**EXHIBIT A** 

# BEFORE THE WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

# NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations Residual Account Balances and Gain on Property Sale

NWN WUTC Advice No. 25-06 / UG-\_\_\_\_\_ September 15, 2025

## **NW NATURAL**

## **EXHIBIT A**

## **Supporting Materials**

## Adjustment to Rates for Property Sales

NWN WUTC ADVICE NO. 25-06 / 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

1				Billing	WACOG &	Temps from						]		Lincoln City Sale	
2			PGA	Rate from	Demand from	Temporary						Proposed Amount:	(9,098)	Temporary Increm	ents
3			Volumes page,	Rates page,	Rates page,	Increment page,	MARGIN	Volumetric	Customer		Total	Revenue Sensitive Multiplier:	4.357%	add revenue sensit	tive factor
4		_	Column D	Column A	Column B+C+D	Column A	Rate	Margin	Charge	Customers	Margin	Amount to Amortize:	(9,512)	All Customers	
5							E=B-C-D						Multiplier	Allocation to RS	Increment
6	Schedule	Block	Α	В	<u> </u>	D	E	F = E * A	G	Н	I = (G*H*12)+F		S	Т (4)	U
7	1R 1C		179,824 18.807	\$1.66830 \$1.67264	\$0.53611 \$0.53611	\$0.29750 \$0.27345	\$0.83469 \$0.86308	\$150,097 \$16,232	\$5.50 \$7.00	1,884	\$274,441 \$19,256		1.0	(\$42) (\$3)	(0.00023)
٥	2R		59,991,192	\$1.87264	\$0.53611	\$0.22096	\$0.86308	\$33,487,083	\$8.00	89,230	\$42,053,163		1.0	(\$6,492)	(0.00016)
10	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	(\$2,037)	(0.00011)
11	3 IFS		192,102	\$1.23031	\$0.53611	\$0.15035	\$0.54385	\$104,475	\$22.00	20	\$109,755		1.0	(\$17)	(0.00009)
12	27		34,823	\$1.11591	\$0.53611	\$0.26727	\$0.31253	\$10,883	\$9.00	403	\$54,407		1.0	(\$8)	(0.00023)
13	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	(\$306)	(800000)
14		Block 2	2,698,481	\$0.98116	\$0.43274	\$0.18179	\$0.36663						1.0		(0.00007)
15	41I Firm Sales	Block 1	331,379	\$0.94622	\$0.43274	\$0.14201	\$0.37147	\$317,352	\$250.00	21	\$380,352		1.0	(\$59)	(0.00007)
16 17	*****	Block 2 Block 1	593,487	\$0.89909	\$0.43274	\$0.13904	\$0.32731 \$0.38453	40	\$250.00	0	40		1.0	40	(0.00006)
18	41C Interr Sales	Block 2	0	\$0.96427 \$0.91047	\$0.43274 \$0.43274	\$0.14700 \$0.13893	\$0.38453	\$0	\$250.00	0	\$0		1.0 1.0	\$0	(0.00007)
19	41I Interr Sales	Block 1	0	\$0.90245	\$0.43274	\$0.10593	\$0.36378	\$0	\$250.00	0	\$0		1.0	\$0	(0.00007)
20		Block 2	0	\$0.85609	\$0.43274	\$0.10285	\$0.32050	*-	*	-	*-		1.0	**	(0.00006)
21	41C Firm Trans	Block 1	123,243	\$0.64044	\$0.00000	\$0.26259	\$0.37785	\$141,405	\$500.00	8	\$189,405		1.0	(\$29)	(0.00008)
22		Block 2	284,875	\$0.59302	\$0.00000	\$0.26011	\$0.33291						1.0		(0.00007)
23	41I Firm Trans	Block 1	0	\$0.62856	\$0.00000	\$0.26075	\$0.36781	\$0	\$500.00	0	\$0		1.0	\$0	(0.00007)
24	1205	Block 2	0	\$0.58256	\$0.00000	\$0.25850	\$0.32406	4205.77	A4 200		Arac :-:		1.0	(4)	(0.00006)
25 26	42C Firm Sales	Block 1 Block 2	820,213 926,223	\$0.79626 \$0.77027	\$0.43274 \$0.43274	\$0.15742 \$0.15305	\$0.20610 \$0.18448	\$395,334	\$1,300.00	8	\$520,134		1.0 1.0	(\$80)	(0.00004)
26		Block 2	926,223 323,675	\$0.77027	\$0.43274 \$0.43274	\$0.15305	\$0.18448						1.0		(0.00004)
28		Block 4	84,983	\$0.68461	\$0.43274	\$0.13869	\$0.14130						1.0		(0.00003)
29		Block 5	0	\$0.63927	\$0.43274	\$0.13108	\$0.07545						1.0		(0.00002)
30		Block 6	0	\$0.58259	\$0.43274	\$0.12157	\$0.02828						1.0		(0.00001)
31	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	(\$69)	(0.00004)
32		Block 2	668,287	\$0.71258	\$0.43274	\$0.13089	\$0.14895						1.0		(0.00004)
33		Block 3	109,048	\$0.67457	\$0.43274	\$0.12761	\$0.11422						1.0		(0.00003)
34 35		Block 4 Block 5	24,233 0	\$0.64957 \$0.61626	\$0.43274 \$0.43274	\$0.12545 \$0.12258	\$0.09138 \$0.06094						1.0		(0.00002)
36		Block 6	0	\$0.57455	\$0.43274	\$0.12258	\$0.00094						1.0		(0.00002)
37	42C Firm Trans	Block 1	122,544	\$0.40332	\$0.00000	\$0.24890	\$0.15442	\$112,991	\$1,550.00	1	\$131,591		1.0	(\$20)	(0.00001)
38		Block 2	245,088	\$0.38640	\$0.00000	\$0.24816	\$0.13824	¥===,===	+-,		,,		1.0	(+)	(0.00002)
39		Block 3	245,088	\$0.35269	\$0.00000	\$0.24669	\$0.10600						1.0		(0.00002)
40		Block 4	403,344	\$0.33054	\$0.00000	\$0.24573	\$0.08481						1.0		(0.00002)
41		Block 5	0	\$0.30097	\$0.00000	\$0.24443	\$0.05654						1.0		(0.00001)
42		Block 6	0	\$0.26403	\$0.00000	\$0.24283	\$0.02120		4				1.0	(4)	0.00000
43 44	42I Firm Trans	Block 1 Block 2	933,452 1,354,332	\$0.40096 \$0.38427	\$0.00000 \$0.00000	\$0.24935 \$0.24856	\$0.15161 \$0.13571	\$734,029	\$1,550.00	10	\$920,029		1.0 1.0	(\$142)	(0.00003)
45		Block 3	1,182,765	\$0.35105	\$0.00000	\$0.24699	\$0.13371						1.0		(0.00003)
46		Block 4	2,743,941	\$0.32922	\$0.00000	\$0.24596	\$0.08326						1.0		(0.00002)
47		Block 5	1,030,134	\$0.30009	\$0.00000	\$0.24459	\$0.05550						1.0		(0.00001)
48		Block 6	0	\$0.26369	\$0.00000	\$0.24287	\$0.02082						1.0		0.00000
49	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	(\$26)	(0.00003)
50		Block 2	449,890	\$0.69043	\$0.43274	\$0.10666	\$0.15103						1.0		(0.00003)
51 52		Block 3 Block 4	201,897 59,596	\$0.64878 \$0.62141	\$0.43274 \$0.43274	\$0.10024 \$0.09603	\$0.11580 \$0.09264						1.0 1.0		(0.00002)
53		Block 5	59,596	\$0.58493	\$0.43274	\$0.09603	\$0.09264						1.0		(0.00002)
54		Block 6	0	\$0.53925	\$0.43274	\$0.08334	\$0.00178						1.0		0.00001)
55	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	(\$7)	(0.00004)
56		Block 2	27,036	\$0.67199	\$0.43274	\$0.09287	\$0.14638						1.0		(0.00003)
57		Block 3	0	\$0.63489	\$0.43274	\$0.08990	\$0.11225						1.0		(0.00002)
58		Block 4	0	\$0.61048	\$0.43274	\$0.08793	\$0.08981						1.0		(0.00002)
59 60		Block 5 Block 6	0	\$0.57791 \$0.53724	\$0.43274 \$0.43274	\$0.08531 \$0.08206	\$0.05986 \$0.02244						1.0 1.0		(0.00001) 0.00000
61	42C Inter Trans	Block 1	0	\$0.39076	\$0.43274	\$0.08206	\$0.02244	\$0	\$1,550.00	0	\$0		1.0	\$0	(0.00003)
62	.ze meet trans	Block 2	0	\$0.37516	\$0.00000	\$0.24831	\$0.14105	ĢŪ.	J2,330.00	·	30		1.0	Ç.	(0.00003)
63		Block 3	ō	\$0.34405	\$0.00000	\$0.24678	\$0.09727						1.0		(0.00002)
64		Block 4	0	\$0.32360	\$0.00000	\$0.24578	\$0.07782						1.0		(0.00001)
65		Block 5	0	\$0.29633	\$0.00000	\$0.24444	\$0.05189						1.0		(0.00001)
66		Block 6	0	\$0.26221	\$0.00000	\$0.24277	\$0.01944						1.0		0.00000
67	42I Inter Trans	Block 1	952,237	\$0.39347	\$0.00000	\$0.24917	\$0.14430	\$931,613	\$1,550.00	10	\$1,117,613		1.0	(\$173)	(0.00003)
68 69		Block 2 Block 3	1,827,775 1,364,376	\$0.37758 \$0.34592	\$0.00000 \$0.00000	\$0.24841 \$0.24687	\$0.12917 \$0.09905						1.0 1.0		(0.00002)
70		Block 4	4,116,253	\$0.34592	\$0.00000	\$0.24586	\$0.09905						1.0		(0.00002)
71		Block 5	1,831,129	\$0.29736	\$0.00000	\$0.24452	\$0.05284						1.0		(0.00001)
72		Block 6	0	\$0.26266	\$0.00000	\$0.24285	\$0.01981						1.0		0.00000
73	43 Firm Trans		0	\$0.24685	\$0.00000	\$0.24194	\$0.00491	\$0	\$38,000.00	0	\$0		1.0	\$0	0.00000
74	43 Interr Trans		0	\$0.24685	\$0.00000	\$0.24194	\$0.00491	\$0	\$38,000.00	0	\$0		1.0	\$0	0.00000
75	Intentionally blank														

NW Natural **Rates & Regulatory Affairs** 2025 CCA Recovery Mechanism Filing - Washington Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

Block

Schedule

1R

1C 2R Washington

PGA

Volumes page

Column F

179,824

59.991.192

18,807

Proposed Amount:

Amount to Amortize:

Revenue Sensitive Multiplier

3 CFS 21,359,579 0.0 \$0.00000 0.0 0 \$0.00000 3 IFS 192,102 0.0 \$0.00000 1.0 192,102 \$0.00035 27 34,823 0.0 \$0.00000 0.0 \$0.00000 13 41C Firm Sales Block 1 1.665.389 0.0 \$0.00000 0.0 0 \$0.00000 14 Block 2 2 698 481 0.0 \$0,00000 0.0 \$0,00000 15 41I Firm Sales Block 1 331,379 0.0 0 \$0.00000 1.0 331,379 \$0.00035 Block 2 593,487 0.0 \$0.00000 1.0 593,487 \$0.00035 17 41C Interr Sales Block 1 0.0 \$0.00000 0.0 \$0.00000 Ω 18 Block 2 0.0 \$0.00000 0.0 \$0.00000 19 41I Interr Sales Block 1 0 0.0 \$0.00000 1.0 0 \$0.00035 0.0 \$0.00000 \$0.00035 21 41C Firm Trans Block 1 123.243 0.0 \$0.00000 123.243 \$0.00035 0 1.0 22 Block 2 284.875 0.0 \$0.00000 1.0 284,875 \$0.00035 23 41I Firm Trans Block 1 0.0 0 \$0.00000 1.0 0 \$0.00035 24 Block 2 0.0 \$0.00000 1.0 \$0.00035 25 42C Firm Sales Block 1 820,213 0.0 \$0.00000 0.0 \$0.00000 0 26 926 223 0.0 \$0,00000 0.0 Ω \$0,00000 Block 2 27 Block 3 323,675 0.0 0 \$0.00000 0.0 0 \$0.00000 28 Block 4 84,983 0.0 \$0.00000 \$0.00000 29 Block 5 0.0 \$0.00000 0.0 \$0.00000 30 Block 6 0.0 \$0.00000 0.0 \$0.00000 31 42I Firm Sales Block 1 887.030 0.0 \$0.00000 1.0 887.030 \$0.00035 32 Block 2 668,287 0.0 \$0.00000 1.0 668,287 \$0.00035 33 Block 3 109,048 0.0 \$0.00000 1.0 109,048 \$0.00035 34 Block 4 24,233 0.0 \$0.00000 1.0 24,233 \$0.00035 35 Block 5 0.0 \$0.00000 1.0 Ω \$0.00035 Block 6 0.0 \$0.00000 1.0 \$0.00035 37 42C Firm Trans Block 1 122,544 0.0 \$0.00000 1.0 122,544 \$0.00035 Block 2 245,088 0.0 \$0.00000 1.0 245,088 \$0.00035 38 39 245.088 \$0.00000 1.0 245.088 \$0.00035 Block 3 0.0 40 Block 4 403,344 0.0 0 \$0.00000 1.0 403,344 \$0.00035 41 Block 5 0.0 \$0.00000 \$0.00035 42 Block 6 0.0 \$0.00000 1.0 \$0.00035 43 42I Firm Trans Block 1 933,452 0.0 \$0.00000 1.0 933.452 \$0.00035 44 Block 2 1.354.332 0.0 \$0,00000 1.0 1.354.332 \$0.00035 45 Block 3 1,182,765 0.0 \$0.00000 1.0 1,182,765 \$0.00035 46 Block 4 2,743,941 0.0 \$0.00000 1.0 2,743,941 \$0.00035 47 1,030,134 0.0 \$0.00000 1.0 1,030,134 \$0.00035 Block 5 48 Block 6 0.0 \$0.00000 1.0 \$0.00035 49 42C Interr Sales Block 1 237,824 0.0 \$0.00000 0.0 0 \$0.00000 449.890 0.0 \$0.00000 0.0 \$0.00000 Block 2 51 Block 3 201.897 0.0 \$0.00000 0.0 \$0.00000 0 52 59,596 0.0 \$0.00000 0.0 \$0.00000 Block 4 Ω 53 Block 5 0.0 \$0.00000 0.0 0 \$0.00000 Block 6 0.0 \$0.00000 \$0.00000 55 42I Interr Sales Block 1 171,533 0.0 \$0.00000 1.0 \$0.00035 56 Block 2 27.036 0.0 \$0.00000 1.0 27.036 \$0.00035 57 Block 3 0.0 \$0.00000 1.0 0 \$0.00035 58 Block 4 0.0 \$0.00000 1.0 \$0.00035 Block 5 0.0 \$0.00000 1.0 \$0.00035 60 0.0 \$0.00000 1.0 \$0.00035 Block 6 61 42C Inter Trans Block 1 0 0.0 \$0.00000 1.0 0 \$0.00035 0.0 \$0.00000 1.0 0 \$0.00035 63 Block 3 0.0 \$0.00000 1.0 \$0.00035 0 \$0.00000 \$0.00035 64 Block 4 0.0 1.0 0 65 Block 5 0.0 \$0.00000 1.0 Ω \$0.00035 Block 6 0.0 \$0.00000 1.0 \$0.00035 42I Inter Trans Block 1 952,237 0.0 \$0.00000 1.0 952,237 \$0.00035 \$0.00035 68 Block 2 1.827.775 0.0 \$0.00000 1.0 1.827.775 69 1 364 376 0.0 \$0,00000 1.0 1.364.376 \$0.00035 Block 3 70 Block 4 4,116,253 0.0 \$0.00000 1.0 4,116,253 \$0.00035 Block 5 1,831,129 0.0 \$0.00000 1.0 1,831,129 \$0.00035 Block 6 0.0 \$0.00000 1.0 \$0.00035 73 43 Firm Trans Ω 0.0 0 \$0.00000 1.0 Ω \$0.00035 74 43 Interr Trans 0 0.0 \$0.00000 1.0 0 \$0.00035 75 ntentionally blank 76 110,817,104 77 Totals

Residential Rate Mitigation

19,399 Residential Only

Temporary Increment

Increment

\$0.00000

\$0.00000

\$0.00032

Multiplier

0.0

0.0

0.0

4.357% add revenue sensitive facto

Volumes

59.991.192

18.554

Multiplier

0.0

0.0

1.0

59.991.192

0.00032

21.764.710

Industrial Energy Efficiency Audit

7,603 All Industrial and Transport Customers

0

Increment

\$0.00000

\$0.00000

\$0.00000

7.272 Temporary Increment

Volumes

4.357% add revenue sensitive facto

0.00035

NWN WUTC Advice No. 25-06 Exhibit A - Supporting Materials Page Page 2 of 13 NW Natural
Rates & Regulatory Affairs
2025-2026 PGA Filing - Washington: September Filing
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF REVENUE BASIS

1				Billing							WA Regulatory Fee	
2			PGA	Rate from					Proposed Amount:		Temporary Increme	
3			Volumes page,	Rates page,	Volumetric	Customer		Total	Revenue Sensitive Multiplier:	4.357%	add revenue sensiti	ve factor
4			Column D	Column A	Revenues	Charge	Customers	Revenues	Amount to Amortize:		All Customers	
5										Multiplier	Allocation to RS	Increment
6	Schedule	Block	Α	В	F = E * A	G	Н	I = (G*H*12)+F		J	K	L
7	1R		179,824	\$1.66830	\$300,001	\$3.68	1,884	\$383,275		1.0	\$5	0.00003
8 9	1C		18,807	\$1.67264	\$31,458	\$1.66	36	\$32,174		1.0	\$0	0.00000
10	2R 3 CFS		59,991,192 21,359,579	\$1.31527 \$1.27854	\$78,904,615 \$27,309,076	(\$2.54) (\$26.32)	89,230 6,828	\$76,183,916 \$25,152,458		1.0	\$1,084 \$358	0.00002 0.00002
11	3 IFS		192,102	\$1.23031	\$236,345	(\$20.32)	20	\$23,132,438		1.0	\$338	0.00002
12	27		34,823	\$1.11591	\$38,859	\$9.00	403	\$82,383		1.0	\$1	0.00002
13	41C Firm Sales	Block 1	1,665,389	\$1.03949	\$4,378,797	(\$265.09)	101	\$4,057,511		1.0	\$58	0.00001
14		Block 2	2,698,481	\$0.98116	. ,, -	(,,		1 7 7-		1.0		0.00001
15	41I Firm Sales	Block 1	331,379	\$0.94622	\$847,156	(\$372.72)	21	\$753,230		1.0	\$11	0.00001
16		Block 2	593,487	\$0.89909						1.0		0.00001
17	41C Interr Sales	Block 1	0	\$0.96427	\$0	\$250.00	0	\$0		1.0	\$0	0.00000
18		Block 2	0	\$0.91047						1.0		0.00000
19	41I Interr Sales	Block 1	0	\$0.90245	\$0	\$250.00	0 _	\$0		1.0	\$0	0.00000
20	4405' T	Block 2	0	\$0.85609	4247.055	(445.00)		6245 440		1.0		0.00000
21 22	41C Firm Trans	Block 1 Block 2	123,243 284,875	\$0.64044 \$0.59302	\$247,866	(\$15.09)	8 -	\$246,418	-	1.0 1.0	\$4	0.00001 0.00001
23	41I Firm Trans	Block 1	284,873	\$0.62856	\$0	\$500.00	0	\$0		1.0	\$0	0.00001
24		Block 2	0	\$0.58256	ÇÜ	Ç300.00	٠.	30		1.0	ÇÜ	0.00000
25	42C Firm Sales	Block 1	820,213	\$0.79626	\$1,657,327	(\$3,842.27)	8	\$1,412,529		1.0	\$20	0.00001
26		Block 2	926,223	\$0.77027				. , ,		1.0		0.00001
27		Block 3	323,675	\$0.71863						1.0		0.00001
28		Block 4	84,983	\$0.68461						1.0		0.00001
29		Block 5	0	\$0.63927						1.0		0.00001
30		Block 6	0	\$0.58259						1.0		0.00001
31	42I Firm Sales	Block 1	887,030	\$0.73169	\$1,214,540	(\$1,522.80)	12	\$301,220		1.0	\$4	0.00000
32		Block 2	668,287	\$0.71258						1.0		0.00000
33		Block 3	109,048	\$0.67457						1.0		0.00000
34 35		Block 4 Block 5	24,233 0	\$0.64957 \$0.61626						1.0 1.0		0.00000 0.00000
36		Block 6	0	\$0.57455						1.0		0.00000
37	42C Firm Trans	Block 1	122,544	\$0.40332	\$363,888	(\$3,592.27)	1	\$1,117,636		1.0	\$16	0.00002
38	120111111111111111111111111111111111111	Block 2	245,088	\$0.38640	\$303,000	(45,552.27)	-	Ų1,117,030		1.0	<b>710</b>	0.00002
39		Block 3	245,088	\$0.35269						1.0		0.00002
40		Block 4	403,344	\$0.33054						1.0		0.00001
41		Block 5	0	\$0.30097						1.0		0.00001
42		Block 6	0	\$0.26403						1.0		0.00001
43	42I Firm Trans	Block 1	933,452	\$0.40096	\$2,522,409	(\$2,395.77)	10	\$3,831,186		1.0	\$55	0.00001
44		Block 2	1,354,332	\$0.38427						1.0		0.00001
45		Block 3	1,182,765	\$0.35105						1.0		0.00001
46		Block 4	2,743,941	\$0.32922						1.0		0.00001
47		Block 5	1,030,134	\$0.30009						1.0		0.00001
48	42C Inters Cales	Block 6	0	\$0.26369	¢647.000	(¢2 942 27)	2	¢002.402		1.0	¢12	0.00001
49 50	42C Interr Sales	Block 1 Block 2	237,824 449,890	\$0.71133 \$0.69043	\$647,809	(\$3,842.27)	2	\$883,483		1.0 1.0	\$13	0.00001 0.00001
51		Block 2	201,897	\$0.64878						1.0		0.00001
52		Block 4	59,596	\$0.62141						1.0		0.00001
53		Block 5	0	\$0.58493						1.0		0.00001
54		Block 6	0	\$0.53925						1.0		0.00001
55	42I Interr Sales	Block 1	171,533	\$0.69064	\$136,635	(\$2,645.77)	1	\$72,768		1.0	\$1	0.00001
56		Block 2	27,036	\$0.67199						1.0		0.00000
57		Block 3	0	\$0.63489						1.0		0.00000
58		Block 4	0	\$0.61048						1.0		0.00000
59		Block 5	0	\$0.57791						1.0		0.00000
60		Block 6	0	\$0.53724						1.0		0.00000
61	42C Inter Trans	Block 1	0	\$0.39076	\$0	\$1,550.00	0	\$0		1.0	\$0	0.00000
62		Block 2 Block 3	0	\$0.37516						1.0		0.00000
63 64		Block 3 Block 4	0	\$0.34405 \$0.32360						1.0 1.0		0.00000
65		Block 5	0	\$0.32360						1.0		0.00000
66		Block 6	0	\$0.26221						1.0		0.00000
67	42I Inter Trans	Block 1	952,237	\$0.39347	\$3,419,512	(\$2,395.77)	10	\$4,322,256		1.0	\$62	0.00001
68		Block 2	1,827,775	\$0.37758	+-,.15,512	(+=,555)		Ţ.,322,230		1.0	<b>702</b>	0.00001
69		Block 3	1,364,376	\$0.34592						1.0		0.00001
70		Block 4	4,116,253	\$0.32511						1.0		0.00001
71		Block 5	1,831,129	\$0.29736						1.0		0.00001
72		Block 6	0	\$0.26266						1.0		0.00000
73	43 Firm Trans		0	\$0.24685	\$0	\$38,000.00	0	\$0		1.0	\$0	0.00000
74	43 Interr Trans		0	\$0.24685	\$0	\$38,000.00	0	\$0		1.0	\$0	0.00000
75	Intentionally blank									l		
76												

76 77 Totals 110,817,104 \$122,256,293 \$119,043,068 \$1,695

			Normal Therms	Minimum	Current	Net Minimum	Proposed CCA	Net Minimum	Current 1/1/2025	11/1/2026	Proposed 11/1/2026	Proposed 11/1/2026	Propos 11/1/2
		Therms in	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Billing	Current		Residual	
		Block	Average use	Charge	Avg. Credit	Charge	Avg. Credit	Charge	Rates	Average Bill[2]	Rates	Average Bill	% Bill Ch
Schedule	Block	В	c			D			F	F=D+(C * E)	Р	Q = D+(C*P)	R
1R		N/A	8.0	\$5.50	\$1.82	\$3.68	\$1.82	\$3.68	\$1.66830	\$17.03	\$1.66879	\$17.03	
1C		N/A	44.0	\$7.00	\$5.34	\$1.66	\$5.34	\$1.66	\$1.67264	\$75.25	\$1.67306	\$75.27	
2R		N/A	56.0	\$8.00	\$10.54	(\$2.54)	\$10.54	(\$2.54)	\$1.31527	\$71.11	\$1.31547	\$71.13	
3 CFS		N/A	261.0	\$22.00	\$48.32	(\$26.32)	\$48.32	(\$26.32)	\$1.27854	\$307.38	\$1.27874	\$307.43	
3 IFS 27		N/A N/A	800.0 7.0	\$22.00 \$9.00	\$129.16 \$0.00	(\$107.16) \$9.00	\$129.16	(\$107.16) \$9.00	\$1.23031	\$877.09 \$16.81	\$1.22984	\$876.71 \$16.81	
41C Firm Sales	Block 1	2.000	3,601.0	\$250.00	\$515.09	(\$265.09)	\$515.09	(\$265.09)	\$1.03949	\$16.81	\$1.03965	\$16.81	
42011111130103	Block 2	all additional	3,002.0	J230.00	3313.03	(3203.03)	J313.03	(\$203.03)	\$0.98116		\$0.98128		
	TOTAL									\$3,384.73		\$3,385.24	
411 Firm Sales	Block 1	2,000	3,670.0	\$250.00	\$622.72	(\$372.72)	\$622.72	(\$372.72)	\$0.94622		\$0.94566		
	Block 2	all additional							\$0.89909		\$0.89849		
41C Interr Sales	TOTAL Block 1	2.000	0.0	\$250.00	\$515.09	\$250.00	\$515.09	\$250.00	\$0.96427	\$3,021.20	\$0.96463	\$3,019.08	
41C Interr Sales	Block 1 Block 2	2,000 all additional	0.0	\$250.00	\$515.09	\$250.00	\$515.09	\$250.00	\$0.96427		\$0.96463		
	TOTAL	an additional							30.91047	\$250.00	30.51075	\$250.00	
41I Interr Sales	Block 1	2,000	0.0	\$250.00	\$622.72	\$250.00	\$622.72	\$250.00	\$0.90245	ÿ£30.00	\$0.90211	\$250.00	
	Block 2	all additional							\$0.85609		\$0.85571		
	TOTAL									\$250.00		\$250.00	
41C Firm Trans	Block 1	2,000	4,251.0	\$500.00	\$515.09	(\$15.09)	\$515.09	(\$15.09)	\$0.64044		\$0.63999		l
	Block 2	all additional							\$0.59302	40.000	\$0.59254	40 500 5	
411 Firm Trans	TOTAL Block 1	2 000	0.0	\$500.00	\$622.72	\$500.00	\$622.72	\$500.00	\$0.62856	\$2,600.68	\$0.62822	\$2,598.70	_
Filli Halls	Block 2	all additional	0.0	\$300.00	3022.72	\$300.00	3022.72	3300.00	\$0.58256		\$0.52822		l
	TOTAL									\$500.00		\$500.00	L
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		\$0.79633		
	Block 2	20,000							\$0.77027		\$0.77033		l
	Block 3	20,000							\$0.71863		\$0.71864		l
	Block 4 Block 5	100,000 600,000							\$0.68461 \$0.63927		\$0.68461		
	Block 6	all additional							\$0.58259		\$0.58250		
	TOTAL	un sucrisonar							30.30233	\$13,709.42	JU.30130	\$13,710.87	
421 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		\$0.73119	,	
	Block 2	20,000							\$0.71258		\$0.71205		
	Block 3	20,000							\$0.67457		\$0.67400		
	Block 4 Block 5	100,000							\$0.64957 \$0.61626		\$0.64898 \$0.61562		
	Block 5 Block 6	600,000 all additional							\$0.61626		\$0.61562		
	TOTAL	an additional							30.37433	\$7,024.01	30.37300	\$7,018.10	
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	4.,	\$0.40266	4.7520.25	
	Block 2	20,000							\$0.38640		\$0.38574		
	Block 3	20,000							\$0.35269		\$0.35201		
	Block 4	100,000							\$0.33054		\$0.32982		
	Block 5 Block 6	600,000 all additional							\$0.30097 \$0.26403		\$0.30025 \$0.26328		
	TOTAL	ali additionali							\$0.26403	\$26,683.21	\$0.26328	\$26,624.85	
421 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	J20,003.21	\$0.40032	720,024.03	
	Block 2	20,000							\$0.38427		\$0.38362		
	Block 3	20,000							\$0.35105		\$0.35038		
	Block 4	100,000							\$0.32922		\$0.32853		
	Block 5 Block 6	600,000							\$0.30009		\$0.29938		
	TOTAL	all additional							\$0.26369	\$19,734.90	\$0.26296	\$19,694.94	l
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	,,	\$0.71132	,	
	Block 2	20,000							\$0.69043		\$0.69040		l
	Block 3	20,000							\$0.64878		\$0.64873		
	Block 4	100,000							\$0.62141		\$0.62133		l
	Block 5 Block 6	600,000 all additional							\$0.58493 \$0.53925		\$0.58484		l
	TOTAL	es additional							JU.33325	\$23,275,48	<i>-</i> 0.33914	\$23,274,30	l
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	y23,273.40	\$0.69008	+13,17,30	
	Block 2	20,000							\$0.67199		\$0.67141		l
	Block 3	20,000							\$0.63489		\$0.63427		l
	Block 4	100,000							\$0.61048		\$0.60983		l
	Block 5	600,000							\$0.57791		\$0.57723		l
	Block 6 TOTAL	all additional							\$0.53724	\$8,660.15	\$0.53653	\$8,650.75	l
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	30,000.15	\$0.39021	\$0,000./5	l
mer mans	Block 2	20,000	0.0	\$2,550.00	43,242.27	J1,330.00	JJ,242.27	+4,330.00	\$0.37516		\$0.37460		l
	Block 3	20,000							\$0.34405		\$0.34346		l
	Block 4	100,000							\$0.32360		\$0.32300		l
	Block 5	600,000							\$0.29633		\$0.29570		l
	Block 6	all additional							\$0.26221		\$0.26155		l
	TOTAL	40.0**	04.000.7	44.000.00	40.045.77	160 005 7-1	40.045.55	140 005 T-1	40.2024-	\$1,550.00	40.2025	\$1,550.00	
	Block 1 Block 2	10,000 20,000	84,098.0	\$1,550.00	\$3,945.77	(\$2,395.77)	\$3,945.77	(\$2,395.77)	\$0.39347 \$0.37758		\$0.39283 \$0.37693		
421 Inter Trans		20,000							\$0.37758		\$0.37693		l
421 Inter Trans		100.000							\$0.34592		\$0.34525		l
421 Inter Trans	Block 3 Block 4								\$0.29736		\$0.29666		l
421 Inter Trans	Block 4												
42I Inter Trans		600,000 all additional							\$0.26266		\$0.26192		1
	Block 4 Block 5	600,000 all additional								\$27,094.53		\$27,038.54	
42I Inter Trans 43 Firm Trans 43 Interr Trans	Block 4 Block 5 Block 6	600,000	0.0	\$38,000.00		\$38,000.00 \$38,000.00	0.0		\$0.24685 \$0.24685	\$27,094.53 \$38,000.00 \$38,000.00	\$0.26192 \$0.24618 \$0.24618	\$27,038.54 \$38,000.00 \$38,000.00	

<sup>| 10 |</sup> Takes Schedule 4.1 and 42 customers may choose demand charges at a volumetric rate or assed on moves. To extend the control of the customers of the cust

NW Natural Rates & Regulatory Affairs 2025-2026 PGA Filing - Washington: September Filing Summary of Deferred Accounts

Account A  MISC Deferrals and Amortizations	Balance 8/31/2025 B	Sep-Oct Estimated Activity C	Sep-Oct Interest D	Estimated Balance 10/31/2024 E E = sum B thru D	Estimated Interest During Amortization F 7.50%	Total Estimated Amount for (Refund) or Collection G G = E + F Excl. Rev Sens	Amounts Excluded from PGA Filing H	Amounts Included in PGA Filing I
27 232075 WA PROPERTY SALE DEFER	-	-	-	-				
28 232050 AMORT WA GAIN ON PROP SALES	(11,226)	2,609	(122)	(8,739)				
29	(11,226)	2,609	(122)	(8,739)	(359)	(9,098)		(9,098)
30 31 151827 DEFER WUTC FEE 31 151829 AMORT WUTC FEE	- 2,783	- (1,253)	- 26	- 1,556				
32	2,783	(1,253)	26	1,556	64	1,620		1,620
33	·	, , ,		•		•		
34 151887 DEFER WA EE AUDIT	(21,557)	-	(270)	(21,827)				
35 151889 AMORT WA EE AUDIT	30,742	(2,297)	367	28,812				
36	9,185	(2,297)	97	6,985	287	7,272		7,272
37								
38 151914 AMORT WA RATE MITIGATION	5,025	(926)	34	4,133	4.57%			
39	23,395	(926)	228	18,103	451	18,554		18,554
40								

State: Washington

Description: WA G/L PROPERTY SALE DEFER

Account Number: 232075

### Debit (Credit)

								Total
	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
43	Nov-24	3		61,550.04	8.50%	0.00	61,550.04	0.00
44	Dec-24				8.50%	0.00	0.00	0.00
45	Jan-25				8.04%	0.00	0.00	0.00
46	Feb-25				8.04%	0.00	0.00	0.00
47	Mar-25				8.04%	0.00	0.00	0.00
48	Apr-25				7.55%	0.00	0.00	0.00
49	May-25				7.55%	0.00	0.00	0.00
50	Jun-25				7.55%	0.00	0.00	0.00
51	Jul-25				7.50%	0.00	0.00	0.00
52	Aug-25				7.50%	0.00	0.00	0.00
53	Sep-25				7.50%	0.00	0.00	0.00
54	Oct-25				7.50%	0.00	0.00	0.00

#### History truncated for ease of viewing

#### Notes

55

- **1** Transferred authorized balance to 254307 for amortization.
- **2** Transfer represents gain on the Astoria property sale to be refunded to customers in a future period.
- **3** Transferred authorized balance to 232050 for amortization.
- **4** Transfer represents gain on the Lincoln City property sale to be refunded to customers in a future period.

State: Washington

Description: Washington Share Gain Property Sales

Account Number: 232050

Debit (Credit)

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3	

	Manabla ///aa	NILL	A	Tue-sefe-se	Internal Date	Tradesusada	A	Dalamas
4	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
60	Nov-24 Ni	EW - 3	1,605.61	(61,550.03)	8.50%	(430.29)	(60,374.71)	(50,839.81)
61	Dec-24		7,253.91		8.50%	(334.42)	6,919.49	(43,920.32)
62	Jan-25		7,790.01		8.04%	(268.17)	7,521.84	(36,398.48)
63	Feb-25		8,617.23		8.04%	(215.00)	8,402.23	(27,996.25)
64	Mar-25		5,945.81		8.04%	(167.66)	5,778.15	(22,218.10)
65	Apr-25		4,128.01		7.55%	(126.80)	4,001.21	(18,216.89)
66	May-25		2,562.77		7.55%	(106.55)	2,456.22	(15,760.67)
67	Jun-25		1,940.93		7.55%	(93.06)	1,847.87	(13,912.80)
68	Jul-25		1,539.12		7.50%	(82.15)	1,456.97	(12,455.83)
69	Aug-25		1,303.20		7.50%	(73.78)	1,229.42	(11,226.41)
70	Sep-25 <i>Fo</i>	orecasted	<i>1,707.22</i>		7.50%	(64.83)	1,642.39	(9,584.02)
71	Oct-25 <i>Fa</i>	orecasted	901.61		7.50%	(57.08)	844.53	(8,739.49)

### History truncated for ease of viewing

#### **NOTES**

72

73 74 75

76

76

- 1 Transferred in authorized balance from account 254317 for amortization.
- **2** Transferred in authorized balance from account 232075 for amortization.
- 3 Represents Washington's share of the gain on sale of the Lincoln City property

State: Oregon

Description: Defer WA EE Audit

Account Number: 151887

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
99	Nov-23		0.00	(16,856.74)	8.350%	-	(16,856.74)	0.00
100	Dec-23		0.00		8.350%	-	-	0.00
101	Jan-24		0.00		8.500%	-	-	0.00
102	Feb-24		0.00		8.500%	-	-	0.00
103	Mar-24		0.00		8.500%	-	-	0.00
104	Apr-24		0.00		8.500%	-	-	0.00
105	May-24		0.00		8.500%	-	-	0.00
106	Jun-24		0.00		8.500%	-	-	0.00
107	Jul-24		0.00		8.500%	-	-	0.00
108	Aug-24		20,958.50		8.500%	74.23	21,032.73	21,032.73
109	Sep-24		20,958.50		8.500%	223.21	21,181.71	42,214.44
110	Oct-24		0.00		8.500%	299.02	299.02	42,513.46
111	Nov-24		0.00	(42,513.46)	8.500%	-	(42,513.46)	0.00
112	Dec-24		0.00		8.500%	-	-	0.00
113	Jan-25		0.00		8.040%	-	-	0.00
114	Feb-25		0.00		8.040%	-	-	0.00
115	Mar-25		0.00		8.040%	-	-	0.00
116	Apr-25		(20,958.50)		7.550%	(65.93)	(21,024.43)	(21,024.43)
117	May-25		0.00		7.550%	(132.28)	(132.28)	(21,156.71)
118	Jun-25		0.00		7.550%	(133.11)	(133.11)	(21,289.82)
119	Jul-25		0.00		7.500%	(133.06)	(133.06)	(21,422.88)
120	Aug-25		0.00		7.500%	(133.89)	(133.89)	(21,556.77)
121	Sep-25				7.500%	(134.73)	(134.73)	(21,691.50)
122	Oct-25				7.500%	(135.57)	(135.57)	(21,827.07)
123								

125 History truncated for ease of viewing

126

State: Washington

Description: WA Industiral EE Audit Amort

Account Number: 151889

Debit (Credit)

64

66

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
52	Nov-24 N	EW	(1,557.35)	42,513.46	8.50%	295.62	41,251.73	43,049.39
53	Dec-24		(1,821.74)		8.50%	298.48	(1,523.26)	41,526.13
54	Jan-25		(1,985.48)		8.04%	271.57	(1,713.91)	39,812.22
55	Feb-25		(1,855.60)		8.04%	260.53	(1,595.07)	38,217.15
56	Mar-25		(1,707.27)		8.04%	250.34	(1,456.93)	36,760.22
57	Apr-25		(1,658.96)		7.55%	226.06	(1,432.90)	35,327.32
58	May-25		(1,540.39)		7.55%	217.42	(1,322.97)	34,004.35
59	Jun-25		(1,346.02)		7.55%	209.71	(1,136.31)	32,868.04
60	Jul-25		(1,274.55)		7.50%	201.44	(1,073.11)	31,794.93
61	Aug-25		(1,247.99)		7.50%	194.82	(1,053.17)	30,741.76
62	Sep-25 F	orecasted	(1,750.68)		7.50%	186.67	(1,564.01)	29,177.75
63	Oct-25 F	orecasted	(546.44)		7.50%	180.65	(365.79)	28,811.96

History truncated for ease of viewing

State: Oregon

Description: Defer WUTC Fee

Account Number: 151827

Debit (Credit)

124

126

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
111	Nov-24		0.00		4.697%	-	-	0.00
112	Dec-24		0.00		4.697%	-	-	0.00
113	Jan-25		0.00		4.697%	-	-	0.00
114	Feb-25		0.00		4.697%	-	-	0.00
115	Mar-25		0.00		4.697%	-	-	0.00
116	Apr-25		0.00		4.697%	-	-	0.00
117	May-25		0.00		4.697%	-	-	0.00
118	Jun-25		0.00		4.697%	-	-	0.00
119	Jul-25		0.00		4.697%	-	-	0.00
120	Aug-25		0.00		4.697%	-	-	0.00
121	Sep-25		0.00		4.697%	-	-	0.00
122			0.00		4.697%	-	-	0.00
123								

125 History truncated for ease of viewing

Northwest Natural Gas Company Company:

State: Washington

WA Regulatory Fee Amort **151829** Description:

Account Number:

### Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
52	Nov-24 N	IEW	(856.50)		8.50%	(3.03)	(859.53)	23,088.49
53	Dec-24		(3,659.37)		8.50%	150.58	(3,508.79)	19,579.70
54	Jan-25		(3,956.41)		8.04%	117.93	(3,838.48)	15,741.22
55	Feb-25		(4,338.18)		8.04%	90.93	(4,247.25)	11,493.97
56	Mar-25		(3,006.53)		8.04%	66.94	(2,939.59)	8,554.38
57	Apr-25		(2,101.85)		7.55%	47.21	(2,054.64)	6,499.74
58	May-25		(1,325.20)		7.55%	36.73	(1,288.47)	5,211.27
59	Jun-25		(1,007.69)		7.55%	29.62	(978.07)	4,233.20
60	Jul-25		(806.28)		7.50%	23.94	(782.34)	3,450.86
61	Aug-25		(687.48)		7.50%	19.42	(668.06)	2,782.80
62	Sep-25 F	orecasted	(816.13)		7.50%	14.84	(801.29)	1,981.51
63	Oct-25 <i>F</i>	orecasted	(436.51)		7.50%	11.02	(425.49)	1,556.02

State: Washington

Description: WA RATE MITIGATION AMORTIZATION

Account Number: 151914

Debit (Credit)

64

66

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
52	Nov-24 N	IEW	(590.52)		4.860%	(1.20)	(591.72)	20,232.97
53	Dec-24		(2,868.16)		4.800%	75.20	(2,792.96)	17,440.01
54	Jan-25		(3,083.01)		4.770%	63.20	(3,019.81)	14,420.20
55	Feb-25		(3,383.95)		4.680%	49.64	(3,334.31)	11,085.89
56	Mar-25		(2,274.90)		4.590%	38.05	(2,236.85)	8,849.04
57	Apr-25		(1,536.49)		4.622%	31.12	(1,505.37)	7,343.67
58	May-25		(888.14)		4.630%	26.62	(861.52)	6,482.15
59	Jun-25		(638.75)		4.600%	23.62	(615.13)	5,867.02
60	Jul-25		(485.26)		4.590%	21.51	(463.75)	5,403.27
61	Aug-25		(397.61)		4.570%	19.82	(377.79)	5,025.48
62	Sep-25 F	Forecasted	(576.28)		4.570%	18.04	(558.24)	4,467.24
63	Oct-25 <i>F</i>	orecasted	(350.21)		4.570%	16.35	(333.86)	4,133.38

65 History truncated for ease of viewing

**NW Natural** Rates & Regulatory Affairs 2025-26 Washington: September Filing Tariff Advice 25-06: Residual

1		<u>Amount</u>	<u>Reference</u>
2 3	Temporary Increments		
4	Temporary Increments		
5	Removal of Current Temporary Increments		
6	Amortization of Residential Rate Mitigation, Regulatory Fee Increase, and Industrial Customer Energy Efficiency Audit Costs	(67,591)	NWN 2024-25 PGA WA Rate Development_September Filing.xlsx
7			
8	Addition of Proposed Temporary Increments		
9	Amortization of Residual Balances	19,184	NWN 2025-26 PGA WA Rate Development September Filing.xlsx
10			
11			
12	TOTAL OF ALL COMPONENTS OF RATE CHANGES	(\$48,407)	
13			
14			
15			
16	2024 Washington CBR Normalized Total Revenues	\$109,949,935	
17			
18	Effect of this filing, as a percentage change	-0.04%	