

July 31, 2025

NWN OPUC Advice No. 25-16 / ADV 1769  
(UM 2068)**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 REMOVAL OF COSTS ASSOCIATED WITH THE COVID-19 PANDEMIC**

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:

Seventh Revision of Sheet 173-1	Schedule 173	Adjustment for COVID Programs Cost Recovery
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**Purpose**

The purpose of this filing is to zero out and retain for future use Schedule 173. The Company last requested amortization through this Schedule effective November 1, 2024, per Commission Order No. 24-390. The remaining amortization balance is immaterial which has been moved to a residual general ledger account.

**Background:**

This filing is in compliance with ORS 757.259, which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Public Utility Commission of Oregon ("Commission") in a proceeding to change rates. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

**Proposed Changes**

The effect of this new tariff adjustment schedule is to decrease the Company's annual revenues by \$1,316,660, or about 0.14%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 54 therms per month will decrease by \$0.12, or 0.2%. The monthly decrease for the average commercial Rate Schedule 3 customer using 270 therms is about \$0.49, and the monthly decrease for the average firm sales commercial Rate Schedule 31 customer using 2,744 therms is about \$2.43. The average Rate Schedule 32 firm sales industrial customer using 9,861 therms will see a monthly decrease of about \$0.79. The average bill effects for all other rate schedules and service types can be found in the separately provided workpapers.

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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.

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, and 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

Seventh Revision of Sheet 173-1  
Cancels Sixth Revision of Sheet 173-1

## SCHEDULE 173 Adjustment for COVID Programs Cost Recovery

### PURPOSE:

The purpose of this Schedule is to reflect the rate effect to recover costs for programs that were put into place to help customers during COVID. Docket UM 2068(2) entered by the Public Utility Commission of Oregon on May 9, 2022.

### APPLICABLE:

To all Customers served under the following Rate Schedules of the Tariff:

Rate Schedule 2  
Rate Schedule 31

Rate Schedule 3  
Rate Schedule 32

Rate Schedule 27  
Rate Schedule 33

### APPLICATION TO RATE SCHEDULES: Effective October 31, 2025

The Adjustment amounts shown below are calculated based on equal percent of margin by Rate Schedule and Customer class.

Schedule	Block	Total Adjustment
2		\$0.00000
3 CSF		\$0.00000
3 ISF		\$0.00000
27		\$0.00000
31 CSF	Block 1	\$0.00000
	Block 2	\$0.00000
31 CTF	Block 1	\$0.00000
	Block 2	\$0.00000
31 ISF	Block 1	\$0.00000
	Block 2	\$0.00000
31 ITF	Block 1	\$0.00000
	Block 2	\$0.00000
32 CSF	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
32 ISF	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000

Schedule	Block	Total Adjustment
32 CTF	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
32 ITF	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
32 CSI	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
32 ISI	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000

Schedule	Block	Total Adjustment
32 CTI	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
32 ITI	Block 1	\$0.00000
	Block 2	\$0.00000
	Block 3	\$0.00000
	Block 4	\$0.00000
	Block 5	\$0.00000
	Block 6	\$0.00000
33 (all)		\$0.00000

### GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued July 31, 2025  
NWN OPUC Advice No. 25-16

Effective with service on  
and after October 31, 2025

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(R)(R)

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Removal of Costs Associated with  
the COVID-19 Pandemic

UM 2068

NWN OPUC Advice No. 25-16 / ADV 1769

July 31, 2025

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### Removal of Costs Associated with the COVID-19 Pandemic

NWN OPUC ADVICE NO. 25-16 / ADV 1769

<b>Description</b>	<b>Page</b>
Calculation of Increments Allocated on the Equal Percentage of Margin Basis	1
Effects on Average Bill by Rate Schedule	2
Basis for Revenue Related Costs	3
PGA Effects on Revenue	4
Summary of Deferred Accounts Included in the PGA	5
151734 Amortization of COVID Programs	6

NW Natural  
Rates & Regulatory Affairs

2025-26 PGA - Oregon: August Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

ALL VOLUMES IN THERMS

		Oregon PGA Volumes page, Column F	Oregon PGA Volume- EITEs	Billing Rate from Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D*	Temps from Temporary Increment page, Column A	MARGIN Rate F=C-D-E	Volumetric Margin	EITE volume	Customer Charge	Customers	Total Margin K=(I*J*12)+G	
	Schedule	A	B	C	D	E	F	G=I * A	H	I	J	K	
7	2R	421,439,949	421,439,949	\$1.33108	\$0.53640	(\$0.01390)	\$0.80858	\$340,767,914	\$340,767,914	\$9.84	644,678	\$416,919,035	
8	3C Firm Sales	191,560,213	191,560,213	\$1.18176	\$0.53640	(\$0.06288)	\$0.70824	\$135,670,605	\$135,670,605	\$15.00	59,039	\$146,297,625	
9	3I Firm Sales	4,897,917	4,897,917	\$1.05417	\$0.53640	\$0.03439	\$0.48338	\$2,367,555	\$2,367,555	\$15.00	339	\$2,428,575	
10	27 Dry Out	739,110	739,110	\$1.17668	\$0.53640	(\$0.01906)	\$0.65934	\$487,325	\$487,325	\$8.00	1,731	\$653,501	
11	31C Firm Sales	Block 1	12,710,926	12,710,926	\$0.74499	\$0.43366	(\$0.03470)	\$0.34603	\$7,952,487	\$7,952,487	\$325.00	727	\$10,787,787
12		Block 2	11,231,948	11,231,948	\$0.71467	\$0.43366	(\$0.03542)	\$0.31643					
13	31C Firm Trans	Block 1	1,171,263	1,171,263	\$0.31490	\$0.00000	\$0.01154	\$0.30336	\$717,091	\$717,091	\$575.00	55	\$1,096,591
14		Block 2	1,305,394	1,305,394	\$0.28781	\$0.00000	\$0.01067	\$0.27714					
15	31I Firm Sales	Block 1	3,428,826	3,428,826	\$0.72950	\$0.43366	\$0.03140	\$0.26444	\$2,635,170	\$2,635,170	\$325.00	172	\$3,305,970
16		Block 2	7,225,968	7,225,968	\$0.70365	\$0.43366	\$0.03079	\$0.23920					
17	31I Firm Trans	Block 1	12,735	12,735	\$0.26830	\$0.00000	\$0.00948	\$0.25882	\$10,546	\$10,546	\$575.00	5	\$45,046
18		Block 2	31,024	31,024	\$0.24243	\$0.00000	\$0.00873	\$0.23370					
19	32C Firm Sales <sup>1</sup>	Block 1	36,364,305	36,364,305	\$0.65293	\$0.43366	\$0.03026	\$0.18901	\$8,956,042	\$8,956,042	\$675.00	561	\$13,623,303
20		Block 2	11,181,417	11,181,417	\$0.62396	\$0.43366	\$0.02947	\$0.16083					
21		Block 3	1,968,034	1,968,034	\$0.57579	\$0.43366	\$0.02811	\$0.11402					
22		Block 4	888,550	888,550	\$0.52745	\$0.43366	\$0.02675	\$0.06704					
23		Block 5	16,644	16,644	\$0.49273	\$0.43366	\$0.02578	\$0.03329					
24		Block 6	0	0	\$0.47626	\$0.43366	\$0.02531	\$0.01729					
25	32I Firm Sales <sup>1</sup>	Block 1	8,628,593	8,628,593	\$0.60345	\$0.43366	\$0.02798	\$0.14181	\$2,600,115	\$2,600,115	\$675.00	193	\$4,209,050
26		Block 2	7,972,562	7,972,562	\$0.58223	\$0.43366	\$0.02757	\$0.12100					
27		Block 3	2,916,083	2,916,083	\$0.54675	\$0.43366	\$0.02688	\$0.08621					
28		Block 4	2,877,605	2,877,605	\$0.51141	\$0.43366	\$0.02621	\$0.05154					
29		Block 5	443,011	443,011	\$0.48672	\$0.43366	\$0.02573	\$0.02733					
30		Block 6	0	0	\$0.47429	\$0.43366	\$0.02549	\$0.01514					
31	32C Firm Trans	Block 1	2,769,074	2,666,976	\$0.14137	\$0.00000	\$0.00506	\$0.13631	\$712,425	\$686,157	\$925.00	28	\$1,038,614
32		Block 2	2,051,764	1,976,113	\$0.11998	\$0.00000	\$0.00451	\$0.11547					
33		Block 3	656,440	632,236	\$0.08442	\$0.00000	\$0.00358	\$0.08084					
34		Block 4	951,036	915,970	\$0.04883	\$0.00000	\$0.00265	\$0.04618					
35		Block 5	42,214	40,658	\$0.02745	\$0.00000	\$0.00210	\$0.02535					
36		Block 6	0	0	\$0.01327	\$0.00000	\$0.00173	\$0.01154					
37	32I Firm Trans	Block 1	11,405,325	6,480,052	\$0.13314	\$0.00000	\$0.00469	\$0.12845	\$5,551,950	\$3,154,397	\$925.00	102	\$6,829,126
38		Block 2	16,248,048	9,231,495	\$0.11308	\$0.00000	\$0.00426	\$0.10882					
39		Block 3	9,930,036	5,641,852	\$0.07964	\$0.00000	\$0.00351	\$0.07613					
40		Block 4	21,832,878	12,404,573	\$0.04622	\$0.00000	\$0.00277	\$0.04345					
41		Block 5	22,413,473	12,734,445	\$0.02609	\$0.00000	\$0.00231	\$0.02378					
42		Block 6	7,541,214	4,284,618	\$0.01279	\$0.00000	\$0.00202	\$0.01077					
43	32C Interr Sales	Block 1	4,420,212	4,420,212	\$0.61838	\$0.43366	\$0.02823	\$0.15649	\$2,321,244	\$2,321,244	\$675.00	66	\$2,855,844
44		Block 2	6,619,668	6,619,668	\$0.59472	\$0.43366	\$0.02766	\$0.13340					
45		Block 3	3,569,981	3,569,981	\$0.55521	\$0.43366	\$0.02671	\$0.09484					
46		Block 4	5,246,915	5,246,915	\$0.51568	\$0.43366	\$0.02575	\$0.05627					
47		Block 5	3,398,942	3,398,942	\$0.49198	\$0.43366	\$0.02518	\$0.03314					
48		Block 6	0	0	\$0.47465	\$0.43366	\$0.02477	\$0.01622					
49	32I Interr Sales	Block 1	4,783,726	4,783,726	\$0.59896	\$0.43366	\$0.02796	\$0.13734	\$2,374,516	\$2,374,516	\$675.00	91	\$3,111,616
50		Block 2	6,385,368	6,385,368	\$0.57835	\$0.43366	\$0.02749	\$0.11720					
51		Block 3	3,622,167	3,622,167	\$0.54400	\$0.43366	\$0.02670	\$0.08364					
52		Block 4	10,367,186	10,367,186	\$0.50962	\$0.43366	\$0.02591	\$0.05005					
53		Block 5	4,928,689	4,928,689	\$0.48899	\$0.43366	\$0.02544	\$0.02989					
54		Block 6	0	0	\$0.47389	\$0.43366	\$0.02509	\$0.01514					
55	32C Interr Trans	Block 1	780,580	780,580	\$0.12838	\$0.00000	\$0.00387	\$0.12451	\$491,240	\$491,240	\$925.00	3	\$524,540
56		Block 2	1,586,918	1,586,918	\$0.10895	\$0.00000	\$0.00347	\$0.10548					
57		Block 3	1,034,205	1,034,205	\$0.07661	\$0.00000	\$0.00283	\$0.07378					
58		Block 4	3,340,006	3,340,006	\$0.04425	\$0.00000	\$0.00221	\$0.04204					
59		Block 5	431,793	431,793	\$0.02486	\$0.00000	\$0.00183	\$0.02303					
60		Block 6	0	0	\$0.01194	\$0.00000	\$0.00157	\$0.01037					
61	32I Interr Trans	Block 1	5,825,488	809,888	\$0.12678	\$0.00000	\$0.00443	\$0.12235	\$4,400,511	\$611,781	\$925.00	68	\$5,155,311
62		Block 2	9,678,292	1,345,523	\$0.10765	\$0.00000	\$0.00401	\$0.10364					
63		Block 3	6,123,269	851,287	\$0.07583	\$0.00000	\$0.00334	\$0.07249					
64		Block 4	14,253,538	1,981,596	\$0.04395	\$0.00000	\$0.00266	\$0.04129					
65		Block 5	29,505,433	4,101,990	\$0.02486	\$0.00000	\$0.00225	\$0.02261					
66		Block 6	96,966,741	13,480,790	\$0.01213	\$0.00000	\$0.00197	\$0.01016					
67	33	0	0	\$0.00465	\$0.00000	\$0.00127	\$0.00338	\$0	\$0	\$38,000.00	0	\$0	
68	Special Contracts	74,098,618	3,989,237	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0	\$0	\$0.00	7	\$0	
69													
70	TOTALS	1,121,821,307						\$ 518,016,736	\$ 511,804,185			\$ 618,881,534	

Advice 25-16

2	Oregon PGA		Normal		Minimum		11/1/2024	11/1/2024	Proposed	Proposed	Proposed
	Normalized		Therms						10/31/2025	10/31/2025	10/31/2025
3	Volumes page,		Therms in	Monthly	Monthly	Billing	Current	Schedule 173	Schedule 173	Schedule 173	
								COVID-19	COVID-19	COVID-19	
4	Column D		Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change	
5							F=D+(C * E)		AI = D+(C * AH)	AJ = (AI- F)/F	
6	Schedule	Block	A	B	C	D	E	F	AH	AI	AJ
7	2M		374,907,494	N/A	54	\$10.00	\$1.33108	\$81.88	\$1.32891	\$81.76	-0.1%
	2R		46,532,455	N/A	54	\$8.00	\$1.33108	\$79.88	\$1.32891	\$79.76	-0.2%
8	3C Firm Sales		191,560,213	N/A	270	\$15.00	\$1.18176	\$334.08	\$1.17998	\$333.59	-0.1%
9	3I Firm Sales		4,897,917	N/A	1,204	\$15.00	\$1.05417	\$1,284.22	\$1.05318	\$1,283.03	-0.1%
10	27 Dry Out		739,110	N/A	36	\$8.00	\$1.17668	\$50.36	\$1.17447	\$50.28	-0.2%
11	31C Firm Sales	Block 1	12,710,926	2,000	2,744	\$325.00	\$0.74499	\$2,346.69	\$0.74408	\$2,344.26	-0.1%
12		Block 2	11,231,948	all additional			\$0.71467		\$0.71384		-0.1%
13	31C Firm Trans	Block 1	1,171,263	2,000	3,753	\$575.00	\$0.31490	\$1,709.33	\$0.31399	\$1,706.04	-0.2%
14		Block 2	1,305,394	all additional			\$0.28781		\$0.28697		
15	31I Firm Sales	Block 1	3,428,826	2,000	5,162	\$325.00	\$0.72950	\$4,008.94	\$0.72878	\$4,005.45	-0.1%
16		Block 2	7,225,968	all additional			\$0.70365		\$0.70300		
17	31I Firm Trans	Block 1	12,735	2,000	729	\$575.00	\$0.26830	\$770.59	\$0.26756	\$770.05	-0.1%
18		Block 2	31,024	all additional			\$0.24243		\$0.24176		
19	32C Firm Sales	Block 1	36,364,305	10,000	7,489	\$675.00	\$0.65293	\$5,564.79	\$0.65229	\$5,560.00	-0.1%
20		Block 2	11,181,417	20,000			\$0.62396		\$0.62341		
21		Block 3	1,968,034	20,000			\$0.57579		\$0.57541		
22		Block 4	888,550	100,000			\$0.52745		\$0.52723		
23		Block 5	16,644	600,000			\$0.49273		\$0.49263		
24		Block 6	0	all additional			\$0.47626		\$0.47621		
25	32I Firm Sales	Block 1	8,628,593	10,000	9,861	\$675.00	\$0.60345	\$6,625.62	\$0.60337	\$6,624.83	0.0%
26		Block 2	7,972,562	20,000			\$0.58223		\$0.58216		
27		Block 3	2,916,083	20,000			\$0.54675		\$0.54670		
28		Block 4	2,877,605	100,000			\$0.51141		\$0.51138		
29		Block 5	443,011	600,000			\$0.48672		\$0.48671		
30		Block 6	0	all additional			\$0.47429		\$0.47428		
31	32C Firm Trans	Block 1	2,769,074	10,000	19,258	\$925.00	\$0.14137	\$3,449.47	\$0.14126	\$3,447.45	-0.1%
32		Block 2	2,051,764	20,000			\$0.11998		\$0.11988		
33		Block 3	656,440	20,000			\$0.08442		\$0.08435		
34		Block 4	951,036	100,000			\$0.04883		\$0.04879		
35		Block 5	42,214	600,000			\$0.02745		\$0.02742		
36		Block 6	0	all additional			\$0.01327		\$0.01326		
37	32I Firm Trans	Block 1	11,405,325	10,000	73,016	\$925.00	\$0.13314	\$7,174.60	\$0.13306	\$7,170.71	-0.1%
38		Block 2	16,248,048	20,000			\$0.11308		\$0.11301		
39		Block 3	9,930,036	20,000			\$0.07964		\$0.07959		
40		Block 4	21,832,878	100,000			\$0.04622		\$0.04619		
41		Block 5	22,413,473	600,000			\$0.02609		\$0.02607		
42		Block 6	7,541,214	all additional			\$0.01279		\$0.01278		
43	32C Interr Sales	Block 1	4,420,212	10,000	29,363	\$675.00	\$0.61838	\$18,374.36	\$0.61803	\$18,365.25	0.0%
44		Block 2	6,619,668	20,000			\$0.59472		\$0.59443		
45		Block 3	3,569,981	20,000			\$0.55521		\$0.55500		
46		Block 4	5,246,915	100,000			\$0.51568		\$0.51556		
47		Block 5	3,398,942	600,000			\$0.49198		\$0.49191		
48		Block 6	0	all additional			\$0.47465		\$0.47462		
49	32I Interr Sales	Block 1	4,783,726	10,000	27,552	\$675.00	\$0.59896	\$16,815.80	\$0.59884	\$16,812.84	0.0%
50		Block 2	6,385,368	20,000			\$0.57835		\$0.57825		
51		Block 3	3,622,167	20,000			\$0.54400		\$0.54393		
52		Block 4	10,367,186	100,000			\$0.50962		\$0.50958		
53		Block 5	4,928,689	600,000			\$0.48899		\$0.48897		
54		Block 6	0	all additional			\$0.47389		\$0.47388		
55	32C Interr Trans	Block 1	780,580	10,000	199,264	\$925.00	\$0.12838	\$11,569.70	\$0.12831	\$11,563.02	-0.1%
56		Block 2	1,586,918	20,000			\$0.10895		\$0.10889		
57		Block 3	1,034,205	20,000			\$0.07661		\$0.07657		
58		Block 4	3,340,006	100,000			\$0.04425		\$0.04422		
59		Block 5	431,793	600,000			\$0.02486		\$0.02484		
60		Block 6	0	all additional			\$0.01194		\$0.01193		
61	32I Interr Trans	Block 1	5,825,488	10,000	198,962	\$925.00	\$0.12678	\$11,474.60	\$0.12670	\$11,467.62	-0.1%
62		Block 2	9,678,292	20,000			\$0.10765		\$0.10759		
63		Block 3	6,123,269	20,000			\$0.07583		\$0.07578		
64		Block 4	14,253,538	100,000			\$0.04395		\$0.04392		
65		Block 5	29,505,433	600,000			\$0.02486		\$0.02484		
66		Block 6	96,966,741	all additional			\$0.01213		\$0.01212		
67	33		0	N/A	0.0	\$38,000.00	\$0.00465	\$38,000.00	\$0.00465	\$38,000.00	
68	Special Contracts		74,098,618	N/A	0	\$0	\$0.00000	\$0.00	\$0.00000	\$0.00	
69	Totals		1,121,821,307								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.

**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**  
**2025-26 PGA Filing - August 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
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 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.