

**NW Natural - Deferred Tax Remeasurement**  
**Summary of Washington Rate Base Increase from Deferred Tax Remeasurement**

	a	b	c	d	e	f	g	
		<b>Washington Regulatory Liability</b>	<b>Applied to Ratemaking Years as Follows:</b>					
			<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	
1	Plant	\$ 14.592	\$ 0.400	\$ 0.400	\$ 0.400	\$ 0.400	\$ 0.400	<b>A</b>
2	Non-Plant	\$ (0.319)	(0.032)	(0.032)	(0.032)	(0.032)	(0.032)	<b>B</b>
4		\$ 14.3	\$ 0.368	\$ 0.368	\$ 0.368	\$ 0.368	\$ 0.368	
5	Rate Base Increase	>>>		\$ 0.552				<b>C</b>

- A** Reflects the first five years of Plant EDIT amortization at a rate intended not to exceed an ARAM normalization speed limit
- B** Reflects straight-line amortization over ten years
- C** Increase to rate base in this general rate case proceeding - Equal to half of the first three years of total amortization.