

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL
SUPPORTING MATERIALS

Mist Recall

REDACTED

NWN WUTC Advice No. 25-07 / UG-_____

September 15, 2025

NW NATURAL

EXHIBIT A

Supporting Materials

Mist Recall

NWN WUTC ADVICE NO. 25-07 / UG-_____

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NW Natural
Rates & Regulatory Affairs
2025-2026 PGA Filing - Washington: September Filing
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

										Mist Recall									
PGA		Billing	WACOG &	Temps from						Proposed Amount:	\$	9,409	Permanent Increment						
Volumes page,		Rate from	Demand from	Temporary	Increment	page,	MARGIN	Volumetric	Customer	Customers	Total	Revenue Sensitive Multiplier:	N/A	rev sensitive factor is built in					
Column D		Column A	Column B+C+D	Column A	Rate		E=B-C-D	Margin	Charge		Margin	Amount to Amortize:	9,409	to all sales					
		A	B	C	D		E=B-C-D	F= E * A	G	H	I = (G*H*12)+F		Multiplier	Allocation to RS	Increment				
Schedule	Block												V	W	X				
1R		179,824	\$1.66830	\$0.53611	\$0.29750	\$0.83469		\$150,097	\$5.50	1,884	\$274,441		1.0	44	\$0.0002				
1C		18,807	\$1.67264	\$0.53611	\$0.27345	\$0.86308		\$16,232	\$7.00	36	\$19,256		1.0	3	\$0.0001				
2R		59,991,192	\$1.31527	\$0.53611	\$0.22096	\$0.55820		\$33,487,083	\$8.00	89,230	\$42,053,163		1.0	6,677	\$0.0001				
3 CFS		21,359,579	\$1.27854	\$0.53611	\$0.20893	\$0.53350		\$11,395,335	\$22.00	6,828	\$13,197,927		1.0	2,096	\$0.0001				
3 IFS		192,102	\$1.23031	\$0.53611	\$0.15035	\$0.54385		\$104,475	\$22.00	20	\$109,755		1.0	17	\$0.0000				
27		34,823	\$1.11591	\$0.53611	\$0.26727	\$0.31253		\$10,883	\$9.00	403	\$54,407		1.0	9	\$0.0002				
41C Firm Sales	Block 1	1,665,389	\$1.03949	\$0.43274	\$0.19067	\$0.41608		\$1,682,279	\$250	101	\$1,985,279		1.0	315	\$0.0000				
	Block 2	2,698,481	\$0.98116	\$0.43274	\$0.18179	\$0.36663							1.0		\$0.0000				
41I Firm Sales	Block 1	331,379	\$0.94622	\$0.43274	\$0.14201	\$0.37147		\$317,352	\$250.00	21	\$380,352		1.0	60	\$0.0000				
	Block 2	593,487	\$0.89909	\$0.43274	\$0.13904	\$0.32731							1.0		\$0.0000				
41C Interr Sales	Block 1	0	\$0.96427	\$0.43274	\$0.14700	\$0.38453		\$0	\$250.00	0	\$0		1.0	0	\$0.0000				
	Block 2	0	\$0.91047	\$0.43274	\$0.13893	\$0.33880							1.0		\$0.0000				
41I Interr Sales	Block 1	0	\$0.90245	\$0.43274	\$0.10593	\$0.36378		\$0	\$250.00	0	\$0		1.0	0	\$0.0000				
	Block 2	0	\$0.85609	\$0.43274	\$0.10285	\$0.32050							1.0		\$0.0000				
41C Firm Trans	Block 1	123,243	\$0.64044	\$0.00000	\$0.26259	\$0.37785		\$141,405	\$500.00	8	\$189,405		0.0	0	\$0.0000				
	Block 2	284,875	\$0.59302	\$0.00000	\$0.26011	\$0.33291							0.0		\$0.0000				
41I Firm Trans	Block 1	0	\$0.62856	\$0.00000	\$0.26075	\$0.36781		\$0	\$500.00	0	\$0		0.0	0	\$0.0000				
	Block 2	0	\$0.58256	\$0.00000	\$0.25850	\$0.32406							0.0		\$0.0000				
42C Firm Sales	Block 1	820,213	\$0.79626	\$0.43274	\$0.15742	\$0.20610		\$395,334	\$1,300.00	8	\$520,134		1.0	83	\$0.0000				
	Block 2	926,223	\$0.77027	\$0.43274	\$0.15305	\$0.18448							1.0		\$0.0000				
	Block 3	323,675	\$0.71863	\$0.43274	\$0.14439	\$0.14150							1.0		\$0.0000				
	Block 4	84,983	\$0.68461	\$0.43274	\$0.13869	\$0.11318							1.0		\$0.0000				
	Block 5	0	\$0.63927	\$0.43274	\$0.13108	\$0.07545							1.0		\$0.0000				
	Block 6	0	\$0.58259	\$0.43274	\$0.12157	\$0.02828							1.0		\$0.0000				
42I Firm Sales	Block 1	887,030	\$0.73169	\$0.43274	\$0.13254	\$0.16641		\$261,822	\$1,300.00	12	\$449,022		1.0	71	\$0.0000				
	Block 2	668,287	\$0.71258	\$0.43274	\$0.13089	\$0.14895							1.0		\$0.0000				
	Block 3	109,048	\$0.67457	\$0.43274	\$0.12761	\$0.11422							1.0		\$0.0000				
	Block 4	24,233	\$0.64957	\$0.43274	\$0.12545	\$0.09138							1.0		\$0.0000				
	Block 5	0	\$0.61626	\$0.43274	\$0.12258	\$0.06094									\$0.0000				
	Block 6	0	\$0.57455	\$0.43274	\$0.11898	\$0.02283							1.0		\$0.0000				
42C Firm Trans	Block 1	122,544	\$0.40332	\$0.00000	\$0.24890	\$0.15442		\$112,991	\$1,550.00	1	\$131,591		0.0	0	\$0.0000				
	Block 2	245,088	\$0.38640	\$0.00000	\$0.24816	\$0.13824							0.0		\$0.0000				
	Block 3	245,088	\$0.35269	\$0.00000	\$0.24669	\$0.10600							0.0		\$0.0000				
	Block 4	403,344	\$0.33054	\$0.00000	\$0.24573	\$0.08481							0.0		\$0.0000				
	Block 5	0	\$0.30097	\$0.00000	\$0.24443	\$0.05654							0.0		\$0.0000				
	Block 6	0	\$0.26403	\$0.00000	\$0.24283	\$0.02120							0.0		\$0.0000				
42I Firm Trans	Block 1	933,452	\$0.40096	\$0.00000	\$0.24935	\$0.15161		\$734,029	\$1,550.00	10	\$920,029		0.0	0	\$0.0000				
	Block 2	1,354,332	\$0.38427	\$0.00000	\$0.24856	\$0.13571							0.0		\$0.0000				
	Block 3	1,182,765	\$0.35105	\$0.00000	\$0.24699	\$0.10406							0.0		\$0.0000				
	Block 4	2,743,941	\$0.32922	\$0.00000	\$0.24596	\$0.08326							0.0		\$0.0000				
	Block 5	1,030,134	\$0.30009	\$0.00000	\$0.24459	\$0.05550							0.0		\$0.0000				
	Block 6	0	\$0.26369	\$0.00000	\$0.24287	\$0.02082							0.0		\$0.0000				
42C Interr Sales	Block 1	237,824	\$0.71133	\$0.43274	\$0.10987	\$0.16872		\$136,973	\$1,300.00	2	\$168,173		1.0	27	\$0.0000				
	Block 2	449,890	\$0.69043	\$0.43274	\$0.10666	\$0.15103							1.0		\$0.0000				
	Block 3	201,897	\$0.64878	\$0.43274	\$0.10024	\$0.11580							1.0		\$0.0000				
	Block 4	59,596	\$0.62141	\$0.43274	\$0.09603	\$0.09264							1.0		\$0.0000				
	Block 5	0	\$0.58493	\$0.43274	\$0.09041	\$0.06178							1.0		\$0.0000				
	Block 6	0	\$0.53925	\$0.43274	\$0.08334	\$0.02317							1.0		\$0.0000				
42I Interr Sales	Block 1	171,533	\$0.69064	\$0.43274	\$0.09437	\$0.16353		\$32,008	\$1,300.00	1	\$47,608		1.0	8	\$0.0000				
	Block 2	27,036	\$0.67199	\$0.43274	\$0.09287	\$0.14638							1.0		\$0.0000				
	Block 3	0	\$0.63489	\$0.43274	\$0.08990	\$0.11225							0.0		\$0.0000				
	Block 4	0	\$0.61048	\$0.43274	\$0.08793	\$0.08891							1.0		\$0.0000				
	Block 5	0	\$0.57791	\$0.43274	\$0.08531	\$0.05986							1.0		\$0.0000				
	Block 6	0	\$0.53724	\$0.43274	\$0.08206	\$0.02244							1.0		\$0.0000				
42C Inter Trans	Block 1	0	\$0.39076	\$0.00000	\$0.24907	\$0.14169		\$0	\$1,550.00	0	\$0		0.0	0	\$0.0000				
	Block 2	0	\$0.37516	\$0.00000	\$0.24831	\$0.12685							0.0		\$0.0000				
	Block 3	0	\$0.34405	\$0.00000	\$0.24678	\$0.09727							0.0		\$0.0000				
	Block 4	0	\$0.32360	\$0.00000	\$0.24578	\$0.07782							0.0		\$0.0000				
	Block 5	0	\$0.29633	\$0.00000	\$0.24444	\$0.05189							0.0		\$0.0000				
	Block 6	0	\$0.26221	\$0.00000	\$0.24277	\$0.01944							0.0		\$0.0000				
42I Inter Trans	Block 1	952,237	\$0.39347	\$0.00000	\$0.24917	\$0.14430		\$931,613	\$1,550.00	10	\$1,117,613		0.0	0	\$0.0000				
	Block 2	1,827,775	\$0.37758	\$0.00000	\$0.24841	\$0.12917							0.0		\$0.0000				
	Block 3	1,364,376	\$0.34592	\$0.00000	\$0.24687	\$0.09905							0.0		\$0.0000				
	Block 4	4,116,253	\$0.32511	\$0.00000	\$0.24586	\$0.07925							0.0		\$0.0000				
	Block 5	1,831,129	\$0.29736	\$0.00000	\$0.24452	\$0.05284							0.0		\$0.0000				
	Block 6	0	\$0.26266	\$0.00000	\$0.24285	\$0.01981							0.0		\$0.0000				
43 Firm Trans	Block 1	0	\$0.24685	\$0.00000	\$0.24194	\$0.00491		\$0	\$38,000.00	0	\$0		0.0	0	\$0.0000				
43 Interr Trans	Block 1	0	\$0.24685	\$0.00000	\$0.24194	\$0.00491		\$0	\$38,000.00	0	\$0		0.0	0	\$0.0000				
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Totals		110,817,104						\$49,909,911		\$61,618,155			\$59,259,517	\$9,410					
Sources for line 2 above:																			
Inputs page										Column G					Line 50				
Tariff Schedules:																			
Schedule #																			

84 Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.

NW Natural
Rates & Regulatory Affairs
2025-2026 PGA Filing - Washington: September Filing
Effects on Average Bill by Rate Schedule
Calculation of Effect on Customer Average Bill by Rate Schedule [1] [3]

		Normal Therms	Minimum	Current CCA	Current Net Minimum	Proposed CCA	Proposed Net Minimum	Current 11/1/2025	11/1/2026	Proposed 11/1/2026	\$0.57 Proposed 11/1/2026	Proposed 11/1/2026						
		Therms in Block	Monthly Average use	Monthly Avg. Credit	Monthly Avg. Credit	Monthly Avg. Credit	Monthly Avg. Credit	Billing Rates	Current Average Bill[2]	Rates	Mist Recall Average Bill	% Bill Change						
Schedule	Block	B	C	D			E			F	T	U						
		F=D+(C * E)																
		T = D+(C*%)																
1R	N/A	8.0	\$5.50	\$1.82	\$3.68	\$1.82	\$3.68	\$1.66830	\$17.03000	\$1.66854	\$17.03	0.0%						
1C	N/A	44.0	\$7.00	\$5.34	\$1.66	\$5.34	\$1.66	\$1.67264	\$75.25	\$1.67280	\$75.26	0.0%						
2R	N/A	56.0	\$8.00	\$10.54	(\$2.54)	\$10.54	(\$2.54)	\$1.31527	\$71.11	\$1.31538	\$71.12	0.0%						
3 CFS	N/A	261.0	\$22.00	\$48.32	(\$26.32)	\$48.32	(\$26.32)	\$1.27854	\$307.38	\$1.27864	\$307.40	0.0%						
3 PFS	N/A	800.0	\$22.00	\$129.16	(\$107.16)	\$129.16	(\$107.16)	\$1.23031	\$877.09	\$1.23040	\$877.16	0.0%						
27	N/A	7.0	\$9.00	\$0.00	\$9.00	\$0.00	\$9.00	\$1.11591	\$16.81	\$1.11617	\$16.81	0.0%						
41C Firm Sales	Block 1 2,000	3,601.0	\$250.00	\$515.09	(\$265.09)	\$515.09	(\$265.09)	\$1.03949	\$1,039.57	\$1.03957	\$1,039.57	0.0%						
	Block 2 all additional							\$0.98116	\$0.98123									
TOTAL									\$3,384.73		\$3,385.00	0.0%						
41I Firm Sales	Block 1 2,000	3,670.0	\$250.00	\$622.72	(\$372.72)	\$622.72	(\$372.72)	\$0.94622	\$1,946.22	\$0.94629	\$1,946.29	0.0%						
	Block 2 all additional							\$0.89909	\$0.89915									
TOTAL									\$3,021.20		\$3,021.44	0.0%						
41C Interr Sales	Block 1 2,000	0.0	\$250.00	\$515.09	\$250.00	\$515.09	\$250.00	\$0.96427	\$0.96434									
	Block 2 all additional							\$0.91047	\$0.91053									
TOTAL									\$250.00		\$250.00	0.0%						
41I Interr Sales	Block 1 2,000	0.0	\$250.00	\$622.72	\$250.00	\$622.72	\$250.00	\$0.90245	\$0.90252									
	Block 2 all additional							\$0.85609	\$0.85615									
TOTAL									\$250.00		\$250.00	0.0%						
41C Firm Trans	Block 1 2,000	4,251.0	\$500.00	\$515.09	(\$15.09)	\$515.09	(\$15.09)	\$0.64044	\$0.64044									
	Block 2 all additional							\$0.59302	\$0.59302									
TOTAL									\$2,600.68		\$2,600.68	0.0%						
41I Firm Trans	Block 1 2,000	0.0	\$500.00	\$622.72	\$500.00	\$622.72	\$500.00	\$0.62856	\$0.62856									
	Block 2 all additional							\$0.58256	\$0.58256									
TOTAL									\$500.00		\$500.00	0.0%						
42C Firm Sales	Block 1 10,000	22,449.0	\$1,300.00	\$5,142.27	(\$3,842.27)	\$5,142.27	(\$3,842.27)	\$0.79626	\$0.79630									
	Block 2 20,000							\$0.77027	\$0.77031									
	Block 3 20,000							\$0.71863	\$0.71866									
	Block 4 100,000							\$0.68461	\$0.68463									
	Block 5 600,000							\$0.63927	\$0.63929									
	Block 6 all additional							\$0.58259	\$0.58260									
TOTAL									\$13,709.42		\$13,710.32	0.0%						
42I Firm Sales	Block 1 10,000	11,726.0	\$1,300.00	\$3,945.77	(\$1,522.80)	\$3,945.77	(\$1,522.80)	\$0.73169	\$0.73174									
	Block 2 20,000							\$0.71258	\$0.71262									
	Block 3 20,000							\$0.67457	\$0.67460									
	Block 4 100,000							\$0.64957	\$0.64959									
	Block 5 600,000							\$0.61628	\$0.61628									
	Block 6 all additional							\$0.57455	\$0.57456									
TOTAL									\$7,024.01		\$7,024.58	0.0%						
42C Firm Trans	Block 1 10,000	84,672.0	\$1,550.00	\$5,142.27	(\$3,592.27)	\$5,142.27	(\$3,592.27)	\$0.40332	\$0.40332									
	Block 2 20,000							\$0.38640	\$0.38640									
	Block 3 20,000							\$0.35269	\$0.35269									
	Block 4 100,000							\$0.33054	\$0.33054									
	Block 5 600,000							\$0.30097	\$0.30097									
	Block 6 all additional							\$0.26403	\$0.26403									
TOTAL									\$26,683.21		\$26,683.21	0.0%						
42I Firm Trans	Block 1 10,000	60,372.0	\$1,550.00	\$3,945.77	(\$2,395.77)	\$3,945.77	(\$2,395.77)	\$0.40096	\$0.40096									
	Block 2 20,000							\$0.38427	\$0.38427									
	Block 3 20,000							\$0.35105	\$0.35105									
	Block 4 100,000							\$0.32922	\$0.32922									
	Block 5 600,000							\$0.30009	\$0.30009									
	Block 6 all additional							\$0.26369	\$0.26369									
TOTAL									\$19,734.90		\$19,734.90	0.0%						
42C Interr Sales	Block 1 10,000	39,550.0	\$1,300.00	\$5,142.27	(\$3,842.27)	\$5,142.27	(\$3,842.27)	\$0.71133	\$0.71136									
	Block 2 20,000							\$0.69043	\$0.69046									
	Block 3 20,000							\$0.64878	\$0.64880									
	Block 4 100,000							\$0.62141	\$0.62143									
	Block 5 600,000							\$0.58493	\$0.58494									
	Block 6 all additional							\$0.53925	\$0.53925									
TOTAL									\$23,275.48		\$23,276.57	0.0%						
42I Interr Sales	Block 1 10,000	16,547.0	\$1,300.00	\$3,945.77	(\$2,645.77)	\$3,945.77	(\$2,645.77)	\$0.69064	\$0.69068									
	Block 2 20,000							\$0.67199	\$0.67203									
	Block 3 20,000							\$0.63489	\$0.63492									
	Block 4 100,000							\$0.61048	\$0.61050									
	Block 5 600,000							\$0.57791	\$0.57792									
	Block 6 all additional							\$0.53724	\$0.53725									
TOTAL									\$8,660.15		\$8,660.81	0.0%						
42C Inter Trans	Block 1 10,000	0.0	\$1,550.00	\$5,142.27	\$1,550.00	\$5,142.27	\$1,550.00	\$0.39076	\$0.39076									
	Block 2 20,000							\$0.37516	\$0.37516									
	Block 3 20,000							\$0.34405	\$0.34405									
	Block 4 100,000							\$0.32360	\$0.32360									
	Block 5 600,000							\$0.29633	\$0.29633									
	Block 6 all additional							\$0.26221	\$0.26221									
TOTAL									\$1,550.00		\$1,550.00	0.0%						
42I Inter Trans	Block 1 10,000	84,098.0	\$1,550.00	\$3,945.77	(\$2,395.77)	\$3,945.77	(\$2,395.77)	\$0.39347	\$0.39347									
	Block 2 20,000							\$0.37758	\$0.37758									
	Block 3 20,000							\$0.34592	\$0.34592									
	Block 4 100,000							\$0.32511	\$0.32511									
	Block 5 600,000							\$0.29736	\$0.29736									
	Block 6 all additional							\$0.26266	\$0.26266									
TOTAL									\$27,094.53		\$27,094.53	0.0%						
43 Firm Trans	N/A	0.0	\$38,000.00		\$38,000.00	0.0		\$0.24685	\$38,000.00	\$0.24685	\$38,000.00	0.0%						
43 Interr Trans	N/A	0.0	\$38,000.00		\$38,000.00	0.0		\$0.24685	\$38,000.00	\$0.24685	\$38,000.00	0.0%						
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[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.

[2] Proposed new CCA rates is equal to Current Billing Rate plus New CCA rates less current CCA rates. Assumes customer receives CCA credit.

[3] For Schedules where the average usage would generate a new credit, the non-volumetric credits have been capped at the CCA cost.

Source:		0.1%
Direct Inputs	per Tariff	per Tariff
Rates in summary	Column A	

NW Natural
Mist Recall to Core from Interstate - June 2025
Determination of Cost of Service (\$000)
Confidential

Input Capital Costs and Rates			
Cost of Capital	% of Capital	Cost	Weighted Cost
Debt			per UG 200994
Short Term Debt			per UG 200994
Preferred Equity			per UG 200994
Common Equity			per UG 200994
	100.00%		6.814% per UG 200994
State Tax Rate			0.00%
Federal Tax Rate			21.00%
Revenue Sensitive Rate			4.36%
Depreciation Rate			1.90%
Property Tax Rate			0.72% per UG 200994
Investment		\$85,288	Washington Recall Investement

Depreciation Calc			
	FERC Acct	Dep. Rate	Gross Plant
Offsite/Gathering/Meter/Reg	355	2.25%	\$ 162,995
Reservoir	352.2	1.75%	\$ -
Cushion Gas	121.8	0.00%	\$ -
Wells	352	1.82%	\$ 1,258,740
Lines	353	2.05%	\$ 312,750
Weighted Average Depr. Rate		1.90%	

1	Depreciation	WA share	1,622
2	Property Taxes		614
Taxes on Equity Return			
3	State		0
4	Federal		
5	Total Taxes		
Return on Rate Base			
6	Debt		
7	Short Term Debt		
8	Preferred Equity		
9	Common Equity		
10	Total Return		
11	Subtotal Cost of Service		9,016
12	Revenue Sensitive Items		393
13	Total Cost of Service		\$9,409

NW Natural
Rates & Regulatory Affairs
2025-26 Washington: September Filing
Tariff Advice 25-07: Mist Recall

1		<u>Amount</u>
2		
3	<u>Permanent Increments</u>	
4		
5	<u>Removal of Current Permanent Increments</u>	
6	Amortization of Mist Recall	0
7		
8	<u>Addition of Proposed Permanent Increments</u>	
9	Amortization of Mist Recall	9,409
10		
11		
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	<u>\$9,409</u>
13		
14		
15		
16	2024 Washington CBR Normalized Total Revenues	\$109,949,935
17		
18	Effect of this filing, as a percentage change	0.01%