

September 15, 2025

NWN OPUC Advice No. 25-12A / 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: REPLACEMENT FILING
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. 25,¹ 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
-------------------------------	--------------	--

This filing replaces, in its entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 25-12 (ADV 1765) dated July 31, 2025. The purpose of this replacement filing is to correct discrepancies caused by an inadvertent miscalculation of customer counts by rate schedule.

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.

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.

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%.

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 5,317 therms will see a monthly increase of about \$4.82, and the average industrial Rate Schedule 32 firm sales customer using about 20,914 therms will see a monthly increase of about \$10.52.

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, 61,975 commercial customers, and 597 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 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

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 3
Rate Schedule 27

Rate Schedule 31
Rate Schedule 32

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		(\$0.00043)
3 ISF		(\$0.00028)
27		(\$0.00049)
31 CSF	Block 1	(\$0.00026)
	Block 2	(\$0.00023)
31 ISF	Block 1	(\$0.00018)
	Block 2	(\$0.00017)
32 CSF	Block 1	(\$0.00016)
	Block 2	(\$0.00013)
	Block 3	(\$0.00010)
	Block 4	(\$0.00006)
	Block 5	(\$0.00003)
	Block 6	(\$0.00001)
32 ISF	Block 1	(\$0.00010)
	Block 2	(\$0.00009)
	Block 3	(\$0.00006)
	Block 4	(\$0.00004)
	Block 5	(\$0.00002)
	Block 6	(\$0.00001)

(C)

(I)

(I)

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 September 15, 2025
NWN OPUC Advice No. 25-12A

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
Net Curtailment and Entitlement Revenues

UM 2123

NWN OPUC Advice No. 25-12A / ADV 1765

September 15 , 2025

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations Net Curtailment and Entitlement Revenues

NWN OPUC ADVICE NO. 25-12A / 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: September Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

ALL VOLUMES IN THERMS

			Oregon PGA Volumes page, Column F	Oregon PGA Volume- EITs Column G	Billing Rate from Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D*	Temps from Temporary Increment page, Column A	MARGIN Rate F=C-D-E	Volumetric Margin	EITE volume	Customer Charge	Customers	Total Margin K=(I*J**12)+G	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	Curtailment and Entitlement Revenues		
															Multiplier	Allocation to RS	Increment
1																	
2																	
3																	
4																	
5																	
6	Schedule	Block	A	B	C	D	E	F	G = I * A	H	I	J	K				
7	2R		421,439,949	421,439,949	\$1.33108	\$0.53640	(\$0.01390)	\$0.80858	\$340,767,914	\$340,767,914	\$9.78	644,678	\$416,436,710		1.0	(\$232,234)	(\$0.00055)
8	3C Firm Sales		191,560,213	191,560,213	\$1.18176	\$0.53640	(\$0.06288)	\$0.70824	\$135,670,605	\$135,670,605	\$15.00	59,039	\$146,297,625		1.0	(\$81,586)	(\$0.00043)
9	3I Firm Sales		4,897,917	4,897,917	\$1.05417	\$0.53640	\$0.03439	\$0.48338	\$2,367,555	\$2,367,555	\$15.00	339	\$2,428,575		1.0	(\$1,354)	(\$0.00028)
10	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	(\$364)	(\$0.00049)
11	31C Firm Sales	Block 1	12,710,926	12,710,926	\$0.74499	\$0.43366	(\$0.03470)	\$0.34603	\$7,952,487	\$7,952,487	\$325.00	672	\$10,573,287		1.0	(\$5,896)	(\$0.00026)
12		Block 2	11,231,948	11,231,948	\$0.71467	\$0.43366	(\$0.03542)	\$0.31643							1.0		(\$0.00023)
13	31C Firm Trans	Block 1	1,171,263	1,171,263	\$0.31490	\$0.00000	\$0.01154	\$0.30336	\$717,091	\$717,091	\$575.00	55	\$1,096,591		0.0	\$0	\$0.00000
14		Block 2	1,305,394	1,305,394	\$0.28781	\$0.00000	\$0.01067	\$0.27714							0.0		\$0.00000
15	31I Firm Sales	Block 1	3,428,826	3,428,826	\$0.72950	\$0.43366	\$0.03140	\$0.26444	\$2,635,170	\$2,635,170	\$325.00	167	\$3,286,470		1.0	(\$1,833)	(\$0.00018)
16		Block 2	7,225,968	7,225,968	\$0.70365	\$0.43366	\$0.03079	\$0.23920							1.0		(\$0.00017)
17	31I Firm Trans	Block 1	12,735	12,735	\$0.26830	\$0.00000	\$0.00948	\$0.25882	\$10,546	\$10,546	\$575.00	5	\$45,046		0.0	\$0	\$0.00000
18		Block 2	31,024	31,024	\$0.24243	\$0.00000	\$0.00873	\$0.23370							0.0		\$0.00000
19	32C Firm Sales ¹	Block 1	36,364,305	36,364,305	\$0.65293	\$0.43366	\$0.03026	\$0.18901	\$8,956,042	\$8,956,042	\$675.00	533	\$13,396,503		1.0	(\$7,471)	(\$0.00016)
20		Block 2	11,181,417	11,181,417	\$0.62396	\$0.43366	\$0.02947	\$0.16083							1.0		(\$0.00013)
21		Block 3	1,968,034	1,968,034	\$0.57579	\$0.43366	\$0.02811	\$0.11402							1.0		(\$0.00010)
22		Block 4	888,550	888,550	\$0.52745	\$0.43366	\$0.02675	\$0.06704							1.0		(\$0.00006)
23		Block 5	16,644	16,644	\$0.49273	\$0.43366	\$0.02578	\$0.03329							1.0		(\$0.00003)
24		Block 6	0	0	\$0.47626	\$0.43366	\$0.02531	\$0.01729							1.0		(\$0.00001)
25	32I Firm Sales ¹	Block 1	8,628,593	8,628,593	\$0.60345	\$0.43366	\$0.02798	\$0.14181	\$2,600,115	\$2,600,115	\$675.00	91	\$3,382,850		1.0	(\$1,887)	(\$0.00010)
26		Block 2	7,972,562	7,972,562	\$0.58223	\$0.43366	\$0.02757	\$0.12100							1.0		(\$0.00009)
27		Block 3	2,916,083	2,916,083	\$0.54675	\$0.43366	\$0.02688	\$0.08621							1.0		(\$0.00006)
28		Block 4	2,877,605	2,877,605	\$0.51141	\$0.43366	\$0.02621	\$0.05154							1.0		(\$0.00004)
29		Block 5	443,011	443,011	\$0.48672	\$0.43366	\$0.02573	\$0.02733							1.0		(\$0.00002)
30		Block 6	0	0	\$0.47429	\$0.43366	\$0.02549	\$0.01514							1.0		(\$0.00001)
31	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	\$0.00000
32		Block 2	2,051,764	1,976,113	\$0.11998	\$0.00000	\$0.00451	\$0.11547							0.0		\$0.00000
33		Block 3	656,440	632,236	\$0.08442	\$0.00000	\$0.00358	\$0.08084							0.0		\$0.00000
34		Block 4	951,036	915,970	\$0.04883	\$0.00000	\$0.00265	\$0.04618							0.0		\$0.00000
35		Block 5	42,214	40,658	\$0.02745	\$0.00000	\$0.00210	\$0.02535							0.0		\$0.00000
36		Block 6	0	0	\$0.01327	\$0.00000	\$0.00173	\$0.01154							0.0		\$0.00000
37	32I Firm Trans	Block 1	11,405,325	6,480,052	\$0.13314	\$0.00000	\$0.00469	\$0.12845	\$5,551,950	\$3,154,397	\$925.00	102	\$6,829,126		0.0	\$0	\$0.00000
38		Block 2	16,248,048	9,231,495	\$0.11308	\$0.00000	\$0.00426	\$0.10882							0.0		\$0.00000
39		Block 3	9,930,036	5,641,852	\$0.07964	\$0.00000	\$0.00351	\$0.07613							0.0		\$0.00000
40		Block 4	21,832,878	12,404,573	\$0.04622	\$0.00000	\$0.00277	\$0.04345							0.0		\$0.00000
41		Block 5	22,413,473	12,734,445	\$0.02609	\$0.00000	\$0.00231	\$0.02378							0.0		\$0.00000
42		Block 6	7,541,214	4,284,618	\$0.01279	\$0.00000	\$0.00202	\$0.01077							0.0		\$0.00000
43	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	36	\$2,612,844		0.0	\$0	\$0.00000
44		Block 2	6,619,668	6,619,668	\$0.59472	\$0.43366	\$0.02766	\$0.13340							0.0		\$0.00000
45		Block 3	3,569,981	3,569,981	\$0.55521	\$0.43366	\$0.02671	\$0.09484							0.0		\$0.00000
46		Block 4	5,246,915	5,246,915	\$0.51568	\$0.43366	\$0.02575	\$0.05627							0.0		\$0.00000
47		Block 5	3,398,942	3,398,942	\$0.49198	\$0.43366	\$0.02518	\$0.03314							0.0		\$0.00000
48		Block 6	0	0	\$0.47465	\$0.43366	\$0.02477	\$0.01622							0.0		\$0.00000
49	32I Interr Sales	Block 1	4,783,726	4,783,726	\$0.59896	\$0.43366	\$0.02796	\$0.13734	\$2,374,516	\$2,374,516	\$675.00	50	\$2,779,516		0.0	\$0	\$0.00000
50		Block 2	6,385,368	6,385,368	\$0.57835	\$0.43366	\$0.02749	\$0.11720							0.0		\$0.00000
51		Block 3	3,622,167	3,622,167	\$0.54400	\$0.43366	\$0.02670	\$0.08364							0.0		\$0.00000
52		Block 4	10,367,186	10,367,186	\$0.50962	\$0.43366	\$0.02591	\$0.05005							0.0		\$0.00000
53		Block 5	4,928,689	4,928,689	\$0.48899	\$0.43366	\$0.02544	\$0.02989							0.0		\$0.00000
54		Block 6	0	0	\$0.47389	\$0.43366	\$0.02509	\$0.01514							0.0		\$0.00000
55	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	\$0.00000
56		Block 2	1,586,918	1,586,918	\$0.10895	\$0.00000	\$0.00347	\$0.10548							0.0		\$0.00000
57		Block 3	1,034,205	1,034,205	\$0.07661	\$0.00000	\$0.00283	\$0.07378							0.0		\$0.00000
58		Block 4	3,340,006	3,340,006	\$0.04425	\$0.00000	\$0.00221	\$0.04204							0.0		\$0.00000
59		Block 5	431,793	431,793	\$0.02486	\$0.00000	\$0.00183	\$0.02303							0.0		\$0.00000
60		Block 6	0	0	\$0.01194	\$0.00000	\$0.00157	\$0.01037							0.0		\$0.00000
61	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	\$0.00000
62		Block 2	9,678,292	1,345,523	\$0.10765	\$0.00000	\$0.00401	\$0.10364							0.0		\$0.00000
63		Block 3	6,123,269	851,287	\$0.07583	\$0.00000	\$0.00334	\$0.07249							0.0		\$0.00000
64		Block 4	14,253,538	1,981,596	\$0.04395	\$0.00000	\$0.00266	\$0.04129							0.0		\$0.00000
65		Block 5	29,505,433	4,101,990	\$0.02486	\$0.00000	\$0.00225	\$0.02261							0.0		\$0.00000
66		Block 6	96,966,741	13,480,790	\$0.01213	\$0.00000	\$0.00197	\$0.01016							0.0		\$0.00000
67	33		0	0	\$0.00465	\$0.00000	\$0.00127	\$0.00338	\$0	\$0	\$38,000.00	0	\$0		0.0	0	\$0.00000
68	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	\$0.00000
69																	
70	TOTALS		1,121,821,307						\$ 518,016,736	\$ 511,804,185			\$ 616,537,109		\$ 596,455,521	\$ (332,625)	
71	Sources for line 2 above:								\$ 41,090,892	\$ 34,878,341			\$ 53,149,273				
72	Inputs page																
73	Tariff Schedules																
74	Rate Adjustment Schedule																
75	Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.																
76	* Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only																
77	¹ Rate schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using MDDV therm usages																

Line 77

Sched 168

Advice 25-12A See note [9]										
1	2	Oregon PGA Normalized	Normal Therms	Minimum	11/1/2024	11/1/2024	Proposed 10/31/2025 Schedule 168 Curtailment & Entitlement	Proposed 10/31/2025 Schedule 168 Curtailment & Entitlement	Proposed 10/31/2025 Schedule 168 Curtailment & Entitlement	
3	4	Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Rates	Average Bill	% Bill Change
5	6	Column D	Block	Average use	Charge	Rates	F=D+(C * E)	AB	AC = D+(C*AB)	AD = (AC-F)/F
7	8	Schedule	Block	A	B	C	D	E	F	AD
7		25F		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33373
		2MF		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.33373
8		3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.18371
9		3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05564
10		27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17895
11		31C Firm Sales	Block 1	12,710,926	2,000	2,969	\$325.00	\$0.74499	\$2,507.50	\$0.74637
12			Block 2	11,231,948	all additional			\$0.71467	\$0.71594	
13		31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31490
14			Block 2	1,305,394	all additional			\$0.28781	\$0.28781	
15		31I Firm Sales	Block 1	3,428,826	2,000	5,317	\$325.00	\$0.72950	\$4,118.01	\$0.73047
16			Block 2	7,225,968	all additional			\$0.70365	\$0.70452	
17		31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26830
18			Block 2	31,024	all additional			\$0.24243	\$0.24243	
19		32C Firm Sales	Block 1	36,364,305	10,000	7,883	\$675.00	\$0.65293	\$5,822.05	\$0.65378
20			Block 2	11,181,417	20,000			\$0.62396	\$0.62469	
21			Block 3	1,968,034	20,000			\$0.57579	\$0.57629	
22			Block 4	888,550	100,000			\$0.52745	\$0.52774	
23			Block 5	16,644	600,000			\$0.49273	\$0.49286	
24			Block 6	0	all additional			\$0.47626	\$0.47633	
25		32I Firm Sales	Block 1	8,628,593	10,000	20,914	\$675.00	\$0.60345	\$13,063.96	\$0.60400
26			Block 2	7,972,562	20,000			\$0.58223	\$0.58269	
27			Block 3	2,916,083	20,000			\$0.54675	\$0.54708	
28			Block 4	2,877,605	100,000			\$0.51141	\$0.51160	
29			Block 5	443,011	600,000			\$0.48672	\$0.48681	
30			Block 6	0	all additional			\$0.47429	\$0.47434	
31		32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14137
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
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	53,833	\$675.00	\$0.61838	\$31,834.00	\$0.61838
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	50,145	\$675.00	\$0.59896	\$29,185.49	\$0.59896
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
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
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
68		Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00000	\$0.00000
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	<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 168: Curtailment & Entitlement Revenues

	Including Revenue Sensitive Amount
1	
2 <u>Temporary Increments</u>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Net Curtailment and Entitlement Revenues	<u>1,894,717</u>
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Net Curtailment and Entitlement Revenues	<u>(332,625)</u>
10	
11	
12 TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$1,562,092</u></u>
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	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	
81	232060 CURTAILMENT & ENTITLEMENT DEFERRAL	(92,684)	-	(2,199)	(94,883)			
82	232065 CURTAILMENT & ENTITLEMENT AMORTIZATION	(391,578)	178,063	(5,350)	(218,864)			
83	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 (Credit)								
Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
Jul-24		-		6.836%	(9,521.08)	(9,521.08)	(1,680,863.16)	
Aug-24		(4,360.00)		6.836%	(9,587.74)	(13,947.74)	(1,694,810.90)	
Sep-24		(4,210.00)		6.836%	(9,666.76)	(13,876.76)	(1,708,687.66)	
Oct-24		(9,499.32)		6.836%	(9,760.88)	(19,260.20)	(1,727,947.85)	
Nov-24	1	(5,750.00)	1,709,753.06	7.056%	(123.89)	1,703,879.17	(24,068.68)	
Dec-24		(8,250.00)		7.056%	(165.78)	(8,415.78)	(32,484.46)	
Jan-25		(11,149.74)		7.056%	(223.79)	(11,373.53)	(43,857.99)	
Feb-25		(17,454.00)		7.056%	(309.20)	(17,763.20)	(61,621.19)	
Mar-25		(2,540.00)		7.056%	(369.80)	(2,909.80)	(64,530.99)	
Apr-25		(25,770.00)		7.056%	(455.21)	(26,225.21)	(90,756.20)	
May-25		(850.00)		7.056%	(536.15)	(1,386.15)	(92,142.35)	
Jun-25		-		7.056%	(541.80)	(541.80)	(92,684.15)	
Jul-25				7.056%	(544.98)	(544.98)	(93,229.13)	
Aug-25				7.056%	(548.19)	(548.19)	(93,777.32)	
Sep-25				7.056%	(551.41)	(551.41)	(94,328.73)	
Oct-25				7.056%	(554.65)	(554.65)	(94,883.38)	

History truncated for ease of viewing

NOTES

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

1	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 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		51,947.94		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		52,117.39		5.40%	(1,223.68)	50,893.71	(247,093.44)
53	Oct-25 Forecasted		29,275.19		5.40%	(1,046.05)	28,229.14	(218,864.30)

53
53 **History truncated for ease of viewing**

49
50 **NOTES**

51 **1** - Transferred in authorized balance from account 232065 Curtailment & Entitlement Deferral for amortization.