

**SCHEDULE 100
ADJUSTMENT FOR MUNICIPAL EXACTIONS**

APPLICABILITY

This schedule sets forth the conditions under which exactions such as license, privilege, franchise, business, occupation, operating, excise, sales or use of street taxes or other exactions now imposed, or which may hereafter be imposed on the Company are billed by the Company to its customers.

TERRITORY

This schedule is applicable to all customers in the entire territory in the State of Oregon served by the Company.

RATES AND CONDITIONS

When any municipal corporation or other local taxing agency imposes on the Company any license, privilege, franchise, business, occupation, operating, excise, sales or use of street taxes or exactions, the amount thereof which exceeds 3% of the gross revenue derived from gas service furnished customers within the levying municipality or taxing district, the excess above 3% shall be billed pro rata to such customers in accordance with OAR 860-022-0040(1) as approved by the Public Utility Commission of Oregon. When customers are billed as herein provided, the amount will be separately stated on, and added to, the regular billing.