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May 31, 2013

NWN WUTC Advice No. 13-2

**VIA ELECTRONIC FILING**

Steven V. King, Acting Executive Director and Secretary  
WASHINGTON UTILITIES &  
TRANSPORTATION COMMISSION  
1300 S Evergreen Park Drive, SW  
Post Office Box 47250  
Olympia, Washington 98504-7250

Re: Schedule E, "Distribution Facilities Extensions for Applicant-Requested Services and Mains"

Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), files herewith the following revisions to its Tariff WN U-6 stated to become effective with service on and after **July 1, 2013**:

Second Revision of Sheet E.6,  
Rate Schedule E,  
"Distribution Facilities Extensions For Applicant-Requested Services and Mains."

The purpose of this filing is to revise the tax effects percentage that is applied to construction contribution amounts assessed under Schedule E. This is the first time that the tax effects percentage has been updated since it became effective on January 1, 2002. The updated amount is 27.17%, an increase from the 2002 tax effects percentage of 22.859%. A workpaper showing the derivation of the updated percentage is included in support of this filing.

The Company recently realized its oversight in not updating the tax effects percentage and has now implemented processes to ensure an annual review and adjustment, if necessary. Any future revisions to this amount will be filed with the Commission so as to accommodate a January 1 effective date.

The proposed change to the Schedule E tax effects percentage does not have any revenue impact on the Company, and there is no rate impact on Washington ratepayers.

The Company respectfully requests that the tariff sheets filed herein be approved to become effective with service on and after July 1, 2013.

As required by WAC 480-80-103(4)(a), I certify that I have authority to issue tariff revisions on behalf of NW Natural.

Copies of this letter and the filing made herewith are available in the Company's main office in Portland, Oregon and on its website at [www.nwnatural.com](http://www.nwnatural.com).

Please address correspondence on this matter to me with copies to the following:

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If you have questions please call me.

Sincerely,

*/s/ Onita King*

Onita R. King  
Rates and Regulatory Affairs

attachments