RECEIVED DEC 31, 2018, WA. UT. \& TRANS. COMM. ORIGINAL UG-181053
NORTHWEST NATURAL GAS COMPANY
WN U-6
Original Sheet 305.2

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

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 |  | $(\$ 0.02827)$ | $(\$ 0.01305)$ | $\$ 0.00103$ | $(\$ 0.04029)$ |
| 1 C |  | $(\$ 0.02016)$ | $(\$ 0.00931)$ | $\$ 0.00075$ | $(\$ 0.02872)$ |
| 2 |  | $(\$ 0.01542)$ | $(\$ 0.00712)$ | $\$ 0.00056$ | $\mathbf{( \$ 0 . 0 2 1 9 8 )}$ |
| $3 C$ | $(\$ 0.01374)$ | $(\$ 0.00635)$ | $\$ 0.00050$ | $(\$ 0.01959)$ |  |
| 31 |  | $(\$ 0.01162)$ | $(\$ 0.00537)$ | $\$ 0.00042$ | $\mathbf{( \$ 0 . 0 1 6 5 7 )}$ |
| 27 |  | $(\$ 0.01122)$ | $(\$ 0.00518)$ | $\$ 0.00041$ | $\mathbf{( \$ 0 . 0 1 5 9 9 )}$ |


| 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 | $(\$ 0.01015)$ | $(\$ 0.00469)$ | $\$ 0.00037$ | $\mathbf{( \$ 0 . 0 1 4 4 7 )}$ |
|  | 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 | $(\$ 0.01110)$ | $(\$ 0.00512)$ | $\$ 0.00041$ | $\mathbf{( \$ 0 . 0 1 5 8 1 )}$ |
|  | Block 2 | $(\$ 0.00978)$ | $(\$ 0.00451)$ | $\$ 0.00036$ | $\mathbf{( \$ 0 . 0 1 3 9 3 )}$ |
| 41 (ISF) | Block 1 | $(\$ 0.01000)$ | $(\$ 0.00462)$ | $\$ 0.00036$ | $\mathbf{( \$ 0 . 0 1 4 2 6 )}$ |
|  | Block 2 | $(\$ 0.00881)$ | $(\$ 0.00407)$ | $\$ 0.00032$ | $\mathbf{( \$ 0 . 0 1 2 5 6 )}$ |
| 41 (ISI) | Block 1 | $(\$ 0.01089)$ | $(\$ 0.00503)$ | $\$ 0.00040$ | $\mathbf{( \$ 0 . 0 1 5 5 2 )}$ |
|  | Block 2 | $(\$ 0.00960)$ | $(\$ 0.00443)$ | $\$ 0.00035$ | $\mathbf{( \$ 0 . 0 1 3 6 8 )}$ |

(continue to Sheet 305.3)
(N)

