## NORTHWEST NATURAL GAS COMPANY

WN U-6

Original Sheet 305.2

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

(N)

(N)

## RATE ADJUSTMENTS:

## Effective: February 1, 2019

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 | Part 1<br>Adjustment<br>(per therm) | Part 2<br>Adjustment<br>(per therm) | Part 3<br>Adjustment<br>(per therm) | Total<br>Adjustment<br>(per therm) |
|----------|-------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| 1R       |       | (\$0.02827)                         | (\$0.01305)                         | \$0.00103                           | (\$0.04029)                        |
| 1C       |       | (\$0.02016)                         | (\$0.00931)                         | \$0.00075                           | (\$0.02872)                        |
| 2        |       | (\$0.01542)                         | (\$0.00712)                         | \$0.00056                           | (\$0.02198)                        |
| 3C       |       | (\$0.01374)                         | (\$0.00635)                         | \$0.00050                           | (\$0.01959)                        |
| 31       |       | (\$0.01162)                         | (\$0.00537)                         | \$0.00042                           | (\$0.01657)                        |
| 27       |       | (\$0.01122)                         | (\$0.00518)                         | \$0.00041                           | (\$0.01599)                        |

| Schedule | Block   | Part 1<br>Adjustment<br>(per therm) | Part 2<br>Adjustment<br>(per therm) | Part 3<br>Adjustment<br>(per therm) | Total<br>Adjustment<br>(per therm) |
|----------|---------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| 41 (CSF) | Block 1 | (\$0.01015)                         | (\$0.00469)                         | \$0.00037                           | (\$0.01447)                        |
|          | Block 2 | (\$0.00894)                         | (\$0.00413)                         | \$0.00033                           | (\$0.01274)                        |
| 41 (CSI) | Block 1 | (\$0.01089)                         | (\$0.00503)                         | \$0.00040                           | (\$0.01552)                        |
|          | Block 2 | (\$0.00960)                         | (\$0.00443)                         | \$0.00035                           | (\$0.01368)                        |
| 41 (FT)  | Block 1 | (\$0.01110)                         | (\$0.00512)                         | \$0.00041                           | (\$0.01581)                        |
|          | Block 2 | (\$0.00978)                         | (\$0.00451)                         | \$0.00036                           | (\$0.01393)                        |
| 41 (ISF) | Block 1 | (\$0.01000)                         | (\$0.00462)                         | \$0.00036                           | (\$0.01426)                        |
|          | Block 2 | (\$0.00881)                         | (\$0.00407)                         | \$0.00032                           | (\$0.01256)                        |
| 41 (ISI) | Block 1 | (\$0.01089)                         | (\$0.00503)                         | \$0.00040                           | (\$0.01552)                        |
|          | Block 2 | (\$0.00960)                         | (\$0.00443)                         | \$0.00035                           | (\$0.01368)                        |

(continue to Sheet 305.3)

Issued December 31, 2018 NWN WUTC Advice No. 18-10 Effective with service on and after February 1, 2019

Issued by: NORTHWEST NATURAL GAS COMPANY d.b.a. NW Natural 220 N.W. Second Avenue Portland, Oregon 97209-3991