

September 15, 2025

NWN OPUC Advice No. 25-15A / ADV 1768
(UM 2252 and UM 2309)**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 INCLUSION OF COSTS ASSOCIATED WITH TRANSPORTATION
CUSTOMER RENEWABLE NATURAL GAS OFFTAKE COSTS**

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 171-1	Schedule 171	Transportation Customer Renewable Natural Gas Offtake Costs
-------------------------------	--------------	---

This filing replaces, in the entirety, the tariff sheet and Exhibit A originally filed under NWN OPUC Advice No. 25-15 (UG ADV 1768), dated July 31, 2025. The purpose of this replacement filing is to update the transportation customer allocation associated with finalized Renewable Natural Gas (RNG) contracts included in the 2025-26 PGA.

Purpose

As explained in greater detail below, the purpose of this filing is to request amortization of amounts previously deferred and collected for renewable natural gas (RNG) purchases that help satisfy NW Natural's compliance obligation under the Climate Protection Program (CPP) for transport and special contract customers that are not deemed Energy-Intensive and Trade-Exposed (EITE). EITE transportation customers have been removed from this tariff because NW Natural does not have a CPP compliance obligation for those customers. The Company revises rates in this Schedule 171 annually; the last filing was effective November 1, 2024.

Background:

On December 16, 2021, the Oregon Environmental Quality Commission (EQC) adopted rules to implement the CPP. The CPP set a declining limit, or cap, on greenhouse gas emissions from fossil fuels used throughout the state of Oregon, including diesel, gasoline, natural gas and propane, used in transportation, residential, commercial and industrial settings (the program was not inclusive of fossil fuel used in electric generation).² As a natural gas local distribution company,

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.

² OAR 340-271-0110

NW Natural was a “covered fuel supplier³” under the CPP and was the point of regulation for the emissions associated with gas used by its sales, transport, and special contracts customers. Since purchasing RNG helped satisfy the CPP compliance obligation that NW Natural had for all these customer classes, it was appropriate to recover such costs from not only its sales customers through Schedule 164, but also from its transport and special contract customers under this Schedule 171, as was approved by the Commission in Order No. 23-416 in docket UG 482.

On December 20, 2023, the Oregon Court of Appeals determined that the CPP rules adopted by the EQC were invalid. On December 27, 2023, the Alliance of Western Energy Consumers (AWEC) filed an application for deferred accounting for costs and expenses associated with NW Natural’s RNG resources used for compliance with CPP that were being incurred by transportation and special contract customers.⁴ AWEC proposed deferred accounting to create a regulatory liability and asset that could be refunded to transport and special contract customers and collected from sales customers, respectively, in a future rate filing. The Commission approved AWEC’s application on April 2, 2024 in docket UM 2309.

In 2024, the EQC adopted rules to establish a revised CPP, starting on January 1, 2025. The proposed Schedule 171 rates in this filing include amounts previously deferred and collected for RNG purchases that were allocated to sales customers and have been reallocated to non-EITE transport and special contract customers after the revised CPP has been established, beginning on January 1, 2025. In addition, this filing allocates RNG costs to non-EITE transport and special contract customers for the upcoming PGA year (October 31, 2025 to October 30, 2026).

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.

Proposed Changes

The effect of this new tariff adjustment schedule is to increase the Company’s annual revenues by \$4,797,593, or about 0.51%.

The monthly bill of the average commercial firm transportation customers served under Rate Schedule 31 using 3,753 therms will see an increase of \$210.32. The monthly increase for the average industrial firm transportation Rate Schedule 31 customer using 729 therms is \$40.85, the average commercial firm transportation Rate Schedule 32 customer using 19,234 therms will see an increase of about \$1,077.87, the average industrial firm transportation Rate Schedule 32 customers using 45,994 therms will see a \$2,577.51 increase, the average commercial interruptible transportation Rate Schedule 32 customer using 199,264 therms will see an increase of \$11,166.76, and the average industrial interruptible transportation Rate Schedule 32 customers using 31,880 therms will see an increase of \$1,786.56. Average monthly bill impacts exclude EITE customer counts and usage.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 243 transportation customers.

³ OAR 340-271-0020(15)

⁴ *In the Matter of Alliance of Western Energy Consumers, Application for an Accounting Order Requiring Northwest Natural Gas Company to Defer Expenses and Costs associated with the Climate Protection Plan Costs for Transportation and Special Contract Customers*, Docket No. UM 2309 (Dec. 27, 2023).

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

Fifth Revision of Sheet 171-1
Cancels Fourth Revision of Sheet 171-1

SCHEDULE 171 TRANSPORTATION CUSTOMER RENEWABLE NATURAL GAS OFFTAKE COSTS

PURPOSE:

To recover costs associated with RNG offtakes from customers taking service under a Transportation Schedule per compliance with the Oregon's Climate Protection Program.

APPLICABLE:

To all Transportation Service Customers on the Rate Schedules of this Tariff listed below that are not Emissions-Intensive and Trade-Exposed under the Oregon Climate Protection Program:

Rate Schedule 31	Rate Schedule 32
Rate Schedule 60	Rate Schedule 33
Rate Schedule 60A	

Costs of RNG offtakes are included in the Company's Annual Sales Weighted Average Cost of Gas ("WACOG") in Schedule 164. Thus, these costs are recovered from customers taking service under a Sales Service rate schedule and subject to WACOG through Schedule 164.

This Schedule 171 will recover costs of RNG offtakes from customers taking service under a Transportation Service or Special Contract rate schedule.

GENERAL:

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.

APPLICATION TO RATE SCHEDULES:

Effective: October 31, 2025

(C)

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

(D)

Schedule	Block	Total Adjustment
31 CTF	Block 1	\$0.05604
	Block 2	\$0.05604
31 ITF	Block 1	\$0.05604
	Block 2	\$0.05604
32 CTF	Block 1	\$0.05604
	Block 2	\$0.05604
	Block 3	\$0.05604
	Block 4	\$0.05604
	Block 5	\$0.05604
	Block 6	\$0.05604
32 ITF	Block 1	\$0.05604
	Block 2	\$0.05604
	Block 3	\$0.05604
	Block 4	\$0.05604
	Block 5	\$0.05604
	Block 6	\$0.05604

Schedule	Block	Total Adjustment
32 CTI	Block 1	\$0.05604
	Block 2	\$0.05604
	Block 3	\$0.05604
	Block 4	\$0.05604
	Block 5	\$0.05604
	Block 6	\$0.05604
32 ITI	Block 1	\$0.05604
	Block 2	\$0.05604
	Block 3	\$0.05604
	Block 4	\$0.05604
	Block 5	\$0.05604
	Block 6	\$0.05604
33 (all)		\$0.05604
60		\$0.05279
60A		\$0.05279

(I) (I)
(I) (I)
(I) (I)

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

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 Inclusions Associated With
Transportation Customer Renewable Natural Gas Offtake Costs
UM 2252 and UM 2309

NWN OPUC Advice No. 25-15A / ADV 1768

September 15, 2025

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Associated With Transportation Customer Renewable Natural Gas Offtake Costs

NWN OPUC ADVICE NO. 25-15A / ADV 1768

Description	Page
Calculation of Increments Allocated on the Equal Cent per Therm Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Summary of Renewables Deferred Accounts Included in the PGA	5
151934 OR CPP Compliance Amortization - Transport	6
151935 CPP Rate Schedule Allocation Transport RTC	7
Calculation of RTCs Allocated on the Equal Cent per Therm Basis	8

Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS
ALL VOLUMES IN THERMS

	Oregon PGA	Proposed Amount:	Volumes page,	Revenue Sensitive Multiplier:	AWEC Deferral - Schedule 171 From Transp			AWEC Deferral - Schedule 171 From SC			Schedule 171 Forecast		
					404,620 Temporary Increment			5,494 Temporary Increment			4,646,373 Temporary Increment		
					3.018% add revenue sensitive factor			3.018% add revenue sensitive factor			3.018% add revenue sensitive factor		
4	Column F	Amount to Amortize:			417,211 to all transport			5,665 to special contracts			4,790,965 to all sales		
	Schedule	Block	A		Multiplier N	Volumes O	Increment P	Multiplier AX	Volumes AY	Increment AZ	Multiplier BP	Volumes BQ	Increment BR
7	2R		421,439,949		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
8	3C Firm Sales		191,560,213		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
9	3I Firm Sales		4,897,917		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
10	27 Dry Out		739,110		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
11	31C Firm Sales	Block 1	12,710,926		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
12		Block 2	11,231,948		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
13	31C Firm Trans	Block 1	1,171,263		1.0	1,171,263	\$0.00467	0.0	0	\$0.00000	1.0	1,171,263	\$0.05137
14		Block 2	1,305,394		1.0	1,305,394	\$0.00467	0.0	0	\$0.00000	1.0	1,305,394	\$0.05137
15	31I Firm Sales	Block 1	3,428,826		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
16		Block 2	7,225,968		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
17	31I Firm Trans	Block 1	12,735		1.0	12,735	\$0.00467	0.0	0	\$0.00000	1.0	12,735	\$0.05137
18		Block 2	31,024		1.0	31,024	\$0.00467	0.0	0	\$0.00000	1.0	31,024	\$0.05137
19	32C Firm Sales	Block 1	36,364,305		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
20		Block 2	11,181,417		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
21		Block 3	1,968,034		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
22		Block 4	888,550		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
23		Block 5	16,644		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
24		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
25	32I Firm Sales	Block 1	8,628,593		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
26		Block 2	7,972,562		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
27		Block 3	2,916,083		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
28		Block 4	2,877,605		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
29		Block 5	443,011		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
30		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
31	32C Firm Trans	Block 1	2,769,074		1.0	2,530,499	\$0.00467	0.0	0	\$0.00000	1.0	2,530,499	\$0.05137
32		Block 2	2,051,764		1.0	2,051,764	\$0.00467	0.0	0	\$0.00000	1.0	2,051,764	\$0.05137
33		Block 3	656,440		1.0	656,440	\$0.00467	0.0	0	\$0.00000	1.0	656,440	\$0.05137
34		Block 4	951,036		1.0	951,036	\$0.00467	0.0	0	\$0.00000	1.0	951,036	\$0.05137
35		Block 5	42,214		1.0	42,214	\$0.00467	0.0	0	\$0.00000	1.0	42,214	\$0.05137
36		Block 6	0		1.0	0	\$0.00467	0.0	0	\$0.00000	1.0	0	\$0.05137
37	32I Firm Trans	Block 1	11,405,325		1.0	(27,188,614)	\$0.00467	0.0	0	\$0.00000	1.0	(27,188,614)	\$0.05137
38		Block 2	16,248,048		1.0	16,248,048	\$0.00467	0.0	0	\$0.00000	1.0	16,248,048	\$0.05137
39		Block 3	9,930,036		1.0	9,930,036	\$0.00467	0.0	0	\$0.00000	1.0	9,930,036	\$0.05137
40		Block 4	21,832,878		1.0	21,832,878	\$0.00467	0.0	0	\$0.00000	1.0	21,832,878	\$0.05137
41		Block 5	22,413,473		1.0	22,413,473	\$0.00467	0.0	0	\$0.00000	1.0	22,413,473	\$0.05137
42		Block 6	7,541,214		1.0	7,541,214	\$0.00467	0.0	0	\$0.00000	1.0	7,541,214	\$0.05137
43	32C Interr Sales	Block 1	4,420,212		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
44		Block 2	6,619,668		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
45		Block 3	3,569,981		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
46		Block 4	5,246,915		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
47		Block 5	3,398,942		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
48		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
49	32I Interr Sales	Block 1	4,783,726		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
50		Block 2	6,385,368		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
51		Block 3	3,622,167		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
52		Block 4	10,367,186		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
53		Block 5	4,928,689		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
54		Block 6	0		0.0	0	\$0.00000	0.0	0	\$0.00000	0.0	0	\$0.00000
55	32C Interr Trans	Block 1	780,580		1.0	780,580	\$0.00467	0.0	0	\$0.00000	1.0	780,580	\$0.05137
56		Block 2	1,586,918		1.0	1,586,918	\$0.00467	0.0	0	\$0.00000	1.0	1,586,918	\$0.05137
57		Block 3	1,034,205		1.0	1,034,205	\$0.00467	0.0	0	\$0.00000	1.0	1,034,205	\$0.05137
58		Block 4	3,340,006		1.0	3,340,006	\$0.00467	0.0	0	\$0.00000	1.0	3,340,006	\$0.05137
59		Block 5	431,793		1.0	431,793	\$0.00467	0.0	0	\$0.00000	1.0	431,793	\$0.05137
60		Block 6	0		1.0	0	\$0.00467	0.0	0	\$0.00000	1.0	0	\$0.05137
61	32I Interr Trans	Block 1	5,825,488		1.0	(133,956,198)	\$0.00467	0.0	0	\$0.00000	1.0	(133,956,198)	\$0.05137
62		Block 2	9,678,292		1.0	9,678,292	\$0.00467	0.0	0	\$0.00000	1.0	9,678,292	\$0.05137
63		Block 3	6,123,269		1.0	6,123,269	\$0.00467	0.0	0	\$0.00000	1.0	6,123,269	\$0.05137
64		Block 4	14,253,538		1.0	14,253,538	\$0.00467	0.0	0	\$0.00000	1.0	14,253,538	\$0.05137
65		Block 5	29,505,433		1.0	29,505,433	\$0.00467	0.0	0	\$0.00000	1.0	29,505,433	\$0.05137
66		Block 6	96,966,741		1.0	96,966,741	\$0.00467	0.0	0	\$0.00000	1.0	96,966,741	\$0.05137
67	33		0		1.0	0	\$0.00467	0.0	0	\$0.00000	1.0	0	\$0.05137
68	Special Contracts		74,098,618		0.0	0	\$0.00000	1.0	3,989,237	\$0.00142	1.0	3,989,237	\$0.05137
69	TOTALS		1,121,821,307			89,273,979	\$ 0.00467		3,989,237	\$ 0.00142		93,263,216	\$ 0.05137

Advice 25-15A										
1	Oregon PGA		Normal	Minimum	11/1/2024	11/1/2024	Proposed	Proposed	Proposed	
2	Normalized		Therms				10/31/2025	10/31/2025	10/31/2025	
3	Volumes page,		Therms in	Monthly	Monthly	Billing	Current	Schedule 171		Proposed
4	Column D		Block	Average use	Charge	Rates	Average Bill	RNG Transport Allocation		Schedule 171
5								RNG Transport Allocation		RNG Transport
6	Schedule	Block	A	B	C	D	E	F=D*(C * E)	Y	Z = D*(C * Y)
7	25F		374,907,494	N/A	54.00	\$10.00	\$1,331.08	\$81.88		\$81.88
8	2MF		46,532,455	N/A	54.00	\$8.00	\$1,331.08	\$79.88		\$79.88
9	3C Firm Sales		191,560,213	N/A	270.00	\$15.00	\$1,181.76	\$334.08		\$334.08
10	3I Firm Sales		4,897,917	N/A	1,204.00	\$15.00	\$1,054.17	\$1,284.22		\$1,284.22
11	27 Dry Out		739,110	N/A	36.00	\$8.00	\$1,176.68	\$50.36		\$50.36
12	31C Firm Sales	Block 1	12,710,926	2,000	2,969.00	\$325.00	\$0.74499	\$2,507.50	\$0.74499	\$2,507.50
13		Block 2	11,231,948	all additional			\$0.71467		\$0.71467	
14	31C Firm Trans	Block 1	1,171,263	2,000	3,753.00	\$575.00	\$0.31490	\$1,709.33	\$0.37094	\$1,919.65
15		Block 2	1,305,394	all additional			\$0.28781		\$0.34385	
16	31I Firm Sales	Block 1	3,428,826	2,000	5,317.00	\$325.00	\$0.72950	\$4,118.01	\$0.72950	\$4,118.01
17		Block 2	7,225,968	all additional			\$0.70365		\$0.70365	
18	31I Firm Trans	Block 1	12,735	2,000	729.00	\$575.00	\$0.26830	\$770.59	\$0.32434	\$811.44
19		Block 2	31,024	all additional			\$0.24243		\$0.29847	
20	32C Firm Sales	Block 1	36,364,305	10,000	7,883.00	\$675.00	\$0.65293	\$5,822.05	\$0.65293	\$5,822.05
21		Block 2	11,181,417	20,000			\$0.62396		\$0.62396	
22		Block 3	1,968,034	20,000			\$0.57579		\$0.57579	
23		Block 4	888,550	100,000			\$0.52745		\$0.52745	
24		Block 5	16,644	600,000			\$0.49273		\$0.49273	
25		Block 6	0	all additional			\$0.47626		\$0.47626	
26	32I Firm Sales	Block 1	8,628,593	10,000	20,914.00	\$675.00	\$0.60345	\$13,063.96	\$0.60345	\$13,063.96
27		Block 2	7,972,562	20,000			\$0.58223		\$0.58223	
28		Block 3	2,916,083	20,000			\$0.54675		\$0.54675	
29		Block 4	2,877,605	100,000			\$0.51141		\$0.51141	
30		Block 5	443,011	600,000			\$0.48672		\$0.48672	
31		Block 6	0	all additional			\$0.47429		\$0.47429	
32	32C Firm Trans	Block 1	2,769,074	10,000	19,234.00	\$925.00	\$0.14137	\$3,446.60	\$0.19741	\$4,524.47
33		Block 2	2,051,764	20,000			\$0.11998		\$0.17602	
34		Block 3	656,440	20,000			\$0.08442		\$0.14046	
35		Block 4	951,036	100,000			\$0.04883		\$0.10487	
36		Block 5	42,214	600,000			\$0.02745		\$0.08349	
37		Block 6	0	all additional			\$0.01327		\$0.06931	
38	32I Firm Trans	Block 1	11,405,325	10,000	45,994.00	\$925.00	\$0.13314	\$5,791.76	\$0.18918	\$8,369.27
39		Block 2	16,248,048	20,000			\$0.11308		\$0.16912	
40		Block 3	9,930,036	20,000			\$0.07964		\$0.13568	
41		Block 4	21,832,878	100,000			\$0.04622		\$0.10226	
42		Block 5	22,413,473	600,000			\$0.02609		\$0.08213	
43		Block 6	7,541,214	all additional			\$0.01279		\$0.06883	
44	32C Interr Sales	Block 1	4,420,212	10,000	53,833.00	\$675.00	\$0.61838	\$31,834.00	\$0.61838	\$31,834.00
45		Block 2	6,619,668	20,000			\$0.59472		\$0.59472	
46		Block 3	3,569,981	20,000			\$0.55521		\$0.55521	
47		Block 4	5,246,915	100,000			\$0.51568		\$0.51568	
48		Block 5	3,398,942	600,000			\$0.49198		\$0.49198	
49		Block 6	0	all additional			\$0.47465		\$0.47465	
50	32I Interr Sales	Block 1	4,783,726	10,000	50,145.00	\$675.00	\$0.59896	\$29,185.49	\$0.59896	\$29,185.49
51		Block 2	6,385,368	20,000			\$0.57835		\$0.57835	
52		Block 3	3,622,167	20,000			\$0.54400		\$0.54400	
53		Block 4	10,367,186	100,000			\$0.50962		\$0.50962	
54		Block 5	4,928,689	600,000			\$0.48899		\$0.48899	
55		Block 6	0	all additional			\$0.47389		\$0.47389	
56	32C Interr Trans	Block 1	780,580	10,000	199,264.00	\$925.00	\$0.12838	\$11,569.70	\$0.18442	\$22,736.46
57		Block 2	1,586,918	20,000			\$0.10895		\$0.16499	
58		Block 3	1,034,205	20,000			\$0.07661		\$0.13265	
59		Block 4	3,340,006	100,000			\$0.04425		\$0.10029	
60		Block 5	431,793	600,000			\$0.02486		\$0.08090	
61		Block 6	0	all additional			\$0.01194		\$0.06798	
62	32I Interr Trans	Block 1	5,825,488	10,000	31,880.00	\$925.00	\$0.12678	\$4,488.36	\$0.18282	\$6,274.92
63		Block 2	9,678,292	20,000			\$0.10765		\$0.16369	
64		Block 3	6,123,269	20,000			\$0.07583		\$0.13187	
65		Block 4	14,253,538	100,000			\$0.04395		\$0.09999	
66		Block 5	29,505,433	600,000			\$0.02486		\$0.08090	
67		Block 6	96,966,741	all additional			\$0.01213		\$0.06817	
68	33		0	N/A	-	\$38,000.00	\$0.00465	\$38,000.00	\$0.06069	\$38,000.00
69	Special Contracts		74,098,618	N/A	-	\$0	\$0.00000	\$0.00	\$0.05174	\$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		3.018% 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 171: RNG Transport Allocation

	Including Revenue Sensitive Amount
1	
2 <u>Temporary Increments</u>	
3	
4 <u>Removal of Current Temporary Increments</u>	
5 Amortization of RNG Transport Allocation	(416,248)
6	
7	
8 <u>Addition of Proposed Temporary Increments</u>	
9 Amortization of RNG Transport Allocation	5,213,841
10	
11	
12 TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u><u>\$4,797,593</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)	0.51%

NW Natural
Rates & Regulatory Affairs
2024-2025 PGA Filing - September Filing
Summary of Renewables Deferred Accounts Included in the PGA

Account		Balance 6/30/2025	July-Oct Estimated Activity	July-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				5.40%		G = E + F2
1	CPP DEFERRALS							
2								
3	151932 TRANSP CPP DEFERRAL	-	-	-	-			
4	151934 TRANSP CPP AMORTIZATION	(516,052)	(131,060)	(10,548)	(657,659)			
5	Total	(516,052)	(131,060)	(10,548)	(657,659)	5.40%	(19,395)	(677,054)
6								
23								
24	AWEC DEFERRALS							
25								
31	151935 CPP RS Allocation Transp RTC	1,011,728	18,652	25,646	1,056,026	5.40%	31,143	1,087,169
32	Total	1,011,728	18,652	25,646	1,056,026	5.40%	31,143	1,087,169
151934 Breakout								
151934 Transp CPP Amortization - SC Portion		(22,074)	(5,606)	(451)	(28,131)			
Total		(22,074)	(5,606)	(451)	(28,131)	5.40%	(830)	(28,961)
151934 Transp CPP Amortization - Transp Portion		(493,978)	(125,454)	(10,097)	(629,529)			
Total		(493,978)	(125,454)	(10,097)	(629,529)	5.40%	(18,565)	(648,094)
151935 Breakout								
151935 CPP RS Allocation Transp RTC- SC		32,064	591	813	33,468	5.40%	987	34,455
Total		32,064	591	813	33,468	5.40%	987	34,455
151935 CPP RS Allocation Transp RTC - Transport		979,664	18,061	24,833	1,022,558	5.40%	30,156	1,052,714
Total		979,664	18,061	24,833	1,022,558	5.40%	30,156	1,052,714

Company: Northwest Natural Gas Company
State: Oregon
Description: OR CPP COMPLIANCE AMORT - TRANSP
Account Number: 151934
Docket: UG 456, Order 22-400

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
2	Nov-22	1	56,544.72	(676,313.00)	1.820%	(982.86)	(620,751.14)	(620,751.14)
3	Dec-22		58,783.42		1.820%	(896.90)	57,886.52	(562,864.62)
4	Jan-23		58,044.71		1.820%	(809.66)	57,235.05	(505,629.57)
5	Feb-23		53,786.39		1.820%	(726.08)	53,060.31	(452,569.26)
6	Mar-23		59,196.77		1.820%	(641.51)	58,555.26	(394,014.00)
7	Apr-23		50,062.55		1.820%	(559.62)	49,502.93	(344,511.07)
8	May-23		50,441.63		1.820%	(484.26)	49,957.37	(294,553.70)
9	Jun-23		47,308.92		1.820%	(410.86)	46,898.06	(247,655.64)
10	Jul-23		44,666.47		1.820%	(341.74)	44,324.73	(203,330.91)
11	Aug-23		46,782.67		1.820%	(272.91)	46,509.76	(156,821.15)
12	Sep-23		44,071.56		1.820%	(204.42)	43,867.14	(112,954.01)
13	Oct-23		49,923.24		1.820%	(133.46)	49,789.78	(63,164.23)
14	Nov-23 <i>OLD</i>		0.00		1.820%	(95.80)	(95.80)	(63,260.03)
15	Nov-23 <i>NEW</i>		223,037.42	(2,692,442.59)	5.130%	(11,033.45)	(2,480,438.62)	(2,543,698.65)
16	Dec-23		224,866.57		5.130%	(10,393.66)	214,472.91	(2,329,225.74)
17	Jan-24		239,684.30		5.130%	(9,445.11)	230,239.19	(2,098,986.55)
18	Feb-24		236,452.78		5.130%	(8,467.75)	227,985.03	(1,871,001.52)
19	Mar-24		222,478.20		5.130%	(7,522.98)	214,955.22	(1,656,046.30)
20	Apr-24		221,513.47		5.130%	(6,606.11)	214,907.36	(1,441,138.94)
21	May-24		214,242.44		5.130%	(5,702.93)	208,539.51	(1,232,599.43)
22	Jun-24		202,646.71		5.130%	(4,836.21)	197,810.50	(1,034,788.93)
23	Jul-24		202,963.43		5.130%	(3,989.89)	198,973.54	(835,815.39)
24	Aug-24		198,424.10		5.130%	(3,148.98)	195,275.12	(640,540.27)
25	Sep-24		184,988.37		5.130%	(2,342.90)	182,645.47	(457,894.80)
26	Oct-24		215,175.13		5.130%	(1,497.56)	213,677.57	(244,217.23)
27	Nov-24 <i>OLD</i>		0.00		5.130%	(1,044.03)	(1,044.03)	(245,261.26)
28	Nov-24 <i>NEW</i>		(35,042.62)	11,313.54	5.400%	(27.93)	(23,757.01)	(269,018.27)
29	Dec-24		(36,027.96)		5.400%	(1,291.65)	(37,319.61)	(306,337.88)
30	Jan-25		(38,631.03)		5.400%	(1,465.44)	(40,096.47)	(346,434.35)
31	Feb-25		(34,549.12)		5.400%	(1,636.69)	(36,185.81)	(382,620.16)
32	Mar-25		(32,727.36)		5.400%	(1,795.43)	(34,522.79)	(417,142.95)
33	Apr-25		(33,547.16)		5.400%	(1,952.62)	(35,499.78)	(452,642.73)
34	May-25		(30,749.53)		5.400%	(2,106.08)	(32,855.61)	(485,498.34)
35	Jun-25		(28,304.93)		5.400%	(2,248.43)	(30,553.36)	(516,051.70)
36	Jul-25 FORECAST		(33,505.30)		5.400%	(2,397.62)	(35,902.92)	(551,954.62)
37	Aug-25 FORECAST		(33,144.92)		5.400%	(2,558.37)	(35,703.29)	(587,657.91)
38	Sep-25 FORECAST		(32,361.19)		5.400%	(2,717.27)	(35,078.46)	(622,736.37)
39	Oct-25 FORECAST		(32,048.63)		5.400%	(2,874.42)	(34,923.05)	(657,659.42)

Notes:

1 - Transferred in balance authorized for amortization from account 151932.

Company: Northwest Natural Gas Company
State: Oregon
Description: CPP RS Allocation Transp RTC
Account Number: **151935**
Docket: UM 2309

TOTAL							
Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Nov-23	1			6.836%	-	0.00	0.00
2 Dec-23		3,769.57	426,081	6.836%	2,437.98	432,288.83	432,288.83
3 Jan-24		23,930.82		6.836%	2,530.77	26,461.59	458,750.42
4 Feb-24		23,545.38		6.836%	2,680.41	26,225.79	484,976.21
5 Mar-24		21,815.07		6.836%	2,824.88	24,639.95	509,616.16
6 Apr-24		24,434.27		6.836%	2,972.71	27,406.98	537,023.14
7 May-24		24,403.44		6.836%	3,128.75	27,532.19	564,555.33
8 Jun-24		22,271.18		6.836%	3,279.52	25,550.70	590,106.03
9 Jul-24		20,459.92		6.836%	3,419.91	23,879.83	613,985.86
10 Aug-24		21,261.11		6.836%	3,558.23	24,819.34	638,805.20
11 Sep-24		23,229.82		6.836%	3,705.23	26,935.05	665,740.26
12 Oct-24		22,027.58		6.836%	3,855.24	25,882.82	691,623.08
13 Nov-24			(691,623)	7.056%	-	(691,623.08)	0.00
14 Dec-24				7.056%	-	0.00	0.00
15 Jan-25		104,978.87		7.056%	308.64	105,287.51	105,287.51
16 Feb-25		24,046.63		7.056%	689.79	24,736.42	130,023.94
17 Mar-25		488,469.23		7.056%	2,200.64	490,669.87	620,693.81
18 Apr-25		118,131.77		7.056%	3,996.99	122,128.76	742,822.57
19 May-25		134,811.21		7.056%	4,764.14	139,575.35	882,397.92
20 Jun-25		123,777.61		7.056%	5,552.41	129,330.02	1,011,727.95
21 Jul-25	forecasted	80,225.86		7.056%	6,184.82	86,410.68	1,098,138.62
22 Aug-25	forecasted	26,468.33		7.056%	6,534.87	33,003.20	1,131,141.82
23 Sep-25	forecasted	(26,466.70)		7.056%	6,573.30	(19,893.40)	1,111,248.42
24 Oct-25	forecasted	(61,575.40)		7.056%	6,353.11	(55,222.29)	1,056,026.13

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

SC

Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
2 Nov-23	1			6.836%	-	0.00	0.00
3 Dec-23		(1,820.23)	139,741	6.836%	790.87	138,711.56	138,711.56
4 Jan-24		(13,332.14)		6.836%	752.22	(12,579.92)	126,131.65
5 Feb-24		(13,209.27)		6.836%	680.91	(12,528.36)	113,603.29
6 Mar-24		(12,720.96)		6.836%	610.93	(12,110.03)	101,493.26
7 Apr-24		(10,832.62)		6.836%	547.32	(10,285.30)	91,207.97
8 May-24		(9,989.74)		6.836%	491.13	(9,498.61)	81,709.35
9 Jun-24		(10,056.22)		6.836%	436.83	(9,619.39)	72,089.96
10 Jul-24		(11,320.43)		6.836%	378.43	(10,942.00)	61,147.96
11 Aug-24		(10,238.62)		6.836%	319.18	(9,919.44)	51,228.52
12 Sep-24		(7,309.32)		6.836%	271.01	(7,038.31)	44,190.20
13 Oct-24		(11,709.48)		6.836%	218.38	(11,491.10)	32,699.10
14 Nov-24			(32,699.10)	7.056%	-	(32,699.10)	0.00
15 Dec-24				7.056%	-	0.00	0.00
16 Jan-25		3,327.04		7.056%	9.78	3,336.82	3,336.82
17 Feb-25		762.10		7.056%	21.86	783.96	4,120.78
18 Mar-25		15,480.82		7.056%	69.74	15,550.56	19,671.34
19 Apr-25		3,743.89		7.056%	126.67	3,870.56	23,541.90
20 May-25		4,272.51		7.056%	150.99	4,423.50	27,965.40
21 Jun-25		3,922.82		7.056%	175.97	4,098.79	32,064.19
22 Jul-25	forecasted	2,542.56		7.056%	196.01	2,738.57	34,802.76
23 Aug-25	forecasted	838.85		7.056%	207.11	1,045.96	35,848.72
24 Sep-25	forecasted	(838.80)		7.056%	208.32	(630.48)	35,218.25
25 Oct-25	forecasted	(1,951.48)		7.056%	201.35	(1,750.13)	33,468.12

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

Transport

Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
2 Nov-23	1			6.836%	-	0.00	0.00
3 Dec-23		5,589.79	286,340	6.836%	1,647.11	293,577.26	293,577.26
4 Jan-24		37,262.96		6.836%	1,778.55	39,041.51	332,618.77
5 Feb-24		36,754.65		6.836%	1,999.51	38,754.16	371,372.93
6 Mar-24		34,536.03		6.836%	2,213.96	36,749.99	408,122.92
7 Apr-24		35,266.88		6.836%	2,425.39	37,692.27	445,815.20
8 May-24		34,393.18		6.836%	2,637.62	37,030.80	482,846.00
9 Jun-24		32,327.40		6.836%	2,842.69	35,170.09	518,016.09
10 Jul-24		31,780.35		6.836%	3,041.49	34,821.84	552,837.93
11 Aug-24		31,499.73		6.836%	3,239.06	34,738.79	587,576.73
12 Sep-24		30,539.15		6.836%	3,434.21	33,973.36	621,550.08
13 Oct-24		33,737.06		6.836%	3,636.86	37,373.92	658,924.01
14 Nov-24			(658,924)	7.056%	-	(658,923.98)	0.03
15 Dec-24				7.056%	-	0.00	0.03
16 Jan-25		101,651.83		7.056%	298.86	101,950.69	101,950.72
17 Feb-25		23,284.54		7.056%	667.93	23,952.47	125,903.18
18 Mar-25		472,988.42		7.056%	2,130.90	475,119.32	601,022.50
19 Apr-25		114,387.88		7.056%	3,870.31	118,258.19	719,280.68
20 May-25		130,538.71		7.056%	4,613.15	135,151.86	854,432.54
21 Jun-25		119,854.79		7.056%	5,376.44	125,231.23	979,663.77
22 Jul-25	forecasted	77,683.30		7.056%	5,988.81	83,672.11	1,063,335.88
23 Aug-25	forecasted	25,629.48		7.056%	6,327.77	31,957.25	1,095,293.13
24 Sep-25	forecasted	(25,627.91)		7.056%	6,364.98	(19,262.93)	1,076,030.20
25 Oct-25	forecasted	(59,623.92)		7.056%	6,151.76	(53,472.16)	1,022,558.04

NOTES

1 - Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

NW Natural
Rates & Regulatory Affairs
2025-26 PGA - Oregon: September Filing
ALLOCATION OF CPP COSTS FOR TARIFF SCHEDULE 171
Calculation of RTCs Allocated on the EQUAL CENT PER THERM BASIS
ALL VOLUMES IN THERMS

				RTCs		
				43,496,269 Temporary Increment		
				3.018% add revenue sensitive factor		
				44,849,842 to all sales		
Schedule	Block	A		Multiplier	Volumes	Increment
B	C	D				
2R		421,439,949		1.0	421,439,949	\$0.05137
3C Firm Sales		191,560,213		1.0	191,560,213	\$0.05137
3I Firm Sales		4,897,917		1.0	4,897,917	\$0.05137
27 Dry Out		739,110		1.0	739,110	\$0.05137
31C Firm Sales	Block 1	12,710,926		1.0	12,710,926	\$0.05137
	Block 2	11,231,948		1.0	11,231,948	\$0.05137
31C Firm Trans	Block 1	1,171,263		1.0	1,171,263	\$0.05137
	Block 2	1,305,394		1.0	1,305,394	\$0.05137
31I Firm Sales	Block 1	3,428,826		1.0	3,428,826	\$0.05137
	Block 2	7,225,968		1.0	7,225,968	\$0.05137
31I Firm Trans	Block 1	12,735		1.0	12,735	\$0.05137
	Block 2	31,024		1.0	31,024	\$0.05137
32C Firm Sales	Block 1	36,364,305		1.0	36,364,305	\$0.05137
	Block 2	11,181,417		1.0	11,181,417	\$0.05137
	Block 3	1,968,034		1.0	1,968,034	\$0.05137
	Block 4	888,550		1.0	888,550	\$0.05137
	Block 5	16,644		1.0	16,644	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32I Firm Sales	Block 1	8,628,593		1.0	8,628,593	\$0.05137
	Block 2	7,972,562		1.0	7,972,562	\$0.05137
	Block 3	2,916,083		1.0	2,916,083	\$0.05137
	Block 4	2,877,605		1.0	2,877,605	\$0.05137
	Block 5	443,011		1.0	443,011	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32C Firm Trans	Block 1	2,769,074		1.0	2,530,499	\$0.05137
	Block 2	2,051,764		1.0	2,051,764	\$0.05137
	Block 3	656,440		1.0	656,440	\$0.05137
	Block 4	951,036		1.0	951,036	\$0.05137
	Block 5	42,214		1.0	42,214	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32I Firm Trans	Block 1	11,405,325		1.0	(27,188,614)	\$0.05137
	Block 2	16,248,048		1.0	16,248,048	\$0.05137
	Block 3	9,930,036		1.0	9,930,036	\$0.05137
	Block 4	21,832,878		1.0	21,832,878	\$0.05137
	Block 5	22,413,473		1.0	22,413,473	\$0.05137
	Block 6	7,541,214		1.0	7,541,214	\$0.05137
32C Interr Sales	Block 1	4,420,212		1.0	4,420,212	\$0.05137
	Block 2	6,619,668		1.0	6,619,668	\$0.05137
	Block 3	3,569,981		1.0	3,569,981	\$0.05137
	Block 4	5,246,915		1.0	5,246,915	\$0.05137
	Block 5	3,398,942		1.0	3,398,942	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32I Interr Sales	Block 1	4,783,726		1.0	4,783,726	\$0.05137
	Block 2	6,385,368		1.0	6,385,368	\$0.05137
	Block 3	3,622,167		1.0	3,622,167	\$0.05137
	Block 4	10,367,186		1.0	10,367,186	\$0.05137
	Block 5	4,928,689		1.0	4,928,689	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32C Interr Trans	Block 1	780,580		1.0	780,580	\$0.05137
	Block 2	1,586,918		1.0	1,586,918	\$0.05137
	Block 3	1,034,205		1.0	1,034,205	\$0.05137
	Block 4	3,340,006		1.0	3,340,006	\$0.05137
	Block 5	431,793		1.0	431,793	\$0.05137
	Block 6	0		1.0	0	\$0.05137
32I Interr Trans	Block 1	5,825,488		1.0	(133,956,198)	\$0.05137
	Block 2	9,678,292		1.0	9,678,292	\$0.05137
	Block 3	6,123,269		1.0	6,123,269	\$0.05137
	Block 4	14,253,538		1.0	14,253,538	\$0.05137
	Block 5	29,505,433		1.0	29,505,433	\$0.05137
	Block 6	96,966,741		1.0	96,966,741	\$0.05137
Special Contracts		74,098,618		1.0	3,989,237	\$0.05137
				0.0	0	\$0.00000
				0.0	0	\$0.00000
TOTALS		1,121,821,307			873,097,726	\$ 0.05137

	Volumes	Increment wo Rev Sens	Revenues	Percent of RTC		
Sales	779,834,510	\$	0.04982 \$ 38,851,355	WACOG		89.3%
Transport	89,273,979	\$	0.04982 \$ 4,447,630	Sch. 171		10.2%
Sp. Contrac	3,989,237	\$	0.04982 \$ 198,744	Sch. 171		0.5%
	873,097,726		\$ 43,497,729			