250 SW Taylor Street
Portland, OR 97204

503-226-4211
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July 15, 2026 NWN WUTC Advice No. 26-03

VIA ELECTRONIC FILING AND FEDEX MAIL

Jeff Killip, Executive Director and Secretary
Washington Utilities & Transportation Commission
621 Woodland Square Loop SE
Lacey, Washington 98503

RE: Schedule 303—NW Natural's Environmental Cost Recovery Mechanism Annual Tariff Adjustment Filing and 2025 Annual Report

Dear Mr. Killip:

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files the following proposed revisions to its Tariff Schedule 303:

Seventh Revision of Sheet 303.3	Schedule 303	Washington Environmental Cost Recovery Mechanism

Purpose

The purpose of this filing is to adjust Schedule 303 to recover NW Natural's environmental remediation expenses incurred between January 1, 2025 and December 31, 2025, consistent with the Washington Utilities and Transportation Commission (Commission) Order 06 in docket UG-181053.[1]

Background

Commission Order 01 in docket UG-110199 authorized NW Natural to defer costs associated with environmental remediation efforts at certain sites impacted by the Gasco manufactured gas plant. Order 02 in that same docket required annual reporting and a summary of status for each project. In NW Natural's 2018 rate case in docket UG-181053, the Company requested, and received, approval to implement an Environmental Cost Recovery Mechanism (ECRM). The ECRM provides for an annual prudence review and cost recovery mechanism of the deferred expenses, subject to certain limitations detailed in Schedule 303. NW Natural provides the enclosed report of NW Natural's environmental remediation expenses incurred between January 1, 2025 and December 31, 2025. The four exhibits attached to the report are as follows:

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[1] *See Washington Utilities and Transportation Commission vs Northwest Natural Gas Company dba NW Natural*, Docket UG-181053, Order 06 ¶ 62.

Exhibit A - Deferred Environmental Remediation Costs and Insurance Proceeds
Exhibit B - Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds
Exhibit C - Rate Calculation Schedules, Deferral and Amortization Workpapers
Exhibit D - Major Reports and Communications with Environmental Regulators[2]

The report also provides a summary of the status of remediation at Gasco.

Proposed Changes

The proposed Schedule 303 adjustments are calculated on an equal-percentage-of margin basis; the calculation of rates for each rate schedule is provided on page 1 of Exhibit C. It should be noted that the proposed Schedule 303 adjustments represent just one of the deferred accounts that will be proposed to be applied to customer rates effective November 1, 2026, due to the Company's upcoming Purchased Gas Adjustment (PGA) filings anticipated to be made on or around September 15, 2026. As such, the bill effects stated herein are provided for illustrative purposes only, and reflect the effect of applying the proposed Schedule 303 adjustments to current billing rates. If there were no other adjustments to rates effective November 1, 2026, the effect of the proposed rates in Schedule 303 is an decrease of $93,490.[3] The average residential Schedule 2 customer using 54.5 therms would see a decrease of $0.06 per month, and the average Schedule 3 commercial customer using 262 therms would see a bill decrease of $0.26 per month. The bill impact for customers on the other residential and commercial rate schedules is shown on page 2 of Exhibit C.

In support of this filing, the Company provides worksheets showing the derivation of the proposed Schedule 303 adjustments to rates, a worksheet showing deferral accounts 186175 through 186180 balances and the 2025 Annual ECRM Report.

The Company will provide notice to customers as part of the customer notice for the PGA filings that will have the same effective date of November 1, 2026, in accordance with WAC 480-90-194(5). A copy of this notice will be included with the Company's PGA combined effects filing, expected to be made on or around September 15, 2026.

The proposed rate change will affect all of NW Natural's Washington sales and transportation service customers. NW Natural currently serves approximately 91,945 residential customers and 7,436 commercial and industrial customers in the Company's Washington service territory.

Conclusion

NW Natural respectfully requests that the Commission approve this tariff change to be effective November 1, 2026.

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[2] Exhibit D will be provided via USB drive and physically mailed following the electronic submission of this report due to its voluminous nature. Only files currently in PDF format will be provided. Any non-PDF communications will be available upon request.

[3] Includes revenue sensitive factor of 4.509%; additional details can be found within Exhibit C.

In accordance with WAC 480-80-103(4)(a), I certify that I have authority to issue tariff revisions on behalf of NW Natural.

Please address any correspondence on this matter to me with copies to the following:

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

Respectfully Submitted,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Senior Manager
NW Natural
250 SW Taylor Street
Portland, OR 97204
Telephone: (503) 610-7051
kyle.walker@nwnatural.com

Enclosures:
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Trf-Sheet-303-3-07-15-26
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Rpt-07-15-26
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Exh-A-07-15-26
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Exh-B-07-15-26
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Exh-C-07-15-26
NEW-NWN-2025-ECRM-Rpt-Advice-26-03-Exh-D-07-15-26 (USB drive by FedEx mail)

SCHEDULE 303
WASHINGTON ENVIRONMENTAL COST RECOVERY MECHANISM
(continued)

APPLICATION TO RATE SCHEDULES: **Effective: November 1, 2026** (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	Adjustment (per therm)	Schedule	Block	Adjustment (per therm)	
1R		$0.01286	42C SI	Block 1	$0.00219	(R) (R)
1C		$0.01060		Block 2	$0.00196	
2		$0.00746		Block 3	$0.00150	
3C		$0.00654		Block 4	$0.00120	
3I		$0.00605		Block 5	$0.00080	
27		$0.00543		Block 6	$0.00030	
41C FS	Block 1	$0.00526	42I SI	Block 1	$0.00268	
	Block 2	$0.00463		Block 2	$0.00240	
41I FS	Block 1	$0.00462		Block 3	$0.00184	
	Block 2	$0.00407		Block 4	$0.00147	
41C SI	Block 1	$0.00503		Block 5	$0.00098	
	Block 2	$0.00444		Block 6	$0.00037	
41I SI	Block 1	$0.00476	42 CTF	Block 1	$0.00191	
	Block 2	$0.00420		Block 2	$0.00171	
41C FT	Block 1	$0.00537		Block 3	$0.00131	
	Block 2	$0.00473		Block 4	$0.00105	
41I FT	Block 1	$0.00481		Block 5	$0.00070	
	Block 2	$0.00424		Block 6	$0.00026	
42C SF	Block 1	$0.00311	42 ITF	Block 1	$0.00189	
	Block 2	$0.00278		Block 2	$0.00170	
	Block 3	$0.00214		Block 3	$0.00130	
	Block 4	$0.00171		Block 4	$0.00104	
	Block 5	$0.00114		Block 5	$0.00069	
	Block 6	$0.00043		Block 6	$0.00026	
42I SF	Block 1	$0.00332	42C TI	Block 1	$0.00185	
	Block 2	$0.00297		Block 2	$0.00166	
	Block 3	$0.00228		Block 3	$0.00127	
	Block 4	$0.00182		Block 4	$0.00102	
	Block 5	$0.00122		Block 5	$0.00068	
	Block 6	$0.00046		Block 6	$0.00025	(R)
43TF		$0.00000	42I TI	Block 1	$0.00171	
43TI		$0.00000		Block 2	$0.00153	
				Block 3	$0.00118	
				Block 4	$0.00094	
				Block 5	$0.00063	
				Block 6	$0.00024	(R)

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.

NW Natural®

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NW NATURAL

ENVIRONMENTAL COST RECOVERY MECHANISM REGULATORY REPORT

For Environmental Remediation Costs Incurred for the period
JANUARY 1, 2025 – DECEMBER 31, 2025

In accordance with Northwest Natural Gas Company's ("NW Natural") Rate Schedule 303 and pursuant to Commission Order 06 in Docket UG-181053, NW Natural submits this annual report for its Environmental Cost Recovery Mechanism ("ECRM"). Per Order 06, the annual report is due on or before July 15 for rates effective each November 1st. The filing of ECRM rates will collect prudent expenditures deferred during the previous calendar year, less that year's allocation of insurance proceeds. [1]

A. Background

NW Natural's predecessor companies operated five sites located in and around Portland, Oregon, and federal and state agencies have directed NW Natural to undertake environmental remediation associated with the Gasco, Siltronic, Portland Harbor, Tar Deposit, and Central Service Center/Central Gas Holdings ("Central") sites. The Company began to incur costs associated with this environmental remediation activity in 2003 and will continue to do so over the next decade.

NW Natural has seven sites at which the Oregon Department of Environmental Quality ("DEQ") or the Environmental Protection Agency ("EPA") has required cleanup or at which another party has asserted that NW Natural is liable for environmental cleanup. These include: Portland Harbor, Portland Gas Manufacturing (PGM), Gasco [2], Central, Eugene Water Electric Board, French American International School, and Evraz/Oregon Steel Mills. Of these sites, the original Gasco plant -- Gasco, Portland Harbor, Tar Deposit, and Central are referred to as "shared sites" given that the costs of these efforts are allocable to both Oregon and Washington customers.

B. Order 06 in Docket UG-181053

In the 2018 Washington rate case (Docket UG-181053), NW Natural requested approval to apply insurance proceeds to previously incurred environmental costs allocated to Washington. In addition, the Company requested a recovery mechanism for future expenditures to coincide with the annual Purchased Gas Adjustment (PGA) filing.

[1] The annual environmental remediation deferral amount in the ECRM Account is collected from all customers on an equal percent of margin basis.
[2] Due to consolidation of two project areas by DEQ the Gasco site includes a portion of the property currently owned by Siltronic Corporation.

In May of 2019, all parties in the docket reached a settlement for the state allocation of environmental remediation costs, proposed treatment of historical environmental costs, and the creation of an environmental cost recovery mechanism. The settlement was approved by the Commission on October 21, 2019 in Order No. 06 of the docket.

C. Environmental Remediation Activity for the Period January 1, 2025 through December 31, 2025.

Portland Harbor

The Portland Harbor site is a stretch of approximately ten miles along the Willamette River that is listed as a Superfund site by the EPA.

EPA issued its Record of Decision ("ROD") for Portland Harbor in January 2017. EPA estimates the cost of the selected remedy at $1.05 billion net present value and projects 13 years of construction to complete active cleanup. The ROD indicates EPA will exercise site-specific flexibility during remedial design, and EPA may decide to break the site into smaller "work areas." DEQ may take a lead role in overseeing portions of the cleanup.

EPA began implementation of the harborwide remedy through an initial round of baseline sampling. In December 2017, four parties signed an order with EPA agreeing to conduct this initial sampling. NW Natural agreed to provide funding toward this work through the allocation group but was not directly involved in performing the sampling.

In December 2018, EPA requested that Portland Harbor responsible parties, including NW Natural, enter into consent orders to perform remedial design work. EPA offered to delay initiation of consent decree negotiations or other enforcement action for harborwide cleanup in exchange for these remedial design commitments.

In March 2020, EPA and NW Natural agreed to amend the 2009 EPA Consent Order for the Gasco Sediments Site (discussed below) to include remedial design work at two additional Portland Harbor project areas, the US Moorings Project Area and the B1 Navigation Channel Project Area. The State of Oregon and the City of Portland are obligated through an earlier settlement with EPA to provide up to $2,664,000 in funding for remedial design work in these two Project Areas. NW Natural incurred costs in 2024 to complete data gaps investigations and prepare reports required by EPA. In December 2024, NW Natural received $1,502,445.95 in reimbursement for its remedial design costs for the US Moorings and B1 Navigation Chanel Project Areas through the EPA settlement with the State and City. NW Natural incurred costs in 2025 to perform remedial design work required by the consent order at the US Moorings and B1 Navigation Channel project areas.

NW Natural is participating in a harborwide allocation in an attempt to reach a comprehensive settlement of Portland Harbor cleanup liabilities with EPA, DEQ and other potentially responsible parties. In November 2024, EPA issued "Special Notice Letters" to approximately 70 potentially responsible parties commencing formal consent decree negotiations. NW Natural incurred costs in 2025 to negotiate with EPA. NW Natural also incurred costs in 2025 to participate in the harborwide allocation.

NW Natural participates in the Portland Harbor Natural Resource Damage ("NRD") cooperative assessment process. During the period of January through December 2025, the Company worked with the Natural Resource Trustees in the NRD cooperative process on pathways to reach settlement. In June 2025, while settlement negotiations were ongoing between the Trustees and NW Natural, the Trustees moved to enter a Consent Decree in the United States District Court for Oregon settling Portland Harbor natural resource damage claims against 23 other parties. NW Natural and three other parties who have not yet reached settlement with the Trustees moved to intervene to have the Court consider the fairness of the settlement. The Court granted the motion to intervene but found the settlement to be fair and entered the Consent Decree on October 31, 2025. The Court's decision to enter the Consent Decree is currently on appeal by an intervenor other than NW Natural. NW Natural incurred costs in 2025 in connection with this Consent Decree litigation. NW Natural expects to resume settlement negotiations with the Trustees in 2026.

On January 30, 2017, the Confederated Tribes and Bands of the Yakama Nation filed a lawsuit against NW Natural and 29 other potentially responsible parties for alleged Portland Harbor response costs and natural resource damage assessment costs related to the Portland Harbor Superfund Site, as well as natural resource damage assessment costs related to the Multnomah Channel, Lower Willamette and Columbia Rivers. In August 2019, the federal court stayed the case consistent with related litigation over Portland Harbor cleanup costs. NW Natural incurred costs in 2025 related to the litigation.

Gasco

The Gasco site covers approximately 45 acres and is located on the Willamette River between the St. Johns Bridge and the Railroad Bridge. The manufacturing facility is gone, and the site is currently occupied by the Company's Portland liquefied natural gas storage facility and two tenant facilities. Work at this site consists of various projects: the Uplands Project (which, due to DEQ project restructuring in 2016, also includes a 38.5-acre portion of the adjacent property previously owned by Portland Gas & Coke and currently owned by Siltronic Corporation), the Sediments Project (which addresses sediments in the adjacent Willamette River), and the Source Control Project. These projects are subject to EPA and DEQ oversight.

The Gasco Upland site is now in the feasibility study phase. In 2025 NW Natural continued work with DEQ to revise the 2024 draft feasibility study consistent with DEQ's comments. A revised Feasibility Report will be submitted to DEQ in December 2026. NW Natural also continued preliminary deliverables for design of additional source control measures as an interim removal action measure to integrate upland source control with the proposed sediment remedy design.

EPA's January 2017 ROD for Portland Harbor included a selected remedy for the Gasco Sediments site. In 2022, in response to EPA comments on the 2021 Basis of Design and Preliminary Design Report, NW Natural submitted a Preferred Alternative Report ("PAR"). EPA conditionally approved the PAR in December 2022. In 2024, NW Natural performed bench scale treatability studies and submitted a preliminary design report in 2024, which EPA approved in December 2024. In 2025, NW Natural incurred costs in preparation of an interim design report, including evaluation of data collected in the treatability studies.

The Company also conducted monthly visual monitoring of the shoreline area in the direct vicinity of the pilot cap area.

Construction of the Source Control wells, and groundwater treatment plant was completed in October 2013. Following a period of optimization, DEQ approved the system for long-term operation on December 30, 2016. The system was expanded in 2021 to include two recovery trenches. In 2025 NW Natural continued to maintain and operate the system, including the recovery trenches. The Company will continue to incur costs associated with operating the wells and environmental regulatory oversight.

Central

The Central Service Center is the former site for company operations including as a gas holder site and other activities. At the end of 2006, the Central Service Center site was identified by DEQ for cleanup and ranked as a high priority site. In October of 2018 the Company received a Conditional No Further Action ("cNFA") determination from DEQ, which outlines the company's continued obligations for a 5-year period extending beyond the issuance of this cNFA.

During the period of January 2025 through December 2025, NW Natural completed two rounds of location focused groundwater sampling to verify site-wide results received in 2024. Further groundwater monitoring to establish off-site trends may be required if requested by Oregon DEQ (pending). Additionally, in early 2025 NW Natural received a request from Oregon DEQ to complete additional soil vapor sampling. The scope of work covered under this request has not been agreed to and as such the work was not started within the 2025 calendar year. Activities expected to carry-over into 2026 include this potential soil vapor sampling, possibly additional groundwater monitoring at limited locations, revisions to a beneficial use groundwater use survey, and beginning the preparations of the 5-year monitoring summary (final version pending completion of all other sampling requests received from DEQ).

D. Application of the ECRM for the Periods January 2025 through December 2025

In accordance with Order No. 06 in UG-181053, the table below shows total, Oregon, and Washington expenses deferred for the period January 1, 2025 through December 31, 2025 at the following sites: Gasco, Central, Tar Deposit, Portland Harbor, and Wacker (aka Siltronic). The expenditures for these periods are further detailed in Exhibit A and B of this report.

	100%	3.32%		96.68%
SITE	SYSTEM AMOUNT	WA AMOUNT		OR AMOUNT
Gasco (1)	$23,814,229	$789,805	(2)	$23,024,424
Harbor	1,244,362	41,313		$1,203,049
Central	0	0		$0
	$25,058,591	$831,118		$24,227,473

(1) Includes Gasco Uplands, Sediments, operation of Source Control, and Siltronic.
(2) Includes an adjustment of $827.10 related to employee expenses that are not recoverable per Docket UG-110199

As shown in the table below, remediation costs deferred from January 1, 2025 through December 31, 2025 exceeded the applicable $203,986 of offsetting amortization of insurance proceeds by $627,132. This amount includes the estimated residual amortization balance of $169,032. The calculation of rate increments and effect on customer bills for the environmental costs incurred from January 1, 2025 through December 31, 2025 are shown in Exhibit C.

Northwest Natural Gas Company

Summary of Deferred Environmental Costs and Insurance Application
For the period of January 1, 2025 through December 31, 2025

	Total	
Deferred costs allocated to Washington	831,118	(1)
Amortization of insurance proceeds	(203,986)	
Estimated residual 2025-26 amort. balance	169,032	
Remaining deferred costs for amortization	**$ 627,132**	

(1) Includes an adjustment of $827.10 related to employee expenses that are not recoverable per Docket UG-110199.

E. Major Reports and Communications with Environmental Regulators

To assist the Commission, Staff, and any parties in reviewing NW Natural's costs for the January 1, 2025 to December 31, 2025 period, the Company is providing the major reports and communications with environmental regulators related to the activities described above, found in Exhibit D.

NW Natural's ECRM Annual Tariff Adjustment Filing

and 2025 Annual Report

Exhibit A

Deferred Environmental Remediation Costs and Insurance Proceeds

July 15, 2026

NW Natural
UM 1732 - Exhibit A
Deferred Environmental Remediation Costs and Insurance Proceeds
For the period of January 1, 2025 through December 31, 2025

Refer to Exhibit B for the deferred costs for each site broken out by work tasks

Debit (Credit)

Month/Year	GASCO **(1)**	HARBOR	CENTRAL	**TOTAL REMEDIATION SPEND**	INSURANCE & 3RD PARTY RECOVERY
(a)	(b)	(c)	(d)	(e) = sum (b):(d)	(f)
Jan-25	1,643,409	117,375		**1,760,784**	-
Feb-25	2,710,260	108,405		**2,818,665**	-
Mar-25	1,507,678	87,418		**1,595,095**	(89)
Apr-25	2,609,791	195,345		**2,805,136**	-
May-25	795,435	161,467		**956,901**	-
Jun-25	1,649,813	65,836		**1,715,649**	(1,258)
Jul-25	3,002,973	124,165		**3,127,138**	-
Aug-25	1,015,701	46,125		**1,061,826**	-
Sep-25	1,791,904	106,098		**1,898,002**	(1,817)
Oct-25	2,045,031	85,623		**2,130,655**	-
Nov-25	1,825,339	73,475		**1,898,814**	-
Dec-25	3,216,896	73,030		**3,289,926**	(5,406)
	23,814,229	**1,244,362**	**-**	**25,058,591**	**(8,569)**

Notes:

(1) Includes the operating costs of Gasco Source Control.

NW Natural's ECRM Annual Tariff Adjustment Filing

and 2025 Annual Report

Exhibit B

Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds

July 15, 2026

NW Natural
Docket 1732 - Exhibit B
Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds
For the period of January 1, 2025 through December 31, 2025

Note: Monthly totals by site agree to the amounts presented in the Exhibit A Summary

	Sum of Amount	Column Labels												
		2025												Grand Total
	Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	
(1)	**B1 - Downstream Navigation Channel**	**19,563.53**	**54,607.30**	**51,590.59**	**240,741.70**	**(5,060.00)**	**103,373.45**	**85,966.39**	**1,100.00**	**250,244.09**	**183,606.13**	**111,242.16**	**567,309.81**	**1,664,285.15**
	DEQ	10,070.03	1,371.25	456.59	180.54			1,589.31		3,150.05	262.31	3,290.00	1,765.93	22,136.01
	Legal - PLG - Gasco Sediments Remedy	(162.50)	3,945.00	8,910.00	8,745.00	(5,060.00)	385.00	660.00	1,100.00	1,320.00	1,065.00	1,935.00	2,580.00	25,422.50
	Trustees	870.00	36,726.30											37,596.30
	EPA				124,577.91		69,611.90							194,189.81
	Third Phase PDI Eval Report			7,712.75	33,695.50		12,274.75	64,782.33		238,062.29	153,470.07	95,154.66	544,421.38	1,149,573.73
	Basis of Design Report	8,786.00	12,564.75	34,511.25	73,542.75		21,101.80	12,916.75						163,423.30
	Remedial Design Work Plan							6,018.00		7,711.75	28,808.75	10,862.50	18,542.50	71,943.50
(1)	**B1 - US Moorings**	**55,807.66**	**213,294.25**	**69,877.59**	**214,020.83**	**875.00**	**105,344.74**	**77,309.06**	**5,040.00**	**20,069.08**	**45,764.30**	**102,209.29**	**214,876.29**	**1,124,488.09**
	DEQ		1,894.25	985.34	252.69			517.59		1,674.58	9,317.80		365.17	15,007.42
	Legal - PLG - Gasco Sediments Remedy	(425.00)	2,010.00	5,575.00	12,878.75	875.00	3,150.00	(440.00)	5,040.00	1,605.00	3,450.00	6,930.00	5,330.00	45,978.75
	Trustees	1,035.00	54,365.75											55,400.75
	EPA				124,577.91		38,913.49							163,491.40
	Second Phase PDI Implementation	9,546.91												9,546.91
	Second Phase PDI Evaluation Reporting	20,169.75	7,669.00	26,778.00	7,762.73			4,275.00		4,705.75	7,808.50	20,812.79	100,895.62	200,877.14
	Basis of Design Report	25,481.00	147,355.25	36,539.25	68,548.75		63,281.25	72,956.47		12,083.75	25,188.00	74,466.50	108,285.50	634,185.72
(1)	**Gasco Sediments**	**398,856.36**	**887,302.28**	**636,589.13**	**935,209.99**	**26,135.00**	**389,899.00**	**842,297.24**	**70,556.93**	**318,237.19**	**426,794.93**	**491,089.70**	**742,486.38**	**6,165,454.13**
	DEQ	1,955.25	15,526.15	809.48	351.34			697.23		1,111.58	176.72	548.27	550.00	21,726.02
	Legal - PLG - Gasco Sediments Remedy	3,138.00	4,630.00	3,235.00	4,465.00	21,535.00	10,620.00	3,815.00	15,010.00	4,115.00	25,496.00	19,150.00	3,410.00	118,619.00
	Meetings, Budget, Schedule	31,621.73	46,864.25	53,319.75	51,949.50		45,595.75	92,955.75		48,073.10	51,779.75	27,380.00	178,356.17	627,895.75
	Preliminary Design	60,824.92	115,680.92	197,316.13	240,605.42		63,658.71	150,267.16	29,867.43	55,651.80	110,758.54	40,493.03	193,128.67	1,258,252.73
	Trustees	1,470.00	43,850.90											45,320.90
	EPA				124,577.91							101,232.50		225,810.41
	Interim Design	208,132.50	399,325.85	152,740.14	104,029.00	4,600.00	132,961.50	320,839.00	4,312.50	105,172.00	127,442.15	247,729.46	302,438.25	2,109,722.35
	Pulot Study Long Term Monitoring	91,713.96	261,424.21	229,168.63	409,231.82		137,063.04	273,723.10	21,367.00	104,113.71	111,141.77	54,556.44	64,603.29	1,758,106.97
(1)	**Gasco Source Control**	**674,715.93**	**619,402.49**	**213,850.56**	**682,012.02**	**708,039.29**	**526,387.44**	**685,707.69**	**645,174.74**	**552,616.14**	**625,419.08**	**474,522.16**	**535,903.06**	**6,943,750.60**
	Legal - PLG - Gasco Source Controls	454.50	2,230.00	2,570.00	3,150.00	(125.00)	205.00	2,165.00	490.00	1,470.00	5,560.00	190.00	750.00	19,109.50
	NWN Direct Costs	14,924.36	14,480.35	14,448.73	13,623.70	43,164.29	27,581.64	12,948.71	15,036.71	13,758.40	1,264,860.06	(1,242,827.88)	18,891.41	210,890.48
	Optimization of Source Control O&M	659,337.07	602,692.14	196,831.83	665,238.32	665,000.00	498,600.80	670,593.98	629,648.03	537,387.74	(645,000.98)	1,717,160.04	516,261.65	6,713,750.62
(1)	**Gasco Uplands**	**494,465.94**	**813,465.71**	**399,833.54**	**391,831.07**	**42,761.37**	**429,517.57**	**1,074,932.46**	**281,985.98**	**575,290.85**	**619,787.69**	**523,073.60**	**918,245.88**	**6,565,191.66**
	DEQ	16,193.71	44,934.92						205,997.04	80,656.20	50,870.10	54,304.03	49,498.54	502,454.54
	Final RI	69,155.88	87,099.88	67,314.17	68,644.21		41,376.94	145,347.32		26,048.00	45,137.44	61,436.41	26,284.38	637,844.63
	Interim Action Maintenance	1,465.25	2,539.00	397.50	10,194.10		707.00	4,634.00		1,405.50	1,387.50	1,110.00	2,245.00	26,084.85
	Legal - PLG - Gasco Site Remedy	14,005.00	16,875.00	22,310.00	17,145.00	11,850.00	26,825.00	21,680.00	32,525.00	15,955.00	28,276.00	18,115.00	13,430.00	238,991.00
	Restoration Evaluation	463.50	1,485.75	874.50	159.00		477.00	795.00			159.00	1,690.50	7,274.00	13,378.25
	Site Wide FS	234,045.02	311,100.28	94,361.64	101,112.78	4,140.00	88,454.45	272,700.63	17,020.00	161,382.25	216,532.57	122,387.71	283,685.55	1,906,922.88
	Site-Wide Technical Services	77,827.55	142,067.95	92,065.27	85,520.03	5,347.50	138,617.14	293,679.91	4,312.50	103,191.83	80,822.65	76,101.83	226,193.18	1,325,747.34
	Technical Coordination	13,271.39	22,579.15	24,452.36	25,234.25	21,423.87	26,744.27	27,639.01	22,131.44	26,096.07	29,867.88	30,354.57	23,343.93	293,138.19
	Technical Support for Allocation Process	30,549.15	111,050.25	45,923.00	50,815.00		84,017.50	232,821.50		150,383.95	139,464.10	107,842.75	229,239.28	1,182,106.48
	Strategic Planning	13,489.49	73,733.53	52,135.10	33,006.70		22,298.27	70,135.09		10,172.05	27,270.45	49,730.80	57,052.02	409,023.50
	Gasco - Direct Costs	24,000.00						5,500.00						29,500.00
(1)	**Gasco IRAM**		**122,187.75**	**135,936.35**	**145,975.50**	**22,684.22**	**95,290.33**	**236,759.70**	**11,842.99**	**75,446.32**	**143,659.12**	**123,202.55**	**238,074.62**	**1,351,059.45**
	IRAM Basis of Design Report		112,061.00	136,046.35	141,575.50	20,429.22	82,517.83	231,584.70		60,468.10	83,018.05	87,914.81	159,555.10	1,115,170.66
	Legal - PLG - Gasco IRAM		7,210.00	(110.00)	4,400.00	2,255.00	1,100.00	-		1,375.00	9,715.00	610.00	7,325.00	33,880.00
	IRAM Design		2,916.75				11,672.50	5,175.00	11,842.99	13,603.22	50,926.07	34,677.74	71,194.52	202,008.79
	Harbor	**117,374.50**	**108,405.00**	**87,417.50**	**195,345.00**	**161,466.50**	**65,836.28**	**124,165.00**	**46,125.00**	**106,098.00**	**85,623.39**	**73,475.00**	**73,030.40**	**1,244,361.57**
	Legal - PLG	106,990.00	94,390.00	91,732.50	190,815.00	157,701.50	58,226.28	77,115.00	34,650.00	59,393.00	79,323.39	67,025.00	71,935.00	1,089,296.67
	Legal - PLG NRD	9,784.50	6,030.00	2,675.00	4,530.00	3,765.00	7,610.00	47,050.00	11,475.00	46,705.00	6,225.00	6,450.00	1,095.40	153,394.90
	Oil Sump	600.00	7,985.00	(6,990.00)							75.00			1,670.00
	Grand Total	**1,760,783.92**	**2,818,664.78**	**1,595,095.26**	**2,805,136.11**	**956,901.38**	**1,715,648.81**	**3,127,137.54**	**1,061,825.64**	**1,898,001.67**	**2,130,654.64**	**1,898,814.46**	**3,289,926.44**	**25,058,590.65**

∑(1)	**Total Gasco (SC, Uplands, Sediments, Siltronic, B1)**	1,643,409	2,710,260	1,507,678	2,609,791	795,435	1,649,813	3,002,973	1,015,701	1,791,904	2,045,031	1,825,339	3,216,896	23,814,229

NW Natural's ECRM Annual Tariff Adjustment Filing

and 2025 Annual Report

Exhibit C

Rates Calculation Schedules, Deferral and Amortization Workpapers

July 15, 2026

NW Natural
Rates & Regulatory Affairs
2026-2027 ECRM Filing - Washington
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

1				Current	Current	Current								ECRM	
2			Jun-26	Billing	WACOG &	Temporary						Proposed Amount:	$ 627,132	Allocated to Rate Schedules	
3			PGA	Rate	Demand Rate	Rate	**MARGIN**	Volumetric	**Customer**	Jun-26	**Total**	Revenue Sensitive Multiplier:	4.509%	add revenue sensitive factor	
4			Volumes	6/1/2026	6/1/2026	6/1/2026	**Rate**	Margin	**Charge**	Customers	**Margin**	Amount to Amortize:	**$656,742**	All Customers	
5							**E=B-C-D**						**Multiplier**	Allocation to RS	Increment
6	**Schedule**	**Block**	**A**	**B**	**C**	**D**	**E**	**F = E * A**	**G**	**H**	**I = (G*H*12)+F**		**S**	**T**	**U**
7	1R	n/a	329,530	$ 1.65962	$ 0.50673	$ 0.31796	$ 0.83493	$ 275,135	$ 5.50	1,883	$399,413		1.0	$4,237	$ 0.01286
8	1C	n/a	22,917	$ 1.62292	$ 0.50673	$ 0.25295	$ 0.86324	$ 19,783	$ 7.00	37	$22,891		1.0	$243	$ 0.01060
9	2R	n/a	59,840,591	$ 1.26874	$ 0.50673	$ 0.20370	$ 0.55831	$ 33,409,601	$ 8.00	90,062	$42,055,553		1.0	$446,173	$ 0.00746
10	3 CFS	n/a	21,799,948	$ 1.23135	$ 0.50673	$ 0.19102	$ 0.53360	$ 11,632,452	$ 22.00	6,849	$13,440,588		1.0	$142,593	$ 0.00654
11	3 IFS	n/a	191,246	$ 1.18229	$ 0.50673	$ 0.13162	$ 0.54394	$ 104,026	$ 22.00	19	$109,042		1.0	$1,157	$ 0.00605
12	27R	n/a	195,874	$ 1.13544	$ 0.50673	$ 0.31592	$ 0.31279	$ 61,267	$ 9.00	361	$100,255		1.0	$1,064	$ 0.00543
13	41C Firm Sales	Block 1	1,552,826	$ 0.99463	$ 0.40641	$ 0.17206	$ 0.41616	$ 1,568,875	$ 250.00	100	$1,868,875		1.0	$19,827	$ 0.00526
14		Block 2	2,516,091	$ 0.93635	$ 0.40641	$ 0.16324	$ 0.36670						1.0		$ 0.00463
15	41I Firm Sales	Block 1	360,955	$ 0.90167	$ 0.40641	$ 0.12372	$ 0.37154	$ 350,792	$ 250.00	20	$410,792		1.0	$4,358	$ 0.00462
16		Block 2	661,889	$ 0.85447	$ 0.40641	$ 0.12069	$ 0.32737						1.0		$ 0.00407
17	41C Interr Sales	Block 1	-	$ 0.95323	$ 0.40641	$ 0.16222	$ 0.38460	$ -	$ 250.00	-	$0		1.0	$0	$ 0.00503
18		Block 2	-	$ 0.89929	$ 0.40641	$ 0.15402	$ 0.33886						1.0		$ 0.00444
19	41I Interr Sales	Block 1	-	$ 0.88999	$ 0.40641	$ 0.11973	$ 0.36385	$ -	$ 250.00	-	$0		1.0	$0	$ 0.00476
20		Block 2	-	$ 0.84362	$ 0.40641	$ 0.11665	$ 0.32056						1.0		$ 0.00420
21	41C Firm Transpt	Block 1	152,331	$ 0.66756	$ -	$ 0.28971	$ 0.37785	$ 141,908	$ 500.00	8	$189,908		1.0	$2,015	$ 0.00537
22		Block 2	253,371	$ 0.62006	$ -	$ 0.28715	$ 0.33291						1.0		$ 0.00473
23	41I Firm Transpt	Block 1	-	$ 0.65563	$ -	$ 0.28782	$ 0.36781	$ -	$ 500.00	-	$0		1.0	$0	$ 0.00481
24		Block 2	-	$ 0.60955	$ -	$ 0.28549	$ 0.32406						1.0		$ 0.00424
25	42C Firm Sales	Block 1	843,541	$ 0.75153	$ 0.40641	$ 0.13898	$ 0.20614	$ 406,661	$ 1,300.00	11	$578,261		1.0	$6,135	$ 0.00311
26		Block 2	952,566	$ 0.72559	$ 0.40641	$ 0.13466	$ 0.18452						1.0		$ 0.00278
27		Block 3	332,881	$ 0.67402	$ 0.40641	$ 0.12608	$ 0.14153						1.0		$ 0.00214
28		Block 4	87,400	$ 0.64005	$ 0.40641	$ 0.12044	$ 0.11320						1.0		$ 0.00171
29		Block 5	-	$ 0.59476	$ 0.40641	$ 0.11288	$ 0.07547						1.0		$ 0.00114
30		Block 6	-	$ 0.53818	$ 0.40641	$ 0.10348	$ 0.02829						1.0		$ 0.00043
31	42I Firm Sales	Block 1	903,614	$ 0.68725	$ 0.40641	$ 0.11438	$ 0.16646	$ 248,174	$ 1,300.00	14	$466,574		1.0	$4,950	$ 0.00332
32		Block 2	593,384	$ 0.66808	$ 0.40641	$ 0.11268	$ 0.14899						1.0		$ 0.00297
33		Block 3	75,617	$ 0.62994	$ 0.40641	$ 0.10928	$ 0.11425						1.0		$ 0.00228
34		Block 4	7,783	$ 0.60489	$ 0.40641	$ 0.10708	$ 0.09140						1.0		$ 0.00182
35		Block 5	-	$ 0.57147	$ 0.40641	$ 0.10410	$ 0.06096						1.0		$ 0.00122
36		Block 6	-	$ 0.52964	$ 0.40641	$ 0.10039	$ 0.02284						1.0		$ 0.00046
37	42C Firm Transpt	Block 1	119,308	$ 0.43002	$ -	$ 0.27560	$ 0.15442	$ 111,935	$ 1,550.00	1	$130,535		1.0	$1,385	$ 0.00191
38		Block 2	238,617	$ 0.41307	$ -	$ 0.27483	$ 0.13824						1.0		$ 0.00171
39		Block 3	238,617	$ 0.37928	$ -	$ 0.27328	$ 0.10600						1.0		$ 0.00131
40		Block 4	415,417	$ 0.35706	$ -	$ 0.27225	$ 0.08481						1.0		$ 0.00105
41		Block 5	-	$ 0.32744	$ -	$ 0.27090	$ 0.05654						1.0		$ 0.00070
42		Block 6	-	$ 0.29041	$ -	$ 0.26921	$ 0.02120						1.0		$ 0.00026
43	42I Firm Transpt	Block 1	973,846	$ 0.42767	$ -	$ 0.27606	$ 0.15161	$ 734,429	$ 1,550.00	7	$864,629		1.0	$9,173	$ 0.00189
44		Block 2	1,281,216	$ 0.41095	$ -	$ 0.27524	$ 0.13571						1.0		$ 0.00170
45		Block 3	1,173,280	$ 0.37766	$ -	$ 0.27360	$ 0.10406						1.0		$ 0.00130
46		Block 4	2,847,545	$ 0.35577	$ -	$ 0.27251	$ 0.08326						1.0		$ 0.00104
47		Block 5	968,150	$ 0.32658	$ -	$ 0.27108	$ 0.05550						1.0		$ 0.00069
48		Block 6	-	$ 0.29010	$ -	$ 0.26928	$ 0.02082						1.0		$ 0.00026
49	42C Interr Sales	Block 1	273,298	$ 0.69968	$ 0.40641	$ 0.12452	$ 0.16875	$ 139,969	$ 1,300.00	2	$171,169		1.0	$1,816	$ 0.00219
50		Block 2	452,319	$ 0.67873	$ 0.40641	$ 0.12126	$ 0.15106						1.0		$ 0.00196
51		Block 3	190,818	$ 0.63699	$ 0.40641	$ 0.11476	$ 0.11582						1.0		$ 0.00150
52		Block 4	36,929	$ 0.60954	$ 0.40641	$ 0.11047	$ 0.09266						1.0		$ 0.00120
53		Block 5	-	$ 0.57298	$ 0.40641	$ 0.10478	$ 0.06179						1.0		$ 0.00080
54		Block 6	-	$ 0.52724	$ 0.40641	$ 0.09766	$ 0.02317						1.0		$ 0.00030
55	42I Interr Sales	Block 1	85,291	$ 0.67798	$ 0.40641	$ 0.10800	$ 0.16357	$ 28,641	$ 1,300.00	1	$44,241		1.0	$469	$ 0.00268
56		Block 2	82,725	$ 0.65932	$ 0.40641	$ 0.10649	$ 0.14642						1.0		$ 0.00240
57		Block 3	20,860	$ 0.62220	$ 0.40641	$ 0.10351	$ 0.11228						1.0		$ 0.00184
58		Block 4	2,620	$ 0.59779	$ 0.40641	$ 0.10155	$ 0.08983						1.0		$ 0.00147
59		Block 5	-	$ 0.56522	$ 0.40641	$ 0.09894	$ 0.05987						1.0		$ 0.00098
60		Block 6	-	$ 0.52455	$ 0.40641	$ 0.09569	$ 0.02245						1.0		$ 0.00037
61	42C Inter Transpt	Block 1	-	$ 0.41743	$ -	$ 0.27574	$ 0.14169	$ -	$ 1,550.00	-	$0		1.0	$0	$ 0.00185
62		Block 2	-	$ 0.40181	$ -	$ 0.27496	$ 0.12685						1.0		$ 0.00166
63		Block 3	-	$ 0.37064	$ -	$ 0.27337	$ 0.09727						1.0		$ 0.00127
64		Block 4	-	$ 0.35016	$ -	$ 0.27234	$ 0.07782						1.0		$ 0.00102
65		Block 5	-	$ 0.32284	$ -	$ 0.27095	$ 0.05189						1.0		$ 0.00068
66		Block 6	-	$ 0.28866	$ -	$ 0.26922	$ 0.01944						1.0		$ 0.00025
67	42I Inter Transpt	Block 1	929,486	$ 0.42003	$ -	$ 0.27573	$ 0.14430	$ 939,184	$ 1,550.00	6	$1,050,784		1.0	$11,148	$ 0.00171
68		Block 2	1,790,471	$ 0.40412	$ -	$ 0.27495	$ 0.12917						1.0		$ 0.00153
69		Block 3	1,529,088	$ 0.37242	$ -	$ 0.27337	$ 0.09905						1.0		$ 0.00118
70		Block 4	4,406,692	$ 0.35159	$ -	$ 0.27234	$ 0.07925						1.0		$ 0.00094
71		Block 5	1,383,374	$ 0.32379	$ -	$ 0.27095	$ 0.05284						1.0		$ 0.00063
72		Block 6	-	$ 0.28903	$ -	$ 0.26922	$ 0.01981						1.0		$ 0.00024
73	43 Firm Transpt	n/a	-	$ 0.27328	-	$ 0.26837			$ 38,000.00		$0		1.0	$0	$ -
74	43 Interr Transpt	n/a	-	$ 0.27328	-	$ 0.26837			$ 38,000.00		$0		1.0	$0	$ -
75	Special Contract	n/a	-	-	-	-			-						
76			-												
77	Intentionally blank		-												
78															
79	Totals		111,114,321					$50,172,832			$61,903,510			$656,743	
80															
81	**Tariff Schedules:**														
82	**Schedule #**												Sched 303		
83															
84	Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.														

NW Natural
Rates & Regulatory Affairs
2026-2027 ECRM Filing - Washington
Effects on Average Bill by Rate Schedule
Calculation of Effect on Customer Average Bill by Rate Schedule [1]

1-4			PGA Volumes	Therms in Block	Normal Therms Monthly Average Use	Minimum Monthly Charge	CCA Monthly Avg. Credit	Net Monthly Charge	Current Billing Rate 6/1/2026	Current Average Bill 6/1/2026	Current 11/1/2025 ECRM Rates	Proposed 11/1/2026 Total Rates	Proposed 11/1/2026 ECRM Average Bill	Proposed 11/1/2026 ECRM % Bill Change
5										**F=D+(C * E)**		**[2]**	**T = D+(C*G)**	**I=(K-I)/I**
6	Schedule	Block	**A**	**B**	**C**	**D**			**E**	**F**	**G**	**H**	**I**	**J**
7	1R		329,530	N/A	14.6	$ 5.50	$ 0.84	$ 4.66	$1.65962	$28.86	$0.01858	$1.65390	**$28.78**	**-0.3%**
8	1C		22,917	N/A	54.6	$ 7.00	$ 8.33	$ (1.33)	$1.62292	$87.23	$0.01244	$1.62108	**$87.13**	**-0.1%**
9	2R		59,840,591	N/A	54.5	$ 8.00	$ 13.68	$ (5.68)	$1.26874	$63.50	$0.00853	$1.26767	**$63.44**	**-0.1%**
10	3 CFS		21,799,948	N/A	262.0	$ 22.00	$ 60.72	$ (38.72)	$1.23135	$283.91	$0.00752	$1.23037	**$283.65**	**-0.1%**
11	3 IFS		191,246	N/A	796.9	$ 22.00	$ 258.62	$ (236.62)	$1.18229	$705.50	$0.00695	$1.18139	**$704.78**	**-0.1%**
12	27		195,874	N/A	43.9	$ 9.00	$ -	$ 9.00	$1.13544	$58.82	$0.01901	$1.12186	**$58.23**	**-1.0%**
13	41C Firm Sales	Block 1	1,552,826	2,000	3,425.0	$ 250.00	$ 935.54	$ (685.54)	$0.99463		$0.00598	$0.99391		
14		Block 2	2,516,091	all additional					$0.93635		$0.00527	$0.93571		
15		**TOTAL**								**$2,638.01**			**$2,635.66**	**-0.1%**
16	41I Firm Sales	Block 1	360,955	2,000	4,059.0	$ 250.00	$ 1,027.04	$ (777.04)	$0.90167		$0.00542	$0.90087		
17		Block 2	661,889	all additional					$0.85447		$0.00478	$0.85376		
18		**TOTAL**								**$2,785.65**			**$2,782.59**	**-0.1%**
16	41C Interr Sales	Block 1	0	2,000	0.0	$ 250.00	$ 935.54	$ (685.54)	$0.95323		$0.00578	$0.95248		
17		Block 2	0	all additional					$0.89929		$0.00509	$0.89864		
17		**TOTAL**								**($685.54)**			**($685.54)**	**0.0%**
18	41I Interr Sales	Block 1	0	2,000	0.0	$ 250.00	$ 1,027.04	$ (777.04)	$0.88999		$0.00547	$0.88928		
19		Block 2	0	all additional					$0.84362		$0.00482	$0.84300		
20		**TOTAL**								**($777.04)**			**($777.04)**	**0.0%**
21	41C Firm Transpt	Block 1	152,331	2,000	4,226.0	$ 500.00	$ 935.54	$ (435.54)	$0.66756		$0.00616	$0.66677		
22		Block 2	253,371	all additional					$0.62006		$0.00543	$0.61936		
23		**TOTAL**								**$2,279.83**			**$2,276.69**	**-0.1%**
24	41I Firm Transpt	Block 1	0	2,000	0.0	$ 500.00	$ 1,027.04	$ (527.04)	$0.65563		$0.00553	$0.65491		
25		Block 2	0	all additional					$0.60955		$0.00487	$0.60892		
26		**TOTAL**								**($527.04)**			**($527.04)**	**0.0%**
27	42C Firm Sales	Block 1	843,541	10,000	20,522.0	$ 1,300.00	$ 7,047.21	$ (5,747.21)	$0.75153		$0.00340	$0.75124		
28		Block 2	952,566	20,000					$0.72559		$0.00304	$0.72533		
29		Block 3	332,881	20,000					$0.67402		$0.00233	$0.67383		
30		Block 4	87,400	100,000					$0.64005		$0.00187	$0.63989		
31		Block 5	0	600,000					$0.59476		$0.00124	$0.59466		
32		Block 6	0	all additional					$0.53818		$0.00047	$0.53814		
33		**TOTAL**								**$9,402.72**			**$9,397.08**	**-0.1%**
34	42I Firm Sales	Block 1	903,614	10,000	11,973.0	$ 1,300.00	$ 9,639.09	$ (8,339.09)	$0.68725		$0.00347	$0.68710		
35		Block 2	593,384	20,000					$0.66808		$0.00311	$0.66794		
36		Block 3	75,617	20,000					$0.62994		$0.00238	$0.62984		
37		Block 4	7,783	100,000					$0.60489		$0.00191	$0.60480		
38		Block 5	0	600,000					$0.57147		$0.00127	$0.57142		
39		Block 6	0	all additional					$0.52964		$0.00048	$0.52962		
40		**TOTAL**								**($148.48)**			**($150.26)**	**1.2%**
41	42C Firm Transpt	Block 1	119,308	10,000	21,082.0	$ 1,550.00	$ 7,047.21	$ (5,497.21)	$0.43002		$0.00219	$0.42974		
42		Block 2	238,617	20,000					$0.41307		$0.00196	$0.41282		
43		Block 3	238,617	20,000					$0.37928		$0.00150	$0.37909		
44		Block 4	415,417	100,000					$0.35706		$0.00120	$0.35691		
45		Block 5	0	600,000					$0.32744		$0.00080	$0.32734		
46		Block 6	0	all additional					$0.29041		$0.00030	$0.29037		
47		**TOTAL**								**$3,380.60**			**$3,375.03**	**-0.2%**
48	42I Firm Transpt	Block 1	973,846	10,000	67,074.0	$ 1,550.00	$ 9,639.09	$ (8,089.09)	$0.42767		$0.00231	$0.42725		
49		Block 2	1,281,216	20,000					$0.41095		$0.00207	$0.41058		
50		Block 3	1,173,280	20,000					$0.37766		$0.00159	$0.37737		
51		Block 4	2,847,545	100,000					$0.35577		$0.00127	$0.35554		
52		Block 5	968,150	600,000					$0.32658		$0.00085	$0.32642		
53		Block 6	0	all additional					$0.29010		$0.00032	$0.29004		
54		**TOTAL**								**$18,034.13**			**$18,012.81**	**-0.1%**
55	42C Interr Sales	Block 1	273,298	10,000	39,724.0	$ 1,300.00	$ 7,047.21	$ (5,747.21)	$0.69968		$0.00252	$0.69935		
56		Block 2	452,319	20,000					$0.67873		$0.00226	$0.67843		
57		Block 3	190,818	20,000					$0.63699		$0.00173	$0.63676		
58		Block 4	36,929	100,000					$0.60954		$0.00138	$0.60936		
59		Block 5	0	600,000					$0.57298		$0.00092	$0.57286		
60		Block 6	0	all additional					$0.52724		$0.00035	$0.52719		
61		**TOTAL**								**$21,018.23**			**$21,006.69**	**-0.1%**
62	42I Interr Sales	Block 1	85,291	10,000	15,958.0	$ 1,300.00	$ 9,639.09	$ (8,339.09)	$0.67798		$0.00296	$0.67770		
63		Block 2	82,725	20,000					$0.65932		$0.00265	$0.65907		
64		Block 3	20,860	20,000					$0.62220		$0.00203	$0.62201		
65		Block 4	2,620	100,000					$0.59779		$0.00163	$0.59763		
66		Block 5	0	600,000					$0.56522		$0.00108	$0.56512		
67		Block 6	0	all additional					$0.52455		$0.00041	$0.52451		
68		**TOTAL**								**$2,368.92**			**$2,364.63**	**-0.2%**
69	42C Inter Transpt	Block 1	0	10,000	0.0	$ 1,550.00	$ 7,047.21	$ (5,497.21)	$0.41743		$0.00213	$0.41715		
70		Block 2	0	20,000					$0.40181		$0.00191	$0.40156		
71		Block 3	0	20,000					$0.37064		$0.00146	$0.37045		
72		Block 4	0	100,000					$0.35016		$0.00117	$0.35001		
73		Block 5	0	600,000					$0.32284		$0.00078	$0.32274		
74		Block 6	0	all additional					$0.28866		$0.00029	$0.28862		
75		**TOTAL**								**($5,497.21)**			**($5,497.21)**	**0.0%**
76	42I Inter Transpt	Block 1	929,486	10,000	83,659.0	$ 1,550.00	$ 9,639.09	$ (8,089.09)	$0.42003		$0.00211	$0.41963		
77		Block 2	1,790,471	20,000					$0.40412		$0.00189	$0.40376		
78		Block 3	1,529,088	20,000					$0.37242		$0.00145	$0.37215		
79		Block 4	4,406,692	100,000					$0.35159		$0.00116	$0.35137		
80		Block 5	1,383,374	600,000					$0.32379		$0.00077	$0.32365		
81		Block 6	0	all additional					$0.28903		$0.00029	$0.28898		
82		**TOTAL**								**$23,476.06**			**$23,452.06**	**-0.1%**
76	43 Firm Transpt		0	N/A	0.0	$38,000.00	$0.00	$38,000.00	$0.00492	$38,000.00	$0.00000	$0.00492	**$38,000.00**	**0.0%**
77	43 Interr Transpt		0	N/A	0.0	$38,000.00	$0.00	$38,000.00	$0.00492	$38,000.00	$0.00000	$0.00492	**$38,000.00**	**0.0%**
78	Intentionally blank							$ -						

79 **[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.**

80

81 **[2] Proposed new ECRM rates is equal to Current Billing Rate plus New ECRM rates less Current ECRM rates.**

82 **Sources:**

83	Direct Inputs	per Tariff	per Tariff

Northwest Natural Gas Company

Summary of Deferred Environmental Costs and Insurance Applic
For the period of January 1, 2025 through December 31, 2025

	Total	
Deferred costs allocated to Washington	831,118	(1)
Amortization of insurance proceeds	(203,986)	
Estimated residual 2025-26 amort. balance	169,032	
Remaining deferred costs for amortization	**$ 627,132**	

(1) Includes an adjustment of $827.10 related to employee expenses that are not recoverable per Docket UG-110199.

System and Washington Allocated Environmental Remediation Payments and Insurance
ECRM (Docket Docket UG-181053, Order 06)

Note - Update from JE 23

Line										
1	Debit (Credit)									
2				**SYSTEM**						
3						(OR ONLY)			INSURANCE	
4	Month/Year	Note	GASCO	HARBOR	SILTRONIC	FRONT (PGM)	CENTRAL	OR STEEL	RECOVERY	Total
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
6										
7										
68	Jan-25		1,643,409.42	117,374.50		3,224.52			-	1,764,008.44
69	Feb-25		2,710,259.78	108,405.00		3,230.00			-	2,821,894.78
70	Mar-25		1,507,677.76	87,417.50		1,621.75			(88.75)	1,596,628.26
71	Apr-25		2,609,791.11	195,345.00		1,192.25			-	2,806,328.36
72	May-25		795,434.88	161,466.50		3,900.00			-	960,801.38
73	Jun-25		1,649,812.53	65,836.28		1,481.25			(1,257.50)	1,715,872.56
74	Jul-25		3,002,972.54	124,165.00		20,288.30			-	3,147,425.84
75	Aug-25		1,015,700.64	46,125.00		-			-	1,061,825.64
76	Sep-25		1,791,903.67	106,098.00		56,078.67			(1,817.10)	1,952,263.24
77	Oct-25		2,045,031.25	85,623.39		39,701.09			-	2,170,355.73
78	Nov-25		1,825,339.46	73,475.00		168,917.50			-	2,067,731.96
79	Dec-25		3,216,896.04	73,030.40		43,383.50			(5,405.50)	3,327,904.44

2025 Payments WA | **831,945**

to Summary

3.32%	3.32%	3.32%	3.32%	3.32%	3.32%
WASHINGTON Allocated					
GASCO	HARBOR	SILTRONIC	CENTRAL	OR STEEL	INSURANCE RECOVERY COSTS
(k)	(l)	(m)	(n)	(o)	(p)
54,561.19	3,896.83	-	-	-	-
89,980.62	3,599.05	-	-	-	-
50,054.90	2,902.26	-	-	-	(2.95)
86,645.06	6,485.45	-	-	-	-
26,408.44	5,360.69	-	-	-	-
54,773.78	2,185.76	-	-	-	(41.75)
99,698.69	4,122.28	-	-	-	-
33,721.26	1,531.35	-	-	-	-
59,491.20	3,522.45	-	-	-	(60.33)
67,895.04	2,842.70	-	-	-	-
60,601.27	2,439.37	-	-	-	-
106,800.95	2,424.61	-	-	-	(179.46)

Company: Northwest Natural Gas Company
State: Washington
Description: Gasco & Litigation Deferral
Account Number: 151345

Debit (Credit)

790,632.40 2025 Spend to Date

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
65	Jan-25		54,561.19		54,561.19	863,042.66
66	Feb-25		89,980.62		89,980.62	953,023.28
67	Mar-25		50,054.90		50,054.90	1,003,078.18
68	Apr-25		86,645.06		86,645.06	1,089,723.24
69	May-25		26,408.44		26,408.44	1,116,131.68
70	Jun-25		54,773.78		54,773.78	1,170,905.46
71	Jul-25		99,698.69		99,698.69	1,270,604.15
72	Aug-25		33,721.26		33,721.26	1,304,325.41
73	Sep-25		59,491.20		59,491.20	1,363,816.61
74	Oct-25		67,895.04		67,895.04	1,431,711.65
75	Nov-25	**2**	60,601.27	(808,481.48)	(747,880.21)	683,831.44
76	Dec-25	**3**	106,800.95	(827.10)	105,973.85	789,805.29

History is truncated for ease of viewing

Notes:

1 - Transfer represents a true-up to the GL.

2 - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization

3 - December adjustments represent the reversal of any employee expenses recorded during the year. Per Docket UG-110199 these costs are not recoverable through the environmental deferrals.

Company: Northwest Natural Gas Company
State: Washington
Description: Central Deferral
Account Number: 186176

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance					23,148.82
5	Jan-20		0.00		0.00	328.72
6	Feb-20		0.00		0.00	328.72
7	Mar-20		0.00		0.00	328.72
8	Apr-20		0.00		0.00	328.72
9	May-20		0.00		0.00	328.72
10	Jun-20		0.00		0.00	328.72
11	Jul-20		0.00		0.00	328.72
12	Aug-20		0.00		0.00	328.72
13	Sep-20		0.00		0.00	328.72
14	Oct-20		0.00		0.00	328.72
15	Nov-20	**1**	0.00	(328.72)	(328.72)	0.00
16	Dec-20		0.00		0.00	0.00

17

18 ***History is truncated for ease of viewing***

19

20 **Notes:**

21 **1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and
22 transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company
State: Washington
Description: Harbor Deferral
Account Number: 151360

Debit (Credit)

41,312.80 2025 Spend to Date

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
65	Jan-25		3,896.83		3,896.83	35,915.85
66	Feb-25		3,599.05		3,599.05	39,514.90
67	Mar-25		2,902.26		2,902.26	42,417.16
68	Apr-25		6,485.45		6,485.45	48,902.61
69	May-25		5,360.69		5,360.69	54,263.30
70	Jun-25		2,185.76		2,185.76	56,449.06
71	Jul-25		4,122.28		4,122.28	60,571.34
72	Aug-25		1,531.35		1,531.35	62,102.69
73	Sep-25		3,522.45		3,522.45	65,625.14
74	Oct-25		2,842.70		2,842.70	68,467.84
75	Nov-25	**1**	2,439.37	(32,019.04)	(29,579.67)	38,888.17
76	Dec-25		2,424.61		2,424.61	41,312.78

History is truncated for ease of viewing

Notes:
1 - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company
State: Washington
Description: Siltronic Deferral
Account Number: 186179

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance					54,275.52
5	Jan-20		-		0.00	0.00
6	Feb-20		-		0.00	0.00
7	Mar-20		-		0.00	0.00
8	Apr-20		-		0.00	0.00
9	May-20		-		0.00	0.00
10	Jun-20		-		0.00	0.00
11	Jul-20		-		0.00	0.00
12	Aug-20		-		0.00	0.00
13	Sep-20		-		0.00	0.00
14	Oct-20		-		0.00	0.00
15	Nov-20		-		0.00	0.00
16	Dec-20		-		0.00	0.00
17						
18	***History is truncated for ease of viewing***					

Company: Northwest Natural Gas Company
State: Washington
Description: Insurance Recovery Deferral
Account Number: 151370

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Adjustments	TOTAL Activity	TOTAL Balance
1	Beginning Balance						(3,613,554.43)
75	Jan-25		0.00			0.00	(1,019,552.54)
76	Feb-25		0.00			0.00	(1,019,552.54)
77	Mar-25		(2.95)			(2.95)	(1,019,555.49)
78	Apr-25		0.00			0.00	(1,019,555.49)
79	May-25		0.00			0.00	(1,019,555.49)
80	Jun-25		(41.75)			(41.75)	(1,019,597.24)
81	Jul-25		0.00			0.00	(1,019,597.24)
82	Aug-25		0.00			0.00	(1,019,597.24)
83	Sep-25		(60.33)			(60.33)	(1,019,657.57)
84	Oct-25		0.00			0.00	(1,019,657.57)
85	Nov-25	**2**	0.00	203,914.50		203,914.50	(815,743.07)
86	Dec-25		(179.46)			(179.46)	(815,922.53)

History is truncated for ease of viewing

Notes:

1 - As approved in Docket UG-200649, Order 01, applied $260,540 of insurance to Dec. 2018 through Dec. 2019 costs deemed prudent. Also amortized $86,914 of insurance for the second half of 2019 as required in Docket UG-181053.

2 - This is calculated based on 9 remaining years

3 - Transfer represents a true-up to the GL.

NW Natural's ECRM Annual Tariff Adjustment Filing

and 2025 Annual Report

Exhibit D

Major Reports and Communications with Environmental Regulators

Due to the voluminous nature, this exhibit is being provided via USB drive and physically mailed.

July 15, 2026