

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 196-1
Cancels First Revision of Sheet 196-1

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

PURPOSE:

To amortize deferred amounts to Customers on the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order No. 19-105 in docket UG 344 entered on March 25, 2019, and Order No. 20-364 in docket UG 388 entered on October 16, 2020.

DESCRIPTION:

The rate adjustments reflected in this Schedule will amortize deferred amounts to Customers reflecting the net benefit of the excess deferred income taxes (EDIT) associated with: 1) Non-Plant Gas Reserves; and 2) Plant, that result from the 2017 federal Tax Cuts and Jobs Act (TCJA).

1) Non-Plant Gas Reserves

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Non-Plant Gas Reserves will occur over three years. The total amount to be amortized is a credit of \$7.92 million, or \$2.6 million per year, prior to full revenue gross up.

This rate adjustment shall be effective for a 3-year period commencing November 1, 2020, with the last adjustments to become effective November 1, 2022 ending October 31, 2023, or such other date the Commission may approve. (T)

Applicable:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

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

2) Plant

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Plant will occur until such time as the balance is fully amortized or the amortization schedule is otherwise changed in the Company's next general rate case with Commission approval. The total amount to be amortized is a credit of \$125.1 million, which will be amortized at \$3.0 million per year, prior to full revenue gross up.

This rate adjustment shall be effective commencing November 1, 2020.

Applicable:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

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

(continue to Sheet 196-2)

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NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fourth Revision of Sheet 196-2
Cancels Third Revision of Sheet 196-2

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT (continued)

RATE ADJUSTMENTS:

Effective: November 1, 2023

(C)

The effect of this adjustment is included in the temporary rate and base rate for the Non-Plant Gas Reserves and Plant, respectively. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED

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

Non-Plant Gas Reserves:

| Rate Schedule | Block | Temporary Adjustment (per therm) | | Rate Schedule | Block | Temporary Adjustment (per therm) |
|---------------|---------|----------------------------------|--|---------------|---------|----------------------------------|
| 2 | | \$0.00000 | | 32 ITF | Block 1 | \$0.00000 |
| 03 CSF | | \$0.00000 | | | Block 2 | \$0.00000 |
| 03 ISF | | \$0.00000 | | | Block 3 | \$0.00000 |
| 27 | | \$0.00000 | | | Block 4 | \$0.00000 |
| 31 CSF | Block 1 | \$0.00000 | | | Block 5 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 6 | \$0.00000 |
| 31 CTF | Block 1 | \$0.00000 | | 32 CSI | Block 1 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 2 | \$0.00000 |
| 31 ISF | Block 1 | \$0.00000 | | | Block 3 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 4 | \$0.00000 |
| 31 ITF | Block 1 | \$0.00000 | | | Block 5 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 6 | \$0.00000 |
| 32 CSF | Block 1 | \$0.00000 | | 32 ISI | Block 1 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 2 | \$0.00000 |
| | Block 3 | \$0.00000 | | | Block 3 | \$0.00000 |
| | Block 4 | \$0.00000 | | | Block 4 | \$0.00000 |
| | Block 5 | \$0.00000 | | | Block 5 | \$0.00000 |
| | Block 6 | \$0.00000 | | | Block 6 | \$0.00000 |
| 32 ISF | Block 1 | \$0.00000 | | 32 CTI | Block 1 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 2 | \$0.00000 |
| | Block 3 | \$0.00000 | | | Block 3 | \$0.00000 |
| | Block 4 | \$0.00000 | | | Block 4 | \$0.00000 |
| | Block 5 | \$0.00000 | | | Block 5 | \$0.00000 |
| | Block 6 | \$0.00000 | | | Block 6 | \$0.00000 |
| 32 CTF | Block 1 | \$0.00000 | | 32 ITI | Block 1 | \$0.00000 |
| | Block 2 | \$0.00000 | | | Block 2 | \$0.00000 |
| | Block 3 | \$0.00000 | | | Block 3 | \$0.00000 |
| | Block 4 | \$0.00000 | | | Block 4 | \$0.00000 |
| | Block 5 | \$0.00000 | | | Block 5 | \$0.00000 |
| | Block 6 | \$0.00000 | | | Block 6 | \$0.00000 |
| | | | | 33 (all) | | \$0.00000 |

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(continue to Sheet 196-3)

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NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 196-3
Cancels First Revision of Sheet 196-3

SCHEDULE 196 ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT

(continued)

Plant:

| Rate Schedule | Block | Rate Adjustment (per therm) | | Rate Schedule | Block | Rate Adjustment (per therm) |
|---------------|---------|-----------------------------|--|---------------|---------|-----------------------------|
| 2 | | (\$0.00690) | | 32 ITF | Block 1 | (\$0.00027) |
| 03 CSF | | (\$0.00562) | | | Block 2 | (\$0.00023) |
| 03 ISF | | (\$0.00309) | | | Block 3 | (\$0.00016) |
| 27 | | (\$0.00665) | | | Block 4 | (\$0.00009) |
| 31 CSF | Block 1 | (\$0.00297) | | | Block 5 | (\$0.00005) |
| | Block 2 | (\$0.00271) | | | Block 6 | (\$0.00003) |
| 31 CTF | Block 1 | (\$0.00282) | | 32 CSI | Block 1 | (\$0.00108) |
| | Block 2 | (\$0.00258) | | | Block 2 | (\$0.00091) |
| 31 ISF | Block 1 | (\$0.00207) | | | Block 3 | (\$0.00064) |
| | Block 2 | (\$0.00187) | | | Block 4 | (\$0.00036) |
| 31 ITF | Block 1 | (\$0.00226) | | | Block 5 | (\$0.00019) |
| | Block 2 | (\$0.00204) | | | Block 6 | (\$0.00007) |
| 32 CSF | Block 1 | (\$0.00211) | | 32 ISI | Block 1 | (\$0.00035) |
| | Block 2 | (\$0.00179) | | | Block 2 | (\$0.00029) |
| | Block 3 | (\$0.00125) | | | Block 3 | (\$0.00020) |
| | Block 4 | (\$0.00070) | | | Block 4 | (\$0.00012) |
| | Block 5 | (\$0.00032) | | | Block 5 | (\$0.00006) |
| | Block 6 | (\$0.00013) | | | Block 6 | (\$0.00002) |
| 32 ISF | Block 1 | (\$0.00030) | | 32 CTI | Block 1 | (\$0.00025) |
| | Block 2 | (\$0.00025) | | | Block 2 | (\$0.00021) |
| | Block 3 | (\$0.00018) | | | Block 3 | (\$0.00015) |
| | Block 4 | (\$0.00010) | | | Block 4 | (\$0.00009) |
| | Block 5 | (\$0.00005) | | | Block 5 | (\$0.00005) |
| | Block 6 | (\$0.00002) | | | Block 6 | (\$0.00003) |
| 32 CTF | Block 1 | (\$0.00038) | | 32 ITI | Block 1 | (\$0.00025) |
| | Block 2 | (\$0.00032) | | | Block 2 | (\$0.00021) |
| | Block 3 | (\$0.00023) | | | Block 3 | (\$0.00015) |
| | Block 4 | (\$0.00013) | | | Block 4 | (\$0.00009) |
| | Block 5 | (\$0.00008) | | | Block 5 | (\$0.00005) |
| | Block 6 | (\$0.00004) | | | Block 6 | (\$0.00003) |
| | | | | 33 (all) | | \$0.00000 |

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