			System		Washington		Oregon	
Natural Gas Storag	£							
Undergro	ound Storage E	xpense						
	Operation							
	816	Wells Expense	\$	660,008	\$	68,338	\$	591,670
	818	Compressor Station Expense	\$	226,081	\$	24,891	\$	201,189
	819	Compressor Station Fuel	\$	21,359	\$	2,352	\$	19,008
	820	Measuring and Regulator Station Expense	\$	3,242,340	\$	356,757	\$	2,885,583
	821	Purification Expense	\$	-	\$	-	\$	-
	Maintenance							
	832	Wells Expense	\$	268,923	\$	29,608	\$	239,314
	834	Compressor Expense	\$	1,545,371	\$	170,145	\$	1,375,226
		Total Underground Storage Expense	\$	5,964,082	\$	652,092	\$	5,311,990
Other St	orage Expense							
	Operation							
	840	Supervision and Engineering	\$	192,323	\$	21,175	\$	171,148
		Total Other Storage Expense	\$	192,323	\$	21,175	\$	171,148
Liquified	Natural Gas E	xpense						
	Operation							
	844	Supervision and Engineering	\$	1,710,783	\$	188,357	\$	1,522,426
	845	LNG Fuel	\$	(140,641)	\$	(15,485)	\$	(125,156)
	Maintenance							
	847	Supervision and Engineering	\$	1,903,892	\$	209,618	\$	1,694,273
		Total Liquified Natural Gas Expense						
		Total Natural Gas Storage	\$	3,474,034	\$	382,491	\$	3,091,543
Transmission Expe								
	Operation 856	Mains Expense	\$	3,968,018	\$	49,053	\$	3,918,966
	050	Planis Expense	Ţ	3,300,010	Y	45,055	Y	3,310,300
	Maintenance							
	863	Maintenance of Mains	\$	22,055	\$	273	\$	21,782
		Total Transmission Expense	\$	3,990,073	\$	49,325	\$	3,940,747
Distribution Expens	se							
	Operation							
	870	Supervision and Engineering	\$	3,604,965	\$	278,747	\$	3,326,218
	874	Mains and Services Expense	\$	19,114,687	\$	2,149,359	\$	16,965,328
	875	Measuring and Regulator Station Expense - General	\$	191,991	\$	14,225	\$	177,766
	877	Measuring and Regulator Station Expense - City Gate	\$	663,239	\$	62,120	\$	601,118
	878	Meter and House Regulator Expense	\$	4,283,132	\$	519,116	\$	3,764,016
	879	Customer Installation Expense	\$	21,003,693	\$	2,545,677	\$	18,458,016
	880	Other Expense	\$	3,265,047	\$	372,344	\$	2,892,703
	881	Rents	\$	303,231	\$	40,643	\$	262,587
	Maintenance	Commission and Fundaments		F 042 224	•	502.055		F 400 400
	885	Supervision and Engineering	\$	5,912,394	\$	503,955	\$	5,408,439
	887	Mains	\$	5,432,986	\$	440,158	\$	4,992,828
	889	Measuring and Regulator Station Expense - General	\$	2,160,362	\$	199,431	\$	1,960,931
	891	Measuring and Regulator Station Expense - City Gate	\$	96,291	\$	8,377	\$	87,914
	892	Services	\$	456,642	\$	55,345	\$	401,297
	893	Meters and House Regulators	\$	2,737,481	\$	323,097	\$	2,414,385
	894	Other Equipment	\$	1,419	\$	172	\$	1,247
		Total Distribution Expense	\$	69,227,560	\$	7,512,766	\$	61,714,794

NW Natural Operations and Maintenance Expense: Allocation of System Amounts For 12 Month Ended December 31, 2023

Substant   Part				System		Washington		Oregon	
901   Supervision   \$   2,160,210   \$   261,817   \$   1,808,392   \$   202   \$   202   \$   202   \$   203   \$   203   \$   203   \$   203   \$   203   \$   203   \$   203   \$   203   \$   203   203   \$   203   203   \$   203   203   \$   203	Customer Accoun	ts Expense							
1902   Meter Readling Expenses   \$ 6,29,485   \$ 76,294   \$ 53,319   \$ 903   \$ Customer Records and Collection Expense   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,862,713   \$ 348,633   \$ 2,514,081   \$ 2,7315,588   \$ 3,865,765   \$ 2,402,923   \$ 2,202,925   \$ 2		•							
100   100			Supervision		2,160,210		261,817		1,898,392
Post									
Total Customer Accounts Expense   \$ 27,315,588   \$ 3,285,765   \$ 24,029,823									
Customer Service and Informational		904							
Operation           907         Supervision         \$			Total Customer Accounts Expense	\$	27,315,588	\$	3,285,765	\$	24,029,823
Supervision	Customer Service	and Information	onal						
Policy   Customer Assistance Expense   \$ 2,463,158   \$ 304,368   \$ 2,118,790   \$ 909   Customer Information Expense   \$ 2,409,192   \$ 291,994   \$ 211,171,180   \$ 156,232   \$ 156,232   \$ 178,124   \$ 2,1831   \$ 156,232   \$ 156,232   \$ 178,124   \$ 2,1831   \$ 156,232   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$ 191,123   \$ 178,125   \$		Operation							
Substitute   Sub		907	Supervision	\$	-	\$	-	\$	-
Miscellaneous Customer Service Expense   \$ 178,124   \$ 11,801   \$ 156,232   \$ 4,432,220   \$ 104,132   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,220   \$ 1,432,23		908	Customer Assistance Expense	\$	2,463,158	\$	304,368	\$	2,158,790
Total Customer Service and Informational   \$ 5,050,474   \$ 618,253   \$ 4,432,220		909	Customer Information Expense	\$	2,409,192	\$	291,994	\$	2,117,198
Coperation   Supervision   S		910	Miscellaneous Customer Service Expense	\$	178,124	\$	21,891	\$	156,232
Operation           911         Supervision         \$ 202,955         \$ 194,938         \$ 178,357           912         Demonstration and Selling Expense         \$ 1,622,637         \$ 194,131         \$ 1,428,506           913         Advertising         \$ 1,046,343         \$ 126,817         \$ 919,527           916         Miscellaneous Sales Expense         \$ 2,871,936         \$ 345,60         \$ 2,266,390           Administrative and General Expense           Operation           920         Administrative and General Salaries         \$ 51,738,071         \$ 6,445,400         \$ 45,292,671           921         Office Supplies and Expense         \$ 345,620,824         \$ 5,531,847         \$ 40,088,976           922         Administrative Expenses Transferred - Credit         \$ 31,579,391         \$ 6,445,400         \$ 45,292,671           922         Administrative Expenses Transferred - Credit         \$ 31,579,391         \$ 6,645,400         \$ 45,292,671           922         Administrative Expenses Transferred - Credit         \$ 31,850         \$ 609,826         \$ 45,890,033           925         Injuries and Damages         \$ 7,347         \$ 8,721         \$ 6,612,922           926         Employee Pensions and Benefits         \$ 6,550,242         <			Total Customer Service and Informational	\$	5,050,474	\$	618,253	\$	4,432,220
Supervision   \$ 202,955   \$ 24,598   \$ 178,357   \$ 912   Demonstration and Selling Expense   \$ 1,622,637   \$ 194,131   \$ 1,428,506   \$ 193,34   \$ 126,817   \$ 919,527   \$ 916   Miscellaneous Sales Expense   \$ 1,046,343   \$ 126,817   \$ 919,527   \$ 104   Sales Expense   \$ 2,871,936   \$ 345,546   \$ 2,526,399   \$	Sales Expense								
Demonstration and Selling Expense   \$ 1,622,637   \$ 194,131   \$ 1,428,506     913   Advertising   \$ 1,046,343   \$ 126,817   \$ 919,527     916   Miscellaneous Sales Expense   \$ 2,871,936   \$ 345,546   \$ 2,526,390     Administrative and General Expense   \$ 2,871,936   \$ 345,546   \$ 2,526,390     Administrative and General Expense   \$ 2,871,936   \$ 345,546   \$ 2,526,390     Administrative and General Expense   \$ 51,738,071   \$ 6,445,400   \$ 45,292,671     920   Administrative and Expense   \$ 45,620,824   \$ 5,531,847   \$ 40,088,976     921   Office Supplies and Expense   \$ 45,620,824   \$ 5,531,847   \$ 40,088,976     922   Administrative Expenses Transferred - Credit   \$ (31,579,391)   \$ (3,746,408)   \$ (27,832,983)     924   Property Insurance Premium   \$ 5,198,860   \$ 609,826   \$ 4,589,033     925   Injuries and Damages   \$ 74,347   \$ 8,721   \$ 65,626     926   Employee Pensions and Benefits   \$ 6,550,242   \$ (68,780)   \$ 6,619,022     928   Regulatory Commission Expense   \$ 12,641,998   \$ 657,927   \$ 11,984,071     931   Rents   \$ 10,685,130   \$ 1,252,976   \$ 9,432,154     Maintenance   932   Maintenance of General Plant   \$ 6,689,185   \$ 783,795   \$ 963,848     COVID Interest Adj   \$ 963,848   \$ \$ \$ \$ \$ \$ \$ 963,848     Total Operations and Maintenance Expense   \$ 226,669,183   \$ 24,342,720   \$ 963,848		•							
913   Advertising   \$   1,046,343   \$   126,817   \$   919,527       916   Miscellaneous Sales Expense   \$   2,871,936   \$   345,546   \$   2,526,390     Administrative and General Expense   \$   2,871,936   \$   345,546   \$   2,526,390     Administrative and General Expense   \$   2,871,936   \$   345,546   \$   2,526,390     920   Administrative and General Salaries   \$   51,738,071   \$   6,445,400   \$   45,292,671     921   Office Supplies and Expense   \$   45,620,824   \$   5,531,847   \$   40,088,976     922   Administrative Expenses Transferred - Credit   \$   31,579,391   \$   3,746,408   \$   (27,832,983)     924   Property Insurance Premium   \$   5,198,860   \$   609,826   \$   45,890,33     925   Injuries and Damages   \$   74,347   \$   8,721   \$   65,626     926   Employee Pensions and Benefits   \$   6,592,42   \$   (68,780)   \$   6,619,222     928   Regulatory Commission Expense   \$   1,641,998   \$   657,927   \$   11,984,071     931   Rents   \$   1,685,130   \$   1,252,976   \$   9,432,154      Maintenance   932   Maintenance of General Plant   \$   6,689,185   \$   783,795   \$   96,143,960      COVID Interest Adj   \$   963,848   \$   -   \$   963,848   \$			•		,				,
Miscellaneous Sales Expense   S									
Total Sales Expense   \$ 2,871,936   \$ 345,546   \$ 2,526,390					1,046,343		,		919,527
Administrative and General Expense Operation 920 Administrative and General Salaries \$ 51,738,071 \$ 6,445,400 \$ 45,292,671 921 Office Supplies and Expense \$ 45,620,824 \$ 5,531,847 \$ 40,088,976 922 Administrative Expenses Transferred - Credit \$ (31,579,391) \$ (3,746,408) \$ (27,832,983) 924 Property Insurance Premium \$ 5,198,860 \$ 609,826 \$ 4,589,033 925 Injuries and Damages \$ 74,347 \$ 8,721 \$ 66,526,240 926 Employee Pensions and Benefits \$ 6,550,242 \$ (68,780) \$ 6,619,022 928 Regulatory Commission Expense \$ - \$ - \$ - \$ - \$ - \$ 6,619,022 928 Regulatory Commission Expense \$ 12,641,998 \$ 657,927 \$ 11,984,071 931 Rents \$ 10,685,130 \$ 1,252,976 \$ 9,432,154  Maintenance 932 Maintenance of General Plant \$ 6,689,185 \$ 783,795 \$ 5,905,390  COVID Interest Adj \$ 963,848 \$ - \$ 963,848  Total Operations and Maintenance Expense \$ 226,669,183 \$ 24,342,720 \$ 202,326,463		916							
Note			Total Sales Expense	\$	2,871,936	\$	345,546	\$	2,526,390
Page	Administrative ar	-	ense						
921       Office Supplies and Expense       \$ 45,620,824       \$ 5,531,847       \$ 40,088,976         922       Administrative Expenses Transferred - Credit       \$ (31,579,391)       \$ (3,746,408)       \$ (27,832,983)         924       Property Insurance Premium       \$ 5,198,860       \$ 609,826       \$ 4,589,033         925       Injuries and Damages       \$ 74,347       \$ 8,721       \$ 65,626         926       Employee Pensions and Benefits       \$ 6,550,242       \$ (68,780)       \$ 6,619,022         928       Regulatory Commission Expense       \$ 12,641,998       \$ 657,927       \$ 11,984,071         930       Miscellaneous General Expense       \$ 10,685,130       \$ 1,252,976       \$ 9,432,154         Maintenance         932       Maintenance of General Plant       \$ 6,689,185       \$ 783,795       \$ 5,905,390         Total Administrative and General Expense       \$ 107,619,266       \$ 11,475,305       \$ 96,143,960         COVID Interest Adj       \$ 963,848       \$ -       \$ 963,848         Total Operations and Maintenance Expense       \$ 226,669,183       \$ 24,342,720       \$ 202,326,463		•							
922         Administrative Expenses Transferred - Credit         \$ (31,579,391)         \$ (3,746,408)         \$ (27,832,983)           924         Property Insurance Premium         \$ 5,198,860         \$ 609,826         \$ 4,589,033           925         Injuries and Damages         \$ 74,347         \$ 8,721         \$ 65,626           926         Employee Pensions and Benefits         \$ 6,550,242         \$ (68,780)         \$ 6,619,022           928         Regulatory Commission Expense         \$ -         \$ -         \$ -         \$ -         \$ 6,619,022           930         Miscellaneous General Expense         \$ 12,641,998         \$ 657,927         \$ 11,984,071           931         Rents         \$ 10,685,130         \$ 1,252,976         \$ 9,432,154           Maintenance         \$ 46,689,185         \$ 783,795         \$ 5,905,390           Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463									
924         Property Insurance Premium         \$ 5,198,860         \$ 609,826         \$ 4,589,033           925         Injuries and Damages         \$ 74,347         \$ 8,721         \$ 65,626           926         Employee Pensions and Benefits         \$ 6,550,242         \$ (68,780)         \$ 6,619,022           928         Regulatory Commission Expense         \$ -         \$ -         \$ -         \$ -           930         Miscellaneous General Expense         \$ 12,641,998         \$ 657,927         \$ 11,984,071           931         Rents         \$ 10,685,130         \$ 1,252,976         \$ 9,432,154           Maintenance         932         Maintenance of General Plant         \$ 6,689,185         \$ 783,795         \$ 5,905,390           Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463									
1			•						
926 Employee Pensions and Benefits \$ 6,550,242 \$ (68,780) \$ 6,619,022 928 Regulatory Commission Expense \$ - \$ - \$ - \$ 930 Miscellaneous General Expense \$ 12,641,998 \$ 657,927 \$ 11,984,071 931 Rents \$ 10,685,130 \$ 1,252,976 \$ 9,432,154  Maintenance 932 Maintenance of General Plant \$ 6,689,185 \$ 783,795 \$ 5,905,390  Total Administrative and General Expense \$ 107,619,266 \$ 11,475,305 \$ 96,143,960  COVID Interest Adj \$ 963,848 \$ - \$ 963,848  Total Operations and Maintenance Expense \$ 226,669,183 \$ 24,342,720 \$ 202,326,463					5,198,860				
928         Regulatory Commission Expense         \$         -         \$ <t< td=""><td></td><td></td><td>•</td><td></td><td>74,347</td><td></td><td>8,721</td><td></td><td>65,626</td></t<>			•		74,347		8,721		65,626
930 Miscellaneous General Expense \$ 12,641,998 \$ 657,927 \$ 11,984,071 931 Rents \$ 10,685,130 \$ 1,252,976 \$ 9,432,154					6,550,242		(68,780)		6,619,022
931         Rents         \$ 10,685,130         \$ 1,252,976         \$ 9,432,154           Maintenance 932         Maintenance of General Plant         \$ 6,689,185         \$ 783,795         \$ 5,905,390           Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463					-				-
Maintenance           932         Maintenance of General Plant         \$ 6,689,185         \$ 783,795         \$ 5,905,390           Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463									11,984,071
932         Maintenance of General Plant         \$ 6,689,185         \$ 783,795         \$ 5,905,390           Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463		931	Rents	\$	10,685,130	\$	1,252,976	\$	9,432,154
Total Administrative and General Expense         \$ 107,619,266         \$ 11,475,305         \$ 96,143,960           COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463		Maintenance							
COVID Interest Adj         \$ 963,848         \$ -         \$ 963,848           Total Operations and Maintenance Expense         \$ 226,669,183         \$ 24,342,720         \$ 202,326,463		932	Maintenance of General Plant	\$	6,689,185	\$	783,795	\$	5,905,390
Total Operations and Maintenance Expense \$ 226,669,183 \$ 24,342,720 \$ 202,326,463			Total Administrative and General Expense	\$	107,619,266	\$	11,475,305	\$	96,143,960
			COVID Interest Adj	\$	963,848	\$	-	\$	963,848
100.00% 10.74% 89.26%			Total Operations and Maintenance Expense	\$	226,669,183	\$	24,342,720	\$	202,326,463
					100.00%		10.74%		89.26%