

**NW Natural - Excess Deferred Tax Remeasurement - 2017**  
**Plant Deferred Taxes**

<b>Plant:</b>	<b>Gross Balance before Remeasurement</b>	<b>Original Asset (Liability)</b>	<b>Remeasured Asset / (Liability)</b>	<b>Washington: Change</b>	<b>9.4% Federal Deferred Change</b>	<b>0.0% Federal Detriment of State Change</b>	<b>Washington Regulatory Deferral - New</b>
<b>Fixed Assets - Plant</b>	(1,112,377,819)	(363,035,929)	(217,821,557)	(145,214,372)	(155,732,895)	10,518,523	(14,592,172) <b>A</b>
<b>Total</b>	<u>(1,112,377,819)</u>	<u>(363,035,929)</u>	<u>(217,821,557)</u>	<u>(145,214,372)</u>			<u>(14,592,172)</u>

**Plant, Washington Allocation of Remeasurement: (\$14.592) million**  
*(Liability)*

**A** - The relative proportions of the federal and federal detriment of state changes as noted in percentages above