		<i>(37.76)</i>	5.40%	<i>3,259.54</i>	<i>(6,779.24)</i>

History truncated for ease of viewing

**NOTES**

**1** - Transferred in authorized balance from account 151846.