

NW Natural Gas Company
UG - 181053 Exhibit KTW-8
Incremental O&M

| | | | |
|-------|---------------------|----|---------------|
| 85410 | UNCOLL ACCOUNTS | \$ | 678,554.09 |
| 13400 | CUST CONTACT CENTER | \$ | 12,483,826.02 |
| 11320 | FIELD SERVICES | \$ | 692,344.51 |
| 13600 | ACCOUNT SERVICES | \$ | 4,812,352.95 |
| 13510 | CUST FIELD SERVICES | \$ | 19,568,045.61 |
| 13520 | RESOURCE MGMT CTR | \$ | 2,323,878.30 |
| <hr/> | | | |
| | TOTAL | \$ | 40,559,001.48 |

Customer Counts from WUTC DR 202 743,524

Per Customer O&M in DR WUTC 202 \$ 54.55

2018 Actual Customer Counts 750,421

Per Customer O&M in Amended DR 202 \$ 54.05