

NORTHWEST NATURAL GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP		PROBABLE	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE	
		RETIREME					SURVIVOR	ACCRAU		ACCRAU
(1)	#	YEAR	CURVE	PERCENT	AS OF	RESERVE	AMOUNT	RATE	LIFE	
			(3)	(4)	DECEMBER 31, 2020	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
<b>DEPRECIABLE GAS PLANT</b>										
<b>INTANGIBLE PLANT</b>										
303.10	MISCELLANEOUS INTANGIBLE PLA		15-SQ	0	130,778,162.03	42,277,641	88,500,521	9,317,628	7.12	9.5
303.20	MISCELLANEOUS INTANGIBLE PLA		15-SQ	0	32,409,597.11	32,398,247	11,350	1,513	-	7.5
303.30	MISCELLANEOUS INTANGIBLE PLA		10-SQ	0	4,146,951.00	4,146,951	0	0	-	-
303.40	MISCELLANEOUS INTANGIBLE PLA		5-SQ	0	4,264,625.00	455,690	3,808,935	846,430	19.85	4.5
<b>TOTAL INTANGIBLE PLANT</b>					<b>171,599,335.14</b>	<b>79,278,529</b>	<b>92,320,806</b>	<b>10,165,571</b>	<b>5.92</b>	
<b>OIL GAS FACILITIES</b>										
305.50	STRUCTURES AND IMPROVEMENT		40-S1	(5)	13,156.00	13,814	0	0	-	-
311.70	LIQUEFIED PETROLEUM GAS EQUI		20-L0.5	(5)	4,033.00	8,066	(3,831)	0	-	-
311.80	LIQUEFIED PETROLEUM GAS EQUI		20-L0.5	(5)	4,209.00	6,585	(2,166)	0	-	-
<b>TOTAL OIL GAS FACILITIES</b>					<b>21,398.00</b>	<b>28,465</b>	<b>(5,997)</b>	<b>0</b>	<b>-</b>	
<b>OTHER PRODUCTION FACILITIES</b>										
305.11	STRUCTURES AND IMPROVEMENT		40-S1	(5)	8,320.00	8,736	0	0	-	-
305.17	STRUCTURES AND IMPROVEMENT		40-S1	(5)	46,587.00	51,246	(2,330)	0	-	-
318.30	LIGHT OIL REFINING		45-S2.5	(5)	144,896.00	152,141	0	0	-	-
318.50	TAR PROCESSING		45-S2.5	(5)	243,551.00	255,729	0	0	-	-
319.00	GAS MIXING EQUIPMENT		30-R0.5	(5)	185,448.00	194,720	0	0	-	-
<b>TOTAL OTHER PRODUCTION FACILITIES</b>					<b>628,802.00</b>	<b>662,572</b>	<b>(2,330)</b>	<b>0</b>	<b>-</b>	

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DEPRECIABLE GROUP (1)	PROBABLE RETIREME	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
	YEAR #						AMOUNT (8)	ACCUAL RATE (9)=(8)/(5)	
<b>UNDERGROUND STORAGE PLANT</b>									
350.20	LAND RIGHTS	70-R4	0	109,624.94	33,571	76,054	1,550	1.41	49.1
351.00	STRUCTURES AND IMPROVEMENT	60-R3	0	8,634,151.05	3,183,307	5,450,844	129,257	1.50	42.2
352.00	WELLS	60-R2	0	48,342,203.61	17,821,376	30,520,828	642,069	1.33	47.5
352.10	STORAGE LEASEHOLDS AND RIGH	65-R3	0	3,939,511.52	1,877,200	2,062,312	48,118	1.22	42.9
352.20	RESERVOIRS	60-R2	0	10,834,054.54	3,993,229	6,840,826	157,415	1.45	43.5
352.30	NONRECOVERABLE GAS	60-R4	0	6,440,889.82	3,760,889	2,680,001	83,608	1.30	32.1
353.00	LINES	55-S2.5	(15)	10,782,441.99	4,162,308	8,237,500	220,699	2.05	37.3
354.10	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	4,154,699.66	3,033,816	1,536,354	68,760	1.65	22.3
354.20	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	4,154,699.00	3,095,469	1,474,700	67,896	1.63	21.7
354.30	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	14,640,514.36	7,466,735	8,637,831	280,918	1.92	30.7
354.40	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	13,664,779.76	6,348,010	8,683,248	267,716	1.96	32.4
354.50	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	3,554,433.18	997,616	2,912,260	73,378	2.06	39.7
354.60	COMPRESSOR STATION EQUIPMEI	50-R3	(10)	260,041.78	36,859	249,187	5,585	2.15	44.6
355.00	MEASURING AND REGULATING EQ	45-S2	(10)	18,671,983.61	7,611,612	12,927,570	421,049	2.25	30.7
356.00	PURIFICATION EQUIPMENT	45-S2.5	(5)	28,182,836.19	329,223	29,262,755	663,643	2.35	44.1
357.00	OTHER EQUIPMENT	35-R4	0	4,659,987.72	1,048,877	3,611,111	117,066	2.51	30.8
<b>TOTAL UNDERGROUND STORAGE PLANT</b>				<b>181,026,852.73</b>	<b>64,800,097</b>	<b>125,163,381</b>	<b>3,248,727</b>	<b>1.79</b>	

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DEPRECIABLE GROUP (1)	PROBABLE RETIREME	SURVIVOR	NET	ORIGINAL COST	BOOK	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
	YEAR	CURVE	SALVAGE PERCENT	AS OF DECEMBER 31, 2020	DEPRECIATION RESERVE		AMOUNT	ACCURAL RATE			
	#	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)		
<b>LOCAL STORAGE PLANT</b>											
361.00	STRUCTURES AND IMPROVEMENTS										
	LINNTON	#	60-R2.5	*	(5)	10,716,040.15	3,568,422	7,683,420	504,072	4.70	15.2
	NEWPORT	#	60-R2.5	*	(5)	12,124,670.23	3,667,556	9,063,348	437,238	3.61	20.7
	OTHER		60-R2.5		(5)	26,757.00	12,839	15,256	414	1.55	36.9
	TOTAL STRUCTURES AND IMPROVEMENTS					22,867,467.38	7,248,817	16,762,024	941,724	4.12	17.8
362.00	GAS HOLDERS										
	LINNTON	#	60-R3	*	(20)	4,556,064.35	2,687,761	2,779,516	188,391	4.13	14.8
	NEWPORT	#	60-R3	*	(20)	5,927,103.82	6,181,983	930,542	52,571	0.89	17.7
	OTHER		60-R3		(20)	1,600.14	1,266	654	15	0.94	43.6
	TOTAL GAS HOLDERS					10,484,768.31	8,871,010	3,710,712	240,977	2.30	15.4
363.10	LIQUEFACTION EQUIPMENT										
	LINNTON	#	55-R2	*	(5)	3,450,201.82	2,737,274	885,438	59,074	1.71	15.0
	NEWPORT	#	55-R2	*	(5)	15,748,403.83	7,452,351	9,083,473	447,428	2.84	20.3
	TOTAL LIQUEFACTION EQUIPMENT					19,198,605.65	10,189,625	9,968,911	506,502	2.64	19.7
363.20	VAPORIZING EQUIPMENT										
	LINNTON	#	40-R4	*	(5)	4,458,618.00	2,493,915	2,187,634	149,696	3.36	14.6
	NEWPORT	#	40-R4	*	(5)	6,707,648.71	562,843	6,480,188	311,211	4.64	20.8
	TOTAL VAPORIZING EQUIPMENT					11,166,266.71	3,056,758	8,667,822	460,907	4.13	18.8
363.30	COMPRESSOR EQUIPMENT										
	LINNTON	#	41-R1.5	*	(5)	180,903.23	154,597	35,351	2,634	1.46	13.4
	NEWPORT	#	41-R1.5	*	(5)	4,744,494.04	1,486,694	3,495,025	177,120	3.73	19.7
	TOTAL COMPRESSOR EQUIPMENT					4,925,397.27	1,641,291	3,530,376	179,754	3.65	19.6
363.40	MEASURING AND REGULATING EQUIPMENT										
	LINNTON	#	50-R4	*	(5)	3,244,884.69	914,115	2,493,014	171,812	5.29	14.5
	NEWPORT	#	50-R4	*	(5)	10,663,386.23	278,977	10,917,579	512,867	4.81	21.3
	TOTAL MEASURING AND REGULATING EQUIPMENT					13,908,270.92	1,193,092	13,410,593	684,679	4.92	19.6
363.50	CNG REFUELING FACILITIES		31-R3		(5)	3,051,295.49	1,591,921	1,611,939	79,206	2.60	20.4
363.60	LNG REFUELING FACILITIES		45-S2.5		(5)	739,473.00	739,473	36,974	1,820	0.25	20.3
<b>TOTAL LOCAL STORAGE PLANT</b>						<b>86,341,544.73</b>	<b>34,531,987</b>	<b>57,699,351</b>	<b>3,095,569</b>	<b>3.59</b>	

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DEPRECIABLE GROUP (1)	PROBABLE RETIREME	SURVIVOR CURVE (3)	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
	YEAR #		SALVAGE PERCENT (4)	AS OF DECEMBER 31, 2020 (5)	DEPRECIATION RESERVE (6)		ACCURUAL AMOUNT (8)	ACCURUAL RATE (9)=(8)/(5)	
<b>TRANSMISSION PLANT</b>									
365.20	LAND RIGHTS	75-R4	0	6,455,176.86	2,322,594	4,132,583	84,208	1.30	49.1
366.30	STRUCTURES AND IMPROVEMENT	55-R3	0	1,546,072.61	412,870	1,133,203	27,003	1.75	42.0
367.00	MAINS	70-R3	(30)	188,276,558.85	35,068,866	209,690,661	3,404,001	1.81	61.6
367.21	MAINS - NORTH MIST	70-R3	(30)	1,994,582.39	1,245,979	1,346,978	29,066	1.46	46.3
367.22	MAINS - SOUTH MIST	70-R3	(30)	14,949,264.00	11,490,417	7,943,626	195,623	1.31	40.6
367.23	MAINS - SOUTH MIST	70-R3	(30)	34,881,341.36	15,930,670	29,415,074	590,355	1.69	49.8
367.24	MAINS - 11.7M S MIST	70-R3	(30)	17,466,181.89	6,835,289	15,870,747	298,659	1.71	53.1
367.25	MAINS - 12M NORTH S MIST	70-R3	(30)	18,613,651.15	6,984,265	17,213,481	321,303	1.73	53.6
367.26	MAINS - 38M NORTH S MIST	70-R3	(30)	68,232,675.58	25,782,091	62,920,387	1,174,836	1.72	53.6
368.00	COMPRESSOR STATION EQUIPMEI	45-R3	(5)	7,723,454.21	2,884,478	5,225,149	158,338	2.05	33.0
369.00	MEASURING AND REGULATING EQ	50-R2.5	(10)	3,969,550.28	1,823,192	2,543,313	71,661	1.81	35.5
<b>TOTAL TRANSMISSION PLANT</b>				<b>364,108,509.18</b>	<b>110,780,711</b>	<b>357,435,202</b>	<b>6,355,053</b>	<b>1.75</b>	
<b>DISTRIBUTION PLANT</b>									
374.20	LAND RIGHTS	75-R3	0	1,886,180.64	1,702,286	183,895	3,079	0.16	59.7
375.00	STRUCTURES AND IMPROVEMENT	35-S0	0	1,519,558.28	135,155	1,384,403	53,310	3.51	26.0
376.11	MAINS - HP 4" AND LESS	70-R3	(55)	658,475,597.80	357,154,000	663,483,177	12,886,185	1.96	51.5
376.12	MAINS - HP 4" AND OVER	70-R3	(55)	665,678,335.92	257,577,034	774,224,387	14,227,701	2.14	54.4
377.00	COMPRESSOR STATION EQUIPMEI	35-S2	(5)	818,380.00	688,761	170,538	9,115	1.11	18.7
378.00	MEASURING AND REGULATING ST.	55-R2.5	(25)	41,139,658.95	13,074,028	38,350,546	907,949	2.21	42.2
379.00	MEASURING AND REGULATING ST.	50-R2	(25)	18,110,616.93	3,212,848	19,425,423	423,933	2.34	45.8
380.00	SERVICES	65-R2	(99)	875,426,720.52	444,534,925	1,297,564,249	26,004,435	2.97	49.9
381.00	METERS	33-R1	0	106,548,353.39	22,306,515	84,241,838	3,749,285	3.52	22.5
381.10	METERS - ELECTRIC	16-S4	0	1,696,938.46	1,386,751	310,187	36,445	2.15	8.5
381.20	METERS - ERT	18-R2	0	43,676,207.05	19,996,313	23,679,894	2,260,193	5.17	10.5
382.00	METER INSTALLATIONS	32-S0.5	0	64,212,622.94	4,154,436	60,058,187	3,691,350	5.75	16.3
382.10	METER INSTALLATIONS - ELECTRIC	14-L3	0	481,019.77	162,824	318,196	51,075	10.62	6.2
382.20	METER INSTALLATIONS - ERT	20-R2	0	9,174,695.76	6,045,561	3,129,135	283,193	3.09	11.0
383.00	HOUSE REGULATORS	40-S2	0	2,553,747.52	467,032	2,086,716	62,330	2.44	33.5
386.00	OTHER PROPERTY ON CUSTOMER	10-S6	0	1,162,110.41	388,027	774,083	119,090	10.25	6.5
387.10	OTHER EQUIPMENT - CATHODIC P	30-S3	0	173,858.98	146,273	27,586	1,693	0.97	16.3
387.20	OTHER EQUIPMENT - CALORIMETE	23-S0.5	0	96,424.00	96,424	0	0	-	-
387.30	OTHER EQUIPMENT - METER TEST	25-S4	0	72,671.00	72,671	0	0	-	-
<b>TOTAL DISTRIBUTION PLANT</b>				<b>2,492,903,698.32</b>	<b>1,133,301,864</b>	<b>2,969,412,440</b>	<b>64,770,361</b>	<b>2.60</b>	

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DEPRECIABLE GROUP (1)	PROBABLE RETIREME SURVIVOR	CURVE (3)	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
	YEAR #		PERCENT (4)	AS OF (5)	RESERVE (6)		ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
<b>GENERAL PLANT</b>									
390.00	STRUCTURES AND IMPROVEMENT	48-S0	(5)	76,076,719.92	15,137,283	64,743,273	1,596,868	2.10	40.5
390.10	STRUCTURES AND IMPROVEMENT	48-S0	(5)	21,288,272.24	6,048,763	16,303,923	388,018	1.82	42.0
391.10	OFFICE FURNITURE AND EQUIPME	20-SQ	0	17,096,600.38	4,023,370	13,073,230	855,517	5.00	15.3
391.20	OFFICE FURNITURE AND EQUIPME	5-SQ	0	54,361,086.44	20,496,560	33,864,526	10,872,979	20.00	3.1
392.00	TRANSPORTATION EQUIPMENT	13-L2	15	54,519,109.80	14,675,021	31,666,222	3,681,303	6.75	8.6
393.00	STORES EQUIPMENT	FULLY ACCRUED		119,406.00	119,406	0	0	-	-
394.00	TOOLS, SHOP AND GARAGE EQUIF	25-SQ	0	16,925,338.80	5,180,775	11,744,564	677,012	4.00	17.3
396.00	POWER OPERATED EQUIPMENT	17-L1.5	24	14,021,593.89	2,966,394	7,690,017	611,810	4.36	12.6
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	67,400.78	45,230	22,171	4,494	6.67	4.9
397.10	COMMUNICATION EQUIPMENT - MC	10-SQ	0	4,256,889.70	640,080	3,616,810	425,688	10.00	8.5
397.20	COMMUNICATION EQUIPMENT - NC	15-SQ	0	9,957.65	4,980	4,978	664	6.67	7.5
397.30	COMMUNICATION EQUIPMENT - TE	15-SQ	0	6,759,709.02	1,343,445	5,416,264	450,853	6.67	12.0
397.40	COMMUNICATION EQUIPMENT - TE	15-SQ	0	5,723,453.25	1,066,715	4,656,738	382,030	6.67	12.2
397.50	COMMUNICATION EQUIPMENT - TE	10-SQ	0	490,766.50	339,930	150,836	49,076	10.00	3.1
398.10	MISCELLANEOUS EQUIPMENT - PR	15-SQ	0	4,359.31	3,342	1,017	291	6.67	3.5
398.20	MISCELLANEOUS EQUIPMENT - KI1	15-SQ	0	28,864.84	9,505	19,360	1,924	6.67	10.1
398.30	MISCELLANEOUS EQUIPMENT - JAI	FULLY ACCRUED		14,873.00	14,873	0	0	-	-
398.40	MISCELLANEOUS EQUIPMENT - LEASED	FULLY ACCRUED		10,120.00	10,120	0	0	-	-
398.50	MISCELLANEOUS EQUIPMENT - OTHER	FULLY ACCRUED		66,739.00	66,739	0	0	-	-
<b>TOTAL GENERAL PLANT</b>				<b>271,841,260.52</b>	<b>72,192,531</b>	<b>192,973,929</b>	<b>19,998,527</b>	<b>7.36</b>	

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DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT SURVIVOR CURVE		NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
	YEAR #	(3)					AMOUNT (8)	ACCUAL RATE (9)=(8)/(5)	
<b>RESERVE ADJUSTMENT FOR AMORTIZATION</b>									
391.10					1,979,631		(395,926)	**	
391.20					1,887,272		(377,454)	**	
394.00					843,257		(168,651)	**	
395.00					(22)		4	**	
397.00					(4,236)		847	**	
397.10					(34,713)		6,943	**	
397.20					(32,872)		6,574	**	
397.30					(560,130)		112,026	**	
397.40					(298,740)		59,748	**	
397.50					131,075		(26,215)	**	
398.10					(53)		11	**	
398.20					(1,747)		349	**	
<b>TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION</b>					<b>3,908,722</b>		<b>(781,744)</b>		
<b>TOTAL DEPRECIABLE GAS PLANT</b>				<b>3,568,471,400.62</b>	<b>1,499,485,478</b>	<b>3,794,996,782</b>	<b>106,852,064</b>		<b>2.99</b>

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DEPRECIABLE GROUP (1)	PROBABLE	NET	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
	RETIREME		AS OF			DEPRECIATION	ACCRUAL	
	YEAR	SALVAGE	DECEMBER 31, 2020	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE
	#	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
<b>NONDEPRECIABLE GAS PLANT</b>								
301.00	ORGANIZATION		1,174.00					
302.00	FRANCHISES AND CONSENTS		83,621.00					
304.10	LAND		24,998.00					
350.10	LAND		106,549.00					
360.11	LAND - LNG LINNTON		83,598.00					
360.12	LAND - LNG NEWPORT		536,675.00					
360.20	LAND - OTHER		106,557.00					
365.10	LAND		1,015,597.00					
374.10	LAND		211,692.00					
389.00	LAND		13,063,368.00	437,351				
	ROU UTILITY LEASE			8,415,272				
	FIN UTILITY LEASE			28,977				
<b>TOTAL NONDEPRECIABLE GAS PLANT</b>			<b>15,233,829.00</b>	<b>8,881,600</b>				
<b>TOTAL GAS PLANT IN SERVICE</b>			<b>3,583,705,229.62</b>	<b>1,508,367,078</b>				

\* INDICATES INTERIM SURVIVOR CURVE. EACH UNIT HAS A UNIQUE TERMINAL DATE.  
\*\* 5 YEAR AMORTIZATION OF RESERVE RELATED TO AMORTIZATION ACCOUNTING.