

July 31, 2025

NWN OPUC Advice No. 25-13 / ADV 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: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED  
ACCOUNTS RELATING TO: Residual Balances of Previous Amortizations**

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:

Twelfth Revision of Sheet 178-1	Schedule 178	Regulatory Rate Adjustment
Twelfth Revision of Sheet 178-2	Schedule 178	Regulatory Rate Adjustment (continued)

**Purpose**

The purpose of this filing is to request amortization of the residual amounts of the property sale gain related to the Company's sale of certain property located in Lincoln City, Oregon, as approved in docket UP 425, and other small and residual balances through the Company's general residual balance account for inclusion in rates effective October 31, 2025.

**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. In order to streamline administrative processes, NW Natural proposes to amortize four deferral balances in the proposed Schedule 178. These balances include the Company's general residual balance account, remaining amortization of the COVID account, remaining amortization of the TSA Security Directive O&M account, and the property sale gain related to the Company's sale of Lincoln City service center property. 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 net effect of the removal of the current temporary adjustments applied to rates effective November 1, 2024, and the application of the new temporary adjustments increase the Company's annual revenues by \$703,839, or about 0.07%. The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms will increase by \$0.08. The monthly

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<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.

increase for the average commercial Rate Schedule 3 customer using 270 therms per month is about \$0.29, and the monthly increase for average industrial Schedule 32 firm sales customer using 9,861 therms is about \$3.25.

The proposed adjustments for the amortization of the residual accounts are (\$0.00019) per therm for residential Rate Schedule 2 customers and (\$0.00014) per therm for commercial Rate Schedule 3 customers. A worksheet showing all of the rate adjustments can be found in Exhibit A to this filing.

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, 62,210 commercial customers, and 970 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](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 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](mailto: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

Twelfth Revision of Sheet 178-1  
Cancels Eleventh Revision of Sheet 178-1

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## SCHEDULE 178 REGULATORY RATE ADJUSTMENT

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### **PURPOSE:**

To reflect the effects of various regulatory adjustments including costs associated with miscellaneous non-reoccurring costs or credits, and with residual amounts deferred in accordance with OPUC Order No. 10-279 in Docket UM 1147.

### **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.

### **DESCRIPTION:**

The miscellaneous non-reoccurring costs or credits included in this Schedule are related to property sales and/or residual amounts from other programs.

### **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		(\$0.00019)
3 CSF		(\$0.00014)
3 ISF		(\$0.00009)
27		(\$0.00017)
31 CSF	Block 1	(\$0.00008)
	Block 2	(\$0.00008)
31 CTF	Block 1	(\$0.00008)
	Block 2	(\$0.00008)

(I)  
|  
(I)

(continue to Sheet 178-2)

Issued July 31, 2025  
NWN OPUC Advice No. 25-13

Effective with service on  
and after October 31, 2025

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Twelfth Revision of Sheet 178-2  
Cancels Eleventh Revision of Sheet 178-2**SCHEDULE 178**  
**REGULATORY RATE ADJUSTMENT**  
(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	(\$0.00006)		32 CSI	Block 1	(\$0.00003)
	Block 2	(\$0.00005)			Block 2	(\$0.00002)
31 ITF	Block 1	(\$0.00021)			Block 3	(\$0.00001)
	Block 2	(\$0.00019)			Block 4	\$0.00000
32 CSF	Block 1	(\$0.00005)			Block 5	\$0.00000
	Block 2	(\$0.00004)			Block 6	\$0.00001
	Block 3	(\$0.00002)		32 ISI	Block 1	(\$0.00003)
	Block 4	(\$0.00001)			Block 2	(\$0.00002)
	Block 5	\$0.00000			Block 3	(\$0.00001)
	Block 6	\$0.00000			Block 4	\$0.00000
32 ISF	Block 1	(\$0.00004)			Block 5	\$0.00000
	Block 2	(\$0.00003)			Block 6	\$0.00001
	Block 3	(\$0.00002)		32 CTI	Block 1	(\$0.00002)
	Block 4	(\$0.00001)			Block 2	(\$0.00001)
	Block 5	\$0.00000			Block 3	(\$0.00001)
	Block 6	\$0.00001			Block 4	\$0.00000
32 CTF	Block 1	(\$0.00003)			Block 5	\$0.00001
	Block 2	(\$0.00002)			Block 6	\$0.00001
	Block 3	(\$0.00001)		32 ITI	Block 1	(\$0.00002)
	Block 4	\$0.00000			Block 2	(\$0.00001)
	Block 5	\$0.00000			Block 3	(\$0.00001)
	Block 6	\$0.00001			Block 4	\$0.00000
32 ITF	Block 1	(\$0.00002)			Block 5	\$0.00000
	Block 2	(\$0.00002)			Block 6	\$0.00001
	Block 3	(\$0.00001)		33 (all)		\$0.00000
	Block 4	\$0.00000				
	Block 5	\$0.00000				
	Block 6	\$0.00001				

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Issued July 31, 2025  
NWN OPUC Advice No. 25-13

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  
Residual Account Balances and Gain on Property Sale

NWN OPUC Advice No. 25-13 / ADV 1766

July 31, 2025

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Non-Gas Cost Deferral Amortizations Residual Account Balances and Gain on Property Sale

NWN OPUC ADVICE NO. 25-13 / ADV 1766

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on Equal Cent per Therm Basis	1
Calculation of Increments Allocated on Equal Percentage of Margin Basis	2
Effects on Average Bill by Rate Schedule	3
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Summary of Deferred Accounts Included in the PGA	6
151803 TSA O&M Amortization	7
151888 Amortization of Residual Balances	8
232045 Defer of Gain on Property Sales – OR	9
232070 Property Sale Refund Amortization	10
151734 OR COVID-19 Deferral Amortization	11

Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

ALL VOLUMES IN THERMS

1					Residual Deferral		
2	Oregon PGA	Proposed Amount:			12,339	Temporary Increment	
3	Volumes page,	Revenue Sensitive Multiplier:			3.018%	add revenue sensitive factor	
4	Column F	Amount to Amortize:			All classes and schedules excluding special contracts		
					12,723		
5					Multiplier	Volumes	Increment
6	Schedule	Block	A		AL	AM	AN
7	2R		421,439,949		1.0	421,439,949	\$0.00001
8	3C Firm Sales		191,560,213		1.0	191,560,213	\$0.00001
9	3I Firm Sales		4,897,917		1.0	4,897,917	\$0.00001
10	27 Dry Out		739,110		1.0	739,110	\$0.00001
11	31C Firm Sales	Block 1	12,710,926		1.0	12,710,926	\$0.00001
12		Block 2	11,231,948		1.0	11,231,948	\$0.00001
13	31C Firm Trans	Block 1	1,171,263		1.0	1,171,263	\$0.00001
14		Block 2	1,305,394		1.0	1,305,394	\$0.00001
15	31I Firm Sales	Block 1	3,428,826		1.0	3,428,826	\$0.00001
16		Block 2	7,225,968		1.0	7,225,968	\$0.00001
17	31I Firm Trans	Block 1	12,735		1.0	12,735	\$0.00001
18		Block 2	31,024		1.0	31,024	\$0.00001
19	32C Firm Sales	Block 1	36,364,305		1.0	36,364,305	\$0.00001
20		Block 2	11,181,417		1.0	11,181,417	\$0.00001
21		Block 3	1,968,034		1.0	1,968,034	\$0.00001
22		Block 4	888,550		1.0	888,550	\$0.00001
23		Block 5	16,644		1.0	16,644	\$0.00001
24		Block 6	0		1.0	0	\$0.00001
25	32I Firm Sales	Block 1	8,628,593		1.0	8,628,593	\$0.00001
26		Block 2	7,972,562		1.0	7,972,562	\$0.00001
27		Block 3	2,916,083		1.0	2,916,083	\$0.00001
28		Block 4	2,877,605		1.0	2,877,605	\$0.00001
29		Block 5	443,011		1.0	443,011	\$0.00001
30		Block 6	0		1.0	0	\$0.00001
31	32C Firm Trans	Block 1	2,769,074		1.0	2,769,074	\$0.00001
32		Block 2	2,051,764		1.0	2,051,764	\$0.00001
33		Block 3	656,440		1.0	656,440	\$0.00001
34		Block 4	951,036		1.0	951,036	\$0.00001
35		Block 5	42,214		1.0	42,214	\$0.00001
36		Block 6	0		1.0	0	\$0.00001
37	32I Firm Trans	Block 1	11,405,325		1.0	11,405,325	\$0.00001
38		Block 2	16,248,048		1.0	16,248,048	\$0.00001
39		Block 3	9,930,036		1.0	9,930,036	\$0.00001
40		Block 4	21,832,878		1.0	21,832,878	\$0.00001
41		Block 5	22,413,473		1.0	22,413,473	\$0.00001
42		Block 6	7,541,214		1.0	7,541,214	\$0.00001
43	32C Interr Sales	Block 1	4,420,212		1.0	4,420,212	\$0.00001
44		Block 2	6,619,668		1.0	6,619,668	\$0.00001
45		Block 3	3,569,981		1.0	3,569,981	\$0.00001
46		Block 4	5,246,915		1.0	5,246,915	\$0.00001
47		Block 5	3,398,942		1.0	3,398,942	\$0.00001
48		Block 6	0		1.0	0	\$0.00001
49	32I Interr Sales	Block 1	4,783,726		1.0	4,783,726	\$0.00001
50		Block 2	6,385,368		1.0	6,385,368	\$0.00001
51		Block 3	3,622,167		1.0	3,622,167	\$0.00001
52		Block 4	10,367,186		1.0	10,367,186	\$0.00001
53		Block 5	4,928,689		1.0	4,928,689	\$0.00001
54		Block 6	0		1.0	0	\$0.00001
55	32C Interr Trans	Block 1	780,580		1.0	780,580	\$0.00001
56		Block 2	1,586,918		1.0	1,586,918	\$0.00001
57		Block 3	1,034,205		1.0	1,034,205	\$0.00001
58		Block 4	3,340,006		1.0	3,340,006	\$0.00001
59		Block 5	431,793		1.0	431,793	\$0.00001
60		Block 6	0		1.0	0	\$0.00001
61	32I Interr Trans	Block 1	5,825,488		1.0	5,825,488	\$0.00001
62		Block 2	9,678,292		1.0	9,678,292	\$0.00001
63		Block 3	6,123,269		1.0	6,123,269	\$0.00001
64		Block 4	14,253,538		1.0	14,253,538	\$0.00001
65		Block 5	29,505,433		1.0	29,505,433	\$0.00001
66		Block 6	96,966,741		1.0	96,966,741	\$0.00001
67	33		0		0.0	0	\$0.00000
68	Special Contracts		74,098,618		0.0	0	\$0.00000
69							
70	TOTALS	1,121,821,307			1,047,722,689	\$	0.00001
71	Sources for line 2 above:						
72	Inputs page			Line 67			
73	Tariff Schedules						
74	Rate Adjustment Schedule			Sched 178			

ALL VOLUMES IN THERMS

Note: Schedule 32 firm service includes as total margin the storage and distribution capacity charges and are derived using WBSV firm charges.



Advice 25-13

1	Oregon PGA		Normal		11/1/2024		11/1/2024	Proposed	Proposed	Proposed
2	Normalized		Therms		Minimum			10/31/2025	10/31/2025	10/31/2025
3	Volumes page,		Therms in	Monthly	Monthly	Billing	Current	Schedule 178 Reg Rate Adj (Residual & Property Sale)	Schedule 178 Reg Rate Adj (Residual & Property Sale)	Schedule 178 Reg Rate Adj (Residual & Property Sale)
4	Column D		Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
5			C		D	E	F=D+(C * E)	AE	AF = D+(C * AE)	AG = (AF- F)/F
6	Schedule	Block	A	B	C	D	E	AE	AF	AG
7	2SF		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33255	\$81.96
8	2MF		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.33255	\$79.96
9	3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.18286	\$334.37
10	3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05500	\$1,285.22
11	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17795	\$50.41
12	31C Firm Sales	Block 1	12,710,926	2,000	2,744	\$325.00	\$0.74499	\$2,346.69	\$0.74578	\$2,348.81
13		Block 2	11,231,948	all additional			\$0.71467		\$0.71539	
14	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31571	\$1,712.25
15		Block 2	1,305,394	all additional			\$0.28781		\$0.28855	
16	31I Firm Sales	Block 1	3,428,826	2,000	5,162	\$325.00	\$0.72950	\$4,008.94	\$0.73006	\$4,011.71
17		Block 2	7,225,968	all additional			\$0.70365		\$0.70417	
18	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26877	\$770.93
19		Block 2	31,024	all additional			\$0.24243		\$0.24286	
20	32C Firm Sales	Block 1	36,364,305	10,000	7,489	\$675.00	\$0.65293	\$5,564.79	\$0.65343	\$5,568.54
21		Block 2	11,181,417	20,000			\$0.62396		\$0.62439	
22		Block 3	1,968,034	20,000			\$0.57579		\$0.57611	
23		Block 4	888,550	100,000			\$0.52745		\$0.52766	
24		Block 5	16,644	600,000			\$0.49273		\$0.49285	
25		Block 6	0	all additional			\$0.47626		\$0.47634	
26	32I Firm Sales	Block 1	8,628,593	10,000	9,861	\$675.00	\$0.60345	\$6,625.62	\$0.60378	\$6,628.87
27		Block 2	7,972,562	20,000			\$0.58223		\$0.58252	
28		Block 3	2,916,083	20,000			\$0.54675		\$0.54697	
29		Block 4	2,877,605	100,000			\$0.51141		\$0.51155	
30		Block 5	443,011	600,000			\$0.48672		\$0.48682	
31		Block 6	0	all additional			\$0.47429		\$0.47437	
32	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14175	\$3,456.42
33		Block 2	2,051,764	20,000			\$0.11998		\$0.12032	
34		Block 3	656,440	20,000			\$0.08442		\$0.08468	
35		Block 4	951,036	100,000			\$0.04883		\$0.04901	
36		Block 5	42,214	600,000			\$0.02745		\$0.02757	
37		Block 6	0	all additional			\$0.01327		\$0.01337	
38	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13346	\$7,191.05
39		Block 2	16,248,048	20,000			\$0.11308		\$0.11336	
40		Block 3	9,930,036	20,000			\$0.07964		\$0.07985	
41		Block 4	21,832,878	100,000			\$0.04622		\$0.04637	
42		Block 5	22,413,473	600,000			\$0.02609		\$0.02620	
43		Block 6	7,541,214	all additional			\$0.01279		\$0.01288	
44	32C Interr Sales	Block 1	4,420,212	10,000	29,363	\$675.00	\$0.61838	\$18,374.36	\$0.61870	\$18,382.99
45		Block 2	6,619,668	20,000			\$0.59472		\$0.59500	
46		Block 3	3,569,981	20,000			\$0.55521		\$0.55543	
47		Block 4	5,246,915	100,000			\$0.51568		\$0.51583	
48		Block 5	3,398,942	600,000			\$0.49198		\$0.49208	
49		Block 6	0	all additional			\$0.47465		\$0.47473	
50	32I Interr Sales	Block 1	4,783,726	10,000	27,552	\$675.00	\$0.59896	\$16,815.80	\$0.59927	\$16,823.64
51		Block 2	6,385,368	20,000			\$0.57835		\$0.57862	
52		Block 3	3,622,167	20,000			\$0.54400		\$0.54421	
53		Block 4	10,367,186	100,000			\$0.50962		\$0.50976	
54		Block 5	4,928,689	600,000			\$0.48899		\$0.48909	
55		Block 6	0	all additional			\$0.47389		\$0.47397	
56	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12865	\$11,599.62
57		Block 2	1,586,918	20,000			\$0.10895		\$0.10920	
58		Block 3	1,034,205	20,000			\$0.07661		\$0.07680	
59		Block 4	3,340,006	100,000			\$0.04425		\$0.04438	
60		Block 5	431,793	600,000			\$0.02486		\$0.02497	
61		Block 6	0	all additional			\$0.01194		\$0.01202	
62	32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12707	\$11,505.59
63		Block 2	9,678,292	20,000			\$0.10765		\$0.10791	
64		Block 3	6,123,269	20,000			\$0.07583		\$0.07603	
65		Block 4	14,253,538	100,000			\$0.04395		\$0.04409	
66		Block 5	29,505,433	600,000			\$0.02486		\$0.02496	
67		Block 6	96,966,741	all additional			\$0.01213		\$0.01222	
68	33		0	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465	\$38,000.00
69	Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00
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
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 178: Residual Balances**

	<b>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 Residual Balance	<u>815,980</u>
6	
7 <u>Addition of Proposed Temporary Increments</u>	
8 Amortization of Residual Balance and Property Sale	<u>(112,141)</u>
9	
10	
11 <b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u>\$703,839</u></b>
12	
13 2024 Oregon Earnings Test Normalized Total Revenues	\$939,254,783
14	
15 Effect of this filing, as a percentage change (line 11 ÷ line 13)	0.07%

**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
36	<b>Miscellaneous Amortizations</b>							
37	151803 TSA SECURITY DIRECTIVE OM AMORTIZATION	33,174	(22,867)	375	10,682			
38	Total	33,174	(22,867)	375	10,682	5.16%	301	10,983
39								
74	151888 RESIDUAL BALANCE AMORTIZATION	(3,461)	7,981	20	4,541			
75	Total	(3,461)	7,981	20	4,541	5.16%	128	4,669
76								
81	232045 PROPERTY SALE REFUND DEFERRAL	-	-	-	0			
82	232070 PROPERTY SALE REFUND AMORTIZATION	(216,737)	101,879	(2,921)	(117,778)			
83	Total	(216,737)	101,879	(2,921)	(117,778)	5.16%	(3,318)	(121,096)
84								
85	151734 OR COVID-19 DEFERRAL AMORTIZATION	120,896	(125,081)	962	(3,222)			
86	Total	120,896	(125,081)	962	(3,222)	5.16%	(91)	(3,313)
87								

Company: Northwest Natural Gas Company  
State: Oregon  
Description: OR TSA SECURITY DIRECTIVE OM AMORT  
Account Number: 151803  
Docket: Dockets UM 2192 and UG 511  
Amortization of deferrals approved in Order 24-388

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 Beginning Balance							
23 Jul-24		(44,424.49)		5.130%	1,512.71	(42,911.78)	333,150.69
24 Aug-24		(38,254.28)		5.130%	1,342.45	(36,911.83)	296,238.86
25 Sep-24		(42,139.85)		5.130%	1,176.35	(40,963.50)	255,275.36
26 Oct-24		(55,973.76)		5.130%	971.66	(55,002.10)	200,273.26
27 Nov-24 Old rates		(64,389.89)		5.130%	718.53	(63,671.36)	136,601.90
28 Nov-24 New rates <b>(1)</b>		(7,658.75)	59,647.14	5.400%	251.18	52,239.57	188,841.47
29 Dec-24		(30,446.86)		5.400%	781.28	(29,665.58)	159,175.89
30 Jan-25		(32,650.16)		5.400%	642.83	(32,007.33)	127,168.56
31 Feb-25		(35,625.95)		5.400%	492.10	(35,133.85)	92,034.71
32 Mar-25		(24,560.29)		5.400%	358.90	(24,201.39)	67,833.32
33 Apr-25		(17,310.17)		5.400%	266.30	(17,043.87)	50,789.45
34 May-25		(9,915.59)		5.400%	206.24	(9,709.35)	41,080.10
35 Jun-25		(8,072.78)		5.400%	166.70	(7,906.08)	33,174.02
36 Jul-25 <i>Forecasted</i>		(6,697.57)		5.400%	134.21	(6,563.36)	26,610.66
37 Aug-25 <i>Forecasted</i>		(5,908.48)		5.400%	106.45	(5,802.03)	20,808.63
38 Sep-25 <i>Forecasted</i>		(6,712.83)		5.400%	78.53	(6,634.30)	14,174.33
39 Oct-25 <i>Forecasted</i>		(3,547.79)		5.400%	55.80	(3,491.99)	10,682.34

42 **History truncated for ease of viewing**

44 **NOTES**

45 **1** - Transferred in authorized balance from account 151802 for amortization.

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Amortization of Residual Balances  
Account Number: 151888  
Docket: Amortization of Residual Balances last authorized in Order 24-388

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								
6	Beginning Balance							
119	Jul-24		(1,346.35)		5.13%	(116.94)	(1,463.29)	(28,145.57)
120	Aug-24		(1,263.71)		5.13%	(123.02)	(1,386.73)	(29,532.30)
121	Sep-24		(1,306.65)		5.13%	(129.04)	(1,435.69)	(30,967.99)
122	Oct-24		(1,575.48)		5.13%	(135.76)	(1,711.24)	(32,679.23)
123	Nov-24 OLD		(890.11)		5.13%	(141.61)	(1,031.72)	(33,710.95)
124	Nov-24 NEW		2,079.28		5.40%	4.68	2,083.96	(31,626.99)
125	Dec-24		5,159.31		5.40%	(130.71)	5,028.60	(26,598.39)
126	Jan-25		5,554.72		5.40%	(107.19)	5,447.53	(21,150.86)
127	Feb-25		5,838.39		5.40%	(82.04)	5,756.35	(15,394.51)
128	Mar-25		4,333.59		5.40%	(59.52)	4,274.07	(11,120.44)
129	Apr-25		3,396.99		5.40%	(42.40)	3,354.59	(7,765.85)
130	May-25		2,335.61		5.40%	(29.69)	2,305.92	(5,459.93)
131	Jun-25		2,019.40		5.40%	(20.03)	1,999.37	(3,460.56)
132	Jul-25 <i>Forecasted</i>		<i>2,405.51</i>		5.40%	(10.16)	2,395.35	(1,065.21)
133	Aug-25 <i>Forecasted</i>		<i>2,356.82</i>		5.40%	0.51	2,357.33	1,292.12
134	Sep-25 <i>Forecasted</i>		<i>2,327.59</i>		5.40%	11.05	2,338.64	3,630.76
135	Oct-25 <i>Forecasted</i>		<i>891.56</i>		5.40%	18.34	909.90	4,540.66

**History truncated for ease of viewing**

**Notes:**

**1** - Transfer in authorized residual balances in 232045, 151900, & 151902.

**2** - Transfer in authorized residual balances in 232080

Company: Northwest Natural Gas Company  
State: Oregon  
Description: OR G/L PROPERTY SALE DEFERRAL  
Account Number: 232045  
Info:

1	Debit	(Credit)						
2								
3	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5	Beginning Balance							
199	Jul-24		-	-	6.386%	(4,905.77)	(4,905.77)	(926,753.88)
200	Aug-24		-	-	6.386%	(4,931.88)	(4,931.88)	(931,685.76)
201	Sep-24		-	-	6.386%	(4,958.12)	(4,958.12)	(936,643.88)
202	Oct-24		-	-	6.386%	(4,984.51)	(4,984.51)	(941,628.39)
203	Nov-24		-	941,628.39	7.056%	-	941,628.39	0.00
204	Dec-24		-		7.056%	-	0.00	0.00
205	Jan-25		-		7.056%	-	0.00	0.00
206	Feb-25		-		7.056%	-	0.00	0.00
207	Mar-25		-		7.056%	-	0.00	0.00
208	Apr-25		-		7.056%	-	0.00	0.00
209	May-25		-		7.056%	-	0.00	0.00
210	Jun-25		-		7.056%	-	0.00	0.00
211	Jul-25				7.056%	-	0.00	0.00
212	Aug-25				7.056%	-	0.00	0.00
213	Sep-25				7.056%	-	0.00	0.00
214	Oct-25				7.056%	-	0.00	0.00

215  
216 **NOTES**

Company: Northwest Natural Gas Company  
State: Oregon  
Description: Amortization - Property Sales Refunds - OR  
Account Number: 232070  
Info: Docket UP 400, UG 511  
Amortization of deferral approved in Order No. 24-388

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
47	Jul-24				5.13%	-	-	0.00
48	Aug-24				5.13%	-	-	0.00
49	Sep-24				5.13%	-	-	0.00
50	Oct-24				5.13%	-	-	0.00
51	Nov-24	<b>4</b>	34,239.01	(941,627.69)	5.40%	(4,160.29)	(911,548.97)	(911,548.97)
52	Dec-24		136,341.44		5.40%	(3,795.20)	132,546.24	(779,002.73)
53	Jan-25		146,205.20		5.40%	(3,176.55)	143,028.65	(635,974.08)
54	Feb-25		159,526.10		5.40%	(2,502.95)	157,023.15	(478,950.93)
55	Mar-25		109,971.54		5.40%	(1,907.84)	108,063.70	(370,887.23)
56	Apr-25		77,478.54		5.40%	(1,494.67)	75,983.87	(294,903.36)
57	May-25		44,354.52		5.40%	(1,227.27)	43,127.25	(251,776.11)
58	Jun-25		36,091.13		5.40%	(1,051.79)	35,039.34	(216,736.77)
59	Jul-25	<i>Forecasted</i>	<i>29,821.20</i>		5.40%	(908.22)	28,912.98	(187,823.79)
60	Aug-25	<i>Forecasted</i>	<i>26,295.51</i>		5.40%	(786.04)	25,509.47	(162,314.32)
61	Sep-25	<i>Forecasted</i>	<i>29,912.84</i>		5.40%	(663.11)	29,249.73	(133,064.59)
62	Oct-25	<i>Forecasted</i>	<i>15,849.43</i>		5.40%	(563.13)	15,286.30	(117,778.29)

63

**NOTES**

54 **3** - Deferral represents the net gain on sale of the Truck Lot (Order 19-312)

65 **4** - Transfer from 232045. Gain from sale of the Lincoln City Lot.



Company: Northwest Natural Gas Company  
State: Oregon  
Description: OR COVID-19 DEFERRAL AMORT  
Account Number: 151734  
Docket: Docket UM 2068 and UG 514  
Amortization of deferral approved in Order No. 24-390

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
23	Jul-24		(363,300.38)		5.130%	12,446.82	(350,853.56)	2,742,332.89
24	Aug-24		(308,057.26)		5.130%	11,065.00	(296,992.26)	2,445,340.63
25	Sep-24		(342,372.65)		5.130%	9,722.01	(332,650.64)	2,112,689.99
26	Oct-24		(461,389.70)		5.130%	8,045.53	(453,344.17)	1,659,345.82
27	Nov-24 Old rates		(571,495.39)		5.130%	5,872.13	(565,623.26)	1,093,722.56
28	Nov-24 New rates (2)		(43,232.83)	64.45	5.400%	(96.98)	(43,265.36)	1,050,457.20
29	Dec-24		(182,360.53)		5.400%	4,316.75	(178,043.78)	872,413.42
30	Jan-25		(195,610.69)		5.400%	3,485.74	(192,124.95)	680,288.47
31	Feb-25		(214,194.25)		5.400%	2,579.36	(211,614.89)	468,673.58
32	Mar-25		(146,571.40)		5.400%	1,779.25	(144,792.15)	323,881.43
33	Apr-25		(102,271.52)		5.400%	1,227.36	(101,044.16)	222,837.27
34	May-25		(57,224.89)		5.400%	874.01	(56,350.88)	166,486.39
35	Jun-25		(46,235.09)		5.400%	645.16	(45,589.93)	120,896.46
36	Jul-25 <i>Forecasted</i>		(36,553.96)		5.400%	461.79	(36,092.17)	84,804.29
37	Aug-25 <i>Forecasted</i>		(31,568.48)		5.400%	310.59	(31,257.89)	53,546.40
38	Sep-25 <i>Forecasted</i>		(36,588.57)		5.400%	158.63	(36,429.94)	17,116.46
39	Oct-25 <i>Forecasted</i>		(20,369.49)		5.400%	31.19	(20,338.30)	(3,221.84)

**Notes:**

**1** - Transferred in authorized balances from accounts 151702, 151704, 151706, 151722, & 151730 for amortization.

**2** - Transferred in authorized balances from accounts 151730 for amortization.