

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

July 31, 2025

NWN OPUC Advice No. 25-12 / ADV 1765 (UM 2123)

### 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 2123 – Net Curtailment and Entitlement Revenues

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:

Fifth Revision of Sheet 168-1	Schedule 168	Temporary Rate Adjustment – Net
		Curtailment and Entitlement Revenues

#### **Purpose**

The purpose of this filing is to request amortization of amounts deferred under docket UM 2123 Net Curtailment and Entitlement Revenues 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 (Commission) 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.

As part of the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural will defer any net curtailment and entitlement revenues with amortization of net deferral balances through Schedule 168. The deferral supporting this treatment was approved in docket UM 2123.

## **Proposed Changes**

The net effect of removing the temporary adjustment applied to rates effective November 1, 2024, and the application of the new temporary adjustment is to increase the Company's annual revenues by \$1,562,092, or 0.17%.

<sup>&</sup>lt;sup>1</sup> 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 1765; NWN OPUC Advice No. 25-12 July 31, 2025, Page 2

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms will increase \$0.14. The monthly increase for the average industrial Rate Schedule 3 customer using about 1,204 therms is \$1.77, the average industrial Rate Schedule 31 firm sales customer using 5,162 therms will see a monthly increase of about \$4.69, and the average industrial Rate Schedule 32 firm sales customer using about 9,861 therms will see a monthly increase of about \$5.13.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 644,678 residential customers, 62,058 commercial customers, and 704 industrial customers.

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.

## **Conclusion**

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 <a href="Michael.Lewis@nwnatural.com">Michael.Lewis@nwnatural.com</a> 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

Fifth Revision of Sheet 168-1 Cancels Fourth Revision of Sheet 168-1

# SCHEDULE 168 TEMPORARY RATE ADJUSTMENT – NET CURTAILMENT AND ENTITLEMENT REVENUES

## **PURPOSE:**

To credit Firm Sales Service Customers served under the below-listed Rate Schedules for the Oregon share of curtailment and entitlement revenues received by NW Natural net of incremental costs related to curtailment and entitlement orders as adopted by Commission Order No. 20-364 in Docket UG 388 entered on October 16, 2020.

## **APPLICABLE:**

To Firm Sales Service Customers on the Rate Schedules of this Tariff listed below:

Rate Schedule 2 Rate Schedule 31 Rate Schedule 3 Rate Schedule 32

Rate Schedule 27

## **APPLICATION TO RATE SCHEDULES:**

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

Effective October 31, 2025

Schedule	Block	Total Adjustment
2		(\$0.00055)
3 CSF		(\$0.00042)
3 ISF		(\$0.00028)
27		(\$0.00049)
31 CSF	Block 1	(\$0.00026)
	Block 2	(\$0.00024)
31 ISF	Block 1	(\$0.00018)
	Block 2	(\$0.00017)
32 CSF	Block 1	(\$0.00016)
	Block 2	(\$0.00014)
	Block 3	(\$0.00010)
	Block 4	(\$0.0006)
	Block 5	(\$0.00003)
	Block 6	(\$0.00001)
32 ISF	Block 1	(\$0.00013)
	Block 2	(\$0.00011)
	Block 3	(\$0.0008)
	Block 4	(\$0.00005)
	Block 5	(\$0.00002)
	Block 6	(\$0.00001)

### **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.

Issued July 31, 2025 NWN OPUC Advice No. 25-12 Effective with service on and after October 31, 2025

(C)

(I)

(1)

# **EXHIBIT A**

# BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

# NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations
Net Curtailment and Entitlement Revenues
UM 2123

NWN OPUC Advice No. 25-12 / ADV 1765 July 31, 2025

# **NW NATURAL**

## **EXHIBIT A**

# **Supporting Materials**

# Non-Gas Cost Deferral Amortizations Net Curtailment and Entitlement Revenues

# NWN OPUC ADVICE NO. 25-12 / ADV 1765

Description	Page
Calculation of Increments Allocated on Equal Percentage of Margin 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
232060 Oregon Curtailment and Entitlement Revenue Deferral	6
232065 Curtailment and Entitlement Revenue Amortization	7

NW Natural
Rates & Regulatory Affairs
2025-26 PGA - Oregon: August Filing
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS
ALL VOLUMES IN THERMS

				Billing	WACOG &	Temps from									and Entitlement Re	
		Oregon PGA	Oregon PGA	Rate from	Demand from	Temporary							Proposed Amount:		Temporary Increme	
		Volumes page, Column F	Volume- EITEs	Rates page, Column A	Rates page, Column B+C+D*	Increment page, Column A	MARGIN Rate	Volumetric Margin	EITE volume	Customer Charge	Customers	Total Margin	Revenue Sensitive Multiplier: Amount to Amortize:		add revenue sensit to all firm sales	tive factor
	-	Column F		Column A	Column B+C+D	Column A	E=B-C-D	iviargin		Charge	Customers	iviargin	Amount to Amortize:	Multiplier	Allocation to RS	Incremen
Schedule	Block	Α	????	В	С	D	E	F = E * A		G	н	1		м	N	0
2R 3C Firm Sales		421,439,949 191,560,213	421,439,949 191,509,893	\$1.33108 \$1.18176	\$0.53640 \$0.53640	(\$0.01390) (\$0.06288)	\$0.80858 \$0.70824	\$340,767,914 \$135,670,605	\$340,767,914 \$135,634,967	\$9.84 \$15.00	644,678 59,039	\$416,919,035 \$146,297,625	-	1.0	(\$231,815) (\$81,344)	(\$0.000
31 Firm Sales		4,897,917	3,910,633	\$1.18176	\$0.53640	\$0.03439	\$0.48338	\$2,367,555	\$1,890,322	\$15.00	339	\$2,428,575	-	1.0	(\$1,350)	(\$0.000
27 Dry Out		739,110	739,110	\$1.17668	\$0.53640	(\$0.01906)	\$0.65934	\$487,325	\$487,325	\$8.00	1,731	\$653,501		1.0	(\$363)	(\$0.000
31C Firm Sales	Block 1	12,710,926	12,679,678	\$0.74499	\$0.43366	(\$0.03470)	\$0.34603	\$7,952,487	\$7,932,937	\$325.00	727	\$10,787,787		1.0	(\$5,998)	(\$0.000
	Block 2	11,231,948	11,204,335	\$0.71467	\$0.43366	(\$0.03542)	\$0.31643							1.0		(\$0.000
31C Firm Trans	Block 1	1,171,263	1,171,263	\$0.31490 \$0.28781	\$0.00000 \$0.00000	\$0.01154	\$0.30336 \$0.27714	\$717,091	\$717,091	\$575.00	55	\$1,096,591		0.0	\$0	\$0.000
31I Firm Sales	Block 2 Block 1	1,305,394 3,428,826	1,305,394 3,339,983	\$0.72950	\$0.43366	\$0.01067 \$0.03140	\$0.27714	\$2,635,170	\$2,566,891	\$325.00	172	\$3,305,970	-	1.0	(\$1,838)	\$0.000
	Block 2	7,225,968	7,038,738	\$0.70365	\$0.43366	\$0.03079	\$0.23920					, , , , .		1.0	. , , ,	(\$0.000
31I Firm Trans	Block 1	12,735	(57,407)	\$0.26830	\$0.00000	\$0.00948	\$0.25882	\$10,546	(\$47,542)	\$575.00	5	\$45,046		0.0	\$0	\$0.000
	Block 2	31,024	(139,853)	\$0.24243	\$0.00000	\$0.00873	\$0.23370							0.0		\$0.000
32C Firm Sales <sup>1</sup>	Block 1 Block 2	36,364,305	36,292,367	\$0.65293 \$0.62396	\$0.43366 \$0.43366	\$0.03026 \$0.02947	\$0.18901 \$0.16083	\$8,956,042	\$8,938,325	\$675.00	561	\$13,623,303		1.0	(\$7,575)	(\$0.000
	Block 2 Block 3	11,181,417 1,968,034	11,159,297	\$0.62396	\$0.43366	\$0.02947	\$0.16083							1.0		(\$0.000
	Block 4	888,550	886.793	\$0.52745	\$0.43366	\$0.02675	\$0.06704							1.0		(\$0.000
	Block 5	16,644	16,611	\$0.49273	\$0.43366	\$0.02578	\$0.03329							1.0		(\$0.000
	Block 6	0	0	\$0.47626	\$0.43366	\$0.02531	\$0.01729							1.0		(\$0.000
32I Firm Sales <sup>1</sup>	Block 1	8,628,593	8,075,434	\$0.60345	\$0.43366	\$0.02798	\$0.14181	\$2,600,115	\$2,433,428	\$675.00	193	\$4,209,050		1.0	(\$2,340)	(\$0.000
	Block 2 Block 3	7,972,562	7,461,459	\$0.58223	\$0.43366	\$0.02757 \$0.02688	\$0.12100 \$0.08621							1.0		(\$0.000
	Block 3 Block 4	2,916,083 _ 2,877,605	2,729,139 2,693,128	\$0.54675 \$0.51141	\$0.43366 \$0.43366	\$0.02688 \$0.02621	\$0.08621 \$0.05154							1.0		(\$0.000
	Block 5	443,011	414,611	\$0.48672	\$0.43366	\$0.02573	\$0.02733							1.0		(\$0.000
	Block 6	0	0	\$0.47429	\$0.43366	\$0.02549	\$0.01514							1.0		(\$0.000
32C Firm Trans	Block 1	2,769,074	2,666,976	\$0.14137	\$0.00000	\$0.00506	\$0.13631	\$712,425	\$686,157	\$925.00	28	\$1,038,614		0.0	\$0	\$0.000
	Block 2	2,051,764	1,976,113	\$0.11998	\$0.00000	\$0.00451	\$0.11547							0.0		\$0.000
	Block 3	656,440 _	632,236	\$0.08442	\$0.00000	\$0.00358	\$0.08084							0.0		\$0.000
	Block 4 Block 5	951,036 _ 42,214	915,970 40,658	\$0.04883 \$0.02745	\$0.00000 \$0.00000	\$0.00265 \$0.00210	\$0.04618 \$0.02535							0.0		\$0.000 \$0.000
	Block 6	0 -	0	\$0.01327	\$0.00000	\$0.00173	\$0.01154							0.0		\$0.000
32I Firm Trans	Block 1	11,405,325	6,510,811	\$0.13314	\$0.00000	\$0.00469	\$0.12845	\$5,551,950	\$3,169,370	\$925.00	102	\$6,829,126		0.0	\$0	\$0.000
	Block 2	16,248,048	9,275,313	\$0.11308	\$0.00000	\$0.00426	\$0.10882							0.0		\$0.000
	Block 3	9,930,036	5,668,632	\$0.07964	\$0.00000	\$0.00351	\$0.07613							0.0		\$0.000
	Block 4 Block 5	21,832,878 _ 22,413,473	12,463,453 12,794,890	\$0.04622 \$0.02609	\$0.00000 \$0.00000	\$0.00277 \$0.00231	\$0.04345 \$0.02378							0.0		\$0.000
	Block 6	7,541,214	4,304,956	\$0.01279	\$0.00000	\$0.00202	\$0.02378							0.0		\$0.000
32C Interr Sales	Block 1	4,420,212	4,420,212	\$0.61838	\$0.43366	\$0.02823	\$0.15649	\$2,321,244	\$2,321,244	\$675.00	66	\$2,855,844		0.0	\$0	\$0.000
	Block 2	6,619,668	6,619,668	\$0.59472	\$0.43366	\$0.02766	\$0.13340							0.0		\$0.000
	Block 3	3,569,981	3,569,981	\$0.55521	\$0.43366	\$0.02671	\$0.09484							0.0		\$0.000
	Block 4 Block 5	5,246,915 _ 3,398,942	5,246,915 3,398,942	\$0.51568 \$0.49198	\$0.43366 \$0.43366	\$0.02575 \$0.02518	\$0.05627 \$0.03314							0.0		\$0.000
	Block 6	0	0	\$0.47465	\$0.43366	\$0.02318	\$0.03514							0.0		\$0.000
32I Interr Sales	Block 1	4,783,726	3,670,826	\$0.59896	\$0.43366	\$0.02796	\$0.13734	\$2,374,516	\$1,822,102	\$675.00	91	\$3,111,616		0.0	\$0	\$0.000
	Block 2	6,385,368	4,899,858	\$0.57835	\$0.43366	\$0.02749	\$0.11720							0.0		\$0.000
	Block 3	3,622,167	2,779,496	\$0.54400	\$0.43366	\$0.02670	\$0.08364							0.0		\$0.000
	Block 4 Block 5	10,367,186 _ 4,928,689	7,955,335 3,782,065	\$0.50962 \$0.48899	\$0.43366 \$0.43366	\$0.02591 \$0.02544	\$0.05005 \$0.02989							0.0		\$0.000 \$0.000
	Block 6	4,920,009 _	3,782,003	\$0.48899	\$0.43366	\$0.02509	\$0.02565							0.0		\$0.000
32C Interr Trans	Block 1	780,580	780,580	\$0.12838	\$0.00000	\$0.00387	\$0.12451	\$491,240	\$491,240	\$925.00	3	\$524,540		0.0	\$0	\$0.000
	Block 2	1,586,918	1,586,918	\$0.10895	\$0.00000	\$0.00347	\$0.10548							0.0		\$0.000
	Block 3	1,034,205	1,034,205	\$0.07661	\$0.00000	\$0.00283	\$0.07378							0.0		\$0.000
	Block 4 Block 5	3,340,006 _ 431,793	3,340,006 431,793	\$0.04425 \$0.02486	\$0.00000 \$0.00000	\$0.00221 \$0.00183	\$0.04204 \$0.02303							0.0		\$0.000
	Block 6	431,793 _	0	\$0.02486	\$0.00000	\$0.00183	\$0.02303							0.0		\$0.000
32I Interr Trans	Block 1	5,825,488	809,888	\$0.12678	\$0.00000	\$0.00443	\$0.12235	\$4,400,511	\$611,781	\$925.00	68	\$5,155,311		0.0	\$0	\$0.000
	Block 2	9,678,292	1,345,523	\$0.10765	\$0.00000	\$0.00401	\$0.10364							0.0		\$0.000
	Block 3	6,123,269	851,287	\$0.07583	\$0.00000	\$0.00334	\$0.07249							0.0		\$0.000
	Block 4 Block 5	14,253,538 _ 29,505,433	1,981,596 4,101,990	\$0.04395 \$0.02486	\$0.00000 \$0.00000	\$0.00266 \$0.00225	\$0.04129 \$0.02261							0.0		\$0.000
	Block 6	96,966,741	13,480,790	\$0.02480	\$0.00000	\$0.00223	\$0.02201							0.0		\$0.000
33		0	0	\$0.00465	\$0.00000	\$0.00127	\$0.00338	\$0	\$0	\$38,000.00	0	\$0		0.0	0	\$0.000
Special Contracts		74,098,618	3,989,237	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0	\$0	\$0.00	7	\$0		0.0	\$0	\$0.00
TOTALS		1,121,821,307						\$ 518,016,736 \$	510,423,551		Ś	618,881,534		\$ 598,224,846	\$ (332,623)	
Sources for line 2 ab	ove:	1,121,021,30/						\$ 41,090,892 \$			\$	55,011,373		y 330,224,040	y (332,023)	
Inputs page								,, 7	,		Ť	,,,,,,,,,,		Line 77		
Tariff Schedules																

ALL VOLUMES IN THERMS

Advice 25-12 See note [9]

	OLUMES IN THERM										See note [5]
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
									Schedule 168	Schedule 168	Schedule 168
									Curtailment &	Curtailment &	Curtailment &
			Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Entitlement	Entitlement	Entitlement
			Caluma D	Dii-		Charac	D-4	A Dill	Datas	A Dill	ov Bill Channe
1		-	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
5		DI 1	_	_		_	_	F=D+(C * E)		AC = D+(C*AB)	AD = (AC-F)/F
٠.	Schedule	Block	Α	В	С	D	E	F	AB	AC	AD
٠.	2M		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33373	\$82.02	0.29
	2R		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.33373	\$80.02	0.29
	3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.18372	\$334.60	0.29
١.	3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05564	\$1,285.99	0.19
٥.	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17895	\$50.44	0.29
1	31C Firm Sales	Block 1	12,710,926	2,000	2,744	\$325.00	\$0.74499	\$2,346.69	\$0.74637	\$2,350.39	0.29
2.		Block 2	11,231,948	all additional			\$0.71467		\$0.71593		
3	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31490	\$1,709.33	0.09
١.		Block 2	1,305,394	all additional			\$0.28781		\$0.28781		
5	31I Firm Sales	Block 1	3,428,826	2,000	5,162	\$325.00	\$0.72950	\$4,008.94	\$0.73047	\$4,013.63	0.19
٠.		Block 2	7,225,968	all additional			\$0.70365		\$0.70452		
,	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26830	\$770.59	0.09
3 .		Block 2	31,024	all additional			\$0.24243		\$0.24243		
1	32C Firm Sales	Block 1	36,364,305	10,000	7,489	\$675.00	\$0.65293	\$5,564.79	\$0.65378	\$5,571.16	0.19
)		Block 2	11,181,417	20,000			\$0.62396		\$0.62468		
		Block 3	1,968,034	20,000			\$0.57579		\$0.57629		
		Block 4	888,550	100,000			\$0.52745		\$0.52774		
		Block 5	16,644	600,000			\$0.49273		\$0.49286		
		Block 6	0	all additional			\$0.47626		\$0.47633		
	32I Firm Sales	Block 1	8,628,593	10,000	9,861	\$675.00	\$0.60345	\$6,625.62	\$0.60397	\$6,630.75	0.19
,		Block 2	7,972,562	20,000			\$0.58223		\$0.58267		
7		Block 3	2,916,083	20,000			\$0.54675		\$0.54706		
3		Block 4	2,877,605	100,000			\$0.51141		\$0.51159		
		Block 5	443,011	600,000			\$0.48672		\$0.48681		
,		Block 6	0	all additional			\$0.47429		\$0.47434		
-	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14137	\$3,449.47	0.09
	520111111111111	Block 2	2,051,764	20,000	13,230	ψ323.00	\$0.11998	45,115.17	\$0.11998	Ç5,1-151 <i>,</i>	0.07
3		Block 3	656,440	20,000			\$0.08442		\$0.08442		
,		Block 4	951,036	100,000			\$0.04883		\$0.04883		
			42,214								
5		Block 5		600,000			\$0.02745		\$0.02745		
	2215: 7	Block 6	0	all additional	72.046	4005.00	\$0.01327	4= 4= 4 50	\$0.01327	47.474.60	
	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13314	\$7,174.60	0.09
3		Block 2	16,248,048	20,000			\$0.11308		\$0.11308		
)		Block 3	9,930,036	20,000			\$0.07964		\$0.07964		
) L		Block 4	21,832,878	100,000			\$0.04622		\$0.04622		
		Block 5	22,413,473	600,000			\$0.02609		\$0.02609		
		Block 6	7,541,214	all additional			\$0.01279		\$0.01279		
3	32C Interr Sales	Block 1	4,420,212	10,000	29,363	\$675.00	\$0.61838	\$18,374.36	\$0.61838	\$18,374.36	0.09
ļ		Block 2	6,619,668	20,000			\$0.59472		\$0.59472		
		Block 3	3,569,981	20,000			\$0.55521		\$0.55521		
5		Block 4	5,246,915	100,000			\$0.51568		\$0.51568		
7		Block 5	3,398,942	600,000			\$0.49198		\$0.49198		
		Block 6	0	all additional			\$0.47465		\$0.47465		
	32I Interr Sales	Block 1	4,783,726	10,000	27,552	\$675.00	\$0.59896	\$16,815.80	\$0.59896	\$16,815.80	0.09
1		Block 2	6,385,368	20,000			\$0.57835		\$0.57835		
		Block 3	3,622,167	20,000			\$0.54400		\$0.54400		
		Block 4	10,367,186	100,000			\$0.50962		\$0.50962		
		Block 5	4,928,689	600,000			\$0.48899		\$0.48899		
		Block 6	0	all additional			\$0.47389		\$0.47389		
	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12838	\$11,569.70	0.09
		Block 2	1,586,918	20,000			\$0.10895		\$0.10895		
,		Block 3	1,034,205	20,000			\$0.07661		\$0.07661		
		Block 4	3,340,006	100,000			\$0.04425		\$0.04425		
		Block 5	431,793	600,000			\$0.02486		\$0.02486		
)		Block 6	0	all additional			\$0.01194		\$0.01194		
	32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12678	\$11,474.60	0.09
		Block 2	9,678,292	20,000	133,302	<b>\$323.00</b>	\$0.10765	y22,-7-100	\$0.10765	V22,-7-1.00	0.0
3		Block 3	6,123,269	20,000			\$0.07583		\$0.07583		
		Block 4	14,253,538	100,000			\$0.04395		\$0.04395		
;		Block 5	29,505,433	600,000			\$0.02486		\$0.02486		
				all additional							
5 -	22	Block 6	96,966,741		0.0	¢20,000,00	\$0.01213	¢20,000,00	\$0.01213	620,000,00	
7.	33 Special Contracts		74,098,618	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465	\$38,000.00	
3				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

1 2		Twelve Months Ended 06/30/25	
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
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: August Filing

**PGA Effects on Revenue** 

**Schedule 168: Curtailment & Entitlement Revenues** 

1		Including Revenue Sensitive Amount
2	Temporary Increments	<del></del>
3		
4	Removal of Current Temporary Increments	
5	Net Curtailment and Entitlement Revenues	1,894,717
6		
7		
8	Addition of Proposed Temporary Increments	
9	Net Curtailment and Entitlement Revenues	(332,625)
10		
11		
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	<b>\$1,562,092</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)	0.17%

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

Account	Balance 6/30/2025 B	Jul-Oct Estimated Activity	Jul-Oct Interest D	Estimated Balance 10/31/2025	Interest Rate During Amortization F1	Estimated Interest During Amortization F2	Total Estimated Amount for (Refund) or Collection
A		C	<i>D</i>			12	G
				E = sum B thru D	5.16%		G = E + F2
76							
77 232060 CURTAILMENT & ENTITLEMENT DEFERRAL	(92,684)	_	(2,199)	(94,883)			
78 232065 CURTAILMENT & ENTITLEMENT AMORTIZATION	(391,578)	178,063	(5,350)	(218,864)			
79 Total	(484,262)	178,063	(7,549)	(313,748)	5.16%	(8,838)	(322,586)

Company: Northwest Natural Gas Company

State: Oregon

Description: OR Curtailment & Entitlement Revenue Deferral

Account Number: 232060

Docket: Docket UM 2123

Last deferral reauthorization was approved in Order 25-118

Debit (C	redit)
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1

_	Debit (Circuit)							
2	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
3	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
4								
5	Beginning Balance							
50	Jul-24		-		6.836%	(9,521.08)	(9,521.08)	(1,680,863.16)
51	Aug-24		(4,360.00)		6.836%	(9,587.74)	(13,947.74)	(1,694,810.90)
52	Sep-24		(4,210.00)		6.836%	(9,666.76)	(13,876.76)	(1,708,687.66)
53	Oct-24		(9,499.32)		6.836%	(9,760.88)	(19,260.20)	(1,727,947.85)
54	Nov-24	1	(5,750.00)	1,709,753.06	7.056%	(123.89)	1,703,879.17	(24,068.68)
55	Dec-24		(8,250.00)		7.056%	(165.78)	(8,415.78)	(32,484.46)
56	Jan-25		(11,149.74)		7.056%	(223.79)	(11,373.53)	(43,857.99)
57	Feb-25		(17,454.00)		7.056%	(309.20)	(17,763.20)	(61,621.19)
58	Mar-25		(2,540.00)		7.056%	(369.80)	(2,909.80)	(64,530.99)
59	Apr-25		(25,770.00)		7.056%	(455.21)	(26,225.21)	(90,756.20)
60	May-25		(850.00)		7.056%	(536.15)	(1,386.15)	(92,142.35)
61	Jun-25		-		7.056%	(541.80)	(541.80)	(92,684.15)
62	Jul-25				7.056%	(544.98)	(544.98)	(93,229.13)
63	Aug-25				7.056%	(548.19)	(548.19)	(93,777.32)
64	Sep-25				7.056%	(551.41)	(551.41)	(94,328.73)
65	Oct-25				7.056%	(554.65)	(554.65)	(94,883.38)

## History truncated for ease of viewing

## **NOTES**

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1 -Transferred June balance plus July-October interest on June balance to account 232065 for amortization.

Company: Northwest Natural Gas Company

State: Oregon

Description: Amortization of Curtailment/Entitlement

Account Number: 232065

Docket: Docket UG 388 and UG 510

Amortization of deferral approved in Order No. 24-387

## Debit (Credit)

2								
3	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5	Beginning Balance							
38	Jul-24		21,141.73		5.13%	(737.25)	20,404.48	(162,622.48)
39	Aug-24		17,828.05		5.13%	(657.10)	17,170.95	(145,451.53)
40	Sep-24		19,904.43		5.13%	(579.26)	19,325.17	(126,126.36)
41	Oct-24		26,892.83		5.13%	(481.71)	26,411.12	(99,715.24)
42	Nov-24 (	Old rates	34,112.29		5.13%	(353.37)	33,758.92	(65,956.32)
43	Nov-24 N	New rates (1)	60,869.51	(1,709,753.06)	5.40%	(7,556.93)	(1,656,440.48)	(1,722,396.80)
44	Dec-24		262,713.80		5.40%	(7,159.68)	255,554.12	(1,466,842.68)
45	Jan-25		281,732.22		5.40%	(5,966.89)	275,765.33	(1,191,077.35)
46	Feb-25		308,701.48		5.40%	(4,665.27)	304,036.21	(887,041.14)
47	Mar-25		210,888.32		5.40%	(3,517.19)	207,371.13	(679,670.01)
48	Apr-25		146,984.89		5.40%	(2,727.80)	144,257.09	(535,412.92)
49	May-25		81,908.23		5.40%	(2,225.06)	79,683.17	(455,729.75)
50	Jun-25		66,054.26		5.40%	(1,902.16)	64,152.10	(391,577.65)
51	Jul-25 /	Forecasted	<i>51,947.94</i>		5.40%	(1,645.22)	50,302.72	(341,274.93)
52	Aug-25 /	Forecasted	44,722.89		5.40%	(1,435.11)	43,287.78	(297,987.15)
53	Sep-25 /	Forecasted	<i>52,117.39</i>		5.40%	(1,223.68)	50,893.71	(247,093.44)
53	Oct-25 /	Forecasted	<i>29,275.19</i>		5.40%	(1,046.05)	28,229.14	(218,864.30)

## History truncated for ease of viewing

## **NOTES**

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1 - Transferred in authorized balance from account 232065 Curtailment & Entitlement Deferral for amortization.