

**NW Natural
Rates & Regulatory Affairs
2016 Oregon Earnings Test & Washington Commission Basis Report
Claims Analysis**

	201512 Balance[a]	201612 Balance[b]	2016 Expense	2016 Payments
<u>OPERATING (O&M) ACCOUNTS:</u>				
262001 OPERATING	460,000	91,927	(302,669)	65,404
261001 AUTOMOTIVE	124,000	214,000	239,712	149,712
262003 HUMAN RESOURCES	20,000	75,000	55,000	0
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SUBTOTAL ORDINARY CLAIMS	604,000	380,927	(7,957)	215,116
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262004 EXTRAORDINARY CLAIMS	0	95,000	483,375	388,375
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TOTAL O&M ACCOUNTS	604,000	475,927	475,418	603,491
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<u>CONSTRUCTION:</u>				
262002 CONSTRUCTION ACCOUNT	53,000	51,381	136,587	138,206

[a] Balance sheet amounts are balances * -1