

September 15, 2025

NWN OPUC Advice No. 25-13A / 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: REPLACEMENT FILING 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. 25,¹ 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)

This filing replaces, in the entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 25-13A (ADV 1766), dated July 31, 2025.

Purpose

The purpose of this filing is to correct discrepancies caused by an inadvertent miscalculation of customer counts by rate schedule. The Company requests 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.

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 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 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 20,914 therms is about \$6.67.

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, 62,097 commercial customers, and 822 industrial customers.

Conclusion

In support of this filing, the Company includes supporting materials as part of this filing and will separately submit work papers in electronic format, all of which are incorporated herein by reference.

In accordance with ORS 757.205, copies of this letter and the filing made herewith are available in the Company's main office in Oregon and on its website at www.nwnatural.com.

Please address correspondence on this matter to Michael Lewis at michael.lewis@nwnatural.com with copies to the following:

eFiling
Rates & Regulatory Affairs
NW Natural
250 SW Taylor Street
Portland, Oregon 97204
Fax: (503) 220-2579
Telephone: (503) 610-7330
eFiling@nwnatural.com

Sincerely,

NW NATURAL

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Senior Manager

Attachment: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

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

SCHEDULE 178 REGULATORY RATE ADJUSTMENT

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)

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(I)

(continue to Sheet 178-2)

Issued September 15, 2025
NWN OPUC Advice No. 25-13A

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	(\$0.00002)
	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	(\$0.00003)			Block 5	\$0.00000
	Block 2	(\$0.00002)			Block 6	\$0.00001
	Block 3	(\$0.00001)		32 CTI	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 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 September 15, 2025
NWN OPUC Advice No. 25-13A

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. 25-13A / ADV 1766

September 15, 2025

NW NATURAL

EXHIBIT A

Supporting Materials

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

NWN OPUC ADVICE NO. 25-13A / ADV 1766

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Summary of Deferred Accounts Included in the PGA	6
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ALL VOLUMES IN THERMS

2	Oregon PGA			Proposed Amount:	Residual Deferral		
3	Volumes page,			Revenue Sensitive Multiplier:	12,339 Temporary Increment		
4					3.018% add revenue sensitive factor		
5					All classes and schedules excluding special contracts		
6	Column F	Amount to Amortize:		12,723			
7	Schedule	Block	A		Multiplier	Volumes	Increment
8	2R		421,439,949		AL	AM	AN
9	3C Firm Sales		191,560,213		1.0	421,439,949	\$0.00001
10	3I Firm Sales		4,897,917		1.0	191,560,213	\$0.00001
11	27 Dry Out		739,110		1.0	4,897,917	\$0.00001
12	31C Firm Sales	Block 1	12,710,926		1.0	739,110	\$0.00001
13		Block 2	11,231,948		1.0	12,710,926	\$0.00001
14	31C Firm Trans	Block 1	1,171,263		1.0	11,231,948	\$0.00001
15		Block 2	1,305,394		1.0	1,171,263	\$0.00001
16	31I Firm Sales	Block 1	3,428,826		1.0	1,305,394	\$0.00001
17		Block 2	7,225,968		1.0	3,428,826	\$0.00001
18	31I Firm Trans	Block 1	12,735		1.0	7,225,968	\$0.00001
19		Block 2	31,024		1.0	12,735	\$0.00001
20	32C Firm Sales	Block 1	36,364,305		1.0	31,024	\$0.00001
21		Block 2	11,181,417		1.0	36,364,305	\$0.00001
22		Block 3	1,968,034		1.0	11,181,417	\$0.00001
23		Block 4	888,550		1.0	1,968,034	\$0.00001
24		Block 5	16,644		1.0	888,550	\$0.00001
25		Block 6	0		1.0	16,644	\$0.00001
26	32I Firm Sales	Block 1	8,628,593		1.0	0	\$0.00001
27		Block 2	7,972,562		1.0	8,628,593	\$0.00001
28		Block 3	2,916,083		1.0	7,972,562	\$0.00001
29		Block 4	2,877,605		1.0	2,916,083	\$0.00001
30		Block 5	443,011		1.0	2,877,605	\$0.00001
31		Block 6	0		1.0	443,011	\$0.00001
32	32C Firm Trans	Block 1	2,769,074		1.0	0	\$0.00001
33		Block 2	2,051,764		1.0	2,769,074	\$0.00001
34		Block 3	656,440		1.0	2,051,764	\$0.00001
35		Block 4	951,036		1.0	656,440	\$0.00001
36		Block 5	42,214		1.0	951,036	\$0.00001
37		Block 6	0		1.0	42,214	\$0.00001
38	32I Firm Trans	Block 1	11,405,325		1.0	0	\$0.00001
39		Block 2	16,248,048		1.0	11,405,325	\$0.00001
40		Block 3	9,930,036		1.0	16,248,048	\$0.00001
41		Block 4	21,832,878		1.0	9,930,036	\$0.00001
42		Block 5	22,413,473		1.0	21,832,878	\$0.00001
43		Block 6	7,541,214		1.0	22,413,473	\$0.00001
44	32C Interr Sales	Block 1	4,420,212		1.0	7,541,214	\$0.00001
45		Block 2	6,619,668		1.0	4,420,212	\$0.00001
46		Block 3	3,569,981		1.0	6,619,668	\$0.00001
47		Block 4	5,246,915		1.0	3,569,981	\$0.00001
48		Block 5	3,398,942		1.0	5,246,915	\$0.00001
49		Block 6	0		1.0	3,398,942	\$0.00001
50	32I Interr Sales	Block 1	4,783,726		1.0	0	\$0.00001
51		Block 2	6,385,368		1.0	4,783,726	\$0.00001
52		Block 3	3,622,167		1.0	6,385,368	\$0.00001
53		Block 4	10,367,186		1.0	3,622,167	\$0.00001
54		Block 5	4,928,689		1.0	10,367,186	\$0.00001
55		Block 6	0		1.0	4,928,689	\$0.00001
56	32C Interr Trans	Block 1	780,580		1.0	0	\$0.00001
57		Block 2	1,586,918		1.0	780,580	\$0.00001
58		Block 3	1,034,205		1.0	1,586,918	\$0.00001
59		Block 4	3,340,006		1.0	1,034,205	\$

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

Spread per UG 435 Order 22-388
< based on pct spread of incremental UG 435 RR >

Line	Schedule	Block	Oregon PGA	Oregon PGA	Billing	WACOG &	Temp from	MARGIN	Volumetric	EITE volume	Customer	Customers	Total	Revenue Sensitive Multiplier:	Property Sale Refund			TSA O&M			COVID-19		
			Volumes page,	Volume- EITEs	Rate from	Demand from	Temporary								Increment	Margin	Amount to Amortize:	Temporary Increment	Temporary Increment	Temporary Increment			
			Column F		Column A	Rates page, Column B+C+D*	Increment page, Column A																
			A	B	C	D	E	F=C-D-E	G=I*A	H	I	J	K		Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increment	Multiplier	Allocation to RS	Increment
6	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	(\$84,339)	(\$0.00020)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
7	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	(\$29,629)	(\$0.00015)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
8	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	(\$492)	(\$0.00010)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
9	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	(\$132)	(\$0.00018)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
10	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	(\$2,141)	(\$0.00009)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
11		Block 2	11,231,948	11,231,948	\$0.71467	\$0.43366	(\$0.03542)	\$0.31643							1.0		(\$0.00009)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
12	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		1.0	(\$222)	(\$0.00009)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
13		Block 2	1,305,394	1,305,394	\$0.28781	\$0.00000	\$0.01067	\$0.27714							1.0		(\$0.00009)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
14	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	(\$666)	(\$0.00007)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
15		Block 2	7,225,968	7,225,968	\$0.70365	\$0.43366	\$0.03079	\$0.23920							1.0		(\$0.00006)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
16	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		1.0	(\$9)	(\$0.00022)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
17		Block 2	31,024	31,024	\$0.24243	\$0.00000	\$0.00873	\$0.23370							1.0		(\$0.00020)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
18	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	(\$2,713)	(\$0.00006)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
19		Block 2	11,181,417	11,181,417	\$0.62396	\$0.43366	\$0.02947	\$0.16083							1.0		(\$0.00005)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
20		Block 3	1,968,034	1,968,034	\$0.57579	\$0.43366	\$0.02811	\$0.11402							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
21		Block 4	888,550	888,550	\$0.52745	\$0.43366	\$0.02675	\$0.06704							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
22		Block 5	16,644	16,644	\$0.49273	\$0.43366	\$0.02578	\$0.03329							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
23		Block 6	0	0	\$0.47626	\$0.43366	\$0.02531	\$0.01729							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
24	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	(\$685)	(\$0.00004)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
25		Block 2	7,972,562	7,972,562	\$0.58223	\$0.43366	\$0.02757	\$0.12100							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
26		Block 3	2,916,083	2,916,083	\$0.54675	\$0.43366	\$0.02688	\$0.08621							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
27		Block 4	2,877,605	2,877,605	\$0.51141	\$0.43366	\$0.02621	\$0.05154							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
28		Block 5	443,011	443,011	\$0.48672	\$0.43366	\$0.02573	\$0.02733							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
29		Block 6	0	0	\$0.47429	\$0.43366	\$0.02549	\$0.01514							1.0		(\$0.00000)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
30	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		1.0	(\$210)	(\$0.00004)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
31		Block 2	2,051,764	1,976,113	\$0.11998	\$0.00000	\$0.00451	\$0.11547							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
32		Block 3	656,440	632,236	\$0.08442	\$0.00000	\$0.00358	\$0.08084							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
33		Block 4	951,036	915,970	\$0.04883	\$0.00000	\$0.00265	\$0.04618							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
34		Block 5	42,214	40,658	\$0.02745	\$0.00000	\$0.00210	\$0.02535							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
35		Block 6	0	0	\$0.01327	\$0.00000	\$0.00173	\$0.01154							1.0		(\$0.00000)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
36	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		1.0	(\$1,383)	(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
37		Block 2	16,248,048	9,231,495	\$0.11308	\$0.00000	\$0.00426	\$0.10882							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
38		Block 3	9,930,036	5,641,852	\$0.07964	\$0.00000	\$0.00351	\$0.07613							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
39		Block 4	21,832,878	12,404,573	\$0.04622	\$0.00000	\$0.00277	\$0.04345							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
40		Block 5	22,413,473	12,734,445	\$0.02609	\$0.00000	\$0.00231	\$0.02378							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
41		Block 6	7,541,214	4,284,618	\$0.01279	\$0.00000	\$0.00202	\$0.01077							1.0		(\$0.00000)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
42	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		1.0	(\$529)	(\$0.00004)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
43		Block 2	6,619,668	6,619,668	\$0.59472	\$0.43366	\$0.02766	\$0.13340							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
44		Block 3	3,569,981	3,569,981	\$0.55521	\$0.43366	\$0.02671	\$0.09484							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
45		Block 4	5,246,915	5,246,915	\$0.51568	\$0.43366	\$0.02575	\$0.05627							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
46		Block 5	3,398,942	3,398,942	\$0.49198	\$0.43366	\$0.02518	\$0.03314							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
47		Block 6	0	0	\$0.47465	\$0.43366	\$0.02477	\$0.01622							1.0		(\$0.00000)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
48	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		1.0	(\$563)	(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
49		Block 2	6,385,368	6,385,368	\$0.57835	\$0.43366	\$0.02749	\$0.11720							1.0		(\$0.00003)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
50		Block 3	3,622,167	3,622,167	\$0.54400	\$0.43366	\$0.02670	\$0.08364							1.0		(\$0.00002)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
51		Block 4	10,367,186	10,367,186	\$0.50962	\$0.43366	\$0.02591	\$0.05005							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
52		Block 5	4,928,689	4,928,689	\$0.48899	\$0.43366	\$0.02544	\$0.02989							1.0		(\$0.00001)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
53		Block 6	0	0	\$0.47389	\$0.43366	\$0.02509	\$0.01514							1.0		(\$0.00000)	1.0	\$0	\$0.00000	1.0	\$0	\$0.00000
54	32C Interr Trans	Block 1	780,580	780,580	\$0.12838	\$0.00000	\$0.00387	\$0.12451															

		Oregon PGA Normalized	Normal Therms	Minimum	11/1/2024	11/1/2024	Proposed 10/31/2025 Schedule 178 Reg Rate Adj (Residual, TSA	Proposed 10/31/2025 Schedule 178 Reg Rate Adj (Residual, TSA O&M, Property Sale)	Proposed 10/31/2025 Schedule 178 Reg Rate Adj (Residual, TSA O&M, Property Sale)
		Volumes page,	Therms in	Monthly	Monthly	Billing	Current		
		Column D	Block	Average use	Charge	Rates	Average Bill F=D+(C * E)	Rates	Average Bill AF = D+(C * AE)
Schedule	Block	A	B	C	D	E	F	AE	AF
25F		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.33255	\$81.96
2MF		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.33255	\$79.96
3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.18286	\$334.37
3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05500	\$1,285.22
27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17795	\$50.41
31C Firm Sales	Block 1	12,710,926	2,000	2,969	\$325.00	\$0.74499	\$2,507.50	\$0.74578	\$2,509.77
	Block 2	11,231,948	all additional			\$0.71467		\$0.71539	
31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31571	\$1,712.25
	Block 2	1,305,394	all additional			\$0.28781		\$0.28855	
31I Firm Sales	Block 1	3,428,826	2,000	5,317	\$325.00	\$0.72950	\$4,118.01	\$0.73006	\$4,120.85
	Block 2	7,225,968	all additional			\$0.70365		\$0.70417	
31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26877	\$770.93
	Block 2	31,024	all additional			\$0.24243		\$0.24286	
32C Firm Sales	Block 1	36,364,305	10,000	7,883	\$675.00	\$0.65293	\$5,822.05	\$0.65343	\$5,825.99
	Block 2	11,181,417	20,000			\$0.62396		\$0.62439	
	Block 3	1,968,034	20,000			\$0.57579		\$0.57611	
	Block 4	888,550	100,000			\$0.52745		\$0.52766	
	Block 5	16,644	600,000			\$0.49273		\$0.49285	
	Block 6	0	all additional			\$0.47626		\$0.47634	
32I Firm Sales	Block 1	8,628,593	10,000	20,914	\$675.00	\$0.60345	\$13,063.96	\$0.60379	\$13,070.63
	Block 2	7,972,562	20,000			\$0.58223		\$0.58253	
	Block 3	2,916,083	20,000			\$0.54675		\$0.54698	
	Block 4	2,877,605	100,000			\$0.51141		\$0.51156	
	Block 5	443,011	600,000			\$0.48672		\$0.48682	
	Block 6	0	all additional			\$0.47429		\$0.47437	
32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14175	\$3,456.42
	Block 2	2,051,764	20,000			\$0.11998		\$0.12032	
	Block 3	656,440	20,000			\$0.08442		\$0.08468	
	Block 4	951,036	100,000			\$0.04883		\$0.04901	
	Block 5	42,214	600,000			\$0.02745		\$0.02757	
	Block 6	0	all additional			\$0.01327		\$0.01337	
32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13346	\$7,191.05
	Block 2	16,248,048	20,000			\$0.11308		\$0.11336	
	Block 3	9,930,036	20,000			\$0.07964		\$0.07985	
	Block 4	21,832,878	100,000			\$0.04622		\$0.04637	
	Block 5	22,413,473	600,000			\$0.02609		\$0.02620	
	Block 6	7,541,214	all additional			\$0.01279		\$0.01288	
32C Interr Sales	Block 1	4,420,212	10,000	53,833	\$675.00	\$0.61838	\$31,834.00	\$0.61870	\$31,847.78
	Block 2	6,619,668	20,000			\$0.59472		\$0.59500	
	Block 3	3,569,981	20,000			\$0.55521		\$0.55543	
	Block 4	5,246,915	100,000			\$0.51568		\$0.51583	
	Block 5	3,398,942	600,000			\$0.49198		\$0.49208	
	Block 6	0	all additional			\$0.47465		\$0.47473	
32I Interr Sales	Block 1	4,783,726	10,000	50,145	\$675.00	\$0.59896	\$29,185.49	\$0.59928	\$29,198.32
	Block 2	6,385,368	20,000			\$0.57835		\$0.57862	
	Block 3	3,622,167	20,000			\$0.54400		\$0.54421	
	Block 4	10,367,186	100,000			\$0.50962		\$0.50976	
	Block 5	4,928,689	600,000			\$0.48899		\$0.48909	
	Block 6	0	all additional			\$0.47389		\$0.47397	
32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12865	\$11,599.62
	Block 2	1,586,918	20,000			\$0.10895		\$0.10920	
	Block 3	1,034,205	20,000			\$0.07661		\$0.07680	
	Block 4	3,340,006	100,000			\$0.04425		\$0.04438	
	Block 5	431,793	600,000			\$0.02486		\$0.02497	
	Block 6	0	all additional			\$0.01194		\$0.01202	
32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12707	\$11,505.59
	Block 2	9,678,292	20,000			\$0.10765		\$0.10791	
	Block 3	6,123,269	20,000			\$0.07583		\$0.07603	
	Block 4	14,253,538	100,000			\$0.04395		\$0.04409	
	Block 5	29,505,433	600,000			\$0.02486		\$0.02496	
	Block 6	96,966,741	all additional			\$0.01213		\$0.01222	
33		0	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465	\$38,000.00
Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00
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		3.018% 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: September Filing
PGA Effects on Revenue
Schedule 178: Residual Balances

	Including Revenue Sensitive Amount
1	
2 <u>Temporary Increments</u>	
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 TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$703,839</u></u>
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	Miscellaneous Amortizations							
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
77								
78	151888 RESIDUAL BALANCE AMORTIZATION	(3,461)	7,981	20	4,541			
79	Total	(3,461)	7,981	20	4,541	5.16%	128	4,669
84								
85	232045 PROPERTY SALE REFUND DEFERRAL	-	-	-	0			
86	232070 PROPERTY SALE REFUND AMORTIZATION	(216,737)	101,879	(2,921)	(117,778)			
87	Total	(216,737)	101,879	(2,921)	(117,778)	5.16%	(3,318)	(121,096)
88								
89	151734 OR COVID-19 DEFERRAL AMORTIZATION	120,896	(125,081)	962	(3,222)			
90	Total	120,896	(125,081)	962	(3,222)	5.16%	(91)	(3,313)

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 (1)		(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

40
41

42 **History truncated for ease of viewing**

43

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	4	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)

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)

41 **Notes:**

42 **1** - Transferred in authorized balances from accounts 151702, 151704, 151706, 151722, & 151730 for amortization.

43 **2** - Transferred in authorized balances from accounts 151730 for amortization.

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