

NORTHWEST NATURAL GAS COMPANY

WN U-6

Second Revision of Sheet 305.1

Cancels First Revision of Sheet 305.1

SCHEDULE 305 ADJUSTMENT FOR CERTAIN INCOME TAXES (2017 FEDERAL TAX CUTS AND JOBS ACT)

PURPOSE:

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to Commission Order 06 in Docket UG 181053 entered October 21, 2019.

DESCRIPTION:

This Schedule 305 sets forth the adjustments to Customer rates that arise out of the 2017 federal Tax Cuts and Jobs Act (TCJA). The amortization of plant excess deferred income taxes (EDIT) in the amount of \$375 thousand, before applicable income tax or revenue sensitive gross up, to be returned as an adjustment to base rates.

(T)
(C)

TERM:

The term of the adjustment is as follows:

The adjustment to rates for the plant EDIT shall be effective for a 5-year period commencing November 1, 2021 ending October 31, 2026, or such other date the Commission may approve.

(D)

(T)
(C)

(D)

APPLICABLE:

To all Firm and Interruptible Sales Service and Transportation Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 305 is a part:

Rate Schedule 1	Rate Schedule 41
Rate Schedule 2	Rate Schedule 42
Rate Schedule 3	Rate Schedule 43
Schedule 27	

(continue to Sheet 305.2)

BY AUTH. OF SECRETARY LETTER DATED 10/29/2021 OF WASH. UTIL. & TRANSPORTATION COMM. DOCKET UG-200994

Issued October 25, 2021
NWN WUTC Advice No. 21-09

Effective with service on
and after November 1, 2021

NORTHWEST NATURAL GAS COMPANY

WN U-6

Second Revision of Sheet 305.2

Cancels First Revision of Sheet 305.2

SCHEDULE 305 ADJUSTMENT FOR CERTAIN INCOME TAXES (2017 FEDERAL TAX CUTS AND JOBS ACT) (continued)

RATE ADJUSTMENTS:

Effective: November 1, 2021

(C)

The effect of this adjustment is included in the Base Adjustments reflected in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

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

Schedule	Block	Adjustment (per therm)
1R		(\$0.00910)
1C		(\$0.00756)
2		(\$0.00576)
3C		(\$0.00517)
3I		(\$0.00469)
27		(\$0.00410)
41 (CSF)	Block 1	(\$0.00411)
	Block 2	(\$0.00362)
41 (IFS)	Block 1	(\$0.00391)
	Block 2	(\$0.00344)
41 (CIS)	Block 1	(\$0.00322)
	Block 2	(\$0.00284)
41 (IIS)	Block 1	(\$0.00322)
	Block 2	(\$0.00284)
41 (CFT)	Block 1	(\$0.00435)
	Block 2	(\$0.00383)
41 (IFT)	Block 1	(\$0.00326)
	Block 2	(\$0.00287)

(D)(D)(T)

(I)

(I)

(continue to Sheet 305.3)

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Second Revision of Sheet 305.4

Cancels First Revision of Sheet 305.4

SCHEDULE 305 ADJUSTMENT FOR CERTAIN INCOME TAXES (2017 FEDERAL TAX CUTS AND JOBS ACT)

(K)

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.

(K): 42 (CTF), 42 (IFT), 42 (CIT), 42 (IIT), and 43 (TF)/43 (TI) transferred to Sheet 305.3.

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*Issued by: NORTHWEST NATURAL GAS COMPANY
d.b.a. NW Natural*