

250 SW Taylor Street Portland, OR 97204 503-226-4211 nwnatural.com

August 1, 2024

NWN OPUC Advice No. 24-11 / UG (UM 2123)

### 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 AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO: UM 2123 – Net Curtailment and Entitlement Revenues

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 November 1, 2024, as follows:

Fourth Revision of Sheet 168-1	Schedule 168	Temporary Rate Adjustment – Net
		Curtailment and Entitlement Revenues

### <u>Purpose</u>

The purpose of this filing is to request amortization of amounts deferred under docket UM 2123 Net Curtailment and Entitlement Revenues 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 (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.

As part of the Comprehensive Stipulation adopted by the Commission in Order No. 20-364 in docket UG 388, NW Natural will defer any net curtailment and entitlement revenues with amortization of net deferral balances through Schedule 168. The deferral supporting this treatment was approved in docket UM 2123.

### Proposed Changes

The net effect of removing the temporary adjustment applied to rates effective November 1, 2023, and the application of the new temporary adjustment is to decrease the Company's annual revenues by \$1,038,693, or 0.11%.

<sup>&</sup>lt;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.

Public Utility Commission of Oregon UG \_\_\_\_; NWN OPUC Advice No. 24-11 August 1, 2024, Page 2

The monthly bill of the average residential customer served under Rate Schedule 2 using 55 therms will decrease \$0.10. The monthly decrease for the average industrial Rate Schedule 3 customer using about 1,255 therms is \$1.22, the average industrial Rate Schedule 31 firm sales customer using 5,430 therms will see a monthly decrease of about \$3.27, and the average industrial Rate Schedule 32 firm sales customer using about 20,942 therms will see a monthly decrease of about \$6.78.

In compliance with OAR 860-022-0025 the Company states that the number of customers affected by the proposed change in this filing is 640,507 residential customers, 62,075 commercial customers, and 601 industrial customers.

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.

### **Conclusion**

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

Attachment: Exhibit A – Supporting Materials

P.U.C. Or. 25

Fourth Revision of Sheet 168-1 Cancels Third Revision of Sheet 168-1

### SCHEDULE 168 TEMPORARY RATE ADJUSTMENT – NET CURTAILMENT AND ENTITLEMENT REVENUES

### PURPOSE:

To credit Firm Sales Service Customers served under the below-listed Rate Schedules for the Oregon share of curtailment and entitlement revenues received by NW Natural net of incremental costs related to curtailment and entitlement orders as adopted by Commission Order No. 20-364 in Docket UG 388 entered on October 16, 2020.

#### APPLICABLE:

To Firm Sales Service Customers on the Rate Schedules of this Tariff listed below:

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

### **APPLICATION TO RATE SCHEDULES:**

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

Effective November 1, 2024

Schedule	Block	Total Adjustment
2		(\$0.00320)
3 CSF		(\$0.00238)
3 ISF		(\$0.00175)
27		(\$0.00276)
31 CSF	Block 1	(\$0.00164)
	Block 2	(\$0.00150)
31 ISF	Block 1	(\$0.00115)
	Block 2	(\$0.00104)
32 CSF	Block 1	(\$0.00101)
	Block 2	(\$0.00085)
	Block 3	(\$0.00060)
	Block 4	(\$0.00035)
	Block 5	(\$0.00016)
	Block 6	(\$0.0008)
32 ISF	Block 1	(\$0.00065)
	Block 2	(\$0.00055)
	Block 3	(\$0.00039)
	Block 4	(\$0.00023)
	Block 5	(\$0.00011)
	Block 6	(\$0.00006)

### (C)

(I)

(I)

#### **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 August 1, 2024 NWN OPUC Advice No. 24-11 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 Net Curtailment and Entitlement Revenues

UM 2123

NWN OPUC Advice No. 24-11 / UG \_\_\_\_

August 1, 2024

# **NW NATURAL**

## EXHIBIT A

### **Supporting Materials**

### Non-Gas Cost Deferral Amortizations Net Curtailment and Entitlement Revenues

NWN OPUC ADVICE NO. 24-11 / UG\_\_\_\_

Description	Page
Calculation of Increments Allocated on 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
232060 Oregon Curtailment and Entitlement Revenue Deferral	6
232065 Curtailment and Entitlement Revenue Amortization	7

Rates & Regulatory Affairs

2024-25 PGA - Oregon: August Filing

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS ALL VOLUMES IN THERMS

		Oregon PGA	Billing Rate from	WACOG & Demand from	Temps from Temporary						Proposed Amount:		nt and Entitlement Re 1) Temporary Increme	
		Volumes page,	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:		% add revenue sensit	
		Column F	Column A	Column B+C+D*	Column A	Rate	Margin	Charge	Customers	Margin	Amount to Amortize:	(1,891,759	<ol><li>to all firm sales</li></ol>	
						E=B-C-D						Multiplier	Allocation to RS	Increme
Schedule	Block	A	B	C	D	E	F = E * A	G	H	1		M	N (41.252.022)	0
2R 3C Firm Sales		423,059,269 178,618,735	\$1.29519 \$1.08753	\$0.54757 \$0.54757	\$0.06135 (\$0.01882)	\$0.68627 \$0.55878	\$290,332,884 \$99,808,577	\$8.00 \$15.00	640,507 59,212	\$351,821,556 \$110,466,737	-	1.0	(\$1,353,033) (\$424,832)	(\$0.003
31 Firm Sales		5,103,738	\$1.08753	\$0.54757	\$0.06884	\$0.55878	\$2,255,291	\$15.00	339	\$2,316,311	-	1.0	(\$424,832) (\$8,908)	(\$0.00
27 Dry Out		742,733	\$1.08605	\$0.54757	\$0.03969	\$0.44189	\$370,468	\$13.00	1,685	\$532,228	-	1.0	(\$2,047)	(\$0.00
31C Firm Sales	Block 1	12,281,908	\$0.75920	\$0.44732	\$0.00500	\$0.30688	\$6,585,003	\$325.00	658	\$9,151,203		1.0	(\$35,194)	(\$0.00
	Block 2	10,043,265	\$0.73098	\$0.44732	\$0.00328	\$0.28038	+-,,			+=,===,===		1.0	(+))	(\$0.00
31C Firm Trans	Block 1	1,267,742	\$0.29503	\$0.00000	\$0.01874	\$0.27629	\$702,627	\$575.00	59	\$1,109,727		0.0	\$0	\$0.00
	Block 2	1,392,960	\$0.26998	\$0.00000	\$0.01702	\$0.25296						0.0		\$0.00
31I Firm Sales	Block 1	3,698,785	\$0.74421	\$0.44732	\$0.06165	\$0.23524	\$2,493,499	\$325.00	174	\$3,172,099		1.0	(\$12,199)	(\$0.00
	Block 2	7,639,515	\$0.72013	\$0.44732	\$0.06031	\$0.21250						1.0		(\$0.00
31I Firm Trans	Block 1	144,356	\$0.25351	\$0.00000	\$0.01499	\$0.23852	\$110,408	\$575.00	6	\$151,808		0.0	\$0	\$0.00
	Block 2	351,741	\$0.22946	\$0.00000	\$0.01346	\$0.21600						0.0		\$0.00
32C Firm Sales <sup>1</sup>	Block 1	34,618,514	\$0.67131	\$0.44732	\$0.06080	\$0.16319	\$7,128,149	\$675.00	520	\$11,443,826		1.0	(\$44,011)	(\$0.00
	Block 2	9,360,621	\$0.64449	\$0.44732	\$0.05874	\$0.13843						1.0		(\$0.00
	Block 3	1,566,490	\$0.59997	\$0.44732	\$0.05533	\$0.09732						1.0		(\$0.00
	Block 4	544,281	\$0.55528	\$0.44732	\$0.05190	\$0.05606						1.0		(\$0.00
	Block 5	0	\$0.52318	\$0.44732	\$0.04944	\$0.02642						1.0		(\$0.00
221 Eir C-1, 1	Block 6	•	\$0.50796	\$0.44732	\$0.04827	\$0.01237	63.360.432	6070.00	00	¢2 000 47 *		1.0	(644 FOR)	(\$0.00
32I Firm Sales <sup>1</sup>	Block 1	8,547,588	\$0.62727	\$0.44732	\$0.05252	\$0.12743	\$2,260,433	\$675.00	88	\$2,999,474		1.0	(\$11,535)	(\$0.00
	Block 2 Block 3	7,603,172 2,763,251	\$0.60740 \$0.57416	\$0.44732 \$0.44732	\$0.05182 \$0.05061	\$0.10826 \$0.07623						1.0 1.0		(\$0.00 (\$0.00
	Block 3 Block 4	3,005,494	\$0.54104	\$0.44732	\$0.04942	\$0.07823						1.0		(\$0.00
	Block 5	195,767	\$0.51791	\$0.44732	\$0.04858	\$0.02201						1.0		(\$0.00
	Block 6	155,707	\$0.50628	\$0.44732	\$0.04817	\$0.01079						1.0		(\$0.00
32C Firm Trans		2,721,537	\$0.13325	\$0.00000	\$0.00423	\$0.12902	\$671,636	\$925.00	27	\$987,040		0.0	\$0	\$0.00
	Block 2	2,020,003	\$0.11366	\$0.00000	\$0.00338	\$0.11028						0.0		\$0.00
	Block 3	707,839	\$0.08114	\$0.00000	\$0.00198	\$0.07916						0.0		\$0.00
	Block 4	869,038	\$0.04857	\$0.00000	\$0.00058	\$0.04799						0.0		\$0.00
	Block 5	0	\$0.02899	\$0.00000	(\$0.00027)	\$0.02926						0.0		\$0.00
	Block 6	0	\$0.01601	\$0.00000	(\$0.00084)	\$0.01685						0.0		\$0.00
32I Firm Trans	Block 1	11,657,702	\$0.13029	\$0.00000	\$0.00345	\$0.12684	\$5,974,736	\$925.00	101	\$7,233,851		0.0	\$0	\$0.00
	Block 2	17,056,306	\$0.11125	\$0.00000	\$0.00279	\$0.10846						0.0		\$0.00
	Block 3	10,569,490	\$0.07953	\$0.00000	\$0.00169	\$0.07784						0.0		\$0.00
	Block 4	22,324,991	\$0.04783	\$0.00000	\$0.00058	\$0.04725						0.0		\$0.00
	Block 5 Block 6	22,115,808 7,865,614	\$0.02874 \$0.01613	\$0.00000 \$0.00000	(\$0.00009) (\$0.00052)	\$0.02883 \$0.01665						0.0		\$0.00 \$0.00
32C Interr Sales	Block 0 Block 1	4,649,733	\$0.64462	\$0.44732	\$0.05827	\$0.13903	\$2,121,406	\$675.00	39	\$2,437,306	-	0.0	\$0	\$0.00
SZC Interi Sales	Block 2	6,816,872	\$0.62250	\$0.44732	\$0.05712	\$0.11806	\$2,121,400	Ş075.00	55	\$2,457,500		0.0	οç	\$0.00
	Block 3	3,782,502	\$0.58557	\$0.44732	\$0.05519	\$0.08306						0.0		\$0.00
	Block 4	5,561,835	\$0.54861	\$0.44732	\$0.05325	\$0.04804						0.0		\$0.00
	Block 5	3,284,822	\$0.52644	\$0.44732	\$0.05209	\$0.02703						0.0		\$0.00
	Block 6	0	\$0.51023	\$0.44732	\$0.05124	\$0.01167						0.0		\$0.00
32I Interr Sales	Block 1	4,653,469	\$0.62793	\$0.44732	\$0.05593	\$0.12468	\$2,007,813	\$675.00	55	\$2,453,313		0.0	\$0	\$0.00
	Block 2	6,055,122	\$0.60846	\$0.44732	\$0.05521	\$0.10593						0.0		\$0.00
	Block 3	3,505,859	\$0.57596	\$0.44732	\$0.05398	\$0.07466						0.0		\$0.00
	Block 4	9,726,364	\$0.54347	\$0.44732	\$0.05278	\$0.04337						0.0		\$0.00
	Block 5	4,171,536	\$0.52396	\$0.44732	\$0.05204	\$0.02460						0.0		\$0.00
22C Int T-	Block 6	822,778	\$0.50968 \$0.12471	\$0.44732 \$0.00000	\$0.05150 \$0.00240	\$0.01086	\$510,575	\$925.00	3	\$543,875	·	0.0	\$0	\$0.00
32C Interr Trans	Block 1 Block 2	1,679,150	\$0.12471 \$0.10645	\$0.00000	\$0.00240	\$0.12231 \$0.10462	\$210,575	\$925.00	3	\$543,875		0.0	ŞU	\$0.00
	Block 2 Block 3	978,518	\$0.10645	\$0.00000	\$0.00183	\$0.10462						0.0		\$0.00
	Block 3 Block 4	3,232,735	\$0.04557	\$0.00000	(\$0.00007)	\$0.07514						0.0		\$0.00
	Block 5	472,307	\$0.02730	\$0.00000	(\$0.00065)	\$0.02795						0.0		\$0.00
	Block 6	0	\$0.01517	\$0.00000	(\$0.00102)	\$0.01619						0.0		\$0.00
32I Interr Trans	Block 1	6,144,023	\$0.12543	\$0.00000	\$0.00307	\$0.12236	\$5,680,357	\$925.00	73	\$6,490,657		0.0	\$0	\$0.00
	Block 2	10,403,074	\$0.10713	\$0.00000	\$0.00247	\$0.10466						0.0		\$0.00
	Block 3	6,958,044	\$0.07662	\$0.00000	\$0.00145	\$0.07517						0.0		\$0.00
	Block 4	15,417,391	\$0.04610	\$0.00000	\$0.00045	\$0.04565						0.0		\$0.00
	Block 5	35,960,832	\$0.02781	\$0.00000	(\$0.00016)	\$0.02797						0.0		\$0.00
	Block 6	99,266,501	\$0.01563	\$0.00000	(\$0.00056)	\$0.01619						0.0		\$0.00
33		0	\$0.00862	\$0.00000	(\$0.00147)	\$0.01009	\$0	\$38,000.00	0	\$0	-	0.0	0	\$0.00
Special Contracts		54,127,531	\$0.00544	\$0.00000	\$0.00191	\$0.00353	\$191,070	\$0.00	7	\$191,070		0.0	\$0	\$0.00
TOTALS		1,098,129,249					\$ 429,204,932		s	513,502,081		\$ 491,903,434	\$ (1,891,759)	
Sources for line 2 a	above:	2,550,125,245							ş	50,681,560			- (1,001,700)	
												Line 71		

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.
\* Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only

77 <sup>1</sup>Rate schedule 32 firm service includes as total margin the storage and distrubtion capacity charges and are derived using MDDV therm usages

UG \_\_\_\_ - NWN OPUC Advice No. 24-11 Advice 24-11 See note [9] Page 2 of 7

NW Natural Rates & Regulatory Affairs 2024-25 PGA - Oregon: August Filing Effects on Average Bill by Rate Schedule [1] ALL VOLUMES IN THERMS

LV L			Oregon PGA		Normal				Proposed	Proposed	Proposed
2			Normalized		Therms	Minimum	11/1/2023	11/1/2023	11/1/2024	11/1/2024	11/1/2024
			Normalizeu		menns	winning	11/1/2023	11/1/2023	Schedule 168	Schedule 168	Schedule 168
									Curtailment &	Curtailment &	Curtailment &
			Volumes page,	Therms in	Monthly	Monthly	Billing	Current	Entitlement	Entitlement	Entitlement
						-					
		-	Column D	Block	Average use	Charge	Rates	Average Bill F=D+(C * E)	Rates	Average Bill AC = D+(C*AB)	% Bill Change AD = (AC-F)/I
	Schedule	Block	А	в	с	D	E	F	AB	AC AC	AD = (AC-1 // AD
	2R		423,059,269	N/A	55	\$8.00	\$1.29519	\$79.24	\$1.29342	\$79.14	-0.
	3C Firm Sales		178,618,735	N/A	251	\$15.00	\$1.08753	\$287.97	\$1.08622	\$287.64	-0.
	3I Firm Sales		5,103,738	N/A	1,255	\$15.00	\$1.05830	\$1,343.17	\$1.05733	\$1,341.95	-0.
) '	27 Dry Out		742,733	N/A	37	\$8.00	\$1.08605	\$48.18	\$1.08446	\$48.13	-0.
Ľ	31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.75830	\$2,445.43	-0.
2		Block 2	10,043,265	all additional			\$0.73098		\$0.73015		
3	31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.29503	\$1,639.68	0.
4.		Block 2	1,392,960	all additional			\$0.26998		\$0.26998		
5	31I Firm Sales	Block 1	3,698,785	2,000	5,430	\$325.00	\$0.74421	\$4,283.47	\$0.74357	\$4,280.20	-0.
6.		Block 2	7,639,515	all additional			\$0.72013		\$0.71955		
7	31I Firm Trans	Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.25351	\$2,204.08	0.0
8.		Block 2	351,741	all additional			\$0.22946		\$0.22946	4-	
9	32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67076	\$5,629.23	-0.
)		Block 2	9,360,621	20,000			\$0.64449		\$0.64403		
L		Block 3	1,566,490	20,000			\$0.59997		\$0.59964		
2		Block 4	544,281	100,000			\$0.55528		\$0.55508		
3		Block 5	0	600,000			\$0.52318		\$0.52309		
4.		Block 6	0	all additional		4675.00	\$0.50796	Ara 500.07	\$0.50791	A40 507 00	
5	32I Firm Sales	Block 1	8,547,588	10,000	20,942	\$675.00	\$0.62727	\$13,593.87	\$0.62692	\$13,587.09	0.
6 7		Block 2	7,603,172	20,000			\$0.60740		\$0.60710		
		Block 3	2,763,251 3,005,494	20,000			\$0.57416 \$0.54104		\$0.57394		
3 9		Block 4 Block 5	195,767	100,000 600,000			\$0.51791		\$0.54091 \$0.51785		
0.	32C Firm Trans	Block 6 Block 1	0	all additional	19,501	\$925.00	\$0.50628	\$3,337.38	\$0.50624	\$3,337.38	0.
1	SZC FILITI TLAIIS		2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.30	\$0.13325	ə <b>3,337.3</b> 0	0.0
2 3		Block 2 Block 3	2,020,003 707,839	20,000 20,000			\$0.11366 \$0.08114		\$0.11366 \$0.08114		
4		Block 3 Block 4	869,038	100,000			\$0.04857		\$0.04857		
5		Block 4 Block 5	0	600,000			\$0.02899		\$0.02899		
6		Block 6	0	all additional			\$0.01601		\$0.01601		
7	32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.13029	\$7,266.47	0.0
8		Block 2	17,056,306	20,000			\$0.11125		\$0.11125		
9		Block 3	10,569,490	20,000			\$0.07953		\$0.07953		
0		Block 4	22,324,991	100,000			\$0.04783		\$0.04783		
1		Block 5	22,115,808	600,000			\$0.02874		\$0.02874		
2		Block 6	7,865,614	all additional			\$0.01613		\$0.01613		
3	32C Interr Sales	Block 1	4,649,733	10,000	51,487	\$675.00	\$0.64462	\$32,098.38	\$0.64462	\$32,098.38	0.0
4		Block 2	6,816,872	20,000			\$0.62250		\$0.62250		
5		Block 3	3,782,502	20,000			\$0.58557		\$0.58557		
5		Block 4	5,561,835	100,000			\$0.54861		\$0.54861		
7		Block 5	3,284,822	600,000			\$0.52644		\$0.52644		
8.		Block 6	0	all additional			\$0.51023		\$0.51023		
9	32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.62793	\$26,377.14	0.
)		Block 2	6,055,122	20,000			\$0.60846		\$0.60846		
L		Block 3	3,505,859	20,000			\$0.57596		\$0.57596		
2		Block 4	9,726,364	100,000			\$0.54347		\$0.54347		
3		Block 5	4,171,536	600,000			\$0.52396		\$0.52396		
ι.		Block 6	0	all additional			\$0.50968		\$0.50968		
5	32C Interr Trans	Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.12471	\$11,732.30	0.
5		Block 2	1,679,150	20,000			\$0.10645		\$0.10645		
7		Block 3	978,518	20,000			\$0.07601		\$0.07601		
3		Block 4	3,232,735	100,000			\$0.04557		\$0.04557		
9		Block 5	472,307	600,000			\$0.02730		\$0.02730		
ο.		Block 6	0	all additional	,	4055	\$0.01517	A	\$0.01517	A	
L	32I Interr Trans	Block 1	6,144,023	10,000	198,801	\$925.00	\$0.12543	\$11,821.46	\$0.12543	\$11,821.46	0.
2		Block 2	10,403,074	20,000			\$0.10713		\$0.10713		
3		Block 3	6,958,044	20,000			\$0.07662		\$0.07662		
4		Block 4	15,417,391	100,000			\$0.04610		\$0.04610		
5		Block 5	35,960,832	600,000			\$0.02781		\$0.02781		
6.	33	Block 6	99,266,501	all additional		\$38,000.00	\$0.01563	\$38,000.00	\$0.01563	\$38,000.00	
7 。			0 54,127,531	N/A	0.0		\$0.00862	\$38,000.00	\$0.00862		
8	Special Contracts		34,127,531	N/A	0	\$0	\$0.00544	\$0.00	\$0.00544	\$0.00	

<sup>1,098,129,249</sup> 

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

1		Twelve Months Ended 06/30/24	
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]	\$ 845,048	0.091% Line 8 ÷ Line 4
9			
10	Total		2.883% Sum lines 8-9
11		-	

11 12

13 <u>Note:</u>

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 three-year average.

### NW Natural Rates & Regulatory Affairs 2024-2025 PGA Filing - Oregon: August Filing PGA Effects on Revenue Schedule 168: Curtailment & Entitlement Revenues

1		Including Revenue Sensitive Amount
2	Temporary Increments	
3		
4	Removal of Current Temporary Increments	
5	Net Curtailment and Entitlement Revenues	853,066
6		
7		
8	Addition of Proposed Temporary Increments	
9	Net Curtailment and Entitlement Revenues	(1,891,759)
10		
11		
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$1,038,693)
13		
14		
15		
16	2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
17		0.110/
18	Effect of this filing, as a percentage change (line $12 \div$ line 16)	-0.11%

Total

#### NW Natural Rates & Regulatory Affairs 2024-2025 PGA Filing - June 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	Estimated Amount for (Refund) or Collection
	Α	В	С	D	E	F1	F2	G
					E = sum B thru D	<b>5.40%</b>		G = E + F2
68	232060 CURTAILMENT & ENTITLEMENT DEFERRAL	(1,671,342)	0	(38,411)	(1,709,753)			
69	232065 CURTAILMENT & ENTITLEMENT AMORTIZATION	(183,027)	110,576	(2,381)	(74,832)			
70	Total	(1,854,369)	110,576	(40,792)	(1,784,585)	5.40%	(52,629)	(1,837,214)

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	OR Curtailment & Entitlement Revenue Deferral
Account Number:	232060
Docket:	Docket UG 388 Order No. 20-364

1 2	Debit (Credit) Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
3	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
4								
5	Beginning Balance							
38	Jul-23		-		6.836%	(4,536.55)	(4,536.55)	(800,889.03)
39	Aug-23		-		6.836%	(4,562.40)	(4,562.40)	(805,451.43)
40	Sep-23		-		6.836%	(4,588.39)	(4,588.39)	(810,039.82)
41	Oct-23		(299.55)		6.836%	(4,615.38)	(4,914.93)	(814,954.75)
42	Nov-23	1	(289.42)	814,654.35	6.836%	(2.54)	814,362.39	(592.36)
43	Dec-23		(4,719.00)	·	6.836%	(16.82)	(4,735.82)	(5,328.18)
44	Jan-24		(1,531,884.68)		6.836%	(4,393.67)	(1,536,278.35)	(1,541,606.53)
45	Feb-24		(21,270.00)		6.836%	(8,842.60)	(30,112.60)	(1,571,719.13)
46	Mar-24		(8,970.00)		6.836%	(8,979.11)	(17,949.11)	(1,589,668.24)
47	Apr-24		(33,350.00)		6.836%	(9,150.80)	(42,500.80)	(1,632,169.04)
48	May-24		(20,350.00)		6.836%	(9,355.89)	(29,705.89)	(1,661,874.93)
49	Jun-24		0.00		6.836%	(9,467.15)	(9,467.15)	(1,671,342.08)
50	Jul-24		0.00		6.836%	(9,521.08)	(9,521.08)	(1,680,863.16)
51	Aug-24		0.00		6.836%	(9,575.32)	(9,575.32)	(1,690,438.48)
52	Sep-24		0.00		6.836%	(9,629.86)	(9,629.86)	(1,700,068.34)
53	Oct-24		0.00		6.836%	(9,684.72)	(9,684.72)	(1,709,753.06)
E4								

54

### 55 History truncated for ease of viewing

56

### 57 **NOTES**

<sup>58</sup> **1** -Transferred June balance plus July-October interest on June balance to account 232065 for amortization.

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	Amortization of Curtailment/Entitlement
Account Number:	232065
Docket:	Docket UG 388 and UG 479
	Amortization of 2021-22 deferral approved in Order No. 23-402

1 Debit (Credit)

2	Month/Year	Noto	Amortization	Transform	Interact Date	Interact	Activity	Balance
3		Note	Amortization	Transfers	Interest Rate	Interest		
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5	Beginning Balance							
25	Jul-23		3,695.84		1.82%	(16.17)	3,679.67	(8,830.09)
25	Aug-23		3,098.93		1.82%	(11.04)	3,087.89	(5,742.20)
27	Sep-23		3,346.41		1.82%	(6.17)	3,340.24	(2,401.96)
28	Oct-23		4,871.98		1.82%	0.05	4,872.03	2,470.07
29	Nov-23 C	Old rates	6,330.14		1.82%	8.55	6,338.69	8,808.76
30	Nov-23 N	lew rates ( <b>1</b> )	27,382.80	(814,654.35)	5.13%	(3,424.12)	(790,695.67)	(781,886.91)
31	Dec-23		108,601.21		5.13%	(3,110.43)	105,490.78	(676,396.13)
32	Jan-24		133,613.90		5.13%	(2,605.99)	131,007.91	(545,388.22)
33	Feb-24		112,893.73		5.13%	(2,090.22)	110,803.51	(434,584.71)
34	Mar-24		102,654.59		5.13%	(1,638.43)	101,016.16	(333,568.55)
35	Apr-24		68,041.90		5.13%	(1,280.57)	66,761.33	(266,807.22)
36	May-24		51,835.80		5.13%	(1,029.80)	50,806.00	(216,001.22)
37	Jun-24		33,825.36		5.13%	(851.10)	32,974.26	(183,026.96)
38	Jul-24 <i>F</i>	Forecasted	<i>21,375.55</i>		5.13%	(736.75)	20,638.80	(162,388.16)
39	Aug-24 F	Forecasted	<i>19,159.68</i>		5.13%	(653.26)	18,506.42	(143,881.74)
40	Sep-24 F	Forecasted	21,487.82		5.13%	(569.16)	20,918.66	(122,963.08)
41	Oct-24 A	Forecasted	48,552.88		5.13%	(421.89)	48,130.99	(74,832.09)
42								

- 42
- 43
- 44
- 45
- 46 47

### 48 History truncated for ease of viewing

49

50 <u>NOTES</u>

51 **1** - Transferred in authorized balance from account 232065 Curtailment & Entitlement Deferral for amortization.