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, Order No. 20-364 in docket UG 388 entered on October 16, 2020, and Order No. 22-388 in docket UG 435 entered on October 24, 2022.

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 Plant that result from the 2017 federal Tax Cuts and Jobs Act (TCJA).

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 $3.2 million per year, prior to full revenue gross up. (C)

This rate adjustment first became 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)

Issued October 28, 2025
NWN OPUC Advice No. 25-24

Received
Filing Center
OCT 28 2025

Effective with service on
and after October 31, 2025

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

RATE ADJUSTMENTS:
The effect of this adjustment is included in the temporary rate and base rate for Plant. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED

The volumetric adjustment applicable to each Rate Schedule is shown in the tables below: (T)

Effective October 31, 2026: (C)

Rate Schedule	Rate Adjustment (per therm)	
2	($0.00762)	(R)

Effective November 1, 2026: (C)

Rate Schedule	Block	Rate Adjustment (per therm)	Rate Schedule	Block	Rate Adjustment (per therm)	
			32 ITF	Block 1	($0.00071)	(I)
03 CSF		($0.00632)		Block 2	($0.00061)	(R)
03 ISF		($0.00296)		Block 3	($0.00044)	
27		($0.02430)		Block 4	($0.00027)	(I)
31 CSF	Block 1	($0.00220)		Block 5	($0.00017)	(R)
	Block 2	($0.00201)		Block 6	($0.00011)	(R)
31 CTF	Block 1	($0.00237)	32 CSI	Block 1	($0.00089)	(I)
	Block 2	($0.00217)		Block 2	($0.00075)	(I)
31 ISF	Block 1	($0.00165)		Block 3	($0.00053)	(R)(I)
	Block 2	($0.00149)		Block 4	($0.00031)	(R)
31 ITF	Block 1	($0.00132)		Block 5	($0.00018)	(I) (R)
	Block 2	($0.00120)		Block 6	($0.00008)	(I) (R)
32 CSF	Block 1	($0.00150)	32 ISI	Block 1	($0.00063)	(R)(I)
	Block 2	($0.00127)		Block 2	($0.00053)	
	Block 3	($0.00090)		Block 3	($0.00038)	
	Block 4	($0.00052)		Block 4	($0.00022)	(I)
	Block 5	($0.00025)		Block 5	($0.00013)	
	Block 6	($0.00012)		Block 6	($0.00006)	(R)(R)
32 ISF	Block 1	($0.00100)	32 CTI	Block 1	($0.00066)	(I) (R)
	Block 2	($0.00085)		Block 2	($0.00056)	(I)
	Block 3	($0.00060)		Block 3	($0.00041)	(I)
	Block 4	($0.00035)		Block 4	($0.00025)	(R)
	Block 5	($0.00018)		Block 5	($0.00016)	
	Block 6	($0.00009)		Block 6	($0.00010)	(R)(R)
32 CTF	Block 1	($0.00085)	32 ITI	Block 1	($0.00055)	(I) (I)
	Block 2	($0.00073)		Block 2	($0.00047)	
	Block 3	($0.00053)		Block 3	($0.00034)	
	Block 4	($0.00033)		Block 4	($0.00021)	(I) (I)
	Block 5	($0.00021)		Block 5	($0.00014)	(R)(R)
	Block 6	($0.00013)		Block 6	($0.00008)	(R)(R)
			33 (all)		$0.00000	

Received
Filing Center
AUG 3 2026

SCHEDULE 196

(K)

—CANCELLED—

—SHEET 196-3 IS RESERVED FOR FUTURE USE—

(K) Transferred to sheet 196.2

Received
Filing Center
OCT 29 2024

Issued October 29, 2023
NWN OPUC Advice No. 24-20

Effective with service on
and after November 1, 2024