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|--|-------------------------------|---|
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| | | TEL 503.226.4211 800.422.4012 nwnatural.com |

May 12, 2009

David Danner, Secretary and Executive Director
Washington Utilities & Transportation Commission
1300 Evergreen Park Drive, S.W.
Post Office Box 47250
Olympia, Washington 98504-7250

2009 MAY 14 AM 8:05

Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the company's Results of Operations for the first quarter (January-March), 2009.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2007 and 2008. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2008 and 2009.

Reports are presented with system results, as well as with results for each state.

Please feel free to call me if you have any questions.

Sincerely,



Natasha Siores
Senior Rates Analyst
Rates & Regulatory Affairs
Extension 3588

attachments

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| | | Mar 2009 | | | | | | |
|------------------|---------------------|-----------------|----------------------|-------------------------|---------------------|------------------|---------------------|-----------------|
| System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
| | | 93,702,579 | | | 9,209,848 | | | 84,492,731 |
| | | 1,049,685,892 | | | 127,196,000 | | | 922,489,892 |
| | | 8.93% | | | 7.24% | | | 9.16% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | | Oregon Total |
|--|---------------------------------------|-------------|---------------|-------------|-------------|------------|-------------|--------------|-------------|--------------|--------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | | | |
| Sales of Gas | | | | | | | | | | | |
| 480.1 | Residential | - | 591,816,504 | - | 64,481,854 | - | 64,481,854 | 527,334,650 | - | 527,334,650 | |
| 481.1 | Commercial | - | 312,441,862 | - | 28,299,348 | - | 28,299,348 | 284,142,514 | - | 284,142,514 | |
| 481.2 | Industrial Firm | - | 46,682,577 | - | 3,551,918 | - | 3,551,918 | 43,130,659 | - | 43,130,659 | |
| 481.3 | Interruptible | - | 71,235,618 | - | 5,823,551 | - | 5,823,551 | 65,412,068 | - | 65,412,068 | |
| 481.5 | Interruptible Incentive | - | - | - | - | - | - | - | - | - | |
| 495.20 | Unbilled Revenue | - | - | - | - | - | - | - | - | - | |
| | Total Sales of Gas | A | 1,022,176,561 | 3,046,048 | 102,156,671 | 454,818 | 102,611,489 | 920,019,891 | 2,591,230 | 922,611,121 | |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | - | 6,210,193 | - | 161,307 | - | 161,307 | 6,048,886 | - | 6,048,886 | |
| 489.13 | Interruptible | - | 7,744,997 | - | 110,155 | - | 110,155 | 7,634,842 | - | 7,634,842 | |
| 489.15 | Interruptible Incentive | - | - | - | - | - | - | - | - | - | |
| 489.3 | Agency Fee/Balancing | - | 16,088 | - | - | - | - | 16,088 | - | 16,088 | |
| | Total Transportation Revenue | - | 13,971,278 | - | 271,462 | - | 271,462 | 13,699,816 | - | 13,699,816 | |
| Rate Adjustments - Amortizations | | | | | | | | | | | |
| 495.6 | Miscellaneous Revenues | - | 19,394,629 | - | 1,798 | - | 1,798 | 19,392,831 | - | 19,392,831 | |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | - | 3,262,471 | - | 181,864 | - | 181,864 | 3,080,607 | - | 3,080,607 | |
| 488.1 | Returned Check Charge | - | 159,435 | - | 19,845 | - | 19,845 | 139,590 | - | 139,590 | |
| 488.3 | Recon Charge CR During Office Hours | - | 274,495 | - | 27,375 | - | 27,375 | 247,120 | - | 247,120 | |
| 488.4 | Field Collection Charge | - | 328,910 | - | 42,060 | - | 42,060 | 286,850 | - | 286,850 | |
| 488.5 | Recon Charge CR After Office Hours | - | 385,925 | - | 51,725 | - | 51,725 | 334,200 | - | 334,200 | |
| 488.6 | Recon Charge Seas During Office Hours | - | 16,600 | - | 1,825 | - | 1,825 | 14,775 | - | 14,775 | |
| 488.7 | Recon Charge Seas After Office Hours | - | 9,000 | - | 1,100 | - | 1,100 | 7,900 | - | 7,900 | |
| 488.8 | Automated Payment Charge | - | 146,245 | - | 20,650 | - | 20,650 | 125,595 | - | 125,595 | |
| 493.2 | Rent - Utility Property | - | 262,659 | - | 18,903 | - | 18,903 | 243,756 | - | 243,756 | |
| 495.1 | Meter Rentals | - | 205,629 | - | 20,444 | - | 20,444 | 185,185 | - | 185,185 | |
| 495.2 | Other Gas Revenue - Miscellaneous | - | 846,567 | - | (6,402) | - | (6,402) | 852,970 | - | 852,970 | |
| | Total Miscellaneous Revenues | - | 5,635,277 | - | 360,486 | - | 360,486 | 5,274,791 | - | 5,274,791 | |
| Total Operating Revenue | | | | | | | | | | | |
| | | - | 1,061,177,746 | 3,308,707 | 102,790,417 | 473,721 | 103,264,137 | 958,387,329 | 2,834,986 | 961,222,315 | |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | - | 624,482,472 | - | 59,857,502 | - | 59,857,502 | 564,624,970 | - | 564,624,970 | |
| 805.7 | WACOG Deferred | - | 5,966,556 | - | 872,797 | - | 872,797 | 5,093,759 | - | 5,093,759 | |
| 804.6 | Demand Incurred | - | 85,539,560 | - | 7,746,663 | - | 7,746,663 | 77,792,897 | - | 77,792,897 | |
| 805.8 | Demand Deferred | - | 1,721,955 | - | 532,549 | - | 532,549 | 1,189,406 | - | 1,189,406 | |
| 805.4 | Amortization of Gas Costs | - | (22,954,423) | - | (3,082,426) | - | (3,082,426) | (19,871,997) | - | (19,871,997) | |
| | Total Cost of Gas | - | 694,756,121 | - | 65,927,086 | - | 65,927,086 | 628,829,035 | - | 628,829,035 | |
| Detail Operations & Maintenance | | | | | | | | | | | |
| | | O&M | 6,087,536 | 111,326,852 | 368,682 | 11,283,905 | 11,652,588 | 5,718,854 | 100,042,947 | 105,761,801 | |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | - | 18,926,367 | - | 1,207,347 | - | 1,207,347 | 17,719,020 | - | 17,719,020 | |
| 408.12 | Franchise | - | 26,262,919 | - | 3,997,834 | - | 3,997,834 | 22,265,085 | - | 22,265,085 | |
| 408.13 | Payroll | - | 4,595,104 | - | 460,527 | - | 460,527 | 4,134,577 | - | 4,134,577 | |
| 408.14 | Other | - | 184,760 | - | 377,934 | - | 377,934 | 184,760 | - | 184,760 | |
| 408.15 | Regulatory | - | 2,687,718 | - | 5,583,115 | - | 5,583,115 | 2,309,784 | - | 2,309,784 | |
| | Total Other Taxes | - | 48,061,764 | 4,595,104 | 52,656,868 | 460,527 | 6,043,643 | 42,478,649 | 4,134,577 | 46,613,226 | |
| 403.1 | Depreciation | - | 68,494,486 | - | 7,374,315 | - | 7,374,315 | 61,120,171 | - | 61,120,171 | |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | - | (26,514,768) | - | 3,121,854 | - | 3,121,854 | (29,636,622) | - | (29,636,622) | |
| 410.11 | Federal Income Taxes - Deferred | - | 73,358,679 | - | (65,196) | - | (65,196) | 73,358,679 | - | 73,358,679 | |
| 411.42 | Federal Income Tax Credit | - | (14,747,242) | - | - | - | - | (14,747,242) | - | (14,747,242) | |
| 409.12 | Oregon Income Taxes | - | (1,186,635) | - | - | - | - | (1,186,635) | - | (1,186,635) | |
| 410.12 | Oregon Income Taxes - Deferred | - | 9,315,803 | - | - | - | - | 9,315,803 | - | 9,315,803 | |
| 411.12 | Oregon Income Tax Credit | - | (2,763,827) | - | - | - | - | (2,763,827) | - | (2,763,827) | |
| | Total Income Taxes | - | 37,462,010 | - | 3,056,659 | - | 3,056,659 | 34,405,351 | - | 34,405,351 | |
| Total Operating Revenue Deductions | | | | | | | | | | | |
| | | - | 748,905,422 | 184,416,442 | 71,878,883 | 19,118,747 | 94,054,289 | 677,026,538 | 165,297,694 | 876,729,584 | |
| Net Operating Income | | | | | | | | | | | |
| | | - | 93,702,579 | - | 9,209,848 | - | 9,209,848 | 84,492,731 | - | 84,492,731 | |

Mar 2009

12 Month Ended Reports
 Rate Base
 101 Gross Plant
 108.1X Accumulated Depreciation
 117.X Storage Gas - Cushion
 186.XX Leasehold Improvements
 252.XX Customer Contributions
 283.XX Deferred Taxes - Federal
 283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Therms
- B Follows plant split
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

| | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|--|------------------|---------------------|-----------------|----------------------|-------------------------|---------------------|------------------|---------------------|-----------------|
| | | | 2,079,047,091 | | | 219,476,449 | | | 1,859,570,641 |
| | | (868,072,467) | | | | (77,547,728) | | | (790,524,739) |
| | | 14,154,444 | | | | 1,346,445 | | | 12,808,000 |
| | | 2,284,894 | | | | 225,025 | | | 2,059,870 |
| | | (2,522,235) | | | | (187,270) | | | (2,334,966) |
| | | (147,928,847) | | | | (16,116,921) | | | (131,811,926) |
| | | (27,276,988) | | | | - | | | (27,276,988) |
| | | 1,049,685,892 | | | | 127,195,000 | | | 922,489,892 |
| | | 8.93% | | | | 7.24% | | | 9.16% |
| | | 100.00% | | | | 14.93% | | | 85.07% |
| | | 100.00% | | | | 7.20% | | | 92.80% |
| | | 100.00% | | | | 10.02% | | | 89.98% |
| | | 100.00% | | | | 10.77% | | | 89.23% |

NW Natural
Washington Quarterly Results of Operations Report

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | | Oregon | |
|-----------------|---------------------------------------|-------------|---------------|--------------|------------|-------------|------------|--------------|--------------|--------------|--------|-------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | Total |
| Mar 2009 | | | | | | | | | | | | |
| 480.1 | Sales of Gas | | | | | | | | | | | |
| 481.1 | Residential | | 80,944,062 | (12,233,369) | 9,274,454 | (1,228,616) | 9,274,454 | 71,669,608 | | 71,669,608 | | |
| 481.2 | Commercial | | 41,588,039 | (12,233,369) | 3,874,998 | (1,228,616) | 3,874,998 | 37,713,042 | | 37,713,042 | | |
| 481.3 | Industrial Firm | | 4,816,172 | | 411,052 | | 411,052 | 4,405,120 | | 4,405,120 | | |
| 481.5 | Interruptible | | 7,171,522 | | 578,429 | | 578,429 | 6,593,093 | | 6,593,093 | | |
| 481.5 | Interruptible Incentive | | | | | | | | | | | |
| 495.20 | Unbilled Revenue | | | (12,233,369) | | (1,228,616) | | (11,004,753) | | (11,004,753) | | |
| 495.20 | Total Sales of Gas | | 134,519,795 | (12,233,369) | 14,138,933 | (1,228,616) | 12,910,317 | 120,380,862 | (11,004,753) | 109,376,109 | | |
| A | | | | | | | | | | | | |
| 489.12 | Transportation Revenue | | | | | | | | | | | |
| 489.13 | Industrial Firm | | 485,531 | | 54,911 | | 54,911 | 430,620 | | 430,620 | | |
| 489.15 | Interruptible | | 635,181 | | 36,166 | | 36,166 | 599,015 | | 599,015 | | |
| 489.3 | Agency Fee/Balancing | | | | | | | | | | | |
| 489.3 | Total Transportation Revenue | | 1,120,712 | | 91,077 | | 91,077 | 1,029,635 | | 1,029,635 | | |
| 495.6 | Rate Adjustments - Amortizations | | 1,988,065 | | 569 | | 569 | 1,987,496 | | 1,987,496 | | |
| B | | | | | | | | | | | | |
| 487 | Miscellaneous Revenues | | | | | | | | | | | |
| 488.1 | Late Payment Charge | | 404,078 | | 27,070 | | 27,070 | 377,009 | | 377,009 | | |
| 488.1 | Returned Check Charge | | 15,540 | | 2,055 | | 2,055 | 13,485 | | 13,485 | | |
| 488.3 | Recon Charge CR During Office Hours | | 26,265 | | 3,125 | | 3,125 | 23,140 | | 23,140 | | |
| 488.4 | Field Collection Charge | | 38,925 | | 5,595 | | 5,595 | 33,330 | | 33,330 | | |
| 488.5 | Recon Charge CR After Office Hours | | 56,425 | | 5,950 | | 5,950 | 50,475 | | 50,475 | | |
| 488.6 | Recon Charge Seas During Office Hours | | 625 | | 150 | | 150 | 475 | | 475 | | |
| 488.7 | Recon Charge Seas After Office Hours | | 1,900 | | 100 | | 100 | 1,800 | | 1,800 | | |
| 488.8 | Automated Payment Charge | | 16,800 | | 2,508 | | 2,508 | 14,293 | | 14,293 | | |
| 493.2 | Rent - Utility Property | | 18,327 | 54,167 | 1,642 | | 1,642 | 16,684 | 54,167 | 54,167 | | |
| 495.1 | Meter Rentals | | 51,816 | | 200 | | 200 | 51,616 | | 51,616 | | |
| 495.2 | Other Gas Revenue - Miscellaneous | | 630,701 | 54,167 | 48,395 | | 48,395 | 582,306 | 54,167 | 636,473 | | |
| 495.2 | Total Miscellaneous Revenues | | 1,382,592,273 | (12,179,202) | 14,278,973 | (1,228,616) | 13,050,357 | 123,980,299 | (10,950,586) | 113,029,713 | | |
| C | | | | | | | | | | | | |
| 804.7 | Cost of Gas | | | | | | | | | | | |
| 805.7 | WACOG Incurred | | 65,799,909 | | 6,282,142 | | 6,282,142 | 59,517,767 | | 59,517,767 | | |
| 804.6 | WACOG Deferred | | 9,701,611 | | 1,226,021 | | 1,226,021 | 8,475,590 | | 8,475,590 | | |
| 805.8 | Demand Incurred | | 7,183,607 | | 638,233 | | 638,233 | 6,545,374 | | 6,545,374 | | |
| 805.4 | Demand Deferred | | 2,563,333 | | 320,925 | | 320,925 | 2,242,408 | | 2,242,408 | | |
| 805.4 | Amortization of Gas Costs | | (1,057,612) | | 29,113 | | 29,113 | (1,086,724) | | (1,086,724) | | |
| 805.4 | Total Cost of Gas | | 84,190,848 | | 8,496,434 | | 8,496,434 | 75,694,414 | | 75,694,414 | | |
| D | | | | | | | | | | | | |
| 408.11 | Operations & Maintenance | | 454,767 | 12,973,815 | 47,168 | 1,318,624 | 1,365,792 | 407,599 | 11,655,191 | 12,062,790 | | |
| 408.11 | Other Taxes | | | | | | | | | | | |
| 408.12 | Property | | 1,590,925 | | 102,125 | | 102,125 | 1,488,800 | | 1,488,800 | | |
| 408.13 | Franchise | | 3,053,657 | | 514,757 | | 514,757 | 2,538,900 | | 2,538,900 | | |
| 408.14 | Payroll | | | 464,318 | | 46,850 | 46,850 | | 417,468 | 417,468 | | |
| 408.15 | Other | | (2,211) | | | | | (2,211) | | (2,211) | | |
| 408.15 | Regulatory | | 2,500,251 | | 190,467 | | 190,467 | 2,309,784 | | 2,309,784 | | |
| 408.15 | Total Other Taxes | | 7,142,622 | 464,318 | 807,349 | 46,850 | 854,198 | 6,335,274 | 417,468 | 6,752,742 | | |
| 403.1 | Depreciation | | | 5,064,595 | | 548,344 | 548,344 | | 4,516,252 | 4,516,252 | | |
| E | | | | | | | | | | | | |
| 409.11 | Income Taxes | | | | | | | | | | | |
| 410.11 | Federal Income Taxes | | 7,144,302 | | 516,424 | | 516,424 | | | 6,627,878 | | |
| 411.42 | Federal Income Taxes - Deferred | | 4,790,779 | | | | | | | 4,790,779 | | |
| 409.12 | Federal Income Tax Credit | | (7,556,059) | | (2,571) | | (2,571) | | | (7,553,488) | | |
| 410.12 | Oregon Income Taxes | | (997,487) | | | | | | | (997,487) | | |
| 410.12 | Oregon Income Taxes - Deferred | | 2,666,551 | | | | | | | 2,666,551 | | |
| 411.12 | Oregon Income Tax Credit | | (853,346) | | | | | | | (853,346) | | |
| 411.12 | Total Income Taxes | | 5,194,740 | | 513,853 | | 513,853 | | | 4,680,887 | | |
| F | | | | | | | | | | | | |
| 91,788,237 | Total Operating Revenue Deductions | | 91,788,237 | 18,502,728 | 9,350,950 | 1,913,818 | 11,778,621 | 82,437,287 | 16,588,910 | 103,707,084 | | |
| G | | | | | | | | | | | | |
| 10,594,365 | Net Operating Income | | 10,594,365 | | 1,271,737 | | 1,271,737 | | | 9,322,629 | | |

| | System | | Washington | | Oregon | |
|------------------------------------|--------|----------------------|------------|--------------------|--------|--------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| Rate Base | | | | | | |
| 101 Gross Plant | | 2,119,446,366 | | 221,401,231 | | 1,898,045,135 |
| 108.1X Accumulated Depreciation | | (888,242,118) | | (80,718,138) | | (807,523,979) |
| 117.X Storage Gas - Cushion | | 14,099,746 | | 1,338,066 | | 12,761,680 |
| 186.XX Leasehold Improvements | | 2,189,903 | | 216,325 | | 1,973,579 |
| 252.XX Customer Contributions | | (2,401,958) | | (169,601) | | (2,232,357) |
| 283.XX Deferred Taxes - Federal | | (167,753,451) | | (18,299,515) | | (149,453,936) |
| 283.XX Deferred Taxes - State | | (32,269,565) | | - | | (32,269,565) |
| Total Rate Base | | 1,045,068,924 | | 123,768,367 | | 921,300,558 |
| Rate Of Return on Rate Base | | 1.01% | | 1.03% | | 1.01% |
| Allocation References: | | | | | | |
| A Unbilled Therms | | 100.00% | | 10.04% | | 89.96% |
| B Follows plant split | | 100.00% | | 10.91% | | 89.09% |
| OO: See OO&M Detail | | | | | | |
| C Payroll Factor | | 100.00% | | 10.07% | | 89.93% |
| D Depreciation Factor | | 100.00% | | 10.83% | | 89.17% |

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the Month Ended March 31, 2009

Month

| | System | Washington | Oregon |
|---|-----------|------------|-----------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$153,210 | \$14,540 | \$138,670 |
| 818 Compressor Station Expense | 7,246 | 688 | 6,559 |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 88,505 | 8,399 | 80,106 |
| 821 Purification Expense | 14,638 | 1,389 | 13,249 |
| Maintenance | | | |
| 832 Wells Expense | 11,655 | 1,106 | 10,549 |
| Total Underground Storage Expense | 275,254 | 26,122 | 249,132 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 5,033 | 478 | 4,556 |
| Total Other Storage Expense | 5,033 | 478 | 4,556 |
| Liquefied Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 119,108 | 11,303 | 107,805 |
| 845 LNG Fuel | 0 | - | 0 |
| Maintenance | | | |
| 847 Supervision and Engineering | 62,091 | 5,892 | 56,199 |
| Total Liquefied Natural Gas Expense | 181,199 | 17,196 | 164,004 |
| Total Natural Gas Storage | 461,487 | 43,795 | 417,691 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 62,304 | 6,112 | 56,192 |
| Maintenance | | | |
| 863 Maintenance of Mains | 3,158 | 168 | 2,990 |
| Total Transmission Expense | 65,462 | 6,280 | 59,182 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 196,385 | 15,909 | 180,477 |
| 874 Mains and Services Expense | 723,696 | 78,907 | 644,788 |
| 875 Measuring and Regulator Station Expense - General | 15,439 | 1,202 | 14,238 |
| 877 Measuring and Regulator Station Expense - City Gate | 49,749 | 3,542 | 46,207 |
| 878 Meter and House Regulator Expense | 398,890 | 39,319 | 359,571 |
| 879 Customer Installation Expense | 633,146 | 64,052 | 569,094 |
| 880 Other Expense | 100,845 | 10,984 | 89,861 |
| 881 Rents | 6,051 | 598 | 5,452 |

| | System | Washington | Oregon |
|---|--------------|-------------|--------------|
| Maintenance | | | |
| 885 Supervision and Engineering | 338,672 | 29,058 | 309,614 |
| 887 Mains | 227,871 | 21,219 | 206,652 |
| 889 Measuring and Regulator Station Expense - General | 87,270 | 5,800 | 81,470 |
| 891 Measuring and Regulator Station Expense - City Gate | 3,573 | 264 | 3,309 |
| 892 Services | 156,424 | 20,560 | 135,864 |
| 893 Meters and House Regulators | 156,697 | 12,179 | 144,518 |
| 894 Other Equipment | 4,170 | 147 | 4,023 |
| Total Distribution Expense | 3,098,879 | 303,740 | 2,795,140 |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 Supervision | 113,077 | 11,183 | 101,893 |
| 902 Meter Reading Expenses | 303,003 | 39,052 | 263,950 |
| 903 Customer Records and Collection Expense | 1,450,351 | 144,199 | 1,306,152 |
| 904 Uncollectible Accounts | 887,961 | 93,531 | 794,430 |
| Total Customer Accounts Expense | 2,754,392 | 287,966 | 2,466,426 |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 Supervision | 27,785 | 2,870 | 24,915 |
| 908 Customer Assistance Expense | 392,704 | 29,558 | 363,146 |
| 909 Customer Information Expense | 97,233 | 10,044 | 87,188 |
| 910 Miscellaneous Customer Service Expense | 17,295 | 1,787 | 15,509 |
| Total Customer Service and Informational | 535,017 | 44,259 | 490,759 |
| Sales Expense | | | |
| Operation | | | |
| 911 Supervision | 24,278 | 2,491 | 21,787 |
| 912 Demonstration and Selling Expense | 177,069 | 17,821 | 159,248 |
| 913 Advertising | 12,096 | 1,055 | 11,041 |
| 916 Miscellaneous Sales Expense | 54 | 6 | 48 |
| Total Sales Expense | 213,497 | 21,373 | 192,124 |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 Office Supplies and Expense | 4,926,716 | 519,126 | 4,407,590 |
| 922 Administrative Expenses Transferred - Credit | (1,393,327) | (147,070) | (1,246,258) |
| 924 Property Insurance Premium | 206,640 | 20,437 | 186,203 |
| 925 Injuries and Damages | 122,489 | 12,114 | 110,375 |
| 926 Employee Pensions and Benefits | 1,732,911 | 178,123 | 1,554,788 |
| 928 Regulatory Commission Expense | | | |
| 930 Miscellaneous General Expense | 61,445 | 6,077 | 55,368 |
| 931 Rents | 356,142 | 43,399 | 312,743 |
| Maintenance | | | |
| 935 Maintenance of General Plant | 286,833 | 26,174 | 260,659 |
| Total Administrative and General Expense | 6,299,848 | 658,380 | 5,641,469 |
| Total Operations and Maintenance Expense | \$13,428,582 | \$1,365,792 | \$12,062,790 |

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the Month Ended March 31, 2009

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|-----------|------------|------------|------------|-----------|-----------|-----------|------------|------------|--------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | | | | | | | | | |
| 816 Wells Expense Total | 0.00 | 153,209.61 | 153,209.61 | 0.00 | 14,539.59 | 14,539.59 | 0.00 | 138,670.02 | 138,670.02 | Firm Volumes Total |
| 818 Compressor Station Expense Total | 0.00 | 7,246.20 | 7,246.20 | 0.00 | 687.67 | 687.67 | 0.00 | 6,558.53 | 6,558.53 | Firm Volumes Total |
| 819 Compressor Station Fuel Total | 0.00 | 0.01 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | Firm Volumes Total |
| 820 Measuring and Regulator Station Expense Total | 0.00 | 88,505.19 | 88,505.19 | 0.00 | 8,399.14 | 8,399.14 | 0.00 | 80,106.05 | 80,106.05 | Firm Volumes Total |
| 821 Purification Expense Total | 0.00 | 14,638.22 | 14,638.22 | 0.00 | 1,389.17 | 1,389.17 | 0.00 | 13,249.05 | 13,249.05 | Firm Volumes Total |
| 832 Wells Expense Total | 0.00 | 11,654.62 | 11,654.62 | 0.00 | 1,106.03 | 1,106.03 | 0.00 | 10,548.59 | 10,548.59 | Firm Volumes Total |
| 840 Supervision and Engineering Total | 0.00 | 5,033.38 | 5,033.38 | 0.00 | 477.67 | 477.67 | 0.00 | 4,555.71 | 4,555.71 | Firm Volumes Total |
| 844 Supervision and Engineering Total | 0.00 | 119,107.94 | 119,107.94 | 0.00 | 11,303.35 | 11,303.35 | 0.00 | 107,804.59 | 107,804.59 | Firm Volumes Total |
| 845 LNG Fuel Total | 0.00 | 0.01 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | Firm Volumes Total |
| 847 Supervision and Engineering Total | 0.00 | 62,091.40 | 62,091.40 | 0.00 | 5,892.47 | 5,892.47 | 0.00 | 56,198.93 | 56,198.93 | Firm Volumes Total |
| 856 Mains Expense Total | 505.58 | 61,797.94 | 62,303.52 | 0.00 | 6,111.81 | 6,111.81 | 505.58 | 55,686.13 | 55,686.13 | 3-factor OR Total |
| 863 Maintenance of Mains Total | 1,461.12 | 1,697.08 | 3,158.20 | 0.00 | 167.84 | 167.84 | 1,461.12 | 1,529.24 | 1,529.24 | 3-factor OR Total |
| 870 Supervision and Engineering Total | 6,327.26 | 190,958.18 | 197,285.44 | 0.00 | 15,908.57 | 15,908.57 | 6,327.26 | 174,149.61 | 180,476.87 | Direct-OR Total |
| 874 Mains and Services Expense Total | 99,655.40 | 624,040.22 | 723,695.62 | 16,818.55 | 62,088.90 | 78,907.45 | 82,836.85 | 561,951.32 | 644,788.17 | Direct-OR Total |
| 875 Measuring and Regulator Station Expense - General Total | 1,625.92 | 13,813.44 | 15,439.36 | 0.00 | 1,201.54 | 1,201.54 | 1,625.92 | 12,611.90 | 14,237.82 | Direct-OR Total |
| 877 Measuring and Regulator Station Expense - City Gate Total | 1,791.50 | 47,289.42 | 49,080.92 | 0.00 | 3,475.77 | 3,475.77 | 1,791.50 | 44,415.41 | 46,206.91 | Direct-OR Total |
| 878 Meter and House Regulator Expense Total | 4,965.50 | 393,924.60 | 398,890.10 | 0.00 | 39,319.25 | 39,319.25 | 4,965.50 | 354,605.35 | 359,570.85 | Direct-OR Total |
| 879 Customer Installation Expense Total | 0.00 | 69,586.35 | 69,586.35 | 0.00 | 6,882.08 | 6,882.08 | 0.00 | 62,704.27 | 62,704.27 | 3-factor Total |
| 880 Other Expense Total | 16,046.79 | 0.00 | 16,046.79 | 0.00 | 1,442.49 | 1,442.49 | 16,046.79 | 1,442.49 | 16,046.79 | Direct-OR Total |
| 881 Rents Total | 0.00 | 6,050.76 | 6,050.76 | 0.00 | 598.42 | 598.42 | 0.00 | 5,452.34 | 5,452.34 | Direct-OR Total |

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|--------------------|---------------------|---------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | 0.00 | 265,743.80 | 265,743.80 | 0.00 | 26,232.62 | 26,232.62 | 0.00 | 239,011.18 | 239,011.18 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total |
| | 62,174.28 | 0.00 | 62,174.28 | 0.00 | 0.00 | 0.00 | 62,174.28 | 0.00 | 62,174.28 | Direct-OR Total |
| | 2,156.34 | 0.00 | 2,156.34 | 2,156.34 | 0.00 | 2,156.34 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 9,097.66 | 9,097.66 | 0.00 | 668.68 | 668.68 | 0.00 | 8,428.98 | 8,428.98 | Sendout Volumes Total |
| 885 Supervision and Engineering Total | 64,330.62 | 274,341.46 | 338,672.08 | 2,156.34 | 26,901.30 | 29,057.64 | 62,174.28 | 247,440.16 | 309,614.44 | |
| | 0.00 | 181,706.36 | 181,706.36 | 0.00 | 17,970.77 | 17,970.77 | 0.00 | 163,735.59 | 163,735.59 | 3-factor Total |
| | 0.00 | 2,843.23 | 2,843.23 | 0.00 | 317.30 | 317.30 | 0.00 | 2,525.93 | 2,525.93 | Customers Port/Van 80% Total |
| | 39,600.62 | 0.00 | 39,600.62 | 0.00 | 0.00 | 0.00 | 39,600.62 | 0.00 | 39,600.62 | Direct-OR Total |
| | 2,868.37 | 0.00 | 2,868.37 | 2,868.37 | 0.00 | 2,868.37 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 832.35 | 832.35 | 0.00 | 62.65 | 62.65 | 0.00 | 789.70 | 789.70 | sendout volumes Total |
| 887 Mains Total | 42,468.99 | 189,401.94 | 227,870.93 | 2,868.37 | 18,350.72 | 21,219.09 | 39,600.62 | 167,051.22 | 206,651.84 | |
| | 0.00 | 8,566.99 | 8,566.99 | 0.00 | 847.28 | 847.28 | 0.00 | 7,719.71 | 7,719.71 | 3-factor Total |
| | 20,249.56 | 0.00 | 20,249.56 | 0.00 | 0.00 | 0.00 | 20,249.56 | 0.00 | 20,249.56 | Direct-OR Total |
| | 0.00 | 39,256.41 | 39,256.41 | 0.00 | 2,885.35 | 2,885.35 | 0.00 | 36,371.06 | 36,371.06 | Sendout Volumes Total |
| | 0.00 | 19,197.41 | 19,197.41 | 0.00 | 2,067.56 | 2,067.56 | 0.00 | 17,129.85 | 17,129.85 | Telemetering Total |
| 889 Measuring and Regulator Station Expense - General Total | 20,249.56 | 67,020.81 | 87,270.37 | 0.00 | 5,800.19 | 5,800.19 | 20,249.56 | 61,220.62 | 81,470.18 | |
| | 0.00 | 46.86 | 46.86 | 0.00 | 4.63 | 4.63 | 0.00 | 42.23 | 42.23 | 3-factor Total |
| | 0.00 | 3,526.11 | 3,526.11 | 0.00 | 259.17 | 259.17 | 0.00 | 3,266.94 | 3,266.94 | Sendout Volumes Total |
| | 0.00 | 3,572.97 | 3,572.97 | 0.00 | 263.80 | 263.80 | 0.00 | 3,309.17 | 3,309.17 | 3-factor Total |
| | 56,378.89 | 0.00 | 56,378.89 | 0.00 | 8,141.56 | 8,141.56 | 56,378.89 | 74,179.68 | 74,179.68 | Direct-OR Total |
| | 11,997.82 | 0.00 | 11,997.82 | 11,997.82 | 0.00 | 11,997.82 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 5,726.35 | 5,726.35 | 0.00 | 420.89 | 420.89 | 0.00 | 5,305.46 | 5,305.46 | Sendout Volumes Total |
| 892 Services Total | 68,376.71 | 88,047.59 | 156,424.30 | 11,997.82 | 8,562.45 | 20,560.27 | 56,378.89 | 79,485.14 | 135,864.03 | |
| | 0.00 | (28,668.38) | (28,668.38) | 0.00 | (2,835.30) | (2,835.30) | 0.00 | (25,833.08) | (25,833.08) | 3-factor Total |
| | 0.00 | 62,234.89 | 62,234.89 | 0.00 | 6,316.85 | 6,316.85 | 0.00 | 55,918.04 | 55,918.04 | Customers-All Total |
| | 0.00 | 23,761.14 | 23,761.14 | 0.00 | 2,000.68 | 2,000.68 | 0.00 | 21,760.46 | 21,760.46 | Customers-Comm Total |
| | 0.00 | 14,397.80 | 14,397.80 | 0.00 | 895.54 | 895.54 | 0.00 | 13,502.26 | 13,502.26 | Customers-Ind Total |
| | 0.00 | 20,178.69 | 20,178.69 | 0.00 | 2,084.46 | 2,084.46 | 0.00 | 18,094.23 | 18,094.23 | Customers-Res Total |
| | 14,223.05 | 0.00 | 14,223.05 | 0.00 | 0.00 | 0.00 | 14,223.05 | 0.00 | 14,223.05 | Direct-OR Total |
| | 0.00 | 50,570.21 | 50,570.21 | 0.00 | 3,716.91 | 3,716.91 | 0.00 | 46,853.30 | 46,853.30 | Sendout Volumes Total |
| 893 Meters and House Regulators Total | 14,223.05 | 142,474.35 | 156,697.40 | 0.00 | 12,179.14 | 12,179.14 | 14,223.05 | 130,295.21 | 144,518.26 | |
| | 0.00 | 1,322.81 | 1,322.81 | 0.00 | 130.83 | 130.83 | 0.00 | 1,191.98 | 1,191.98 | 3-factor Total |
| | 0.00 | 157.79 | 157.79 | 0.00 | 16.02 | 16.02 | 0.00 | 141.77 | 141.77 | Customers-All Total |
| | 2,689.57 | 0.00 | 2,689.57 | 0.00 | 0.00 | 0.00 | 2,689.57 | 0.00 | 2,689.57 | Direct-OR Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 894 Other Equipment Total | 2,689.57 | 1,480.60 | 4,170.17 | 0.00 | 146.85 | 146.85 | 2,689.57 | 1,333.75 | 4,023.32 | |
| 901 Supervision Total | 0.00 | 113,076.74 | 113,076.74 | 0.00 | 11,183.29 | 11,183.29 | 0.00 | 101,893.45 | 101,893.45 | 3-factor Total |
| | 0.00 | 2,230.00 | 2,230.00 | 0.00 | 220.55 | 220.55 | 0.00 | 2,009.45 | 2,009.45 | 3-factor Total |
| | 0.00 | 220,541.63 | 220,541.63 | 0.00 | 30,765.56 | 30,765.56 | 0.00 | 189,776.07 | 189,776.07 | Customers port/van Total |
| | 0.00 | 59,660.21 | 59,660.21 | 0.00 | 6,055.51 | 6,055.51 | 0.00 | 53,604.70 | 53,604.70 | Customers-All Total |
| | 0.00 | 778.46 | 778.46 | 0.00 | 48.42 | 48.42 | 0.00 | 730.04 | 730.04 | Customers-Ind Total |
| | 0.00 | 18,993.93 | 18,993.93 | 0.00 | 1,962.07 | 1,962.07 | 0.00 | 17,031.86 | 17,031.86 | Customers-Res Total |
| | 798.33 | 0.00 | 798.33 | 0.00 | 0.00 | 0.00 | 798.33 | 0.00 | 798.33 | Direct-OR Total |
| 902 Meter Reading Expenses Total | 798.33 | 302,204.23 | 303,002.56 | 0.00 | 39,052.11 | 39,052.11 | 798.33 | 263,152.12 | 263,950.45 | |
| | 0.00 | 919,178.05 | 919,178.05 | 0.00 | 90,906.71 | 90,906.71 | 0.00 | 828,271.34 | 828,271.34 | 3-factor Total |
| | 0.00 | 156,485.31 | 156,485.31 | 0.00 | 15,883.26 | 15,883.26 | 0.00 | 140,602.05 | 140,602.05 | Customers-All Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Comm Total |
| | 0.00 | 31,531.54 | 31,531.54 | 0.00 | 1,961.26 | 1,961.26 | 0.00 | 29,570.28 | 29,570.28 | Customers-Ind Total |
| | 0.00 | 343,156.38 | 343,156.38 | 0.00 | 35,446.06 | 35,446.06 | 0.00 | 307,708.32 | 307,708.32 | Customers-Res Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| 903 Customer Records and Collection Expense Total | 0.00 | 1,450,351.28 | 1,450,351.28 | 0.00 | 144,199.29 | 144,199.29 | 0.00 | 1,306,151.99 | 1,306,151.99 | |
| | 0.00 | 876,011.16 | 876,011.16 | 0.00 | 88,915.13 | 88,915.13 | 0.00 | 787,096.03 | 787,096.03 | Customers-All Total |
| | 0.00 | 44,751.79 | 44,751.79 | 0.00 | 3,768.10 | 3,768.10 | 0.00 | 40,983.69 | 40,983.69 | Customers-Comm Total |
| | 0.00 | 13,636.71 | 13,636.71 | 0.00 | 848.20 | 848.20 | 0.00 | 12,788.51 | 12,788.51 | Customers-Ind Total |
| | (46,438.62) | 0.00 | (46,438.62) | (46,438.62) | 0.00 | (46,438.62) | (46,438.62) | 0.00 | (46,438.62) | Direct-OR Total |
| 904 Uncollectible Accounts Total | (46,438.62) | 934,399.66 | 887,961.04 | 0.00 | 93,531.43 | 93,531.43 | (46,438.62) | 840,968.23 | 794,429.61 | |
| 907 Supervision Total | 0.00 | 27,785.47 | 27,785.47 | 0.00 | 2,870.24 | 2,870.24 | 0.00 | 24,915.23 | 24,915.23 | Customers-Res Total |
| | 0.00 | 22,444.79 | 22,444.79 | 0.00 | 2,219.79 | 2,219.79 | 0.00 | 20,225.00 | 20,225.00 | 3-factor Total |
| | 0.00 | 211,080.19 | 211,080.19 | 0.00 | 21,424.65 | 21,424.65 | 0.00 | 189,655.54 | 189,655.54 | Customers-All Total |
| | 0.00 | 14,440.71 | 14,440.71 | 0.00 | 1,215.91 | 1,215.91 | 0.00 | 13,224.80 | 13,224.80 | Customers-Comm Total |
| | 0.00 | 147,294.62 | 147,294.62 | 0.00 | 9,161.73 | 9,161.73 | 0.00 | 138,132.89 | 138,132.89 | Customers-Ind Total |
| | 0.00 | 12,404.45 | 12,404.45 | 0.00 | 1,281.38 | 1,281.38 | 0.00 | 11,123.07 | 11,123.07 | Customers-Res Total |
| | 0.00 | 17.47 | 17.47 | 0.00 | 4.44 | 4.44 | 0.00 | 13.03 | 13.03 | Customers-The Dalles Total |
| | (9,273.63) | 0.00 | (9,273.63) | (9,273.63) | 0.00 | (9,273.63) | (9,273.63) | 0.00 | (9,273.63) | Direct-OR Total |
| | (5,755.72) | 0.00 | (5,755.72) | (5,755.72) | 0.00 | (5,755.72) | (5,755.72) | 0.00 | (5,755.72) | Direct-WA Total |
| | 0.00 | 51.00 | 51.00 | 0.00 | 5.43 | 5.43 | 0.00 | 45.57 | 45.57 | Employee Cost Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | regulatory Total |
| 908 Customer Assistance Expense Total | (15,025.35) | 407,733.23 | 392,707.88 | (5,755.72) | 35,313.33 | 29,557.61 | (9,273.63) | 372,419.90 | 363,146.27 | |
| 909 Customer Information Expense Total | 0.00 | 97,232.59 | 97,232.59 | 0.00 | 10,044.13 | 10,044.13 | 0.00 | 87,188.46 | 87,188.46 | Customers-Res Total |
| 910 Miscellaneous Customer Service Expense Total | 0.00 | 17,295.32 | 17,295.32 | 0.00 | 1,786.61 | 1,786.61 | 0.00 | 15,508.71 | 15,508.71 | Customers-Res Total |

For the Month Ended March 31, 2009

| FERC_Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|------------|----------------|----------------|------------|--------------|--------------|------------|----------------|----------------|-----------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | | | | | | | | | |
| 911 Supervision Total | 0.00 | 9,316.20 | 9,316.20 | 0.00 | 945.59 | 945.59 | 0.00 | 8,370.61 | 8,370.61 | Customers-All Total |
| | 0.00 | 14,961.40 | 14,961.40 | 0.00 | 1,545.51 | 1,545.51 | 0.00 | 13,415.89 | 13,415.89 | Customers-Res Total |
| | 0.00 | 24,277.60 | 24,277.60 | 0.00 | 2,491.10 | 2,491.10 | 0.00 | 21,786.50 | 21,786.50 | |
| | 0.00 | 4,296.86 | 4,296.86 | 0.00 | 424.96 | 424.96 | 0.00 | 3,871.90 | 3,871.90 | 3-factor Total |
| | 0.00 | 164,963.74 | 164,963.74 | 0.00 | 16,743.82 | 16,743.82 | 0.00 | 148,219.92 | 148,219.92 | Customers-All Total |
| | 0.00 | 4,791.99 | 4,791.99 | 0.00 | 403.49 | 403.49 | 0.00 | 4,388.50 | 4,388.50 | Customers-Comm Total |
| | 0.00 | 40.92 | 40.92 | 0.00 | 2.55 | 2.55 | 0.00 | 38.37 | 38.37 | Customers-Ind Total |
| | 0.00 | 2,387.89 | 2,387.89 | 0.00 | 246.67 | 246.67 | 0.00 | 2,141.22 | 2,141.22 | Customers-Res Total |
| | 588.00 | 0.00 | 588.00 | 0.00 | 0.00 | 0.00 | 588.00 | 0.00 | 0.00 | Direct-OR Total |
| | 588.00 | 176,481.40 | 177,069.40 | 0.00 | 17,821.49 | 17,821.49 | 588.00 | 158,659.91 | 159,247.91 | |
| 912 Demonstration and Selling Expense Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3-factor Total |
| | 0.00 | 10,179.96 | 10,179.96 | 0.00 | 857.15 | 857.15 | 0.00 | 9,322.81 | 9,322.81 | Customers-Comm Total |
| | 0.00 | 1,916.25 | 1,916.25 | 0.00 | 197.95 | 197.95 | 0.00 | 1,718.30 | 1,718.30 | Customers-Res Total |
| | 0.00 | 12,096.21 | 12,096.21 | 0.00 | 1,055.10 | 1,055.10 | 0.00 | 11,041.11 | 11,041.11 | |
| 913 Advertising Total | 0.00 | 53.71 | 53.71 | 0.00 | 5.55 | 5.55 | 0.00 | 48.16 | 48.16 | Customers-Res Total |
| | 0.00 | 53.71 | 53.71 | 0.00 | 5.55 | 5.55 | 0.00 | 48.16 | 48.16 | |
| 916 Miscellaneous Sales Expense Total | 0.00 | 2,876,723.75 | 2,876,723.75 | 0.00 | 284,507.96 | 284,507.96 | 0.00 | 2,592,215.79 | 2,592,215.79 | 3-factor Total |
| | 0.00 | 306,333.79 | 306,333.79 | 0.00 | 31,092.87 | 31,092.87 | 0.00 | 275,240.92 | 275,240.92 | Customers-all Total |
| | 0.00 | 503.40 | 503.40 | 0.00 | 52.00 | 52.00 | 0.00 | 451.40 | 451.40 | Customers-Res Total |
| | 73,276.63 | 0.00 | 73,276.63 | 0.00 | 0.00 | 0.00 | 73,276.63 | 0.00 | 0.00 | Direct-OR Total |
| | 1,011.96 | 0.00 | 1,011.96 | 1,011.96 | 0.00 | 1,011.96 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 1,525,661.41 | 1,525,661.41 | 0.00 | 162,330.37 | 162,330.37 | 0.00 | 1,363,331.04 | 1,363,331.04 | Employees Cost Total |
| | 0.00 | 9,415.68 | 9,415.68 | 0.00 | 893.55 | 893.55 | 0.00 | 8,522.13 | 8,522.13 | Firm Volumes Total |
| | 0.00 | 129,818.60 | 129,818.60 | 0.00 | 38,945.58 | 38,945.58 | 0.00 | 90,873.02 | 90,873.02 | Regulatory Total |
| | 0.00 | 3,970.90 | 3,970.90 | 0.00 | 291.87 | 291.87 | 0.00 | 3,679.03 | 3,679.03 | sendout volumes Total |
| 921 Office Supplies and Expense Total | 74,288.59 | 4,852,427.53 | 4,926,716.12 | 1,011.96 | 518,114.20 | 519,126.16 | 73,276.63 | 4,334,313.33 | 4,407,589.96 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3-factor Total |
| | 0.00 | (983,496.57) | (983,496.57) | 0.00 | (103,463.84) | (103,463.84) | 0.00 | (880,032.73) | (880,032.73) | Admin Tran Total |
| | 0.00 | (409,830.87) | (409,830.87) | 0.00 | (43,606.00) | (43,606.00) | 0.00 | (366,224.87) | (366,224.87) | Employees Cost Total |
| 922 Administrative Expenses Transferred - Credit Total | 0.00 | (1,393,327.44) | (1,393,327.44) | 0.00 | (47,089.84) | (47,089.84) | 0.00 | (1,246,237.60) | (1,246,237.60) | |
| | 0.00 | 206,640.02 | 206,640.02 | 0.00 | 20,436.70 | 20,436.70 | 0.00 | 186,203.32 | 186,203.32 | |
| 924 Property Insurance Premium Total | 0.00 | 206,640.02 | 206,640.02 | 0.00 | 20,436.70 | 20,436.70 | 0.00 | 186,203.32 | 186,203.32 | |
| | 0.00 | 122,489.15 | 122,489.15 | 0.00 | 12,114.19 | 12,114.19 | 0.00 | 110,374.96 | 110,374.96 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Payroll Total |
| 925 Injuries and Damages Total | 0.00 | 122,489.15 | 122,489.15 | 0.00 | 12,114.19 | 12,114.19 | 0.00 | 110,374.96 | 110,374.96 | |
| | 0.00 | 65,569.67 | 65,569.67 | 0.00 | 6,484.84 | 6,484.84 | 0.00 | 59,084.83 | 59,084.83 | 3-factor Total |
| | 0.00 | 655,617.84 | 655,617.84 | 0.00 | 69,757.72 | 69,757.72 | 0.00 | 585,860.12 | 585,860.12 | Employees Cost Total |
| | 0.00 | 1,011,723.35 | 1,011,723.35 | 0.00 | 101,880.54 | 101,880.54 | 0.00 | 909,842.81 | 909,842.81 | Payroll Total |
| 926 Employee Pensions and Benefits Total | 0.00 | 1,732,910.86 | 1,732,910.86 | 0.00 | 178,123.10 | 178,123.10 | 0.00 | 1,554,787.76 | 1,554,787.76 | |
| | 0.00 | 61,444.80 | 61,444.80 | 0.00 | 6,076.89 | 6,076.89 | 0.00 | 55,367.91 | 55,367.91 | 3-factor Total |
| | 0.00 | 61,444.80 | 61,444.80 | 0.00 | 6,076.89 | 6,076.89 | 0.00 | 55,367.91 | 55,367.91 | |
| | 0.00 | 335,032.00 | 335,032.00 | 0.00 | 33,134.67 | 33,134.67 | 0.00 | 301,897.33 | 301,897.33 | 3-factor Total |
| | 0.00 | 1,646.50 | 1,646.50 | 0.00 | 167.12 | 167.12 | 0.00 | 1,479.38 | 1,479.38 | Customers-All Total |
| | 9,366.25 | 0.00 | 9,366.25 | 0.00 | 0.00 | 0.00 | 9,366.25 | 0.00 | 0.00 | Direct-OR Total |
| | 10,097.28 | 0.00 | 10,097.28 | 10,097.28 | 0.00 | 10,097.28 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 19,463.53 | 336,678.50 | 356,142.03 | 10,097.28 | 33,301.79 | 43,399.07 | 9,366.25 | 303,376.71 | 312,742.96 | |
| 931 Rents Total | 0.00 | 200,431.83 | 200,431.83 | 0.00 | 19,822.71 | 19,822.71 | 0.00 | 180,609.12 | 180,609.12 | 3-factor Total |
| | 0.00 | 6,626.46 | 6,626.46 | 0.00 | 672.59 | 672.59 | 0.00 | 5,953.87 | 5,953.87 | Customers-All Total |
| | 0.00 | 2,229.25 | 2,229.25 | 0.00 | 566.90 | 566.90 | 0.00 | 1,662.35 | 1,662.35 | Customers-The Dailies Total |
| | 69,481.21 | 0.00 | 69,481.21 | 0.00 | 0.00 | 0.00 | 69,481.21 | 0.00 | 0.00 | Direct-OR Total |
| | 4,801.80 | 0.00 | 4,801.80 | 4,801.80 | 0.00 | 4,801.80 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 3,262.32 | 3,262.32 | 0.00 | 309.59 | 309.59 | 0.00 | 2,952.73 | 2,952.73 | Firm Volumes Total |
| 935 Maintenance of General Plant Total | 74,288.01 | 212,549.86 | 286,837.87 | 4,801.80 | 21,371.79 | 26,173.59 | 69,481.21 | 191,178.07 | 260,659.28 | |
| Grand Total | 454,767.05 | 12,973,814.84 | 13,428,581.89 | 47,167.96 | 1,318,624.12 | 1,365,792.08 | 407,599.09 | 11,655,190.72 | 12,062,789.81 | |

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| 101000 UTIL PLANT IN SVCE | 2,009,209,767 | 2,004,463,003 | 2,003,531,122 |
| 106000 COMPL CONST NOT CLAS | 97,432,164 | 104,260,224 | 115,915,244 |
| 107000 CONST WORK IN PROGR | 0 | 0 | 0 |
| 107707 CWIP UTILITY | 26,630,322 | 28,692,363 | 26,525,132 |
| 108001 RWIP-REMOVAL-B CHARG | 4,873,249 | 5,097,297 | 5,378,902 |
| 108002 SWIP-SALV UTILITY PL | (143,043) | (143,107) | (143,107) |
| 108003 SWIP-SALV TRANSP C C | 143,172 | 143,172 | 143,172 |
| 108004 SWIP-SALV POWER EQUI | 1,202 | 1,202 | 1,202 |
| 108010 ACCUM DEPRN UTILITY | 0 | 325,675 | 1,052,352 |
| 108011 DEP PROV-UTIL PLANT | (875,786,063) | (873,687,813) | (876,969,162) |
| 108012 DEP PROV-TRANS EQUIP | (12,481,409) | (12,586,130) | (12,497,276) |
| 108013 A/D-TRANS EQUIP PROV | 0 | 0 | 59,131 |
| 108015 DEP PROV-POWER EQUIP | (4,126,545) | (4,141,197) | (4,155,848) |
| 108100 ASSET RETIRE OBLIGTN | 222,365,306 | (2,700,739) | (4,053,832) |
| 108101 ASSET RETIRE OBLIGTN | 1,388,092 | 223,715,684 | 227,769,516 |
| 117001 GAS STORED UNDRGRD-B | 6,737,549 | 6,737,549 | 6,737,549 |
| 117002 GAS STORED UNDRGRD-A | 1,201,124 | 1,201,124 | 1,201,124 |
| 117003 GAS STORED UNDRGRD-B | 1,047,338 | 1,047,338 | 1,047,338 |
| 117004 GAS STORED UNDRGRD-A | 0 | 0 | 0 |
| 117005 GAS STORED UNDRGRD-R | 3,140,216 | 3,140,216 | 3,140,216 |
| 117006 GAS STORED UNDRGRD-S | 1,463,743 | 1,463,743 | 1,463,743 |
| 117007 GAS STORED UNDRGRD-S | 283,621 | 283,621 | 283,621 |
| 117008 GAS STORED UNDRGRD-N | 251,833 | 239,575 | 226,156 |
| 121001 NON-UTIL PROP-DOCK | 1,956,033 | 1,956,033 | 1,956,033 |
| 121002 NON-UTIL PROP-LAND | 125,102 | 125,102 | 125,102 |
| 121003 NON-UTIL PROP-OIL ST | 2,201,485 | 2,201,485 | 2,606,201 |
| 121007 NON-UTIL PROP-APPL C | 7,142 | 7,142 | 7,142 |
| 121008 NON-UTIL PROP-STORAG | 57,056,186 | 57,056,186 | 57,886,154 |
| 121044 NON-UTIL PROP-GARDEN | 438,739 | 438,739 | 438,739 |
| 121045 NON-UTIL PROP-MISC | 157,316 | 157,316 | 157,316 |
| 121107 CONST WORK IN PROGRE | 0 | 0 | 0 |
| 121117 GAS STD UNGRD-ST HEL | 3,459,313 | 3,459,313 | 3,459,313 |
| 121666 CONST WORK IN PROGRE | 0 | 0 | 0 |
| 121707 CWIP NON UTILITY | 1,681,829 | 1,683,028 | 359,129 |
| 122027 DEP PROV-DOCK/OIL TK | (3,943,840) | (3,947,798) | (3,951,755) |
| 122028 DEP PROV-INT STOR | (5,474,624) | (5,581,205) | (5,686,158) |
| 122100 ACCUM COR NONUTILITY | (8,906) | (17,811) | (26,717) |
| 123016 INVEST IN NNG FINL | 1,044,069 | 1,046,713 | 1,049,306 |
| 123030 INVEST IN NW ENERGY | 0 | 0 | 0 |
| 146016 A/R ASSOC-NNG FINANC | (16,430) | (18,578) | (18,688) |
| 146030 A/R ASSOC CO - NW EN | 0 | 0 | 0 |
| 146040 A/R INTER GILL RANCH | 332,454 | 514,748 | 382,528 |
| 146096 A/R TAXES-NNG FINANC | (4,815) | (1,399) | (2,197) |
| 124005 STOCK INV-CECC MEMB | 2,000 | 2,000 | 2,000 |
| 124050 INITIAL INVESTMENT | 10,000 | 10,000 | 10,000 |
| 124059 INVEST - PALOMAR PIP | 15,252,610 | 15,375,946 | 15,490,946 |
| 124062 INVEST - GILL RANCH | 13,051,855 | 19,044,877 | 19,022,589 |
| 124099 N/R - LONG TERM | 491,344 | 494,031 | 496,719 |
| 124100 CSV FUND I & II | 11,521,332 | 11,543,342 | 11,568,150 |
| 124101 CSV FUND III | 2,893,449 | 2,881,747 | 2,889,698 |
| 124102 CSV RTMNT FUND | 6,059,157 | 6,072,245 | 6,018,639 |
| 124103 CSV COLI 1988 POLICI | 2,609,590 | 2,620,846 | 2,311,644 |
| 124104 CSV COLI 1990 PLAN | 4,565,632 | 4,558,598 | 4,568,883 |
| 124107 CSV EDC 1990 | 2,762,090 | 2,744,630 | 2,746,805 |
| 124108 CSV ESRIP MCG | 8,555,904 | 8,711,298 | 8,651,508 |
| 124109 CSV ESRIP TODD | 9,532,186 | 9,587,282 | 9,628,632 |
| 124301 INVEST - VANCOUVER | 1,862,179 | 1,862,179 | 1,862,179 |
| 131001 CASH - WELLS FARGO G | 185,078 | 713,161 | 1,045,692 |
| 131006 CASH - BANK OF AMERI | 7,000 | 28,016 | 63,559 |
| 131032 CASH - BIDWELL- INVE | 1,205 | 1,205 | 1,223 |
| 131040 US BANK 2901 - REMIT | 312,194 | (11,829) | 7,956 |
| 131041 US BANK 2919 - ELECT | 148,388 | 158,906 | 86,196 |
| 131042 US BANK 2927 - SECUR | (1,738) | (2,368,325) | 1,962 |
| 131044 US BANK 9971 - ONLIN | (260,069) | (294,771) | (302,339) |
| 131045 US BANK 2950 - CONCE | 2,308,224 | 2,794,555 | 2,915,790 |
| 131051 CASH - WELLS - PAYRO | (157,103) | (293,563) | (126,587) |
| 131052 CASH - WELLS - LAWSO | (1,023,300) | (5,921,069) | (3,991,382) |
| 131053 CASH - WELLS - WORKE | (31,040) | (23,666) | (32,732) |
| 131999 RECLASS - O/S CHECKS | 1,026,365 | 5,525,137 | 3,105,010 |
| 134036 MISC DEP - FUND I/II | 1,561,810 | 1,561,810 | 1,586,827 |
| 135002 EMPLOYEE EXP ADV | 108 | 0 | 0 |
| 135009 PAYROLL ADVANCES 09 | 134,107 | 131,168 | 128,382 |
| 135101 WORKING FUNDS - ALBA | 1,485 | 1,485 | 1,485 |
| 135102 WKING FUNDS - ASTORI | 1,800 | 1,800 | 1,800 |
| 135104 WORKING FUNDS - CES | 500 | 500 | 500 |
| 135108 WORKING FUNDS - EUGE | 1,500 | 1,500 | 1,500 |
| 135109 WORKING FUNDS - GAS | 3,000 | 3,000 | 3,000 |
| 135110 WORKING FUNDS - TUAL | 900 | 900 | 900 |
| 135111 WORKING FUNDS - GEN | 7,000 | 7,000 | 7,000 |
| 135112 WORKING FUNDS - LAND | 25,000 | 25,000 | 25,000 |
| 135113 WORKING FUNDS - LINC | 0 | 0 | 0 |
| 135114 WORKING FUNDS - MARK | 5,000 | 5,000 | 5,000 |
| 135117 WORKING FUNDS - SALE | 2,500 | 2,500 | 2,500 |
| 135118 WORKING FUNDS - TUAL | 50 | 50 | 50 |
| 135121 WORKING FUNDS - APPL | 1,900 | 1,900 | 1,900 |

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| 135122 WORKING FUNDS - APPL | 3,000 | 3,000 | 3,000 |
| 135125 WORKING FUNDS - SAFE | 5,000 | 5,000 | 5,000 |
| 135131 WORKING FUNDS - S. C | 200 | 200 | 200 |
| 135135 WKING FUNDS - ENG - | 5,000 | 5,000 | 5,000 |
| 135136 WORKING FUNDS COOS B | 0 | 0 | 0 |
| 135137 WKING FUNDS-VEHICLE | 6,000 | 6,000 | 6,000 |
| 136032 TEMP CASH INVEST MAR | 44 | 44 | 43 |
| 136100 US BANK-OLGA INVEST | 799,658 | 1,066,820 | 1,276,101 |
| 136104 US BANK-OLIEE INVEST | 4,640,334 | 4,506,509 | 4,599,113 |
| 136105 SMART ENERGY INVEST | 119,447 | 144,614 | 157,119 |
| 136205 BANK OF THE WEST - M | 0 | 0 | 0 |
| 142001 A/R-SERVICE | 55,675,759 | 62,938,949 | 60,602,564 |
| 142101 A/R-COMMERCIAL | 27,092,485 | 26,757,277 | 21,538,572 |
| 142102 A/R-INDUSTRIAL FIRM | 9,768,812 | 9,706,076 | 8,291,902 |
| 142103 A/R-INDUSTRIAL INT | 3,758,832 | 3,609,058 | 3,670,338 |
| 142106 OTHER A/R-ORDER 636 | 352,312 | 353,657 | 381,852 |
| 142107 A/R GST TAX PAID | 135,466 | 106,039 | 183,508 |
| 143001 A/R-GENERAL | 1,093,561 | 1,140,717 | 1,046,760 |
| 143003 ACCOUNTS REC-DAMAGES | 57,451 | 48,881 | 46,273 |
| 143006 A/R-GAP | 33,906 | 64,628 | 103,972 |
| 143008 A/R-INSURANCE RECOV | 1,075,746 | 1,075,746 | 1,075,746 |
| 143009 A/R OTHER | 27,545 | 13,714 | 22,487 |
| 143011 A/R - INTERSTATE STO | 1,862,326 | 632,613 | 3,046,477 |
| 143016 A/R Palomar | 10,253 | 10,253 | 30,282 |
| 143019 A/R - NORTHERN STAR | 231 | 231 | 231 |
| 143020 A/R - PGE METER READ | (446) | (446) | (446) |
| 143022 A/R - P CARDS | 0 | 373 | 291 |
| 143025 A/R LIFE INSURANCE | 0 | 0 | 859,051 |
| 143026 A/R - EMPLOYEE POSTA | 1,128 | 1,231 | 1,327 |
| 143666 CONVERSION A/R BALAN | 22,291 | 22,955 | 22,955 |
| 144011 PROV-UNCOLL RESIDEN | (2,759,566) | (3,242,338) | (3,973,053) |
| 144012 PROV-UNCOLL COMMER | (256,764) | (289,653) | (373,321) |
| 144013 PROV-UNCOLL IND FIRM | (64,555) | (61,585) | (108,434) |
| 144014 PROV-UNCOLL IND INT | (149,970) | (158,673) | (106,957) |
| 144020 PROV-UNCOLL UNBILLED | (361,437) | (284,808) | (239,792) |
| 144021 PROV-UNCOLL UNBILLED | 7,105 | 7,659 | 9,082 |
| 144025 PROV-UNCOLL MISC | (203,627) | (203,627) | (155,916) |
| 173001 ACCRUED REVENUES | 95,618,240 | 75,345,944 | 63,437,013 |
| 173003 ACCRUED REV UNBILLED | (2,047,509) | (2,207,270) | (2,402,606) |
| 154001 MAT & SUPPLIES-GEN | 7,394,847 | 7,648,135 | 7,516,593 |
| 154003 PURCHASED APPL-PTLD- | 992,895 | 1,007,526 | 1,018,239 |
| 154005 MAT & SUPP-GAR TOOLS | 7,713 | 7,572 | 8,130 |
| 154007 MAT & SUPPLIES-GARAG | 273,806 | 285,013 | 290,775 |
| 154009 INVENTORY DEFAULT OF | 0 | 0 | 0 |
| 154010 MAT & SUPPLIES-POSTA | 101,075 | 109,548 | 106,125 |
| 154013 MAT & SUP - EXEC POS | 400 | 400 | 400 |
| 154015 MAT & SUPPLIES-FUEL | 545,017 | 545,017 | 545,017 |
| 154039 INVENTORY RESERVE | (14,735) | (14,735) | (14,735) |
| 154040 MAT & SUPPLIES-ODORA | 97,032 | 159,113 | 214,448 |
| 154042 DEMO APPL-LINC CITY | 882 | 882 | 882 |
| 154048 DEMO APPL-ASTORIA | 2,957 | 2,957 | 124 |
| 154050 OFFICE SUPPLIES | 45,564 | 54,408 | 81,645 |
| 154071 MAT & SUPP-DIESEL AU | 5,139 | 1,695 | 9 |
| 154073 MAT & SUPP-UNLEADED | (99,280) | (123,956) | (40,760) |
| 154085 MAT & SUPP-SMPE | 210,155 | 210,155 | 210,155 |
| 154666 CONVERSION INV BALAN | 0 | (90,170) | (90,170) |
| 163001 STORES EXP-UNDIST | 89,122 | 234,383 | 0 |
| 163002 STORES EXP-INV ADJ | 0 | 0 | 0 |
| 163003 STORES EXP-FREIGHT | 442 | 1,007 | (552) |
| 164012 UNDRGRD STG MIST BRU | 56,654,334 | 54,087,132 | 58,249,697 |
| 164016 UNDRGRD STG-J P. 2F | 5,464,135 | 4,597,859 | 2,158,014 |
| 164021 LNG STORAGE-GASCO | 2,955,779 | 2,908,580 | 2,860,205 |
| 164022 LNG STORAGE-PLYMOUTH | 2,866,716 | 2,866,716 | 2,866,716 |
| 164023 LNG STORAGE-NEWPORT | 4,686,200 | 4,448,620 | 4,301,132 |
| 164032 UNDRGRD STG - OPTN | 0 | 0 | 11,746,499 |
| 165008 PREPMTS-NOTE DISC | 167,275 | 108,516 | 56,853 |
| 165009 PREPMTS-NETWORK SOFT | 0 | 74,638 | 55,979 |
| 165010 PREPMTS-MAINFRAME SO | 15,945 | 14,162 | 12,392 |
| 165011 PREPMTS-PROP TAXES | 7,444,000 | 5,916,054 | 4,427,254 |
| 165012 PREPMTS-OTHER TAXES | (0) | 1,375,118 | 1,237,770 |
| 165015 PREPD LEASES & MAINT | 18,746 | 12,497 | 6,249 |
| 165018 NT SYSTEMS | 653,690 | 839,055 | 778,670 |
| 165020 PREPMTS-NETWORK OPER | 136,489 | 112,908 | 90,604 |
| 165031 PREPMTS-INSURANCE | 1,894,047 | 1,671,218 | 1,448,389 |
| 165070 PREPMTS-MISC | 607,189 | 608,611 | 811,710 |
| 165075 PREPMTS-PENSION CONT | 0 | 0 | 0 |
| 165076 PREPMTS-PENSION EXPE | 0 | 0 | 0 |
| 165130 PREPMTS-NPC DEM CHGE | 937,000 | 359,000 | 49,000 |
| 165131 PREPMTS-DEC-NOV DEM | 607,000 | 531,000 | 302,000 |
| 165404 PREPAID CONSV CREDIT | 0 | 0 | 0 |
| 174006 DEF INC TAX-N UTIL-A | 0 | 0 | 0 |
| 181026 UNAMT DEBT DIS 9.05% | 48,000 | 47,680 | 47,360 |
| 181072 UNAMT DEBT DIS 8.26% | 19,082 | 18,800 | 18,518 |
| 181073 UNAMT DEBT DIS 8.31% | 28,725 | 28,500 | 28,275 |
| 181074 UNAMT DEBT DIS 6.52% | 50,500 | 50,250 | 50,000 |

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| 181075 UNAMT DEBT DIS 7.05% | 103,912 | 103,423 | 102,934 |
| 181076 UNAMT DEBT DIS 7.00% | 94,160 | 93,732 | 93,304 |
| 181078 UNAMT DEBT DIS 7.00% | 159,630 | 158,065 | 156,500 |
| 181079 UNAMT DEBT DIS 6.65% | 101,700 | 101,248 | 100,796 |
| 181080 UNAMT DEBT DIS 6.60% | 96,460 | 95,579 | 94,698 |
| 181081 UNAMT DEBT DIS 6.65% | 63,336 | 63,063 | 62,790 |
| 181085 UNAMT DEBT DIS 7.63% | 105,817 | 105,003 | 104,189 |
| 181086 UNAMT DEBT DIS 7.74% | 132,612 | 132,098 | 131,584 |
| 181087 UNAMT DEBT DIS 7.85% | 67,081 | 66,822 | 66,563 |
| 181088 UNAMT DEBT DIS 7.72% | 123,778 | 123,156 | 122,534 |
| 181089 UNAMT DEBT DIS 7.45% | 43,164 | 41,202 | 39,240 |
| 181091 UNAMT DEBT DIS 6.05 | 18,067 | 17,444 | 16,821 |
| 181093 UNAMT DEBT DIS 7.13% | 111,606 | 108,669 | 105,732 |
| 181094 UNAMT DEBT DIS 5.82% | 308,140 | 307,055 | 305,970 |
| 181095 UNAMT DEBT DIS 5.66 | 286,399 | 285,408 | 284,417 |
| 181097 UNAMT DEBT DIS 5.62 | 276,256 | 274,704 | 273,152 |
| 181098 UNAMT DEBT DIS 4.11% | 20,460 | 19,530 | 18,600 |
| 181099 UNAMT DEBT DIS 4.70 | 216,524 | 213,675 | 210,826 |
| 181100 UNAMT DEBT DIS 5.25 | 85,952 | 85,680 | 85,408 |
| 181101 UNAMT DEBT DIS 5.15 | 218,624 | 216,310 | 213,996 |
| 181102 UNAMT DEBT DIS 5.37 | 0 | 0 | 10,784,674 |
| 181500 UNAMT DEBT EXP LOC | 192,003 | 187,203 | 182,403 |
| 181998 2007 SHELF REGISTRAT | 46,357 | 46,357 | (4,303) |
| 181999 2004 SHELF REGISTRAT | 408,014 | 408,014 | 318,099 |
| 189006 UNAMTZD LOSS 9.80% | 682,216 | 675,254 | 668,292 |
| 189007 UNAMTZD LOSS 9.125% | 517,264 | 512,524 | 507,784 |
| 189008 UNAMTZD LOSS 9.75% | 2,153,775 | 2,144,610 | 2,135,445 |
| 189013 UNAMTZD EXPENSE 5.62 | 2,177,808 | 2,165,504 | 2,153,200 |
| 189014 UNAMTZD PFD PRM 4.11 | 44,541 | 42,420 | 40,299 |
| 163005 PURCHASING VARIANCE | 0 | 0 | 0 |
| 182300 PENSION CUR REG ASST | 0 | 8,073,548 | 8,073,548 |
| 184000 CLEARING | (587,051) | 734,107 | 636,175 |
| 184100 CLEARING - MULT CNTY | (466,009) | (536,985) | (569,208) |
| 184200 CLEARING - MC TAX RE | (7,000) | (7,000) | (7,000) |
| 184900 ACCOUNT ADJUSTMENTS | 184 | 31,312 | (8,249) |
| 184999 CAPITAL IO SETTLE | (176) | (24,887) | 133 |
| 186005 NON-UTILITY LEASEHOL | 821,004 | 821,004 | 821,004 |
| 186006 AMT OF NON-UTILITY L | (476,621) | (479,109) | (481,597) |
| 186011 ODD-EXEMPT VACATION | 0 | 0 | 0 |
| 186016 FAS 109 DFED ASSET | 69,948,353 | 69,948,353 | 70,096,353 |
| 186026 OPS LEASEHOLD IMPROV | 3,016,516 | 3,016,516 | 3,016,516 |
| 186028 AMORT - OPS LEASEHOL | (791,169) | (810,189) | (829,209) |
| 186042 ALBANY LEASEHOLD IMP | 2,723 | 2,723 | 2,723 |
| 186043 AMORT - ALB LEASEHOL | (117) | (122) | (126) |
| 186140 ENVIR INV-GASCO | 3,301,341 | 3,301,341 | 3,301,341 |
| 186143 ENVIR INV-WACKER | 263,164 | 263,164 | 263,164 |
| 186144 ENVIR INV - PORTLAND | 1,297,179 | 1,297,179 | 1,297,179 |
| 186145 2003 ENVIR INV-GASCO | 12,507,116 | 12,991,513 | 13,454,040 |
| 186146 2003 ENVIR INV-EUGEN | 123,694 | 124,582 | 125,477 |
| 186147 2003 ENVIR INV-WACKE | 1,526,443 | 1,606,610 | 1,664,006 |
| 186148 2003 ENVIR INV-PORTL | 9,461,507 | 9,564,610 | 10,203,911 |
| 186149 2003 ENVIR INV-FRONT | 54,493 | 97,964 | 107,309 |
| 186151 TAR BODY EARLY ACTIO | 12,832,220 | 12,971,288 | 13,071,666 |
| 186152 OREGON STEEL MILLS | 27,056 | 27,251 | 27,447 |
| 186153 CENTRAL SERVICE CENT | 22,005 | 22,163 | 22,322 |
| 186154 FR AMERICAN SCHOOL | 110,706 | 111,501 | 114,010 |
| 186158 NWN ENVR INV -ALBANY | 13,379 | 13,379 | 13,379 |
| 186203 UNBILLED REVENUE INC | 1,027,818 | 805,172 | 676,070 |
| 186221 TEMP HOLDING-RATES | (212,938) | (212,938) | 134,687 |
| 186231 AMORT DSM LOST MARGI | 10,733 | 8,841 | 7,146 |
| 186248 OR DEFERRED WARM | 158,666 | 33,670 | (186,540) |
| 186259 AMORT ORE TAX KICKER | 80,453 | 68,339 | 57,562 |
| 186260 DEF REG REC - ENVIRO | 29,969,475 | 29,969,475 | 28,977,534 |
| 186270 OR COMMERCIAL DECOUP | 317,122 | 704,353 | 623,474 |
| 186271 OR COMMERCIAL DECOUP | (2,130,225) | (1,639,254) | (1,200,402) |
| 186275 DECOUPLING DEFERRAL | 5,954,791 | 8,829,274 | 10,502,023 |
| 186276 INTERVENER FUNDING | 79,666 | 79,666 | 79,666 |
| 186277 AMORT OR DECOUPLING | 462,873 | 342,986 | 236,844 |
| 186278 NWIGU INTERVENOR MAT | 7,975 | 7,975 | 7,975 |
| 186286 AMORT - CUB INTERVEN | 30,351 | 22,279 | 15,131 |
| 186288 AMORT - NWIGU INTERV | 21,907 | 19,343 | 16,700 |
| 186292 IMP REFUND AMORT | 48,492 | 41,248 | 34,808 |
| 186301 MARGIN SHARING | (7,868,281) | (8,236,740) | (8,852,255) |
| 186302 MARGIN SHARING - WA | (1,234,870) | (34,414) | (151,405) |
| 186304 SMART ENERGY DEFEF | 647,886 | 664,408 | 667,608 |
| 186310 WA ENERGY EFFICIENCY | 0 | 0 | 3,707 |
| 186311 WA FURNACE PROGRAM | 19,171 | 21,247 | 23,932 |
| 186312 WA - AUDIT RESIDENTI | 8,716 | 12,230 | 21,310 |
| 186316 WA DSM AMORTIZATION | 140,812 | 113,530 | 88,980 |
| 186360 ALBANY DFD GAIN - OR | (170,918) | (131,620) | (96,617) |
| 186365 ALBANY DFD GAIN - WA | (140,829) | (112,646) | (87,523) |
| 186400 SURCHARGE SEN BILL 4 | 6,207,495 | 6,207,495 | 9,720,961 |
| 186404 DBP PENSION COSTS | 115,482,089 | 114,861,388 | 114,240,687 |
| 186406 FAS 106 COSTS | 5,788,379 | 5,736,285 | 5,684,190 |
| 186410 PENSION CURRENT PORT | 0 | (8,073,548) | (8,073,548) |

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| 186630 FAS133 L.T. GAIN SW& | 46,000 | 46,000 | 4,000 |
| 186635 FAS 133 L.T. GAIN PH | 100,000 | 100,000 | 185,000 |
| 186640 FAS 133 S.T. GAIN SW | 3,993,000 | 3,993,000 | 4,419,000 |
| 186645 FASFAS 133 S.T. GAIN | 503,000 | 503,000 | 379,000 |
| 186647 PHYSICAL OPT-ST GAIN | 96,000 | 96,000 | 0 |
| 191031 AMORT-STORAGE INVENT | (454,878) | (364,260) | (282,338) |
| 191400 WACOG - ACCR. OR | (10,660,626) | (21,393,644) | (30,872,131) |
| 191401 AMORT OR WACOG OR | 5,442,598 | 4,394,597 | 3,445,050 |
| 191410 DEMAND - ACCR OR | (1,170,626) | (1,420,426) | (1,717,755) |
| 191411 AMORT DEMAND OR | (9,582,226) | (7,414,831) | (5,469,442) |
| 191417 DEMAND - ACCR COOS B | (41,512) | (29,242) | (16,042) |
| 191420 WACOG - ACCR. WA | (1,396,755) | (2,834,216) | (4,072,329) |
| 191421 AMORT OF WACOG - WA | 865,780 | 688,482 | 528,918 |
| 191430 DEMAND - ACCR WA | (116,894) | (142,918) | (173,931) |
| 191431 AMORT OF DEMAND WA | 457,881 | (633,943) | (503,305) |
| 191432 WA DEMAND COLL | (1,316,446) | (1,725,622) | (2,012,245) |
| 191450 ORE DEMAND ACCR VOLU | (653,479) | (757,872) | (1,762,391) |
| 191451 ORE WAGOC EQUAL 00-0 | 710,000 | 967,000 | 1,782,000 |
| 192630 FAS133 L.T. REG LOSS | 8,934,000 | 8,934,000 | 14,889,000 |
| 192633 FAS133 LT RG LS INT | 11,912,000 | 11,912,000 | 0 |
| 192635 FAS133 L.T. REG LOSS | 800,000 | 800,000 | 498,000 |
| 192637 PHY OPT-LT LOSS REG | 0 | 0 | 0 |
| 192640 FAS133 S.T. REG LOSS | 134,758,000 | 134,758,000 | 105,981,000 |
| 192643 INT RATE LOSS ST REG | 0 | 0 | 0 |
| 192645 FAS133 S.T. REG LOSS | 1,417,000 | 1,417,000 | 1,262,000 |
| 192647 PHY OPT-ST LOSS REG | 560,000 | 560,000 | 218,000 |
| 196999 LT LIAB ASSET RET | 0 | 0 | 0 |
| 199998 CIS SUSPENSE | 0 | 0 | 0 |
| 199999 SUSPENSE | 0 | (502,801) | 0 |
| | <u>2,339,075,248</u> | <u>2,320,045,775</u> | <u>2,293,391,691</u> |
| 201000 COMMON STOCK | 0 | 0 | 0 |
| 201100 COMMON STOCK - NO PA | (330,681,582) | (330,681,582) | (330,795,365) |
| 207001 PREM-CAP STOCK-OTHER | (293,561,405) | (293,561,405) | (293,561,405) |
| 207003 APIC - STOCK BASED C | (1,485,986) | (1,624,753) | (1,645,536) |
| 207004 APIC - LTIP | (3,009,300) | (3,009,300) | (1,009,174) |
| 207010 APIC - UNEARNED COMP | 0 | 0 | 0 |
| 207011 APIC - UNEARNED COMP | 28,956 | 27,339 | 24,682 |
| 209000 REDUCTION IN PAR - C | 293,561,405 | 293,561,405 | 293,561,405 |
| 210000 APIC - REAQRD PRFD S | (1,649,864) | (1,649,864) | (1,649,864) |
| 212001 INST RECD-STOCK-EMP | (69,434) | (132,880) | (185,530) |
| 214001 CS EXP - DRIP & ESPP | 1,136 | 1,136 | 1,428 |
| 216000 RETAINED EARN-GR | (271,588,394) | (271,588,394) | (271,588,394) |
| 216016 UNDIST EARN-NNG FINA | 2,562,212 | 2,562,212 | 2,562,212 |
| 216018 UNDIST EARN - NW ENE | 8,436,925 | 8,436,925 | 8,436,925 |
| 216100 R/E - KB PIPELINE | 933,351 | 933,351 | 933,351 |
| 216999 R/E-EARNINGS-FIN | (46,675,142) | (61,867,060) | (73,245,351) |
| 218000 OTHER COMP INCOME | 4,365,234 | 4,344,272 | 4,323,311 |
| 218004 OCI-CASH FLOW HEDGES | 0 | 0 | 0 |
| 221026 BONDS 9.05% - 2021 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221072 SEC MTN'S 8.26%-2014 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221073 SEC MTN'S 8.31%-2019 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221074 SEC MTN'S 6.52%-2025 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221075 SEC MTN'S 7.05%-2026 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221076 SEC MTN'S 7.00%-2027 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221078 SEC MTN'S 7.00%-2017 | (40,000,000) | (40,000,000) | (40,000,000) |
| 221079 SEC MTN'S 6.65%-2027 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221080 SEC MTN'S 6.60%-2018 | (22,000,000) | (22,000,000) | (22,000,000) |
| 221081 SEC MTN'S 6.65%-2028 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221085 SEC MTN'S 7.63%-2019 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221086 SEC MTN'S 7.74%-2030 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221087 SEC MTN'S 7.85%-2030 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221088 SEC MTN'S 7.72%-2025 | (20,000,000) | (20,000,000) | (20,000,000) |
| 221089 SEC MTN'S 7.45%-2010 | (25,000,000) | (25,000,000) | (25,000,000) |
| 221091 SEC MTN'S 6.665% -20 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221093 SEC MTN'S 7.13% - 20 | (40,000,000) | (40,000,000) | (40,000,000) |
| 221094 SEC MTN'S 5.82%-2032 | (30,000,000) | (30,000,000) | (30,000,000) |
| 221095 SEC MTN'S 5.66%-2033 | (40,000,000) | (40,000,000) | (40,000,000) |
| 221097 SEC MTN'S 5.62%-2023 | (40,000,000) | (40,000,000) | (40,000,000) |
| 221098 SEC MTN'S 4.11%-2010 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221099 SEC MTN'S 4.70%-2015 | (40,000,000) | (40,000,000) | (40,000,000) |
| 221100 SEC MTN'S 5.25%-2035 | (10,000,000) | (10,000,000) | (10,000,000) |
| 221101 SEC MTN'S 5.15%-2016 | (25,000,000) | (25,000,000) | (25,000,000) |
| 221102 SEC MTN'S 5.37%-2020 | 0 | 0 | (75,000,000) |

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| 232000 | GR/IR | (800,055) | (836,795) | (925,701) |
| 232001 | A/P VOUCHERS | (3,430,407) | (5,317,850) | (6,706,654) |
| 232013 | ITEMS INVOICED - NOT | 308 | 308 | 308 |
| 232014 | YEAR END ACCRUED INV | (1,016,030) | (2,176,525) | (4,419,658) |
| 232021 | A/P OFFICE PAYROLL | (696,774) | (617,069) | (772,548) |
| 232022 | A/P HOURLY PAYROLL | (698,483) | 148,528 | (895,760) |
| 232024 | A/P SEVERANCE | (303,712) | (259,365) | (256,495) |
| 232026 | A/P VOLUNTARY SEV AC | (67,385) | (67,385) | (143,490) |
| 232027 | KEY GOAL BONUS ACCRU | (2,278,562) | 124,175 | (1,472,945) |
| 232028 | PERFORMANCE BONUS AC | (4,196,776) | (1,724,572) | (1,953,044) |
| 232031 | A/P OFFICE PTO-BARGA | (328,850) | (367,105) | (384,832) |
| 232032 | A/P HOURLY PTO-BARGA | (1,750,610) | (1,858,021) | (1,925,009) |
| 232040 | DEMAND CHARGE EQUALI | (4,394,000) | (7,465,000) | (8,778,000) |
| 232098 | OTHER OVERHEAD EXEC | 0 | (104,670) | 0 |
| 232099 | OTHER OVERHEAD ALLOC | (32,954) | (152,754) | 0 |
| 232202 | A/P TAX LEVY/GARNISH | 373 | 412 | (418) |
| 232211 | A/P UNION DUES-GAS W | 0 | 32,278 | 64,043 |
| 232212 | A/P UNION DUES-OFFIC | (92) | (32,388) | (64,648) |
| 232213 | A/P NW RESOURCE CR U | (66,948) | (62,843) | (65,307) |
| 232217 | A/P EMP SAVING BOND | (2,340) | (2,335) | (855) |
| 232218 | A/P NGPAC | 0 | (128) | (128) |
| 232219 | A/P EMP SAVINGS PLAN | (121,252) | (977,162) | (230,766) |
| 232220 | A/P HEALTH MILES | (2,954) | (2,964) | (1,734) |
| 232221 | A/P UN WAY-GENERAL | 0 | (2,245) | (2,250) |
| 232222 | A/P BLACK UNITED FUN | (313) | (306) | (313) |
| 232223 | A/P ENVIRON FUND | 52 | 865 | (119) |
| 232229 | A/P GAS PAC | 0 | 0 | 0 |
| 232230 | A/P PARKING | 0 | 0 | (2,391) |
| 232232 | A/P EQUAL PAY BAL | (4,284,154) | (2,421,558) | (1,366,466) |
| 232233 | A/P SYS SUP/END USER | (57,576,982) | (45,668,426) | (54,109,358) |
| 232234 | A/P GAS TRANS PURCHA | (34,597) | (34,597) | 1,430 |
| 232235 | A/P GAS TRANSP IMBAL | 177,911 | 211,248 | 134,155 |
| 232239 | A/P MELODY TEPPOLA | 0 | 0 | 0 |
| 232400 | OTHER LIAB-KB | (113,298) | (113,298) | (14,642) |
| 232450 | A/P LTIP & PERF AWAR | (298,700) | (298,700) | (140,756) |
| 232666 | CONVERSION A/P BAL | (6,501) | (427) | (427) |
| 232999 | RECLASS - CHECK O/D | (1,026,365) | (5,525,137) | (3,105,010) |
| 241001 | TX COL PAY-FED W/H | (292,014) | (1,469,541) | (160,014) |
| 241002 | TX COL PAY-SOC SEC W | (189,862) | (1,281,616) | (35,757) |
| 241003 | TX COL PAY-ST W/H | (173,846) | (703,285) | (74,254) |
| 241006 | TX COL PAY-FED W/H P | (1,981) | (73) | (197) |
| 241007 | TX COL PAY-ST W/H PE | (1,422) | 540 | 570 |
| 241030 | TX COL PAY-OR CNG TA | (60,337) | (60,337) | (60,337) |
| 241031 | TX COL PAY-MEDICARE | 93,587 | 25,513 | 116,725 |
| 231002 | N/P COM PAPER | (210,600,000) | (186,600,000) | (82,800,000) |
| 231003 | N/P BANK LOAN | 0 | 0 | 0 |
| 232017 | A/P-TRADE-INV GEN | 34,618 | 34,618 | 34,618 |
| 232242 | A/P WORK FOR ART | (547) | (547) | (547) |
| 235000 | CUSTOMER DEPOSITS | (5,039,035) | (5,126,529) | (5,388,068) |
| 235001 | UNPAID DEPOSIT INT | (158,116) | (149,743) | (141,493) |
| 235005 | APPLIED INITIAL DEPO | (120,960) | (188,795) | (128,125) |
| 235013 | RETENTION - GENERAL | 0 | 0 | 0 |
| 236011 | TAX ACC-OPER PROP-OR | (21,570) | (21,570) | (5,280) |
| 236012 | TAX ACC-OPER PROP-WA | (1,303,548) | (1,405,673) | (1,507,798) |
| 236015 | TAX ACC-BUSINESS-WA | 1,089 | 1,089 | 0 |
| 236016 | TAX ACC-COMPENSATING | 0 | 0 | 0 |
| 236026 | TAX ACC-FED-2006 | 6,725,039 | 6,725,039 | 6,725,039 |
| 236027 | TAX ACC-FED-2007 | 0 | 0 | 0 |
| 236028 | TAX ACC-FED-2008 | 11,531,189 | 11,531,189 | 11,531,189 |
| 236029 | TAX ACC-FED-2009 | (5,663,338) | (9,516,023) | (17,762,585) |
| 236033 | TAX ACC-OR-2003 | 0 | 0 | 0 |
| 236037 | TAX ACC-OR-2007 | 0 | 0 | 0 |
| 236038 | TAX ACC-OR-2008 | 2,555,731 | 2,556,284 | 2,382,014 |
| 236039 | TAX ACC-OR-2009 | (433,153) | (1,941,482) | (1,071,364) |
| 236045 | TAX ACC-FRAN-WA | 0 | 0 | 0 |
| 236046 | TAX ACC-FRAN-UNBLD | (2,380,894) | (1,876,114) | (1,579,582) |
| 236047 | TAX ACC-FRAN-UNB WAR | 50,164 | 54,078 | 59,825 |
| 236050 | TAX ACC-SO CLAC 98 | 655 | 655 | 655 |
| 236051 | TAX ACC-PAYROLL | (836,301) | (1,299,773) | (1,892,291) |
| 236052 | TAX ACC-UNEMP-OR | (673) | 161,125 | 641 |
| 236053 | TAX ACC-UNEMP-WA | (146) | 1,505 | (146) |
| 236054 | TAX ACC-FED UNEMP-OR | 670 | 11,361 | 873 |
| 236055 | TAX ACC-FED UNEMP-WA | 13 | 13 | 13 |
| 236056 | TAX ACC-PAYROLL-SOC | 157,183 | 1,177,369 | 1,272,377 |
| 236057 | TAX ACC-PAYROLL-TRI | 4,061 | 65,261 | 4,369 |
| 236058 | TAX ACC-LANE CO TRAN | (490) | (490) | (490) |
| 236059 | TAX ACC-PAYROLL-MEDI | 58,342 | 298,335 | 324,534 |
| 236076 | TAX ACC-PAYROLL SEVE | 2,531 | 2,531 | 2,531 |
| 236078 | TAX ACC RETAIN BONUS | (9,872) | (9,872) | (1,426) |
| 236100 | TAX ACC-MULT CO-2000 | 298,290 | 298,390 | 247,579 |
| 236101 | FRAN TAX - PORTLAND | (3,041,710) | (2,438,259) | (3,418,477) |
| 236102 | FRAN TAX - ALBANY | (92,407) | (80,524) | (74,317) |
| 236103 | FRAN TAX - AURORA | (16,641) | (3,544) | (4,992) |
| 236104 | FRAN TAX - CORVALLIS | (81,623) | (84,914) | (67,958) |
| 236105 | FRAN TAX - FAIRVIEW | (71,686) | (22,475) | (32,130) |

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| 236106 | FRAN TAX - GERVAIS | (9,681) | (3,868) |
| 236107 | FRAN TAX - HUBBARD | (9,602) | (8,552) |
| 236108 | FRAN TAX - LEBANON | (39,646) | (26,548) |
| 236109 | FRAN TAX - MILWAUKIE | (125,586) | (102,881) |
| 236110 | FRANTAX - MT ANGEL | (36,948) | (14,634) |
| 236111 | FRAN TAX - SALEM | (138,802) | 0 |
| 236112 | FRANTAX - SILVERTON | (17,713) | (34,730) |
| 236113 | FRAN TAX - TROUTDALE | (61,582) | (55,754) |
| 236114 | FRAN TAX - WEST LINN | (158,312) | (209,839) |
| 236115 | FRAN TAX - WOODBURN | (31,963) | (58,765) |
| 236117 | FRAN TAX - BEAVERTON | (410,050) | (322,008) |
| 236118 | FRAN TAX - DALLAS | (142,287) | (41,953) |
| 236119 | FRAN TAX - MONMOUTH | (8,206) | (16,163) |
| 236120 | FRAN TAX - INDEPENDENCE | (63,183) | (17,443) |
| 236121 | FRANTAX - TUALATIN | (197,134) | (130,421) |
| 236122 | FRAN TAX - LAKE OSWE | (648,696) | (198,281) |
| 236123 | FRAN TAX - NEWBERG | (202,052) | (115,531) |
| 236124 | FRAN TAX - SHERWOOD | (220,150) | (67,113) |
| 236125 | FRAN TAX - HILLSBORO | (1,133,625) | (334,034) |
| 236128 | FRAN TAX - FOREST GR | (167,459) | (45,337) |
| 236129 | FRAN TAX - CORNELIUS | (27,208) | (22,845) |
| 236130 | FRAN TAX - GRESHAM | (359,142) | (305,141) |
| 236131 | FRAN TAX - GLADSTONE | (111,381) | (32,471) |
| 236132 | FRAN TAX - OREGON CI | (162,759) | (113,691) |
| 236133 | FRAN TAX - WOOD VILL | (35,821) | (10,665) |
| 236134 | FRAN TAX - EUGENE | (449,173) | (339,566) |
| 236135 | FRAN TAX - SPRINGFIE | (149,565) | (100,413) |
| 236136 | FRAN TAX - THE DALLE | (21,348) | (37,784) |
| 236137 | FRAN TAX - TURNER | (18,567) | (5,317) |
| 236138 | FRAN TAX - COBURG | (38,673) | (6,723) |
| 236139 | FRAN TAX - ST HELENS | (21,552) | (39,410) |
| 236140 | FRANTAX - SCAPPOOSE | (69,978) | (21,283) |
| 236141 | FRAN TAX - TIGARD | (310,238) | (210,483) |
| 236142 | FRAN TAX - SWEET HOM | (25,018) | (20,135) |
| 236145 | FRAN TAX - HOOD RIVE | (45,435) | (33,945) |
| 236146 | FRANTAX - STAYTON | (34,535) | (25,947) |
| 236147 | FRANTAX - AUMSVILLE | (3,045) | (5,738) |
| 236148 | FRANTAX - LYONS | (10,743) | (3,194) |
| 236149 | FRANTAX - MILL CITY | (15,638) | (4,626) |
| 236152 | FRAN TAX - JUNCTION | (50,459) | (12,963) |
| 236153 | FRAN TAX - COTTAGE G | (28,339) | (23,854) |
| 236154 | FRAN TAX - CRESWELL | (35,586) | (11,100) |
| 236155 | FRAN TAX - COLUMBIA | (20,372) | (6,353) |
| 236156 | FRANTAX - PHILOMATH | (5,423) | (4,946) |
| 236158 | FRAN TAX - DONALD | (2,206) | (1,872) |
| 236159 | FRAN TAX - MCMINNIVIL | (193,615) | (52,351) |
| 236160 | FRAN TAX - AMITY | (9,496) | (2,905) |
| 236161 | FRAN TAX - HALSEY | (8,795) | (2,606) |
| 236162 | FRAN TAX - HARRISBUR | (30,261) | (7,417) |
| 236163 | FRAN TAX - BROWNSVIL | (14,163) | (4,370) |
| 236165 | FRAN TAX - NORTH PLA | (15,585) | (8,584) |
| 236166 | FRAN TAX - ASTORIA | (162,773) | (43,735) |
| 236167 | FRAN TAX - CLATSKANI | (8,723) | (2,294) |
| 236168 | FRAN TAX - JEFFERSON | (17,063) | (5,130) |
| 236169 | FRAN TAX - SCIO | (9,048) | (2,859) |
| 236170 | FRAN TAX - SUBLIMITY | (28,534) | (8,259) |
| 236171 | FRAN TAX - MOLALLA | (63,142) | (18,759) |
| 236172 | FRAN TAX - BARLOW | (1,098) | (367) |
| 236173 | FRAN TAX - WILLAMINA | (12,086) | (3,579) |
| 236174 | FRAN TAX - WATERLOO | (998) | (292) |
| 236175 | FRAN TAX - SODAVILLE | (1,510) | (460) |
| 236176 | FRAN TAX - RAINIER | (11,313) | (3,322) |
| 236177 | FRAN TAX - GEARHART | (29,216) | (8,288) |
| 236179 | FRAN TAX - WARRENTON | (72,898) | (18,854) |
| 236180 | FRAN TAX - SEASIDE | (124,991) | (29,103) |
| 236181 | FRAN TAX - SHERIDAN | (69,496) | (17,451) |
| 236182 | FRAN TAX - TOLEDO | (16,297) | (4,163) |
| 236183 | FRAN TAX - NEWPORT | (58,975) | (27,785) |
| 236184 | FRAN TAX - BANKS | (9,435) | (10,369) |
| 236185 | FRAN TAX - LINCOLN C | (139,050) | (32,569) |
| 236186 | FRAN TAX - SILETZ | (4,709) | (1,238) |
| 236187 | FRAN TAX - SANDY | (112,044) | (29,701) |
| 236189 | FRAN TAX - CANBY | (127,618) | (39,008) |
| 236190 | FRAN TAX - KING CITY | (41,074) | (12,606) |
| 236191 | FRAN TAX - HAPPY VAL | (198,713) | (63,357) |
| 236192 | FRAN TAX - DURHAM | (18,150) | (5,993) |
| 236193 | FRAN TAX - DUNDEE | (29,360) | (8,207) |
| 236194 | FRAN TAX - MAYWOOD P | (4,003) | (2,295) |
| 236195 | FRAN TAX - WILSONVIL | (273,759) | (78,831) |
| 236196 | FRAN TAX - JOHNSON C | (345) | (106) |
| 236197 | FRAN TAX - RIVERGROV | (4,648) | (1,365) |
| 236198 | FRAN TAX - TANGENT | (2,812) | (2,577) |
| 236199 | FRAN TAX - DEPOE BAY | (26,011) | (6,197) |
| 236200 | FRAN TAX - MILLERSBU | (15,365) | (5,356) |
| 236213 | FRAN TAX - ADAIR VIL | (6,575) | (1,758) |

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|--------|-----------------------|--------------|-------------|-------------|
| 236214 | FRAN TAX - KEIZER | (45,412) | (86,789) | (122,498) |
| 236215 | FRAN TAX - LAFAYETTE | (22,654) | (6,751) | (9,668) |
| 236217 | FRAN TAX - CANNON BE | (52,587) | (11,958) | (17,265) |
| 236218 | FRAN TAX - VERNONIA | (21,137) | (6,171) | (8,803) |
| 236225 | FRAN TAX - COOS BAY | (17,595) | (9,768) | (13,350) |
| 236226 | FRAN TAX - NORTH BEN | (20,724) | (7,524) | (10,924) |
| 236229 | FRAN TAX - MYRTLE PO | (12,121) | (2,525) | (3,904) |
| 236230 | FRAN TAX - COQUILLE | (5,885) | (2,058) | (3,043) |
| 236232 | FRAN TAX - DAMASCUS | (100,825) | (29,703) | (41,515) |
| 236995 | WASH EXCISE TAX PYMN | 0 | 0 | 0 |
| 236999 | FRANCHISE TAX - WA | (714,324) | (622,497) | (514,757) |
| 237026 | INT ACC-9.05% BND-20 | (150,833) | (226,250) | (301,667) |
| 237032 | INT ACC-COMMIT COMMI | (8,611) | (16,389) | 0 |
| 237072 | INT ACC-8.26% NOTES | (137,667) | (206,500) | (275,333) |
| 237073 | INT ACC-8.31% NOTES | (138,500) | (207,750) | (277,000) |
| 237074 | INT ACC-6.52% NOTES | (108,667) | (163,000) | (217,333) |
| 237075 | INT ACC-7.05% NOTE | (235,000) | (352,500) | (470,000) |
| 237076 | INT ACC-7.00% NOTE | (233,333) | (350,000) | (466,667) |
| 237078 | INT ACC-7.00% NOTE | (466,667) | (700,000) | (933,333) |
| 237079 | INT ACC-6.65% NOTE | (221,667) | (332,500) | (443,333) |
| 237080 | INT ACC-6.60% NOTE | (242,000) | (363,000) | (484,000) |
| 237081 | INT ACC-6.65% NOTE | (110,833) | (166,250) | (221,667) |
| 237085 | INT ACC-7.63% NOTE | (254,333) | (381,500) | (508,667) |
| 237086 | INT ACC-7.74% NOTE | (258,000) | (387,000) | (516,000) |
| 237087 | INT ACC-7.85% NOTE | (130,833) | (196,250) | (261,667) |
| 237088 | INT ACC-7.72% NOTE | (257,333) | (386,000) | (514,667) |
| 237089 | INT ACC-7.45% NOTE | (310,417) | (465,625) | (620,833) |
| 237091 | INT ACC-6.665% NOTE | (111,083) | (166,625) | (222,167) |
| 237093 | INT ACC-7.13% NOTE | (475,333) | (713,000) | (950,667) |
| 237094 | INT ACC-5.82% NOTE | (291,000) | (436,500) | (582,000) |
| 237095 | INT ACC-5.66% NOTE | (377,333) | (566,000) | (754,667) |
| 237097 | INT ACC-5.62% NOTE | (374,667) | (562,000) | (749,333) |
| 237098 | INT ACC-4.1% NOTE | (68,500) | (102,750) | (137,000) |
| 237099 | INT ACC-4.7% NOTE | (313,333) | (470,000) | (626,667) |
| 237100 | INT ACC-5.25% NOTE | (87,500) | (131,250) | (175,000) |
| 237101 | INT ACC-5.15% NOTE | (214,583) | (321,875) | (429,167) |
| 237102 | INT ACC-5.37%, 2020 | 0 | 0 | (75,786) |
| 238000 | DIVIDENDS DECLARED | (10,467,969) | 0 | 0 |
| 228100 | ESRIP LIABILITY CURR | (1,577,885) | (1,577,885) | (1,577,885) |
| 228106 | FAS 106 LIABILITY CU | (2,062,949) | (2,062,949) | (2,062,949) |
| 232199 | VS&H O/H ALLOCATION | 0 | (138,120) | 0 |
| 237999 | PAYMENT OF DEBT INT | (15,000) | (15,000) | (613,748) |
| 241101 | FRAN TAX - PORTLAND | (2,031,311) | (1,626,339) | (2,280,880) |
| 241102 | FRAN TAX - ALBANY | (61,644) | (53,747) | (49,623) |
| 241103 | FRAN TAX - AURORA | (11,140) | (2,363) | (3,328) |
| 241104 | FRAN TAX - CORVALLIS | (54,410) | (56,635) | (45,308) |
| 241105 | FRAN TAX - FAIRVIEW | (70,496) | (22,065) | (31,523) |
| 241107 | FRAN TAX - HUBBARD | (6,574) | (4,102) | (5,832) |
| 241108 | FRAN TAX - LEBANON | (38,855) | (24,787) | (26,012) |
| 241109 | FRAN TAX - MILWAUKIE | (83,882) | (50,113) | (68,543) |
| 241110 | FRAN TAX - MT ANGEL | (24,682) | (7,072) | (9,735) |
| 241111 | FRAN TAX - SALEM | (475,810) | (358,727) | (513,959) |
| 241112 | FRAN TAX - SILVERTON | (11,800) | (23,152) | (32,281) |
| 241113 | FRAN TAX - TROUTDALE | (60,540) | (54,732) | (78,749) |
| 241114 | FRAN TAX - WEST LINN | (105,813) | (140,206) | (109,374) |
| 241115 | FRAN TAX - WOODBURN | (21,316) | (39,202) | (56,854) |
| 241118 | FRAN TAX - DALLAS | (95,189) | (27,965) | (39,398) |
| 241119 | FRAN TAX - MONMOUTH | (5,475) | (10,757) | (15,192) |
| 241120 | FRAN TAX - INDEPENDEN | (42,408) | (11,622) | (16,123) |
| 241121 | FRAN TAX - TUALATIN | (131,803) | (86,978) | (121,831) |
| 241123 | FRAN TAX - NEWBERG | (135,195) | 17,301 | 1,974 |
| 241124 | FRAN TAX - SHERWOOD | (147,187) | (44,832) | (61,515) |
| 241128 | FRAN TAX - FOREST GR | (111,820) | (30,243) | (45,024) |
| 241129 | FRAN TAX - CORNELIUS | (18,169) | (15,239) | (21,433) |
| 241130 | FRAN TAX - GRESHAM | (240,891) | (204,063) | (287,534) |
| 241133 | FRAN TAX - WOOD VILL | (35,207) | (10,466) | (15,170) |
| 241134 | FRAN TAX - EUGENE | (302,621) | (228,034) | (322,463) |
| 241135 | FRAN TAX - SPRINGFIE | (107,606) | (72,875) | (101,941) |
| 241136 | FRAN TAX - THE DALLE | (8,891) | (15,738) | (21,654) |
| 241139 | FRAN TAX - ST HELENS | (14,385) | (26,324) | (36,160) |
| 241140 | FRAN TAX - SCAPPOOSE | (46,730) | (14,186) | (20,160) |
| 241141 | FRAN TAX - TIGARD | (207,481) | (140,426) | (195,902) |
| 241142 | FRAN TAX - SWEET HOM | (16,664) | (13,416) | (18,810) |
| 241145 | FRAN TAX - HOOD RIVE | (30,290) | (22,618) | (32,393) |
| 241146 | FRAN TAX - STAYTON | (23,061) | (17,337) | (24,935) |
| 241147 | FRAN TAX - AUMSVILLE | (4,061) | (7,658) | (10,709) |
| 241152 | FRAN TAX - JUNCTION | (33,687) | (8,648) | (12,352) |
| 241154 | FRAN TAX - CRESWELL | (23,817) | (7,402) | (10,512) |
| 241155 | FRAN TAX - COLUMBIA | (13,640) | (4,244) | (5,828) |
| 241156 | FRAN TAX - PHILOMATH | (3,617) | (3,296) | (2,780) |
| 241158 | FRAN TAX - DONALD | (1,477) | (1,248) | (1,750) |
| 241160 | FRAN TAX - AMITY | (6,372) | (1,936) | (2,732) |
| 241161 | FRAN TAX - HALSEY | (5,886) | (1,734) | (2,429) |
| 241162 | FRAN TAX - HARRISBUR | (20,298) | (4,940) | (7,054) |
| 241165 | FRAN TAX - NORTH PLA | (10,431) | (5,727) | (8,000) |

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| 241166 | FRAN TAX - ASTORIA | (108,943) | (29,198) | (42,277) |
| 241167 | FRAN TAX - CLATSKANI | (5,815) | (1,530) | (2,157) |
| 241172 | FRAN TAX - BARLOW | (1,084) | (360) | (500) |
| 241173 | FRAN TAX - WILLAMINA | (8,104) | (2,387) | (3,360) |
| 241174 | FRAN TAX - WATERLOO | (666) | (194) | (272) |
| 241175 | FRAN TAX - SODAVILLE | (1,007) | (306) | (427) |
| 241179 | FRAN TAX - WARRENTON | (48,736) | (12,600) | (17,498) |
| 241180 | FRAN TAX - SEASIDE | (72,342) | (19,407) | (29,006) |
| 241181 | FRAN TAX - SHERIDAN | (46,493) | (11,629) | (16,754) |
| 241182 | FRAN TAX - TOLEDO | (10,912) | (2,772) | (4,005) |
| 241183 | FRAN TAX - NEWPORT | (35,500) | (18,537) | (25,779) |
| 241184 | FRAN TAX - BANKS | (6,302) | (6,911) | (9,811) |
| 241185 | FRAN TAX - LINCOLN C | (92,945) | (21,749) | (31,429) |
| 241186 | FRAN TAX - SILETZ | (1,202) | (824) | (1,201) |
| 241187 | FRAN TAX - SANDY | (75,055) | (19,790) | (28,330) |
| 241189 | FRAN TAX - CANBY | (85,217) | (26,000) | (36,588) |
| 241190 | FRAN TAX - KING CITY | (27,460) | (8,410) | (11,525) |
| 241191 | FRAN TAX - HAPPY VAL | (195,436) | (62,062) | (85,190) |
| 241192 | FRAN TAX - DURHAM | (17,802) | (5,873) | (8,014) |
| 241194 | FRAN TAX - MAYWOOD P | (2,673) | (1,530) | (2,156) |
| 241195 | FRAN TAX - WILSONVIL | (182,843) | (52,599) | (74,921) |
| 241196 | FRAN TAX - JOHNSON C | (234) | (71) | (97) |
| 241198 | FRAN TAX - TANGENT | (1,882) | (1,717) | (1,451) |
| 241200 | FRAN TAX - MILLERSBU | (10,249) | (3,571) | (5,130) |
| 241214 | FRAN TAX - KEIZER | (30,289) | (57,886) | (81,678) |
| 241218 | FRAN TAX - VERNONIA | (14,168) | (4,120) | (5,871) |
| 241225 | FRAN TAX - COOS BAY | (11,737) | (6,511) | (8,900) |
| 241226 | FRAN TAX - NORTH BEN | (13,895) | (5,047) | (7,313) |
| 241229 | FRAN TAX - MYRTLE PO | (8,120) | (1,696) | (2,615) |
| 241230 | FRAN TAX - COQUILLE | (3,923) | (1,372) | (2,037) |
| 241232 | FRAN TAX - DAMASCUS | (67,302) | (19,806) | (27,691) |
| 241316 | FRAN TAX - VANCOUVER | (415,798) | (780,286) | (1,101,351) |
| 241326 | FRAN TAX - WASHOUGAL | (28,658) | (53,248) | (72,533) |
| 241327 | FRAN TAX - CAMAS | (37,948) | (72,749) | (103,417) |
| 241343 | FRAN TAX - BINGEN | (18,330) | (6,889) | (9,263) |
| 241344 | FRAN TAX - WHITE SAL | (48,459) | (16,086) | (22,018) |
| 241350 | FRAN TAX - BATTLEGRO | (264,255) | (74,957) | (108,475) |
| 241351 | FRAN TAX - RIDGEFIEL | (25,454) | (50,112) | (75,823) |
| 241364 | FRAN TAX - NORTH BON | (12,177) | (3,349) | (4,742) |
| 242003 | OTHER LIAB-UNCL OTHE | (45,006) | (45,206) | (45,206) |
| 242008 | OTHER LIAB-W/C SHIRR | 0 | (500,000) | (489,261) |
| 242010 | OTHER LIAB-EST W/C C | (452,506) | (452,506) | (507,187) |
| 242011 | OTHER LIAB-W/C GAUTH | (359,946) | (357,752) | (355,557) |
| 242017 | OTHER LIAB-UNCL CUST | 0 | 0 | 0 |
| 242018 | OTHER LIA-WC MCRAE | 21,242 | 23,467 | 30,176 |
| 242020 | UNEARNED INTEREST IN | (3,683) | (2,674) | (1,664) |
| 242057 | OTHER LIAB-WK COMP | (10,787) | (21,573) | (32,360) |
| 242064 | DEALER DEPOSITS - FI | (17,457) | (17,607) | (14,326) |
| 242065 | CONTRIBUTION-CHP CON | 0 | 0 | 0 |
| 242066 | DEPOSITS-DISTRIBUTOR | (138,379) | (142,960) | (57,083) |
| 242067 | DEPOSIT - ENERGY TRU | 0 | 0 | 0 |
| 242072 | DEALER DEPOSITS HVAC | (13,877) | (8,727) | (17,377) |
| 242073 | DEALER DEPOSITS - RE | 0 | (100) | 0 |
| 242074 | DEALER DEP PRO CONVS | 0 | 0 | 0 |
| 242091 | OTHER LIAB-SMPE 2004 | (218,578) | (218,578) | (218,578) |
| 242100 | OLGA SURCHARGE | (1,304,604) | (1,453,323) | (1,539,723) |
| 242101 | ENERGY ASSIST - DUKE | (18,742) | (19,577) | (19,577) |
| 242102 | PUBLIC PURPOSE .65% | (1,793,863) | (1,543,180) | (1,351,825) |
| 242104 | PUBLIC PURPOSE .25% | (4,491,333) | (4,584,295) | (4,567,162) |
| 242105 | SMART ENERGY LIABLI | (62,544) | (74,503) | (73,551) |
| 242107 | ENERGY ASSISTANCE LI | 62,775 | 78,394 | 67,435 |
| 242108 | OR HEAT/WILLIAM | 26,016 | 26,851 | 26,851 |
| 242109 | MATERIALS PRE-TEST | (89,249) | (89,249) | (89,249) |
| 242135 | ACCRUED SALES ORDERS | 0 | 0 | (32,682) |
| 242140 | DEFD REV APP CTR | (209,034) | (273,325) | (265,179) |
| 242145 | APP CTR FIN DEP WFB | 0 | 0 | 4,348 |
| 242150 | DUE TO ENERFIN | (6,666,638) | (6,666,638) | (6,666,638) |
| 242910 | PR CLR TO 602-04580 | 0 | (1,060) | 0 |
| 242920 | PR CLR TO 602-02005 | 0 | 0 | 0 |
| 242930 | PR CLR TO 602-02250 | 0 | 0 | 0 |
| 242980 | PR CLR TO 603-04610 | 0 | 0 | 0 |
| 242990 | NBU \$100 CREDIT PLAN | 0 | 19,650 | 0 |
| 242999 | PAYROLL MISC | 0 | 0 | 0 |
| 243024 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243025 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243026 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243027 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243028 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243029 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243032 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243033 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243034 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243035 | CAP LEASE CUR DELL | 0 | 0 | 0 |
| 243036 | CAP LEASE CUR DELL | (5,989) | (5,989) | (5,989) |
| 243037 | CAP LEASE CUR DELL | (13,002) | (11,374) | (11,374) |

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| 243038 | 0 | 0 | 0 |
| 243039 | 0 | 0 | 0 |
| 243040 | (1,416) | (1,416) | (1,416) |
| 243041 | (6,518) | (6,518) | (6,518) |
| 243042 | (190) | (190) | (190) |
| 243043 | (10,518) | (8,616) | (8,616) |
| 243044 | (12,457) | (10,573) | (6,806) |
| 243045 | (10,114) | (9,084) | (8,054) |
| 243046 | (22,895) | (21,130) | (21,130) |
| 243047 | (17,201) | (15,839) | (15,839) |
| 243048 | (11,020) | (11,020) | (11,020) |
| 243049 | (115,020) | (105,541) | (105,541) |
| 243050 | (5,432) | (5,432) | (5,432) |
| 243051 | (10,986) | (10,087) | (10,087) |
| 243052 | (4,835) | (4,835) | (4,835) |
| 243053 | (8,714) | (7,278) | (7,278) |
| 243054 | (9,997) | (9,168) | (9,168) |
| 243055 | (85,642) | (71,433) | (71,433) |
| 243056 | (42,035) | (38,525) | (35,014) |
| 243057 | (18,687) | (17,049) | (17,049) |
| 243058 | (23,483) | (19,374) | (19,374) |
| 243059 | (17,310) | (14,088) | (14,088) |
| 243060 | (74,562) | (61,253) | (61,253) |
| 243061 | 0 | (68,768) | (67,532) |
| 243062 | 0 | 0 | 0 |
| 255084 | (2,353,937) | (2,221,797) | (2,147,470) |
| 283016 | (69,948,353) | (69,948,353) | (70,096,353) |
| 283017 | 1,557,193 | 1,557,193 | 1,557,193 |
| 283021 | 3,665,983 | 3,665,983 | 8,387,615 |
| 283022 | 669,025 | 669,025 | 1,530,704 |
| 283031 | 555,439 | 553,639 | 552,462 |
| 283032 | 66,751 | 70,735 | 72,937 |
| 283061 | (154,780,528) | (158,671,061) | (163,461,840) |
| 283062 | (28,247,386) | (27,787,947) | (28,335,350) |
| 283071 | (7,226,449) | (7,051,711) | (4,291,611) |
| 283072 | (1,339,881) | (1,815,067) | (3,934,215) |
| 283081 | (5,869,561) | (6,090,092) | (6,288,433) |
| 283082 | (1,386,834) | (1,279,086) | (1,234,738) |
| 283091 | 0 | 0 | 0 |
| 283092 | 0 | 0 | 0 |
| 283093 | (1,865,110) | (1,867,847) | (2,153,235) |
| 283094 | (512,459) | (513,012) | (570,631) |
| 283096 | 50,994,457 | 50,762,078 | 50,529,699 |
| 283097 | 9,482,706 | 9,439,506 | 9,396,306 |
| 283300 | (18,333) | (16,666) | (24,999) |
| 283304 | (46,821,364) | (46,617,390) | (46,413,416) |
| 283305 | (8,704,255) | (8,666,336) | (8,628,417) |
| 283306 | (1,902,166) | (1,885,047) | (1,867,928) |
| 283307 | (353,619) | (350,436) | (347,253) |
| 283400 | 0 | 0 | 0 |
| 283402 | 0 | 0 | 0 |
| 283500 | (184,124) | (226,374) | (267,020) |
| 283502 | (33,602) | (41,312) | (48,730) |
| 227037 | 0 | 0 | 0 |
| 227040 | 0 | 0 | 0 |
| 227041 | (567) | (567) | (567) |
| 227042 | 0 | 0 | 0 |
| 227043 | 0 | 0 | 0 |
| 227044 | 0 | 0 | 0 |
| 227045 | 0 | 0 | 0 |
| 227046 | 0 | 0 | 0 |
| 227047 | (6,045) | (6,045) | (6,045) |
| 227048 | (4,857) | (4,857) | (4,857) |
| 227049 | (103,110) | (103,110) | (103,110) |
| 227050 | (3,869) | (3,869) | (3,869) |
| 227051 | (21,466) | (21,466) | (21,466) |
| 227052 | (9,930) | (9,930) | (9,930) |
| 227053 | (7,812) | (7,812) | (7,812) |
| 227054 | (21,540) | (21,540) | (21,540) |
| 227055 | (84,736) | (84,736) | (84,736) |
| 227056 | (45,524) | (45,524) | (45,524) |
| 227057 | (44,062) | (44,062) | (44,062) |
| 227058 | (41,232) | (41,232) | (41,232) |
| 227059 | (57,249) | (57,249) | (57,249) |
| 227060 | (153,139) | (153,139) | (153,139) |
| 228300 | (17,197,693) | (17,220,532) | (17,342,660) |
| 228302 | (845,708) | (862,465) | (879,221) |
| 228304 | (99,038,929) | (99,651,561) | (100,264,193) |
| 228306 | (21,963,265) | (21,813,086) | (21,832,068) |
| 228400 | (8,150,499) | (8,181,148) | (8,186,080) |
| 228402 | (3,095,655) | (3,043,813) | (2,906,622) |
| 230001 | (223,715,684) | (223,715,684) | (227,769,516) |
| 252001 | 113 | 113 | 113 |
| 252004 | 152 | 152 | 152 |
| 252005 | 473 | 473 | 473 |

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| 252011 | CUST CONTR - RES NEW | (548,602) | (535,003) | (534,123) |
| 252012 | CUST CONTR - RES NEW | (26,963) | (25,381) | (25,381) |
| 252013 | CUST CONTR - RES CON | (1,053,094) | (1,034,894) | (1,010,544) |
| 252014 | CUST CONTR - RES CON | (111,574) | (101,517) | (100,374) |
| 252021 | CUST CONTR - M/F NEW | (43,978) | (43,978) | (43,627) |
| 252023 | CONST CONTR - M/F CO | (41,951) | (40,528) | (40,724) |
| 252024 | CUST CONTR - M/F CON | (8,601) | (8,601) | (8,601) |
| 252031 | CUST CONTR - COMM NE | (314,134) | (312,165) | (314,433) |
| 252032 | CUST CONTR - COMM NE | (18,410) | (18,410) | (18,410) |
| 252033 | CUST CONTR - COMM CO | (300,953) | (299,325) | (289,531) |
| 252034 | CUST CONTR - COMM CO | (19,309) | (19,309) | (16,948) |
| 253039 | DFED INC - POSTRTMNT | 0 | 0 | 0 |
| 253205 | DUE TO LONGVIEW FIBE | (22,037) | 0 | 0 |
| 254630 | FAS 133 LT REG GNS | (46,000) | (46,000) | (4,000) |
| 254633 | INT RATE GAIN LT REG | 0 | 0 | 0 |
| 254635 | FAS 133 LT REG GNS | (100,000) | (100,000) | (185,000) |
| 254640 | FAS 133 ST REG GNS | (3,993,000) | (3,993,000) | (4,419,000) |
| 254643 | ST REG INT RATE LOSS | 0 | 0 | 0 |
| 254645 | FAS 133 ST REG GNS | (503,000) | (503,000) | (379,000) |
| 254647 | PHY OPT ST GAINS REG | (96,000) | (96,000) | 0 |
| 256016 | DFED GAINS - SALES O | 0 | 0 | 0 |
| 256017 | DEFD GAIN - 2004 VAN | (195,607) | (195,607) | (195,607) |
| 261001 | AUTO SELF-INSURANCE | (44,487) | (44,534) | (43,435) |
| 262001 | INJ & DAMAGE RES-OPE | (194,585) | (219,055) | (160,342) |
| 262002 | INJ & DAMAGE RES-CON | (63,845) | (76,104) | (74,909) |
| 262003 | INJ & DAMAGE RES-HR | (39,978) | (39,978) | (99,978) |
| 262004 | INJ & DAM RES-EXTRA0 | (533,572) | (533,572) | (563,133) |
| 262140 | INJ & DAM RES-EXT-GA | (34,008,667) | (34,008,667) | (34,257,306) |
| 262141 | INJ & DAM RES-TUALAT | 0 | 0 | (26,000) |
| 262143 | INJ & DAM RES-EXT-WA | (2,590,490) | (2,590,490) | (2,665,490) |
| 262144 | INJ & DAM INS-EXT HA | (22,265,800) | (22,265,800) | (22,265,800) |
| 262145 | INJ & DAM RES-EXT OR | (200,000) | (200,000) | (200,000) |
| 262146 | INJ & DAM RES-EXT TA | (10,822,700) | (10,822,700) | (10,822,700) |
| 262147 | INJ & DAM RES-ENV CE | (545,000) | (545,000) | (545,000) |
| 262148 | INJ & DAM RES-EXT-FR | (337,770) | (337,770) | (352,770) |
| 262149 | INJ & DAM RES-FR AM | (104,002) | (104,002) | (104,002) |
| 262150 | RES OFFSET - ENV GAS | 14,190,897 | 14,190,897 | 14,865,575 |
| 262151 | RES OFFSET - ENV SIL | 1,363,408 | 1,363,408 | 1,720,723 |
| 262152 | RES OFFSET - ENV HAR | 7,928,722 | 7,928,722 | 9,746,276 |
| 262153 | RES OFFSET - ENV TAR | 11,786,837 | 11,786,837 | 10,151,090 |
| 262154 | RES OFFSET - ENV EUG | 27,159 | 27,159 | 95,653 |
| 262155 | RES OFFSET - ENV FRO | 36,254 | 36,254 | 102,073 |
| 262156 | RES OFFSET - ENV STE | 5,940 | 5,940 | 20,923 |
| 262157 | RES OFFSET - ENV CRT | 21,622 | 21,622 | 19,441 |
| 262159 | RES OFF- FR AMER | 109,197 | 109,197 | 104,864 |
| 262161 | RES OFF- TUALATIN | 0 | 0 | 0 |
| 262630 | FAS133 L.T. LOSS SW& | (8,934,000) | (8,934,000) | (14,889,000) |
| 262633 | FAS133 LT LS INT RS | (11,912,000) | (11,912,000) | 0 |
| 262635 | FAS133 L.T. LOSS PHY | (800,000) | (800,000) | (498,000) |
| 262640 | FAS133 S.T. LOSS SW | (134,758,000) | (134,758,000) | (105,981,000) |
| 262645 | FAS133 S.T. LOSS PHY | (1,417,000) | (1,417,000) | (1,262,000) |
| 262648 | PHY OPT ST LOSSES | (560,000) | (560,000) | (218,000) |
| 263002 | ACC LIAB-EXEMPT VACA | (2,720,602) | (2,892,234) | (2,939,651) |
| | | <u>(2,339,075,248)</u> | <u>(2,320,045,775)</u> | <u>(2,293,391,691)</u> |
| | | 0 | 0 | 0 |

NW Natural
Washington Annual Commission Basis Report
Rate Base Workpapers

| <u>SYSTEM</u> | | 2007 Dec | 2008 December | Dec 07 - Dec 08 12 month average | |
|---|---------------------------|---------------|------------------|-------------------------------------|--------------------------|
| | | System | System | System | Allocation Method |
| <u>Gross Plant</u> | | | | | |
| Intangible | Software Other | 70,283,064 | 76,890,407 | 74,687,600 | Direct & Total Customers |
| | | 84,795 | 84,795 | 84,795 | Direct |
| Production | | 675,198 | 675,198 | 675,198 | Direct |
| Transmission | | 18,855,883 | 19,623,750 | 19,191,876 | Direct |
| Distribution | | 1,558,716,591 | 1,632,712,317 | 1,590,454,077 | Direct |
| General | | 96,612,194 | 100,838,171 | 97,660,232 | 3-Factor & Direct |
| Storage and storage transmission CNG and LNG | | 268,777,709 | 271,877,793 | 268,861,905 | Firm Delivered Volumes |
| | | 2,567,634 | 2,567,634 | 2,567,634 | 3-Factor |
| Total Gross Plant | | 2,016,573,067 | 2,105,270,066 | 2,054,183,317 | |
| <u>Accumulated Depreciation</u> | | | | | |
| Intangible | | (50,240,656) | (56,937,182) | (53,549,783) | Total Customers |
| Production | | (684,628) | (684,628) | (684,628) | Direct |
| Transmission | | (9,026,220) | (9,392,423) | (9,208,064) | Direct |
| Distribution | | (645,214,711) | (692,747,579) | (668,610,757) | Direct |
| General | | (45,867,846) | (49,857,513) | (48,034,041) | 3-Factor |
| Storage and storage transmission CNG and LNG | | (69,516,884) | (75,361,027) | (72,439,178) | Firm Delivered Volumes |
| | | (2,504,909) | (2,567,634) | (2,551,841) | 3-Factor |
| Total Accumulated Depreciation | | (823,055,852) | (887,547,986) | (855,078,291) | |
| <u>OREGON</u> | | | | | |
| | | 2007 Dec | 2008 December | Dec 07 - Dec 08 12 month average | |
| | | OREGON | OREGON | OREGON | |
| <u>Gross Plant</u> | | | | | |
| Intangible | Software Other | 61,478,246 | 67,414,944 | 65,435,722 | |
| | | 84,348 | 84,348 | 84,348 | |
| Production | | 675,198 | 675,198 | 675,198 | |
| Transmission | | 18,855,883 | 19,623,750 | 19,191,876 | |
| Distribution | | 1,385,707,786 | 1,453,242,236 | 1,414,223,464 | |
| General | | 88,589,097 | 92,433,547 | 89,541,777 | |
| Storage and storage transmission CNG and LNG | | 246,402,404 | 249,208,291 | 246,478,610 | |
| | | 2,313,695 | 2,313,695 | 2,313,695 | |
| Total Gross Plant | | 1,804,106,657 | 1,884,996,009 | 1,837,944,690 | |
| | | 0 | 0 | 0 | |
| <u>Accumulated Depreciation</u> | | | | | |
| Intangible | | (44,262,030) | (50,167,398) | (47,179,550) | |
| Production | | (684,628) | (684,628) | (684,628) | |
| Transmission | | (9,026,220) | (9,392,423) | (9,208,064) | |
| Distribution | | (588,220,174) | (630,191,755) | (608,849,723) | |
| General | | (40,688,593) | (44,227,268) | (42,610,280) | |
| Storage and storage transmission CNG and LNG | | (64,495,767) | (69,917,795) | (67,206,988) | |
| | | (2,257,174) | (2,313,695) | (2,299,464) | |
| Total Accumulated Depreciation | | (749,634,585) | (806,894,961) | (778,038,696) | |
| <u>WASHINGTON</u> | | | | | |
| | | 2007 Dec | 2008 December | Dec 07 - Dec 08 12 month average | |
| | | WASHINGTON | WASHINGTON | WASHINGTON | |
| <u>Gross Plant</u> | | | | | |
| Intangible | Software Other | 8,804,818 | 9,475,463 | 9,251,878 | |
| | | 447 | 447 | 447 | |
| Production | | 0 | 0 | 0 | |
| Transmission | | 0 | 0 | 0 | |
| Distribution | | 173,008,805 | 179,470,080 | 176,230,613 | |
| General | | 8,023,096 | 8,404,624 | 8,118,455 | |
| Storage and storage transmission CNG and LNG | | 22,375,305 | 22,669,503 | 22,383,295 | |
| | | 253,939 | 253,939 | 253,939 | |
| Total Gross Plant | | 212,466,410 | 220,274,056 | 216,238,627 | |
| <u>Accumulated Depreciation</u> | | | | | |
| Intangible | | (5,978,625) | (6,769,784) | (6,370,233) | |
| Production | | 0 | 0 | 0 | |
| Transmission | | 0 | 0 | 0 | |
| Distribution | | (56,994,537) | (62,555,824) | (59,761,034) | |
| General | | (5,179,253) | (5,630,245) | (5,423,761) | |
| Storage and storage transmission CNG and LNG | | (5,021,117) | (5,443,232) | (5,232,191) | |
| | | (247,736) | (253,939) | (252,377) | |
| Total Accumulated Depreciation | | (73,421,267) | (80,653,025) | (77,039,595) | |

**NW Natural
State Allocation Factors
Updated for year ended 2008 data**

| System | Washington | Oregon | |
|--|-------------------|---------------|---------------|
| Customers | | | |
| Total Customers | | | |
| December 2008 | 662,341 | 67,404 | 594,937 |
| December 2007 | 652,012 | 65,992 | 586,020 |
| Average | 657,177 | 66,698 | 590,479 |
| % of System | | 10.15% | 89.85% |
| Residential Customers | | | |
| December 2008 | 599,285 | 62,087 | 537,198 |
| December 2007 | 589,676 | 60,787 | 528,889 |
| Average | 594,481 | 61,437 | 533,044 |
| % of System | | 10.33% | 89.67% |
| Commercial Customers | | | |
| December 2008 | 62,115 | 5,258 | 56,857 |
| December 2007 | 61,397 | 5,147 | 56,250 |
| Average | 61,756 | 5,203 | 56,554 |
| % of System | | 8.42% | 91.58% |
| Industrial Customers | | | |
| December 2008 | 941 | 59 | 882 |
| December 2007 | 939 | 58 | 881 |
| Average | 940 | 59 | 882 |
| % of System | | 6.22% | 93.78% |
| The Dalles | | | |
| December 2008 | 7,147 | 1,796 | 5,351 |
| December 2007 | 7,005 | 1,803 | 5,202 |
| Average | 7,076 | 1,800 | 5,277 |
| % of System | | 25.43% | 74.57% |
| Portland / Vancouver | | | |
| December 2008 | 468,880 | 65,608 | 403,272 |
| December 2007 | 461,293 | 64,189 | 397,104 |
| Average | 465,087 | 64,899 | 400,188 |
| % of System | | 13.95% | 86.05% |
| Portland / Vancouver Commercial | | | |
| December 2008 | 40,213 | 5,059 | 35,154 |
| December 2007 | 39,809 | 4,946 | 34,863 |
| Average | 40,011 | 5,003 | 35,009 |
| % of System | | 12.50% | 87.50% |
| Volumes - 12 Months Ended 12/31/08 | | | |
| Firm Delivered | 785,346,762 | 74,543,311 | 710,803,451 |
| % of System | | 9.49% | 90.51% |
| Sales Volumes | 816,613,584 | 76,689,920 | 739,923,664 |
| % of System | | 9.39% | 90.61% |
| Sendout Volumes | 1,260,750,516 | 92,628,675 | 1,168,121,841 |
| % of System | | 7.35% | 92.65% |
| 3-factor formula (simple average) | | | |
| Gross Plant Directly Assigned | | 10.91% | 89.09% |
| Number of Employees Directly Assigned | | 8.60% | 91.40% |
| Number of Customers | | 10.15% | 89.85% |
| Average | | 9.89% | 90.11% |

Derivation of factor for 3-factor - Gross Plant Directly Assigned

| December 31, 2007 | System | Washington | Oregon |
|--------------------------------------|---------------|-------------------|---------------|
| Intangible - Other | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 18,855,883 | 0 | 18,855,883 |
| Distribution | 1,558,716,591 | 173,008,805 | 1,385,707,786 |
| December 31, 2008 | System | Washington | Oregon |
| Intangible | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 19,623,750 | 0 | 19,623,750 |
| Distribution | 1,632,712,317 | 179,470,080 | 1,453,242,236 |
| Average | System | Washington | Oregon |
| Intangible - Other | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 19,239,816 | 0 | 19,239,816 |
| Distribution | 1,595,714,454 | 176,239,443 | 1,419,475,011 |
| Gross Plant Directly Assigned | 1,615,714,263 | 176,239,890 | 1,439,474,374 |
| % of System | | 10.91% | 89.09% |

| Allocation Factors - Summary | Washington | Oregon |
|---|-------------------|---------------|
| Customers-all | 10.15% | 89.85% |
| Customers-Residential | 10.33% | 89.67% |
| Customers-Commercial | 8.42% | 91.58% |
| Customers-Industrial | 6.22% | 93.78% |
| Customers-The Dalles | 25.43% | 74.57% |
| 3-factor | 9.89% | 90.11% |
| firm volumes | 9.49% | 90.51% |
| sales volumes | 9.39% | 90.61% |
| sendout volumes | 7.35% | 92.65% |
| sales/sendout volumes | 8.37% | 91.63% |
| Customers Portland/Vancouver | 13.95% | 86.05% |
| Customers Portland/Vancouver 80% | 11.16% | 88.84% |
| Customers Portland/Vancouver Cor | 12.50% | 87.50% |
| Payroll | 10.07% | 89.93% |
| Admin Transfer | 10.52% | 89.48% |
| Employee Cost | 10.64% | 89.36% |
| Regulatory | 30.00% | 70.00% |
| Telemetry | 10.77% | 89.23% |
| Direct-Wa | 100.00% | 0.00% |
| Direct-Or | 0.00% | 100.00% |
| Gross plant direct assign | 10.91% | 89.09% |
| Depreciation | 10.83% | 89% |
| Rate Base | 11.87% | |

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

| | 2009 | | 2009 | | 2009 |
|-------------------------|-------------------|-------------------|-------------------|-------|-------------------|
| | January | February | March | April | March |
| Volumes | | | | | |
| Residential | 8,212,731 | 7,218,432 | 6,334,969 | | 6,334,969 |
| Commercial | 3,405,147 | 3,070,383 | 2,753,416 | | 2,753,416 |
| Industrial Firm | 392,891 | 311,210 | 329,727 | | 329,727 |
| Interruptible | 650,687 | 503,897 | 553,865 | | 553,865 |
| Transport Total | 1,597,540 | 846,970 | 1,269,183 | | 1,269,183 |
| Total | 14,258,996 | 11,950,892 | 11,241,160 | | 11,241,160 |
| Customers | | | | | |
| Residential | 62,297 | 62,366 | 62,458 | | 62,458 |
| Commercial | 5,357 | 5,325 | 5,342 | | 5,342 |
| Industrial Firm | 43 | 40 | 40 | | 40 |
| Interruptible | 15 | 14 | 14 | | 14 |
| Transport Total | 8 | 8 | 8 | | 8 |
| Total | 67,720 | 67,753 | 67,862 | | 67,862 |
| Use per Customer | 0 | 0 | 0 | | 0 |
| Residential | 132 | 116 | 101 | | 101 |
| Commercial | 636 | 577 | 515 | | 515 |
| Industrial Firm | 9,137 | 7,780 | 8,243 | | 8,243 |
| Interruptible | 43,379 | 35,993 | 39,562 | | 39,562 |
| Transport Total | 199,693 | 105,871 | 158,648 | | 158,648 |

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

| 12 Months Ended | 2009 January | 2009 February | 2009 March |
|--|-----------------|------------------|---------------|
| Volumes | | | |
| Residential | 54,028,661 | 53,418,033 | 52,239,075 |
| Commercial | 24,804,935 | 24,480,288 | 24,003,612 |
| Industrial Firm | 3,577,732 | 3,478,571 | 3,459,650 |
| Interruptible | 6,940,050 | 6,872,061 | 6,970,380 |
| | 0 | 0 | 0 |
| Transport Total | 16,319,687 | 15,690,000 | 15,740,929 |
| | 0 | 0 | 0 |
| Total | 105,671,065 | 103,938,953 | 102,413,646 |
| Average Customers | | | |
| Residential | 61,637 | 61,741 | 61,837 |
| Commercial | 5,214 | 5,226 | 5,238 |
| Industrial Firm | 38 | 38 | 38 |
| Interruptible | 14 | 14 | 14 |
| Transport Total | 8 | 8 | 8 |
| | | | |
| Total | 66,910 | 67,027 | 67,135 |
| 12 Month Use per Average Customer | | | |
| Residential | 877 | 865 | 845 |
| Commercial | 4,758 | 4,684 | 4,582 |
| Industrial Firm | 94,919 | 91,727 | 90,676 |
| Interruptible | 495,718 | 488,179 | 495,164 |
| Transport Total | 2,059,766 | 1,980,291 | 1,986,719 |

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

| 12 Months Ended | 2008 January | 2008 February | 2008 March | 2008 April | 2008 May | 2008 June | 2008 July | 2008 August | 2008 September | 2008 October | 2008 November | 2008 December |
|--|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 43,631,912 | 44,009,256 | 44,181,011 | 45,919,323 | 46,768,383 | 47,249,317 | 47,444,697 | 47,488,927 | 47,495,845 | 47,183,397 | 46,531,994 | 45,815,930 |
| Commercial | 20,629,419 | 20,555,364 | 20,573,970 | 21,394,696 | 21,708,210 | 21,874,998 | 21,928,672 | 21,964,741 | 21,929,541 | 21,818,874 | 21,595,083 | 21,399,788 |
| Industrial Firm | 3,230,799 | 3,235,932 | 3,258,094 | 3,297,065 | 3,305,119 | 3,298,737 | 3,298,082 | 3,265,215 | 3,261,549 | 3,245,697 | 3,195,043 | 3,184,841 |
| Interruptible | 6,325,125 | 6,403,022 | 6,342,648 | 6,388,511 | 6,478,093 | 6,613,264 | 6,736,271 | 6,697,314 | 6,675,218 | 6,616,573 | 6,523,571 | 6,289,363 |
| Transport Total | 14,109,677 | 14,312,206 | 14,575,540 | 14,696,020 | 14,747,236 | 14,738,145 | 14,826,886 | 14,852,570 | 14,876,734 | 14,799,359 | 14,711,241 | 14,722,147 |
| Total | 87,926,932 | 88,515,780 | 88,931,263 | 91,695,615 | 93,007,041 | 93,774,461 | 94,234,607 | 94,268,767 | 94,238,887 | 93,663,901 | 92,556,932 | 91,412,069 |
| Average Customers | | | | | | | | | | | | |
| Residential | 59,871 | 60,044 | 60,211 | 60,383 | 60,507 | 60,756 | 60,924 | 61,084 | 61,225 | 61,357 | 61,481 | 61,582 |
| Commercial | 5,087 | 5,097 | 5,107 | 5,118 | 5,128 | 5,139 | 5,149 | 5,161 | 5,173 | 5,183 | 5,193 | 5,202 |
| Industrial Firm | 35 | 35 | 36 | 36 | 36 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Interruptible | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Transport Total | 8 | 9 | 9 | 9 | 10 | 10 | 11 | 11 | 11 | 11 | 12 | 12 |
| Total | 65,015 | 65,198 | 65,377 | 65,560 | 65,695 | 65,955 | 66,134 | 66,307 | 66,459 | 66,602 | 66,737 | 66,847 |
| 12 Month Use per Average Customer | | | | | | | | | | | | |
| Residential | 729 | 733 | 734 | 760 | 773 | 778 | 779 | 777 | 776 | 769 | 757 | 744 |
| Commercial | 4,055 | 4,033 | 4,029 | 4,180 | 4,233 | 4,256 | 4,259 | 4,256 | 4,240 | 4,210 | 4,159 | 4,114 |
| Industrial Firm | 93,196 | 92,236 | 91,777 | 91,798 | 90,967 | 90,376 | 89,948 | 88,648 | 88,150 | 87,524 | 85,965 | 85,499 |
| Interruptible | 460,009 | 460,097 | 455,759 | 459,055 | 465,492 | 475,205 | 484,043 | 481,244 | 479,656 | 478,306 | 468,760 | 451,930 |
| Transport Total | 1,711,836 | 1,670,686 | 1,599,754 | 1,553,764 | 1,503,359 | 1,449,654 | 1,407,616 | 1,360,541 | 1,312,653 | 1,315,499 | 1,270,035 | 1,226,846 |

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

| | 2008 January | 2008 February | 2008 March | 2008 April | 2008 May | 2008 June | 2008 July | 2008 August | 2008 September | 2008 October | 2008 November | 2008 December |
|-------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 7,829,060 | 7,513,927 | 5,240,444 | 5,318,558 | 3,428,152 | 2,090,293 | 1,392,246 | 1,116,209 | 1,181,677 | 1,782,155 | 3,190,990 | 5,732,219 |
| Commercial | 3,395,030 | 3,230,092 | 2,373,567 | 2,365,392 | 1,624,061 | 1,096,978 | 831,323 | 742,624 | 762,319 | 985,451 | 1,479,171 | 2,513,780 |
| Industrial Firm | 410,371 | 348,648 | 340,955 | 309,114 | 230,280 | 195,772 | 193,825 | 159,916 | 179,725 | 225,828 | 249,444 | 340,963 |
| Interruptible | 571,886 | 455,546 | 497,297 | 605,649 | 539,546 | 559,806 | 581,350 | 522,738 | 541,949 | 554,629 | 493,560 | 365,407 |
| Transport Total | 1,476,657 | 1,218,254 | 1,307,088 | 1,213,073 | 1,122,719 | 1,076,317 | 1,165,101 | 1,160,621 | 1,223,339 | 1,222,027 | 1,161,835 | 1,375,116 |
| Total | 13,683,004 | 12,766,467 | 9,759,351 | 9,811,786 | 6,944,758 | 5,019,166 | 4,163,845 | 3,702,108 | 3,889,009 | 4,770,090 | 6,575,000 | 10,327,485 |
| Customers | | | | | | | | | | | | |
| Residential | 61,013 | 61,219 | 61,310 | 61,395 | 61,488 | 62,425 | 61,542 | 61,515 | 61,450 | 61,688 | 61,940 | 62,003 |
| Commercial | 5,165 | 5,182 | 5,207 | 5,209 | 5,206 | 5,207 | 5,194 | 5,190 | 5,185 | 5,194 | 5,229 | 5,251 |
| Industrial Firm | 37 | 37 | 38 | 38 | 38 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Interruptible | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Transport Total | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 |
| Total | 66,236 | 66,460 | 66,577 | 66,664 | 66,754 | 67,691 | 66,795 | 66,764 | 66,694 | 66,940 | 67,228 | 67,313 |
| Use per Customer | 3.07% | 3.14% | 3.28% | 2.34% | 3.37% | 4.70% | 3.24% | 2.93% | 2.25% | 2.01% | 1.87% | 1.63% |
| Residential | 128 | 123 | 85 | 87 | 56 | 33 | 23 | 18 | 19 | 29 | 52 | 92 |
| Commercial | 657 | 623 | 456 | 454 | 312 | 211 | 160 | 143 | 147 | 190 | 283 | 479 |
| Industrial Firm | 11,091 | 9,423 | 8,973 | 8,135 | 6,060 | 5,291 | 5,239 | 4,322 | 4,857 | 6,103 | 6,742 | 9,215 |
| Interruptible | 43,991 | 32,539 | 35,521 | 43,261 | 38,539 | 39,986 | 41,525 | 37,338 | 38,711 | 39,616 | 35,254 | 26,101 |
| Transport Total | 184,582 | 152,282 | 163,386 | 151,634 | 140,340 | 134,540 | 145,638 | 145,078 | 152,917 | 174,575 | 145,229 | 171,890 |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | Washington | | System | | Washington | | Oregon | |
|--|---|-------------|---------------|-------------|-------------|------------|-------------|---------------|------------|-------------|-------------|--------------|
| | | | Direct | Allocated | Direct | Allocated | Total | Direct | Allocated | Direct | Allocated | Total |
| Sales of Gas | | | | | | | | | | | | |
| 480.1 | Residential | | 575,702,685 | - | 61,417,391 | - | 61,417,391 | 575,702,685 | - | 1,848,438 | - | 1,848,438 |
| 481.1 | Commercial | | 303,743,701 | - | 27,163,073 | - | 27,163,073 | 303,743,701 | - | 1,848,438 | - | 1,848,438 |
| 481.2 | Industrial Firm | | 46,300,592 | - | 3,476,718 | - | 3,476,718 | 46,300,592 | - | - | - | - |
| 481.3 | Interruptible | | 70,769,395 | - | 5,647,088 | - | 5,647,088 | 70,769,395 | - | - | - | - |
| 481.5 | Interruptible Incentive | | - | - | - | - | - | - | - | - | - | - |
| 495.20 | Unbilled Revenue | | - | - | - | - | - | - | - | - | - | - |
| | Total Sales of Gas | | 996,516,373 | 14,383,732 | 97,704,270 | 1,848,438 | 99,552,708 | 1,010,900,106 | 14,383,732 | 1,848,438 | 12,535,294 | 12,535,294 |
| | | | | | | | | | | | | 911,347,397 |
| Transportation Revenue | | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 6,209,794 | - | 106,396 | - | 106,396 | 6,209,794 | - | - | - | 6,103,398 |
| 489.13 | Interruptible | | 7,829,564 | - | 73,990 | - | 73,990 | 7,829,564 | - | - | - | 7,755,574 |
| 489.15 | Interruptible Incentive | | - | - | - | - | - | - | - | - | - | - |
| 489.3 | Agency Fee/Balancing | | 16,089 | - | - | - | - | 16,089 | - | - | - | 16,089 |
| | Total Transportation Revenue | | 14,055,446 | - | 180,385 | - | 180,385 | 14,055,446 | - | - | - | 13,875,061 |
| 495.6 | Rate Adjustments - Amortizations | | 18,421,012 | - | 1,229 | - | 1,229 | 18,421,012 | - | - | - | 18,419,782 |
| Miscellaneous Revenues | | | | | | | | | | | | |
| 487 | Late Payment Charge | | 3,247,807 | - | 175,153 | - | 175,153 | 3,247,807 | - | - | - | 3,072,654 |
| 488.1 | Returned Check Charge | | 160,950 | - | 19,770 | - | 19,770 | 160,950 | - | - | - | 141,180 |
| 488.3 | Recon Charge CR During Office Hours | | 274,995 | - | 27,250 | - | 27,250 | 274,995 | - | - | - | 247,745 |
| 488.4 | Field Collection Charge | | 322,715 | - | 40,725 | - | 40,725 | 322,715 | - | - | - | 281,990 |
| 488.5 | Recon Charge CR After Office Hours | | 376,350 | - | 53,550 | - | 53,550 | 376,350 | - | - | - | 322,800 |
| 488.6 | Recon Charge Seas During Office Hours | | 16,400 | - | 1,725 | - | 1,725 | 16,400 | - | - | - | 14,675 |
| 488.7 | Recon Charge Seas After Office Hours | | 7,450 | - | 1,000 | - | 1,000 | 7,450 | - | - | - | 6,450 |
| 488.8 | Automated Payment Charge | | 146,370 | - | 20,518 | - | 20,518 | 146,370 | - | - | - | 125,852 |
| 493.2 | Rent - Utility Property | | 225,543 | - | - | - | - | 225,543 | - | 20,796 | - | 204,748 |
| 495.1 | Meter Rentals | | 197,069 | - | 19,391 | - | 19,391 | 197,069 | - | - | - | 177,679 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 797,941 | - | (12,777) | - | (12,777) | 797,941 | - | - | - | 810,718 |
| | Total Miscellaneous Revenues | | 5,548,046 | 225,543 | 346,303 | 20,796 | 367,099 | 5,773,589 | 20,796 | - | 204,748 | 5,406,491 |
| | | | | | | | | | | | | 949,048,731 |
| Total Operating Revenue | | | | | | | | | | | | |
| | | | 1,034,540,877 | 14,609,276 | 98,232,188 | 1,869,234 | 100,101,422 | 1,049,150,153 | 14,609,276 | 1,869,234 | 12,740,042 | 949,048,731 |
| Cost of Gas | | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 626,077,480 | - | 59,449,871 | - | 59,449,871 | 626,077,480 | - | - | - | 566,627,609 |
| 805.7 | WACOG Deferred | | (3,387,975) | - | (343,478) | - | (343,478) | (3,387,975) | - | - | - | (3,044,497) |
| 804.6 | Demand Incurred | | 84,432,063 | - | 7,650,051 | - | 7,650,051 | 84,432,063 | - | - | - | 76,782,012 |
| 805.8 | Demand Deferred | | (2,791,127) | - | 599,905 | - | 599,905 | (2,791,127) | - | - | - | 2,191,222 |
| 805.4 | Amortization of Gas Costs | | (26,709,270) | - | (3,948,657) | - | (3,948,657) | (26,709,270) | - | - | - | (22,760,614) |
| | Total Cost of Gas | | 683,203,424 | - | 63,407,692 | - | 63,407,692 | 683,203,424 | - | - | - | 619,795,732 |
| Detail Operations & Maintenance | | | | | | | | | | | | |
| 408.11 | Property | | 6,157,368 | 107,653,523 | 387,147 | 10,937,073 | 11,324,220 | 113,810,891 | 387,147 | 10,937,073 | 96,716,450 | 102,486,671 |
| 408.12 | Franchise | | 18,862,627 | - | 1,205,330 | - | 1,205,330 | 18,862,627 | - | - | - | 17,657,297 |
| 408.13 | Payroll | | 25,992,684 | - | 3,865,078 | - | 3,865,078 | 25,992,684 | - | - | - | 22,127,606 |
| 408.14 | Other | | 4,596,027 | 4,596,027 | 459,690 | 459,690 | 4,596,027 | 4,596,027 | 459,690 | 4,136,337 | 4,136,337 | |
| 408.15 | Regulatory | | 142,631 | - | 142,631 | - | 142,631 | 142,631 | - | - | - | 142,631 |
| | Total Other Taxes | | 47,490,339 | 4,596,027 | 5,257,875 | 459,690 | 5,717,565 | 47,490,339 | 459,690 | 4,136,337 | 4,136,337 | 2,305,529 |
| 403.1 | Depreciation | | 69,272,462 | - | - | 7,453,989 | 7,453,989 | 69,272,462 | - | 7,453,989 | 61,818,473 | 61,818,473 |
| Income Taxes | | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | (48,688,626) | - | - | - | - | (48,688,626) | - | - | - | (51,804,199) |
| 410.11 | Federal Income Taxes - Deferred | | 87,708,915 | - | - | - | - | 87,708,915 | - | - | - | 87,708,915 |
| 411.42 | Federal Income Tax Credit | | (7,857,676) | - | - | - | - | (7,857,676) | - | - | - | (7,788,665) |
| 409.12 | Oregon Income Taxes | | (2,999,267) | - | - | - | - | (2,999,267) | - | - | - | (2,999,267) |
| 410.12 | Oregon Income Taxes - Deferred | | 10,132,574 | - | - | - | - | 10,132,574 | - | - | - | 10,132,574 |
| 411.12 | Oregon Income Tax Credit | | (1,910,481) | - | - | - | - | (1,910,481) | - | - | - | (1,910,481) |
| | Total Income Taxes | | 736,851,731 | 181,522,012 | 69,052,715 | 18,850,752 | 90,950,029 | 954,759,182 | 18,850,752 | 162,671,259 | 162,671,259 | 863,809,153 |
| | Total Operating Revenue Deductions | | | | | | | | | | | 85,239,578 |
| | Net Operating Income | | | | | | | | | | | 85,239,578 |

Feb 2009

| | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|--|------------------|---------------------|-----------------|----------------------|-------------------------|---------------------|------------------|---------------------|-----------------|
| 12 Month Ended Reports | | | | | | | | | |
| Rate Base | | | | | | | | | |
| 101 Gross Plant | | | 2,072,055,571 | | | 218,921,451 | | | 1,853,134,120 |
| 108.1X Accumulated Depreciation | | | (863,761,682) | | | (77,012,807) | | | (786,748,875) |
| 117.X Storage Gas - Cushion | | | 14,163,101 | | | 1,347,621 | | | 12,815,480 |
| 186.XX Leasehold Improvements | | | 2,303,155 | | | 226,750 | | | 2,076,405 |
| 252.XX Customer Contributions | | | (2,520,505) | | | (188,433) | | | (2,332,072) |
| 283.XX Deferred Taxes - Federal | | | (145,641,650) | | | (15,865,221) | | | (129,776,428) |
| 283.XX Deferred Taxes - State | | | (26,759,082) | | | - | | | (26,759,082) |
| Total Rate Base | | | 1,049,838,908 | | | 127,429,361 | | | 922,409,547 |
| Rate Of Return on Rate Base | | | 8.99% | | | 7.18% | | | 9.24% |
| Allocation References: | | | | | | | | | |
| A Unbilled Terms | | | 100.00% | | | 12.85% | | | 87.15% |
| B Follows plant split | | | 100.00% | | | 9.22% | | | 90.78% |
| O&I See O&M Detail | | | 100.00% | | | 10.00% | | | 90.00% |
| C Payroll Factor | | | 100.00% | | | 10.76% | | | 89.24% |
| D Depreciation Factor | | | | | | | | | |

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| System | | Washington | | | System | | Washington | | | Oregon | |
|--------|-----------|------------|-----------|---------------|-------------|--------|------------|-------------|--------|-----------|-------------|
| Direct | Allocated | Direct | Allocated | Total | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | | | 17,252,065 | 1,688,455 | | | 15,563,610 | | | 15,563,610 |
| | | | | 1,041,964,587 | 123,309,157 | | | 918,655,430 | | | 918,655,430 |
| | | | | 1.66% | 1.37% | | | 1.69% | | | 1.69% |

**NW Natural
Washington Quarterly Results of Operations Report**

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Feb 2009 | |
|--------|---------------------------------------|-------------|-------------|--------------|-------------|-------------|------------|-------------|--------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Total | Direct | Allocated | Total |
| 480.1 | Sales of Gas | | | | | | | | | |
| 481.1 | Residential | | 92,654,242 | (20,654,702) | 10,504,907 | (1,955,143) | 10,504,907 | 82,149,335 | (18,699,559) | 82,149,335 |
| 481.2 | Commercial | | 46,767,253 | (20,654,702) | 4,315,081 | (1,955,143) | 4,315,081 | 42,452,172 | (18,699,559) | 42,452,172 |
| 481.3 | Industrial Firm | | 4,840,133 | | 400,260 | | 400,260 | 4,439,873 | | 4,439,873 |
| 481.4 | Interruptible | | 6,864,399 | | 530,720 | | 530,720 | 6,333,679 | | 6,333,679 |
| 481.5 | Interruptible Incentive | | | | | | | | | |
| 481.6 | Unbilled Revenue | | | | | | | | | |
| 495.20 | Total Sales of Gas | | 151,126,026 | (20,654,702) | 130,471,324 | (1,955,143) | 13,795,825 | 135,375,058 | (18,699,559) | 116,675,499 |
| 489.12 | Transportation Revenue | | | | | | | | | |
| 489.13 | Industrial Firm | | 412,463 | | 37,468 | | 37,468 | 374,995 | | 374,995 |
| 489.15 | Interruptible Incentive | | 628,763 | | 37,345 | | 37,345 | 591,418 | | 591,418 |
| 489.3 | Agency Fee/Balancing | | | | | | | | | |
| 495.6 | Total Transportation Revenue | | 1,043,539 | | 74,813 | | 74,813 | 968,726 | | 968,726 |
| 495.6 | Rate Adjustments - Amortizations | | 3,454,413 | | 899 | | 899 | 3,453,515 | | 3,453,515 |
| 487 | Miscellaneous Revenues | | | | | | | | | |
| 488.1 | Late Payment Charge | | 440,814 | | 29,448 | | 29,448 | 411,366 | | 411,366 |
| 488.3 | Returned Check Charge | | 17,010 | | 2,310 | | 2,310 | 14,700 | | 14,700 |
| 488.4 | Recon Charge CR During Office Hours | | 22,000 | | 1,825 | | 1,825 | 20,175 | | 20,175 |
| 488.5 | Field Collection Charge | | 36,150 | | 4,575 | | 4,575 | 31,575 | | 31,575 |
| 488.6 | Recon Charge CR After Office Hours | | 52,575 | | 6,575 | | 6,575 | 46,000 | | 46,000 |
| 488.7 | Recon Charge Seas During Office Hours | | 975 | | 125 | | 125 | 850 | | 850 |
| 488.8 | Recon Charge Seas After Office Hours | | 1,325 | | 200 | | 200 | 1,125 | | 1,125 |
| 488.8 | Automated Payment Charge | | 16,288 | | 2,270 | | 2,270 | 14,018 | | 14,018 |
| 493.2 | Rent - Utility Property | | | | | | | | | |
| 495.1 | Meter Rentals | | 18,157 | | 1,707 | | 1,707 | 16,450 | | 16,450 |
| 495.2 | Other Gas Revenue - Miscellaneous | | (12,738) | | 100 | | 100 | (12,838) | | (12,838) |
| 495.2 | Total Miscellaneous Revenues | | 592,555 | 21,163 | 613,718 | | 49,135 | 543,420 | 21,163 | 564,583 |
| | Total Operating Revenue | | 156,216,534 | (20,633,539) | 135,582,994 | (1,955,143) | 13,920,671 | 140,340,719 | (18,678,396) | 121,662,323 |
| | Cost of Gas | | | | | | | | | |
| 804.7 | WACOG Incurred | | 67,910,119 | | 6,621,564 | | 6,621,564 | 61,288,555 | | 61,288,555 |
| 805.7 | WACOG Deferred | | 11,791,141 | | 1,418,143 | | 1,418,143 | 10,372,998 | | 10,372,998 |
| 804.6 | Demand Incurred | | 6,623,725 | | 608,344 | | 608,344 | 6,015,381 | | 6,015,381 |
| 805.8 | Demand Deferred | | 3,675,936 | | 424,902 | | 424,902 | 3,251,034 | | 3,251,034 |
| 805.4 | Amortization of Gas Costs | | (1,191,325) | | 31,402 | | 31,402 | (1,222,727) | | (1,222,727) |
| | Total Cost of Gas | | 88,809,596 | | 9,104,355 | | 9,104,355 | 79,705,241 | | 79,705,241 |
| | Operations & Maintenance | | | | | | | | | |
| 408.11 | Property | | 436,957 | 10,084,775 | 10,521,732 | 1,023,106 | 1,077,136 | 382,927 | 9,061,669 | 9,444,596 |
| 408.12 | Franchise | | 1,590,925 | | 102,125 | | 102,125 | 1,488,800 | | 1,488,800 |
| 408.13 | Payroll | | 3,310,902 | | 622,497 | | 622,497 | 2,688,404 | | 2,688,404 |
| 408.14 | Other | | (45,776) | 231,250 | 231,250 | 37,267 | 37,267 | (45,776) | 193,983 | 193,983 |
| 408.15 | Regulatory | | | | | | | | | |
| | Total Other Taxes | | 4,856,050 | 231,250 | 5,087,300 | 37,267 | 761,890 | 4,131,428 | 193,983 | 4,325,411 |
| 403.1 | Depreciation | | | | | | | | | |
| 409.11 | Income Taxes | | | | | | | | | |
| 410.11 | Federal Income Taxes | | | | | | | | | |
| 411.42 | Federal Income Taxes - Deferred | | | | | | | | | |
| 409.12 | Oregon Income Taxes | | | | | | | | | |
| 410.12 | Oregon Income Taxes - Deferred | | | | | | | | | |
| 411.12 | Total Income Taxes | | | | | | | | | |
| | Total Operating Revenue Deductions | | 94,102,604 | 15,397,360 | 118,330,930 | 1,610,529 | 12,232,217 | 84,219,596 | 13,786,831 | 106,098,713 |
| | Net Operating Income | | | | | | | | | |
| | | | | | 17,252,065 | | 1,688,455 | | | 15,563,610 |

Feb 2009

| Rate Base | System | | Washington | | Washington | | Oregon | |
|------------------------------------|--------|----------------------|------------|-----------|--------------------|-----------|--------|--------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Total |
| 101 Gross Plant | | | | | | | | |
| 108.1X Accumulated Depreciation | | 2,108,723,227 | | | 220,457,273 | | | 1,888,265,954 |
| 117.X Storage Gas - Cushion | | (985,316,576) | | | (80,454,547) | | | (804,862,029) |
| 186.XX Leasehold Improvements | | 14,113,165 | | | 1,339,339 | | | 12,773,826 |
| 252.XX Customer Contributions | | 2,208,928 | | | 218,206 | | | 1,990,722 |
| 283.XX Deferred Taxes - Federal | | (2,438,372) | | | (173,105) | | | (2,265,267) |
| 283.XX Deferred Taxes - State | | (165,722,772) | | | (18,078,009) | | | (147,644,763) |
| 283.XX | | (29,603,014) | | | | | | (29,603,014) |
| Total Rate Base | | 1,041,964,587 | | | 123,309,157 | | | 918,655,430 |
| Rate Of Return on Rate Base | | 1.66% | | | 1.37% | | | 1.69% |
| Allocation References: | | | | | | | | |
| A Unbilled Therms | | 100.00% | | | 9.47% | | | 90.53% |
| B Follows plant split | | 100.00% | | | 10.91% | | | 89.09% |
| OO: See OO&M Detail | | | | | | | | |
| C Payroll Factor | | 100.00% | | | 10.07% | | | 89.93% |
| D Depreciation Factor | | 100.00% | | | 10.83% | | | 89.17% |

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the Month Ended February 28, 2009

Month

| | System | Washington | Oregon |
|---|----------|------------|----------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$34,561 | \$3,280 | \$31,281 |
| 818 Compressor Station Expense | 40,277 | 3,822 | 36,454 |
| 820 Compressor Station Fuel | 0 | - | 0 |
| 821 Measuring and Regulator Station Expense | 79,221 | 7,518 | 71,703 |
| | 12,448 | 1,181 | 11,266 |
| | | | |
| Maintenance | | | |
| 832 Wells Expense | 9,453 | 897 | 8,556 |
| Total Underground Storage Expense | 175,959 | 16,699 | 159,261 |
| | | | |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 4,200 | 399 | 3,801 |
| Total Other Storage Expense | 4,200 | 399 | 3,801 |
| | | | |
| Liquified Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 121,221 | 11,504 | 109,717 |
| 845 LNG Fuel | 0 | - | 0 |
| | | | |
| Maintenance | | | |
| 847 Supervision and Engineering | 45,395 | 4,308 | 41,087 |
| Total Liquified Natural Gas Expense | 166,616 | 15,812 | 150,804 |
| | | | |
| Total Natural Gas Storage | 346,776 | 32,909 | 313,867 |
| | | | |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 48,099 | 4,757 | 43,342 |
| | | | |
| Maintenance | | | |
| 863 Maintenance of Mains | 2,322 | (29) | 2,351 |
| Total Transmission Expense | 50,421 | 4,728 | 45,693 |
| | | | |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 172,318 | 13,496 | 158,822 |
| 874 Mains and Services Expense | 560,624 | 62,696 | 497,928 |
| 875 Measuring and Regulator Station Expense - General | 18,839 | 1,583 | 17,256 |
| 877 Measuring and Regulator Station Expense - City Gate | (46,999) | (3,590) | (43,409) |
| 878 Meter and House Regulator Expense | 348,668 | 34,199 | 314,468 |
| 879 Customer Installation Expense | 561,674 | 57,486 | 504,188 |
| 880 Other Expense | 190,222 | 16,660 | 173,562 |
| 881 Rents | 6,401 | 633 | 5,768 |

| | System | Washington | Oregon |
|---|---------------------|--------------------|--------------------|
| Maintenance | | | |
| 885 Supervision and Engineering | 432,230 | 36,895 | 395,336 |
| 887 Mains | 138,004 | 16,438 | 121,566 |
| 889 Measuring and Regulator Station Expense - General | 83,151 | 5,754 | 77,397 |
| 891 Measuring and Regulator Station Expense - City Gate | 7,191 | 530 | 6,661 |
| 892 Services | 141,986 | 25,775 | 116,211 |
| 893 Meters and House Regulators | 103,107 | 9,028 | 94,079 |
| 894 Other Equipment | 3,860 | 204 | 3,656 |
| Total Distribution Expense | 2,721,277 | 277,787 | 2,443,490 |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 Supervision | 101,441 | 10,033 | 91,408 |
| 902 Meter Reading Expenses | 277,069 | 36,213 | 240,855 |
| 903 Customer Records and Collection Expense | 1,286,176 | 127,892 | 1,158,284 |
| 904 Uncollectible Accounts | 472,182 | 54,338 | 417,844 |
| Total Customer Accounts Expense | 2,136,868 | 228,476 | 1,908,392 |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 Supervision | 28,773 | 2,972 | 25,801 |
| 908 Customer Assistance Expense | 328,133 | 27,985 | 300,148 |
| 909 Customer Information Expense | 132,030 | 13,639 | 118,391 |
| 910 Miscellaneous Customer Service Expense | 8,294 | 857 | 7,437 |
| Total Customer Service and Informational | 497,229 | 45,453 | 451,777 |
| Sales Expense | | | |
| Operation | | | |
| 911 Supervision | 27,804 | 2,850 | 24,955 |
| 912 Demonstration and Selling Expense | 168,726 | 16,964 | 151,762 |
| 913 Advertising | 29,943 | 2,610 | 27,333 |
| 916 Miscellaneous Sales Expense | 78 | 8 | 70 |
| Total Sales Expense | 226,551 | 22,432 | 204,120 |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 Office Supplies and Expense | 2,902,960 | 302,197 | 2,600,763 |
| 922 Administrative Expenses Transferred - Credit | (1,071,628) | (113,013) | (958,615) |
| 924 Property Insurance Premium | 205,090 | 20,283 | 184,807 |
| 925 Injuries and Damages | 625,875 | 62,799 | 563,076 |
| 926 Employee Pensions and Benefits | 774,239 | 81,804 | 692,435 |
| 928 Regulatory Commission Expense | | | |
| 930 Miscellaneous General Expense | 459,430 | 45,438 | 413,993 |
| 931 Rents | 355,298 | 43,316 | 311,982 |
| Maintenance | | | |
| 935 Maintenance of General Plant | 291,345 | 22,529 | 268,817 |
| Total Administrative and General Expense | 4,542,610 | 465,352 | 4,077,258 |
| Total Operations and Maintenance Expense | \$10,521,732 | \$1,077,136 | \$9,444,596 |

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the Month Ended February 28, 2009

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|-----------|-------------|------------|------------|------------|------------|-----------|-------------|------------------------------|-------------------|
| | Direct | Total | Allocated | Direct | Total | Allocated | Direct | Total | | |
| | Feb | Feb | Feb | Feb | Feb | Feb | Feb | Feb | | |
| 816 Wells Expense Total | 0.00 | 34,561.05 | 3,279.85 | 0.00 | 3,279.85 | 3,279.85 | 0.00 | 31,281.20 | Firm Volumes Total | |
| | 0.00 | 34,561.05 | 3,279.85 | 0.00 | 3,279.85 | 3,279.85 | 0.00 | 31,281.20 | Firm Volumes Total | |
| | 0.00 | 40,276.65 | 3,822.25 | 0.00 | 3,822.25 | 3,822.25 | 0.00 | 36,454.40 | Firm Volumes Total | |
| 818 Compressor Station Expense Total | 0.00 | 40,276.65 | 3,822.25 | 0.00 | 3,822.25 | 3,822.25 | 0.00 | 36,454.40 | Firm Volumes Total | |
| | 0.00 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 | Firm Volumes Total | |
| 819 Compressor Station Fuel Total | 0.00 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 | Firm Volumes Total | |
| | 0.00 | 79,220.97 | 7,518.07 | 0.00 | 7,518.07 | 7,518.07 | 0.00 | 71,702.90 | Firm Volumes Total | |
| 820 Measuring and Regulator Station Expense Total | 0.00 | 79,220.97 | 7,518.07 | 0.00 | 7,518.07 | 7,518.07 | 0.00 | 71,702.90 | Firm Volumes Total | |
| | 0.00 | 12,447.75 | 1,181.29 | 0.00 | 1,181.29 | 1,181.29 | 0.00 | 11,266.46 | Firm Volumes Total | |
| 821 Purification Expense Total | 0.00 | 12,447.75 | 1,181.29 | 0.00 | 1,181.29 | 1,181.29 | 0.00 | 11,266.46 | Firm Volumes Total | |
| | 0.00 | 9,453.02 | 897.09 | 0.00 | 897.09 | 897.09 | 0.00 | 8,555.93 | Firm Volumes Total | |
| 832 Wells Expense Total | 0.00 | 9,453.02 | 897.09 | 0.00 | 897.09 | 897.09 | 0.00 | 8,555.93 | Firm Volumes Total | |
| | 0.00 | 4,199.96 | 396.58 | 0.00 | 396.58 | 396.58 | 0.00 | 3,801.38 | Firm Volumes Total | |
| 840 Supervision and Engineering Total | 0.00 | 4,199.96 | 396.58 | 0.00 | 396.58 | 396.58 | 0.00 | 3,801.38 | Firm Volumes Total | |
| | 0.00 | 121,221.29 | 11,503.91 | 0.00 | 11,503.91 | 11,503.91 | 0.00 | 109,717.38 | Firm Volumes Total | |
| 844 Supervision and Engineering Total | 0.00 | 121,221.29 | 11,503.91 | 0.00 | 11,503.91 | 11,503.91 | 0.00 | 109,717.38 | Firm Volumes Total | |
| | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | Firm Volumes Total | |
| 845 LNG Fuel Total | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | Firm Volumes Total | |
| | 0.00 | 45,395.02 | 4,307.98 | 0.00 | 4,307.98 | 4,307.98 | 0.00 | 41,087.04 | Firm Volumes Total | |
| 847 Supervision and Engineering Total | 0.00 | 45,395.02 | 4,307.98 | 0.00 | 4,307.98 | 4,307.98 | 0.00 | 41,087.04 | Firm Volumes Total | |
| | 0.00 | 48,099.40 | 4,757.02 | 0.00 | 4,757.02 | 4,757.02 | 0.00 | 43,342.38 | 3-factor Total | |
| 856 Mains Expense Total | 0.00 | 48,099.40 | 4,757.02 | 0.00 | 4,757.02 | 4,757.02 | 0.00 | 43,342.38 | 3-factor Total | |
| | 0.00 | 294.39 | 28.11 | 0.00 | 28.11 | 28.11 | 0.00 | 265.28 | 3-factor Total | |
| 863 Maintenance of Mains Total | 2,616.37 | 294.39 | 28.11 | 0.00 | 28.11 | 28.11 | 2,616.37 | 265.28 | 3-factor Total | |
| | 2,616.37 | 58,829.74 | 5,818.26 | 0.00 | 5,818.26 | 5,818.26 | 0.00 | 53,011.48 | Direct-OR Total | |
| | 6,709.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,709.94 | 0.00 | Direct-OR Total | |
| | 0.00 | (16,702.28) | (1,397.98) | 0.00 | (1,397.98) | (1,397.98) | 0.00 | (15,304.30) | Sales/Sendout Volumes Total | |
| | 0.00 | 123,480.89 | 123,480.89 | 0.00 | 9,075.85 | 9,075.85 | 0.00 | 114,405.04 | Sendout Volumes Total | |
| 870 Supervision and Engineering Total | 6,709.94 | 165,608.35 | 17,318.29 | 0.00 | 13,496.13 | 13,496.13 | 6,709.94 | 152,112.22 | 3-factor Total | |
| | 0.00 | 448,196.40 | 44,326.63 | 0.00 | 44,326.63 | 44,326.63 | 0.00 | 403,869.77 | 3-factor Total | |
| | 0.00 | (7,456.21) | (7,456.21) | 0.00 | (1,040.14) | (1,040.14) | 0.00 | (6,416.07) | Customers Port/Van Total | |
| | 0.00 | 4,262.02 | 4,262.02 | 0.00 | 4,262.02 | 4,262.02 | 0.00 | 3,786.38 | Customers Port/Van 80% Total | |
| | 0.00 | 37,064.61 | 37,064.61 | 0.00 | 3,762.06 | 3,762.06 | 0.00 | 33,302.55 | Customers-All Total | |
| | 63,385.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,385.47 | 0.00 | Direct-OR Total | |
| | 15,171.51 | 0.00 | 0.00 | 15,171.51 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total | |
| 874 Mains and Services Expense Total | 78,556.98 | 482,066.82 | 56,623.80 | 15,171.51 | 47,524.19 | 62,695.70 | 63,385.47 | 434,542.63 | Direct-OR Total | |
| | 1,602.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,602.05 | 0.00 | Direct-OR Total | |
| | 0.00 | 7,985.59 | 7,985.59 | 0.00 | 586.94 | 586.94 | 0.00 | 7,398.65 | Sendout Volumes Total | |
| | 0.00 | 9,251.36 | 0.00 | 0.00 | 996.37 | 996.37 | 0.00 | 8,254.99 | Telemetering Total | |
| 875 Measuring and Regulator Station Expense - General Total | 1,602.05 | 17,236.95 | 1,583.31 | 0.00 | 1,583.31 | 1,583.31 | 1,602.05 | 15,653.64 | 3-factor Total | |
| | 2,013.86 | 494.50 | 48.91 | 0.00 | 48.91 | 48.91 | 0.00 | 445.59 | 3-factor Total | |
| | 0.00 | 2,013.86 | 0.00 | 0.00 | 0.00 | 0.00 | 2,013.86 | 0.00 | Direct-OR Total | |
| 877 Measuring and Regulator Station Expense - City Gate Total | 2,013.86 | (49,506.89) | (3,638.76) | 0.00 | (3,638.76) | (3,638.76) | 2,013.86 | (45,868.13) | Sendout Volumes Total | |
| | 0.00 | 1.66 | 0.16 | 0.00 | 0.16 | 0.16 | 0.00 | 1.50 | 3-factor Total | |
| | 0.00 | 325,128.47 | 33,000.54 | 0.00 | 33,000.54 | 33,000.54 | 0.00 | 292,127.93 | Customers-All Total | |
| | 0.00 | 10,771.09 | 669.97 | 0.00 | 669.97 | 669.97 | 0.00 | 10,101.12 | Customers-Ind Total | |
| | 0.00 | 2,932.38 | 302.91 | 0.00 | 302.91 | 302.91 | 0.00 | 2,629.47 | Customers-Res Total | |
| | 6,762.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,762.92 | 0.00 | Direct-OR Total | |
| | 3,071.13 | 0.00 | 0.00 | 0.00 | 225.73 | 225.73 | 0.00 | 2,845.40 | Sendout Volumes Total | |
| 878 Meter and House Regulator Expense Total | 6,762.92 | 341,904.73 | 34,199.31 | 0.00 | 34,199.31 | 34,199.31 | 6,762.92 | 307,705.42 | 3-factor Total | |
| | 0.00 | 9,520.73 | 941.60 | 0.00 | 941.60 | 941.60 | 0.00 | 8,579.13 | 3-factor Total | |
| | 0.00 | 566,024.27 | 57,451.46 | 0.00 | 57,451.46 | 57,451.46 | 0.00 | 508,572.81 | Customers-All Total | |
| | 0.00 | (13,080.60) | (813.61) | 0.00 | (813.61) | (813.61) | 0.00 | (12,266.99) | Customers-Ind Total | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total | |
| | 481.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 481.07 | 0.00 | Direct-OR Total | |
| | 481.07 | (1,271.09) | (93.43) | 0.00 | (93.43) | (93.43) | 481.07 | (1,177.66) | Direct-OR Total | |
| 879 Customer Installation Expense Total | 481.07 | 561,193.31 | 57,486.02 | 0.00 | 57,486.02 | 57,486.02 | 481.07 | 503,707.29 | 3-factor Total | |
| | 0.00 | 95,336.70 | 9,428.79 | 0.00 | 9,428.79 | 9,428.79 | 0.00 | 85,907.91 | Customers-All Total | |
| | 0.00 | 47,111.55 | 4,781.82 | 0.00 | 4,781.82 | 4,781.82 | 0.00 | 42,329.73 | Customers-Ind Total | |
| | 28,468.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,468.59 | 0.00 | Direct-OR Total | |
| | 1,111.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,111.98 | 0.00 | Direct-WA Total | |
| | 0.00 | 18,193.47 | 1,337.22 | 0.00 | 1,337.22 | 1,337.22 | 0.00 | 16,856.25 | Sendout Volumes Total | |
| 880 Other Expense Total | 29,580.57 | 160,641.72 | 15,547.83 | 1,111.98 | 15,547.83 | 16,659.81 | 28,468.59 | 145,093.89 | 3-factor Total | |
| | 0.00 | 6,401.29 | 633.09 | 0.00 | 633.09 | 633.09 | 0.00 | 5,768.20 | 3-factor Total | |
| 881 Rents Total | 0.00 | 6,401.29 | 633.09 | 0.00 | 633.09 | 633.09 | 0.00 | 5,768.20 | 3-factor Total | |

| FERC Descr | System | | | | Washington | | | | Oregon | | | |
|--|--------------------|---------------------|---------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|----------------------------|
| | Direct | Allocated | Total | Allocation Method | Direct | Allocated | Total | Allocation Method | Direct | Allocated | Total | Allocation Method |
| | Feb | Feb | Feb | | Feb | Feb | Feb | | Feb | Feb | Feb | |
| | 0.00 | 346,713.83 | 346,713.83 | | 0.00 | 34,290.01 | 34,290.01 | | 0.00 | 312,423.82 | 312,423.82 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | Customers-All Total |
| | 79,147.50 | 0.00 | 79,147.50 | | 0.00 | 0.00 | 0.00 | | 79,147.50 | 0.00 | 79,147.50 | Direct-OR Total |
| | 2,305.96 | 0.00 | 2,305.96 | | 2,305.96 | 0.00 | 2,305.96 | | 0.00 | 0.00 | 2,305.96 | Direct-WA Total |
| | 0.00 | 4,063.05 | 4,063.05 | | 0.00 | 298.63 | 298.63 | | 0.00 | 3,764.42 | 3,764.42 | Sendout Volumes Total |
| 885 Supervision and Engineering Total | 81,453.46 | 350,776.88 | 432,230.34 | | 2,305.96 | 34,588.64 | 36,894.60 | | 79,147.50 | 316,188.24 | 395,335.74 | |
| | 0.00 | 133,149.00 | 133,149.00 | | 0.00 | 13,168.45 | 13,168.45 | | 0.00 | 119,980.55 | 119,980.55 | 3-factor Total |
| | (826.31) | 0.00 | 2,714.49 | | 0.00 | 302.94 | 302.94 | | (826.31) | 2,411.55 | 2,411.55 | Customers-Comm Total |
| | 2,966.60 | 0.00 | 2,966.60 | | 2,966.60 | 0.00 | 2,966.60 | | 0.00 | 0.00 | 2,966.60 | Direct-OR Total |
| | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 887 Mains Total | 2,140.29 | 135,863.49 | 138,003.78 | | 2,966.60 | 13,471.39 | 16,437.99 | | (826.31) | 122,392.10 | 121,565.79 | |
| | 0.00 | 1,400.86 | 1,400.86 | | 0.00 | 138.55 | 138.55 | | 0.00 | 1,262.31 | 1,262.31 | 3-factor Total |
| | 21,340.64 | 0.00 | 21,340.64 | | 0.00 | 0.00 | 0.00 | | 21,340.64 | 0.00 | 21,340.64 | Direct-OR Total |
| | 0.00 | 26,054.91 | 26,054.91 | | 0.00 | 1,915.03 | 1,915.03 | | 0.00 | 24,139.88 | 24,139.88 | Sendout Volumes Total |
| | 0.00 | 34,354.61 | 34,354.61 | | 0.00 | 3,699.99 | 3,699.99 | | 0.00 | 30,654.62 | 30,654.62 | Telemetering Total |
| 889 Measuring and Regulator Station Expense - General Total | 21,340.64 | 61,810.38 | 83,151.02 | | 0.00 | 5,753.57 | 5,753.57 | | 21,340.64 | 56,056.81 | 77,397.45 | |
| | 0.00 | 52.13 | 52.13 | | 0.00 | 5.16 | 5.16 | | 0.00 | 46.97 | 46.97 | 3-factor Total |
| | 0.00 | 7,138.94 | 7,138.94 | | 0.00 | 524.71 | 524.71 | | 0.00 | 6,614.23 | 6,614.23 | Sendout Volumes Total |
| | 0.00 | 7,191.07 | 7,191.07 | | 0.00 | 529.87 | 529.87 | | 0.00 | 6,661.20 | 6,661.20 | 3-factor Total |
| | 0.00 | 47,587.28 | 47,587.28 | | 0.00 | 4,706.38 | 4,706.38 | | 0.00 | 42,880.90 | 42,880.90 | Direct-OR Total |
| | 69,283.42 | 0.00 | 69,283.42 | | 0.00 | 0.00 | 0.00 | | 69,283.42 | 0.00 | 69,283.42 | Direct-WA Total |
| | 20,747.53 | 0.00 | 20,747.53 | | 20,747.53 | 0.00 | 20,747.53 | | 0.00 | 0.00 | 20,747.53 | Sendout Volumes Total |
| | 0.00 | 4,367.36 | 4,367.36 | | 0.00 | 321.00 | 321.00 | | 0.00 | 4,046.36 | 4,046.36 | 3-factor Total |
| 892 Services Total | 90,030.95 | 51,954.64 | 141,985.59 | | 20,747.53 | 5,022.38 | 25,774.91 | | 69,283.42 | 46,927.26 | 116,210.68 | |
| | 0.00 | 42,685.87 | 42,685.87 | | 0.00 | 4,221.63 | 4,221.63 | | 0.00 | 38,464.24 | 38,464.24 | 3-factor Total |
| | 0.00 | 30,411.81 | 30,411.81 | | 0.00 | 3,086.80 | 3,086.80 | | 0.00 | 27,325.01 | 27,325.01 | Customers-All Total |
| | 0.00 | 17,348.22 | 17,348.22 | | 0.00 | 1,460.72 | 1,460.72 | | 0.00 | 15,887.50 | 15,887.50 | Customers-Comm Total |
| | 0.00 | 8,498.63 | 8,498.63 | | 0.00 | 528.62 | 528.62 | | 0.00 | 7,970.01 | 7,970.01 | Customers-Ind Total |
| | 0.00 | 11,320.40 | 11,320.40 | | 0.00 | 1,169.39 | 1,169.39 | | 0.00 | 10,151.01 | 10,151.01 | Customers-Res Total |
| | 12,423.60 | 0.00 | 12,423.60 | | 12,423.60 | 0.00 | 12,423.60 | | 0.00 | 0.00 | 12,423.60 | Direct-OR Total |
| | 0.00 | (19,581.94) | (19,581.94) | | 0.00 | (1,439.26) | (1,439.26) | | 0.00 | (18,142.68) | (18,142.68) | Sendout Volumes Total |
| 893 Meters and House Regulators Total | 12,423.60 | 90,682.99 | 103,106.59 | | 12,423.60 | 9,027.90 | 9,027.90 | | 12,423.60 | 81,655.09 | 94,078.69 | |
| | 0.00 | 802.03 | 802.03 | | 0.00 | 79.32 | 79.32 | | 0.00 | 722.71 | 722.71 | 3-factor Total |
| | 0.00 | 132.23 | 132.23 | | 0.00 | 13.42 | 13.42 | | 0.00 | 118.81 | 118.81 | Customers-All Total |
| | 2,814.60 | 0.00 | 2,814.60 | | 0.00 | 0.00 | 0.00 | | 2,814.60 | 0.00 | 2,814.60 | Direct-OR Total |
| | 111.52 | 0.00 | 111.52 | | 111.52 | 0.00 | 111.52 | | 0.00 | 0.00 | 111.52 | Direct-WA Total |
| 894 Other Equipment Total | 2,926.12 | 934.26 | 3,860.38 | | 111.52 | 92.74 | 204.26 | | 2,814.60 | 841.52 | 3,656.12 | |
| | 0.00 | 101,440.82 | 101,440.82 | | 0.00 | 10,032.50 | 10,032.50 | | 0.00 | 91,408.32 | 91,408.32 | 3-factor Total |
| | 0.00 | 101,440.82 | 101,440.82 | | 0.00 | 10,032.50 | 10,032.50 | | 0.00 | 91,408.32 | 91,408.32 | Direct-OR Total |
| | 0.00 | (5,670.00) | (5,670.00) | | 0.00 | (560.76) | (560.76) | | 0.00 | (5,109.24) | (5,109.24) | 3-factor Total |
| | 0.00 | 214,955.24 | 214,955.24 | | 0.00 | 29,986.26 | 29,986.26 | | 0.00 | 184,968.98 | 184,968.98 | Customers-All Total |
| | 0.00 | 44,270.01 | 44,270.01 | | 0.00 | 4,493.41 | 4,493.41 | | 0.00 | 39,776.60 | 39,776.60 | Customers-Comm Total |
| | 0.00 | 1,249.86 | 1,249.86 | | 0.00 | 77.74 | 77.74 | | 0.00 | 1,172.12 | 1,172.12 | Customers-Ind Total |
| | 0.00 | 21,456.42 | 21,456.42 | | 0.00 | 2,216.45 | 2,216.45 | | 0.00 | 19,239.97 | 19,239.97 | Customers-Res Total |
| | 807.06 | 0.00 | 807.06 | | 807.06 | 0.00 | 807.06 | | 0.00 | 0.00 | 807.06 | Direct-OR Total |
| 902 Meter Reading Expenses Total | 807.06 | 276,261.53 | 277,068.59 | | 807.06 | 36,213.10 | 36,213.10 | | 807.06 | 240,048.43 | 240,855.49 | |
| | 0.00 | 786,935.20 | 786,935.20 | | 0.00 | 77,827.89 | 77,827.89 | | 0.00 | 709,107.31 | 709,107.31 | 3-factor Total |
| | 0.00 | 136,564.35 | 136,564.35 | | 0.00 | 13,863.28 | 13,863.28 | | 0.00 | 122,703.07 | 122,703.07 | Customers-All Total |
| | 0.00 | 10.22 | 10.22 | | 0.00 | 0.86 | 0.86 | | 0.00 | 9.36 | 9.36 | Customers-Comm Total |
| | 0.00 | 30,692.62 | 30,692.62 | | 0.00 | 1,909.08 | 1,909.08 | | 0.00 | 28,783.54 | 28,783.54 | Customers-Ind Total |
| | 0.00 | 331,975.02 | 331,975.02 | | 0.00 | 34,293.02 | 34,293.02 | | 0.00 | 297,682.00 | 297,682.00 | Customers-Res Total |
| | (1.27) | 0.00 | (1.27) | | 0.00 | 0.00 | 0.00 | | (1.27) | 0.00 | (1.27) | Direct-WA Total |
| 903 Customer Records and Collection Expense Total | (1.27) | 1,286,177.41 | 1,284,900.14 | | 0.00 | 127,892.13 | 127,892.13 | | 0.00 | 1,157,008.01 | 1,158,284.01 | |
| | 0.00 | 484,945.83 | 484,945.83 | | 0.00 | 49,222.00 | 49,222.00 | | 0.00 | 435,723.83 | 435,723.83 | Customers-All Total |
| | 0.00 | 50,434.92 | 50,434.92 | | 0.00 | 4,246.62 | 4,246.62 | | 0.00 | 46,188.30 | 46,188.30 | Customers-Comm Total |
| | 0.00 | 13,985.05 | 13,985.05 | | 0.00 | 869.87 | 869.87 | | 0.00 | 13,115.18 | 13,115.18 | Customers-Ind Total |
| | (77,183.37) | 0.00 | (77,183.37) | | 0.00 | 0.00 | 0.00 | | (77,183.37) | 0.00 | (77,183.37) | Direct-OR Total |
| 904 Uncollectible Accounts Total | (77,183.37) | 549,365.80 | 472,182.43 | | (77,183.37) | 54,338.49 | 54,338.49 | | (77,183.37) | 495,027.31 | 417,843.94 | |
| | 0.00 | 28,773.35 | 28,773.35 | | 0.00 | 2,972.29 | 2,972.29 | | 0.00 | 25,801.06 | 25,801.06 | Customers-Res Total |
| | 0.00 | 28,773.35 | 28,773.35 | | 0.00 | 2,972.29 | 2,972.29 | | 0.00 | 25,801.06 | 25,801.06 | 3-factor Total |
| | 0.00 | 24,576.02 | 24,576.02 | | 0.00 | 2,430.57 | 2,430.57 | | 0.00 | 22,145.45 | 22,145.45 | 3-factor Total |
| | 0.00 | 219,204.82 | 219,204.82 | | 0.00 | 22,249.27 | 22,249.27 | | 0.00 | 196,955.55 | 196,955.55 | Customers-All Total |
| | 0.00 | 15,460.86 | 15,460.86 | | 0.00 | 1,301.81 | 1,301.81 | | 0.00 | 14,159.05 | 14,159.05 | Customers-Comm Total |
| | 0.00 | 70,125.57 | 70,125.57 | | 0.00 | 4,361.81 | 4,361.81 | | 0.00 | 65,763.76 | 65,763.76 | Customers-Ind Total |
| | 0.00 | 9,384.14 | 9,384.14 | | 0.00 | 969.38 | 969.38 | | 0.00 | 8,414.76 | 8,414.76 | Customers-Res Total |
| | 0.00 | 34.94 | 34.94 | | 0.00 | 8.89 | 8.89 | | 0.00 | 26.05 | 26.05 | Customers-The Dalles Total |
| | (7,634.91) | 0.00 | (7,634.91) | | (7,634.91) | 0.00 | (7,634.91) | | 0.00 | 0.00 | (7,634.91) | Direct-OR Total |
| | (3,473.29) | 0.00 | (3,473.29) | | (3,473.29) | 0.00 | (3,473.29) | | 0.00 | 0.00 | (3,473.29) | Employee Cost Total |
| | 0.00 | 454.76 | 454.76 | | 0.00 | 156.43 | 156.43 | | 0.00 | 318.33 | 318.33 | regulatory Total |
| 905 Customer Assistance Expense Total | (11,108.20) | 339,241.11 | 328,132.91 | | (3,473.29) | 31,459.16 | 27,985.87 | | (7,634.91) | 307,782.95 | 300,148.04 | |
| | 0.00 | 132,029.54 | 132,029.54 | | 0.00 | 13,638.65 | 13,638.65 | | 0.00 | 118,390.89 | 118,390.89 | Customers-Res Total |
| 909 Customer Information Expense Total | 0.00 | 132,029.54 | 132,029.54 | | 0.00 | 13,638.65 | 13,638.65 | | 0.00 | 118,390.89 | 118,390.89 | |
| | 0.00 | 8,293.56 | 8,293.56 | | 0.00 | 856.72 | 856.72 | | 0.00 | 7,436.84 | 7,436.84 | Customers-Res Total |
| 910 Miscellaneous Customer Service Expense Total | 0.00 | 8,293.56 | 8,293.56 | | 0.00 | 856.72 | 856.72 | | 0.00 | 7,436.84 | 7,436.84 | |

For the Month Ended February 28, 2009

| FERC_Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|---------------|------------------|----------------|---------------|------------------|--------------|---------------|------------------|--------------|-----------------------------|
| | Direct Feb | Allocated Feb | Total Feb | Direct Feb | Allocated Feb | Total Feb | Direct Feb | Allocated Feb | Total Feb | |
| | | | | | | | | | | |
| 911 Supervision Total | 0.00 | 12,553.03 | 12,553.03 | 0.00 | 1,274.13 | 1,274.13 | 0.00 | 11,278.90 | 11,278.90 | Customers-All Total |
| | 0.00 | 15,251.12 | 15,251.12 | 0.00 | 1,575.44 | 1,575.44 | 0.00 | 13,675.68 | 13,675.68 | Customers-Res Total |
| | 0.00 | 27,804.15 | 27,804.15 | 0.00 | 2,849.57 | 2,849.57 | 0.00 | 24,954.58 | 24,954.58 | |
| | 0.00 | 4,289.98 | 4,289.98 | 0.00 | 424.28 | 424.28 | 0.00 | 3,865.70 | 3,865.70 | 3-factor Total |
| | 0.00 | 158,654.81 | 158,654.81 | 0.00 | 16,103.47 | 16,103.47 | 0.00 | 142,551.34 | 142,551.34 | Customers-All Total |
| | 0.00 | 5,144.86 | 5,144.86 | 0.00 | 433.20 | 433.20 | 0.00 | 4,711.66 | 4,711.66 | Customers-Comm Total |
| | 0.00 | 48.17 | 48.17 | 0.00 | 3.00 | 3.00 | 0.00 | 45.17 | 45.17 | Customers-Ind Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total |
| | 588.00 | 0.00 | 588.00 | 0.00 | 0.00 | 0.00 | 588.00 | 0.00 | 588.00 | Direct-OR Total |
| 912 Demonstration and Selling Expense Total | 588.00 | 168,137.82 | 168,725.82 | 0.00 | 16,963.95 | 16,963.95 | 588.00 | 151,173.87 | 151,761.87 | |
| | 0.00 | (22.27) | (22.27) | 0.00 | (2.20) | (2.20) | 0.00 | (20.07) | (20.07) | 3-factor Total |
| | 0.00 | 25,297.75 | 25,297.75 | 0.00 | 2,130.07 | 2,130.07 | 0.00 | 23,167.68 | 23,167.68 | Customers-Comm Total |
| | 0.00 | 4,667.58 | 4,667.58 | 0.00 | 482.16 | 482.16 | 0.00 | 4,185.42 | 4,185.42 | Customers-Res Total |
| 913 Advertising Total | 0.00 | 29,943.06 | 29,943.06 | 0.00 | 2,610.03 | 2,610.03 | 0.00 | 27,333.03 | 27,333.03 | |
| | 0.00 | 78.11 | 78.11 | 0.00 | 8.07 | 8.07 | 0.00 | 70.04 | 70.04 | Customers-Res Total |
| 916 Miscellaneous Sales Expense Total | 0.00 | 78.11 | 78.11 | 0.00 | 8.07 | 8.07 | 0.00 | 70.04 | 70.04 | |
| | 0.00 | 2,496,320.52 | 2,496,320.52 | 0.00 | 246,886.06 | 246,886.06 | 0.00 | 2,249,434.46 | 2,249,434.46 | 3-factor Total |
| | 0.00 | 223,071.81 | 223,071.81 | 0.00 | 22,641.79 | 22,641.79 | 0.00 | 200,430.02 | 200,430.02 | Customers-all Total |
| | 0.00 | 13,523.04 | 13,523.04 | 0.00 | 1,396.93 | 1,396.93 | 0.00 | 12,126.11 | 12,126.11 | Customers-Res Total |
| | 68,048.20 | 0.00 | 68,048.20 | 0.00 | 0.00 | 0.00 | 68,048.20 | 0.00 | 68,048.20 | Direct-OR Total |
| | 2,029.03 | 0.00 | 2,029.03 | 2,029.03 | 0.00 | 2,029.03 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 4,100.86 | 4,100.86 | 0.00 | 436.33 | 436.33 | 0.00 | 3,664.53 | 3,664.53 | Employee Cost Total |
| | 0.00 | (10,306.72) | (10,306.72) | 0.00 | (978.11) | (978.11) | 0.00 | (9,328.61) | (9,328.61) | Firm Volumes Total |
| | 0.00 | 97,045.80 | 97,045.80 | 0.00 | 29,113.74 | 29,113.74 | 0.00 | 67,932.06 | 67,932.06 | Regulatory Total |
| | 0.00 | 9,127.37 | 9,127.37 | 0.00 | 670.86 | 670.86 | 0.00 | 8,456.51 | 8,456.51 | sendout volumes Total |
| 921 Office Supplies and Expense Total | 70,077.23 | 2,832,882.68 | 2,902,959.91 | 2,029.03 | 300,167.60 | 302,196.63 | 68,048.20 | 2,532,715.08 | 2,600,763.28 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3-factor Total |
| | 0.00 | (840,377.37) | (840,377.37) | 0.00 | (88,407.69) | (88,407.69) | 0.00 | (751,969.68) | (751,969.68) | Admin Trnn Total |
| | 0.00 | (231,250.14) | (231,250.14) | 0.00 | (24,605.01) | (24,605.01) | 0.00 | (206,645.13) | (206,645.13) | Employee Cost Total |
| 922 Administrative Expenses Transferred - Credit Total | 0.00 | (1,071,627.51) | (1,071,627.51) | 0.00 | (113,012.70) | (113,012.70) | 0.00 | (958,614.81) | (958,614.81) | |
| | 0.00 | 205,090.02 | 205,090.02 | 0.00 | 20,283.40 | 20,283.40 | 0.00 | 184,806.62 | 184,806.62 | 3-factor Total |
| 924 Property Insurance Premium Total | 0.00 | 205,090.02 | 205,090.02 | 0.00 | 20,283.40 | 20,283.40 | 0.00 | 184,806.62 | 184,806.62 | |
| | 0.00 | 125,874.81 | 125,874.81 | 0.00 | 12,449.01 | 12,449.01 | 0.00 | 113,425.80 | 113,425.80 | 3-factor Total |
| 925 Injuries and Damages Total | 0.00 | 500,000.00 | 500,000.00 | 0.00 | 50,350.00 | 50,350.00 | 0.00 | 449,650.00 | 449,650.00 | Payroll Total |
| | 0.00 | 625,874.81 | 625,874.81 | 0.00 | 62,799.01 | 62,799.01 | 0.00 | 563,075.80 | 563,075.80 | |
| | 0.00 | 62,133.21 | 62,133.21 | 0.00 | 6,144.97 | 6,144.97 | 0.00 | 55,988.24 | 55,988.24 | 3-factor Total |
| | 0.00 | 692,969.08 | 692,969.08 | 0.00 | 73,731.92 | 73,731.92 | 0.00 | 619,237.16 | 619,237.16 | Employee Cost Total |
| 926 Employee Pensions and Benefits Total | 0.00 | 19,136.83 | 19,136.83 | 0.00 | 1,927.08 | 1,927.08 | 0.00 | 17,209.75 | 17,209.75 | Payroll Total |
| | 0.00 | 774,239.12 | 774,239.12 | 0.00 | 81,803.97 | 81,803.97 | 0.00 | 692,435.15 | 692,435.15 | |
| 930 Miscellaneous General Expense Total | 0.00 | 459,430.23 | 459,430.23 | 0.00 | 45,437.65 | 45,437.65 | 0.00 | 413,992.58 | 413,992.58 | |
| | 0.00 | 334,187.97 | 334,187.97 | 0.00 | 33,051.20 | 33,051.20 | 0.00 | 301,136.77 | 301,136.77 | 3-factor Total |
| | 0.00 | 1,646.50 | 1,646.50 | 0.00 | 167.12 | 167.12 | 0.00 | 1,479.38 | 1,479.38 | Customers-All Total |
| | 9,366.25 | 0.00 | 9,366.25 | 0.00 | 0.00 | 0.00 | 9,366.25 | 0.00 | 9,366.25 | Direct-OR Total |
| | 10,097.28 | 0.00 | 10,097.28 | 10,097.28 | 0.00 | 10,097.28 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 931 Rents Total | 19,463.53 | 335,834.47 | 355,298.00 | 10,097.28 | 33,218.32 | 43,315.60 | 9,366.25 | 302,616.15 | 311,982.40 | |
| | 0.00 | 184,026.63 | 184,026.63 | 0.00 | 18,200.22 | 18,200.22 | 0.00 | 165,826.41 | 165,826.41 | 3-factor Total |
| | 0.00 | 6,433.40 | 6,433.40 | 0.00 | 652.99 | 652.99 | 0.00 | 5,780.41 | 5,780.41 | Customers-All Total |
| | 0.00 | 1,372.18 | 1,372.18 | 0.00 | 348.95 | 348.95 | 0.00 | 1,023.23 | 1,023.23 | Customers-The Dailies Total |
| | 92,713.26 | 0.00 | 92,713.26 | 0.00 | 0.00 | 0.00 | 92,713.26 | 0.00 | 92,713.26 | Direct-OR Total |
| | 2,962.33 | 0.00 | 2,962.33 | 2,962.33 | 0.00 | 2,962.33 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 3,837.49 | 3,837.49 | 0.00 | 364.18 | 364.18 | 0.00 | 3,473.31 | 3,473.31 | Firm Volumes Total |
| 935 Maintenance of General Plant Total | 95,675.59 | 195,669.70 | 291,345.29 | 2,962.33 | 19,566.34 | 22,528.67 | 92,713.26 | 176,103.36 | 268,816.62 | |
| Grand Total | 436,957.39 | 10,084,775.03 | 10,521,732.42 | 54,030.45 | 1,023,105.70 | 1,077,136.15 | 382,926.94 | 9,061,669.33 | 9,444,596.27 | |

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| | | Jan 2009 | | | | | | |
|----------------------|-------------------------|---------------------|--------------------------|-----------------------------|-------------------------|----------------------|-------------------------|---------------------|
| System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
| | | 92,524,526 | | | 8,572,219 | | | 83,952,307 |
| | | 1,050,782,596 | | | 127,719,620 | | | 923,062,976 |
| | | 8.81% | | | 6.71% | | | 9.09% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | | Oregon | |
|-------------------------------------|---|-------------|---------------|-------------|---------------|-------------|------------|-------------|--------------|-------------|--------------|---|
| | | | Direct | Allocated | System Total | Direct | Allocated | Direct | Allocated | Total | Total | |
| Sales of Gas | | | | | | | | | | | | |
| 480.1 | Residential | | 568,929,435 | - | 568,929,435 | 59,685,116 | - | 59,685,116 | 509,244,320 | - | 509,244,320 | |
| 481.1 | Commercial | | 300,368,987 | - | 300,368,987 | 26,578,963 | - | 26,578,963 | 273,790,024 | - | 273,790,024 | |
| 481.2 | Industrial Firm | | 46,223,292 | - | 46,223,292 | 3,427,360 | - | 3,427,360 | 42,795,932 | - | 42,795,932 | |
| 481.3 | Interruptible | | 69,907,634 | - | 69,907,634 | 5,489,161 | - | 5,489,161 | 64,418,473 | - | 64,418,473 | |
| 481.5 | Interruptible Incentive | | - | - | - | - | - | - | - | - | - | - |
| 495.20 | Unbilled Revenue | | - | 6,027,227 | 6,027,227 | 17,982 | 17,982 | 17,982 | 6,009,245 | 6,009,245 | 6,009,245 | |
| | Total Sales of Gas | A | 985,429,349 | 6,027,227 | 991,456,576 | 95,180,600 | 17,982 | 95,198,582 | 890,248,749 | 6,009,245 | 896,257,994 | |
| Transportation Revenue | | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 6,332,327 | - | 6,332,327 | 68,928 | - | 68,928 | 6,263,399 | - | 6,263,399 | |
| 489.13 | Interruptible | | 7,874,191 | - | 7,874,191 | 36,644 | - | 36,644 | 7,837,547 | - | 7,837,547 | |
| 489.15 | Interruptible Incentive | | - | - | - | - | - | - | - | - | - | |
| 489.3 | Agency Fee/Balancing | | 14,113 | - | 14,113 | - | - | - | 14,113 | - | 14,113 | |
| | Total Transportation Revenue | | 14,220,631 | - | 14,220,631 | 105,572 | - | 105,572 | 14,115,059 | - | 14,115,059 | |
| 495.6 | Rate Adjustments - Amortizations | | 15,467,959 | - | 15,467,959 | 331 | - | 331 | 15,467,628 | - | 15,467,628 | |
| Miscellaneous Revenues | | | | | | | | | | | | |
| 487 | Late Payment Charge | | 3,216,473 | - | 3,216,473 | 167,058 | - | 167,058 | 3,049,415 | - | 3,049,415 | |
| 488.1 | Returned Check Charge | | 161,595 | - | 161,595 | 19,365 | - | 19,365 | 142,230 | - | 142,230 | |
| 488.3 | Recon Charge CR During Office Hours | | 274,395 | - | 274,395 | 27,525 | - | 27,525 | 246,870 | - | 246,870 | |
| 488.4 | Field Collection Charge | | 314,975 | - | 314,975 | 40,035 | - | 40,035 | 274,940 | - | 274,940 | |
| 488.5 | Recon Charge CR After Office Hours | | 369,200 | - | 369,200 | 53,525 | - | 53,525 | 315,675 | - | 315,675 | |
| 488.6 | Recon Charge Seas During Office Hours | | 16,075 | - | 16,075 | 1,675 | - | 1,675 | 14,400 | - | 14,400 | |
| 488.7 | Recon Charge Seas After Office Hours | | 7,925 | - | 7,925 | 825 | - | 825 | 7,100 | - | 7,100 | |
| 488.8 | Automated Payment Charge | | 146,802 | - | 146,802 | 20,573 | - | 20,573 | 126,230 | - | 126,230 | |
| 493.2 | Rent - Utility Property | | 226,721 | - | 226,721 | 23,275 | - | 23,275 | 203,446 | - | 203,446 | |
| 495.1 | Meter Rentals | | 195,252 | - | 195,252 | 19,271 | - | 19,271 | 175,981 | - | 175,981 | |
| 495.2 | Other Gas Revenue - Miscellaneous | B | 864,796 | - | 864,796 | (21,312) | - | (21,312) | 886,108 | - | 886,108 | |
| | Total Miscellaneous Revenues | | 5,567,488 | 226,721 | 5,794,209 | 328,539 | 23,275 | 351,814 | 5,238,949 | 203,446 | 5,442,395 | |
| | Total Operating Revenue | | 1,020,685,426 | 6,253,948 | 1,026,939,374 | 95,615,041 | 41,257 | 95,656,298 | 925,070,385 | 6,212,691 | 931,283,076 | |
| Cost of Gas | | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 622,704,146 | - | 622,704,146 | 58,514,060 | - | 58,514,060 | 564,190,086 | - | 564,190,086 | |
| 805.7 | WACOG Deferred | | (12,814,601) | - | (12,814,601) | (1,597,501) | - | (1,597,501) | (11,217,100) | - | (11,217,100) | |
| 804.6 | Demand Incurred | | 85,252,931 | - | 85,252,931 | 7,705,675 | - | 7,705,675 | 77,547,256 | - | 77,547,256 | |
| 805.8 | Demand Deferred | | 1,619,312 | - | 1,619,312 | 442,420 | - | 442,420 | 1,176,892 | - | 1,176,892 | |
| 805.4 | Amortization of Gas Costs | | (31,903,207) | - | (31,903,207) | (5,128,714) | - | (5,128,714) | (26,774,494) | - | (26,774,494) | |
| | Total Cost of Gas | | 664,858,581 | - | 664,858,581 | 59,935,941 | - | 59,935,941 | 604,922,640 | - | 604,922,640 | |
| Operations & Maintenance | | | | | | | | | | | | |
| 408.11 | Property | | 18,834,256 | - | 18,834,256 | 1,241,498 | - | 1,241,498 | 17,592,758 | - | 17,592,758 | |
| 408.12 | Franchise | | 25,504,216 | - | 25,504,216 | 3,772,367 | - | 3,772,367 | 21,731,850 | - | 21,731,850 | |
| 408.13 | Payroll | | 4,734,860 | - | 4,734,860 | 459,024 | - | 459,024 | 4,275,837 | - | 4,275,837 | |
| 408.14 | Other | | 145,985 | - | 145,985 | 145,985 | - | 145,985 | 145,985 | - | 145,985 | |
| 408.15 | Regulatory | | 2,492,996 | - | 2,492,996 | 187,467 | - | 187,467 | 2,305,529 | - | 2,305,529 | |
| | Total Other Taxes | | 46,977,453 | 4,734,860 | 51,712,314 | 5,201,332 | 459,024 | 5,660,356 | 41,776,121 | 4,275,837 | 46,051,957 | |
| 403.1 | Depreciation | | 69,972,352 | - | 69,972,352 | 7,525,257 | - | 7,525,257 | 62,447,095 | - | 62,447,095 | |
| Income Taxes | | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | (43,360,427) | - | (43,360,427) | 2,827,082 | - | 2,827,082 | (46,187,509) | - | (46,187,509) | |
| 410.11 | Federal Income Taxes - Deferred | | 84,801,904 | - | 84,801,904 | (72,827) | - | (72,827) | 84,801,904 | - | 84,801,904 | |
| 411.42 | Federal Income Tax Credit | | (11,279,244) | - | (11,279,244) | - | - | - | (11,206,417) | - | (11,206,417) | |
| 409.12 | Oregon Income Taxes | | (2,655,799) | - | (2,655,799) | - | - | - | (2,655,799) | - | (2,655,799) | |
| 410.12 | Oregon Income Taxes - Deferred | | 9,689,687 | - | 9,689,687 | - | - | - | 9,689,687 | - | 9,689,687 | |
| 411.12 | Oregon Income Tax Credit | | (1,980,319) | - | (1,980,319) | - | - | - | (1,980,319) | - | (1,980,319) | |
| | Total Operating Revenue Deductions | | 718,072,452 | 181,126,595 | 899,199,047 | 65,534,737 | 18,795,088 | 87,084,079 | 652,537,715 | 162,331,507 | 814,869,222 | |
| | Net Operating Income | | 302,612,974 | 4,027,353 | 306,640,327 | 29,080,304 | 22,461,710 | 29,080,304 | 272,532,670 | 4,027,353 | 276,560,023 | |

Jan 2009

12 Month Ended Reports
Rate Base
Gross Plant

101

108.1X Accumulated Depreciation

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Therms
- B Follows plant split
- O&I See O&M Detail
- C Payroll Factor
- D Depreciation Factor

| | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|--|------------------|---------------------|-----------------|----------------------|-------------------------|---------------------|------------------|---------------------|-----------------|
| | | | 2,065,244,164 | | | 218,350,622 | | | 1,846,893,542 |
| | | (859,251,763) | | | | (76,460,751) | | | (782,791,012) |
| | | 14,171,912 | | | | 1,348,813 | | | 12,823,099 |
| | | 2,321,443 | | | | 228,477 | | | 2,092,966 |
| | | (2,510,027) | | | | (188,502) | | | (2,321,525) |
| | | (142,853,857) | | | | (15,559,040) | | | (127,294,817) |
| | | (26,339,276) | | | | | | | (26,339,276) |
| | | 1,050,782,596 | | | | 127,719,620 | | | 923,062,976 |
| | | 8.81% | | | | 6.71% | | | 9.09% |
| | | 100.00% | | | | 0.30% | | | 99.70% |
| | | 100.00% | | | | 10.27% | | | 89.73% |
| | | 100.00% | | | | 9.69% | | | 90.31% |
| | | 100.00% | | | | 10.75% | | | 89.25% |

NW Natural
Washington Quarterly Results of Operations Report

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Jan 2009 | |
|--------|---------------------------------------|-------------|-------------|-------------|------------|-------------|------------|-------------|-------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | Total |
| | Sales of Gas | | | | | | | | | |
| 480.1 | Residential | | 107,514,158 | (9,232,814) | 11,744,540 | (1,069,400) | 11,744,540 | (1,069,400) | 95,769,618 | 95,769,618 |
| 481.1 | Commercial | | 53,811,358 | (9,232,814) | 4,794,911 | (1,069,400) | 4,794,911 | (1,069,400) | 49,016,447 | 49,016,447 |
| 481.2 | Industrial Firm | | 5,292,546 | | 477,972 | | 477,972 | | 4,814,574 | 4,814,574 |
| 481.3 | Interruptible | | 7,902,635 | | 680,088 | | 680,088 | | 7,222,546 | 7,222,546 |
| 481.5 | Interruptible Incentive | | | | | | | | | |
| 495.20 | Unbilled Revenue | | | | | | | | | |
| | Total Sales of Gas | A | 174,520,697 | (9,232,814) | 17,697,511 | (1,069,400) | 16,628,111 | (1,069,400) | 156,823,186 | (8,163,414) |
| | | | | | | | | | | 148,659,772 |
| | Transportation Revenue | | | | | | | | | |
| 489.12 | Industrial Firm | | 527,446 | | 68,928 | | 68,928 | | 458,518 | 458,518 |
| 489.13 | Interruptible | | 657,765 | | 36,644 | | 36,644 | | 621,120 | 621,120 |
| 489.15 | Interruptible Incentive | | | | | | | | | |
| 489.3 | Agency Fee/Balancing | | 607 | | | | | | 607 | 607 |
| | Total Transportation Revenue | | 1,185,818 | | 105,572 | | 105,572 | | 1,080,246 | 1,080,246 |
| 495.6 | Rate Adjustments - Amortizations | | 579,058 | | 331 | | 331 | | 578,728 | 578,728 |
| | Miscellaneous Revenues | | | | | | | | | |
| 487 | Late Payment Charge | | 406,842 | | 21,921 | | 21,921 | | 384,921 | 384,921 |
| 488.1 | Returned Check Charge | | 13,575 | | 1,725 | | 1,725 | | 11,850 | 11,850 |
| 488.3 | Recon Charge CR During Office Hours | | 20,050 | | 1,725 | | 1,725 | | 18,325 | 18,325 |
| 488.4 | Field Collection Charge | | 23,370 | | 3,000 | | 3,000 | | 20,370 | 20,370 |
| 488.5 | Recon Charge CR After Office Hours | | 37,575 | | 4,875 | | 4,875 | | 32,700 | 32,700 |
| 488.6 | Recon Charge Seas During Office Hours | | 2,400 | | 125 | | 125 | | 2,275 | 2,275 |
| 488.7 | Recon Charge Seas After Office Hours | | 1,325 | | 200 | | 200 | | 1,125 | 1,125 |
| 488.8 | Automated Payment Charge | | 10,918 | | 1,555 | | 1,555 | | 9,363 | 9,363 |
| 493.2 | Rent - Utility Property | | 17,812 | 15,953 | 1,702 | | 1,702 | 15,953 | 16,110 | 16,110 |
| 495.1 | Meter Rentals | | 43,114 | | (26,000) | | (26,000) | | 69,114 | 69,114 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 576,981 | 15,953 | 10,828 | | 10,828 | 15,953 | 566,152 | 582,106 |
| | Total Miscellaneous Revenues | | 176,862,554 | (9,216,860) | 17,814,242 | (1,069,400) | 16,744,842 | (1,069,400) | 159,048,312 | (8,147,460) |
| | Total Operating Revenue | | 176,862,554 | (9,216,860) | 17,814,242 | (1,069,400) | 16,744,842 | (1,069,400) | 159,048,312 | (8,147,460) |
| | Cost of Gas | | | | | | | | | |
| 804.7 | WACOG Incurred | | 88,690,176 | | 8,671,524 | | 8,671,524 | | 80,018,652 | 80,018,652 |
| 805.7 | WACOG Deferred | | 10,210,469 | | 1,267,851 | | 1,267,851 | | 8,942,618 | 8,942,618 |
| 804.6 | Demand Incurred | | 7,228,529 | | 632,238 | | 632,238 | | 6,596,291 | 6,596,291 |
| 805.8 | Demand Deferred | | 6,398,573 | | 639,772 | | 639,772 | | 5,758,801 | 5,758,801 |
| 805.4 | Amortization of Gas Costs | | (1,364,631) | | 35,636 | | 35,636 | | (1,400,267) | (1,400,267) |
| | Total Cost of Gas | | 111,163,116 | | 11,247,021 | | 11,247,021 | | 99,916,095 | 99,916,095 |
| | Operations & Maintenance | O&M | 443,492 | 9,291,081 | 40,155 | 929,571 | 969,726 | 8,361,510 | 403,337 | 8,764,847 |
| | Other Taxes | | | | | | | | | |
| 408.11 | Property | | 1,590,954 | | 102,125 | | 102,125 | | 1,488,829 | 1,488,829 |
| 408.12 | Franchise | | 4,177,154 | | 714,324 | | 714,324 | | 3,462,830 | 3,462,830 |
| 408.13 | Payroll | | | 463,174 | | 36,554 | | 426,620 | | 426,620 |
| 408.14 | Other | | (51,150) | | | | | | (51,150) | (51,150) |
| 408.15 | Regulatory | | | | | | | | | |
| | Total Other Taxes | | 5,716,958 | 463,174 | 816,449 | 36,554 | 853,003 | 426,620 | 4,900,509 | 5,327,129 |
| 403.1 | Depreciation | | | 5,036,715 | | 545,325 | | 4,491,390 | | 4,491,390 |
| | Income Taxes | | | | | | | | | |
| 409.11 | Federal Income Taxes | | 5,709,646 | | 987,358 | | 987,358 | | 4,722,288 | 4,722,288 |
| 410.11 | Federal Income Taxes - Deferred | | 5,153,582 | | | | | | 5,153,582 | 5,153,582 |
| 411.42 | Federal Income Tax Credit | | (451,114) | | (2,571) | | (2,571) | | (448,543) | (448,543) |
| 409.12 | Oregon Income Taxes | | 282,641 | | | | | | 282,641 | 282,641 |
| 410.12 | Oregon Income Taxes - Deferred | | 1,639,040 | | | | | | 1,639,040 | 1,639,040 |
| 411.12 | Oregon Income Tax Credit | | (1,667) | | | | | | (1,667) | (1,667) |
| | Total Operating Revenue Deductions | | 117,323,566 | 14,790,970 | 12,103,624 | 1,511,450 | 14,599,862 | 13,279,519 | 105,219,941 | 129,846,802 |
| | Net Operating Income | | 23,199,030 | | 2,144,980 | | 2,144,980 | | 21,054,050 | 21,054,050 |

| | System | | Washington | | Oregon | |
|------------------------------------|--------|----------------------|------------|--------------------|--------|--------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| Rate Base | | | | | | |
| 101 Gross Plant | | 2,106,641,931 | | 220,274,056 | | 1,886,367,874 |
| 108.1X Accumulated Depreciation | | (887,519,438) | | (80,653,025) | | (806,866,413) |
| 117.X Storage Gas - Cushion | | 14,125,424 | | 1,340,503 | | 12,784,921 |
| 186.XX Leasehold Improvements | | 2,227,952 | | 220,087 | | 2,007,865 |
| 252.XX Customer Contributions | | (2,486,830) | | (184,744) | | (2,302,086) |
| 283.XX Deferred Taxes - Federal | | (162,006,977) | | (17,672,750) | | (144,334,227) |
| 283.XX Deferred Taxes - State | | (29,587,257) | | - | | (29,587,267) |
| Total Rate Base | | 1,041,394,796 | | 123,324,127 | | 918,070,669 |
| | | 2.23% | | 1.74% | | 2.29% |
| Rate Of Return on Rate Base | | | | | | |
| | | 100.00% | | 11.58% | | 88.42% |
| | | 100.00% | | 10.91% | | 89.09% |
| | | 100.00% | | 10.07% | | 89.93% |
| | | 100.00% | | 10.83% | | 89.17% |

Allocation References:

- A Unbilled Therms
- B Follows plant split
- OO: See OO&M Detail
- C Payroll Factor
- D Depreciation Factor

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended January 31, 2009

Month

| | System | Washington | Oregon |
|---|---------|------------|---------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$3,960 | \$376 | \$3,584 |
| 818 Compressor Station Expense | 3,104 | 295 | 2,809 |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 100,638 | 9,551 | 91,087 |
| 821 Purification Expense | (511) | (49) | (463) |
| Maintenance | | | |
| 832 Wells Expense | 12,566 | 1,193 | 11,373 |
| Total Underground Storage Expense | 119,756 | 11,365 | 108,391 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 5,274 | 501 | 4,774 |
| Total Other Storage Expense | 5,274 | 501 | 4,774 |
| Liquefied Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 107,887 | 10,238 | 97,649 |
| 845 LNG Fuel | 0 | - | 0 |
| Maintenance | | | |
| 847 Supervision and Engineering | 40,405 | 3,834 | 36,571 |
| Total Liquefied Natural Gas Expense | 148,292 | 14,073 | 134,219 |
| Total Natural Gas Storage | 273,322 | 25,938 | 247,384 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 60,585 | 5,992 | 54,593 |
| Maintenance | | | |
| 863 Maintenance of Mains | 580 | 57 | 522 |
| Total Transmission Expense | 61,164 | 6,049 | 55,115 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 229,392 | 18,101 | 211,291 |
| 874 Mains and Services Expense | 573,123 | 80,291 | 492,832 |
| 875 Measuring and Regulator Station Expense - General | 15,974 | 1,269 | 14,705 |
| 877 Measuring and Regulator Station Expense - City Gate | 115,424 | 8,294 | 107,130 |
| 878 Meter and House Regulator Expense | 464,986 | 46,007 | 418,979 |
| 879 Customer Installation Expense | 523,685 | 53,095 | 470,591 |
| 880 Other Expense | 141,230 | 11,864 | 129,366 |
| 881 Rents | 15,468 | 1,530 | 13,938 |

| | System | Washington | Oregon |
|--|--------------------|------------------|--------------------|
| Maintenance | | | |
| 885 Supervision and Engineering | 314,228 | 25,085 | 289,144 |
| 887 Mains | 210,501 | 22,516 | 187,985 |
| 889 Measuring and Regulator Station Expense - General | 60,762 | 4,286 | 56,476 |
| 891 Measuring and Regulator Station Expense - City Gate Services | 1,556 | 115 | 1,441 |
| 892 Meters and House Regulators | 102,203 | 8,523 | 93,680 |
| 893 Other Equipment | 137,911 | 10,755 | 127,155 |
| 894 Total Distribution Expense | 2,053 | 337 | 1,716 |
| | <u>2,908,495</u> | <u>292,066</u> | <u>2,616,430</u> |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 Supervision | 98,182 | 9,710 | 88,471 |
| 902 Meter Reading Expenses | 309,444 | 40,147 | 269,297 |
| 903 Customer Records and Collection Expense | 1,432,242 | 142,679 | 1,289,563 |
| 904 Uncollectible Accounts | 903,307 | 93,496 | 809,811 |
| Total Customer Accounts Expense | <u>2,743,175</u> | <u>286,033</u> | <u>2,457,142</u> |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 Supervision | 26,324 | 2,719 | 23,605 |
| 908 Customer Assistance Expense | 336,333 | 22,998 | 313,335 |
| 909 Customer Information Expense | 57,135 | 5,902 | 51,233 |
| 910 Miscellaneous Customer Service Expense | 19,812 | 2,047 | 17,765 |
| Total Customer Service and Informational | <u>439,604</u> | <u>33,666</u> | <u>405,938</u> |
| Sales Expense | | | |
| Operation | | | |
| 911 Supervision | 27,381 | 2,805 | 24,576 |
| 912 Demonstration and Selling Expense | 100,996 | 10,084 | 90,912 |
| 913 Advertising | 1,016 | 203 | 813 |
| 916 Miscellaneous Sales Expense | 76 | 8 | 69 |
| Total Sales Expense | <u>129,469</u> | <u>13,099</u> | <u>116,370</u> |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 Office Supplies and Expense | 2,559,174 | 254,948 | 2,304,225 |
| 922 Administrative Expenses Transferred - Credit | (1,268,389) | (133,987) | (1,134,401) |
| 924 Property Insurance Premium | 216,034 | 21,366 | 194,668 |
| 925 Injuries and Damages | 104,309 | 10,316 | 93,993 |
| 926 Employee Pensions and Benefits | 630,095 | 66,689 | 563,406 |
| 928 Regulatory Commission Expense | | | |
| 930 Miscellaneous General Expense | 349,269 | 34,543 | 314,726 |
| 931 Rents | 322,979 | 31,943 | 291,036 |
| Maintenance | | | |
| 935 Maintenance of General Plant | 265,872 | 27,057 | 238,815 |
| Total Administrative and General Expense | <u>3,179,343</u> | <u>312,874</u> | <u>2,866,468</u> |
| Total Operations and Maintenance Expense | <u>\$9,734,573</u> | <u>\$969,726</u> | <u>\$8,764,847</u> |

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended January 31, 2009

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|-----------|------------|-----------|------------|-----------|-----------|------------|------------|--------------------|-------------------|
| | Direct | Total | Allocated | Direct | Total | Allocated | Direct | Total | Allocated | |
| | Jan | Jan | Jan | Jan | Jan | Jan | Jan | Jan | Jan | |
| 810 Wells Expense Total | 0.00 | 3,959.66 | 0.00 | 375.77 | 3,757.77 | 0.00 | 3,583.89 | 3,583.89 | Firm Volumes Total | |
| 818 Compressor Station Expense Total | 0.00 | 3,103.50 | 0.00 | 294.52 | 2,945.2 | 0.00 | 2,808.98 | 2,808.98 | Firm Volumes Total | |
| 819 Compressor Station Fuel Total | 0.00 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 | 0.03 | Firm Volumes Total | |
| 820 Measuring and Regulator Station Expense Total | 0.00 | 100,637.88 | 0.00 | 9,550.53 | 9,550.53 | 0.00 | 91,087.35 | 91,087.35 | Firm Volumes Total | |
| 821 Purification Expense Total | 0.00 | (511.27) | 0.00 | (48.52) | (48.52) | 0.00 | (462.75) | (462.75) | Firm Volumes Total | |
| 832 Wells Expense Total | 0.00 | 12,565.93 | 0.00 | 1,192.51 | 1,192.51 | 0.00 | 11,373.42 | 11,373.42 | Firm Volumes Total | |
| 840 Supervision and Engineering Total | 0.00 | 5,274.33 | 0.00 | 500.53 | 500.53 | 0.00 | 4,773.80 | 4,773.80 | Firm Volumes Total | |
| 844 Supervision and Engineering Total | 0.00 | 107,887.16 | 0.00 | 10,238.48 | 10,238.48 | 0.00 | 97,648.68 | 97,648.68 | Firm Volumes Total | |
| 845 LNG Fuel Total | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | Firm Volumes Total | |
| 847 Supervision and Engineering Total | 0.00 | 40,405.12 | 0.00 | 3,834.44 | 3,834.44 | 0.00 | 36,570.68 | 36,570.68 | Firm Volumes Total | |
| 856 Mains Expense Total | 0.00 | 60,584.52 | 0.00 | 5,991.81 | 5,991.81 | 0.00 | 54,592.71 | 54,592.71 | Direct-OR Total | |
| 863 Maintenance of Mains Total | 0.00 | 579.75 | 0.00 | 57.33 | 57.33 | 0.00 | 522.42 | 522.42 | Direct-OR Total | |
| 870 Supervision and Engineering Total | 6,370.66 | 60,045.33 | 0.00 | 5,938.48 | 5,938.48 | 0.00 | 54,106.85 | 54,106.85 | 3-factor OR Total | |
| 874 Mains and Services Expense Total | 2,858.57 | 520,029.14 | 0.00 | 57,446.55 | 80,290.59 | 0.00 | 467,582.59 | 492,832.25 | Direct-OR Total | |
| 875 Measuring and Regulator Station Expense - General Total | 2,858.57 | 13,114.97 | 0.00 | 1,268.56 | 1,268.56 | 0.00 | 2,858.57 | 2,858.57 | Direct-OR Total | |
| 877 Measuring and Regulator Station Expense - City Gate Total | 2,799.35 | 112,002.54 | 0.00 | 8,232.19 | 8,232.19 | 0.00 | 103,770.35 | 103,770.35 | Direct-OR Total | |
| 878 Meter and House Regulator Expense Total | 7,879.33 | 457,106.34 | 0.00 | 46,006.65 | 46,006.65 | 0.00 | 411,099.69 | 418,979.02 | Direct-OR Total | |
| 879 Customer Installation Expense Total | 12.34 | 533,672.97 | 0.00 | 53,094.68 | 53,094.68 | 12.34 | 470,578.29 | 470,590.63 | 3-factor Total | |
| 880 Other Expense Total | 34,015.28 | 107,214.53 | 1,403.17 | 11,863.56 | 11,863.56 | 32,612.11 | 96,754.14 | 129,366.25 | Direct-OR Total | |

For the Month Ended January 31, 2009

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|-------------|--------------|--------------|------------|------------|------------|-------------|--------------|--------------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | | | | | | | | | |
| 881 Rents Total | 0.00 | 15,468.00 | 15,468.00 | 0.00 | 1,529.79 | 1,529.79 | 0.00 | 13,938.21 | 13,938.21 | 3-factor Total |
| | 0.00 | 15,468.00 | 15,468.00 | 0.00 | 1,529.79 | 1,529.79 | 0.00 | 13,938.21 | 13,938.21 | |
| | 0.00 | 224,051.36 | 224,051.36 | 0.00 | 22,158.67 | 22,158.67 | 0.00 | 201,892.69 | 201,892.69 | 3-factor Total |
| | 0.00 | 36.19 | 36.19 | 0.00 | 3.67 | 3.67 | 0.00 | 32.52 | 32.52 | Customers-All Total |
| | 81,998.30 | 0.00 | 81,998.30 | 0.00 | 0.00 | 0.00 | 81,998.30 | 0.00 | 0.00 | Direct-OR Total |
| | 2,508.24 | 0.00 | 2,508.24 | 2,508.24 | 0.00 | 2,508.24 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 5,634.24 | 5,634.24 | 0.00 | 414.12 | 414.12 | 0.00 | 5,220.12 | 5,220.12 | Sendout Volumes Total |
| 885 Supervision and Engineering Total | 84,506.54 | 229,721.79 | 314,228.33 | 2,508.24 | 22,576.46 | 25,084.70 | 81,998.30 | 207,145.33 | 289,143.63 | 3-factor Total |
| | 0.00 | 177,441.72 | 177,441.72 | 0.00 | 17,948.98 | 17,948.98 | 0.00 | 159,892.74 | 159,892.74 | Customers Port/Van 80% Total |
| | 0.00 | 1,864.77 | 1,864.77 | 0.00 | 208.11 | 208.11 | 0.00 | 1,656.66 | 1,656.66 | Direct-OR Total |
| | 26,435.35 | 0.00 | 26,435.35 | 4,759.30 | 0.00 | 4,759.30 | 26,435.35 | 0.00 | 0.00 | Direct-WA Total |
| | 4,759.30 | 0.00 | 4,759.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | sendout volumes Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 887 Mains Total | 31,194.65 | 179,306.49 | 210,501.14 | 4,759.30 | 17,757.09 | 22,516.39 | 26,435.35 | 161,549.40 | 187,984.75 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| | 14,629.29 | 0.00 | 14,629.29 | 0.00 | 0.00 | 0.00 | 14,629.29 | 0.00 | 0.00 | Direct-OR Total |
| | 0.00 | 19,966.16 | 19,966.16 | 0.00 | 1,467.52 | 1,467.52 | 0.00 | 18,498.64 | 18,498.64 | Sendout Volumes Total |
| | 0.00 | 26,166.68 | 26,166.68 | 0.00 | 2,818.15 | 2,818.15 | 0.00 | 23,348.53 | 23,348.53 | Telemetering Total |
| 889 Measuring and Regulator Station Expense - General Total | 14,629.29 | 46,132.84 | 60,762.13 | 0.00 | 4,285.67 | 4,285.67 | 14,629.29 | 41,847.17 | 56,476.46 | 3-factor Total |
| | 0.00 | 24.00 | 24.00 | 0.00 | 2.37 | 2.37 | 0.00 | 21.63 | 21.63 | 3-factor Total |
| | 0.00 | 1,532.10 | 1,532.10 | 0.00 | 112.61 | 112.61 | 0.00 | 1,419.49 | 1,419.49 | Sendout Volumes Total |
| | 0.00 | 1,556.10 | 1,556.10 | 0.00 | 114.98 | 114.98 | 0.00 | 1,441.12 | 1,441.12 | |
| | 0.00 | 36,807.61 | 36,807.61 | 0.00 | 3,640.28 | 3,640.28 | 0.00 | 33,167.33 | 33,167.33 | 3-factor Total |
| | 57,339.11 | 0.00 | 57,339.11 | 0.00 | 0.00 | 0.00 | 57,339.11 | 0.00 | 0.00 | Direct-OR Total |
| | 4,631.07 | 0.00 | 4,631.07 | 4,631.07 | 0.00 | 4,631.07 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 3,424.82 | 3,424.82 | 0.00 | 251.72 | 251.72 | 0.00 | 3,173.10 | 3,173.10 | Sendout Volumes Total |
| 892 Services Total | 61,970.18 | 102,232.43 | 164,202.61 | 4,631.07 | 3,892.00 | 8,523.07 | 57,339.11 | 36,340.43 | 93,679.54 | 3-factor Total |
| | 0.00 | 535.10 | 535.10 | 0.00 | 52.92 | 52.92 | 0.00 | 482.18 | 482.18 | 3-factor Total |
| | 0.00 | 48,716.50 | 48,716.50 | 0.00 | 4,944.72 | 4,944.72 | 0.00 | 43,771.78 | 43,771.78 | Customers-All Total |
| | 0.00 | 17,712.46 | 17,712.46 | 0.00 | 1,491.39 | 1,491.39 | 0.00 | 16,221.07 | 16,221.07 | Customers-Comm Total |
| | 0.00 | 21,575.24 | 21,575.24 | 0.00 | 1,941.98 | 1,941.98 | 0.00 | 20,233.26 | 20,233.26 | Customers-Ind Total |
| | 0.00 | 13,786.77 | 13,786.77 | 0.00 | 1,424.17 | 1,424.17 | 0.00 | 12,362.60 | 12,362.60 | Customers-Res Total |
| | 15,176.50 | 0.00 | 15,176.50 | 0.00 | 0.00 | 0.00 | 15,176.50 | 0.00 | 0.00 | Direct-OR Total |
| | 0.00 | 20,408.07 | 20,408.07 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 18,908.07 | 18,908.07 | Sendout Volumes Total |
| 893 Meters and House Regulators Total | 15,176.50 | 122,734.14 | 137,910.64 | 0.00 | 10,755.18 | 10,755.18 | 15,176.50 | 111,978.96 | 127,155.46 | 3-factor Total |
| | 0.00 | 649.47 | 649.47 | 0.00 | 64.23 | 64.23 | 0.00 | 585.24 | 585.24 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total |
| | 1,131.15 | 0.00 | 1,131.15 | 0.00 | 0.00 | 0.00 | 1,131.15 | 0.00 | 0.00 | Customers-Comm Total |
| | 0.00 | 272.62 | 272.62 | 272.62 | 0.00 | 272.62 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| 894 Other Equipment Total | 1,403.77 | 649.47 | 2,053.24 | 272.62 | 64.23 | 336.85 | 1,131.15 | 585.24 | 1,716.39 | 3-factor Total |
| | 0.00 | 98,181.66 | 98,181.66 | 0.00 | 9,710.17 | 9,710.17 | 0.00 | 88,471.49 | 88,471.49 | 3-factor Total |
| | 0.00 | 98,181.66 | 98,181.66 | 0.00 | 9,710.17 | 9,710.17 | 0.00 | 88,471.49 | 88,471.49 | |
| | 0.00 | 8,830.00 | 8,830.00 | 0.00 | 873.29 | 873.29 | 0.00 | 7,956.71 | 7,956.71 | 3-factor Total |
| | 0.00 | 230,197.02 | 230,197.02 | 0.00 | 32,112.48 | 32,112.48 | 0.00 | 198,084.54 | 198,084.54 | Customers port/van Total |
| | 0.00 | 52,399.62 | 52,399.62 | 0.00 | 5,318.56 | 5,318.56 | 0.00 | 47,081.06 | 47,081.06 | Customers-All Total |
| | 0.00 | 252.81 | 252.81 | 0.00 | 15.72 | 15.72 | 0.00 | 237.09 | 237.09 | Customers-Ind Total |
| | 0.00 | 17,688.80 | 17,688.80 | 0.00 | 1,827.25 | 1,827.25 | 0.00 | 15,861.55 | 15,861.55 | Customers-Res Total |
| | 75.55 | 0.00 | 75.55 | 0.00 | 0.00 | 0.00 | 75.55 | 0.00 | 0.00 | Direct-OR Total |
| 902 Meter Reading Expenses Total | 75.55 | 309,368.25 | 309,443.80 | 0.00 | 40,147.30 | 40,147.30 | 75.55 | 269,296.50 | 269,296.50 | 3-factor Total |
| | 0.00 | 848,887.55 | 848,887.55 | 0.00 | 83,954.98 | 83,954.98 | 0.00 | 764,932.57 | 764,932.57 | 3-factor Total |
| | 0.00 | 171,111.52 | 171,111.52 | 0.00 | 17,367.82 | 17,367.82 | 0.00 | 153,743.70 | 153,743.70 | Customers-All Total |
| | 0.00 | (44.58) | (44.58) | 0.00 | (3.75) | (3.75) | 0.00 | (40.83) | (40.83) | Customers-Comm Total |
| | 0.00 | 36,204.43 | 36,204.43 | 0.00 | 2,251.92 | 2,251.92 | 0.00 | 33,952.51 | 33,952.51 | Customers-Ind Total |
| | 0.00 | 375,470.64 | 375,470.64 | 0.00 | 38,786.12 | 38,786.12 | 0.00 | 336,684.52 | 336,684.52 | Customers-Res Total |
| | 290.54 | 0.00 | 290.54 | 0.00 | 0.00 | 0.00 | 290.54 | 0.00 | 0.00 | Direct-OR Total |
| | 322.00 | 0.00 | 322.00 | 322.00 | 0.00 | 322.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 903 Customer Records and Collection Expense Total | 612.54 | 1,431,629.56 | 1,432,242.10 | 322.00 | 142,357.09 | 142,679.09 | 290.54 | 1,289,272.47 | 1,289,563.01 | 3-factor Total |
| | 0.00 | 863,138.00 | 863,138.00 | 0.00 | 87,608.51 | 87,608.51 | 0.00 | 775,529.49 | 775,529.49 | Customers-All Total |
| | 0.00 | 58,114.81 | 58,114.81 | 0.00 | 4,893.27 | 4,893.27 | 0.00 | 53,221.54 | 53,221.54 | Customers-Comm Total |
| | 0.00 | 15,991.02 | 15,991.02 | 0.00 | 994.64 | 994.64 | 0.00 | 14,996.38 | 14,996.38 | Customers-Ind Total |
| | (33,936.37) | 0.00 | (33,936.37) | 0.00 | 0.00 | 0.00 | (33,936.37) | 0.00 | 0.00 | Direct-OR Total |
| 904 Uncollectible Accounts Total | (33,936.37) | 937,243.83 | 903,307.46 | 0.00 | 93,496.42 | 93,496.42 | (33,936.37) | 843,747.41 | 809,811.04 | 3-factor Total |
| | (33,936.37) | 26,324.10 | 26,324.10 | 0.00 | 2,719.28 | 2,719.28 | 0.00 | 23,604.82 | 23,604.82 | Customers-Res Total |
| 907 Supervision Total | 0.00 | 26,324.10 | 26,324.10 | 0.00 | 2,719.28 | 2,719.28 | 0.00 | 23,604.82 | 23,604.82 | 3-factor Total |

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|-------------------|-----------------------|-------------------|---------------------|---------------------|-------------------|---------------------|-----------------------|-----------------------|-----------------------------|
| | Direct | Total | Allocated | Direct | Total | Allocated | Direct | Total | | |
| | Jan | Jan | Jan | Jan | Jan | Jan | Jan | Jan | | |
| | 0.00 | 24,976.28 | 0.00 | 2,470.15 | 2,470.15 | 0.00 | 0.00 | 22,506.13 | 22,506.13 | 3-factor Total |
| | 0.00 | 207,011.12 | 0.00 | 21,011.62 | 21,011.62 | 0.00 | 0.00 | 185,999.50 | 185,999.50 | Customers-All Total |
| | 0.00 | 13,661.90 | 0.00 | 1,150.33 | 1,150.33 | 0.00 | 0.00 | 12,511.57 | 12,511.57 | Customers-Comm Total |
| | 0.00 | 76,861.43 | 0.00 | 4,780.78 | 4,780.78 | 0.00 | 0.00 | 72,080.65 | 72,080.65 | Customers-Ind Total |
| | 0.00 | 10,474.58 | 0.00 | 1,082.03 | 1,082.03 | 0.00 | 0.00 | 9,392.55 | 9,392.55 | Customers-Res Total |
| | 0.00 | 117.43 | 0.00 | 29.86 | 29.86 | 0.00 | 0.00 | 87.57 | 87.57 | Customers-The Dailies Total |
| | 10,757.21 | 10,757.21 | 0.00 | 0.00 | 0.00 | 10,757.21 | 0.00 | 0.00 | 10,757.21 | Direct-OR Total |
| | (7,526.57) | (7,526.57) | (7,526.57) | 0.00 | (7,526.57) | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Employee Cost Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | regulatory Total |
| 908 Customer Assistance Expense Total | 3,230.64 | 333,102.74 | (7,526.57) | 30,524.77 | 22,998.20 | 10,757.21 | 0.00 | 302,577.97 | 313,335.18 | |
| 909 Customer Information Expense Total | 0.00 | 57,135.04 | 0.00 | 5,902.04 | 5,902.04 | 0.00 | 0.00 | 51,233.00 | 51,233.00 | |
| 910 Miscellaneous Customer Service Expense Total | 0.00 | 19,811.84 | 0.00 | 2,046.56 | 2,046.56 | 0.00 | 0.00 | 17,765.28 | 17,765.28 | |
| | 0.00 | 13,206.28 | 0.00 | 1,340.44 | 1,340.44 | 0.00 | 0.00 | 11,865.84 | 11,865.84 | Customers-All Total |
| | 0.00 | 14,174.54 | 0.00 | 1,464.23 | 1,464.23 | 0.00 | 0.00 | 12,710.31 | 12,710.31 | Customers-Res Total |
| 911 Supervision Total | 0.00 | 27,380.82 | 0.00 | 2,804.67 | 2,804.67 | 0.00 | 0.00 | 24,576.15 | 24,576.15 | |
| | 0.00 | 3,869.84 | 0.00 | 382.73 | 382.73 | 0.00 | 0.00 | 3,487.11 | 3,487.11 | 3-factor Total |
| | 0.00 | 90,702.95 | 0.00 | 9,206.34 | 9,206.34 | 0.00 | 0.00 | 81,496.61 | 81,496.61 | Customers-All Total |
| | 0.00 | 5,619.43 | 0.00 | 473.16 | 473.16 | 0.00 | 0.00 | 5,146.27 | 5,146.27 | Customers-Comm Total |
| | 0.00 | 15.49 | 0.00 | 0.96 | 0.96 | 0.00 | 0.00 | 14.53 | 14.53 | Customers-Ind Total |
| | 0.00 | 200.00 | 0.00 | 20.66 | 20.66 | 0.00 | 0.00 | 179.34 | 179.34 | Customers-Res Total |
| | 588.00 | 588.00 | 0.00 | 0.00 | 0.00 | 588.00 | 0.00 | 0.00 | 588.00 | Direct-OR Total |
| 912 Demonstration and Selling Expense Total | 0.00 | 100,995.71 | 0.00 | 10,083.85 | 10,083.85 | 588.00 | 0.00 | 90,323.86 | 90,911.86 | |
| | 0.00 | 1,355.00 | 0.00 | 134.01 | 134.01 | 0.00 | 0.00 | 1,220.99 | 1,220.99 | 3-factor Total |
| | 0.00 | (5,437.36) | 0.00 | (457.83) | (457.83) | 0.00 | 0.00 | (4,979.53) | (4,979.53) | Customers-Comm Total |
| | 0.00 | 5,098.18 | 0.00 | 526.64 | 526.64 | 0.00 | 0.00 | 4,571.54 | 4,571.54 | Customers-Res Total |
| 913 Advertising Total | 0.00 | 1,015.82 | 0.00 | 202.82 | 202.82 | 0.00 | 0.00 | 813.00 | 813.00 | |
| | 0.00 | 76.43 | 0.00 | 7.90 | 7.90 | 0.00 | 0.00 | 68.53 | 68.53 | Customers-Res Total |
| 916 Miscellaneous Sales Expense Total | 0.00 | 2,209,696.03 | 0.00 | 218,539.00 | 218,539.00 | 0.00 | 0.00 | 1,991,157.03 | 1,991,157.03 | |
| | 0.00 | 186,683.73 | 0.00 | 18,948.40 | 18,948.40 | 0.00 | 0.00 | 167,735.33 | 167,735.33 | Customers-all Total |
| | 0.00 | 16.18 | 0.00 | 1.67 | 1.67 | 0.00 | 0.00 | 14.51 | 14.51 | Customers-Res Total |
| | 102,118.96 | 102,118.96 | 0.00 | 0.00 | 0.00 | 102,118.96 | 0.00 | 0.00 | 102,118.96 | Direct-OR Total |
| | 47.61 | 47.61 | 0.00 | 47.61 | 47.61 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 3,165.14 | 0.00 | 336.77 | 336.77 | 0.00 | 0.00 | 2,828.37 | 2,828.37 | Employee Cost Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Firm Volumes Total |
| | 0.00 | 56,744.03 | 0.00 | 17,023.21 | 17,023.21 | 0.00 | 0.00 | 39,720.82 | 39,720.82 | Regulatory Total |
| | 0.00 | 701.95 | 0.00 | 51.59 | 51.59 | 0.00 | 0.00 | 650.36 | 650.36 | seindout volumes Total |
| 921 Office Supplies and Expense Total | 102,165.57 | 2,457,007.06 | 47.61 | 254,906.24 | 254,906.24 | 102,118.96 | 0.00 | 2,202,106.42 | 2,304,225.36 | |
| | 0.00 | (470.64) | 0.00 | (46.55) | (46.55) | 0.00 | 0.00 | (424.09) | (424.09) | 3-factor Total |
| | 0.00 | (804,744.27) | 0.00 | (84,659.09) | (84,659.09) | 0.00 | 0.00 | (720,085.18) | (720,085.18) | Admin Tran Total |
| | 0.00 | (463,173.80) | 0.00 | (49,281.69) | (49,281.69) | 0.00 | 0.00 | (413,892.11) | (413,892.11) | Employee Cost Total |
| 922 Administrative Expenses Transferred - Credit Total | 0.00 | (1,268,388.71) | 0.00 | (133,987.33) | (133,987.33) | 0.00 | 0.00 | (1,134,401.38) | (1,134,401.38) | |
| 924 Property Insurance Premium Total | 0.00 | 216,034.02 | 0.00 | 21,365.76 | 21,365.76 | 0.00 | 0.00 | 194,668.26 | 194,668.26 | |
| | 0.00 | 104,308.64 | 0.00 | 10,316.12 | 10,316.12 | 0.00 | 0.00 | 93,992.52 | 93,992.52 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Payroll Total |
| 925 Injuries and Damages Total | 0.00 | 104,308.64 | 0.00 | 10,316.12 | 10,316.12 | 0.00 | 0.00 | 93,992.52 | 93,992.52 | |
| | 0.00 | 47,084.80 | 0.00 | 4,656.69 | 4,656.69 | 0.00 | 0.00 | 42,428.11 | 42,428.11 | 3-factor Total |
| | 0.00 | 583,009.96 | 0.00 | 62,032.26 | 62,032.26 | 0.00 | 0.00 | 520,977.70 | 520,977.70 | Employee Cost Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Payroll Total |
| 926 Employee Pensions and Benefits Total | 0.00 | 630,094.76 | 0.00 | 66,688.95 | 66,688.95 | 0.00 | 0.00 | 563,405.81 | 563,405.81 | |
| | 0.00 | 349,268.93 | 0.00 | 34,542.69 | 34,542.69 | 0.00 | 0.00 | 314,726.24 | 314,726.24 | 3-factor Total |
| | 0.00 | 349,268.93 | 0.00 | 34,542.69 | 34,542.69 | 0.00 | 0.00 | 314,726.24 | 314,726.24 | 3-factor Total |
| 930 Miscellaneous General Expense Total | 0.00 | 322,979.08 | 0.00 | 31,942.63 | 31,942.63 | 0.00 | 0.00 | 291,036.45 | 291,036.45 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3-factor Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 931 Rents Total | 0.00 | 322,979.08 | 0.00 | 31,942.63 | 31,942.63 | 0.00 | 0.00 | 291,036.45 | 291,036.45 | |
| | 0.00 | 199,246.29 | 0.00 | 19,705.46 | 19,705.46 | 0.00 | 0.00 | 179,540.83 | 179,540.83 | 3-factor Total |
| | 0.00 | 5,403.61 | 0.00 | 548.47 | 548.47 | 0.00 | 0.00 | 4,855.14 | 4,855.14 | Customers-All Total |
| | 0.00 | 1,912.19 | 0.00 | 486.27 | 486.27 | 0.00 | 0.00 | 1,425.92 | 1,425.92 | Customers-The Dailies Total |
| | 48,951.78 | 48,951.78 | 0.00 | 48,951.78 | 48,951.78 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| | 5,893.32 | 5,893.32 | 0.00 | 5,893.32 | 5,893.32 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| | 0.00 | 4,465.20 | 0.00 | 423.74 | 423.74 | 0.00 | 0.00 | 4,041.46 | 4,041.46 | Firm Volumes Total |
| 935 Maintenance of General Plant Total | 54,845.10 | 211,027.29 | 5,893.32 | 21,163.94 | 27,057.26 | 48,951.78 | 189,863.35 | 238,815.13 | 238,815.13 | |
| Grand Total | 443,492.19 | 9,291,080.61 | 40,154.80 | 929,270.93 | 969,725.73 | 403,337.39 | 8,361,209.68 | 8,764,847.07 | 8,764,847.07 | |