SCHEDULE 177
ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX

(N)

PURPOSE:
This Schedule recovers the costs related to the Oregon Corporate Activity Tax (CAT) from Customers on the Rate Schedules listed below consistent with the Comprehensive Stipulation adopted by Commission Order No. 20-364 in docket UG 388 entered on October 16, 2020.

DESCRIPTION:
The rate adjustments reflected in this Schedule establish the method by which NW Natural will recover the Oregon CAT through the Company's annual Purchased Gas Adjustment (PGA) filings, and will amortize related deferred amounts for the 2020 tax year and prospective changes in the calculation methodology of the CAT.

In compliance with Order No. 20-364: 1) NW Natural will include an updated CAT component, allocated on an equal percent of revenues basis, through this Schedule 177 in its annual PGA filings to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA; 2) CAT deferred from January 2020 through June 2020 will be amortized through this Schedule over one year beginning November 1, 2020, and additional CAT deferred from July 2020 through October 31, 2020 will be amortized through this Schedule over one year beginning November 1, 2021; 3) If the calculation methodology used by the Company for annual Oregon State tax compliance filing purposes differs in a fundamental way from the form of the calculation established in docket UG 388 as a result of a prospective change in the underlying CAT legislation, a CAT rulemaking by the Oregon Department of Revenue (ODOR), a judicial proceeding, or an ODOR policy decision, NW Natural will defer a surcharge or credit to reflect the difference in calculation methodology and amortize the surcharge or credit through this Schedule 177 at the time of NW Natural's next annual PGA.

APPLICABLE:
To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 177 is a part:

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

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

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

(N)

(continue to Sheet 177-2)

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SCHEDULE 177
ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX
(continued)

APPLICATION TO RATE SCHEDULES (continued):

The adjustments applicable to each Rate Schedule is shown in the table below:

Effective: October 31, 2026 (C)

Schedule	CAT
2	($0.00008)

Effective: November 1, 2026 (C)

Schedule	Block	CAT		Schedule	Block	CAT	
				32 ITF	Block 1	($0.00001)	
3 CSF		($0.00007)			Block 2	($0.00001)	(R)
3 ISF		($0.00006)			Block 3	($0.00001)	(R)
27		($0.00008)			Block 4	($0.00001)	
31 CSF	Block 1	($0.00005)			Block 5	($0.00001)	(R) (R)
	Block 2	($0.00004)			Block 6	$0.00000	
31 CTF	Block 1	($0.00003)		32 CSI	Block 1	($0.00003)	(R)
	Block 2	($0.00003)			Block 2	($0.00003)	(R)
31 ISF	Block 1	($0.00004)			Block 3	($0.00003)	
	Block 2	($0.00004)			Block 4	($0.00003)	
31 ITF	Block 1	($0.00003)			Block 5	($0.00003)	(I)
	Block 2	($0.00002)			Block 6	($0.00003)	(I) (R)
32 CSF	Block 1	($0.00004)		32 ISI	Block 1	($0.00003)	
	Block 2	($0.00004)			Block 2	($0.00003)	
	Block 3	($0.00003)			Block 3	($0.00003)	
	Block 4	($0.00003)			Block 4	($0.00003)	
	Block 5	($0.00003)			Block 5	($0.00003)	
	Block 6	($0.00003)			Block 6	($0.00003)	(R)
32 ISF	Block 1	($0.00003)		32 CTI	Block 1	($0.00001)	
	Block 2	($0.00003)			Block 2	($0.00001)	
	Block 3	($0.00003)			Block 3	($0.00001)	(R)
	Block 4	($0.00003)			Block 4	($0.00001)	(R)
	Block 5	($0.00003)			Block 5	$0.00000	
	Block 6	($0.00003)			Block 6	$0.00000	
32 CTF	Block 1	($0.00002)		32 ITI	Block 1	($0.00001)	(R)
	Block 2	($0.00001)			Block 2	($0.00001)	
	Block 3	($0.00001)			Block 3	($0.00001)	(R)
	Block 4	($0.00001)			Block 4	($0.00001)	(R) (R)
	Block 5	($0.00001)			Block 5	$0.00000	(R)
	Block 6	($0.00001)			Block 6	$0.00000	(R)
				33 (all)		$0.00000	

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Effective with service on
and after October 31, 2026