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August 1, 2024

NWN OPUC Advice No. 24-17

VIA ELECTRONIC FILING

Public Utility Commission of Oregon Attn: Filing Center 201 High Street SE, Suite 100 P.O. Box 1088 Salem, OR 97308-1088

Re: REQUEST FOR UPDATED AMORTIZATION RATES OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO: Schedule 198 – Renewable Natural Gas Adjustment Mechanism

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith the following revisions to its Tariff P.U.C. Or. 25, stated to become effective on November 1, 2024.

Second Revision of Sheet 198-1	Schedule 198	Renewable Natural Gas Adjustment Mechanism
First Revision of Sheet 198-2	Schedule 198	Renewable Natural Gas Adjustment Mechanism (continued)

Purpose

The purpose of this filing is to recover the forecasted revenue requirement, true-up deferral from last year's forecast and the sharing deferral from the Company's Lexington and Dakota City renewable natural gas projects. This filing also incorporates the deferral filed by the Alliance of Western Energy Consumers (AWEC) docketed as UM 2309 after the invalidation of Oregon's Climate Protection Program (CPP).

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. The Schedule 198 automatic adjustment clause was authorized by the Commission in the Company's last general rate case, UG 435, under Order No. 22-388.

On December 16, 2021, the Oregon Environmental Quality Commission (EQC) adopted rules to implement Oregon's CPP, intended to reduce greenhouse gas emissions. The CPP set a declining limit, or cap, on greenhouse gas emissions from fossil fuels used throughout the state of Oregon, including diesel, gasoline, natural gas and propane, used in transportation, residential, commercial and industrial settings (the program was not inclusive of fossil fuel used in electric generation). As a natural gas local distribution company, NW Natural was a "covered fuel supplier2" under the CPP and was the point of regulation for the emissions associated with gas used by its sales, transport,

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¹ OAR 340-271-0110

² OAR 340-271-0020(15)

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and special contracts customers. Since purchasing RNG helped satisfy the CPP compliance obligation that NW Natural had for all these customer classes, it was appropriate to recover such costs from not only its sales customers through Schedule 164, but also from its transport and special contract customers under Schedule 171 and this Schedule 198, as was approved by the Commission in Order No. 23-408 in docket UG 487.

On December 20, 2023, the Oregon Court of Appeals determined that the CPP rules adopted by the EQC are invalid. On December 27, 2023, the Alliance of Western Energy Consumers (AWEC) filed an application for deferred accounting for costs and expenses associate with NW Natura's RNG resources used for compliance with CPP that were being incurred by transportation and special contract customers.³ AWEC proposed deferred accounting to create a regulatory liability and asset that could be refunded to transport and special contract customers and collected from sales customers, respectively, in a future rate filing. The Commission approved AWEC's application on April 2, 2024 in docket UM 2309.

The proposed Schedule 198 rates in this filing include amounts previously deferred and collected for RNG purchases under docket UM 2252 that were allocated to transport and special contract customers and have been reallocated to sales customers after the invalidation of the Climate Protection Program. For more information, please refer to concurrently filed advice filing NWN OPUC Advice No. 24-14.

Proposed Changes

In accordance with OAR 860-022-0025 and 0030, the Company states that the effect of this tariff adjustment schedule is to increase the Company's annual revenues by \$511,063 or about .05%.

The monthly increase for the average Rate Schedule 2 residential customer using 55 therms is \$0.20, or 0.3%. The monthly increase for the average Rate Schedule 3 commercial customer using 251 therms is \$0.95, or 0.3%, the monthly increase for the average Rate Schedule 27 customer using 37 therms is \$0.14, or 0.3% and the monthly increase for the average commercial Rate Schedule 31 firm sales customer using 2,827 therms is about \$10.66, or 0.4%. The average industrial Rate Schedule 32 firm sales customer using 20,942 therms will see a monthly increase of about \$78.95, or 0.6%. Work papers supporting the rate and bill impact calculations will be separately submitted in electronic format.

The number of customers affected by the proposed change is 640,507 residential customers, and 63,039 commercial and industrial customers.

Conclusion

NW Natural respectfully request the Commission approve this tariff change to become effective November 1, 2024.

In accordance with ORS 757.205, copies of this letter and the filing made herewith are available in the Company's main office in Portland, 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:

³ In the Matter of Alliance of Western Energy Consumers, Application for an Accounting Order Requiring Northwest Natural Gas Company to Defer Expenses and Costs associated with the Climate Protection Plan Costs for Transportation and Special Contract Customers, Docket No. UM 2309 (Dec. 27, 2023).

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> eFiling NW Natural Rates & Regulatory Affairs 250 SW Taylor Street Portland, OR 97204 Phone: (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 (503) 610-7051 kyle.walker@nwnatural.com

Attachment: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 198-1 Cancels First Revision of Sheet 198-1

SCHEDULE 198 RENEWABLE NATURAL GAS ADJUSTMENT MECHANISM

PURPOSE:

The purpose of this Schedule is to identify adjustments to rates in the Rate Schedules listed below for the recovery of the revenue requirement of qualified investments, as defined by ORS 757.392(5), in renewable natural gas (RNG) infrastructure.

This adjustment mechanism will recover the revenue requirement associated with the prudently incurred qualified investments that contribute to the Company meeting the targets set forth in ORS 757.396. For purposes of this Schedule, "qualified investment" has the meaning given that term in ORS 757.392. This Adjustment Schedule is implemented as an automatic adjustment clause as provided for under ORS 757.210 and Oregon Senate Bill 98 (2019) codified as ORS 757.396.

APPLICABLE:

To All Customers on the Rate Schedules of this Tariff listed below:

Rate Schedule 2 Rate Schedule 31 Rate Schedule 60A/60

Rate Schedule 3 Rate Schedule 32 Rate Schedule 27 Rate Schedule 33

Application to Rates:

The per-therm Base Adjustment in the applicable Rate Schedules include the following adjustment: Non-Combustion-Related Rate on Schedule 60A/60: \$0.00188 per therm

Rate Schedule	Block	Rate Adjustment (per therm)	Rate Schedule	Block	Rate Adjustment (per therm)
2		\$0.00812	32 ITF	Block 1	(\$0.00236)
03 CSF		\$0.00812		Block 2	(\$0.00236)
03 ISF		\$0.00812		Block 3	(\$0.00236)
27		\$0.00812		Block 4	(\$0.00236)
31 CSF	Block 1	\$0.00812		Block 5	(\$0.00236)
	Block 2	\$0.00812		Block 6	(\$0.00236)
31 CTF	Block 1	(\$0.00236)	32 CSI	Block 1	\$0.00812
	Block 2	(\$0.00236)		Block 2	\$0.00812
31 ISF	Block 1	\$0.00812		Block 3	\$0.00812
	Block 2	\$0.00812		Block 4	\$0.00812
31 ITF	Block 1	(\$0.00236)		Block 5	\$0.00812
	Block 2	(\$0.00236)		Block 6	\$0.00812
32 CSF	Block 1	\$0.00812	32 ISI	Block 1	\$0.00812
	Block 2	\$0.00812		Block 2	\$0.00812
	Block 3	\$0.00812		Block 3	\$0.00812
	Block 4	\$0.00812		Block 4	\$0.00812
	Block 5	\$0.00812		Block 5	\$0.00812
	Block 6	\$0.00812		Block 6	\$0.00812
32 ISF	Block 1	\$0.00812	32 CTI	Block 1	(\$0.00236)
	Block 2	\$0.00812		Block 2	(\$0.00236)
	Block 3	\$0.00812		Block 3	(\$0.00236)
	Block 4	\$0.00812		Block 4	(\$0.00236)
	Block 5	\$0.00812		Block 5	(\$0.00236)
	Block 6	\$0.00812		Block 6	(\$0.00236)
32 CTF	Block 1	(\$0.00236)	32 ITI	Block 1	(\$0.00236)
	Block 2	(\$0.00236)		Block 2	(\$0.00236)
	Block 3	(\$0.00236)		Block 3	(\$0.00236)
	Block 4	(\$0.00236)		Block 4	(\$0.00236)
	Block 5	(\$0.00236)		Block 5	(\$0.00236)
	Block 6	(\$0.00236)		Block 6	(\$0.00236)
			33 (all)		(\$0.00236)
			60		(\$0.00313)
			60A		(\$0.00313)

(K) Special Conditions transferred to Sheet 198-2.

(continue to Sheet 198-2)

Issued August 1, 2024 NWN OPUC Advice No. 24-17 Effective with service on and after November 1, 2024

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SCHEDULE 198 RENEWABLE NATURAL GAS ADJUSTMENT MECHANISM

(continued)

SPECIAL CONDITIONS:

- 1. The Company will file this Schedule by August 1 of each year as necessary to update all charges already included on this schedule as needed. Updating of charges will include updating for the relevant vintage of the revenue requirement for previously included investments and a true-up for actual costs and volumes of previously included costs. This updating of charges will be supported by a deferral application (Schedule 198 Deferral) that will apply to costs recovered through this Schedule 198. The amortization of the Schedule 198 Deferral amount will be subject to an earnings test deadband. Per Order No. 22-388, the deadband is set at 50 basis points below and 50 basis points above authorized ROE.
- 2. In addition, the Company will file this Schedule on or before February 28 as necessary for proposed charges relating to new qualified investments in anticipation of the expected inservice date of the RNG project and providing time for stakeholder review.
- The Company will provide in its Schedule 198 RNG project application filings a draft
 procedural schedule to accommodate stakeholder review and feedback, and may also
 include a technical workshop, depending on the size and complexity of the RNG project.
- 4. NW Natural will change rates under this schedule concurrent with annual Purchased Gas Adjustment on November 1.
- 5. NW Natural will propose a cost allocation methodology consistent with Commission guidance, including Order No. 22-388 and any subsequent Commission precedent. For the Lexington RNG project, costs are allocated in accordance with Order No. 22-388, including the costs associated with the project that NW Natural deferred consistent with that order ("Lexington Deferral").
- 6. For purposes of this Schedule, only applications for RNG Project(s) exceeding \$5 million individually or in aggregate will be eligible for recovery under this mechanism.
- 7. Within three years of the effective date of this tariff, NW Natural will convene a meeting with the parties in consolidated docket UG 411/UG 435 to meet and confer in good faith regarding a comprehensive review of Schedule 198. Any changes in Schedule 198 as a result of this review would apply prospectively to new RNG projects.
- 8. The provisions listed in the special conditions above may be modified if approved by the Commission.

QUALIFIED INVESTMENT COST RECOVERY:

The revenue requirement associated with qualified investments in RNG includes incremental depreciation expense, property and other taxes, return on investment, income taxes, operating and maintenance costs, and other costs relating to the Company's qualified investment. The capital structure and the cost of capital to be used in the calculation of return on rate base will be that adopted by the Commission in the Company's most recent general rate case.

(M) Transferred from Sheet 198-1

(continue to Sheet 198-3)

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(M)

(M)

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations Relating to:

Schedule 198 – Renewable Natural Gas Adjustment Mechanism

NWN OPUC Advice No. 24-17 August 1, 2024

NW NATURAL

EXHIBIT A

Supporting Materials

Non-Gas Cost Deferral Amortizations Relating to:

Schedule 198 – Renewable Natural Gas Adjustment Mechanism

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NW Natural Rates & Regulatory Affairs 2024-25 PGA - Oregon: August Filling Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

Calculation of	f Increments Allo		QUAL CENT PER	THERM BASIS																				
ALL VOLUME	S IN THERMS				AWEC Dafe	erral - Schedule 198 To Si	ales Awe	C Deferral - Schedule 198	From Trans	AWEC	Deferral - Schedule 19	R From SC	Dal Dal	kota City Cost of Service		levin	ngton Project Initial Costs	BNC	i Adjustment Mechanism Deferral	1.00	ington Sharing Mecha	nism	Lev	ington Cost of Service
,			Oregon PGA	Proposed Amount:		emporary Increment		(4) Temporary Incremen			Temporary Increment			Permanent Increment					Permanent Increment		Permanent Increment			Permanent Increment
3				Revenue Sensitive Multiplier:	2.883% a	dd revenue sensitive fact	or 2.88	3% add revenue sensitive	factor		idd revenue sensitive f			rev sensitive factor is built			ev sensitive factor is built in		add revenue sensitive factor		add revenue sensitive			rev sensitive factor is built in
																	to all classes and schedules		to all classes and schedules (including		to all classes and s			to all classes and schedules
4		_	Column F	Amount to Amortize:	887,252 to	o all sales	(665,87	3) to all transport		(169,281) t	o special contracts		2,799,826	to all classes and schedule	es (inclui	349,215	(including SC)	570,781	SC)	(401,327)	(including S	C)	1,979,782	(including SC)
-					Multiplier	Volumes Inco	ement Multipl	ier Volumes	Increment	Multiplier	Volumes	Increment	Multiplier	Volumes Inc	rement N	e.deleties	Volumes Increment		Volumes Increment	Multiplier	Volumes	Increment	Multiplier	Volumes Increment
6	Schedule	Block			AR		AT AU	AV AV	AW	All	AV	AW	All		AW	ΔX	AY A7	RΔ	RR RC	RD	RF	RF	BG	RH RI
7 —	2R		423.059.269		1.0	423,059,269 \$0.0	0116 0.0		\$0.00000	0.0	0	\$0.00000	1.0	423,059,269 \$0.	.00368	1.0	423.059.269 \$0.00046	1.0	423,059,269 \$0.00075	1.0	423.059.269	(\$0.00053)	1.0	423.059.269 \$0.00260
8 3	3C Firm Sales		178,618,735		1.0	178,618,735 \$0.0	0116 0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	178,618,735 \$0.	.00368	1.0	178,618,735 \$0.00046	1.0	178,618,735 \$0.00075	1.0	178.618.735	(\$0.00053)	1.0	178,618,735 \$0.00260
	31 Firm Sales		5,103,738		1.0	5,103,738 \$0.0		0	\$0.00000	0.0	0	\$0.00000	1.0	5,103,738 \$0.		1.0	5,103,738 \$0.00046	1.0	5,103,738 \$0.00075	1.0	5,103,738	(\$0.00053)	1.0	5,103,738 \$0.00260
10	27 Dry Out		742,733		1.0	742,733 \$0.0	0.0	0	\$0.00000	0.0	0	\$0.00000	1.0	742,733 \$0.	.00368	1.0	742,733 \$0.00046	1.0	742,733 \$0.00075	1.0	742,733	(\$0.00053)	1.0	742,733 \$0.00260
11 3	31C Firm Sales	Block 1	12,281,908		1.0	12,281,908 \$0.0		0		0.0	0	\$0.00000	1.0	12,281,908 \$0.		1.0	12,281,908 \$0.00046	1.0	12,281,908 \$0.00075	1.0		(\$0.00053)	1.0	12,281,908 \$0.00260
12		Block 2	10,043,265		1.0	10,043,265 \$0.0			\$0.00000	0.0	0	\$0.00000	1.0	10,043,265 \$0.		1.0	10,043,265 \$0.00046	1.0	10,043,265 \$0.00075	1.0	10,043,265	(\$0.00053)	1.0	10,043,265 \$0.00260
13 3	11C Firm Trans	Block 1	1,267,742		0.0	0 \$0.0			(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
14	31I Firm Sales	Block 2	1,392,960		1.0	0 \$0.0 3.698.785 \$0.0		1,392,960		0.0	0	\$0.00000	0.0	0 \$0: 3,698,785 \$0.		0.0	0 \$0.00000 3.698.785 \$0.00046	0.0	0 \$0.00000 3.698.785 \$0.00075	1.0	3.698.785	\$0.00000	1.0	0 \$0.00000 3.698.785 \$0.00260
15 3	311 Firm Sales	Block 1 Block 2	7,639,515		1.0	7,639,515 \$0.0		0	\$0.00000	0.0	0	\$0.00000	1.0	7,639,515 \$0.		1.0	7,639,515 \$0.00046	1.0	7,639,515 \$0.00075			(\$0.00053)	1.0	7,639,515 \$0.00260
17 3	311 Firm Trans	Block 1	144,356		0.0	0 \$0.0		144.356		0.0	0	\$0.00000	0.0	7,039,313 30. 0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	7,039,513	\$0.00003	0.0	0 \$0.00000
18	221111111111111111111111111111111111111	Block 2	351,741		0.0	0 \$0.0		351,741		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
	32C Firm Sales	Block 1	34.618.514		1.0	34,618,514 \$0.0		0		0.0	0	\$0.00000	1.0	34,618,514 \$0.		1.0	34,618,514 \$0.00046	1.0	34,618,514 \$0.00075	1.0	34,618,514	(\$0.00053)	1.0	34,618,514 \$0.00260
20		Block 2	9,360,621		1.0	9,360,621 \$0.0		0	\$0.00000	0.0	0	\$0.00000	1.0	9,360,621 \$0.		1.0	9,360,621 \$0.00046	1.0	9,360,621 \$0.00075	1.0		(\$0.00053)	1.0	9,360,621 \$0.00260
21		Block 3	1,566,490		1.0	1,566,490 \$0.0		0		0.0	0	\$0.00000	1.0	1,566,490 \$0.		1.0	1,566,490 \$0.00046	1.0	1,566,490 \$0.00075	1.0		(\$0.00053)	1.0	1,566,490 \$0.00260
22		Block 4	544,281		1.0	544,281 \$0.0		0		0.0	0	\$0.00000	1.0	544,281 \$0.		1.0	544,281 \$0.00046	1.0	544,281 \$0.00075	1.0		(\$0.00053)	1.0	544,281 \$0.00260
23		Block 5	0		1.0	0 \$0.0		0		0.0	0	\$0.00000	1.0	0 \$0.		1.0	0 \$0.00046	1.0	0 \$0.00075	1.0	0	(\$0.00053)	1.0	0 \$0.00260
24		Block 6	0		1.0	0 \$0.0			\$0.00000	0.0	0	\$0.00000	1.0	0 \$0.		1.0	0 \$0.00046	1.0	0 \$0.00075	1.0	0	(\$0.00053)	1.0	0 \$0.00260
25 3	321 Firm Sales	Block 1	8,547,588		1.0	8,547,588 \$0.0		0		0.0	0	\$0.00000	1.0	8,547,588 \$0.		1.0	8,547,588 \$0.00046	1.0	8,547,588 \$0.00075	1.0		(\$0.00053)	1.0	8,547,588 \$0.00260
26		Block 2 Block 3	7,603,172 2,763,251		1.0	7,603,172 \$0.0 2,763,251 \$0.0		0		0.0	0	\$0.00000	1.0	7,603,172 \$0: 2.763.251 \$0:		1.0	7,603,172 \$0.00046 2.763.251 \$0.00046	1.0	7,603,172 \$0.00075 2,763,251 \$0.00075	1.0		(\$0.00053) (\$0.00053)	1.0	7,603,172 \$0.00260 2.763.251 \$0.00260
27		Block 4	3.005.494		1.0	2,763,251 \$0.0 3,005,494 \$0.0		0		0.0	0	\$0.00000	1.0	2,763,251 SU: 3,005,494 SO:		1.0	2,763,251 \$0.00046 3.005.494 \$0.00046	1.0	2,763,251 \$0.00075 3,005,494 \$0.00075	1.0		(\$0.00053)	1.0	2,763,251 \$0.00260 3.005.494 \$0.00260
20		Block 5	195,767		1.0	195,767 \$0.0				0.0	0	\$0.00000	1.0	195,767 \$0.		1.0	195,767 \$0.00046	1.0	195,767 \$0.00075	1.0		(\$0.00053)	1.0	195,767 \$0.00260
30		Block 6	133,707		1.0	0 \$0.0			\$0.00000	0.0	0	\$0.00000	10	0 \$0.		10	0 \$0.00046	1.0	0 \$0.00075	1.0		(\$0.00053)	1.0	0 \$0.00260
31 3	2C Firm Trans	Block 1	2.721.537		0.0	0 \$0.0		2,721,537		0.0	0	\$0.00000	0.0	0 SO.		0.0	0 \$0,0000	0.0	0 \$0,0000	0.0	0	\$0.00000	0.0	0 \$0.00000
32		Block 2	2,020,003		0.0	0 \$0.0	10000 1.0	2,020,003	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.	.00000	0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
33		Block 3	707,839		0.0	0 \$0.0	10000 1.0	707,839	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.	.00000	0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
34		Block 4	869,038		0.0	0 \$0.0		869,038		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
35		Block 5	0		0.0	0 \$0.0		0		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
36		Block 6	0		0.0	0 \$0.0		0	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
37 3	321 Firm Trans	Block 1 Block 2	11,657,702 17.056.306		0.0	0 \$0.0 0 \$0.0		11,657,702 17.056.306		0.0	0	\$0.00000	0.0	0 \$0: 0 \$0:		0.0	0 \$0.00000 0 \$0.00000	0.0	0 \$0.00000 0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000 0 \$0.00000
38		Block 2 Block 3	17,056,306		0.0	0 \$0.0		17,056,306		0.0	0	\$0.00000	0.0	0 SO.		0.0	0 \$0.00000 0 \$0.00000	0.0	0 \$0.00000 0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
40		Block 4	22,324,991		0.0	0 \$0.0		22,324,991		0.0	0	\$0.00000	0.0	0 SO.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.0000
41		Block 5	22,115,808		0.0	0 \$0.0		22,115,808		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0,00000	0.0	0 \$0.0000	0.0	0	\$0.00000	0.0	0 \$0.00000
42		Block 6	7,865,614		0.0	0 \$0.0		7,865,614	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
43 3	2C Interr Sales	Block 1	4,649,733		1.0	4,649,733 \$0.0		0		0.0	0	\$0.00000	1.0	4,649,733 \$0.		1.0	4,649,733 \$0.00046	1.0	4,649,733 \$0.00075	1.0	4,649,733	(\$0.00053)	1.0	4,649,733 \$0.00260
44		Block 2	6,816,872		1.0	6,816,872 \$0.0		0		0.0	0	\$0.00000	1.0	6,816,872 \$0.		1.0	6,816,872 \$0.00046	1.0	6,816,872 \$0.00075	1.0		(\$0.00053)	1.0	6,816,872 \$0.00260
45		Block 3	3,782,502		1.0	3,782,502 \$0.0		0		0.0	0	\$0.00000	1.0	3,782,502 \$0.		1.0	3,782,502 \$0.00046	1.0	3,782,502 \$0.00075	1.0		(\$0.00053)	1.0	3,782,502 \$0.00260
46		Block 4	5,561,835		1.0	5,561,835 \$0.0		0		0.0	0	\$0.00000	1.0	5,561,835 \$0.		1.0	5,561,835 \$0.00046	1.0	5,561,835 \$0.00075	1.0		(\$0.00053)	1.0	5,561,835 \$0.00260
47		Block 5	3,284,822		1.0	3,284,822 \$0.0		0		0.0	0	\$0.00000	1.0	3,284,822 \$0.		1.0	3,284,822 \$0.00046	1.0	3,284,822 \$0.00075	1.0	3,284,822	(\$0.00053)	1.0	3,284,822 \$0.00260
48	121 Interr Sales	Block 6 Block 1	4,653,469		1.0	0 \$0.0 4,653,469 \$0.0		0	\$0.00000	0.0	0	\$0.00000	1.0	0 \$0. 4,653,469 \$0.		1.0	0 \$0.00046 4,653,469 \$0.00046	1.0	0 \$0.00075 4,653,469 \$0.00075	1.0	4,653,469	(\$0.00053) (\$0.00053)	1.0	0 \$0.00260 4,653,469 \$0.00260
49 3 50	azi miterr Sales	Block 1 Block 2	4,653,469 6.055.122		1.0	4,653,469 \$0.0 6.055.122 \$0.0		0		0.0	0	\$0.00000	1.0	4,653,469 \$0: 6,055,122 \$0:		1.0	4,653,469 \$0.00046 6.055.122 \$0.00046	1.0	4,653,469 \$0.00075 6.055.122 \$0.00075	1.0	4,653,469 6,055,122	(\$0.00053) (\$0.00053)	1.0	4,653,469 \$0.00260 6.055.122 \$0.00260
51		Block 3	3,505,859		1.0	3.505.859 \$0.0				0.0	0	\$0.00000	1.0	3,505,859 \$0.		1.0	3,505,859 \$0,00046	1.0	3.505.859 \$0.00075	1.0	3,505,859	(\$0.00053)	1.0	3.505.859 \$0.00260
52		Block 4	9,726,364		1.0	9,726,364 \$0.0		0		0.0	0	\$0.00000	1.0	9,726,364 \$0.		1.0	9,726,364 \$0.00046	1.0	9,726,364 \$0.00075	1.0	9,726,364	(\$0.00053)	1.0	9,726,364 \$0.00260
53		Block 5	4,171,536		1.0	4,171,536 \$0.0	0.0	0		0.0	0	\$0.00000	1.0	4,171,536 \$0.	.00368	1.0	4,171,536 \$0.00046	1.0	4,171,536 \$0.00075	1.0		(\$0.00053)	1.0	4,171,536 \$0.00260
54		Block 6	0		1.0	0 \$0.0	0.0		\$0.00000	0.0	0	\$0.00000	1.0	0 \$0.		1.0	0 \$0.00046	1.0	0 \$0.00075	1.0	0	(\$0.00053)	1.0	0 \$0.00260
55 32	2C Interr Trans	Block 1	822,778		0.0	0 \$0.0		822,778		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
56		Block 2	1,679,150		0.0	0 \$0.0		1,679,150		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
57		Block 3	978,518		0.0	0 \$0.0		978,518		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
58		Block 4 Block 5	3,232,735 472,307		0.0	0 \$0.0 0 \$0.0		3,232,735 472.307		0.0	0	\$0.00000	0.0	0 \$0: 0 \$0:		0.0	0 \$0.00000 0 \$0.00000	0.0	0 \$0.00000 0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000 0 \$0.00000
50		Block 6	4/2,30/		0.0	0 \$0.0		4/2,30/	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
61 3	21 Interr Trans	Block 1	6.144.023		0.0	0 \$0.0 0 \$0.0		6,144,023		0.0	0	\$0.00000	0.0	0 SO.		0.0	0 \$0.00000 0 \$0.00000	0.0	0 \$0.00000 0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
62		Block 2	10.403.074		0.0	0 \$0.0		10.403.074		0.0	0	\$0.00000	0.0	0 SO.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
63		Block 3	6,958,044		0.0	0 \$0.0		6,958,044		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
64		Block 4	15,417,391		0.0	0 \$0.0	10000 1.0	15,417,391		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
65		Block 5	35,960,832		0.0	0 \$0.0	1.0	35,960,832	(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
66		Block 6	99,266,501		0.0	0 \$0.0		99,266,501		0.0	0	\$0.00000	0.0	0 \$0.		0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
67	33		0		0.0	0 \$0.0			(\$0.00236)	0.0	0	\$0.00000	0.0	0 \$0.	.00000	0.0	0 \$0.00000	0.0	0 \$0.00000	0.0	0	\$0.00000	0.0	0 \$0.00000
68 <u>Sp</u>	ecial Contracts		54,127,531		0.0	0 \$0.0	0.000		\$0.00000	1.0	54,127,531	(\$0.00313)	0.0	0 \$0.	.00000	0.0	0 \$0.00000	0.0	0 \$0.00000	0.0		\$0.00000	0.0	0 \$0.00000
69 70 TOTA	41.5		,098,129,249			761,601,240 ###		202 402 122	\$ (0.00236)		54,127,531	ć (0.00317)		761,601,240 ##			761,601,240 ########		761,601,240 mmmmm		761,601,240	£ (0.000F=)		761,601,240 ########
/U 10TA	HLS	1	,096,129,249			/61,601,240 ###	*********	282,400,478	p (U.UU236)		54,127,531	> (U.UU313)		/61,6U1,240 ##			/61,601,240 REMERREE		/61,601,240 ########		/61,601,240	> (U.UUU53)		/61,6U1,24U ########

NWN OPUC Advice 24-17 Exhibit A - Supporting Materials Page 2 of 15

Advice 24-17

	VOLUMES IN THER										See note [16]
1			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
									Schedule 198	Schedule 198	Schedule 198
3			Volumes page,	Therms in	Monthly	Monthly	Billing	Current	RNG	RNG	RNG
-					,	,					
4		_	Column D	Block	Average use	Charge	Rates	Average Bill	Rates	Average Bill	% Bill Change
5		_						F=D+(C * E)		AI = D+(C * AH)	AJ = (AI- F)/F
6	Schedule	Block	Α	В	С	D	E	F	AH	Al	AJ
7 8	2R 3C Firm Sales		423,059,269	N/A N/A	55 251	\$8.00 \$15.00	\$1.29519 \$1.08753	\$79.24 \$287.97	\$1.29896 \$1.09130	\$79.44 \$288.92	0.3%
9	31 Firm Sales		178,618,735 5,103,738	N/A	1,255	\$15.00	\$1.05830	\$1,343.17	\$1.09130	\$1,347.90	0.4%
10	27 Dry Out		742,733	N/A	37	\$8.00	\$1.08605	\$48.18	\$1.08982	\$48.32	0.3%
11	31C Firm Sales	Block 1	12,281,908	2,000	2,827	\$325.00	\$0.75920	\$2,447.92	\$0.76297	\$2,458.58	0.4%
12		Block 2	10,043,265	all additional			\$0.73098		\$0.73475		
13	31C Firm Trans	Block 1	1,267,742	2,000	3,758	\$575.00	\$0.29503	\$1,639.68	\$0.28832	\$1,614.47	-1.5%
14		Block 2	1,392,960	all additional			\$0.26998		\$0.26327		
15 16	31I Firm Sales	Block 1 Block 2	3,698,785 7,639,515	2,000 all additional	5,430	\$325.00	\$0.74421 \$0.72013	\$4,283.47	\$0.74798 \$0.72390	\$4,303.94	0.5%
17	31I Firm Trans	Block 1	144,356	2,000	6,890	\$575.00	\$0.25351	\$2,204.08	\$0.72550	\$2,157.85	-2.1%
18	521111111111111111111111111111111111111	Block 2	351,741	all additional	0,030	4373.00	\$0.22946	\$2,204.00	\$0.22275	Ų2,137.03	2.170
19	32C Firm Sales	Block 1	34,618,514	10,000	7,386	\$675.00	\$0.67131	\$5,633.30	\$0.67508	\$5,661.14	0.5%
20		Block 2	9,360,621	20,000			\$0.64449		\$0.64826		
21		Block 3	1,566,490	20,000			\$0.59997		\$0.60374		
22		Block 4	544,281	100,000			\$0.55528		\$0.55905		
23 24		Block 5	0 0	600,000			\$0.52318		\$0.52695		
25	32I Firm Sales	Block 6 Block 1	8,547,588	all additional 10,000	20,942	\$675.00	\$0.50796	\$13,593.87	\$0.51173	\$13,672.82	0.6%
26	321 FIIIII 3ales	Block 2	7,603,172	20,000	20,542	3073.00	\$0.62727 \$0.60740	\$13,333.67	\$0.63104 \$0.61117	313,072.82	0.0%
27		Block 3	2,763,251	20,000			\$0.57416		\$0.57793		
28		Block 4	3,005,494	100,000			\$0.54104		\$0.54481		
29		Block 5	195,767	600,000			\$0.51791		\$0.52168		
30		Block 6	0	all additional			\$0.50628		\$0.51005		
31	32C Firm Trans	Block 1	2,721,537	10,000	19,501	\$925.00	\$0.13325	\$3,337.38	\$0.12654	\$3,206.53	-3.9%
32		Block 2	2,020,003	20,000			\$0.11366		\$0.10695		
33		Block 3	707,839	20,000			\$0.08114		\$0.07443		
34 35		Block 4 Block 5	869,038 0	100,000 600,000			\$0.04857 \$0.02899		\$0.04186 \$0.02228		
36		Block 6	0	all additional			\$0.02899		\$0.02228		
37	32I Firm Trans	Block 1	11,657,702	10,000	75,569	\$925.00	\$0.13029	\$7,266.47	\$0.12358	\$6,759.40	-7.0%
38		Block 2	17,056,306	20,000	-,		\$0.11125	. ,	\$0.10454		
39		Block 3	10,569,490	20,000			\$0.07953		\$0.07282		
40		Block 4	22,324,991	100,000			\$0.04783		\$0.04112		
41		Block 5	22,115,808	600,000			\$0.02874		\$0.02203		
42	2261-16-1	Block 6	7,865,614	all additional	54.407	ACTE 00	\$0.01613	422.000.20	\$0.00942	422 202 40	0.50/
43 44	32C Interr Sales	Block 1 Block 2	4,649,733 6,816,872	10,000 20,000	51,487	\$675.00	\$0.64462 \$0.62250	\$32,098.38	\$0.64839 \$0.62627	\$32,292.49	0.6%
45		Block 3	3,782,502	20,000			\$0.58557		\$0.58934		
46		Block 4	5,561,835	100,000			\$0.54861		\$0.55238		
47		Block 5	3,284,822	600,000			\$0.52644		\$0.53021		
48		Block 6	0	all additional			\$0.51023		\$0.51400		
49	32I Interr Sales	Block 1	4,653,469	10,000	42,594	\$675.00	\$0.62793	\$26,377.14	\$0.63170	\$26,537.72	0.6%
50		Block 2	6,055,122	20,000			\$0.60846		\$0.61223		
51 52		Block 3 Block 4	3,505,859 9,726,364	20,000 100,000			\$0.57596 \$0.54347		\$0.57973 \$0.54724		
53		Block 5	4,171,536	600,000			\$0.52396		\$0.54724		
54		Block 6	0	all additional			\$0.50968		\$0.51345		
55	32C Interr Trans	Block 1	822,778	10,000	199,597	\$925.00	\$0.12471	\$11,732.30	\$0.11800	\$10,393.00	-11.4%
56		Block 2	1,679,150	20,000			\$0.10645		\$0.09974		
57		Block 3	978,518	20,000			\$0.07601		\$0.06930		
58		Block 4	3,232,735	100,000			\$0.04557		\$0.03886		
59 60		Block 5	472,307 0	600,000 all additional			\$0.02730		\$0.02059 \$0.00846		
61	32I Interr Trans	Block 6 Block 1	6,144,023	10,000	198,801	\$925.00	\$0.01517 \$0.12543	\$11,821.46	\$0.00846	\$10,487.50	-11.3%
62	Januari Haris	Block 2	10,403,074	20,000	170,001	4525.00	\$0.12543	V11,021.40	\$0.11872	910,467.3U	-11.3/0
63		Block 3	6,958,044	20,000			\$0.07662		\$0.06991		
64		Block 4	15,417,391	100,000			\$0.04610		\$0.03939		
65		Block 5	35,960,832	600,000			\$0.02781		\$0.02110		
66		Block 6	99,266,501	all additional			\$0.01563		\$0.00892		
67	33		0	N/A	0.0	\$38,000.00	\$0.00862	\$38,000.00	\$0.00191	\$38,000.00	
68	Special Contracts		54,127,531	N/A	0	\$0	\$0.00544	\$0.00	-\$0.00204	\$0.00	

Totals 1,098,129,249

72 [1] For convenience of presentation, demand charges for Rate Schedules 31 and 32 have been removed.

73 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding

73 [2] Tariff Advice Notice 24-04: Non-Gas Cost Deferral Amortizations - Intervenor Funding
74 [3] Tariff Advice Notice 24-05: Non-Gas Cost Deferral Amortizations - Oregon PUC Fee

75 [4] Tariff Advice Notice 24-06: Non-Gas Cost Deferral Amortizations - SRRM
76 [5] Tariff Advice Notice 24-07: Non-Gas Cost Deferral Amortizations - Industrial DSM

76 [5] Tariff Advice Notice 24-07: Non-Gas Cost Deferral Amortizations - Industrial DS
 77 [6] Tariff Advice Notice 24-08: Non-Gas Cost Deferral Amortizations - Decoupling

78 [7] Tariff Advice Notice 24-09: Non-Gas Cost Deferral Amortizations - WARM

79 [8] Tariff Advice Notice 24-10: Non-Gas Cost Deferral Amortization - Corporate Activity Tax (CAT) Amortization

80 [9] Tariff Advice Notice 24-11: Non-Gas Cost Amortization - Net Curtaiment and Entitlement Revenues

81 [10] Tariff Advice Notice 24-12: Non-Gas Cost Amortization - Regulatory Rate Adjustment

82 [11] Tariff Advice Notice 24-13: Non-Gas Cost Amortization - Residenital Rate Mitigation

83 [12] Tariff Advice Notice 24-14: Non-Gas Cost Amortization - RNG Transport Allocation

84 [13] Tariff Advice Notice 24-15: COVID

85 [14] Tariff Advice Notice 24-15: COVID
85 [14] Tariff Advice Notice 24-16: Non-Gas Cost Amortization - TSA Security Directive

86 [15] Tariff Advice Notice 24-16: Non-Gas C

87 [16] Tariff Advice Notice 24-17: RNG Adj Mechanism

88 [17] Tariff Advice Notice 23-21: Mist Recall

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

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

13 **Note:**

12

- 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 198: Renewable Natural Gas Adjustment Mechanism

1		Including Revenue Sensitive <u>Amount</u>
2	Permanent Increments	
3		
4	Removal of Current Permanent Increments	
5	Schedule 198 Amounts	(\$4,839,313)
6		
7	Addition of Proposed Permanent Increments	
8	Schedule 198 Amounts	5,350,376
9		
10		
11	TOTAL OF ALL COMPONENTS OF RATE CHANGES	\$511,063
12		
13		
14	2023 Oregon Earnings Test Normalized Total Revenues	\$975,829,919
15		. , ,
16	Effect of this filing, as a percentage change (line 11 ÷ line 14)	0.05%

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

Account	Balance 6/30/2024	Jul-Oct Estimated Activity	June-Oct Interest	Estimated Balance 10/31/2024	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	_
A	В	С	D	E E = sum B thru D	F1 5.40%	F2	G G = E + F2	
RENEWABLES ADJUSTMENT MECHANISM DEFERRALS				L – Suill B till D	3.4070		G - L + 12	
151928 LEXINGTON PROJECT SURCHARGE	639,774	0	13,758	653,532				
151943 OR INITIAL LEXINGTON RTCS AMORT	85,361	(61,400)	929	24,891				Amortized over 2 years
Total	725,135	(61,400)	14,688	678,423	5.40%	20,007	698,430	349,215 per Order 22-437
151930 RNG ADJUSTMENT MECHANISM DEFERRAL 151942 OR RNG ADJUSTMENT MECHANISM AMORT	487,190 101,845	0 (62,958)	11,197 1,171	498,386 40,058				
Total	589,035	(62,958)	12,368	538,445	5.40%	15,879	554,324	-
151931 LEXINGTON MECHANISM SHARING 151944 OR LEXINGTON SHARING AMORT	(368,761) (33,954)	0 32,894	(8,475) (295)	(377,236) (1,355)				_
Total	(402,714)	32,894	(8,770)	(378,591)	5.40%	(11,165)	(389,756)	
AWEC DEFERRALS								
151937 AWEC Deferral - Schedule 198 CPP Deferrals - To Sales (SB98)	818,183	0	18,804	836,987	5.40%	24,683	861,670	
232093 AWEC Deferral - Schedule 198 CPP Deferrals - From Transport	(770,140)	0	(17,699)	(787,840)	5.40%	(23,234)	(811,074)	See below for breakout
232093 Breakout								-
232093 AWEC Deferral - Schedule 198 CPP Deferrals - SC	(156,103)	0	(3,588)	(159,691)	5.40%	(4,709)	(164,400)	
Total	(156,103)	0	(3,588)	(159,691)	5.40%	(4,709)	(164,400)	
232093 AWEC Deferral - Schedule 198 CPP Deferrals - Transport	(614,037)	0	(14,112)	(628,149)	5.40%	(18,525)	(646,674)	
Total	(614,037)	0	(14,112)	(628,149)	5.40%	(18,525)	(646,674)	1

Company: State: Northwest Natural Gas Company

Oregon
LEXINGTON RNG PROJECT SURCHARGE 151928

Description: Account Number:

Docket: UG 435, Order 22-388

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance	2						0
2	44592				0.07	0.00	0.00	0.00
3	Feb-22				6.836%	-	-	-
4	Mar-22				6.836%	-	-	-
5	Apr-22				6.836%	-	-	-
6	May-22				6.836%	-	-	-
7	Jun-22				6.836%	-	-	-
8	Jul-22				6.836%	-	-	-
9	Aug-22	2			6.836%	-	-	-
10	Sep-22				6.836%	-	-	-
11	Oct-22				6.836%	-	-	-
12	Nov-22				6.836%	-	-	-
13	Dec-22				6.836%	-	-	-
14	Jan-23				6.130%	-	-	-
15	Feb-23		881,091		6.130%	2,250	883,342	883,342
16	Mar-23				6.130%	4,512	4,512	887,854
17	Apr-23	3			6.130%	4,535	4,535	892,389
18	May-23				6.130%	4,559	4,559	896,948
19	Jun-23				6.130%	4,582	4,582	901,530
20	Jul-23				6.130%	4,605	4,605	906,135
21	Aug-23	3			6.130%	4,629	4,629	910,764
22	Sep-23	3			6.130%	4,652	4,652	915,417
23	Oct-23				6.130%	4,676	4,676	920,093
24	Nov-23			(306,6		3,133	(303,564)	616,529
25	Dec-23				6.130%	3,149	3,149	619,678
26	Jan-24				6.400%	3,305	3,305	622,983
27	Feb-24	1			6.400%	3,323	3,323	626,306
28	Mar-24				6.400%	3,340	3,340	629,646
29	Apr-24	1			6.400%	3,358	3,358	633,004
30	May-24	1			6.400%	3,376	3,376	636,380
31	Jun-24				6.400%	3,394	3,394	639,774
32	Jul-24	1			6.400%	3,412	3,412	643,186
33	Aug-24	1			6.400%	3,430	3,430	646,617
34	Sep-24				6.400%	3,449	3,449	650,065
35	Oct-24	ł			6.400%	3,467	3,467	653,532

Notes:

- 1 Transferred authorized balance to amortization.
 2 Interest rate is the total of modified blended treasury rate plus 100 basis points.

Company: State: Northwest Natural Gas Company

Oregon

Description: OR Initial Lexington RTCs Amort

Account Number: 151943

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance							0.00	
1 26	Nov-22 N	FW	0.00		0.000%	-	0.00	0.00	
27	Dec-22		0.00		0.000%	-	0.00	0.00	
28	Jan-23		0.00		0.000%	-	0.00	0.00	
29	Feb-23		0.00		0.000%	-	0.00	0.00	
30	Mar-23		0.00		0.000%	-	0.00	0.00	
31	Apr-23		0.00		0.000%	-	0.00	0.00	
32	May-23		0.00		0.000%	-	0.00	0.00	
33	Jun-23		0.00		0.000%	-	0.00	0.00	
34	Jul-23		0.00		0.000%	-	0.00	0.00	
35	Aug-23		0.00		0.000%	-	0.00	0.00	
36	Sep-23		0.00		0.000%	-	0.00	0.00	
37	Oct-23		0.00		0.000%	-	0.00	0.00	
38	Nov-23 O	LD	0.00		0.000%	-	0.00	0.00	
39	Nov-23 N	EW	(15,904.05)	306,697.61	5.130%	1,277.14	292,070.70	292,070.70 Transfer from 151928	
40	Dec-23		(35,433.62)		5.130%	1,172.86	(34,260.76)	257,809.94	
41	Jan-24		(41,418.47)		5.130%	1,013.61	(40,404.86)	217,405.08	
42	Feb-24		(36,895.98)		5.130%	850.54	(36,045.44)	181,359.64	
43	Mar-24		(33,999.89)		5.130%	702.64	(33,297.25)	148,062.39	
44	Apr-24		(25,736.27)		5.130%	577.96	(25,158.31)	122,904.08	
45	May-24		(21,598.55)		5.130%	479.25	(21,119.30)	101,784.78	
46	Jun-24		(16,822.78)		5.130%	399.17	(16,423.61)	85,361.17	
47	Jul-24 fo	recasted	(16,233.63)		5.130%	330.22	(15,903.41)	69,457.76	
48	Aug-24 fo	recasted	(15,644.47)		5.130%	263.49	(15,380.98)	54,076.78	
49	Sep-24 fo	recasted	(15,055.32)		5.130%	199.00	(14,856.32)	39,220.46	
50	Oct-24 fo	recasted	(14,466.17)		5.130%	136.75	(14,329.42)	24,891.04	

Interest Rate: November MBT Rate (PGA)

History truncated for ease of viewing

Company: Northwest Natural Gas Company

State: Oregon

Description: RNG Adjustment Mechanism Deferral

Account Number: 151930

Docket: UG 435, Order 22-388

	Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							0.00
1	Nov-22		(3,734.51)		6.836%	(10.64)	(3,745.14)	(3,745.14)
2	Dec-22		80,777.95		6.836%	208.75	80,986.70	77,241.55
3	Jan-23		34,866.20		6.836%	539.33	35,405.52	112,647.08
4	Feb-23		37,562.25		6.836%	748.70	38,310.95	150,958.03
5	Mar-23		53,895.05		6.836%	1,013.47	54,908.52	205,866.55
6	Apr-23		81,204.10		6.836%	1,404.05	82,608.15	288,474.70
7	May-23		33,102.81		6.836%	1,737.63	34,840.44	323,315.14
8	Jun-23		37,086.64		6.836%	1,947.45	39,034.10	362,349.24
9	Jul-23		101,055.27		6.836%	2,352.02	103,407.29	465,756.53
10	Aug-23		23,949.76		6.836%	2,721.48	26,671.24	492,427.77
11	Sep-23		63,830.83		6.836%	2,987.01	66,817.84	559,245.61
12	Oct-23		20,586.17		6.836%	3,244.47	23,830.64	583,076.25
13	Nov-23	1	5,742.20	(370,676.85)	6.836%	1,226.32	(363,708.33)	219,367.92
14	Dec-23	2	48,897.96	(81,773.22)	6.836%	-	(32,875.26)	186,492.66
15	Jan-24		(8,554.80)		6.836%	1,038.02	(7,516.78)	178,975.88
16	Feb-24		143,292.53		6.836%	1,427.71	144,720.24	323,696.12
17	Mar-24		(15,847.20)		6.836%	1,798.85	(14,048.35)	309,647.78
18	Apr-24		75,568.78		6.836%	1,979.21	77,547.98	387,195.76
19	May-24		52,684.20		6.836%	2,355.79	55,039.98	442,235.74
20	Jun-24		42,314.06		6.836%	2,639.79	44,953.85	487,189.59
21	Jul-24 for	ecasted			6.836%	2,775.36	2,775.36	489,964.95
22	Aug-24 for	ecasted			6.836%	2,791.17	2,791.17	492,756.12
23	Sep-24 for	ecasted			6.836%	2,807.07	2,807.07	495,563.18
24	Oct-24 for	ecasted			6.836%	2,823.06	2,823.06	498,386.24

Notes:

- **1** Transferred authorized balance to amortization.
- 2 Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

Company: Northwest Natural Gas Company State:

Oregon

OR RNG Adjustment Mechanism Amort Description:

Account Number: 151942

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance							0.00	
Nov-22 I	NEW	0.00		0.000%	-	0.00	0.00	
Dec-22		0.00		0.000%	-	0.00	0.00	
Jan-23		0.00		0.000%	-	0.00	0.00	
Feb-23		0.00		0.000%	-	0.00	0.00	
Mar-23		0.00		0.000%	=	0.00	0.00	
Apr-23		0.00		0.000%	-	0.00	0.00	
May-23		0.00		0.000%	=	0.00	0.00	
Jun-23		0.00		0.000%	-	0.00	0.00	
Jul-23		0.00		0.000%	-	0.00	0.00	
Aug-23		0.00		0.000%	-	0.00	0.00	
Sep-23		0.00		0.000%	-	0.00	0.00	
Oct-23		0.00		0.000%	-	0.00	0.00	
Nov-23 (OLD	0.00		0.000%	-	0.00	0.00	
Nov-23 I	NEW	(19,312.77)	370,676.85	5.130%	1,543.36	352,907.44	352,907.44 T	Fransfer from 151930
Dec-23		(43,027.25)		5.130%	1,416.71	(41,610.54)	311,296.90	
Jan-24		(50,294.57)		5.130%	1,223.29	(49,071.28)	262,225.62	
Feb-24		(44,802.93)		5.130%	1,025.25	(43,777.68)	218,447.94	
Mar-24		(41,286.32)		5.130%	845.62	(40,440.70)	178,007.24	
Apr-24		(31,251.91)		5.130%	694.18	(30,557.73)	147,449.51	
May-24		(26,227.52)		5.130%	574.29	(25,653.23)	121,796.28	
Jun-24		(20,428.35)		5.130%	477.01	(19,951.34)	101,844.94	
Jul-24 /	forecasted	(18,619.85)		5.130%	395.59	(18,224.26)	83,620.68	
Aug-24	forecasted	(16,699.55)		5.130%	321.78	(16,377.77)	67,242.91	
Sep-24 /		(14,779.25)		5.130%	255.87	(14,523.38)	52,719.54	
•	forecasted	(12,858.95)		5.130%	197.89	(12,661.06)	40,058.48	
		(//				, , , , , , , ,	,	

Interest Rate: November MBT Rate (PGA)

History truncated for ease of viewing

Company: Northwest Natural Gas Company

State: Oregon

Description: RNG Investment Deferral - Lexington Sharing

Account Number: 151931

Docket: UI 452, Order 22-211

	Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Ba	lance						
1	Nov-22		(6,025.77)		6.836%	(17)	(6,043)	(6,043)
2	Dec-22		(19,279.27)		6.836%	(89)	(19,369)	(25,412)
3	Jan-23		-		6.836%	(145)	(145)	(25,556)
4	Feb-23		-		6.836%	(146)	(146)	(25,702)
5	Mar-23		(50,959.75)		6.836%	(292)	(51,251)	(76,953)
6	Apr-23		-		6.836%	(438)	(438)	(77,392)
7	May-23		-		6.836%	(441)	(441)	(77,832)
8	Jun-23		(71,010.39)		6.836%	(646)	(71,656)	(149,488)
9	Jul-23		-		6.836%	(852)	(852)	(150,340)
10	Aug-23		-		6.836%	(856)	(856)	(151,197)
11	Sep-23		(129,497.87)		6.836%	(1,230)	(130,728)	(281,925)
12	Oct-23		-		6.836%	(1,606)	(1,606)	(283,531)
13	Nov-23	1	-	152,924.05	6.836%	(744)	152,180	(131,351)
14	Dec-23	2	(81,553.35)	35,603.00	6.836%	(778)	(46,728)	(178,079)
15	Jan-24		-		6.836%	(1,014)	(1,014)	(179,093)
16	Feb-24		-		6.836%	(1,020)	(1,020)	(180,113)
17	Mar-24		(80,320.92)		6.836%	(1,255)	(81,576)	(261,689)
18	Apr-24		-		6.836%	(1,491)	(1,491)	(263,180)
19	May-24		-		6.836%	(1,499)	(1,499)	(264,679)
20	Jun-24		(102,282.41)		6.836%	(1,799)	(104,082)	(368,761)
21	Jul-24 fo.	recasted			6.836%	(2,101)	(2,101)	(370,861)
22	Aug-24 fo.	recasted			6.836%	(2,113)	(2,113)	(372,974)
23	Sep-24 fo.	recasted			6.836%	(2,125)	(2,125)	(375,099)
24	Oct-24 fo	recasted			6.836%	(2,137)	(2,137)	(377,236)

Notes:

^{1 -} Transferred authorized balance to amortization.

^{2 -} Transfer represents amount associated to transportation customers due to invalidation of CPP in December 2024.

Company: State: Northwest Natural Gas Company

Oregon

OR Lexington Sharing Amort Description:

Account Number: 151944

Debit (Credit)

_	Month/Year	Note	. Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1 26 27	Beginning Balance Nov-22 NI Dec-22	EW	0.00 0.00		0.000% 0.000%	- -	0.00 0.00	0.00 0.00 0.00	
28	Jan-23		0.00		0.000%	_	0.00	0.00	
29	Feb-23		0.00		0.000%	-	0.00	0.00	
30	Mar-23		0.00		0.000%	-	0.00	0.00	
31	Apr-23		0.00		0.000%	-	0.00	0.00	
32	May-23		0.00		0.000%	-	0.00	0.00	
33	Jun-23		0.00		0.000%	-	0.00	0.00	
34	Jul-23		0.00		0.000%	-	0.00	0.00	
35	Aug-23		0.00		0.000%	-	0.00	0.00	
36	Sep-23		0.00		0.000%	-	0.00	0.00	
37	Oct-23		0.00		0.000%	-	0.00	0.00	
38	Nov-23 O	LD	0.00		0.000%	-	0.00	0.00	
39	Nov-23 N	EW	8,520.32	(152,924.05)	5.130%	(635.54)	(145,039.27)	(145,039.27) Transfer from 151931	
40	Dec-23		18,982.56		5.130%	(579.47)	18,403.09	(126,636.18)	
41	Jan-24		22,188.74		5.130%	(493.94)	21,694.80	(104,941.38)	
42	Feb-24		19,765.98		5.130%	(406.37)	19,359.61	(85,581.77)	
43	Mar-24		18,214.52		5.130%	(326.93)	17,887.59	(67,694.18)	
44	Apr-24		13,787.57		5.130%	(259.92)	13,527.65	(54,166.53)	
45	May-24		11,570.96		5.130%	(206.83)	11,364.13	(42,802.40)	
46	Jun-24		9,012.49		5.130%	(163.72)	8,848.77	(33,953.63)	
47	Jul-24 fo.	recasted	8,696.87		5.130%	(126.56)	8,570.31	(25,383.32)	
46	Aug-24 fo.		8,381.26		5.130%	(90.60)	8,290.66	(17,092.66)	
47	Sep-24 fo.		8,065.64		5.130%	(55.83)	8,009.81	(9,082.85)	
48	Oct-24 fo.	recasted	7,750.03		5.130%	(22.26)	7,727.77	(1,355.08)	

Interest Rate: November MBT Rate (PGA)

History truncated for ease of viewing

Company: Northwest Natural Gas Company

State: Oregon

Description: AWEC Deferral - Schedule 198 CPP Deferrals - To Sales (SB98)

Account Number: **151937**

	Month/Year R	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balar	nce						
1	Nov-23				6.836%	-	0.00	0.00
2	Dec-23		20,686.77		6.836%	58.92	20,745.69	20,745.69
3	Jan-24		140,631.70		6.836%	518.75	141,150.45	161,896.14
4	Feb-24		138,847.71		6.836%	1,317.75	140,165.46	302,061.60
5	Mar-24		131,170.26		6.836%	2,094.36	133,264.62	435,326.22
6	Apr-24		129,032.33		6.836%	2,847.44	131,879.77	567,205.99
7	May-24		124,527.25		6.836%	3,585.88	128,113.13	695,319.12
8	Jun-24		118,565.62		6.836%	4,298.72	122,864.34	818,183.47
9	Jul-24 fored	casted			6.836%	4,660.92	4,660.92	822,844.39
10	Aug-24 fored	casted			6.836%	4,687.47	4,687.47	827,531.86
11	Sep-24 fored	casted			6.836%	4,714.17	4,714.17	832,246.03
12	Oct-24 fored	casted			6.836%	4,741.03	4,741.03	836,987.06

Company: Northwest Natural Gas Company

State:

Oregon

AWEC Deferral - Schedule 198 CPP Deferrals - From Transport Description: Account Number:

232093

	Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Ba	alance						
1	Nov-23				6.836%	-	0.00	0.00
2	Dec-23	1	(20,686.77)	46,170.22	6.836%	204.09	25,687.55	25,687.55
3	Jan-24		(140,631.70)		6.836%	(254.23)	(140,885.93)	(115,198.39)
4	Feb-24		(138,847.71)		6.836%	(1,051.73)	(139,899.44)	(255,097.83)
5	Mar-24		(131,170.26)		6.836%	(1,826.82)	(132,997.08)	(388,094.90)
6	Apr-24		(129,032.33)		6.836%	(2,578.37)	(131,610.70)	(519,705.60)
7	May-24		(124,527.25)		6.836%	(3,315.28)	(127,842.53)	(647,548.14)
8	Jun-24		(118,565.62)		6.836%	(4,026.58)	(122,592.20)	(770,140.34)
9	Jul-24 f	forecasted			6.836%	(4,387.23)	(4,387.23)	(774,527.57)
10	Aug-24 f	orecasted			6.836%	(4,412.23)	(4,412.23)	(778,939.80)
11	Sep-24 f	forecasted			6.836%	(4,437.36)	(4,437.36)	(783,377.16)
12	Oct-24 f	forecasted			6.836%	(4,462.64)	(4,462.64)	(787,839.80)

NOTES

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

SC							
Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Ba	alance						0.00
Nov-23				6.836%	-	0.00	0.00
Dec-23	1	(4,145.54)	10,456.98	6.836%	47.76	6,359.20	6,359.20
Jan-24		(30,363.77)		6.836%	(50.26)	(30,414.03)	(24,054.82)
Feb-24		(30,083.94)		6.836%	(222.72)	(30,306.66)	(54,361.49)
Mar-24		(28,971.81)		6.836%	(392.20)	(29,364.01)	(83,725.50)
Apr-24		(24,671.14)		6.836%	(547.23)	(25,218.37)	(108,943.87)
May-24		(22,751.50)		6.836%	(685.42)	(23,436.92)	(132,380.79)
Jun-24		(22,902.92)		6.836%	(819.36)	(23,722.28)	(156,103.07)
Jul-24 <i>f</i>	forecasted			6.836%	(889.27)	(889.27)	(156,992.34)
Aug-24 f	forecasted			6.836%	(894.33)	(894.33)	(157,886.67)
Sep-24 f	forecasted			6.836%	(899.43)	(899.43)	(158,786.10)
Oct-24 f	forecasted			6.836%	(904.55)	(904.55)	(159,690.65)
	Month/Year (a) Beginning B Nov-23 Dec-23 Jan-24 Feb-24 Mar-24 Apr-24 Jun-24 Jun-24 Jun-24 Jug-24 Sep-24	Month/Year Rates (a) (b) Beginning Balance Nov-23 Dec-23 Jan-24 Feb-24 Mar-24 Apr-24 May-24	Month/Year Rates Deferral (a) (b) (c) Beginning Balance Nov-23 Dec-23 Dec-23 Dec-23 Dec-24 Jan-24 (30,363,77) Feb-24 (30,083,94) Mar-24 (28,971.81) Apr-24 (24,671.14) May-24 Jun-24 Jul-24 forecasted Aug-24 forecasted Sep-24 forecasted	Month/Year Rates Deferral Transfers (a) (b) (c) (d) Beginning Balance Nov-23 Dec-23 1 (4,145.54) 10,456.98 Jan-24 (30,363.77) Feb-24 (30,083.94) Mar-24 (28,971.81) Apr-24 (24,671.14) May-24 (22,751.50) Jun-24 (22,902.92) Jul-24 forecasted Aug-24 forecasted Sep-24 forecasted Sep-24 forecasted Sep-24 forecasted	Month/Year Rates Deferral Transfers Interest Rate (a) (b) (c) (d) (e) Beginning Balance Nov-23 6.836% Dec-23 1 (4,145.54) 10,456.98 6.836% Jan-24 (30,363.77) 6.836% 6.836% Feb-24 (30,083.94) 6.836% 6.836% Apr-24 (28,971.81) 6.836% 6.836% Apr-24 (22,751.50) 6.836% 6.836% Jun-24 (22,902.92) 6.836% 6.836% Aug-24 forecasted 6.836% 6.836% Sep-24 forecasted 6.836% Sep-24 forecasted 6.836%	Month/Year Rates Deferral Transfers Interest Rate Interest (a) (b) (c) (d) (e) (f) Beginning Balance Nov-23	Month/Year Rates Deferral Transfers Interest Rate Interest Activity (a) (b) (c) (d) (e) (f) (g) Beginning Balance Nov-23 5.836% - 0.00 Dec-23 1 (4,145.54) 10,456.98 6.836% 47.76 6,359.20 Jan-24 (30,363.77) 6.836% (50.26) (30,414.03) Feb-24 (30,083.94) 6.836% (222.72) (30,306.66) Mar-24 (28,971.81) 6.836% (392.20) (29,364.01) Apr-24 (24,671.14) 6.836% (547.23) (25,218.37) May-24 (22,751.50) 6.836% (685.42) (23,436.92) Jun-24 forecasted 6.836% (891.33) (899.27) Aug-24 forecasted 6.836% (894.33) (894.33) Sep-24 forecasted 6.836% (899.43) (899.43)

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

	Trans							
	Month/Year	Rates	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Ba	alance						0.00
1	Nov-23				6.836%	-	0.00	0.00
2	Dec-23	1	(16,541.23)	35,713.24	6.836%	156.33	19,328.34	19,328.34
3	Jan-24		(110,267.94)		6.836%	(203.97)	(110,471.91)	(91,143.56)
4	Feb-24		(108,763.77)		6.836%	(829.01)	(109,592.78)	(200,736.34)
5	Mar-24		(102,198.45)		6.836%	(1,434.62)	(103,633.07)	(304,369.41)
6	Apr-24		(104,361.19)		6.836%	(2,031.15)	(106,392.34)	(410,761.75)
7	May-24		(101,775.75)		6.836%	(2,629.86)	(104,405.61)	(515,167.36)
8	Jun-24		(95,662.71)		6.836%	(3,207.22)	(98,869.93)	(614,037.28)
9	Jul-24 f	Forecasted			6.836%	(3,497.97)	(3,497.97)	(617,535.25)
10	Aug-24 f	Forecasted			6.836%	(3,517.89)	(3,517.89)	(621,053.14)
11	Sep-24 f	Forecasted			6.836%	(3,537.93)	(3,537.93)	(624,591.07)
12	Oct-24 f	forecasted			6.836%	(3,558.09)	(3,558.09)	(628,149.16)

NOTES

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

NW Natural Determination of Cost of Service Schedule 198 - Lexington RNG Year 3 Cost of Service

1		Year 3
2		
3	Depreciation	331,931
4	O&M	874,539
5	Property Taxes	118,802
6		
7	Taxes on Equity Return	
8	State and Federal Income Taxes	129,677
9	Total Taxes	129,677
10		
11	Return on Rate Base	
12	Debt and Equity Return	469,349
13	Total Return	469,349
14		
15	Subtotal Cost of Service	1,924,299
16	Revenue Sensitive Items	55,483
17		
18	Total Cost of Service - Annual	\$1,979,782

Combined Overall Tax Rate (OR & Fed)	27.004%		
Property Tax Rate	1.500%		
Franchise Taxes	2.342%		
Commission Fee	0.450%	2.883% '-	> (rev sens rate)
Uncollectible Rate	0.091%		
	Capital		
	Structure	Rates	Post-Tax
Long-Term Debt	50.000%	4.271%	2.136%
Common Equity	50.000%	9.400%	4.700%
ROR		_	6.836%
Bonus Depreciation? NO		At 0%, no bonus dep	preciation.
Non-Bonus	100%	At U%, no bonus dep	oreciation.

UG 462 - NW Natural/201 Bourdo-Walker/WP1

NW Natural Determination of Cost of Service Dakota City RNG Costs from Nov 2024 - Oct 2025

	Year 2
Depreciation	455,373
O&M	1,254,923
Property Taxes	160,209
Taxes on Equity Return	
State and Federal Income Taxes	184,178
Total Taxes	184,178
Return on Rate Base	
Debt and Equity Return	666,678
Total Return	666,678
Subtotal Cost of Service	2,721,361
Revenue Sensitive Items	78,465
Total Cost of Service - Annual	\$2,799,826

Combined Overall Tax Rate (OR & Fed)	27.004%			
Property Tax Rate	1.500%			
Franchise Taxes	2.342%			
Commission Fee	0.450%	2.883% '> (rev sens rate)		
Uncollectible Rate	0.091%			
	Capital			
	Structure	Rates	Post-Tax	
Long-Term Debt	50.000%	4.271%	2.136%	
Common Equity	50.000%	9.400%	4.700%	
ROR			6.836%	
Bonus Depreciation? NO	l	At 0%, no bonus dep	reciation.	
Non-Bonus	100%			