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March 27, 2019

NWN OPUC Advice No. 19-02

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
 Attn: Filing Center  
 201 High Street SE, Suite 100  
 Post Office Box 1088  
 Salem, Oregon 97308-1088

**Re: UG 344; Order No. 19-105: Compliance Filing – Tax Adjustment and Pension Balancing Account**

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”), files herewith the following revisions and additions to its Tariff P.U.C. Or. 25<sup>1</sup>, stated to become effective with service on and after **April 1, 2019**:

Seventh Revision of Sheet v	Tariff Index	Tariff Index (continued)
Ninth Revision of Sheet 2-1	Rate Schedule 2	Residential Sales Service
Ninth Revision of Sheet 3-4	Rate Schedule 3	Basic Firm Sales Service Non-Residential (continued)
Seventh Revision of Sheet 27-1	Rate Schedule 27	Residential Heating Dry Out Service
Ninth Revision of Sheet 31-11	Rate Schedule 31	Non-Residential Firm Sales and Firm Transportation Service
Seventh Revision of Sheet 31-12	Rate Schedule 31	Non-Residential Firm Sales and Firm Transportation Service (continued)
Seventh Revision of Sheet 32-12	Rate Schedule 32	Large Volume Non-Residential Sales and Transportation Service
Eighth Revision of Sheet 32-13	Rate Schedule 32	Large Volume Non-Residential Sales and Transportation Service (continued)
Seventh Revision of Sheet 32-14	Rate Schedule 32	Large Volume Non-Residential Sales and Transportation Service (continued)
Seventh Revision of Sheet 33-8	Rate Schedule 33	High Volume Non-Residential Firm and Interruptible Transportation Service
Seventh Revision of Sheet 190-2	Schedule 190	Partial Decoupling Mechanism (continued)
Fifth Revision of Sheet 195-4	Schedule 195	Weather Adjusted Rate Mechanism (WARM Program) (continued)

<sup>1</sup>Tariff P.U.C. Or. 25 was filed pursuant to ORS 757.205 and OAR 860-022-0005 and originated November 1, 2012 with Docket UG 221; OPUC Order No. 12-408 as supplemented by Order No. 12-437.

Seventh Revision of Sheet 195-5	Schedule 195	Weather Adjusted Rate Mechanism (WARM Program) (continued)
Original Sheet 196-1	Schedule 196	Adjustment For Certain Excess Deferred Income Taxes Related To The 2017 Federal Tax Cuts And Jobs Act
Original Sheet 196-2	Schedule 196	Adjustment For Certain Excess Deferred Income Taxes Related To The 2017 Federal Tax Cuts And Jobs Act (continued)
Original Sheet 196-3	Schedule 196	Adjustment For Certain Excess Deferred Income Taxes Related To The 2017 Federal Tax Cuts And Jobs Act (continued)
Original Sheet 197-1	Schedule 197	Amortization Of Pension Balancing Account
Original Sheet 197-2	Schedule 197	Amortization Of Pension Balancing Account (continued)

This filing is made in compliance with Order No. 19-105 in Docket UG 344 issued March 25, 2019, and in accordance with OAR 860-022-0025.

The purpose of this filing is to reflect the effects of revisions to rates in compliance with Commission Order No. 19-105 in Docket UG 344 that approved a Stipulation and Agreement with the parties to the UG 344 docket regarding the rate treatment of amounts related to the 2017 Federal Tax Cuts and Jobs Act, and the Company's Pension Balancing Account. In compliance with OAR 860-022-0025 and OAR 860-022-0030, the Company states that the rate changes in this filing will affect approximately 669,684 customers, with an overall rate increase of \$2.4 million; the effect of these rate changes on customer bills is shown in the table below:

Rate Schedule	Customer Class	Average Monthly Bill Change (\$)	Average Monthly Bill Change (%)
2	Residential	\$0.27	0.53%
3	Commercial	\$0.58	0.29%
3	Industrial	\$1.80	0.21%
27	Residential Dry-Out Service	\$0.15	0.36%
31	Commercial Firm Sales	\$3.19	0.18%
31	Commercial Firm Transportation	\$18.17	1.33%
31	Industrial Firm Sales	-\$2.10	-0.08%
31	Industrial Firm Transportation	\$21.64	1.33%
32	Commercial Firm Sales	-\$4.51	-0.13%
32	Industrial Firm Sales	-\$28.48	-0.37%
32	Firm Transportation	\$72.10	1.51%
32	Commercial Interruptible Sales	-\$56.30	-0.43%
32	Industrial Interruptible Sales	-\$56.54	-0.43%
32	Interruptible Transportation	\$137.12	1.39%
33	Firm & Interruptible Transportation	\$0.00	0.0%

In accordance with ORS 757.205, 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:

eFiling  
NW Natural Rates & Regulatory Affairs  
220 NW Second Avenue  
Portland, Oregon 97209  
Telecopier: (503) 721-2516  
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Sincerely,

NW NATURAL

*/s/ Zachary D. Kravitz*

Zachary D. Kravitz  
Director, Rates & Regulatory Affairs

Attachments

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet v  
Cancels Sixth Revision of Sheet v

## TARIFF INDEX

(continued)

<b>ADJUSTMENT SCHEDULES</b>	<b>SHEET</b>
Schedule 100: Summary of Adjustments.....	100-1 to 100-4
Schedule 150: Monthly Incremental Cost of Gas.....	150-1
Schedule 160: Revision of Charges for Coos County Customers .....	160-1
Schedule 162: Temporary (Technical) Adjustments to Rates.....	162-1 to 162-2
Schedule 164: Purchased Gas Cost Adjustments to Rates.....	164-1
Schedule 164A: Special Purchased Gas Adjustment Credit.....	164-A
Schedule 165: Special Adjustment to Rates – Gas Reserves Credit .....	165-1
Schedule 167: General Adjustments to Rates .....	167-1
Schedule 172: Special Adjustment to Rates for Intervenor Funding .....	172-1
Schedule 173: Credits to Customers Related to Holding Company Formation .....	173-1 to 173-2
Schedule 177: System Integrity Program Rate Adjustment - CANCELLED .....	177-1 to 177-4
Schedule 178: Regulatory Rate Adjustment .....	178-1 to 178-2
Schedule 179: Automated Meter Reading (AMR) Rate Adjustment .....	179-1
Schedule 180: CANCELLED - Special Rate Adjustment for Working Gas Inventory .....	180-1 to 180-2
Schedule 181: Special Rate Adjustment – Regulatory Fee Increase .....	181-1 to 181-2
Schedule 182: Rate Adjustment for Environmental Cost Recovery .....	182-1
Schedule 183: Site Remediation Recovery Mechanism (SRRM) .....	183-1 to 183-3
Schedule 184: CANCELLED - Special Rate Adjustment Gasco Upland Pumping Stations..	184-1 to 184-3
Schedule 185: Special Annual Interstate and Intrastate Storage and Transportation Credit .....	185-1 to 185-2
Schedule 186: Special Annual Core Pipeline Capacity Optimization Credit.....	186-1
Schedule 187: Special Rate Adjustment for Mist Capacity Recall.....	187-1
Schedule 188: Industrial Demand Side Management (DSM) Program Cost Recovery.....	188-1
Schedule 190: Partial Decoupling Mechanism .....	190-1 to 190-2
Schedule 195: Weather Adjusted Rate Mechanism (WARM Program).....	195-1 to 195-5
Schedule 196: Adjustment for Certain Excess Deferred Income Taxes Related To The 2017 Federal Tax Cuts and Jobs Act .....	196-1 to 196-3 (N)
Schedule 197: Amortization of Pension Balancing Account .....	197-1 to 197-2 (N)
<b>PROMOTIONAL CONCESSIONS</b>	
Schedule 200: Promotional Concessions Index .....	200-1
General Merchandise Sales Program (Appliance Center).....	200-2
Equipment Sales Promotions.....	200-3
Cooperative Advertising Program .....	200-4
Showcase Developments .....	200-5
Natural Gas Vehicle Program .....	200-6
Equipment Financing Program .....	200-7
Promotions for Company-Offered Products and Services.....	200-8
<b>PUBLIC PURPOSES SCHEDULES</b>	
Schedule 301: Public Purposes Funding Surcharge .....	301-1 to 301-3
Schedule 310: Oregon Low-Income Gas Assistance (OLGA) .....	310-1 to 310-2
Schedule 320: Oregon Low-Income Energy Efficiency (OLIEE) Programs .....	320-1 to 320-6
Schedule 350: Energy Efficiency Services and Programs – Residential and Commercial.....	350-1
Schedule 360: Industrial Demand Side Management (DSM) Programs.....	360-1 to 360-2
<b>OTHER PROGRAMS</b>	
Schedule 400: Smart Energy Program .....	400-1 to 400-2
Schedule 405: Builder/Developer Program (Optional) Multi-Story Multi-Family .....	405-1 to 405-2

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Ninth Revision of Sheet 2-1  
Cancels Eighth Revision of Sheet 2-1

## RATE SCHEDULE 2 RESIDENTIAL SALES SERVICE

### AVAILABLE:

To Residential Class Customers in all territory served by the Company under the Tariff of which this Rate Schedule is a part. Temporary Disconnection of Service is allowed subject to Special Provision 1 of this Rate Schedule. The installation of Distribution Facilities, when required before service can be provided to equipment served under this Rate Schedule, is subject to the provisions of **Schedule X**.

### SERVICE DESCRIPTION:

Service under this Rate Schedule is Firm Sales Service to gas equipment used for Domestic purposes by qualifying Residential Class Customers.

Service to a Vehicle Fueling Appliance is subject to the conditions set forth in Special Provisions 3 through 6 of this Rate Schedule.

**MONTHLY RATE:** Effective: April 1, 2019

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to a Vehicle Fueling Appliance shall be further adjusted as set forth in Special Provision 6 of this Rate Schedule.

	Base Rate	Base Adjustment [1]	Pipeline Capacity	Commodity	Temporary Adjustment	Total Billing
Customer Charge:	\$8.00	---	---	---	---	<b>\$8.00</b>
Volumetric Charge (per therm):	\$0.48771	\$0.00268	\$0.10917	\$0.24649	(\$0.02324)	<b>\$0.82281</b>

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Minimum Monthly Bill: Customer Charge plus charges under **Schedule C** or **Schedule 15** (if applicable)

(continue to Sheet 2-2)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Ninth Revision of Sheet 3-4  
Cancels Eighth Revision of Sheet 3-4

## RATE SCHEDULE 3 BASIC FIRM SALES SERVICE - NON-RESIDENTIAL (continued)

**MONTHLY RATE:** Effective: April 1, 2019

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to CNG vehicle fueling equipment shall be further adjusted as set forth in Special Provision 7 of this Rate Schedule.

FIRM SALES SERVICE CHARGES: (03CSF and 03ISF)						Billing Rates [1]
Customer Charge (per month):						\$15.00
Volumetric Charges (per therm):	Base Rate	Base Adjustment	Pipeline Capacity	Commodity Component [2]	Temporary Adjustment	
<b>Commercial</b>	\$0.38500	\$0.00060	\$0.10917	\$0.24649	\$0.03726	<b>\$0.77852</b>
<b>Industrial</b>	\$0.36940	(\$0.00012)	\$0.10917	\$0.24649	\$0.02838	<b>\$0.75332</b>
<b>Standby Charge (per therm of MHDV) [3]:</b>						<b>\$10.00</b>

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[1] **Schedule C** and **Schedule 15** Charges shall apply, if applicable.

[2] The Commodity Component shown is the Annual Sales WACOG. The actual Commodity Component billed could be different for certain customers as described in the special provisions of this Rate Schedule

[3] Applies to Standby Sales Service only.

**Minimum Monthly Bill.** The Minimum Monthly Bill shall be the Customer Charge plus any **Schedule C** and **Schedule 15** Charges.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 27-1  
Cancels Sixth Revision of Sheet 27-1

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## RATE SCHEDULE 27 RESIDENTIAL HEATING DRY-OUT SERVICE

### AVAILABLE:

To Residential home builders, developers, and contractors during the period that a Residential dwelling is under construction, in all territory served by the Company under the Tariff of which this Rate Schedule is a part.

### SERVICE DESCRIPTION:

Service under this Rate Schedule is restricted to the use of gas in approved permanently-installed gas heating equipment in place during the period the dwelling is under construction. Upon occupancy of the dwelling, service under this Rate Schedule shall terminate automatically. In no event will service under this Rate Schedule continue for a period of time greater than twelve (12) months from the date the gas meter is set at the dwelling. Upon termination of service under this Rate Schedule, gas service shall transfer to **Schedule 2**.

**MONTHLY RATE:**      Effective: April 1, 2019

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to charges for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**.

	Base Rate	Base Adjustment	Pipeline Capacity Rate	Commodity Rate	Temporary Adjustment	Billing Rate
Customer Charge:	\$6.00	---	---	---	---	<b>\$6.00</b>
Volumetric Charge (per therm)						
All therms	\$0.37168	\$0.00105	\$0.10917	\$0.24649	(\$0.01973)	<b>\$0.70866</b>

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Minimum Monthly Bill: Customer Charge, plus charges under **Schedule C** and **Schedule 15** (if applicable)

### GENERAL TERMS:

Service under this Rate Schedule is governed by the terms of this Rate Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Rate Schedule apply to service under this Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Ninth Revision of Sheet 31-11  
Cancels Eighth Revision of Sheet 31-11

## RATE SCHEDULE 31 NON-RESIDENTIAL FIRM SALES AND FIRM TRANSPORTATION SERVICE (continued)

**MONTHLY RATES FOR COMMERCIAL CUSTOMER CLASS:**

**Effective: April 1, 2019**

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. **See Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **Schedule 160**. The rates for service to CNG vehicle fueling equipment shall be further adjusted as set forth in Provision No. 2 of the "SPECIAL CONDITIONS FOR COMPRESSED NATURAL GAS ("CNG") SERVICE FOR VEHICULAR USE" of this Rate Schedule.

<b>FIRM SALES SERVICE CHARGES (31 CSF) [1]:</b>					Billing Rates
Customer Charge (per month):					<b>\$325.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment	Commodity Component [2]	Total Temporary Adjustments [3]	
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.23855	(\$0.00040)	\$0.24649	\$0.03206	<b>\$0.51670</b>
Block 2: All additional therms	\$0.21803	(\$0.00074)	\$0.24649	\$0.03161	<b>\$0.49539</b>
<b>Pipeline Capacity Charge Options (select one):</b>					
Firm Pipeline Capacity Charge - Volumetric option (per therm):					<b>\$0.10917</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV):					<b>\$1.62</b>
<b>FIRM TRANSPORTATION SERVICE CHARGES (31 CTF):</b>					
Customer Charge (per month):					<b>\$325.00</b>
Transportation Charge (per month):					<b>\$250.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment		Total Temporary Adjustments [4]	
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.20465	\$0.00392		\$0.00540	<b>\$0.21397</b>
Block 2: All additional therms	\$0.18712	\$0.00358		\$0.00496	<b>\$0.19566</b>

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- [1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.
- [2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.
- [3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.
- [4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in Schedule 162 may also apply.

(continue to Sheet 31-12)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 31-12  
Cancels Sixth Revision of Sheet 31-12

## RATE SCHEDULE 31 NON-RESIDENTIAL FIRM SALES AND FIRM TRANSPORTATION SERVICE (continued)

**MONTHLY RATES FOR INDUSTRIAL CUSTOMER CLASS:**

**Effective: April 1, 2019**

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **SCHEDULE 160**.

<b>FIRM SALES SERVICE CHARGES (31 ISF) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$325.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment	Commodity Component [2]	Total Temporary Adjustments [3]	
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.18671	(\$0.00156)	\$0.24649	\$0.02638	<b>\$0.45802</b>
Block 2: All additional therms	\$0.16872	(\$0.00182)	\$0.24649	\$0.02602	<b>\$0.43941</b>
<b>Pipeline Capacity Charge Options (select one):</b>					
Firm Pipeline Capacity Charge - Volumetric option (per therm):					<b>\$0.10917</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV):					<b>\$1.62</b>
<b>FIRM TRANSPORTATION SERVICE CHARGES (31 ITF):</b>					
Customer Charge (per month):					<b>\$325.00</b>
Transportation Charge (per month):					<b>\$250.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment		Total Temporary Adjustments [4]	
Block 1: 1 <sup>st</sup> 2,000 therms	\$0.18266	\$0.00311		\$0.00422	<b>\$0.18999</b>
Block 2: All additional therms	\$0.16509	\$0.00281		\$0.00384	<b>\$0.17174</b>

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- [1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from **SCHEDULE C** and **SCHEDULE 15**.
- [2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG, or Monthly Incremental Cost of Gas.
- [3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in **SCHEDULE 162** may not apply.
- [4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in **SCHEDULE 162** may also apply.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 32-12  
Cancels Sixth Revision of Sheet 32-12

## RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**MONTHLY RATES:**

**Effective: April 1, 2019**

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **SCHEDULE 160**.

<b>FIRM SALES SERVICE CHARGES [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month, all service types):					<b>\$675.00</b>
	Base Rate	Base Rate Adjustment	Commodity Component [2]	Total Temporary Adjustments [3]	
<b>32 CSF Volumetric Charges (per therm):</b>					
Block 1: 1st 10,000 therms	\$0.11629	(\$0.00200)	\$0.24649	\$0.02590	<b>\$0.38668</b>
Block 2: Next 20,000 therms	\$0.09883	(\$0.00235)	\$0.24649	\$0.02538	<b>\$0.36835</b>
Block 3: Next 20,000 therms	\$0.06980	(\$0.00292)	\$0.24649	\$0.02452	<b>\$0.33789</b>
Block 4: Next 100,000 therms	\$0.04071	(\$0.00350)	\$0.24649	\$0.02366	<b>\$0.30736</b>
Block 5: Next 600,000 therms	\$0.01978	(\$0.00390)	\$0.24649	\$0.02289	<b>\$0.28526</b>
Block 6: All additional therms	\$0.00988	(\$0.00411)	\$0.24649	\$0.02256	<b>\$0.27482</b>
<b>32 ISF Volumetric Charges (per therm):</b>					
Block 1: 1st 10,000 therms	\$0.11063	(\$0.00264)	\$0.24649	\$0.02505	<b>\$0.37953</b>
Block 2: Next 20,000 therms	\$0.09404	(\$0.00288)	\$0.24649	\$0.02468	<b>\$0.36233</b>
Block 3: Next 20,000 therms	\$0.06637	(\$0.00330)	\$0.24649	\$0.02408	<b>\$0.33364</b>
Block 4: Next 100,000 therms	\$0.03874	(\$0.00371)	\$0.24649	\$0.02348	<b>\$0.30500</b>
Block 5: Next 600,000 therms	\$0.01950	(\$0.00400)	\$0.24649	\$0.02312	<b>\$0.28511</b>
Block 6: All additional therms	\$0.00980	(\$0.00415)	\$0.24649	\$0.02268	<b>\$0.27482</b>
Firm Service Distribution Capacity Charge (per therm of MDDV per month):					<b>\$0.15748</b>
Firm Sales Service Storage Charge (per therm of MDDV per month):					<b>\$0.20415</b>
<b>Pipeline Capacity Charge Options (select one):</b>					
Firm Pipeline Capacity Charge - Volumetric option (per therm):					<b>\$0.10917</b>
Firm Pipeline Capacity Charge - Peak Demand option (per therm of MDDV per month):					<b>\$1.62</b>

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- [1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.
- [2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.
- [3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.

(continue to Sheet 32-13)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Eighth Revision of Sheet 32-13  
Cancels Seventh Revision of Sheet 32-13

## RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

**MONTHLY RATES (continued):**

**Effective: April 1, 2019**

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in **SCHEDULE 160**

<b>INTERRUPTIBLE SALES SERVICE CHARGES [1][4]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$675.00</b>
	Base Rate	Base Rate Adjustment	Commodity Component [2]	Total Temporary Adjustments [3]	
<b>32 CSI Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.11172	(\$0.00276)	\$0.24649	\$0.02965	<b>\$0.38510</b>
Block 2: Next 20,000 therms	\$0.09497	(\$0.00298)	\$0.24649	\$0.02935	<b>\$0.36783</b>
Block 3: Next 20,000 therms	\$0.06704	(\$0.00337)	\$0.24649	\$0.02884	<b>\$0.33900</b>
Block 4: Next 100,000 therms	\$0.03911	(\$0.00376)	\$0.24649	\$0.02833	<b>\$0.31017</b>
Block 5: Next 600,000 therms	\$0.02234	(\$0.00399)	\$0.24649	\$0.02803	<b>\$0.29287</b>
Block 6: All additional therms	\$0.01009	(\$0.00416)	\$0.24649	\$0.02765	<b>\$0.28007</b>
Interruptible Pipeline Capacity Charge (per therm):					<b>\$0.01300</b>
<b>32 ISI Volumetric Charges (per therm):</b>					
Block 1: 1 <sup>st</sup> 10,000 therms	\$0.11135	(\$0.00275)	\$0.24649	\$0.02985	<b>\$0.38494</b>
Block 2: Next 20,000 therms	\$0.09467	(\$0.00299)	\$0.24649	\$0.02955	<b>\$0.36772</b>
Block 3: Next 20,000 therms	\$0.06682	(\$0.00337)	\$0.24649	\$0.02903	<b>\$0.33897</b>
Block 4: Next 100,000 therms	\$0.03898	(\$0.00376)	\$0.24649	\$0.02853	<b>\$0.31024</b>
Block 5: Next 600,000 therms	\$0.02227	(\$0.00399)	\$0.24649	\$0.02822	<b>\$0.29299</b>
Block 6: All additional therms	\$0.01005	(\$0.00416)	\$0.24649	\$0.02787	<b>\$0.28025</b>
Interruptible Pipeline Capacity Charge (per therm):					<b>\$0.01300</b>

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- [1] The Monthly Bill shall equal the sum of the Customer Charge, plus the Volumetric Charges, plus the Pipeline Capacity Charge selected by the Customer, plus any other charges that may apply from Schedule C or Schedule 15.
- [2] The stated rate is the Company's Annual Sales WACOG. However, the Commodity Component to be billed will be dependent on Customer's Service Type Selection and may instead be Winter Sales WACOG or Monthly Incremental Cost of Gas.
- [3] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Temporary Adjustments as set forth in Schedule 162 may not apply.
- [4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in Schedule 162 may also apply.

(continue to Sheet 32-14)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 32-14  
Cancels Sixth Revision of Sheet 32-14

## RATE SCHEDULE 32 LARGE VOLUME NON-RESIDENTIAL SALES AND TRANSPORTATION SERVICE (continued)

### MONTHLY RATES (continued):

Effective: April 1, 2019

(C)

The rates shown in this Rate Schedule may not always reflect actual billing rates. See **SCHEDULE 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments. The rates for Coos County customers are subject to the additional adjustment set forth in Schedule 160.

<b>FIRM TRANSPORTATION SERVICE CHARGES (32 CTF or 32 ITF) [1]:</b>					<b>Billing Rates</b>
Customer Charge (per month):					<b>\$675.00</b>
Transportation Charge (per month):					<b>\$250.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment		Total Temporary Adjustments [2]	
Block 1: 1st 10,000 therms	\$0.10800	\$0.00164		\$0.00241	<b>\$0.11205</b>
Block 2: Next 20,000 therms	\$0.09178	\$0.00139		\$0.00208	<b>\$0.09525</b>
Block 3: Next 20,000 therms	\$0.06481	\$0.00098		\$0.00156	<b>\$0.06735</b>
Block 4: Next 100,000 therms	\$0.03781	\$0.00058		\$0.00102	<b>\$0.03941</b>
Block 5: Next 600,000 therms	\$0.02159	\$0.00032		\$0.00069	<b>\$0.02260</b>
Block 6: All additional therms	\$0.01083	\$0.00016		\$0.00048	<b>\$0.01147</b>
Firm Service Distribution Capacity Charge (per therm of MDDV per month):					<b>\$0.15748</b>
<b>INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (32 CTI or ITI) [3][4]:</b>					
Customer Charge (per month):					<b>\$675.00</b>
Transportation Charge (per month):					<b>\$250.00</b>
Volumetric Charges (per therm)	Base Rate	Base Rate Adjustment		Total Temporary Adjustments [2]	
Block 1: 1st 10,000 therms	\$0.10626	\$0.00136		\$0.00203	<b>\$0.10965</b>
Block 2: Next 20,000 therms	\$0.09033	\$0.00115		\$0.00175	<b>\$0.09323</b>
Block 3: Next 20,000 therms	\$0.06378	\$0.00081		\$0.00131	<b>\$0.06590</b>
Block 4: Next 100,000 therms	\$0.03720	\$0.00047		\$0.00086	<b>\$0.03853</b>
Block 5: Next 600,000 therms	\$0.02127	\$0.00027		\$0.00059	<b>\$0.02213</b>
Block 6: All additional therms	\$0.01065	\$0.00014		\$0.00041	<b>\$0.01120</b>

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- [1] For Firm Transportation Service, the Monthly Bill shall equal the sum of the Customer Charge, plus Transportation Charge, plus the Volumetric Charges, plus the Distribution Capacity Charge, plus any other charges that may apply from Schedule C or Schedule 15.
- [2] Where applicable, the Account 191 Adjustments shall apply.
- [3] For Interruptible Transportation Service, the Monthly Bill shall equal the sum of the Customer Charge, plus Transportation Charge, plus the Volumetric Charges, plus any other charges that may apply from Schedule C or Schedule 15.
- [4] Where applicable, as set forth in this rate schedule, the Account 191 portion of the Sales Service Temporary Adjustments as set forth in Schedule 162 may also apply.

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and after April 1, 2019

**NORTHWEST NATURAL GAS COMPANY**

P.U.C. Or. 25

Seventh Revision of Sheet 33-8  
Cancels Sixth Revision of Sheet 33-8

**RATE SCHEDULE 33  
HIGH VOLUME NON-RESIDENTIAL  
FIRM AND INTERRUPTIBLE TRANSPORTATION SERVICE**

(continued)

**MONTHLY RATE:**

Effective: April 1, 2019

(C)

The rates shown below may not always reflect actual billing rates. See **Schedule 100** for a list of applicable temporary adjustments. Rates are subject to changes for purchased gas costs and technical rate adjustments.

<b>FIRM TRANSPORTATION SERVICE CHARGES (33 TF)</b>					
					<b>Billing Rates</b>
Customer Charge:					<b>\$38,000.00</b>
Transportation Charge:					<b>\$250.00</b>
Volumetric Charge:		Base Rate	Base Rate Adjustments	Total Temporary Adjustment [1]	
Per therm, all therms:		\$0.00566	\$0.00008	\$0.00012	<b>\$0.00586</b>
Firm Service Distribution Capacity Charge: Per therm of MDDV per month					<b>\$0.15748</b>
<b>Minimum Monthly Bill:</b> Customer Charge, plus Transportation Charge, plus Firm Service Distribution Capacity Charge, plus any other charges that may apply from <b>Schedule C</b> and <b>Schedule 15</b> .					

(I)

<b>INTERRUPTIBLE TRANSPORTATION SERVICE CHARGES (33 TI)</b>					
					<b>Billing Rates</b>
Customer Charge:					<b>\$38,000.00</b>
Transportation Charge:					<b>\$250.00</b>
Volumetric Charge:		Base Rate	Base Rate Adjustments	Total Temporary Adjustment [1]	
Per therm, all therms:		\$0.00566	\$0.00008	\$0.00012	<b>\$0.00586</b>
<b>Minimum Monthly Bill:</b> Customer Charge, plus Transportation Charge, plus any other charges that may apply from <b>Schedule C</b> and <b>Schedule 15</b> .					

(I)

[1] Where applicable, as set forth in this Rate Schedule, the Account 191 portion of the Temporary Adjustments as set forth in **Schedule 162** shall apply.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 190-2  
Cancels Sixth Revision of Sheet 190-2

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## SCHEDULE 190 PARTIAL DECOUPLING MECHANISM (continued)

### PARTIAL DECOUPLING DEFERRAL ACCOUNT (continued):

2. The baseline use-per-customer is:

Residential: 635.7  
Commercial (Schedule 3): 2,852.9  
Commercial (Schedule 31): 34,445.2

3. Weather-normalized usage is calculated using the approach to weather normalization adopted in the Company's last general rate case, Docket UG 344. The weather data is taken from the stations identified in **Rule 24**.

Step One. For the heating season months of December through April, usage is normalized by taking the difference between normal and actual heating degree days for each district using a base of 59 degrees for Residential and 58 degrees for Commercial. Usage for the heating season months of November and May will be normalized by the actual WARM effect attributable to the month that is included in customer bills for rate schedules 2 and commercial 3. For commercial schedule 31, no normalization will be done in November and May.

Step Two. This step derives the per-therm customer variance by multiplying the heating degree-day difference by the usage coefficient of .16327 for Residential variances, .68499 for Commercial (Schedule 3) variances, and 6.96483 for Commercial (Schedule 31) variances.

Step Three. The per-therm customer variance is multiplied by the appropriate customer count, by district, with the sum of the district results representing the normalized therm amount.

4. Baseline usage will be adjusted to reflect actual customers billed each month.
5. The per therm distribution margins to be used in the deferral calculation effective April 1, 2019 is (C)  
\$0.49039 per therm for Residential customers and \$0.38560 per therm for Commercial (Schedule (C)  
3) customers and \$0.22779 per therm for Commercial (Schedule 31) customers. (C)
6. Coincident with the Company's annual Purchased Gas Cost and Technical Rate Adjustment filing, the Company shall apply an adjustment to Residential and Commercial rates to amortize over the following 12 months, the balance in the balancing account as of June 30.
7. This Schedule is an "automatic adjustment clause" as defined in ORS 757.210, and is subject to review by the Commission at least once every two (2) years.

### GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fifth Revision of Sheet 195-4  
Cancels Fourth Revision of Sheet 195-4

## SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program) (continued)

### WARM FORMULA: (continued)

- c. The applicable margins to be used in the calculation of the WARM Adjustment Factor effective with the WARM Period commencing November 1, 2018 and billed on and after April 1, 2019 are:

Rate Schedule 2:	\$0.49039	Rate Schedule 3:	\$0.38560
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(C)

(C)

Weather data used in the calculation of HDD for each customer shall be from the same weather stations and weather zones that are used in the determination of thermal units as set forth in **Rule 24**.

### WARM BILL EFFECTS:

The following table depicts the impact on Residential **Rate Schedule 2** and Commercial **Rate Schedule 3** customer bills, respectively, at specified variations in HDDs.

HDD Variance (+ or -)	RESIDENTIAL		COMMERCIAL	
	Equivalent therms	Total Monthly WARM adjustment  (+ or -)	Equivalent therms	Total Monthly WARM adjustment  (+ or -)
1	0.1633	\$0.08	0.6850	\$0.26
5	0.8164	\$0.40	3.4250	\$1.31
10	1.6327	\$0.79	6.8499	\$2.62
15	2.4491	\$1.19	10.2749	\$3.94
20	3.2654	\$1.58	13.6998	\$5.25
25	4.0818	\$1.98	17.1248	\$6.56
30	4.8981	\$2.38	20.5497	\$7.87
35	5.7145	\$2.77	23.9747	\$9.19
40	6.5308	\$3.17	27.3996	\$10.50
45	7.3472	\$3.57	30.8246	\$11.81
50	8.1635	\$3.96	34.2495	\$13.12

(C)

(C)

To calculate variations beyond or in-between specified levels, multiply the desired HDD variance by the applicable statistical coefficient, and then multiply that sum by the applicable margin.

To obtain the cent per therm effect of the Warm Adjustment, divide the WARM Adjustment by the number of therms used during the billing month.

(continue to Sheet 195-5)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

# NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet 195-5  
Cancels Sixth Revision of Sheet 195-5

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## SCHEDULE 195 WEATHER ADJUSTED RATE MECHANISM (WARM Program) (continued)

### WARM BILL EFFECTS (continued):

#### Example Bill Calculation:

Here is the how the WARM adjustment is calculated for a residential **Rate Schedule 2** customer where the billing rate is \$0.82281 cents per therm, the HDD variance is 50 HDDs colder than normal, and the monthly therm usage is 129 therms: (C)

HDD Differential:	Normal HDDs:	600 HDDs	
	Actual HDDs:	650 HDDs	
	HDD variance:	600 – 650 = -50 HDDs	
Equivalent Therms:	HDD variance:	-50 HDDs	
	Statistical coefficient:	0.16327	
	Equivalent therms:	-50 x 0.16327 = -8.1635 therms	
Total Warm Adjustment:	Equivalent therms:	-8.1635 therms	
	Margin Rate:	\$0.49039	(C)
	Total WARM Adj.:	-8.1635 x \$0.49039 = (\$4.00330)	(C)
Total WARM Adjustment converted to cents per therm:	Total WARM Adj.	(\$4.00330)	(C)
	Monthly usage:	129 therms	
	Cent/therm Adj.:	(\$4.00330) / 129 = (\$0.03103)	(C)
Billing Rate per therm:	Current Rate/therm:	\$0.82281	(I)
	WARM cent/therm Adj.	(\$0.03103)	(I)
	WARM Billing Rate:	\$0.82281 + (\$0.03103) = \$0.79178	(I)
Total WARM Bill:	Customer Charge:	\$8.00	
	Usage Charge:	\$0.79178	(I)
	Total	(129 x \$0.79178) + \$8.00 = \$110.14	(I)

#### GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

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**SCHEDULE 196**  
**ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES**  
**RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**

(N)

**PURPOSE:**

To amortize deferred amounts to Customers on the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order 19-105 in Docket UG 344 entered on March 25, 2019.

**DESCRIPTION:**

The rate adjustments reflected in this Schedule will amortize deferred amounts to Customers reflecting the net benefit of the excess deferred income taxes (EDIT) associated with: 1) Non-Plant Gas Reserves; and 2) Plant, that result from the 2017 federal Tax Cuts and Jobs Act (TCJA).

1) Non-Plant Gas Reserves

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Non-Plant Gas Reserves will occur over five years. The total amount to be amortized is a credit of \$14.64 million, or \$2.929 million per year.

This rate adjustment shall be effective for a 5-year period commencing April 1, 2019, with the last adjustments to become effective April 1, 2024 ending March 31, 2025, or such other date the Commission may approve.

Applicable:

To all Sales Service Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

- |                  |                  |
|------------------|------------------|
| Rate Schedule 2  | Rate Schedule 31 |
| Rate Schedule 3  | Rate Schedule 32 |
| Rate Schedule 27 |                  |

2) Plant

The adjustment to Customer rates for the amortization of the portion of EDIT associated with Plant will occur until such time as the balance is fully amortized or the amortization schedule is otherwise changed in the Company's next general rate case with Commission approval. The total amount to be amortized is a credit of \$174.6 million, which will be amortized at \$3.263 million per year.

This rate adjustment shall be effective commencing April 1, 2019.

Applicable:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 196 is a part:

- |                  |                  |
|------------------|------------------|
| Rate Schedule 2  | Rate Schedule 31 |
| Rate Schedule 3  | Rate Schedule 32 |
| Rate Schedule 27 | Rate Schedule 33 |

(N)

(continue to Sheet 196-2)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

**SCHEDULE 196**  
**ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES**  
**RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**  
 (continued)

(N)  
 \_\_\_\_\_  
 (N)

**RATE ADJUSTMENTS:** **Effective: April 1, 2019**  
 The effect of this adjustment is included in the Base Adjustment 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:

Non-Plant Gas Reserves:

<u>Rate Schedule/Class</u>	<u>Base Adjustment (per therm)</u>	<u>Rate Schedule/Class</u>	<u>Base Adjustment (per therm)</u>
2	(\$0.00430)	32 CSF	(\$0.00430)
03 CSF	(\$0.00430)	32 CSI	(\$0.00430)
03 ISF	(\$0.00430)	32 ISF	(\$0.00430)
27	(\$0.00430)	32 ISI	(\$0.00430)
31 CSF	(\$0.00430)		
31 ISF	(\$0.00430)		

(continue to Sheet 196-3)

**SCHEDULE 196**  
**ADJUSTMENT FOR CERTAIN EXCESS DEFERRED INCOME TAXES**  
**RELATED TO THE 2017 FEDERAL TAX CUTS AND JOBS ACT**  
 (continued)

Plant:

<u>Rate Schedule</u>	<u>Block</u>	<u>Base Adjustment (per therm)</u>	<u>Rate Schedule</u>	<u>Block</u>	<u>Base Adjustment (per therm)</u>
2		(\$0.00589)	31 CSF	Block 1	(\$0.00329)
03 CSF		(\$0.00413)		Block 2	(\$0.00301)
03 ISF		(\$0.00352)	31 CTF	Block 1	(\$0.00330)
27		(\$0.00451)		Block 2	(\$0.00302)
			31 ISF	Block 1	(\$0.00231)
				Block 2	(\$0.00209)
			31 ITF	Block 1	(\$0.00263)
				Block 2	(\$0.00238)
32 CSF	Block 1	(\$0.00194)	32 CSI	Block 1	(\$0.00131)
	Block 2	(\$0.00165)		Block 2	(\$0.00111)
	Block 3	(\$0.00116)		Block 3	(\$0.00078)
	Block 4	(\$0.00068)		Block 4	(\$0.00046)
	Block 5	(\$0.00033)		Block 5	(\$0.00026)
	Block 6	(\$0.00017)		Block 6	(\$0.00012)
32 ISF	Block 1	(\$0.00141)	32 ISI	Block 1	(\$0.00130)
	Block 2	(\$0.00119)		Block 2	(\$0.00111)
	Block 3	(\$0.00084)		Block 3	(\$0.00078)
	Block 4	(\$0.00049)		Block 4	(\$0.00046)
	Block 5	(\$0.00025)		Block 5	(\$0.00026)
	Block 6	(\$0.00013)		Block 6	(\$0.00012)
32 ITF/CTF	Block 1	(\$0.00138)	32 CTI / ITI	Block 1	(\$0.00114)
	Block 2	(\$0.00117)		Block 2	(\$0.00097)
	Block 3	(\$0.00083)		Block 3	(\$0.00069)
	Block 4	(\$0.00048)		Block 4	(\$0.00040)
	Block 5	(\$0.00028)		Block 5	(\$0.00023)
	Block 6	(\$0.00014)		Block 6	(\$0.00011)
			33 (all)		(\$0.00007)

(N)

(N)

Issued March 27, 2019  
 NWN OPUC Advice No. 19-02

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 and after April 1, 2019

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**SCHEDULE 197  
AMORTIZATION OF PENSION BALANCING ACCOUNT**

(N)

**PURPOSE:**

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to the Third Stipulation adopted by Commission Order 19-105 in Docket UG 344 entered on March 25, 2019.

**DESCRIPTION:**

The rate adjustments reflected in this Schedule establish the method by which NW Natural will amortize the balance in the Company's Pension Balancing Account (PBA) that was established in accordance with Commission Order 11-051, Docket UM 1475.

The adjustments to Customer rates reflect the amortization of the PBA over a 10-year term of this Schedule 197. The total amount to be collected from Customers on an annual basis is \$7.1 million.

**TERM:**

The annual rate adjustments applied under this Schedule 197 shall be effective for a 10-year period commencing April 1, 2019 with the last adjustments to become effective April 1, 2029 ending March 31, 2030.

**APPLICABLE:**

To all classes of Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 197 is a part:

Rate Schedule 2	Rate Schedule 31
Rate Schedule 3	Rate Schedule 32
Rate Schedule 27	Rate Schedule 33

**RATE ADJUSTMENTS:**

The Base Rate Adjustment applies to all customer classes (Sales and Transportation Service) and is calculated on an equal percent of margin by Rate Schedule and Customer class and the rate allocation adopted in Docket UG 344. The effect of this adjustment is reflected in the Base Rate Adjustment shown in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(N)

(continue to Sheet 197-2)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019

**SCHEDULE 197  
AMORTIZATION OF PENSION BALANCING ACCOUNT  
(continued)**

(N)

**RATE ADJUSTMENTS (continued):**

The volumetric adjustment applicable to each Rate Schedule is shown in the table below:

Rate Schedule/Class	Block	Base Rate Adjustment	Schedule	Block	Base Rate Adjustment
2		\$0.01287	31 CSF	Block 1	\$0.00719
03 CSF		\$0.00903		Block 2	\$0.00657
03 ISF		\$0.00770	31 ISF	Block 1	\$0.00505
27		\$0.00986		Block 2	\$0.00457
			31 CTF	Block 1	\$0.00722
				Block 2	\$0.00660
			31 ITF	Block 1	\$0.00574
				Block 2	\$0.00519
32 CSF	Block 1	\$0.00424	32 CSI	Block 1	\$0.00285
	Block 2	\$0.00360		Block 2	\$0.00243
	Block 3	\$0.00254		Block 3	\$0.00171
	Block 4	\$0.00148		Block 4	\$0.00100
	Block 5	\$0.00073		Block 5	\$0.00057
	Block 6	\$0.00036		Block 6	\$0.00026
32 ISF	Block 1	\$0.00307	32 ISI	Block 1	\$0.00285
	Block 2	\$0.00261		Block 2	\$0.00242
	Block 3	\$0.00184		Block 3	\$0.00171
	Block 4	\$0.00108		Block 4	\$0.00100
	Block 5	\$0.00055		Block 5	\$0.00057
	Block 6	\$0.00028		Block 6	\$0.00026
32 ITF/CTF	Block 1	\$0.00302	32 CTI / ITI	Block 1	\$0.00250
	Block 2	\$0.00256		Block 2	\$0.00212
	Block 3	\$0.00181		Block 3	\$0.00150
	Block 4	\$0.00106		Block 4	\$0.00087
	Block 5	\$0.00060		Block 5	\$0.00050
	Block 6	\$0.00030		Block 6	\$0.00025
			33 (all)		\$0.00015

(N)

Issued March 27, 2019  
NWN OPUC Advice No. 19-02

Effective with service on  
and after April 1, 2019