



250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

September 6, 2024

NWN OPUC Advice No. 24-05A / UG 504
(UM 1766)

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attention: Filing Center
201 High Street SE, Suite 100
Post Office Box 1088
Salem, Oregon 97308-1088

**Re: REPLACEMENT FILING
REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS
RELATING TO: UM 1766 - Oregon Regulatory Fee Increase**

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith revisions to its Tariff, P.U.C. Or. 25,¹ stated to become effective with service on and after November 1, 2024, as follows:

Eighth Revision of Sheet 181-1	Schedule 181	Special Adjustment to Rates – Regulatory Fee Increase
Eighth Revision of Sheet 181-2	Schedule 181	Special Adjustment to Rates – Regulatory Fee Increase (continued)

This filing replaces, in its entirety, the tariff sheets and Exhibit A originally filed under NWN OPUC Advice No. 24-05 (UG 504), dated August 1, 2024. The purpose of this replacement filing is to update the revenue sensitivity rate from 2.883% to 3.035% as the Company inadvertently did not update the uncollectible portion of the rate at the time of the August 1 filing.

Purpose

The purpose of this filing is to request amortization of amounts deferred for changes in Oregon regulatory fees under docket UM 1766 for inclusion in rates effective November 1, 2024. The Company last adjusted rates for this purpose effective November 1, 2023.

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 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

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.

The effect of the application of the new temporary adjustments is to decrease the Company's annual revenues by \$130,733, or about 0.01%. In accordance with discussions with Commission Staff, the amounts are proposed to be recovered on an equal-percentage-of-revenue basis.

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms will decrease by \$0.01. The monthly decrease for the average commercial Rate Schedule 3 customer using 251 therms per month is approximately \$0.04, and the monthly decrease for the average industrial Schedule 32 firm sales customer using 20,942 therms is about \$2.20.

Because the rate adjustments are calculated on an equal-percentage-of-revenue basis, the proposed adjustments vary by rate schedule and as such are too numerous to list here. A worksheet showing all of the rate adjustments can be found in Exhibit A to this filing, in accordance with OAR 860-022-0030.

For the purpose of recovering deferred balances as outlined in ORS 757.259, the required earnings review covering the period(s) during which the deferrals in this filing occurred was performed with Staff's review of the 2023 Earnings Review (RG 40).

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change is 640,507 residential customers, 62,203 commercial customers, and 836 industrial customers.

Conclusion

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

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

Please address correspondence on this matter to Lora Bourdo at lora.bourdo@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

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Eighth Revision of Sheet 181-1
Cancels Seventh Revision of Sheet 181-1

SCHEDULE 181 SPECIAL RATE ADJUSTMENT - REGULATORY FEE INCREASE

PURPOSE:

The purpose of this Schedule is to reflect the rate effects of the regulatory fee increase established by Commission Order 22-062.

APPLICABLE:

To the following Rate Schedules of this Tariff:

Rate Schedule 2 Rate Schedule 27 Rate Schedule 32
Rate Schedule 3 Rate Schedule 31 Rate Schedule 33

GENERAL TERMS:

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

APPLICATION TO RATE SCHEDULES:

Effective: November 1, 2024

(C)

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

Schedule	Block	Total Adjustment
2		\$0.00039
3 CSF		\$0.00031
3 ISF		\$0.00029
27		\$0.00035
31 CSF	Block 1	\$0.00024
	Block 2	\$0.00023
31 CTF	Block 1	\$0.00012
	Block 2	\$0.00011

(R)

(R)

(continue to Sheet 181-2)

Issued September 6, 2024
NWN OPUC Advice No. 24-05A

Effective with service on
and after November 1, 2024

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Eighth Revision of Sheet 181-2
 Cancels Seventh Revision of Sheet 181-2

SCHEDULE 181 SPECIAL RATE ADJUSTMENT - REGULATORY FEE INCREASE

(continued)

APPLICATION TO RATE SCHEDULES:

Effective: November 1, 2024

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

Schedule	Block	Total Adjustment	Schedule	Block	Total Adjustment
31 ISF	Block 1	\$0.00022	32 CSI	Block 1	\$0.00018
	Block 2	\$0.00021		Block 2	\$0.00017
31 ITF	Block 1	\$0.00009		Block 3	\$0.00016
	Block 2	\$0.00008		Block 4	\$0.00015
32 CSF	Block 1	\$0.00021		Block 5	\$0.00015
	Block 2	\$0.00020		Block 6	\$0.00014
	Block 3	\$0.00019	32 ISI	Block 1	\$0.00017
Block 4	\$0.00017	Block 2		\$0.00017	
Block 5	\$0.00016	Block 3		\$0.00016	
	Block 6	\$0.00016		Block 4	\$0.00015
32 ISF	Block 1	\$0.00018		Block 5	\$0.00015
	Block 2	\$0.00017		Block 6	\$0.00014
	Block 3	\$0.00016	32 CTI	Block 1	\$0.00004
	Block 4	\$0.00015		Block 2	\$0.00003
	Block 5	\$0.00015		Block 3	\$0.00002
	Block 6	\$0.00014		Block 4	\$0.00001
32 CTF	Block 1	\$0.00005		Block 5	\$0.00001
	Block 2	\$0.00004		Block 6	\$0.00000
	Block 3	\$0.00003	32 ITI	Block 1	\$0.00004
	Block 4	\$0.00002		Block 2	\$0.00003
	Block 5	\$0.00001		Block 3	\$0.00002
	Block 6	\$0.00001		Block 4	\$0.00001
32 ITF	Block 1	\$0.00004		Block 5	\$0.00001
	Block 2	\$0.00004		Block 6	\$0.00000
	Block 3	\$0.00003	33 (all)		\$0.00000
	Block 4	\$0.00002			
	Block 5	\$0.00001			
	Block 6	\$0.00001			

(C)

(R) (R)

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(R) (R)

(R)

Issued September 6, 2024
 NWN OPUC Advice No. 24-05A

Effective with service on
 and after November 1, 2024

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations

Regulatory Fee

UM 1766

NWN OPUC Advice No. 24-05A / UG 504

September 6, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations

Regulatory Fee

NWN OPUC ADVICE NO. 24-05A / UG 504

Description	Page
Calculation of Increments Allocated on the Equal Percentage of Revenue	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
151826 Deferral of Regulatory Fee	6
151828 Amortization of Regulatory Fee	7

NW Natural
 Rates & Regulatory Affairs
 2024-25 PGA - Oregon: September Filing
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF REVENUE
 ALL VOLUMES IN THERMS

							Oregon PUC Fee					
							247,821	Temporary Increment				
							3.035% add revenue sensitive factor					
							255,578	to all classes and schedules				
1	Oregon PGA		Billing			Proposed Amount:						
2	Volumes page,		Rate from	Volumetric	Customer	Revenue Sensitive Multi-						
3	Column F	Column A	Revenues	Revenues	Charge	Amount to Amortize:						
4					Customers	Total Revenues	Multiplier	Allocation to RS	Increment			
5	Schedule	Block	A	B	C	D	E	F	G	H	I	
6	2R		423,059,269	\$1,295,919	\$547,942,134	\$8.00	640,507	\$609,430,806	1.0	\$164,717	\$0.00039	
7	3C Firm Sales		178,618,735	\$1,087,533	\$194,253,233	\$15.00	59,212	\$204,911,393	1.0	\$55,383	\$0.00031	
8	3I Firm Sales		5,103,738	\$1,058,830	\$5,401,286	\$15.00	339	\$5,462,306	1.0	\$1,476	\$0.00029	
9	27 Dry Out		742,733	\$1,086,605	\$806,645	\$8.00	1,685	\$968,405	1.0	\$262	\$0.00035	
10	31C Firm Sales	Block 1	12,281,908	\$0,759,200	\$9,324,425	\$325.00	658	\$19,232,050	1.0	\$5,198	\$0.00024	
11		Block 2	10,043,265	\$0,730,998	7,341,426				1.0		\$0.00023	
12	31C Firm Trans	Block 1	1,267,742	\$0,295,033	\$374,022	\$575.00	59	\$1,157,193	1.0	\$313	\$0.00012	
13		Block 2	1,392,960	\$0,269,998	376,071				1.0		\$0.00011	
14	31I Firm Sales	Block 1	3,698,785	\$0,744,211	\$2,752,673	\$325.00	174	\$8,932,717	1.0	\$2,414	\$0.00022	
15		Block 2	7,639,515	\$0,720,113	5,501,444				1.0		\$0.00021	
16	31I Firm Trans	Block 1	144,356	\$0,253,551	\$36,596	\$575.00	6	\$158,706	1.0	\$43	\$0.00009	
17		Block 2	351,741	\$0,229,946	80,710				1.0		\$0.00008	
18	32C Firm Sales	Block 1	34,618,514	\$0,671,311	\$23,239,755	\$675.00	520	\$34,830,334	1.0	\$9,414	\$0.00021	
19		Block 2	9,360,621	\$0,644,449	6,032,826				1.0		\$0.00020	
20		Block 3	1,566,490	\$0,599,977	939,847				1.0		\$0.00019	
21		Block 4	544,281	\$0,555,288	302,228				1.0		\$0.00017	
22		Block 5	-	\$0,523,318	0				1.0		\$0.00016	
23		Block 6	-	\$0,507,996	0				1.0		\$0.00016	
24	32I Firm Sales	Block 1	8,547,588	\$0,627,727	\$5,361,646	\$675.00	88	\$14,032,884	1.0	\$3,793	\$0.00018	
25		Block 2	7,603,172	\$0,607,740	4,618,167				1.0		\$0.00017	
26		Block 3	2,763,251	\$0,574,161	1,586,548				1.0		\$0.00016	
27		Block 4	3,005,494	\$0,540,104	1,626,093				1.0		\$0.00015	
28		Block 5	195,767	\$0,517,911	101,390				1.0		\$0.00015	
29		Block 6	-	\$0,506,628	0				1.0		\$0.00014	
30	32C Firm Trans	Block 1	2,721,537	\$0,133,325	\$362,645	\$925.00	27	\$1,007,285	1.0	\$272	\$0.00005	
31		Block 2	2,020,003	\$0,113,666	229,594				1.0		\$0.00004	
32		Block 3	707,839	\$0,081,114	57,434				1.0		\$0.00003	
33		Block 4	869,038	\$0,048,577	42,209				1.0		\$0.00002	
34		Block 5	-	\$0,028,999	0				1.0		\$0.00001	
35		Block 6	-	\$0,016,011	0				1.0		\$0.00001	
36	32I Firm Trans	Block 1	11,657,702	\$0,130,299	\$1,518,882	\$925.00	101	\$7,346,388	1.0	\$1,986	\$0.00004	
37		Block 2	17,056,306	\$0,111,275	1,897,514				1.0		\$0.00004	
38		Block 3	10,569,490	\$0,079,933	840,592				1.0		\$0.00003	
39		Block 4	22,324,991	\$0,047,833	1,067,804				1.0		\$0.00002	
40		Block 5	22,115,808	\$0,028,774	635,608				1.0		\$0.00001	
41		Block 6	7,865,614	\$0,016,113	126,872				1.0		\$0.00001	
42	32C Interr Sales	Block 1	4,649,733	\$0,644,622	\$2,997,311	\$675.00	39	\$14,552,173	1.0	\$3,933	\$0.00018	
43		Block 2	6,816,872	\$0,622,500	4,243,503				1.0		\$0.00017	
44		Block 3	3,782,502	\$0,585,577	2,214,920				1.0		\$0.00016	
45		Block 4	5,561,835	\$0,548,611	3,051,278				1.0		\$0.00015	
46		Block 5	3,284,822	\$0,526,644	1,729,262				1.0		\$0.00015	
47		Block 6	-	\$0,510,233	0				1.0		\$0.00014	
48	32I Interr Sales	Block 1	4,653,469	\$0,627,793	\$2,922,053	\$675.00	55	\$16,542,792	1.0	\$4,471	\$0.00017	
49		Block 2	6,055,122	\$0,608,466	3,684,300				1.0		\$0.00017	
50		Block 3	3,505,859	\$0,575,996	2,019,234				1.0		\$0.00016	
51		Block 4	9,726,364	\$0,543,477	5,285,987				1.0		\$0.00015	
52		Block 5	4,171,536	\$0,523,996	2,185,718				1.0		\$0.00015	
53		Block 6	-	\$0,509,968	0				1.0		\$0.00014	
54	32C Interr Trans	Block 1	822,778	\$0,124,711	\$102,609	\$925.00	3	\$549,241	1.0	\$148	\$0.00004	
55		Block 2	1,679,150	\$0,106,445	178,746				1.0		\$0.00003	
56		Block 3	978,518	\$0,076,011	74,377				1.0		\$0.00002	
57		Block 4	3,232,735	\$0,045,577	147,316				1.0		\$0.00001	
58		Block 5	472,307	\$0,027,730	12,894				1.0		\$0.00001	
59		Block 6	-	\$0,015,177	0				1.0		\$0.00000	
60	32I Interr Trans	Block 1	6,144,023	\$0,125,433	\$770,645	\$925.00	73	\$6,490,899	1.0	\$1,754	\$0.00004	
61		Block 2	10,403,074	\$0,107,113	1,114,481				1.0		\$0.00003	
62		Block 3	6,958,044	\$0,076,622	533,125				1.0		\$0.00002	
63		Block 4	15,417,391	\$0,046,100	710,742				1.0		\$0.00001	
64		Block 5	35,960,832	\$0,027,811	1,000,071				1.0		\$0.00001	
65		Block 6	99,266,501	\$0,015,633	1,551,535				1.0		\$0.00000	
66	33		-	\$0,000,000	0	\$38,000.00	0	\$0	0.0	0	\$0.00000	
67	Special Contracts		54,127,531	\$0,005,444	\$294,454	\$0.00	7	\$0	1.0	\$0	\$0.00000	
68												
69	TOTALS		1,098,129,249				\$	945,605,572	\$	945,605,572	\$	255,577
70	Sources for line 2 above:											
71	Inputs page								Line 53			
72	Tariff Schedules											
73	Rate Adjustment Schedule								Sched 181			
74												
75	Note: Rate increment calculation is made by dividing the allocation to the rate schedule by the PGA volumes.											

		Oregon PGA		Normal		Proposed		Proposed		Proposed
		Normalized		Therms		11/1/2023		11/1/2024		11/1/2024
				Minimum	11/1/2023	11/1/2023	Proposed		Proposed	Proposed
				Monthly	Monthly	Billing	Current	Schedule 181	Schedule 181	Schedule 181
		Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Oregon PUC Fee	Oregon PUC Fee	Oregon PUC Fee
		Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
							F=D+(C * E)		T = D+(C * S)	U = (T - F)/F
Schedule	Block	A	B	C	D	E	F	S	T	U
2R		423,059,269	N/A	55	\$8.00	\$1,295.19	\$79.24	\$1,295.00	\$79.23	0.0%
3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1,087.53	\$287.97	\$1,087.38	\$287.93	0.0%
3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1,058.30	\$1,343.17	\$1,058.17	\$1,343.00	0.0%
27 Dry Out		742,733	N/A	37	\$8.00	\$1,086.05	\$48.18	\$1,085.90	\$48.18	0.0%
31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75908	\$2,447.58	0.0%
	Block 2	10,043,265	all additional			\$0.73098		\$0.73086		
31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29499	\$1,639.53	0.0%
	Block 2	1,392,960	all additional			\$0.26998		\$0.26994		
31I Firm Sales	Block 1	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74410	\$4,282.87	0.0%
	Block 2	7,639,515	all additional			\$0.72013		\$0.72002		
31I Firm Trans	Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.25347	\$2,203.80	0.0%
	Block 2	351,741	all additional			\$0.22946		\$0.22942		
32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67120	\$5,632.48	0.0%
	Block 2	9,360,621	20,000			\$0.64449		\$0.64438		
	Block 3	1,566,490	20,000			\$0.59997		\$0.59987		
	Block 4	544,281	100,000			\$0.55528		\$0.55518		
	Block 5	0	600,000			\$0.52318		\$0.52308		
	Block 6	0	all additional			\$0.50796		\$0.50786		
32I Firm Sales	Block 1	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62717	\$13,591.67	0.0%
	Block 2	7,603,172	20,000			\$0.60740		\$0.60729		
	Block 3	2,763,251	20,000			\$0.57416		\$0.57406		
	Block 4	3,005,494	100,000			\$0.54104		\$0.54094		
	Block 5	195,767	600,000			\$0.51791		\$0.51782		
	Block 6	0	all additional			\$0.50628		\$0.50618		
32C Firm Trans	Block 1	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.13323	\$3,336.99	0.0%
	Block 2	2,020,003	20,000			\$0.11366		\$0.11364		
	Block 3	707,839	20,000			\$0.08114		\$0.08113		
	Block 4	869,038	100,000			\$0.04857		\$0.04856		
	Block 5	0	600,000			\$0.02899		\$0.02898		
	Block 6	0	all additional			\$0.01601		\$0.01601		
32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13027	\$7,265.87	0.0%
	Block 2	17,056,306	20,000			\$0.11125		\$0.11124		
	Block 3	10,569,490	20,000			\$0.07953		\$0.07952		
	Block 4	22,324,991	100,000			\$0.04783		\$0.04783		
	Block 5	22,115,808	600,000			\$0.02874		\$0.02874		
	Block 6	7,865,614	all additional			\$0.01613		\$0.01613		
32C Interr Sales	Block 1	4,649,733	10,000	51,487	\$675.00	\$0.64462	\$32,098.38	\$0.64452	\$32,093.25	0.0%
	Block 2	6,816,872	20,000			\$0.62250		\$0.62240		
	Block 3	3,782,502	20,000			\$0.58557		\$0.58547		
	Block 4	5,561,835	100,000			\$0.54861		\$0.54852		
	Block 5	3,284,822	600,000			\$0.52644		\$0.52635		
	Block 6	0	all additional			\$0.51023		\$0.51014		
32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62783	\$26,373.01	0.0%
	Block 2	6,055,122	20,000			\$0.60846		\$0.60836		
	Block 3	3,505,859	20,000			\$0.57596		\$0.57587		
	Block 4	9,726,364	100,000			\$0.54347		\$0.54338		
	Block 5	4,171,536	600,000			\$0.52396		\$0.52387		
	Block 6	0	all additional			\$0.50968		\$0.50959		
32C Interr Trans	Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12470	\$11,730.80	0.0%
	Block 2	1,679,150	20,000			\$0.10645		\$0.10644		
	Block 3	978,518	20,000			\$0.07601		\$0.07600		
	Block 4	3,232,735	100,000			\$0.04557		\$0.04556		
	Block 5	472,307	600,000			\$0.02730		\$0.02730		
	Block 6	0	all additional			\$0.01517		\$0.01516		
32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12542	\$11,819.96	0.0%
	Block 2	10,403,074	20,000			\$0.10713		\$0.10712		
	Block 3	6,958,044	20,000			\$0.07662		\$0.07661		
	Block 4	15,417,391	100,000			\$0.04610		\$0.04609		
	Block 5	35,960,832	600,000			\$0.02781		\$0.02781		
	Block 6	99,266,501	all additional			\$0.01563		\$0.01562		
33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.00862	\$38,000.00	
Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00544	\$0.00	
Totals		1,098,129,249								

[1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.
 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding
 [3] Tariff Advice Notice 24-05A: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee
 [4] Tariff Advice Notice 24-06A: Non-Gas Cost Deferral Amortizations - SRRM
 [5] Tariff Advice Notice 24-07A: Non-Gas Cost Deferral Amortizations - Industrial DSM
 [6] Tariff Advice Notice 24-08: Non-Gas Cost Deferral Amortizations - Decoupling
 [7] Tariff Advice Notice 24-09: Non-Gas Cost Deferral Amortizations - WARM
 [8] Tariff Advice Notice 24-10: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization
 [9] Tariff Advice Notice 24-11A: Non-Gas Cost Amortization - Net Curtailment and Entitlement Revenues
 [10] Tariff Advice Notice 24-12A: Non-Gas Cost Amortization - Regulatory Rate Adjustment
 [11] Tariff Advice Notice 24-13A: Non-Gas Cost Amortization - Residential Rate Mitigation
 [12] Tariff Advice Notice 24-14: Non-Gas Cost Amortization - RNG Transport Allocation
 [13] Tariff Advice Notice 24-15A: COVID
 [14] Tariff Advice Notice 24-16: Non-Gas Cost Amortization - TSA Security Directive
 [15] Tariff Advice Notice 24-19: PGA
 [16] Tariff Advice Notice 24-17A: RNG Adj Mechanism
 [17] Tariff Advice Notice 24-18A: Mist Recall

NW Natural
Rates and Regulatory Affairs
2024-2025 PGA Filing - OREGON
Basis for Revenue Related Costs

	Twelve Months <u>Ended 06/30/24</u>		
1			
2			
3	Total Billed Gas Sales Revenues	\$ 920,096,835	
4	Total Oregon Revenues	\$ 925,565,009	
5			
6	Regulatory Commission Fees [1]	n/a	0.450% Statutory rate
7	City License and Franchise Fees	\$ 21,672,271	2.342% Line 7 ÷ Line 4
8	Net Uncollectible Expense [2]	\$ 2,248,412	0.243% Line 8 ÷ Line 4
9			
10	Total		3.035% Sum lines 8-9
11			
12			

13 **Note:**

- 14 [1] Dollar figure is set at statutory level of 0.275% times Total Oregon Revenues (line 4).
 15 Because the fee changed since our last general rate case, the difference between the previous fee of 0.375%
 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 two-year average.

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

Account		Balance 6/30/2024	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2024	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection
A		B	C	D	E	F1	F2	G
					<small>E = sum B thru D</small>	5.40%		<small>G = E + F2</small>
57	151828 PUC FEE AMORTIZATION	86,123	(54,695)	1,090	32,519			
58	151826 PUC FEE DEFERRAL	203,525	0	4,677	208,203			
59	Total	289,649	(54,695)	5,768	240,722	5.40%	7,099	247,821

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Defer PUC Fee
 Account Number: 151826
 Docket: Docket UM 1766
 Last deferral reauthorization was approved in Order 23-413

1	Debit	(Credit)						
2								
3	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
5								
6	Beginning Balance							
91	Nov-22	1	-	(580,068.85)	6.836%	-	(580,068.85)	0.00
92	Dec-22				6.836%	-	-	0.00
93	Jan-23				6.836%	-	-	0.00
94	Feb-23		-		6.836%	-	-	0.00
95	Mar-23		385,772.93		6.836%	1,098.81	386,871.74	386,871.74
96	Apr-23		-		6.836%	2,203.88	2,203.88	389,075.62
97	May-23		-		6.836%	2,216.43	2,216.43	391,292.05
98	Jun-23		-		6.836%	2,229.06	2,229.06	393,521.11
99	Jul-23		-		6.836%	2,241.76	2,241.76	395,762.87
100	Aug-23		-		6.836%	2,254.53	2,254.53	398,017.40
101	Sep-23		-		6.836%	2,267.37	2,267.37	400,284.77
102	Oct-23		-		6.836%	2,280.29	2,280.29	402,565.06
103	Nov-23	1	-	(402,565.06)	6.836%	-	(402,565.06)	0.00
104	Dec-23		-		6.836%	-	-	0.00
105	Jan-24		-		6.836%	-	-	0.00
106	Feb-24		-		6.836%	-	-	0.00
107	Mar-24		199,518.21		6.836%	568.29	200,086.50	200,086.50
108	Apr-24		-		6.836%	1,139.83	1,139.83	201,226.33
109	May-24		-		6.836%	1,146.32	1,146.32	202,372.65
110	Jun-24		-		6.836%	1,152.85	1,152.85	203,525.50
111	Jul-24		-		6.836%	1,159.42	1,159.42	204,684.92
112	Aug-24		-		6.836%	1,166.02	1,166.02	205,850.94
113	Sep-24		-		6.836%	1,172.66	1,172.66	207,023.60
114	Oct-24		-		6.836%	1,179.34	1,179.34	208,202.94

118 **History truncated for ease of viewing**

120 **NOTES**

121 **1** -Transferred June balance plus July-October interest on June balance to account 151828 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amort PUC Fee
 Account Number: 151828
 Docket: Dockets UM 1766, UG 473
 Amortization of 2023 PUC fee approved in Order 23-396

1	Debit	(Credit)						
2								
3	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
4	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
5								
6	Beginning Balance							
97	Jul-23		(16,919.18)		1.82%	70.22	(16,848.96)	37,906.29
98	Aug-23		(14,640.13)		1.82%	46.39	(14,593.74)	23,312.55
99	Sep-23		(15,615.84)		1.82%	23.52	(15,592.32)	7,720.23
100	Oct-23		(21,818.65)		1.82%	(4.84)	(21,823.49)	(14,103.26)
101	Nov-23 Old rates		(24,403.32)		1.82%	(39.90)	(24,443.22)	(38,546.48)
102	Nov-23 New rates (1)		(13,396.19)	402,565.06	5.13%	1,692.33	390,861.20	352,314.72
103	Dec-23		(47,882.73)		5.13%	1,403.80	(46,478.93)	305,835.79
104	Jan-24		(58,184.77)		5.13%	1,183.08	(57,001.69)	248,834.10
105	Feb-24		(49,744.74)		5.13%	957.44	(48,787.30)	200,046.80
106	Mar-24		(45,399.21)		5.13%	758.16	(44,641.05)	155,405.75
107	Apr-24		(30,782.32)		5.13%	598.56	(30,183.76)	125,221.99
108	May-24		(23,879.72)		5.13%	484.28	(23,395.44)	101,826.55
109	Jun-24		(16,104.25)		5.13%	400.89	(15,703.36)	86,123.19
110	Jul-24 <i>Forecasted</i>		<i>(10,937.17)</i>		5.13%	344.80	<i>(10,592.37)</i>	75,530.82
111	Aug-24 <i>Forecasted</i>		<i>(10,073.11)</i>		5.13%	301.36	<i>(9,771.75)</i>	65,759.07
112	Sep-24 <i>Forecasted</i>		<i>(11,072.28)</i>		5.13%	257.45	<i>(10,814.83)</i>	54,944.24
113	Oct-24 <i>Forecasted</i>		<i>(22,611.97)</i>		5.13%	186.55	<i>(22,425.42)</i>	32,518.82

114
 115
 116
 117 **History truncated for ease of viewing**

118
 119 **NOTES**

120 **1** - Transferred in authorized balance from account 151826 PUC Fee Deferral for amortization.