

UG-101838-SZ

**Rates and Regulatory Affairs**  
**Facsimile: 503.721.2516**



November 10, 2010

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

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Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Third Quarter (July - September), 2010.

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, 2008 and 2009. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2009 and 2010.

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**

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		94,943,097			8,833,362			86,109,735
		1,019,999,265			115,894,095			904,105,170
		9.31%			7.62%			9.52%

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

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Sales of Gas</b>											
480.1	Residential		480,610,423	0	480,610,423	51,863,290	0	51,863,290	428,747,133	0	428,747,133
481.1	Commercial		240,886,332	0	240,886,332	21,654,745	0	21,654,745	219,231,587	0	219,231,587
481.2	Industrial Firm		32,818,572	0	32,818,572	2,722,049	0	2,722,049	30,096,523	0	30,096,523
481.3	Interruptible		12,775,128	0	12,775,128	3,643,691	0	3,643,691	9,131,438	0	9,131,438
481.5	Interruptible Incentive		26,285,807	0	26,285,807	0	0	0	26,285,807	0	26,285,807
495.20	Unbilled Revenue	A	0	(3,390,103)	(3,390,103)	0	(303,496)	(303,496)	0	(3,086,607)	(3,086,607)
<b>Total Sales of Gas</b>			793,376,262	(3,390,103)	789,986,160	79,883,774	(303,496)	79,580,278	713,492,489	(3,086,607)	710,405,882
<b>Transportation Revenue</b>											
489.12	Industrial Firm		5,963,535	0	5,963,535	654,802	0	654,802	5,308,733	0	5,308,733
489.13	Interruptible		7,933,292	0	7,933,292	514,758	0	514,758	7,418,533	0	7,418,533
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		2,049	0	2,049	0	0	0	2,049	0	2,049
<b>Total Transportation Revenue</b>			13,898,875	0	13,898,875	1,169,561	0	1,169,561	12,729,315	0	12,729,315
495.6	Rate Adjustments - Amortizations		16,264,210	0	16,264,210	(217,519)	0	(217,519)	16,481,729	0	16,481,729
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,729,146	0	2,729,146	144,132	0	144,132	2,585,014	0	2,585,014
488.1	Returned Check Charge		128,638	0	128,638	15,990	0	15,990	112,648	0	112,648
488.3	Recon Charge CR During Office Hours		256,318	0	256,318	24,500	0	24,500	231,818	0	231,818
488.4	Field Collection Charge		322,350	0	322,350	44,340	0	44,340	278,010	0	278,010
488.5	Recon Charge CR After Office Hours		414,125	0	414,125	52,550	0	52,550	361,575	0	361,575
488.6	Recon Charge Seas During Office Hours		18,890	0	18,890	2,000	0	2,000	16,890	0	16,890
488.7	Recon Charge Seas After Office Hours		6,350	0	6,350	800	0	800	5,550	0	5,550
488.8	Automated Payment Charge		145,649	0	145,649	20,710	0	20,710	124,939	0	124,939
493.2	Rent - Utility Property	B	0	410,372	410,372	0	28,549	28,549	0	381,823	381,823
495.1	Meter Rentals		201,255	0	201,255	22,289	0	22,289	178,965	0	178,965
495.2	Other Gas Revenue - Miscellaneous		1,698,076	0	1,698,076	24,451	0	24,451	1,673,625	0	1,673,625
<b>Total Miscellaneous Revenues</b>			5,920,797	410,372	6,331,169	351,762	28,549	380,312	5,569,035	381,823	5,950,858
<b>Total Operating Revenue</b>			829,460,145	(2,979,731)	826,480,414	81,187,578	(274,947)	80,912,631	748,272,567	(2,704,784)	745,567,783
<b>Cost of Gas</b>											
804.7	WACOG Incurred		395,004,057	0	395,004,057	38,238,151	0	38,238,151	356,765,906	0	356,765,906
805.7	WACOG Deferred		23,941,831	0	23,941,831	2,508,588	0	2,508,588	21,433,243	0	21,433,243
804.6	Demand Incurred		89,823,468	0	89,823,468	8,303,219	0	8,303,219	81,520,249	0	81,520,249
805.8	Demand Deferred		(9,472,765)	0	(9,472,765)	(623,010)	0	(623,010)	(8,849,755)	0	(8,849,755)
805.4	Amortization of Gas Costs		(35,821,689)	0	(35,821,689)	(4,330,765)	0	(4,330,765)	(31,490,923)	0	(31,490,923)
<b>Total Cost of Gas</b>			463,474,902	0	463,474,902	44,096,183	0	44,096,183	419,378,719	0	419,378,719
Detail	Operations & Maintenance	O&M	11,883,935	107,300,604	119,184,538	903,015	10,821,647	11,724,662	10,980,920	96,478,957	107,459,876
<b>Other Taxes</b>											
408.11	Property		15,533,623	0	15,533,623	1,242,642	0	1,242,642	14,290,981	0	14,290,981
408.12	Franchise		20,845,062	0	20,845,062	3,238,065	0	3,238,065	17,606,997	0	17,606,997
408.13	Payroll	C	0	5,276,146	5,276,146	0	472,705	472,705	0	4,803,442	4,803,442
408.14	Other		315,983	0	315,983	0	0	0	315,983	0	315,983
408.15	Regulatory		2,432,537	0	2,432,537	198,503	0	198,503	2,234,034	0	2,234,034
<b>Total Other Taxes</b>			39,127,204	5,276,146	44,403,350	4,679,210	472,705	5,151,915	34,447,994	4,803,442	39,251,435
403.1	Depreciation	D	0	62,701,725	62,701,725	0	7,507,139	7,507,139	0	55,194,587	55,194,587
<b>Income Taxes</b>											
409.11	Federal Income Taxes				22,672,348			3,136,061			19,536,287
410.11	Federal Income Taxes - Deferred				31,578,814			0			31,578,814
411.42	Federal Income Tax Credit				(19,906,154)			463,311			(20,369,465)
409.12	Oregon Income Taxes				2,256,478			0			2,256,478
410.12	Oregon Income Taxes - Deferred				9,180,571			0			9,180,571
411.12	Oregon Income Tax Credit				(4,009,255)			0			(4,009,255)
<b>Total Income Taxes</b>					41,772,802			3,599,372			38,173,430
<b>Total Operating Revenue Deductions</b>			514,486,040	175,278,475	731,537,318	49,678,408	18,801,490	72,079,269	464,807,633	156,476,985	659,458,048
<b>Net Operating Income</b>					94,943,097			8,833,362			86,109,735

12 Month Ended Reports

Rate Base

<b>101</b>	<b>Gross Plant</b>	
<b>108.1X</b>	<b>Accumulated Depreciation</b>	
<b>117.X</b>	<b>Storage Gas - Cushion</b>	
<b>186.XX</b>	<b>Leasehold Improvements</b>	
<b>252.XX</b>	<b>Customer Contributions</b>	
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	
<b>283.XX</b>	<b>Deferred Taxes - State</b>	

**Total Rate Base**

**Rate Of Return on Rate Base**

Allocation References:

A	Unbilled Revenue
B	Direct
O&M	See O&M Detail
C	Payroll Factor
D	Depreciation Factor

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,191,541,537			228,122,913			1,963,418,624
		(943,775,198)			(91,865,746)			(851,909,453)
		14,102,711			1,353,141			12,749,570
		1,952,048			192,913			1,759,134
		(2,119,417)			(155,709)			(1,963,709)
		(200,363,846)			(21,753,418)			(178,610,428)
		(41,338,571)			0			(41,338,571)
		<b>1,019,999,265</b>			<b>115,894,095</b>			<b>904,105,170</b>
		<b>9.31%</b>			<b>7.62%</b>			<b>9.52%</b>
		100.00%			8.95%			91.05%
		100.00%			6.96%			93.04%
		100.00%			8.96%			91.04%
		100.00%			11.97%			88.03%



**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**  
**Total Rate Base**  
**Rate Of Return on Rate Base**

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(194,908)			74,733			(269,642)
		1,018,061,530			120,427,950			897,633,579
		-0.02%			0.06%			-0.03%

NW Natural  
Washington Quarterly Results of Operations Report

September 2010

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Sales of Gas</b>											
480.1	Residential		14,684,596		14,684,596	1,714,441		1,714,441	12,970,155		12,970,155
481.1	Commercial		9,289,373		9,289,373	853,035		853,035	8,436,338		8,436,338
481.2	Industrial Firm		2,399,390		2,399,390	174,640		174,640	2,224,751		2,224,751
481.3	Interruptible		0		0	268,910		268,910	(268,910)		(268,910)
481.5	Interruptible Incentive		2,654,287		2,654,287	0		0	2,654,287		2,654,287
495.20	Unbilled Revenue	A		1,265,345	1,265,345		90,425	90,425		1,174,920	1,174,920
	<b>Total Sales of Gas</b>		29,027,646	1,265,345	30,292,992	3,011,026	90,425	3,101,451	26,016,621	1,174,920	27,191,541
<b>Transportation Revenue</b>											
489.12	Industrial Firm		471,805		471,805	49,342		49,342	422,463		422,463
489.13	Interruptible		673,876		673,876	48,707		48,707	625,169		625,169
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	<b>Total Transportation Revenue</b>		1,145,680	0	1,145,680	98,049	0	98,049	1,047,631	0	1,047,631
495.6	Rate Adjustments - Amortizations		(513,281)		(513,281)	(7,788)		(7,788)	(505,493)		(505,493)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		119,810		119,810	6,195		6,195	113,616		113,616
488.1	Returned Check Charge		8,505		8,505	930		930	7,575		7,575
488.3	Recon Charge CR During Office Hours		17,850		17,850	1,950		1,950	15,900		15,900
488.4	Field Collection Charge		22,065		22,065	2,700		2,700	19,365		19,365
488.5	Recon Charge CR After Office Hours		22,800		22,800	3,100		3,100	19,700		19,700
488.6	Recon Charge Seas During Office Hours		750		750	125		125	625		625
488.7	Recon Charge Seas After Office Hours		125		125	50		50	75		75
488.8	Automated Payment Charge		8,815		8,815	1,270		1,270	7,545		7,545
493.2	Rent - Utility Property	B		23,888	23,888		1,594	1,594		22,294	22,294
495.1	Meter Rentals		16,741		16,741	1,270		1,270	15,470		15,470
495.2	Other Gas Revenue - Miscellaneous		39,568		39,568	0		0	39,568		39,568
	<b>Total Miscellaneous Revenues</b>		257,029	23,888	280,918	17,590	1,594	19,185	239,439	22,294	261,733
	<b>Total Operating Revenue</b>		29,917,075	1,289,233	31,206,309	3,118,877	92,019	3,210,897	26,798,198	1,197,214	27,995,412
<b>Cost of Gas</b>											
804.7	WACOG Incurred		13,637,154		13,637,154	1,310,321		1,310,321	12,326,833		12,326,833
805.7	WACOG Deferred		1,242,945		1,242,945	151,042		151,042	1,091,903		1,091,903
804.6	Demand Incurred		7,576,880		7,576,880	702,171		702,171	6,874,710		6,874,710
805.8	Demand Deferred		(4,717,518)		(4,717,518)	(430,487)		(430,487)	(4,287,031)		(4,287,031)
805.4	Amortization of Gas Costs		(1,437,102)		(1,437,102)	(171,932)		(171,932)	(1,265,170)		(1,265,170)
	<b>Total Cost of Gas</b>		16,302,359	0	16,302,359	1,561,115	0	1,561,115	14,741,244	0	14,741,244
Detail	Operations & Maintenance	O&M	1,106,880	7,073,965	8,180,844	31,444	713,363	744,807	1,075,436	6,360,602	7,436,037
<b>Other Taxes</b>											
408.11	Property		1,638,428		1,638,428	103,025		103,025	1,535,403		1,535,403
408.12	Franchise		868,782		868,782	121,011		121,011	747,770		747,770
408.13	Payroll	C		686,266	686,266		13,823	13,823		672,444	672,444
408.14	Other		67,566		67,566	0		0	67,566		67,566
408.15	Regulatory		0		0	0		0	0		0
	<b>Total Other Taxes</b>		2,574,776	686,266	3,261,042	224,036	13,823	237,859	2,350,740	672,444	3,023,183
403.1	Depreciation	D		5,151,340	5,151,340		636,603	636,603		4,514,737	4,514,737
<b>Income Taxes</b>											
409.11	Federal Income Taxes				(2,130,751)			(96,557)			(2,034,194)
410.11	Federal Income Taxes - Deferred				2,069,971			0			2,069,971
411.42	Federal Income Tax Credit				(1,056,409)			52,336			(1,108,745)
409.12	Oregon Income Taxes				(647,188)			0			(647,188)
410.12	Oregon Income Taxes - Deferred				775,846			0			775,846
411.12	Oregon Income Tax Credit				(505,838)			0			(505,838)
	<b>Total Income Taxes</b>				(1,494,369)			(44,221)			(1,450,148)
	<b>Total Operating Revenue Deductions</b>		19,984,015	12,911,571	31,401,217	1,816,595	1,363,788	3,136,163	18,167,420	11,547,783	28,265,054
	<b>Net Operating Income</b>				(194,908)			74,733			(269,642)

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Rate Base</b>									
<b>101</b>	<b>Gross Plant</b>		2,208,039,566			229,768,634			1,978,270,932
<b>108.1X</b>	<b>Accumulated Depreciation</b>		(957,103,606)			(88,595,996)			(868,507,610)
<b>117.X</b>	<b>Storage Gas - Cushion</b>		14,054,742			1,353,472			12,701,270
<b>186.XX</b>	<b>Leasehold Improvements</b>		1,847,403			182,523			1,664,880
<b>252.XX</b>	<b>Customer Contributions</b>		(2,086,358)			(155,707)			(1,930,651)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>		(204,093,542)			(22,124,976)			(181,968,566)
<b>283.XX</b>	<b>Deferred Taxes - State</b>		(42,596,675)			0			(42,596,675)
<b>Total Rate Base</b>			<b>1,018,061,530</b>			<b>120,427,950</b>			<b>897,633,579</b>
<b>Rate Of Return on Rate Base</b>			<b>-0.02%</b>			<b>0.06%</b>			<b>-0.03%</b>
<u>Allocation References:</u>									
A	Unbilled Revenue		100.00%			7.15%			92.85%
B	Follows plant split		100.00%			10.84%			89.16%
O&M	See OO&M Detail								
C	Payroll Factor		100.00%			10.25%			89.75%
D	Depreciation Factor		100.00%			12.36%			87.64%



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the Month Ended September 30, 2010**

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
<b>816</b>	<b>Wells Expense</b>	\$5,311	\$514	\$4,797
<b>818</b>	<b>Compressor Station Expense</b>	59,417	5,722	53,695
<b>819</b>	<b>Compressor Station Fuel</b>	0	-	0
<b>820</b>	<b>Measuring and Regulator Station Expense</b>	94,137	9,065	85,072
<b>821</b>	<b>Purification Expense</b>	6,102	588	5,515
<b>Maintenance</b>				
<b>832</b>	<b>Wells Expense</b>	14,350	1,382	12,968
	<b>Total Underground Storage Expense</b>	179,317	17,271	162,046
<b>Other Storage Expense</b>				
<b>Operation</b>				
<b>840</b>	<b>Supervision and Engineering</b>	6,304	607	5,697
	<b>Total Other Storage Expense</b>	6,304	607	5,697
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
<b>844</b>	<b>Supervision and Engineering</b>	159,481	15,358	144,123
<b>845</b>	<b>LNG Fuel</b>	(1,490)	(144)	(1,347)
<b>Maintenance</b>				
<b>847</b>	<b>Supervision and Engineering</b>	59,536	5,733	53,802
	<b>Total Liquified Natural Gas Expense</b>	217,527	20,948	196,579
	<b>Total Natural Gas Storage</b>	403,148	38,826	364,322
<b>Transmission Expense</b>				
<b>Operation</b>				
<b>856</b>	<b>Mains Expense</b>	4,451	449	4,001
<b>Maintenance</b>				
<b>863</b>	<b>Maintenance of Mains</b>	9,182	907	8,275
	<b>Total Transmission Expense</b>	13,633	1,356	12,277
<b>Distribution Expense</b>				
<b>Operation</b>				
<b>870</b>	<b>Supervision and Engineering</b>	170,696	13,530	157,166
<b>874</b>	<b>Mains and Services Expense</b>	498,608	4,980	493,628
<b>875</b>	<b>Measuring and Regulator Station Expense - General</b>	25,412	2,186	23,226
<b>877</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	26,899	2,130	24,768
<b>878</b>	<b>Meter and House Regulator Expense</b>	332,166	33,244	298,922
<b>879</b>	<b>Customer Installation Expense</b>	583,591	59,064	524,528
<b>880</b>	<b>Other Expense</b>	143,021	13,332	129,689
<b>881</b>	<b>Rents</b>	17,405	1,720	15,685

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Maintenance</b>			
885	Supervision and Engineering	465,657	437,461
887	Mains	267,087	249,163
889	Measuring and Regulator Station Expense - General	52,863	48,081
891	Measuring and Regulator Station Expense - City Gate	3,830	3,526
892	Services	94,677	89,496
893	Meters and House Regulators	145,128	131,509
894	Other Equipment	1,344	1,217
	<b>Total Distribution Expense</b>	<b>2,828,383</b>	<b>2,628,064</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901	Supervision	107,860	97,203
902	Meter Reading Expenses	56,198	50,501
903	Customer Records and Collection Expense	1,212,064	1,091,137
904	Uncollectible Accounts	(195,357)	(174,558)
	<b>Total Customer Accounts Expense</b>	<b>1,180,765</b>	<b>1,064,283</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907	Supervision	27,975	25,061
908	Customer Assistance Expense	262,103	234,674
909	Customer Information Expense	123,614	110,788
910	Miscellaneous Customer Service Expense	12,978	11,631
	<b>Total Customer Service and Informational</b>	<b>426,669</b>	<b>382,154</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911	Supervision	28,354	25,430
912	Demonstration and Selling Expense	196,045	176,156
913	Advertising	64,134	58,635
916	Miscellaneous Sales Expense	24	21
	<b>Total Sales Expense</b>	<b>288,556</b>	<b>260,241</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921	Office Supplies and Expense	2,636,894	2,359,067
922	Administrative Expenses Transferred - Credit	(903,404)	(807,216)
924	Property Insurance Premium	208,014	187,462
925	Injuries and Damages	(174,891)	(156,635)
926	Employee Pensions and Benefits	659,256	589,775
930	Miscellaneous General Expense	74,554	67,188
931	Rents	348,793	305,253
<b>Maintenance</b>			
935	Maintenance of General Plant	190,476	179,803
	<b>Total Administrative and General Expense</b>	<b>3,039,691</b>	<b>2,724,697</b>
	<b>Total Operations and Maintenance Expense</b>	<b>\$8,180,844</b>	<b>\$7,436,037</b>

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the Month Ended September 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
	0.00	1,008.41	1,008.41	0.00	99.63	99.63	0.00	908.78	908.78	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	4,302.18	4,302.18	0.00	414.30	414.30	0.00	3,887.88	3,887.88	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	5,310.59	5,310.59	0.00	513.93	513.93	0.00	4,796.66	4,796.66	
	0.00	59,417.33	59,417.33	0.00	5,721.89	5,721.89	0.00	53,695.44	53,695.44	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	59,417.33	59,417.33	0.00	5,721.89	5,721.89	0.00	53,695.44	53,695.44	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	94,137.19	94,137.19	0.00	9,065.41	9,065.41	0.00	85,071.78	85,071.78	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	94,137.19	94,137.19	0.00	9,065.41	9,065.41	0.00	85,071.78	85,071.78	
	0.00	6,102.35	6,102.35	0.00	587.66	587.66	0.00	5,514.69	5,514.69	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	6,102.35	6,102.35	0.00	587.66	587.66	0.00	5,514.69	5,514.69	
	0.00	14,349.60	14,349.60	0.00	1,381.87	1,381.87	0.00	12,967.73	12,967.73	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	14,349.60	14,349.60	0.00	1,381.87	1,381.87	0.00	12,967.73	12,967.73	
	0.00	6,304.07	6,304.07	0.00	607.08	607.08	0.00	5,696.99	5,696.99	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	6,304.07	6,304.07	0.00	607.08	607.08	0.00	5,696.99	5,696.99	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.10	0.00	0.10	0.00	0.00	0.00	0.10	0.00	0.10	Direct-OR Total
	0.00	159,481.14	159,481.14	0.00	15,358.04	15,358.04	0.00	144,123.10	144,123.10	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.10	159,481.14	159,481.24	0.00	15,358.04	15,358.04	0.10	144,123.10	144,123.20	
	0.00	(1,490.13)	(1,490.13)	0.00	(143.50)	(143.50)	0.00	(1,346.63)	(1,346.63)	Firm Volumes Total
<b>845 LNG Fuel Total</b>	0.00	(1,490.13)	(1,490.13)	0.00	(143.50)	(143.50)	0.00	(1,346.63)	(1,346.63)	
	0.00	59,535.62	59,535.62	0.00	5,733.29	5,733.29	0.00	53,802.33	53,802.33	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	59,535.62	59,535.62	0.00	5,733.29	5,733.29	0.00	53,802.33	53,802.33	
	0.00	4,546.62	4,546.62	0.00	449.20	449.20	0.00	4,097.42	4,097.42	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	(95.93)	0.00	(95.93)	0.00	0.00	0.00	(95.93)	0.00	(95.93)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	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	sendout volumes Total
<b>856 Mains Expense Total</b>	(95.93)	4,546.62	4,450.69	0.00	449.20	449.20	(95.93)	4,097.42	4,001.49	
	0.00	9,182.21	9,182.21	0.00	907.20	907.20	0.00	8,275.01	8,275.01	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	0.00	9,182.21	9,182.21	0.00	907.20	907.20	0.00	8,275.01	8,275.01	
	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	Firm Volumes Total
	0.00	1,291.57	1,291.57	0.00	113.01	113.01	0.00	1,178.56	1,178.56	Sales/Sendout Volumes Total
	0.00	169,404.31	169,404.31	0.00	13,416.82	13,416.82	0.00	155,987.49	155,987.49	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	170,695.88	170,695.88	0.00	13,529.83	13,529.83	0.00	157,166.05	157,166.05	
	0.00	(32,115.59)	(32,115.59)	0.00	(3,173.03)	(3,173.03)	0.00	(28,942.56)	(28,942.56)	3-factor Total
	0.00	12,134.61	12,134.61	0.00	1,701.27	1,701.27	0.00	10,433.34	10,433.34	Customers port/van Total
	0.00	65.78	65.78	0.00	7.38	7.38	0.00	58.40	58.40	Customers Port/Van 80% Total
	0.00	24,301.13	24,301.13	0.00	2,478.72	2,478.72	0.00	21,822.41	21,822.41	Customers-All Total
	490,256.25	0.00	490,256.25	0.00	0.00	0.00	490,256.25	0.00	490,256.25	Direct-OR Total
	3,965.65	0.00	3,965.65	3,965.65	0.00	3,965.65	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	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	494,221.90	4,385.93	498,607.83	3,965.65	1,014.34	4,979.99	490,256.25	3,371.59	493,627.84	
	677.06	0.00	677.06	0.00	0.00	0.00	677.06	0.00	677.06	Direct-OR Total
	0.00	16,774.13	16,774.13	0.00	1,328.51	1,328.51	0.00	15,445.62	15,445.62	Sendout Volumes Total
	0.00	7,960.49	7,960.49	0.00	857.34	857.34	0.00	7,103.15	7,103.15	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	677.06	24,734.62	25,411.68	0.00	2,185.85	2,185.85	677.06	22,548.77	23,225.83	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	26,898.83	26,898.83	0.00	2,130.39	2,130.39	0.00	24,768.44	24,768.44	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	26,898.83	26,898.83	0.00	2,130.39	2,130.39	0.00	24,768.44	24,768.44	
	0.00	3,874.42	3,874.42	0.00	382.79	382.79	0.00	3,491.63	3,491.63	3-factor Total
	0.00	310,154.29	310,154.29	0.00	31,635.75	31,635.75	0.00	278,518.54	278,518.54	Customers-All Total
	0.00	15,486.92	15,486.92	0.00	1,015.94	1,015.94	0.00	14,470.98	14,470.98	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,650.44	2,650.44	0.00	209.91	209.91	0.00	2,440.53	2,440.53	sendout volumes Total
<b>878 Meter and House Regulator Expense Total</b>	0.00	332,166.07	332,166.07	0.00	33,244.39	33,244.39	0.00	298,921.68	298,921.68	

For the Month Ended September 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
	0.00	25,505.90	25,505.90	0.00	2,519.99	2,519.99	0.00	22,985.91	22,985.91	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	556,429.38	556,429.38	0.00	56,755.80	56,755.80	0.00	499,673.58	499,673.58	Customers-All Total
	1,179.54	0.00	1,179.54	0.00	0.00	0.00	1,179.54	0.00	1,179.54	Direct-OR Total
	(294.27)	0.00	(294.27)	(294.27)	0.00	(294.27)	0.00	0.00	0.00	Direct-WA Total
	0.00	770.73	770.73	0.00	82.01	82.01	0.00	688.72	688.72	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>885.27</b>	<b>582,706.01</b>	<b>583,591.28</b>	<b>(294.27)</b>	<b>59,357.80</b>	<b>59,063.53</b>	<b>1,179.54</b>	<b>523,348.21</b>	<b>524,527.75</b>	
	0.00	(7,137.05)	(7,137.05)	0.00	(705.15)	(705.15)	0.00	(6,431.90)	(6,431.90)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	86,846.20	86,846.20	0.00	8,858.30	8,858.30	0.00	77,987.90	77,987.90	Customers-All Total
	4,694.95	0.00	4,694.95	0.00	0.00	0.00	4,694.95	0.00	4,694.95	Direct-OR Total
	1.68	0.00	1.68	1.68	0.00	1.68	0.00	0.00	0.00	direct-wa Total
	0.00	19,672.26	19,672.26	0.00	2,093.13	2,093.13	0.00	17,579.13	17,579.13	Employee Cost Total
	0.00	38,942.95	38,942.95	0.00	3,084.27	3,084.27	0.00	35,858.68	35,858.68	Sendout Volumes Total
<b>880 Other Expense Total</b>	<b>4,696.63</b>	<b>138,324.36</b>	<b>143,020.99</b>	<b>1.68</b>	<b>13,330.55</b>	<b>13,332.23</b>	<b>4,694.95</b>	<b>124,993.81</b>	<b>129,688.76</b>	
	0.00	17,405.07	17,405.07	0.00	1,719.62	1,719.62	0.00	15,685.45	15,685.45	3-factor Total
<b>881 Rents Total</b>	<b>0.00</b>	<b>17,405.07</b>	<b>17,405.07</b>	<b>0.00</b>	<b>1,719.62</b>	<b>1,719.62</b>	<b>0.00</b>	<b>15,685.45</b>	<b>15,685.45</b>	
	0.00	274,346.84	274,346.84	0.00	27,105.47	27,105.47	0.00	247,241.37	247,241.37	3-factor Total
	0.00	122.88	122.88	0.00	12.53	12.53	0.00	110.35	110.35	Customers-All Total
	183,841.91	0.00	183,841.91	0.00	0.00	0.00	183,841.91	0.00	183,841.91	Direct-OR Total
	538.90	0.00	538.90	538.90	0.00	538.90	0.00	0.00	0.00	Direct-WA Total
	0.00	6,805.97	6,805.97	0.00	539.03	539.03	0.00	6,266.94	6,266.94	sendout volumes Total
<b>885 Supervision and Engineering Total</b>	<b>184,380.81</b>	<b>281,275.69</b>	<b>465,656.50</b>	<b>538.90</b>	<b>27,657.03</b>	<b>28,195.93</b>	<b>183,841.91</b>	<b>253,618.66</b>	<b>437,460.57</b>	
	0.00	77,485.47	77,485.47	0.00	7,655.57	7,655.57	0.00	69,829.90	69,829.90	3-factor Total
	0.00	1,940.28	1,940.28	0.00	217.70	217.70	0.00	1,722.58	1,722.58	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	177,610.17	0.00	177,610.17	0.00	0.00	0.00	177,610.17	0.00	177,610.17	Direct-OR Total
	10,050.59	0.00	10,050.59	10,050.59	0.00	10,050.59	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	sendout volumes Total
<b>887 Mains Total</b>	<b>187,660.76</b>	<b>79,425.75</b>	<b>267,086.51</b>	<b>10,050.59</b>	<b>7,873.27</b>	<b>17,923.86</b>	<b>177,610.17</b>	<b>71,552.48</b>	<b>249,162.65</b>	
	0.00	1,367.36	1,367.36	0.00	135.09	135.09	0.00	1,232.27	1,232.27	3-factor Total
	85.88	0.00	85.88	0.00	0.00	0.00	85.88	0.00	85.88	Direct-OR Total
	0.00	31,213.55	31,213.55	0.00	2,472.11	2,472.11	0.00	28,741.44	28,741.44	Sendout Volumes Total
	0.00	20,196.42	20,196.42	0.00	2,175.15	2,175.15	0.00	18,021.27	18,021.27	Telemetry Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	<b>85.88</b>	<b>52,777.33</b>	<b>52,863.21</b>	<b>0.00</b>	<b>4,782.35</b>	<b>4,782.35</b>	<b>85.88</b>	<b>47,994.98</b>	<b>48,080.86</b>	
	0.00	48.59	48.59	0.00	4.80	4.80	0.00	43.79	43.79	3-factor Total
	0.00	3,781.70	3,781.70	0.00	299.51	299.51	0.00	3,482.19	3,482.19	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	<b>0.00</b>	<b>3,830.29</b>	<b>3,830.29</b>	<b>0.00</b>	<b>304.31</b>	<b>304.31</b>	<b>0.00</b>	<b>3,525.98</b>	<b>3,525.98</b>	
	0.00	27,486.61	27,486.61	0.00	2,715.67	2,715.67	0.00	24,770.94	24,770.94	3-factor Total
	61,386.47	0.00	61,386.47	0.00	0.00	0.00	61,386.47	0.00	61,386.47	Direct-OR Total
	2,177.74	0.00	2,177.74	2,177.74	0.00	2,177.74	0.00	0.00	0.00	Direct-WA Total
	0.00	3,626.02	3,626.02	0.00	287.18	287.18	0.00	3,338.84	3,338.84	sendout volumes Total
<b>892 Services Total</b>	<b>63,564.21</b>	<b>31,112.63</b>	<b>94,676.84</b>	<b>2,177.74</b>	<b>3,002.85</b>	<b>5,180.59</b>	<b>61,386.47</b>	<b>28,109.78</b>	<b>89,496.25</b>	
	0.00	(2,472.56)	(2,472.56)	0.00	(244.28)	(244.28)	0.00	(2,228.28)	(2,228.28)	3-factor Total
	0.00	56,781.60	56,781.60	0.00	5,791.71	5,791.71	0.00	50,989.89	50,989.89	Customers-All Total
	0.00	16,799.09	16,799.09	0.00	1,427.93	1,427.93	0.00	15,371.16	15,371.16	Customers-Comm Total
	0.00	7,541.35	7,541.35	0.00	494.71	494.71	0.00	7,046.64	7,046.64	Customers-Ind Total
	0.00	37,017.72	37,017.72	0.00	3,842.44	3,842.44	0.00	33,175.28	33,175.28	Customers-Res Total
	329.59	0.00	329.59	0.00	0.00	0.00	329.59	0.00	329.59	Direct-OR Total
	0.00	8.95	8.95	0.00	0.86	0.86	0.00	8.09	8.09	Firm Volumes Total
	0.00	29,122.68	29,122.68	0.00	2,306.51	2,306.51	0.00	26,816.17	26,816.17	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	<b>329.59</b>	<b>144,798.83</b>	<b>145,128.42</b>	<b>0.00</b>	<b>13,619.88</b>	<b>13,619.88</b>	<b>329.59</b>	<b>131,178.95</b>	<b>131,508.54</b>	
	0.00	1,283.51	1,283.51	0.00	126.81	126.81	0.00	1,156.70	1,156.70	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	60.56	0.00	60.56	0.00	0.00	0.00	60.56	0.00	60.56	Direct-OR Total
<b>894 Other Equipment Total</b>	<b>60.56</b>	<b>1,283.51</b>	<b>1,344.07</b>	<b>0.00</b>	<b>126.81</b>	<b>126.81</b>	<b>60.56</b>	<b>1,156.70</b>	<b>1,217.26</b>	
	0.00	107,859.61	107,859.61	0.00	10,656.53	10,656.53	0.00	97,203.08	97,203.08	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>901 Supervision Total</b>	<b>0.00</b>	<b>107,859.61</b>	<b>107,859.61</b>	<b>0.00</b>	<b>10,656.53</b>	<b>10,656.53</b>	<b>0.00</b>	<b>97,203.08</b>	<b>97,203.08</b>	
	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	Customers port/van Total
	0.00	55,222.85	55,222.85	0.00	5,632.73	5,632.73	0.00	49,590.12	49,590.12	Customers-All Total
	0.00	974.74	974.74	0.00	63.94	63.94	0.00	910.80	910.80	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
<b>902 Meter Reading Expenses Total</b>	<b>0.00</b>	<b>56,197.59</b>	<b>56,197.59</b>	<b>0.00</b>	<b>5,696.67</b>	<b>5,696.67</b>	<b>0.00</b>	<b>50,500.92</b>	<b>50,500.92</b>	
	0.00	721,956.59	721,956.59	0.00	71,329.31	71,329.31	0.00	650,627.28	650,627.28	3-factor Total
	0.00	112,029.38	112,029.38	0.00	11,427.00	11,427.00	0.00	100,602.38	100,602.38	Customers-All Total
	0.00	28,113.50	28,113.50	0.00	1,844.25	1,844.25	0.00	26,269.25	26,269.25	Customers-Ind Total
	0.00	349,964.84	349,964.84	0.00	36,326.35	36,326.35	0.00	313,638.49	313,638.49	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>903 Customer Records and Collection Expense Total</b>	<b>0.00</b>	<b>1,212,064.31</b>	<b>1,212,064.31</b>	<b>0.00</b>	<b>120,926.91</b>	<b>120,926.91</b>	<b>0.00</b>	<b>1,091,137.40</b>	<b>1,091,137.40</b>	

For the Month Ended September 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
	0.00	4,647.00	4,647.00	0.00	473.99	473.99	0.00	4,173.01	4,173.01	Customers-All Total
	0.00	13,745.07	13,745.07	0.00	1,168.33	1,168.33	0.00	12,576.74	12,576.74	Customers-Comm Total
	0.00	6,640.80	6,640.80	0.00	435.63	435.63	0.00	6,205.17	6,205.17	Customers-Ind Total
	0.00	(220,389.80)	(220,389.80)	0.00	(22,876.46)	(22,876.46)	0.00	(197,513.34)	(197,513.34)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	0.00	(195,356.93)	(195,356.93)	0.00	(20,798.51)	(20,798.51)	0.00	(174,558.42)	(174,558.42)	
	0.00	24,044.67	24,044.67	0.00	2,495.84	2,495.84	0.00	21,548.83	21,548.83	Customers-Res Total
	0.00	3,929.90	3,929.90	0.00	418.14	418.14	0.00	3,511.76	3,511.76	Employee Cost Total
<b>907 Supervision Total</b>	0.00	27,974.57	27,974.57	0.00	2,913.98	2,913.98	0.00	25,060.59	25,060.59	
	0.00	25,518.76	25,518.76	0.00	2,521.25	2,521.25	0.00	22,997.51	22,997.51	3-factor Total
	0.00	165,492.41	165,492.41	0.00	16,880.23	16,880.23	0.00	148,612.18	148,612.18	Customers-All Total
	0.00	14,942.82	14,942.82	0.00	1,270.14	1,270.14	0.00	13,672.68	13,672.68	Customers-Comm Total
	0.00	54,085.90	54,085.90	0.00	3,548.04	3,548.04	0.00	50,537.86	50,537.86	Customers-Ind Total
	0.00	9,108.12	9,108.12	0.00	945.42	945.42	0.00	8,162.70	8,162.70	Customers-Res Total
	(9,308.63)	0.00	(9,308.63)	0.00	0.00	0.00	(9,308.63)	0.00	(9,308.63)	Direct-OR Total
	2,263.36	0.00	2,263.36	2,263.36	0.00	2,263.36	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
<b>908 Customer Assistance Expense Total</b>	(7,045.27)	269,148.01	262,102.74	2,263.36	25,165.08	27,428.44	(9,308.63)	243,982.93	234,674.30	
	0.00	1,134.10	1,134.10	0.00	112.05	112.05	0.00	1,022.05	1,022.05	3-factor Total
	0.00	122,479.63	122,479.63	0.00	12,713.39	12,713.39	0.00	109,766.24	109,766.24	Customers-Res Total
<b>909 Customer Information Expense Total</b>	0.00	123,613.73	123,613.73	0.00	12,825.44	12,825.44	0.00	110,788.29	110,788.29	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	12,977.88	12,977.88	0.00	1,347.10	1,347.10	0.00	11,630.78	11,630.78	Customers-Res Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	12,977.88	12,977.88	0.00	1,347.10	1,347.10	0.00	11,630.78	11,630.78	
	0.00	13,290.94	13,290.94	0.00	1,355.68	1,355.68	0.00	11,935.26	11,935.26	Customers-All Total
	0.00	12,947.12	12,947.12	0.00	1,343.91	1,343.91	0.00	11,603.21	11,603.21	Customers-Res Total
	0.00	2,116.20	2,116.20	0.00	225.16	225.16	0.00	1,891.04	1,891.04	Employee Cost Total
<b>911 Supervision Total</b>	0.00	28,354.26	28,354.26	0.00	2,924.75	2,924.75	0.00	25,429.51	25,429.51	
	0.00	8,560.62	8,560.62	0.00	845.79	845.79	0.00	7,714.83	7,714.83	3-factor Total
	0.00	181,333.92	181,333.92	0.00	18,496.06	18,496.06	0.00	162,837.86	162,837.86	Customers-All Total
	0.00	6,010.34	6,010.34	0.00	510.88	510.88	0.00	5,499.46	5,499.46	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	25.00	25.00	0.00	2.60	2.60	0.00	22.40	22.40	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Direct-OR Total
	33.66	0.00	33.66	33.66	0.00	33.66	0.00	0.00	0.00	direct-wa Total
<b>912 Demonstration and Selling Expense Total</b>	114.66	195,929.88	196,044.54	33.66	19,855.33	19,888.99	81.00	176,074.55	176,155.55	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	61,598.54	61,598.54	0.00	5,235.88	5,235.88	0.00	56,362.66	56,362.66	Customers-Comm Total
	0.00	2,535.10	2,535.10	0.00	263.14	263.14	0.00	2,271.96	2,271.96	Customers-Res Total
<b>913 Advertising Total</b>	0.00	64,133.64	64,133.64	0.00	5,499.02	5,499.02	0.00	58,634.62	58,634.62	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	23.52	23.52	0.00	2.44	2.44	0.00	21.08	21.08	Customers-Res Total
<b>916 Miscellaneous Sales Expense Total</b>	0.00	23.52	23.52	0.00	2.44	2.44	0.00	21.08	21.08	
	0.00	2,458,728.00	2,458,728.00	0.00	242,922.32	242,922.32	0.00	2,215,805.68	2,215,805.68	3-factor Total
	0.00	1,774.18	1,774.18	0.00	188.24	188.24	0.00	1,585.94	1,585.94	Admin Tran Total
	0.00	18,622.22	18,622.22	0.00	1,899.47	1,899.47	0.00	16,722.75	16,722.75	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	3,032.40	3,032.40	0.00	314.76	314.76	0.00	2,717.64	2,717.64	Customers-Res Total
	61,284.60	0.00	61,284.60	0.00	0.00	0.00	61,284.60	0.00	61,284.60	Direct-OR Total
	617.70	0.00	617.70	617.70	0.00	617.70	0.00	0.00	0.00	direct-wa Total
	0.00	(23,101.33)	(23,101.33)	0.00	(2,457.98)	(2,457.98)	0.00	(20,643.35)	(20,643.35)	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	113,953.12	113,953.12	0.00	34,185.94	34,185.94	0.00	79,767.18	79,767.18	Regulatory Total
	0.00	1,983.33	1,983.33	0.00	157.08	157.08	0.00	1,826.25	1,826.25	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
<b>921 Office Supplies and Expense Total</b>	61,902.30	2,574,991.92	2,636,894.22	617.70	277,209.83	277,827.53	61,284.60	2,297,782.09	2,359,066.69	
	0.00	(603,212.63)	(603,212.63)	0.00	(64,000.86)	(64,000.86)	0.00	(539,211.77)	(539,211.77)	Admin Tran Total
	0.00	(363,604.15)	(363,604.15)	0.00	(38,687.48)	(38,687.48)	0.00	(324,916.67)	(324,916.67)	Employee Cost Total
	0.00	63,412.71	63,412.71	0.00	6,499.80	6,499.80	0.00	56,912.91	56,912.91	Payroll Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(903,404.07)	(903,404.07)	0.00	(96,188.54)	(96,188.54)	0.00	(807,215.53)	(807,215.53)	
	0.00	208,013.66	208,013.66	0.00	20,551.75	20,551.75	0.00	187,461.91	187,461.91	3-factor Total
<b>924 Property Insurance Premium Total</b>	0.00	208,013.66	208,013.66	0.00	20,551.75	20,551.75	0.00	187,461.91	187,461.91	
	0.00	89,074.58	89,074.58	0.00	8,800.57	8,800.57	0.00	80,274.01	80,274.01	3-factor Total
	0.00	(263,965.79)	(263,965.79)	0.00	(27,056.49)	(27,056.49)	0.00	(236,909.30)	(236,909.30)	Payroll Total
<b>925 Injuries and Damages Total</b>	0.00	(174,891.21)	(174,891.21)	0.00	(18,255.92)	(18,255.92)	0.00	(156,635.29)	(156,635.29)	
	0.00	4,306.66	4,306.66	0.00	425.50	425.50	0.00	3,881.16	3,881.16	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	506,117.69	506,117.69	0.00	53,850.91	53,850.91	0.00	452,266.78	452,266.78	Employee Cost Total
	0.00	148,339.46	148,339.46	0.00	15,204.79	15,204.79	0.00	133,134.67	133,134.67	Payroll Total
<b>926 Employee Pensions and Benefits Total</b>	492.00	658,763.81	659,255.81	0.00	69,481.20	69,481.20	492.00	589,282.61	589,774.61	
	0.00	74,553.66	74,553.66	0.00	7,365.91	7,365.91	0.00	67,187.75	67,187.75	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	74,553.66	74,553.66	0.00	7,365.91	7,365.91	0.00	67,187.75	67,187.75	

For the Month Ended September 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
	0.00	333,939.76	333,939.76	0.00	32,993.25	32,993.25	0.00	300,946.51	300,946.51	<b>3-factor Total</b>
	0.00	1,646.50	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56	<b>Customers-All Total</b>
	2,828.25	0.00	2,828.25	0.00	0.00	0.00	2,828.25	0.00	2,828.25	<b>Direct-OR Total</b>
	10,378.28	0.00	10,378.28	10,378.28	0.00	10,378.28	0.00	0.00	0.00	<b>Direct-WA Total</b>
<b>931 Rents Total</b>	13,206.53	335,586.26	348,792.79	10,378.28	33,161.19	43,539.47	2,828.25	302,425.07	305,253.32	
	0.00	77,019.23	77,019.23	0.00	7,609.50	7,609.50	0.00	69,409.73	69,409.73	<b>3-factor Total</b>
	0.00	9,877.00	9,877.00	0.00	1,007.45	1,007.45	0.00	8,869.55	8,869.55	<b>Customers-All Total</b>
	0.00	1,081.37	1,081.37	0.00	273.59	273.59	0.00	807.78	807.78	<b>Customers-The Dalles Total</b>
	100,031.93	0.00	100,031.93	0.00	0.00	0.00	100,031.93	0.00	100,031.93	<b>Direct-OR Total</b>
	1,710.54	0.00	1,710.54	1,710.54	0.00	1,710.54	0.00	0.00	0.00	<b>direct-wa Total</b>
	0.00	253.05	253.05	0.00	26.92	26.92	0.00	226.13	226.13	<b>Employee Cost Total</b>
	0.00	269.56	269.56	0.00	25.96	25.96	0.00	243.60	243.60	<b>Firm Volumes Total</b>
	0.00	233.20	233.20	0.00	18.47	18.47	0.00	214.73	214.73	<b>sendout volumes Total</b>
<b>935 Maintenance of General Plant Total</b>	101,742.47	88,733.41	190,475.88	1,710.54	8,961.89	10,672.43	100,031.93	79,771.52	179,803.45	
<b>Grand Total</b>	1,106,879.53	7,073,964.91	8,180,844.44	31,443.83	713,363.39	744,807.22	1,075,435.70	6,360,601.52	7,436,037.22	



NW Natural  
Washington Annual Commission Basis Report  
Test Year Based on Twelve Months Ended December 31, 2009  
Rate Base Workpapers

SYSTEM	2008		2009		Dec 08 - Dec 09 12 month average	Allocation Method
	December	December	December	December		
<b>Gross Plant</b>						
<b>Intangible</b>						
<b>Software</b>	76,890,407	86,087,640	82,627,508			Total Customers
<b>Other</b>	84,795	84,795	84,795			Direct
<b>Production</b>	675,198	675,198	675,198			Direct
<b>Transmission</b>	19,623,750	29,410,425	24,549,889			Direct
<b>Distribution</b>	1,632,712,242	1,675,016,919	1,652,519,148			Direct
<b>General</b>	100,838,171	104,879,931	101,679,632			3-Factor & Direct
<b>Storage and storage transmission</b>	271,877,793	275,191,826	273,497,140			Firm Delivered Volumes
<b>CNG and LNG</b>	2,567,634	2,567,634	2,567,634			3-Factor
<b>Total Gross Plant</b>	<b>2,105,269,991</b>	<b>2,173,914,368</b>	<b>2,138,200,945</b>			

**Accumulated Depreciation**

<b>Intangible</b>	(56,937,182)	(57,716,180)	(55,798,041)			Total Customers
<b>Production</b>	(684,628)	(691,036)	(690,769)			Direct
<b>Transmission</b>	(9,392,423)	(10,054,918)	(9,703,332)			Direct
<b>Distribution</b>	(692,747,579)	(720,917,958)	(708,372,946)			Direct
<b>General</b>	(49,857,513)	(54,358,222)	(52,184,244)			3-Factor
<b>Storage and storage transmission</b>	(75,361,027)	(82,221,501)	(78,811,506)			Firm Delivered Volumes
<b>CNG and LNG</b>	(2,567,634)	(2,567,634)	(2,569,178)			3-Factor
<b>Total Accumulated Depreciation</b>	<b>(887,547,986)</b>	<b>(928,527,460)</b>	<b>(908,130,015)</b>			

**OREGON**

SYSTEM	2008		2009		Dec 08 - Dec 09 12 month average	Allocation Method
	December OREGON	December OREGON	December OREGON	December OREGON		
<b>Gross Plant</b>						
<b>Intangible</b>						
<b>Software</b>	67,377,429	75,636,543	72,529,345			Total Customers
<b>Other</b>	84,348	84,348	84,348			Direct
<b>Production</b>	675,198	675,198	675,198			Direct
<b>Transmission</b>	19,623,750	28,686,985	24,196,237			Direct
<b>Distribution</b>	1,453,242,162	1,491,335,953	1,471,429,087			Direct
<b>General</b>	92,441,112	96,123,351	93,189,103			3-Factor & Direct
<b>Storage and storage transmission</b>	248,873,862	251,868,753	250,337,266			Firm Delivered Volumes
<b>CNG and LNG</b>	2,313,952	2,313,952	2,313,952			3-Factor
<b>Total Gross Plant</b>	<b>1,884,631,812</b>	<b>1,946,725,093</b>	<b>1,914,754,536</b>			

**Accumulated Depreciation**

<b>Intangible</b>	(50,139,481)	(50,722,778)	(49,058,410)			Total Customers
<b>Production</b>	(684,628)	(691,036)	(690,769)			Direct
<b>Transmission</b>	(9,392,423)	(10,047,711)	(9,700,978)			Direct
<b>Distribution</b>	(630,191,755)	(653,765,480)	(643,435,955)			Direct
<b>General</b>	(44,232,176)	(48,352,842)	(46,404,647)			3-Factor
<b>Storage and storage transmission</b>	(69,837,494)	(76,195,135)	(73,035,073)			Firm Delivered Volumes
<b>CNG and LNG</b>	(2,313,952)	(2,313,952)	(2,315,344)			3-Factor
<b>Total Accumulated Depreciation</b>	<b>(806,791,908)</b>	<b>(842,058,933)</b>	<b>(824,641,175)</b>			

**WASHINGTON**

SYSTEM	2008		2009		Dec 08 - Dec 09 12 month average	Allocation Method
	December WASHINGTON	December WASHINGTON	December WASHINGTON	December WASHINGTON		
<b>Gross Plant</b>						
<b>Intangible</b>						
<b>Software</b>	9,512,979	10,451,096	10,098,163			Total Customers
<b>Other</b>	447	447	447			Direct
<b>Production</b>	0	0	0			Direct
<b>Transmission</b>	0	723,441	353,651			Direct
<b>Distribution</b>	179,470,080	183,680,956	181,090,061			Direct
<b>General</b>	8,397,059	8,756,590	8,490,529			3-Factor & Direct
<b>Storage and storage transmission</b>	23,003,932	23,323,073	23,159,875			Firm Delivered Volumes
<b>CNG and LNG</b>	253,682	253,682	253,682			3-Factor
<b>Total Gross Plant</b>	<b>220,638,179</b>	<b>227,189,275</b>	<b>223,446,408</b>			

**Accumulated Depreciation**

<b>Intangible</b>	(6,797,702)	(6,993,402)	(6,739,631)			Total Customers
<b>Production</b>	0	0	0			Direct
<b>Transmission</b>	0	(7,207)	(2,354)			Direct
<b>Distribution</b>	(62,555,824)	(67,152,488)	(64,936,991)			Direct
<b>General</b>	(5,625,337)	(6,005,380)	(5,779,596)			3-Factor
<b>Storage and storage transmission</b>	(5,523,533)	(6,026,366)	(5,776,433)			Firm Delivered Volumes
<b>CNG and LNG</b>	(253,682)	(253,682)	(253,835)			3-Factor
<b>Total Accumulated Depreciation</b>	<b>(80,756,078)</b>	<b>(86,438,527)</b>	<b>(83,488,839)</b>			



**NW Natural  
State Allocation Factors  
Updated for year ended 2009 data**

<b>Customers</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Total Customers</b>			
December 2009	667,794	68,270	599,524
December 2008	662,341	67,404	594,937
<b>Average</b>	665,068	67,837	597,231
<b>% of System</b>		10.20%	89.80%
<b>Residential Customers</b>			
December 2009	604,692	62,897	541,795
December 2008	599,285	62,087	537,198
<b>Average</b>	601,989	62,492	539,497
<b>% of System</b>		10.38%	89.62%
<b>Commercial Customers</b>			
December 2009	62,169	5,309	56,860
December 2008	62,115	5,258	56,857
<b>Average</b>	62,142	5,284	56,859
<b>% of System</b>		8.50%	91.50%
<b>Industrial Customers</b>			
December 2009	933	64	869
December 2008	941	59	882
<b>Average</b>	937	62	876
<b>% of System</b>		6.56%	93.44%
<b>The Dalles</b>			
December 2009	7,223	1,840	5,383
December 2008	7,147	1,796	5,351
<b>Average</b>	7,185	1,818	5,367
<b>% of System</b>		25.30%	74.70%
<b>Portland / Vancouver</b>			
December 2009	472,888	66,430	406,458
December 2008	468,880	65,608	403,272
<b>Average</b>	470,884	66,019	404,865
<b>% of System</b>		14.02%	85.98%
<b>Portland / Vancouver Commercial</b>			
December 2009	40,294	5,108	35,186
December 2008	40,213	5,059	35,154
<b>Average</b>	40,254	5,084	35,170
<b>% of System</b>		12.63%	87.37%
<b>Volumes - 12 Months Ended 12/31/09</b>			
<b>Firm Delivered</b>	763,743,056	73,562,410	690,180,646
<b>% of System</b>		9.63%	90.37%
<b>Sales Volumes</b>	788,873,769	75,535,644	713,338,125
<b>% of System</b>		9.58%	90.42%
<b>Sendout Volumes</b>	1,131,364,340	89,588,995	1,041,775,345
<b>% of System</b>		7.92%	92.08%
<b>3-factor formula (simple average)</b>			
<b>Gross Plant Directly Assigned</b>		10.84%	89.16%
<b>Number of Employees Directly Assigned</b>		8.60%	91.40%
<b>Number of Customers</b>		10.20%	89.80%
<b>Average</b>		9.88%	90.12%

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

<b>December 31, 2008</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	19,623,750	0	19,623,750
<b>Distribution</b>	1,632,712,242	179,470,080	1,453,242,162
<b>December 31, 2009</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	29,410,425	723,441	28,686,985
<b>Distribution</b>	1,675,016,919	183,680,956	1,491,335,963
<b>Average</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	24,517,088	361,720	24,155,367
<b>Distribution</b>	1,653,864,580	181,575,518	1,472,289,062
<b>Gross Plant Directly Assigned</b>	1,679,141,661	181,937,686	1,497,203,976
<b>% of System</b>		10.84%	89.16%

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers-all</b>	10.200%	89.800%
<b>Customers-Residential</b>	10.380%	89.620%
<b>Customers-Commercial</b>	8.500%	91.500%
<b>Customers-Industrial</b>	6.560%	93.440%
<b>Customers-The Dalles</b>	25.300%	74.700%
<b>3-factor</b>	9.880%	90.120%
<b>firm volumes</b>	9.630%	90.370%
<b>sales volumes</b>	9.580%	90.420%
<b>sendout volumes</b>	7.920%	92.080%
<b>sales/sendout volumes</b>	8.750%	91.250%
<b>Customers Portland/Vancouver</b>	14.020%	85.980%
<b>Customers Portland/Vancouver 80%</b>	11.216%	88.784%
<b>Customers Portland/Vancouver Cor</b>	12.630%	87.370%
<b>Payroll</b>	10.250%	89.750%
<b>Admin Transfer</b>	10.610%	89.390%
<b>Employee Cost</b>	10.640%	89.360%
<b>Regulatory</b>	30.000%	70.000%
<b>Telemetry</b>	10.770%	89.230%
<b>Direct-Wa</b>	100.000%	0.000%
<b>Direct-Or</b>	0.000%	100.000%
<b>Gross plant direct assign</b>	10.840%	89.160%
<b>Depreciation</b>	10.533%	89.467%
<b>Rate Base</b>	11.761%	



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	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June	2010 July	2010 August	2010 September
<b>Volumes</b>									
<b>Residential</b>	7,698,849	5,178,430	4,404,936	4,054,779	3,025,236	2,183,339	1,445,801	1,100,755	1,196,543
<b>Commercial</b>	3,238,151	2,195,227	1,933,046	1,762,561	1,441,577	1,066,846	776,644	672,255	721,430
<b>Industrial Firm</b>	303,372	256,350	264,218	249,329	221,673	201,952	176,521	175,005	177,548
<b>Interruptible</b>	522,203	451,833	375,275	301,257	258,795	443,441	380,834	323,231	374,360
<b>Transport Firm</b>	686,594	588,468	637,091	582,757	555,502	529,905	544,782	556,726	488,849
<b>Transport Interruptible</b>	644,438	475,612	596,538	552,732	558,222	625,234	549,823	724,107	640,502
<b>Total</b>	13,093,607	9,145,920	8,211,104	7,503,415	6,061,005	5,050,717	3,874,405	3,552,079	3,599,232
<b>Customers</b>									
<b>Residential</b>	63,245	63,154	63,245	63,213	63,279	63,343	63,398	63,398	63,437
<b>Commercial</b>	5,366	5,375	5,366	5,360	5,339	5,336	5,328	5,328	5,303
<b>Industrial Firm</b>	39	39	39	39	39	40	40	40	41
<b>Interruptible</b>	12	12	12	12	13	11	11	11	11
<b>Transport Firm</b>	7	7	7	7	7	7	7	7	7
<b>Transport Interruptible</b>	7	7	7	7	7	7	7	7	7
<b>Total</b>	68,676 0	68,594 0	68,676 0	68,638 0	68,684 0	68,744 0	68,791 0	68,791 0	68,806 0
<b>Use per Customer</b>									
<b>Residential</b>	122	82	70	64	48	34	23	17	19
<b>Commercial</b>	603	408	360	329	270	200	146	126	136
<b>Industrial Firm</b>	7,779	6,573	6,775	6,393	5,684	5,049	4,413	4,375	4,330
<b>Interruptible</b>	43,517 0	37,653 0	31,273 0	25,105 0	19,907 0	40,313 0	34,621 0	29,385 0	34,033 0
<b>Transport Firm</b>	98,085	84,067	91,013	83,251	79,357	75,701	77,826	79,532	69,836
<b>Transport Interruptible</b>	92,063	67,945	85,220	78,962	79,746	89,319	78,546	103,444	91,500

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<b>12 Months Ended</b>	<b>2010 January</b>	<b>2010 February</b>	<b>2010 March</b>	<b>2010 April</b>	<b>2010 May</b>	<b>2010 June</b>	<b>2010 July</b>	<b>2010 August</b>	<b>2010 September</b>
<b>Volumes</b>									
<b>Residential</b>	53,963,306	50,929,005	48,115,509	45,835,319	44,219,991	43,675,902	43,622,086	43,541,980	43,702,043
<b>Commercial</b>	24,099,609	22,889,689	21,752,352	20,761,497	20,143,753	19,848,018	19,752,242	19,701,763	19,788,876
<b>Industrial Firm</b>	3,121,630	2,985,089	2,938,097	2,857,699	2,847,745	2,862,981	2,877,966	2,899,619	2,928,457
<b>Interruptible</b>	6,113,674	5,914,820	5,786,198	5,533,590	5,373,096	5,410,452	5,391,213	5,359,598	5,291,131
	0	0	0	0	0	0	0	0	0
<b>Transport Firm</b>	15,911,778	15,378,318	15,764,977	15,631,283	15,518,963	15,520,048	15,566,425	15,816,996	15,835,756
<b>Transport Interruptible</b>	644,438	1,120,050	1,716,588	2,269,320	2,827,542	3,452,776			
	0	0	0	0	0	0	0	0	0
<b>Total</b>	103,854,435	99,216,971	96,073,721	92,888,708	90,931,090	90,770,177	87,209,932	87,319,956	87,546,263
<b>Average Customers</b>									
<b>Residential</b>	62,447	62,513	62,581	62,639	62,700	62,772	62,857	62,950	63,052
<b>Commercial</b>	5,303	5,305	5,308	5,309	5,310	5,312	5,315	5,319	5,323
<b>Industrial Firm</b>	39	39	39	39	39	39	39	39	39
<b>Interruptible</b>	13	13	13	13	13	12	12	12	12
<b>Transport Firm</b>	10	10	10	10	10	9	9	9	9
<b>Transport Interruptible</b>	7	7	7	7	7	7			
<b>Total</b>	67,820	67,887	67,957	68,016	68,078	68,152	68,232	68,329	68,434
<b>12 Month Use per Average Customer</b>									
<b>Residential</b>	864	815	769	732	705	696	694	692	693
<b>Commercial</b>	4,544	4,315	4,098	3,910	3,794	3,737	3,717	3,704	3,718
<b>Industrial Firm</b>	79,260	76,390	75,336	73,419	73,163	73,410	73,649	74,057	74,501
<b>Interruptible</b>	467,516	460,435	455,882	441,329	428,529	436,869	440,791	443,788	443,772
<b>Transport Firm</b>	1,543,680	1,503,144	1,552,611	1,551,196	1,588,555	1,640,330	1,700,534	1,788,008	1,854,638
<b>Transport Interruptible</b>	92,063	160,007	245,227	324,189	403,935	493,254			

**NW Natural**  
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	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
<b>Volumes</b>												
Residential	8,212,731	7,218,432	6,334,969	4,640,564	2,727,428	1,499,617	1,180,861	1,036,480	1,116,698	1,776,742	3,741,650	6,778,285
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420	722,734	634,317	701,551	934,199	1,564,933	2,780,456
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536	153,352	148,710	156,440	193,413	226,675	325,961
Interruptible	650,687	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771	475,265	470,103	468,763
<b>Transport Total</b>	<b>1,597,540</b>	<b>846,970</b>	<b>1,269,183</b>	<b>1,226,044</b>	<b>1,154,054</b>	<b>1,048,228</b>	<b>1,030,262</b>	<b>1,110,591</b>	<b>1,155,437</b>	<b>1,392,979</b>	<b>1,244,434</b>	<b>1,505,024</b>
<b>Total</b>	<b>14,258,996</b>	<b>11,950,892</b>	<b>11,241,160</b>	<b>8,576,845</b>	<b>5,836,864</b>	<b>3,981,874</b>	<b>3,442,055</b>	<b>3,372,925</b>	<b>3,575,897</b>	<b>4,772,598</b>	<b>7,247,795</b>	<b>11,858,489</b>
<b>Customers</b>												
Residential	62,297	62,366	62,458	62,482	62,406	62,287	62,199	62,110	62,157	62,322	62,585	62,897
Commercial	5,357	5,325	5,342	5,329	5,312	5,293	5,271	5,255	5,251	5,258	5,275	5,309
Industrial Firm	43	40	40	39	39	39	39	39	39	39	38	39
Interruptible	15	14	14	13	13	13	13	13	13	13	12	12
<b>Transport Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>13</b>
<b>Total</b>	<b>67,720</b>	<b>67,753</b>	<b>67,862</b>	<b>67,874</b>	<b>67,781</b>	<b>67,643</b>	<b>67,533</b>	<b>67,428</b>	<b>67,471</b>	<b>67,643</b>	<b>67,923</b>	<b>68,270</b>
<b>Use per Customer</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Residential	132	116	101	74	44	24	19	17	18	29	60	108
Commercial	636	577	515	386	257	165	137	121	134	178	297	524
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142	3,932	3,813	4,011	4,959	5,965	8,358
Interruptible	43,379	35,993	39,562	32,253	31,237	30,775	27,296	34,064	34,290	36,559	39,175	39,064
<b>Transport Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transport Total</b>	<b>199,693</b>	<b>105,871</b>	<b>158,648</b>	<b>111,459</b>	<b>104,914</b>	<b>95,293</b>	<b>93,660</b>	<b>100,963</b>	<b>105,040</b>	<b>126,634</b>	<b>95,726</b>	<b>115,771</b>

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Monthly Volumes, Customers, and Use/Customer

12 Months Ended	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
<b>Volumes</b>												
Residential	54,028,661	53,418,033	52,239,075	51,639,195	49,048,065	47,119,530	46,210,098	45,854,332	45,854,821	46,449,886	48,409,381	46,264,457
Commercial	24,804,935	24,480,288	24,003,612	23,689,366	22,686,555	21,934,914	21,560,670	21,363,664	21,322,591	21,494,471	22,073,953	20,861,458
Industrial Firm	3,577,732	3,478,571	3,459,650	3,350,322	3,227,924	3,159,180	3,116,760	3,071,645	3,068,169	3,081,857	3,082,704	2,818,258
Interruptible	6,940,050	6,872,061	6,970,380	6,892,372	6,692,808	6,553,335	6,348,375	6,209,852	6,132,885	6,066,201	5,981,675	5,591,471
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Total	16,319,687	15,690,000	15,740,929	15,659,885	15,600,866	15,526,375	15,480,320	15,425,810	15,420,626	15,590,266	15,612,673	15,955,862
	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>105,671,065</b>	<b>103,938,953</b>	<b>102,413,646</b>	<b>101,231,140</b>	<b>97,256,218</b>	<b>94,293,334</b>	<b>92,716,223</b>	<b>91,925,303</b>	<b>91,799,092</b>	<b>92,682,681</b>	<b>95,160,386</b>	<b>91,491,506</b>
<b>Average Customers</b>												
Residential	61,637	61,741	61,837	61,927	62,005	62,066	62,049	62,092	62,142	62,209	62,278	62,381
Commercial	5,214	5,226	5,238	5,248	5,255	5,262	5,267	5,272	5,276	5,282	5,288	5,298
Industrial Firm	38	38	38	38	38	38	39	39	39	39	39	39
Interruptible	14	14	14	14	14	14	14	14	14	14	13	13
Transport Total	8	8	8	8	8	9	9	9	9	10	10	10
<b>Total</b>	<b>66,910</b>	<b>67,027</b>	<b>67,135</b>	<b>67,235</b>	<b>67,321</b>	<b>67,389</b>	<b>67,377</b>	<b>67,426</b>	<b>67,480</b>	<b>67,553</b>	<b>67,629</b>	<b>67,742</b>
<b>12 Month Use per Average Customer</b>												
Residential	877	865	845	834	791	759	745	738	738	747	777	742
Commercial	4,758	4,684	4,582	4,514	4,317	4,168	4,093	4,052	4,041	4,069	4,174	3,938
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303	80,874	79,386	78,983	79,022	78,888	71,499
Interruptible	495,718	488,179	495,164	492,312	480,699	473,296	461,055	453,529	450,438	448,072	446,907	424,669
Transport Total	2,059,766	1,980,291	1,986,719	1,920,552	1,860,654	1,802,169	1,749,949	1,699,454	1,656,761	1,634,463	1,561,267	1,536,490





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

**Summary**

**Total Operating Revenue**  
**Total Rate Base**  
**Rate Of Return on Rate Base**

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		95,102,743			8,743,527			86,359,217
		1,021,090,218			114,426,303			906,663,914
		9.31%			7.64%			9.52%

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

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Acct	Description	Alloc. Ref.									
<b>Sales of Gas</b>											
480.1	Residential		482,239,627	0	482,239,627	52,139,197	0	52,139,197	430,100,430	0	430,100,430
481.1	Commercial		242,930,351	0	242,930,351	21,871,021	0	21,871,021	221,059,331	0	221,059,331
481.2	Industrial Firm		33,909,943	0	33,909,943	2,760,829	0	2,760,829	31,149,114	0	31,149,114
481.3	Interruptible		17,559,826	0	17,559,826	3,846,090	0	3,846,090	13,713,735	0	13,713,735
481.5	Interruptible Incentive		23,631,520	0	23,631,520	0	0	0	23,631,520	0	23,631,520
495.20	Unbilled Revenue	A	0	(2,826,495)	(2,826,495)	0	(247,994)	(247,994)	0	(2,578,501)	(2,578,501)
<b>Total Sales of Gas</b>			<b>800,271,267</b>	<b>(2,826,495)</b>	<b>797,444,772</b>	<b>80,617,137</b>	<b>(247,994)</b>	<b>80,369,143</b>	<b>719,654,130</b>	<b>(2,578,501)</b>	<b>717,075,629</b>
<b>Transportation Revenue</b>											
489.12	Industrial Firm		5,961,896	0	5,961,896	656,907	0	656,907	5,304,989	0	5,304,989
489.13	Interruptible		7,934,821	0	7,934,821	514,200	0	514,200	7,420,621	0	7,420,621
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		2,049	0	2,049	0	0	0	2,049	0	2,049
<b>Total Transportation Revenue</b>			<b>13,898,766</b>	<b>0</b>	<b>13,898,766</b>	<b>1,171,106</b>	<b>0</b>	<b>1,171,106</b>	<b>12,727,659</b>	<b>0</b>	<b>12,727,659</b>
495.6	Rate Adjustments - Amortizations		17,015,771	0	17,015,771	(210,119)	0	(210,119)	17,225,890	0	17,225,890
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,748,848	0	2,748,848	146,266	0	146,266	2,602,582	0	2,602,582
488.1	Returned Check Charge		129,988	0	129,988	16,575	0	16,575	113,413	0	113,413
488.3	Recon Charge CR During Office Hours		257,169	0	257,169	25,100	0	25,100	232,069	0	232,069
488.4	Field Collection Charge		320,655	0	320,655	44,595	0	44,595	276,060	0	276,060
488.5	Recon Charge CR After Office Hours		413,500	0	413,500	52,750	0	52,750	360,750	0	360,750
488.6	Recon Charge Seas During Office Hours		19,090	0	19,090	2,050	0	2,050	17,040	0	17,040
488.7	Recon Charge Seas After Office Hours		6,275	0	6,275	800	0	800	5,475	0	5,475
488.8	Automated Payment Charge		145,912	0	145,912	20,805	0	20,805	125,107	0	125,107
493.2	Rent - Utility Property	B	0	408,017	408,017	0	26,955	26,955	0	381,063	381,063
495.1	Meter Rentals		202,128	0	202,128	22,907	0	22,907	179,221	0	179,221
495.2	Other Gas Revenue - Miscellaneous		1,660,581	0	1,660,581	24,452	0	24,452	1,636,129	0	1,636,129
<b>Total Miscellaneous Revenues</b>			<b>5,904,146</b>	<b>408,017</b>	<b>6,312,163</b>	<b>356,300</b>	<b>26,955</b>	<b>383,255</b>	<b>5,547,846</b>	<b>381,063</b>	<b>5,928,908</b>
<b>Total Operating Revenue</b>			<b>837,089,949</b>	<b>(2,418,478)</b>	<b>834,671,471</b>	<b>81,934,424</b>	<b>(221,039)</b>	<b>81,713,385</b>	<b>755,155,525</b>	<b>(2,197,439)</b>	<b>752,958,086</b>
<b>Cost of Gas</b>											
804.7	WACOG Incurred		397,869,844	0	397,869,844	38,474,034	0	38,474,034	359,395,810	0	359,395,810
805.7	WACOG Deferred		27,283,920	0	27,283,920	2,899,691	0	2,899,691	24,384,229	0	24,384,229
804.6	Demand Incurred		89,115,825	0	89,115,825	8,219,118	0	8,219,118	80,896,707	0	80,896,707
805.8	Demand Deferred		(8,967,572)	0	(8,967,572)	(560,723)	0	(560,723)	(8,406,850)	0	(8,406,850)
805.4	Amortization of Gas Costs		(34,587,811)	0	(34,587,811)	(4,148,304)	0	(4,148,304)	(30,439,508)	0	(30,439,508)
<b>Total Cost of Gas</b>			<b>470,714,206</b>	<b>0</b>	<b>470,714,206</b>	<b>44,883,817</b>	<b>0</b>	<b>44,883,817</b>	<b>425,830,388</b>	<b>0</b>	<b>425,830,388</b>
Detail	Operations & Maintenance	O&M	11,299,723	109,341,669	120,641,391	949,004	11,033,561	11,982,565	10,350,719	98,308,108	108,658,827
<b>Other Taxes</b>											
408.11	Property		15,527,481	0	15,527,481	1,248,259	0	1,248,259	14,279,222	0	14,279,222
408.12	Franchise		20,980,798	0	20,980,798	3,256,823	0	3,256,823	17,723,975	0	17,723,975
408.13	Payroll	C	0	5,021,223	5,021,223	0	472,462	472,462	0	4,548,761	4,548,761
408.14	Other		241,641	0	241,641	0	0	0	241,641	0	241,641
408.15	Regulatory		2,432,537	0	2,432,537	198,503	0	198,503	2,234,034	0	2,234,034
<b>Total Other Taxes</b>			<b>39,182,456</b>	<b>5,021,223</b>	<b>44,203,679</b>	<b>4,703,584</b>	<b>472,462</b>	<b>5,176,046</b>	<b>34,478,872</b>	<b>4,548,761</b>	<b>39,027,633</b>
403.1	Depreciation	D	0	62,756,169	62,756,169	0	7,434,166	7,434,166	0	55,322,002	55,322,002
<b>Income Taxes</b>											
409.11	Federal Income Taxes				2,586,404			3,084,860			(498,456)
410.11	Federal Income Taxes - Deferred				51,193,006			0			51,193,006
411.42	Federal Income Tax Credit				(19,923,951)			408,403			(20,332,354)
409.12	Oregon Income Taxes				(3,727,147)			0			(3,727,147)
410.12	Oregon Income Taxes - Deferred				14,761,291			0			14,761,291
411.12	Oregon Income Tax Credit				(3,636,320)			0			(3,636,320)
<b>Total Income Taxes</b>					<b>41,253,283</b>			<b>3,493,264</b>			<b>37,760,019</b>
<b>Total Operating Revenue Deductions</b>			<b>521,196,385</b>	<b>177,119,060</b>	<b>739,568,728</b>	<b>50,536,406</b>	<b>18,940,189</b>	<b>72,969,859</b>	<b>470,659,979</b>	<b>158,178,871</b>	<b>666,598,869</b>
<b>Net Operating Income</b>					<b>95,102,743</b>			<b>8,743,527</b>			<b>86,359,217</b>

12 Month Ended Reports

Rate Base

<b>101</b>	<b>Gross Plant</b>	
<b>108.1X</b>	<b>Accumulated Depreciation</b>	
<b>117.X</b>	<b>Storage Gas - Cushion</b>	
<b>186.XX</b>	<b>Leasehold Improvements</b>	
<b>252.XX</b>	<b>Customer Contributions</b>	
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	
<b>283.XX</b>	<b>Deferred Taxes - State</b>	

**Total Rate Base**

**Rate Of Return on Rate Base**

Allocation References:

A	Unbilled Revenue
B	Direct
O&M	See O&M Detail
C	Payroll Factor
D	Depreciation Factor

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,187,601,055			227,728,654			1,959,872,401
		(940,522,322)			(93,066,211)			(847,456,110)
		14,111,590			1,352,344			12,759,246
		1,971,077			194,811			1,776,266
		(2,126,693)			(155,295)			(1,971,398)
		(199,108,252)			(21,627,999)			(177,480,253)
		(40,836,238)			0			(40,836,238)
		<b>1,021,090,218</b>			<b>114,426,303</b>			<b>906,663,914</b>
		9.31%			7.64%			9.52%
		100.00%			8.77%			91.23%
		100.00%			6.61%			93.39%
		100.00%			9.41%			90.59%
		100.00%			11.85%			88.15%



**NW Natural  
Washington Results of Operations  
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(398,610)			(75,068)			(323,542)
		1,022,503,814			120,831,591			901,672,223
		-0.04%			-0.06%			-0.04%

NW Natural  
Washington Quarterly Results of Operations Report

August 2010

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Sales of Gas</b>											
480.1	Residential		13,552,225		13,552,225	1,612,072		1,612,072	11,940,154		11,940,154
481.1	Commercial		8,808,890		8,808,890	805,058		805,058	8,003,833		8,003,833
481.2	Industrial Firm		2,156,011		2,156,011	172,034		172,034	1,983,977		1,983,977
481.3	Interruptible		0		0	237,594		237,594	(237,594)		(237,594)
481.5	Interruptible Incentive		2,575,017		2,575,017	0		0	2,575,017		2,575,017
495.20	Unbilled Revenue	A		1,546,162	1,546,162		167,951	167,951		1,378,211	1,378,211
	<b>Total Sales of Gas</b>		27,092,144	1,546,162	28,638,306	2,826,757	167,951	2,994,708	24,265,386	1,378,211	25,643,597
<b>Transportation Revenue</b>											
489.12	Industrial Firm		476,473		476,473	51,901		51,901	424,572		424,572
489.13	Interruptible		681,238		681,238	49,078		49,078	632,161		632,161
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	<b>Total Transportation Revenue</b>		1,157,711	0	1,157,711	100,979	0	100,979	1,056,732	0	1,056,732
495.6	Rate Adjustments - Amortizations		(650,386)		(650,386)	(7,190)		(7,190)	(643,196)		(643,196)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		140,230		140,230	7,114		7,114	133,116		133,116
488.1	Returned Check Charge		9,435		9,435	1,110		1,110	8,325		8,325
488.3	Recon Charge CR During Office Hours		15,800		15,800	1,825		1,825	13,975		13,975
488.4	Field Collection Charge		25,725		25,725	3,090		3,090	22,635		22,635
488.5	Recon Charge CR After Office Hours		18,675		18,675	2,925		2,925	15,750		15,750
488.6	Recon Charge Seas During Office Hours		225		225	0		0	225		225
488.7	Recon Charge Seas After Office Hours		125		125	50		50	75		75
488.8	Automated Payment Charge		10,488		10,488	1,428		1,428	9,060		9,060
493.2	Rent - Utility Property	B		23,859	23,859		1,594	1,594		22,265	22,265
495.1	Meter Rentals		18,132		18,132	2,095		2,095	16,037		16,037
495.2	Other Gas Revenue - Miscellaneous		2,789		2,789	0		0	2,789		2,789
	<b>Total Miscellaneous Revenues</b>		241,624	23,859	265,483	19,637	1,594	21,231	221,987	22,265	244,252
	<b>Total Operating Revenue</b>		27,841,093	1,570,021	29,411,114	2,940,183	169,545	3,109,729	24,900,909	1,400,476	26,301,385
<b>Cost of Gas</b>											
804.7	WACOG Incurred		13,843,132		13,843,132	1,339,038		1,339,038	12,504,094		12,504,094
805.7	WACOG Deferred		232,690		232,690	40,283		40,283	192,407		192,407
804.6	Demand Incurred		7,504,582		7,504,582	705,438		705,438	6,799,145		6,799,145
805.8	Demand Deferred		(4,916,334)		(4,916,334)	(446,641)		(446,641)	(4,469,693)		(4,469,693)
805.4	Amortization of Gas Costs		(1,343,858)		(1,343,858)	(167,584)		(167,584)	(1,176,274)		(1,176,274)
	<b>Total Cost of Gas</b>		15,320,212	0	15,320,212	1,470,534	0	1,470,534	13,849,678	0	13,849,678
Detail	Operations & Maintenance	O&M	1,078,804	7,601,976	8,680,780	22,154	756,743	778,897	1,056,651	6,845,233	7,901,883
<b>Other Taxes</b>											
408.11	Property		1,738,895		1,738,895	248,051		248,051	1,490,844		1,490,844
408.12	Franchise		850,138		850,138	120,228		120,228	729,910		729,910
408.13	Payroll	C		393,932	393,932		42,377	42,377		351,554	351,554
408.14	Other		(51,434)		(51,434)	0		0	(51,434)		(51,434)
408.15	Regulatory		0		0	0		0	0		0
	<b>Total Other Taxes</b>		2,537,599	393,932	2,931,531	368,279	42,377	410,656	2,169,320	351,554	2,520,875
403.1	Depreciation	D		5,260,925	5,260,925		650,145	650,145		4,610,780	4,610,780
<b>Income Taxes</b>											
409.11	Federal Income Taxes				(978,600)			(177,772)			(800,828)
410.11	Federal Income Taxes - Deferred				65,167			0			65,167
411.42	Federal Income Tax Credit				(1,033,782)			52,336			(1,086,118)
409.12	Oregon Income Taxes				(215,185)			0			(215,185)
410.12	Oregon Income Taxes - Deferred				14,417			0			14,417
411.12	Oregon Income Tax Credit				(235,742)			0			(235,742)
	<b>Total Income Taxes</b>				(2,383,725)			(125,436)			(2,258,289)
	<b>Total Operating Revenue Deductions</b>		18,936,616	13,256,833	29,809,724	1,860,967	1,449,266	3,184,797	17,075,650	11,807,567	26,624,927
	<b>Net Operating Income</b>				(398,610)			(75,068)			(323,542)

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Rate Base</b>									
<b>101</b>	<b>Gross Plant</b>		2,213,060,410			230,247,823			1,982,812,587
<b>108.1X</b>	<b>Accumulated Depreciation</b>		(961,008,865)			(88,955,006)			(872,053,859)
<b>117.X</b>	<b>Storage Gas - Cushion</b>		14,062,579			1,354,226			12,708,353
<b>186.XX</b>	<b>Leasehold Improvements</b>		1,866,428			184,403			1,682,024
<b>252.XX</b>	<b>Customer Contributions</b>		(2,054,048)			(155,584)			(1,898,464)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>		(201,504,064)			(21,844,272)			(179,659,792)
<b>283.XX</b>	<b>Deferred Taxes - State</b>		(41,918,626)			0			(41,918,626)
<b>Total Rate Base</b>			<b>1,022,503,814</b>			<b>120,831,591</b>			<b>901,672,223</b>
<b>Rate Of Return on Rate Base</b>			<b>-0.04%</b>			<b>-0.06%</b>			<b>-0.04%</b>
<u>Allocation References:</u>									
A	Unbilled Revenue		100.00%			10.86%			89.14%
B	Follows plant split		100.00%			10.84%			89.16%
O&M	See OO&M Detail								
C	Payroll Factor		100.00%			10.25%			89.75%
D	Depreciation Factor		100.00%			12.36%			87.64%

NW Natural  
Washington Quarterly Results of Operations Report  
Operations and Maintenance Expense: Allocation of System Amounts  
For the Month Ended August 31, 2010

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$5,253	\$506	\$4,748
818	Compressor Station Expense	27,151	2,615	24,536
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	92,675	8,925	83,750
821	Purification Expense	18,254	1,758	16,496
<b>Maintenance</b>				
832	Wells Expense	6,840	659	6,181
	<b>Total Underground Storage Expense</b>	<b>150,173</b>	<b>14,462</b>	<b>135,712</b>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	4,998	481	4,517
	<b>Total Other Storage Expense</b>	<b>4,998</b>	<b>481</b>	<b>4,517</b>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	171,929	16,547	155,381
845	LNG Fuel	-	-	-
<b>Maintenance</b>				
847	Supervision and Engineering	51,998	5,007	46,990
	<b>Total Liquified Natural Gas Expense</b>	<b>223,927</b>	<b>21,555</b>	<b>202,372</b>
	<b>Total Natural Gas Storage</b>	<b>379,098</b>	<b>36,498</b>	<b>342,600</b>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	38,535	3,470	35,064
<b>Maintenance</b>				
863	Maintenance of Mains	(1,978)	(195)	(1,783)
	<b>Total Transmission Expense</b>	<b>36,556</b>	<b>3,275</b>	<b>33,282</b>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	167,209	13,260	153,949
874	Mains and Services Expense	636,579	(11,330)	647,909
875	Measuring and Regulator Station Expense - General	20,927	1,934	18,992
877	Measuring and Regulator Station Expense - City Gate	31,529	2,497	29,032
878	Meter and House Regulator Expense	328,112	32,742	295,371
879	Customer Installation Expense	683,662	67,442	616,220
880	Other Expense	111,835	10,704	101,131
881	Rents	3,275	324	2,951



	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Maintenance</b>			
885	Supervision and Engineering	385,087	351,484
887	Mains	251,553	233,589
889	Measuring and Regulator Station Expense - General	66,166	60,421
891	Measuring and Regulator Station Expense - City Gate	12,318	11,342
892	Services	100,640	87,084
893	Meters and House Regulators	206,359	187,812
894	Other Equipment	1,605	1,488
	<b>Total Distribution Expense</b>	<b>3,006,856</b>	<b>2,798,775</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901	Supervision	111,424	100,415
902	Meter Reading Expenses	86,036	77,326
903	Customer Records and Collection Expense	1,201,679	1,081,894
904	Uncollectible Accounts	98,698	88,960
	<b>Total Customer Accounts Expense</b>	<b>1,497,837</b>	<b>1,348,595</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907	Supervision	25,430	22,780
908	Customer Assistance Expense	289,414	260,401
909	Customer Information Expense	92,473	82,874
910	Miscellaneous Customer Service Expense	15,960	14,303
	<b>Total Customer Service and Informational</b>	<b>423,276</b>	<b>380,358</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911	Supervision	26,949	24,170
912	Demonstration and Selling Expense	176,933	158,374
913	Advertising	31,014	28,373
916	Miscellaneous Sales Expense	47	43
	<b>Total Sales Expense</b>	<b>234,944</b>	<b>210,960</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921	Office Supplies and Expense	2,669,408	2,398,026
922	Administrative Expenses Transferred - Credit	(1,216,423)	(1,087,243)
924	Property Insurance Premium	208,314	187,732
925	Injuries and Damages	121,500	109,496
926	Employee Pensions and Benefits	647,731	578,947
930	Miscellaneous General Expense	59,497	53,619
931	Rents	348,793	305,253
<b>Maintenance</b>			
935	Maintenance of General Plant	263,394	241,483
	<b>Total Administrative and General Expense</b>	<b>3,102,213</b>	<b>2,787,313</b>
	<b>Total Operations and Maintenance Expense</b>	<b>\$8,680,780</b>	<b>\$7,901,883</b>

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the Month Ended August 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
	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	5,253.39	5,253.39	0.00	505.89	505.89	0.00	4,747.50	4,747.50	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	5,253.39	5,253.39	0.00	505.89	505.89	0.00	4,747.50	4,747.50	
	0.00	27,150.90	27,150.90	0.00	2,614.64	2,614.64	0.00	24,536.26	24,536.26	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	27,150.90	27,150.90	0.00	2,614.64	2,614.64	0.00	24,536.26	24,536.26	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	92,675.10	92,675.10	0.00	8,924.61	8,924.61	0.00	83,750.49	83,750.49	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	92,675.10	92,675.10	0.00	8,924.61	8,924.61	0.00	83,750.49	83,750.49	
	0.00	18,253.80	18,253.80	0.00	1,757.84	1,757.84	0.00	16,495.96	16,495.96	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	18,253.80	18,253.80	0.00	1,757.84	1,757.84	0.00	16,495.96	16,495.96	
	0.00	6,840.00	6,840.00	0.00	658.69	658.69	0.00	6,181.31	6,181.31	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	6,840.00	6,840.00	0.00	658.69	658.69	0.00	6,181.31	6,181.31	
	0.00	4,998.03	4,998.03	0.00	481.31	481.31	0.00	4,516.72	4,516.72	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	4,998.03	4,998.03	0.00	481.31	481.31	0.00	4,516.72	4,516.72	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	96.50	0.00	96.50	0.00	0.00	0.00	96.50	0.00	96.50	Direct-OR Total
	0.00	171,832.34	171,832.34	0.00	16,547.46	16,547.46	0.00	155,284.88	155,284.88	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	96.50	171,832.34	171,928.84	0.00	16,547.46	16,547.46	96.50	155,284.88	155,381.38	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>845 LNG Fuel Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	51,997.75	51,997.75	0.00	5,007.39	5,007.39	0.00	46,990.36	46,990.36	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	51,997.75	51,997.75	0.00	5,007.39	5,007.39	0.00	46,990.36	46,990.36	
	0.00	35,122.51	35,122.51	0.00	3,470.10	3,470.10	0.00	31,652.41	31,652.41	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	3,412.02	0.00	3,412.02	0.00	0.00	0.00	3,412.02	0.00	3,412.02	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	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	sendout volumes Total
<b>856 Mains Expense Total</b>	3,412.02	35,122.51	38,534.53	0.00	3,470.10	3,470.10	3,412.02	31,652.41	35,064.43	
	0.00	(1,978.18)	(1,978.18)	0.00	(195.44)	(195.44)	0.00	(1,782.74)	(1,782.74)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	0.00	(1,978.18)	(1,978.18)	0.00	(195.44)	(195.44)	0.00	(1,782.74)	(1,782.74)	
	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	552.72	552.72	0.00	53.23	53.23	0.00	499.49	499.49	Firm Volumes Total
	0.00	902.30	902.30	0.00	78.95	78.95	0.00	823.35	823.35	Sales/Sendout Volumes Total
	0.00	165,754.35	165,754.35	0.00	13,127.74	13,127.74	0.00	152,626.61	152,626.61	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	167,209.37	167,209.37	0.00	13,259.92	13,259.92	0.00	153,949.45	153,949.45	
	0.00	25,693.72	25,693.72	0.00	2,538.53	2,538.53	0.00	23,155.19	23,155.19	3-factor Total
	0.00	12,160.20	12,160.20	0.00	1,704.86	1,704.86	0.00	10,455.34	10,455.34	Customers port/van Total
	0.00	17.28	17.28	0.00	1.94	1.94	0.00	15.34	15.34	Customers Port/Van 80% Total
	0.00	22,309.04	22,309.04	0.00	2,275.52	2,275.52	0.00	20,033.52	20,033.52	Customers-All Total
	594,249.75	0.00	594,249.75	0.00	0.00	0.00	594,249.75	0.00	594,249.75	Direct-OR Total
	(17,850.98)	0.00	(17,850.98)	(17,850.98)	0.00	(17,850.98)	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	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	576,398.77	60,180.24	636,579.01	(17,850.98)	6,520.85	(11,330.13)	594,249.75	53,659.39	647,909.14	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	11,205.42	11,205.42	0.00	887.47	887.47	0.00	10,317.95	10,317.95	Sendout Volumes Total
	0.00	9,721.26	9,721.26	0.00	1,046.98	1,046.98	0.00	8,674.28	8,674.28	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	0.00	20,926.68	20,926.68	0.00	1,934.45	1,934.45	0.00	18,992.23	18,992.23	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	31,528.73	31,528.73	0.00	2,497.08	2,497.08	0.00	29,031.65	29,031.65	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	31,528.73	31,528.73	0.00	2,497.08	2,497.08	0.00	29,031.65	29,031.65	
	0.00	1,995.93	1,995.93	0.00	197.20	197.20	0.00	1,798.73	1,798.73	3-factor Total
	0.00	303,906.10	303,906.10	0.00	30,998.43	30,998.43	0.00	272,907.67	272,907.67	Customers-All Total
	0.00	15,673.36	15,673.36	0.00	1,028.17	1,028.17	0.00	14,645.19	14,645.19	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	6,536.64	6,536.64	0.00	517.70	517.70	0.00	6,018.94	6,018.94	sendout volumes Total
<b>878 Meter and House Regulator Expense Total</b>	0.00	328,112.03	328,112.03	0.00	32,741.50	32,741.50	0.00	295,370.53	295,370.53	

For the Month Ended August 31, 2010

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
	0.00	49,328.68	49,328.68	0.00	4,873.68	4,873.68	0.00	44,455.00	44,455.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	632,095.91	632,095.91	0.00	64,473.78	64,473.78	0.00	567,622.13	567,622.13	Customers-All Total
	672.75	0.00	672.75	0.00	0.00	0.00	672.75	0.00	672.75	Direct-OR Total
	(2,318.70)	0.00	(2,318.70)	(2,318.70)	0.00	(2,318.70)	0.00	0.00	0.00	Direct-WA Total
	0.00	3,883.31	3,883.31	0.00	413.18	413.18	0.00	3,470.13	3,470.13	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>(1,645.95)</b>	<b>685,307.90</b>	<b>683,661.95</b>	<b>(2,318.70)</b>	<b>69,760.64</b>	<b>67,441.94</b>	<b>672.75</b>	<b>615,547.26</b>	<b>616,220.01</b>	
	0.00	24,622.55	24,622.55	0.00	2,432.72	2,432.72	0.00	22,189.83	22,189.83	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	63,190.12	63,190.12	0.00	6,445.40	6,445.40	0.00	56,744.72	56,744.72	Customers-All Total
	1,814.38	0.00	1,814.38	0.00	0.00	0.00	1,814.38	0.00	1,814.38	Direct-OR Total
	58.04	0.00	58.04	58.04	0.00	58.04	0.00	0.00	0.00	direct-wa Total
	0.00	500.88	500.88	0.00	53.29	53.29	0.00	447.59	447.59	Employee Cost Total
	0.00	21,649.31	21,649.31	0.00	1,714.64	1,714.64	0.00	19,934.67	19,934.67	Sendout Volumes Total
<b>880 Other Expense Total</b>	<b>1,872.42</b>	<b>109,962.86</b>	<b>111,835.28</b>	<b>58.04</b>	<b>10,646.05</b>	<b>10,704.09</b>	<b>1,814.38</b>	<b>99,316.81</b>	<b>101,131.19</b>	
	0.00	3,275.00	3,275.00	0.00	323.57	323.57	0.00	2,951.43	2,951.43	3-factor Total
	0.00	3,275.00	3,275.00	0.00	323.57	323.57	0.00	2,951.43	2,951.43	Customers-All Total
	0.00	313,730.96	313,730.96	0.00	30,996.61	30,996.61	0.00	282,734.35	282,734.35	3-factor Total
	0.00	38.85	38.85	0.00	3.96	3.96	0.00	34.89	34.89	Customers-All Total
	64,258.57	0.00	64,258.57	0.00	0.00	0.00	64,258.57	0.00	64,258.57	Direct-OR Total
	2,219.09	0.00	2,219.09	2,219.09	0.00	2,219.09	0.00	0.00	0.00	Direct-WA Total
	0.00	4,839.10	4,839.10	0.00	383.26	383.26	0.00	4,455.84	4,455.84	sendout volumes Total
<b>885 Supervision and Engineering Total</b>	<b>66,477.66</b>	<b>318,608.91</b>	<b>385,086.57</b>	<b>2,219.09</b>	<b>31,383.83</b>	<b>33,602.92</b>	<b>64,258.57</b>	<b>287,225.08</b>	<b>351,483.65</b>	
	0.00	33,660.30	33,660.30	0.00	3,325.64	3,325.64	0.00	30,334.66	30,334.66	3-factor Total
	0.00	2,629.98	2,629.98	0.00	295.08	295.08	0.00	2,334.90	2,334.90	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	200,919.18	0.00	200,919.18	0.00	0.00	0.00	200,919.18	0.00	200,919.18	Direct-OR Total
	14,343.58	0.00	14,343.58	14,343.58	0.00	14,343.58	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	sendout volumes Total
<b>887 Mains Total</b>	<b>215,262.76</b>	<b>36,290.28</b>	<b>251,553.04</b>	<b>14,343.58</b>	<b>3,620.72</b>	<b>17,964.30</b>	<b>200,919.18</b>	<b>32,669.56</b>	<b>233,588.74</b>	
	0.00	1,396.24	1,396.24	0.00	137.94	137.94	0.00	1,258.30	1,258.30	3-factor Total
	98.77	0.00	98.77	0.00	0.00	0.00	98.77	0.00	98.77	Direct-OR Total
	0.00	47,642.11	47,642.11	0.00	3,773.26	3,773.26	0.00	43,868.85	43,868.85	Sendout Volumes Total
	0.00	17,029.10	17,029.10	0.00	1,834.03	1,834.03	0.00	15,195.07	15,195.07	Telemetry Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	<b>98.77</b>	<b>66,067.45</b>	<b>66,166.22</b>	<b>0.00</b>	<b>5,745.23</b>	<b>5,745.23</b>	<b>98.77</b>	<b>60,322.22</b>	<b>60,420.99</b>	
	0.00	48.59	48.59	0.00	4.80	4.80	0.00	43.79	43.79	3-factor Total
	0.00	12,269.66	12,269.66	0.00	971.76	971.76	0.00	11,297.90	11,297.90	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	<b>0.00</b>	<b>12,318.25</b>	<b>12,318.25</b>	<b>0.00</b>	<b>976.56</b>	<b>976.56</b>	<b>0.00</b>	<b>11,341.69</b>	<b>11,341.69</b>	
	0.00	21,159.84	21,159.84	0.00	2,090.58	2,090.58	0.00	19,069.26	19,069.26	3-factor Total
	63,984.34	0.00	63,984.34	0.00	0.00	0.00	63,984.34	0.00	63,984.34	Direct-OR Total
	11,118.52	0.00	11,118.52	11,118.52	0.00	11,118.52	0.00	0.00	0.00	Direct-WA Total
	0.00	4,377.40	4,377.40	0.00	346.69	346.69	0.00	4,030.71	4,030.71	sendout volumes Total
<b>892 Services Total</b>	<b>75,102.86</b>	<b>25,537.24</b>	<b>100,640.10</b>	<b>11,118.52</b>	<b>2,437.27</b>	<b>13,555.79</b>	<b>63,984.34</b>	<b>23,099.97</b>	<b>87,084.31</b>	
	0.00	5,242.31	5,242.31	0.00	517.95	517.95	0.00	4,724.36	4,724.36	3-factor Total
	0.00	78,501.71	78,501.71	0.00	8,007.18	8,007.18	0.00	70,494.53	70,494.53	Customers-All Total
	0.00	21,803.39	21,803.39	0.00	1,853.29	1,853.29	0.00	19,950.10	19,950.10	Customers-Comm Total
	0.00	29,739.41	29,739.41	0.00	1,950.91	1,950.91	0.00	27,788.50	27,788.50	Customers-Ind Total
	0.00	24,502.77	24,502.77	0.00	2,543.38	2,543.38	0.00	21,959.39	21,959.39	Customers-Res Total
	218.73	0.00	218.73	0.00	0.00	0.00	218.73	0.00	218.73	Direct-OR Total
	0.00	170.68	170.68	0.00	16.44	16.44	0.00	154.24	154.24	Firm Volumes Total
	0.00	46,179.79	46,179.79	0.00	3,657.42	3,657.42	0.00	42,522.37	42,522.37	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	<b>218.73</b>	<b>206,140.06</b>	<b>206,358.79</b>	<b>0.00</b>	<b>18,546.57</b>	<b>18,546.57</b>	<b>218.73</b>	<b>187,593.49</b>	<b>187,812.22</b>	
	0.00	1,201.53	1,201.53	0.00	118.71	118.71	0.00	1,082.82	1,082.82	3-factor Total
	0.00	(10.55)	(10.55)	0.00	(1.08)	(1.08)	0.00	(9.47)	(9.47)	Customers-All Total
	414.35	0.00	414.35	0.00	0.00	0.00	414.35	0.00	414.35	Direct-OR Total
<b>894 Other Equipment Total</b>	<b>414.35</b>	<b>1,190.98</b>	<b>1,605.33</b>	<b>0.00</b>	<b>117.63</b>	<b>117.63</b>	<b>414.35</b>	<b>1,073.35</b>	<b>1,487.70</b>	
	0.00	111,423.89	111,423.89	0.00	11,008.68	11,008.68	0.00	100,415.21	100,415.21	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>901 Supervision Total</b>	<b>0.00</b>	<b>111,423.89</b>	<b>111,423.89</b>	<b>0.00</b>	<b>11,008.68</b>	<b>11,008.68</b>	<b>0.00</b>	<b>100,415.21</b>	<b>100,415.21</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	577.10	577.10	0.00	80.91	80.91	0.00	496.19	496.19	Customers port/van Total
	0.00	83,045.31	83,045.31	0.00	8,470.62	8,470.62	0.00	74,574.69	74,574.69	Customers-All Total
	0.00	2,413.74	2,413.74	0.00	158.34	158.34	0.00	2,255.40	2,255.40	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
<b>902 Meter Reading Expenses Total</b>	<b>0.00</b>	<b>86,036.15</b>	<b>86,036.15</b>	<b>0.00</b>	<b>8,709.87</b>	<b>8,709.87</b>	<b>0.00</b>	<b>77,326.28</b>	<b>77,326.28</b>	
	0.00	699,455.61	699,455.61	0.00	69,106.21	69,106.21	0.00	630,349.40	630,349.40	3-factor Total
	0.00	110,170.54	110,170.54	0.00	11,237.40	11,237.40	0.00	98,933.14	98,933.14	Customers-All Total
	0.00	32,816.98	32,816.98	0.00	2,152.79	2,152.79	0.00	30,664.19	30,664.19	Customers-Ind Total
	0.00	359,235.82	359,235.82	0.00	37,288.67	37,288.67	0.00	321,947.15	321,947.15	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>903 Customer Records and Collection Expense Total</b>	<b>0.00</b>	<b>1,201,678.95</b>	<b>1,201,678.95</b>	<b>0.00</b>	<b>119,785.07</b>	<b>119,785.07</b>	<b>0.00</b>	<b>1,081,893.88</b>	<b>1,081,893.88</b>	

For the Month Ended August 31, 2010

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
	0.00	5,611.00	5,611.00	0.00	572.32	572.32	0.00	5,038.68	5,038.68	Customers-All Total
	0.00	13,146.85	13,146.85	0.00	1,117.48	1,117.48	0.00	12,029.37	12,029.37	Customers-Comm Total
	0.00	6,529.40	6,529.40	0.00	428.32	428.32	0.00	6,101.08	6,101.08	Customers-Ind Total
	0.00	73,410.42	73,410.42	0.00	7,620.00	7,620.00	0.00	65,790.42	65,790.42	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	0.00	98,697.67	98,697.67	0.00	9,738.12	9,738.12	0.00	88,959.55	88,959.55	
	0.00	21,512.79	21,512.79	0.00	2,233.03	2,233.03	0.00	19,279.76	19,279.76	Customers-Res Total
	0.00	3,916.88	3,916.88	0.00	416.76	416.76	0.00	3,500.12	3,500.12	Employee Cost Total
<b>907 Supervision Total</b>	0.00	25,429.67	25,429.67	0.00	2,649.79	2,649.79	0.00	22,779.88	22,779.88	
	0.00	24,799.43	24,799.43	0.00	2,450.18	2,450.18	0.00	22,349.25	22,349.25	3-factor Total
	0.00	162,333.73	162,333.73	0.00	16,558.05	16,558.05	0.00	145,775.68	145,775.68	Customers-All Total
	0.00	14,272.33	14,272.33	0.00	1,213.15	1,213.15	0.00	13,059.18	13,059.18	Customers-Comm Total
	0.00	62,439.82	62,439.82	0.00	4,096.05	4,096.05	0.00	58,343.77	58,343.77	Customers-Ind Total
	0.00	34,316.64	34,316.64	0.00	3,562.07	3,562.07	0.00	30,754.57	30,754.57	Customers-Res Total
	(10,003.39)	0.00	(10,003.39)	0.00	0.00	0.00	(10,003.39)	0.00	(10,003.39)	Direct-OR Total
	1,118.84	0.00	1,118.84	1,118.84	0.00	1,118.84	0.00	0.00	0.00	Direct-WA Total
	0.00	136.69	136.69	0.00	14.54	14.54	0.00	122.15	122.15	Employee Cost Total
<b>908 Customer Assistance Expense Total</b>	(8,884.55)	298,298.64	289,414.09	1,118.84	27,894.04	29,012.88	(10,003.39)	270,404.60	260,401.21	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	92,472.63	92,472.63	0.00	9,598.66	9,598.66	0.00	82,873.97	82,873.97	Customers-Res Total
<b>909 Customer Information Expense Total</b>	0.00	92,472.63	92,472.63	0.00	9,598.66	9,598.66	0.00	82,873.97	82,873.97	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	15,960.00	15,960.00	0.00	1,656.65	1,656.65	0.00	14,303.35	14,303.35	Customers-Res Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	15,960.00	15,960.00	0.00	1,656.65	1,656.65	0.00	14,303.35	14,303.35	
	0.00	13,255.98	13,255.98	0.00	1,352.11	1,352.11	0.00	11,903.87	11,903.87	Customers-All Total
	0.00	11,583.82	11,583.82	0.00	1,202.40	1,202.40	0.00	10,381.42	10,381.42	Customers-Res Total
	0.00	2,109.20	2,109.20	0.00	224.42	224.42	0.00	1,884.78	1,884.78	Employee Cost Total
<b>911 Supervision Total</b>	0.00	26,949.00	26,949.00	0.00	2,778.93	2,778.93	0.00	24,170.07	24,170.07	
	0.00	3,974.89	3,974.89	0.00	392.72	392.72	0.00	3,582.17	3,582.17	3-factor Total
	0.00	167,614.55	167,614.55	0.00	17,096.68	17,096.68	0.00	150,517.87	150,517.87	Customers-All Total
	0.00	4,532.45	4,532.45	0.00	385.26	385.26	0.00	4,147.19	4,147.19	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	51.00	51.00	0.00	5.29	5.29	0.00	45.71	45.71	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Direct-OR Total
	679.54	0.00	679.54	679.54	0.00	679.54	0.00	0.00	0.00	direct-wa Total
<b>912 Demonstration and Selling Expense Total</b>	760.54	176,172.89	176,933.43	679.54	17,879.95	18,559.49	81.00	158,292.94	158,373.94	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	30,760.50	30,760.50	0.00	2,614.64	2,614.64	0.00	28,145.86	28,145.86	Customers-Comm Total
	0.00	253.48	253.48	0.00	26.31	26.31	0.00	227.17	227.17	Customers-Res Total
<b>913 Advertising Total</b>	0.00	31,013.98	31,013.98	0.00	2,640.95	2,640.95	0.00	28,373.03	28,373.03	
	0.00	47.22	47.22	0.00	4.67	4.67	0.00	42.55	42.55	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
<b>916 Miscellaneous Sales Expense Total</b>	0.00	47.22	47.22	0.00	4.67	4.67	0.00	42.55	42.55	
	0.00	2,454,674.94	2,454,674.94	0.00	242,521.87	242,521.87	0.00	2,212,153.07	2,212,153.07	3-factor Total
	0.00	2,661.29	2,661.29	0.00	282.36	282.36	0.00	2,378.93	2,378.93	Admin Tran Total
	0.00	42,463.19	42,463.19	0.00	4,331.25	4,331.25	0.00	38,131.94	38,131.94	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	65,684.66	0.00	65,684.66	0.00	0.00	0.00	65,684.66	0.00	65,684.66	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	35,107.03	35,107.03	0.00	3,735.39	3,735.39	0.00	31,371.64	31,371.64	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	68,207.44	68,207.44	0.00	20,462.23	20,462.23	0.00	47,745.21	47,745.21	Regulatory Total
	0.00	549.55	549.55	0.00	43.53	43.53	0.00	506.02	506.02	Sendout Volumes Total
	0.00	59.96	59.96	0.00	5.92	5.92	0.00	54.04	54.04	3-factor Total
<b>921 Office Supplies and Expense Total</b>	65,684.66	2,603,723.40	2,669,408.06	0.00	271,382.55	271,382.55	65,684.66	2,332,340.85	2,398,025.51	
	0.00	(822,491.76)	(822,491.76)	0.00	(87,266.37)	(87,266.37)	0.00	(735,225.39)	(735,225.39)	Admin Tran Total
	0.00	(393,931.56)	(393,931.56)	0.00	(41,914.32)	(41,914.32)	0.00	(352,017.24)	(352,017.24)	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,216,423.32)	(1,216,423.32)	0.00	(129,180.69)	(129,180.69)	0.00	(1,087,242.63)	(1,087,242.63)	
	0.00	208,313.66	208,313.66	0.00	20,581.39	20,581.39	0.00	187,732.27	187,732.27	3-factor Total
<b>924 Property Insurance Premium Total</b>	0.00	208,313.66	208,313.66	0.00	20,581.39	20,581.39	0.00	187,732.27	187,732.27	
	0.00	121,500.07	121,500.07	0.00	12,004.21	12,004.21	0.00	109,495.86	109,495.86	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>925 Injuries and Damages Total</b>	0.00	121,500.07	121,500.07	0.00	12,004.21	12,004.21	0.00	109,495.86	109,495.86	
	0.00	10,847.20	10,847.20	0.00	1,071.70	1,071.70	0.00	9,775.50	9,775.50	3-factor Total
	0.00	43.50	43.50	0.00	4.44	4.44	0.00	39.06	39.06	Customers-All Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	636,348.03	636,348.03	0.00	67,707.44	67,707.44	0.00	568,640.59	568,640.59	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>926 Employee Pensions and Benefits Total</b>	492.00	647,238.73	647,730.73	0.00	68,783.58	68,783.58	492.00	578,455.15	578,947.15	
	0.00	59,497.17	59,497.17	0.00	5,878.33	5,878.33	0.00	53,618.84	53,618.84	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	59,497.17	59,497.17	0.00	5,878.33	5,878.33	0.00	53,618.84	53,618.84	

For the Month Ended August 31, 2010

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
	0.00	333,939.76	333,939.76	0.00	32,993.25	32,993.25	0.00	300,946.51	300,946.51	<b>3-factor Total</b>
	0.00	1,646.50	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56	<b>Customers-All Total</b>
	2,828.25	0.00	2,828.25	0.00	0.00	0.00	2,828.25	0.00	2,828.25	<b>Direct-OR Total</b>
	10,378.28	0.00	10,378.28	10,378.28	0.00	10,378.28	0.00	0.00	0.00	<b>Direct-WA Total</b>
<b>931 Rents Total</b>	<b>13,206.53</b>	<b>335,586.26</b>	<b>348,792.79</b>	<b>10,378.28</b>	<b>33,161.19</b>	<b>43,539.47</b>	<b>2,828.25</b>	<b>302,425.07</b>	<b>305,253.32</b>	
	0.00	175,684.36	175,684.36	0.00	17,357.62	17,357.62	0.00	158,326.74	158,326.74	<b>3-factor Total</b>
	0.00	9,263.72	9,263.72	0.00	944.90	944.90	0.00	8,318.82	8,318.82	<b>Customers-All Total</b>
	0.00	1,961.79	1,961.79	0.00	496.33	496.33	0.00	1,465.46	1,465.46	<b>Customers-The Dalles Total</b>
	67,428.77	0.00	67,428.77	0.00	0.00	0.00	67,428.77	0.00	67,428.77	<b>Direct-OR Total</b>
	2,407.41	0.00	2,407.41	2,407.41	0.00	2,407.41	0.00	0.00	0.00	<b>direct-wa Total</b>
	0.00	6,378.30	6,378.30	0.00	678.65	678.65	0.00	5,699.65	5,699.65	<b>Employee Cost Total</b>
	0.00	269.56	269.56	0.00	25.96	25.96	0.00	243.60	243.60	<b>Firm Volumes Total</b>
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<b>sendout volumes Total</b>
<b>935 Maintenance of General Plant Total</b>	<b>69,836.18</b>	<b>193,557.73</b>	<b>263,393.91</b>	<b>2,407.41</b>	<b>19,503.46</b>	<b>21,910.87</b>	<b>67,428.77</b>	<b>174,054.27</b>	<b>241,483.04</b>	
<b>Grand Total</b>	<b>1,078,804.25</b>	<b>7,601,976.02</b>	<b>8,680,780.27</b>	<b>22,153.62</b>	<b>756,743.76</b>	<b>778,897.38</b>	<b>1,056,650.63</b>	<b>6,845,232.26</b>	<b>7,901,882.89</b>	



July 2010

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

**Summary**

**Total Operating Revenue**  
**Total Rate Base**  
**Rate Of Return on Rate Base**

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		95,466,647			8,801,606			86,665,041
		1,023,801,524			113,065,717			910,735,807
		9.32%			7.78%			9.52%

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

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>									
<b>Sales of Gas</b>											
480.1	Residential		483,865,229	0	483,865,229	52,405,214	0	52,405,214	431,460,015	0	431,460,015
481.1	Commercial		244,549,453	0	244,549,453	22,046,012	0	22,046,012	222,503,441	0	222,503,441
481.2	Industrial Firm		34,758,946	0	34,758,946	2,793,272	0	2,793,272	31,965,673	0	31,965,673
481.3	Interruptible		22,309,279	0	22,309,279	4,077,011	0	4,077,011	18,232,268	0	18,232,268
481.5	Interruptible Incentive		21,056,503	0	21,056,503	0	0	0	21,056,503	0	21,056,503
495.20	Unbilled Revenue	A	0	(2,875,693)	(2,875,693)	0	(300,574)	(300,574)	0	(2,575,119)	(2,575,119)
	<b>Total Sales of Gas</b>		806,539,409	(2,875,693)	803,663,716	81,321,509	(300,574)	81,020,935	725,217,900	(2,575,119)	722,642,781
<b>Transportation Revenue</b>											
489.12	Industrial Firm		5,949,306	0	5,949,306	657,089	0	657,089	5,292,217	0	5,292,217
489.13	Interruptible		7,916,884	0	7,916,884	508,209	0	508,209	7,408,674	0	7,408,674
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		2,049	0	2,049	0	0	0	2,049	0	2,049
	<b>Total Transportation Revenue</b>		13,868,238	0	13,868,238	1,165,298	0	1,165,298	12,702,940	0	12,702,940
495.6	Rate Adjustments - Amortizations		17,825,460	0	17,825,460	(203,339)	0	(203,339)	18,028,799	0	18,028,799
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,762,699	0	2,762,699	148,414	0	148,414	2,614,285	0	2,614,285
488.1	Returned Check Charge		129,910	0	129,910	16,875	0	16,875	113,035	0	113,035
488.3	Recon Charge CR During Office Hours		259,494	0	259,494	25,475	0	25,475	234,019	0	234,019
488.4	Field Collection Charge		318,960	0	318,960	44,895	0	44,895	274,065	0	274,065
488.5	Recon Charge CR After Office Hours		413,250	0	413,250	52,800	0	52,800	360,450	0	360,450
488.6	Recon Charge Seas During Office Hours		19,515	0	19,515	2,150	0	2,150	17,365	0	17,365
488.7	Recon Charge Seas After Office Hours		6,525	0	6,525	900	0	900	5,625	0	5,625
488.8	Automated Payment Charge		145,132	0	145,132	20,843	0	20,843	124,289	0	124,289
493.2	Rent - Utility Property	B	0	405,964	405,964	0	25,360	25,360	0	380,604	380,604
495.1	Meter Rentals		201,902	0	201,902	22,701	0	22,701	179,201	0	179,201
495.2	Other Gas Revenue - Miscellaneous		1,659,934	0	1,659,934	24,453	0	24,453	1,635,481	0	1,635,481
	<b>Total Miscellaneous Revenues</b>		5,917,321	405,964	6,323,285	359,505	25,360	384,865	5,557,816	380,604	5,938,420
	<b>Total Operating Revenue</b>		844,150,428	(2,469,729)	841,680,700	82,642,973	(275,214)	82,367,759	761,507,456	(2,194,515)	759,312,940
<b>Cost of Gas</b>											
804.7	WACOG Incurred		398,376,764	0	398,376,764	38,487,463	0	38,487,463	359,889,301	0	359,889,301
805.7	WACOG Deferred		31,811,941	0	31,811,941	3,444,917	0	3,444,917	28,367,024	0	28,367,024
804.6	Demand Incurred		88,682,262	0	88,682,262	8,153,413	0	8,153,413	80,528,849	0	80,528,849
805.8	Demand Deferred		(8,671,737)	0	(8,671,737)	(521,204)	0	(521,204)	(8,150,533)	0	(8,150,533)
805.4	Amortization of Gas Costs		(33,421,087)	0	(33,421,087)	(3,970,975)	0	(3,970,975)	(29,450,111)	0	(29,450,111)
	<b>Total Cost of Gas</b>		476,778,144	0	476,778,144	45,593,613	0	45,593,613	431,184,531	0	431,184,531
Detail	<b>Operations &amp; Maintenance</b>	O&M	10,773,310	109,637,113	120,410,423	1,054,769	11,079,919	12,134,688	9,718,541	98,557,193	108,275,735
<b>Other Taxes</b>											
408.11	Property		15,451,072	0	15,451,072	1,079,270	0	1,079,270	14,371,802	0	14,371,802
408.12	Franchise		21,101,418	0	21,101,418	3,278,342	0	3,278,342	17,823,076	0	17,823,076
408.13	Payroll	C	0	5,460,341	5,460,341	0	471,718	471,718	0	4,988,623	4,988,623
408.14	Other		295,153	0	295,153	0	0	0	295,153	0	295,153
408.15	Regulatory		2,432,537	0	2,432,537	198,503	0	198,503	2,234,034	0	2,234,034
	<b>Total Other Taxes</b>		39,280,179	5,460,341	44,740,520	4,556,114	471,718	5,027,832	34,724,065	4,988,623	39,712,688
403.1	Depreciation	D	0	62,675,888	62,675,888	0	7,344,929	7,344,929	0	55,330,959	55,330,959
<b>Income Taxes</b>											
409.11	Federal Income Taxes				1,329,493			3,111,594			(1,782,101)
410.11	Federal Income Taxes - Deferred				52,790,035			0			52,790,035
411.42	Federal Income Tax Credit				(19,974,832)			353,496			(20,328,328)
409.12	Oregon Income Taxes				11,120			0			11,120
410.12	Oregon Income Taxes - Deferred				10,952,094			0			10,952,094
411.12	Oregon Income Tax Credit				(3,498,832)			0			(3,498,832)
	<b>Total Income Taxes</b>				41,609,078			3,465,090			38,143,988
	<b>Total Operating Revenue Deductions</b>		526,831,634	177,773,341	746,214,053	51,204,497	18,896,566	73,566,153	475,627,137	158,876,775	672,647,899
	<b>Net Operating Income</b>				95,466,647			8,801,606			86,665,041



July 2010

12 Month Ended Reports

Rate Base	
<b>101</b>	<b>Gross Plant</b>
<b>108.1X</b>	<b>Accumulated Depreciation</b>
<b>117.X</b>	<b>Storage Gas - Cushion</b>
<b>186.XX</b>	<b>Leasehold Improvements</b>
<b>252.XX</b>	<b>Customer Contributions</b>
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>
<b>283.XX</b>	<b>Deferred Taxes - State</b>

**Total Rate Base**

**Rate Of Return on Rate Base**

Allocation References:

A	Unbilled Revenue
B	Direct
O&M	See O&M Detail
C	Payroll Factor
D	Depreciation Factor

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,182,566,530			227,234,985			1,955,331,544
		(936,602,921)			(94,206,028)			(842,396,893)
		14,120,747			1,351,573			12,769,174
		1,990,107			196,708			1,793,398
		(2,133,823)			(149,909)			(1,983,914)
		(196,563,163)			(21,361,612)			(175,201,550)
		(39,575,953)			0			(39,575,953)
		<b>1,023,801,524</b>			<b>113,065,717</b>			<b>910,735,807</b>
		9.32%			7.78%			9.52%
		100.00%			10.45%			89.55%
		100.00%			6.25%			93.75%
		100.00%			8.64%			91.36%
		100.00%			11.72%			88.28%



**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**  
**Total Rate Base**  
**Rate Of Return on Rate Base**

<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(683,033)			(38,624)			(644,409)
		1,018,650,396			120,462,861			898,187,535
		-0.07%			-0.03%			-0.07%

NW Natural  
Washington Quarterly Results of Operations Report

July 2010

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Sales of Gas</b>											
480.1	Residential		16,759,643		16,759,643	1,980,279		1,980,279	14,779,364		14,779,364
481.1	Commercial		10,080,765		10,080,765	918,490		918,490	9,162,274		9,162,274
481.2	Industrial Firm		2,115,026		2,115,026	176,892		176,892	1,938,134		1,938,134
481.3	Interruptible		0		0	272,211		272,211	(272,211)		(272,211)
481.5	Interruptible Incentive		2,479,583		2,479,583	0		0	2,479,583		2,479,583
495.20	Unbilled Revenue	A		(3,858,483)	(3,858,483)		(382,759)	(382,759)		(3,475,724)	(3,475,724)
	<b>Total Sales of Gas</b>		31,435,017	(3,858,483)	27,576,534	3,347,872	(382,759)	2,965,113	28,087,144	(3,475,724)	24,611,420
<b>Transportation Revenue</b>											
489.12	Industrial Firm		468,337		468,337	52,843		52,843	415,494		415,494
489.13	Interruptible		668,806		668,806	39,172		39,172	629,634		629,634
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	<b>Total Transportation Revenue</b>		1,137,143	0	1,137,143	92,015	0	92,015	1,045,127	0	1,045,127
495.6	Rate Adjustments - Amortizations		(418,809)		(418,809)	(8,888)		(8,888)	(409,921)		(409,921)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		168,512		168,512	9,531		9,531	158,981		158,981
488.1	Returned Check Charge		10,588		10,588	1,065		1,065	9,523		9,523
488.3	Recon Charge CR During Office Hours		17,914		17,914	1,700		1,700	16,214		16,214
488.4	Field Collection Charge		28,170		28,170	4,065		4,065	24,105		24,105
488.5	Recon Charge CR After Office Hours		24,775		24,775	2,800		2,800	21,975		21,975
488.6	Recon Charge Seas During Office Hours		975		975	175		175	800		800
488.7	Recon Charge Seas After Office Hours		125		125	125		125	0		0
488.8	Automated Payment Charge		11,228		11,228	1,530		1,530	9,698		9,698
493.2	Rent - Utility Property	B		29,718	29,718		2,167	2,167		27,551	27,551
495.1	Meter Rentals		17,601		17,601	2,216		2,216	15,385		15,385
495.2	Other Gas Revenue - Miscellaneous		3,922		3,922	132		132	3,790		3,790
	<b>Total Miscellaneous Revenues</b>		283,809	29,718	313,527	23,339	2,167	25,506	260,470	27,551	288,021
	<b>Total Operating Revenue</b>		32,437,160	(3,828,765)	28,608,394	3,454,339	(380,592)	3,073,747	28,982,821	(3,448,173)	25,534,648
<b>Cost of Gas</b>											
804.7	WACOG Incurred		13,519,273		13,519,273	1,361,369		1,361,369	12,157,904		12,157,904
805.7	WACOG Deferred		137,597		137,597	29,164		29,164	108,433		108,433
804.6	Demand Incurred		7,662,481		7,662,481	709,302		709,302	6,953,179		6,953,179
805.8	Demand Deferred		(5,031,594)		(5,031,594)	(450,658)		(450,658)	(4,580,936)		(4,580,936)
805.4	Amortization of Gas Costs		(1,560,860)		(1,560,860)	(191,911)		(191,911)	(1,368,949)		(1,368,949)
	<b>Total Cost of Gas</b>		14,726,897	0	14,726,897	1,457,266	0	1,457,266	13,269,631	0	13,269,631
Detail	Operations & Maintenance	O&M	1,088,424	8,022,347	9,110,771	71,370	796,285	867,655	1,017,054	7,226,062	8,243,116
<b>Other Taxes</b>											
408.11	Property		1,685,565		1,685,565	97,708		97,708	1,587,857		1,587,857
408.12	Franchise		778,820		778,820	105,420		105,420	673,400		673,400
408.13	Payroll	C		363,475	363,475		40,068	40,068		323,408	323,408
408.14	Other		(47,109)		(47,109)	0		0	(47,109)		(47,109)
408.15	Regulatory		0		0	0		0	0		0
	<b>Total Other Taxes</b>		2,417,276	363,475	2,780,751	203,128	40,068	243,196	2,214,148	323,408	2,537,556
403.1	Depreciation	D		5,256,203	5,256,203		649,562	649,562		4,606,642	4,606,642
<b>Income Taxes</b>											
409.11	Federal Income Taxes				(1,052,941)			(157,643)			(895,298)
410.11	Federal Income Taxes - Deferred				71,126			0			71,126
411.42	Federal Income Tax Credit				(1,128,307)			52,336			(1,180,643)
409.12	Oregon Income Taxes				(231,511)			0			(231,511)
410.12	Oregon Income Taxes - Deferred				15,735			0			15,735
411.12	Oregon Income Tax Credit				(257,297)			0			(257,297)
	<b>Total Income Taxes</b>				(2,583,195)			(105,307)			(2,477,888)
	<b>Total Operating Revenue Deductions</b>		18,232,597	13,642,026	29,291,428	1,731,763	1,485,914	3,112,371	16,500,833	12,156,112	26,179,057
	<b>Net Operating Income</b>				(683,033)			(38,624)			(644,409)

		Washington			Oregon			
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Rate Base</b>								
<b>101</b>	<b>Gross Plant</b>	2,208,814,898			229,842,632			1,978,972,266
<b>108.1X</b>	<b>Accumulated Depreciation</b>	(960,081,067)			(88,869,714)			(871,211,353)
<b>117.X</b>	<b>Storage Gas - Cushion</b>	14,068,739			1,354,820			12,713,919
<b>186.XX</b>	<b>Leasehold Improvements</b>	1,885,452			186,283			1,699,169
<b>252.XX</b>	<b>Customer Contributions</b>	(2,064,004)			(157,945)			(1,906,059)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	(201,955,195)			(21,893,214)			(180,061,981)
<b>283.XX</b>	<b>Deferred Taxes - State</b>	(42,018,427)			0			(42,018,427)
<b>Total Rate Base</b>		<b>1,018,650,396</b>			<b>120,462,861</b>			<b>898,187,535</b>
<b>Rate Of Return on Rate Base</b>		<b>-0.07%</b>			<b>-0.03%</b>			<b>-0.07%</b>
<u>Allocation References:</u>								
A	Unbilled Revenue	100.00%			9.92%			90.08%
B	Follows plant split	100.00%			10.84%			89.16%
O&M	See OO&M Detail							
C	Payroll Factor	100.00%			10.25%			89.75%
D	Depreciation Factor	100.00%			12.36%			87.64%

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the Month Ended July 31, 2010**

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
<b>816</b>	<b>Wells Expense</b>	\$40,674	\$3,917	\$36,757
<b>818</b>	<b>Compressor Station Expense</b>	33,855	3,260	30,594
<b>819</b>	<b>Compressor Station Fuel</b>	0	-	0
<b>820</b>	<b>Measuring and Regulator Station Expense</b>	99,503	9,582	89,921
<b>821</b>	<b>Purification Expense</b>	40,288	3,880	36,408
<b>Maintenance</b>				
<b>832</b>	<b>Wells Expense</b>	12,806	1,233	11,573
	<b>Total Underground Storage Expense</b>	227,126	21,872	205,254
<b>Other Storage Expense</b>				
<b>Operation</b>				
<b>840</b>	<b>Supervision and Engineering</b>	10,899	1,050	9,849
	<b>Total Other Storage Expense</b>	10,899	1,050	9,849
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
<b>844</b>	<b>Supervision and Engineering</b>	137,415	13,233	124,182
<b>845</b>	<b>LNG Fuel</b>	(1,367)	(132)	(1,236)
<b>Maintenance</b>				
<b>847</b>	<b>Supervision and Engineering</b>	45,418	4,374	41,044
	<b>Total Liquified Natural Gas Expense</b>	181,465	17,475	163,990
	<b>Total Natural Gas Storage</b>	419,490	40,397	379,093
<b>Transmission Expense</b>				
<b>Operation</b>				
<b>856</b>	<b>Mains Expense</b>	44,669	3,893	40,776
<b>Maintenance</b>				
<b>863</b>	<b>Maintenance of Mains</b>	9	(2)	11
	<b>Total Transmission Expense</b>	44,678	3,891	40,787
<b>Distribution Expense</b>				
<b>Operation</b>				
<b>870</b>	<b>Supervision and Engineering</b>	170,370	13,499	156,871
<b>874</b>	<b>Mains and Services Expense</b>	710,139	48,711	661,429
<b>875</b>	<b>Measuring and Regulator Station Expense - General</b>	22,718	1,993	20,724
<b>877</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	36,712	2,908	33,805
<b>878</b>	<b>Meter and House Regulator Expense</b>	289,225	28,821	260,404
<b>879</b>	<b>Customer Installation Expense</b>	586,051	59,668	526,383
<b>880</b>	<b>Other Expense</b>	86,100	8,280	77,819
<b>881</b>	<b>Rents</b>	10,601	1,047	9,554

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Maintenance</b>			
885	Supervision and Engineering	314,861	290,564
887	Mains	214,525	198,707
889	Measuring and Regulator Station Expense - General	76,015	69,225
891	Measuring and Regulator Station Expense - City Gate	3,256	2,997
892	Services	94,507	86,426
893	Meters and House Regulators	183,175	166,302
894	Other Equipment	1,861	1,726
	<b>Total Distribution Expense</b>	<b>2,800,114</b>	<b>2,562,937</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901	Supervision	101,437	91,415
902	Meter Reading Expenses	60,003	53,945
903	Customer Records and Collection Expense	1,205,911	1,085,878
904	Uncollectible Accounts	83,285	73,618
	<b>Total Customer Accounts Expense</b>	<b>1,450,636</b>	<b>1,304,855</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907	Supervision	26,289	23,554
908	Customer Assistance Expense	281,820	251,548
909	Customer Information Expense	134,630	120,661
910	Miscellaneous Customer Service Expense	18,225	16,333
	<b>Total Customer Service and Informational</b>	<b>460,963</b>	<b>412,096</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911	Supervision	26,220	23,517
912	Demonstration and Selling Expense	196,138	175,124
913	Advertising	86,630	79,260
916	Miscellaneous Sales Expense	-	-
	<b>Total Sales Expense</b>	<b>308,988</b>	<b>277,901</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921	Office Supplies and Expense	2,727,525	2,455,571
922	Administrative Expenses Transferred - Credit	(1,198,242)	(1,071,000)
924	Property Insurance Premium	208,014	187,462
925	Injuries and Damages	119,683	107,859
926	Employee Pensions and Benefits	720,791	644,221
930	Miscellaneous General Expense	424,421	382,488
931	Rents	348,793	305,253
<b>Maintenance</b>			
935	Maintenance of General Plant	274,917	253,591
	<b>Total Administrative and General Expense</b>	<b>3,625,902</b>	<b>3,265,446</b>
	<b>Total Operations and Maintenance Expense</b>	<b>\$9,110,771</b>	<b>\$8,243,116</b>

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the Month Ended July 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
	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	40,673.97	40,673.97	0.00	3,916.90	3,916.90	0.00	36,757.07	36,757.07	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	40,673.97	40,673.97	0.00	3,916.90	3,916.90	0.00	36,757.07	36,757.07	
	0.00	33,854.61	33,854.61	0.00	3,260.19	3,260.19	0.00	30,594.42	30,594.42	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	33,854.61	33,854.61	0.00	3,260.19	3,260.19	0.00	30,594.42	30,594.42	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	99,503.16	99,503.16	0.00	9,582.15	9,582.15	0.00	89,921.01	89,921.01	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	99,503.16	99,503.16	0.00	9,582.15	9,582.15	0.00	89,921.01	89,921.01	
	0.00	40,288.22	40,288.22	0.00	3,879.76	3,879.76	0.00	36,408.46	36,408.46	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	40,288.22	40,288.22	0.00	3,879.76	3,879.76	0.00	36,408.46	36,408.46	
	0.00	12,805.95	12,805.95	0.00	1,233.21	1,233.21	0.00	11,572.74	11,572.74	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	12,805.95	12,805.95	0.00	1,233.21	1,233.21	0.00	11,572.74	11,572.74	
	0.00	10,898.57	10,898.57	0.00	1,049.53	1,049.53	0.00	9,849.04	9,849.04	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	10,898.57	10,898.57	0.00	1,049.53	1,049.53	0.00	9,849.04	9,849.04	sendout volumes Total
	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	137,414.80	137,414.80	0.00	13,233.04	13,233.04	0.00	124,181.76	124,181.76	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.00	137,414.80	137,414.80	0.00	13,233.04	13,233.04	0.00	124,181.76	124,181.76	
	0.00	(1,367.22)	(1,367.22)	0.00	(131.66)	(131.66)	0.00	(1,235.56)	(1,235.56)	Firm Volumes Total
<b>845 LNG Fuel Total</b>	0.00	(1,367.22)	(1,367.22)	0.00	(131.66)	(131.66)	0.00	(1,235.56)	(1,235.56)	
	0.00	45,417.64	45,417.64	0.00	4,373.72	4,373.72	0.00	41,043.92	41,043.92	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	45,417.64	45,417.64	0.00	4,373.72	4,373.72	0.00	41,043.92	41,043.92	
	0.00	39,402.87	39,402.87	0.00	3,893.01	3,893.01	0.00	35,509.86	35,509.86	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	5,266.49	0.00	5,266.49	0.00	0.00	0.00	5,266.49	0.00	5,266.49	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	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	sendout volumes Total
<b>856 Mains Expense Total</b>	5,266.49	39,402.87	44,669.36	0.00	3,893.01	3,893.01	5,266.49	35,509.86	40,776.35	
	(18.93)	(18.93)	(18.93)	0.00	(1.87)	(1.87)	0.00	(17.06)	(17.06)	3-factor Total
	28.00	0.00	28.00	0.00	0.00	0.00	28.00	0.00	28.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	28.00	(18.93)	9.07	0.00	(1.87)	(1.87)	28.00	(17.06)	10.94	
	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	Firm Volumes Total
	0.00	688.52	688.52	0.00	60.25	60.25	0.00	628.27	628.27	Sales/Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	169,681.03	169,681.03	0.00	13,438.74	13,438.74	0.00	156,242.29	156,242.29	Sendout Volumes Total
	0.00	170,369.55	170,369.55	0.00	13,498.99	13,498.99	0.00	156,870.56	156,870.56	
	0.00	70,983.77	70,983.77	0.00	7,013.20	7,013.20	0.00	63,970.57	63,970.57	3-factor Total
	0.00	13,688.13	13,688.13	0.00	1,919.08	1,919.08	0.00	11,769.05	11,769.05	Customers port/van Total
	0.00	102.95	102.95	0.00	11.55	11.55	0.00	91.40	91.40	Customers Port/Van 80% Total
	0.00	19,530.88	19,530.88	0.00	1,992.15	1,992.15	0.00	17,538.73	17,538.73	Customers-All Total
	568,058.99	0.00	568,058.99	0.00	0.00	0.00	568,058.99	0.00	568,058.99	Direct-OR Total
	37,774.75	0.00	37,774.75	37,774.75	0.00	37,774.75	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	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	605,833.74	104,305.73	710,139.47	37,774.75	10,935.98	48,710.73	568,058.99	93,369.75	661,428.74	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15,908.28	15,908.28	0.00	1,259.94	1,259.94	0.00	14,648.34	14,648.34	Sendout Volumes Total
	0.00	6,809.42	6,809.42	0.00	733.37	733.37	0.00	6,076.05	6,076.05	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	0.00	22,717.70	22,717.70	0.00	1,993.31	1,993.31	0.00	20,724.39	20,724.39	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	36,712.30	36,712.30	0.00	2,907.62	2,907.62	0.00	33,804.68	33,804.68	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	36,712.30	36,712.30	0.00	2,907.62	2,907.62	0.00	33,804.68	33,804.68	
	0.00	3,531.69	3,531.69	0.00	348.93	348.93	0.00	3,182.76	3,182.76	3-factor Total
	0.00	264,090.28	264,090.28	0.00	26,937.21	26,937.21	0.00	237,153.07	237,153.07	Customers-All Total
	0.00	12,605.56	12,605.56	0.00	826.91	826.91	0.00	11,778.65	11,778.65	Customers-Ind Total
	0.00	2.94	2.94	0.00	0.31	0.31	0.00	2.63	2.63	Customers-Res Total
	60.00	0.00	60.00	0.00	0.00	0.00	60.00	0.00	60.00	Direct-OR Total
	0.00	8,934.47	8,934.47	0.00	707.61	707.61	0.00	8,226.86	8,226.86	sendout volumes Total
<b>878 Meter and House Regulator Expense Total</b>	60.00	289,164.94	289,224.94	0.00	28,820.97	28,820.97	60.00	260,343.97	260,403.97	



For the Month Ended July 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
	0.00	35,462.94	35,462.94	0.00	3,503.74	3,503.74	0.00	31,959.20	31,959.20	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	546,632.32	546,632.32	0.00	55,756.50	55,756.50	0.00	490,875.82	490,875.82	Customers-All Total
	123.25	0.00	123.25	0.00	0.00	0.00	123.25	0.00	123.25	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	3,832.38	3,832.38	0.00	407.77	407.77	0.00	3,424.61	3,424.61	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>123.25</b>	<b>585,927.64</b>	<b>586,050.89</b>	<b>0.00</b>	<b>59,668.01</b>	<b>59,668.01</b>	<b>123.25</b>	<b>526,259.63</b>	<b>526,382.88</b>	
	0.00	15,723.56	15,723.56	0.00	1,553.49	1,553.49	0.00	14,170.07	14,170.07	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	27,721.05	27,721.05	0.00	2,827.55	2,827.55	0.00	24,893.50	24,893.50	Customers-All Total
	592.75	0.00	592.75	0.00	0.00	0.00	592.75	0.00	592.75	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	20,881.65	20,881.65	0.00	2,221.81	2,221.81	0.00	18,659.84	18,659.84	Employee Cost Total
	0.00	21,180.72	21,180.72	0.00	1,677.51	1,677.51	0.00	19,503.21	19,503.21	Sendout Volumes Total
<b>880 Other Expense Total</b>	<b>592.75</b>	<b>85,506.98</b>	<b>86,099.73</b>	<b>0.00</b>	<b>8,280.36</b>	<b>8,280.36</b>	<b>592.75</b>	<b>77,226.62</b>	<b>77,819.37</b>	
	0.00	10,601.20	10,601.20	0.00	1,047.40	1,047.40	0.00	9,553.80	9,553.80	3-factor Total
<b>881 Rents Total</b>	<b>0.00</b>	<b>10,601.20</b>	<b>10,601.20</b>	<b>0.00</b>	<b>1,047.40</b>	<b>1,047.40</b>	<b>0.00</b>	<b>9,553.80</b>	<b>9,553.80</b>	
	0.00	229,758.58	229,758.58	0.00	22,700.15	22,700.15	0.00	207,058.43	207,058.43	3-factor Total
	0.00	(116.56)	(116.56)	0.00	(11.89)	(11.89)	0.00	(104.67)	(104.67)	Customers-All Total
	77,597.83	0.00	77,597.83	0.00	0.00	0.00	77,597.83	0.00	77,597.83	Direct-OR Total
	1,091.29	0.00	1,091.29	1,091.29	0.00	1,091.29	0.00	0.00	0.00	Direct-WA Total
	0.00	6,529.93	6,529.93	0.00	517.17	517.17	0.00	6,012.76	6,012.76	sendout volumes Total
<b>885 Supervision and Engineering Total</b>	<b>78,689.12</b>	<b>236,171.95</b>	<b>314,861.07</b>	<b>1,091.29</b>	<b>23,205.43</b>	<b>24,296.72</b>	<b>77,597.83</b>	<b>212,966.52</b>	<b>290,564.35</b>	
	0.00	56,958.71	56,958.71	0.00	5,627.52	5,627.52	0.00	51,331.19	51,331.19	3-factor Total
	0.00	3,027.30	3,027.30	0.00	339.66	339.66	0.00	2,687.64	2,687.64	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	144,687.78	0.00	144,687.78	0.00	0.00	0.00	144,687.78	0.00	144,687.78	Direct-OR Total
	9,850.81	0.00	9,850.81	9,850.81	0.00	9,850.81	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	sendout volumes Total
<b>887 Mains Total</b>	<b>154,538.59</b>	<b>59,986.01</b>	<b>214,524.60</b>	<b>9,850.81</b>	<b>5,967.18</b>	<b>15,817.99</b>	<b>144,687.78</b>	<b>54,018.83</b>	<b>198,706.61</b>	
	0.00	3,653.94	3,653.94	0.00	361.01	361.01	0.00	3,292.93	3,292.93	3-factor Total
	91.40	0.00	91.40	0.00	0.00	0.00	91.40	0.00	91.40	Direct-OR Total
	0.00	47,550.01	47,550.01	0.00	3,765.96	3,765.96	0.00	43,784.05	43,784.05	Sendout Volumes Total
	0.00	24,719.17	24,719.17	0.00	2,662.25	2,662.25	0.00	22,056.92	22,056.92	Telemetry Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	<b>91.40</b>	<b>75,923.12</b>	<b>76,014.52</b>	<b>0.00</b>	<b>6,789.22</b>	<b>6,789.22</b>	<b>91.40</b>	<b>69,133.90</b>	<b>69,225.30</b>	
	0.00	48.66	48.66	0.00	4.81	4.81	0.00	43.85	43.85	3-factor Total
	0.00	3,207.57	3,207.57	0.00	254.04	254.04	0.00	2,953.53	2,953.53	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	<b>0.00</b>	<b>3,256.23</b>	<b>3,256.23</b>	<b>0.00</b>	<b>258.85</b>	<b>258.85</b>	<b>0.00</b>	<b>2,997.38</b>	<b>2,997.38</b>	
	0.00	32,152.72	32,152.72	0.00	3,176.70	3,176.70	0.00	28,976.02	28,976.02	3-factor Total
	51,037.36	0.00	51,037.36	0.00	0.00	0.00	51,037.36	0.00	51,037.36	Direct-OR Total
	4,351.90	0.00	4,351.90	4,351.90	0.00	4,351.90	0.00	0.00	0.00	Direct-WA Total
	0.00	6,964.62	6,964.62	0.00	551.60	551.60	0.00	6,413.02	6,413.02	sendout volumes Total
<b>892 Services Total</b>	<b>55,389.26</b>	<b>39,117.34</b>	<b>94,506.60</b>	<b>4,351.90</b>	<b>3,728.30</b>	<b>8,080.20</b>	<b>51,037.36</b>	<b>35,389.04</b>	<b>86,426.40</b>	
	0.00	1,821.56	1,821.56	0.00	179.97	179.97	0.00	1,641.59	1,641.59	3-factor Total
	0.00	85,014.80	85,014.80	0.00	8,671.51	8,671.51	0.00	76,343.29	76,343.29	Customers-All Total
	0.00	19,994.26	19,994.26	0.00	1,699.51	1,699.51	0.00	18,294.75	18,294.75	Customers-Comm Total
	0.00	15,365.98	15,365.98	0.00	1,008.01	1,008.01	0.00	14,357.97	14,357.97	Customers-Ind Total
	0.00	20,044.39	20,044.39	0.00	2,080.61	2,080.61	0.00	17,963.78	17,963.78	Customers-Res Total
	120.00	0.00	120.00	0.00	0.00	0.00	120.00	0.00	120.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	40,813.53	40,813.53	0.00	3,232.42	3,232.42	0.00	37,581.11	37,581.11	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	<b>120.00</b>	<b>183,054.52</b>	<b>183,174.52</b>	<b>0.00</b>	<b>16,872.03</b>	<b>16,872.03</b>	<b>120.00</b>	<b>166,182.49</b>	<b>166,302.49</b>	
	0.00	1,363.21	1,363.21	0.00	134.69	134.69	0.00	1,228.52	1,228.52	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	497.62	0.00	497.62	0.00	0.00	0.00	497.62	0.00	497.62	Direct-OR Total
<b>894 Other Equipment Total</b>	<b>497.62</b>	<b>1,363.21</b>	<b>1,860.83</b>	<b>0.00</b>	<b>134.69</b>	<b>134.69</b>	<b>497.62</b>	<b>1,228.52</b>	<b>1,726.14</b>	
	0.00	101,437.06	101,437.06	0.00	10,021.98	10,021.98	0.00	91,415.08	91,415.08	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>901 Supervision Total</b>	<b>0.00</b>	<b>101,437.06</b>	<b>101,437.06</b>	<b>0.00</b>	<b>10,021.98</b>	<b>10,021.98</b>	<b>0.00</b>	<b>91,415.08</b>	<b>91,415.08</b>	
	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	Customers port/van Total
	0.00	58,293.18	58,293.18	0.00	5,945.91	5,945.91	0.00	52,347.27	52,347.27	Customers-All Total
	0.00	1,709.44	1,709.44	0.00	112.14	112.14	0.00	1,597.30	1,597.30	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
<b>902 Meter Reading Expenses Total</b>	<b>0.00</b>	<b>60,002.62</b>	<b>60,002.62</b>	<b>0.00</b>	<b>6,058.05</b>	<b>6,058.05</b>	<b>0.00</b>	<b>53,944.57</b>	<b>53,944.57</b>	
	0.00	693,566.01	693,566.01	0.00	68,524.33	68,524.33	0.00	625,041.68	625,041.68	3-factor Total
	0.00	125,834.96	125,834.96	0.00	12,835.17	12,835.17	0.00	112,999.79	112,999.79	Customers-All Total
	0.00	37,640.09	37,640.09	0.00	2,469.19	2,469.19	0.00	35,170.90	35,170.90	Customers-Ind Total
	0.00	348,793.59	348,793.59	0.00	36,204.78	36,204.78	0.00	312,588.81	312,588.81	Customers-Res Total
	76.38	0.00	76.38	0.00	0.00	0.00	76.38	0.00	76.38	Direct-OR Total
<b>903 Customer Records and Collection Expense Total</b>	<b>76.38</b>	<b>1,205,834.65</b>	<b>1,205,911.03</b>	<b>0.00</b>	<b>120,033.47</b>	<b>120,033.47</b>	<b>76.38</b>	<b>1,085,801.18</b>	<b>1,085,877.56</b>	

For the Month Ended July 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
	0.00	(14,116.00)	(14,116.00)	0.00	(1,439.83)	(1,439.83)	0.00	(12,676.17)	(12,676.17)	Customers-All Total
	0.00	14,853.61	14,853.61	0.00	1,262.56	1,262.56	0.00	13,591.05	13,591.05	Customers-Comm Total
	0.00	5,921.27	5,921.27	0.00	388.43	388.43	0.00	5,532.84	5,532.84	Customers-Ind Total
	0.00	91,094.53	91,094.53	0.00	9,455.61	9,455.61	0.00	81,638.92	81,638.92	Customers-Res Total
	(14,468.48)	0.00	(14,468.48)	0.00	0.00	0.00	(14,468.48)	0.00	(14,468.48)	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	(14,468.48)	97,753.41	83,284.93	0.00	9,666.77	9,666.77	(14,468.48)	88,086.64	73,618.16	
	0.00	23,857.22	23,857.22	0.00	2,476.38	2,476.38	0.00	21,380.84	21,380.84	Customers-Res Total
	0.00	2,431.76	2,431.76	0.00	258.74	258.74	0.00	2,173.02	2,173.02	Employee Cost Total
<b>907 Supervision Total</b>	0.00	26,288.98	26,288.98	0.00	2,735.12	2,735.12	0.00	23,553.86	23,553.86	
	0.00	20,297.20	20,297.20	0.00	2,005.36	2,005.36	0.00	18,291.84	18,291.84	3-factor Total
	0.00	183,881.06	183,881.06	0.00	18,755.85	18,755.85	0.00	165,125.21	165,125.21	Customers-All Total
	0.00	14,084.25	14,084.25	0.00	1,197.16	1,197.16	0.00	12,887.09	12,887.09	Customers-Comm Total
	0.00	60,057.78	60,057.78	0.00	3,939.79	3,939.79	0.00	56,117.99	56,117.99	Customers-Ind Total
	0.00	7,904.72	7,904.72	0.00	820.51	820.51	0.00	7,084.21	7,084.21	Customers-Res Total
	(8,287.99)	0.00	(8,287.99)	0.00	0.00	0.00	(8,287.99)	0.00	(8,287.99)	Direct-OR Total
	3,513.57	0.00	3,513.57	3,513.57	0.00	3,513.57	0.00	0.00	0.00	Direct-WA Total
	0.00	369.00	369.00	0.00	39.26	39.26	0.00	329.74	329.74	Employee Cost Total
<b>908 Customer Assistance Expense Total</b>	(4,774.42)	286,594.01	281,819.59	3,513.57	26,757.93	30,271.50	(8,287.99)	259,836.08	251,548.09	
	0.00	1,185.65	1,185.65	0.00	117.14	117.14	0.00	1,068.51	1,068.51	3-factor Total
	0.00	133,443.97	133,443.97	0.00	13,851.49	13,851.49	0.00	119,592.48	119,592.48	Customers-Res Total
<b>909 Customer Information Expense Total</b>	0.00	134,629.62	134,629.62	0.00	13,968.63	13,968.63	0.00	120,660.99	120,660.99	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	18,225.18	18,225.18	0.00	1,891.77	1,891.77	0.00	16,333.41	16,333.41	Customers-Res Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	18,225.18	18,225.18	0.00	1,891.77	1,891.77	0.00	16,333.41	16,333.41	
	0.00	12,064.50	12,064.50	0.00	1,230.58	1,230.58	0.00	10,833.92	10,833.92	Customers-All Total
	0.00	12,846.18	12,846.18	0.00	1,333.43	1,333.43	0.00	11,512.75	11,512.75	Customers-Res Total
	0.00	1,309.51	1,309.51	0.00	139.33	139.33	0.00	1,170.18	1,170.18	Employee Cost Total
<b>911 Supervision Total</b>	0.00	26,220.19	26,220.19	0.00	2,703.34	2,703.34	0.00	23,516.85	23,516.85	
	0.00	4,199.82	4,199.82	0.00	414.94	414.94	0.00	3,784.88	3,784.88	3-factor Total
	0.00	183,456.65	183,456.65	0.00	18,712.58	18,712.58	0.00	164,744.07	164,744.07	Customers-All Total
	0.00	5,893.04	5,893.04	0.00	500.91	500.91	0.00	5,392.13	5,392.13	Customers-Comm Total
	0.00	23.42	23.42	0.00	1.54	1.54	0.00	21.88	21.88	Customers-Ind Total
	0.00	1,227.79	1,227.79	0.00	127.45	127.45	0.00	1,100.34	1,100.34	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Direct-OR Total
	1,255.80	0.00	1,255.80	1,255.80	0.00	1,255.80	0.00	0.00	0.00	direct-wa Total
<b>912 Demonstration and Selling Expense Total</b>	1,336.80	194,800.72	196,137.52	1,255.80	19,757.42	21,013.22	81.00	175,043.30	175,124.30	
	0.00	144.25	144.25	0.00	14.25	14.25	0.00	130.00	130.00	3-factor Total
	0.00	86,237.50	86,237.50	0.00	7,330.19	7,330.19	0.00	78,907.31	78,907.31	Customers-Comm Total
	0.00	248.74	248.74	0.00	25.82	25.82	0.00	222.92	222.92	Customers-Res Total
<b>913 Advertising Total</b>	0.00	86,630.49	86,630.49	0.00	7,370.26	7,370.26	0.00	79,260.23	79,260.23	
	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	Customers-Res Total
<b>916 Miscellaneous Sales Expense Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	2,372,389.12	2,372,389.12	0.00	234,392.08	234,392.08	0.00	2,137,997.04	2,137,997.04	3-factor Total
	0.00	2,661.29	2,661.29	0.00	282.36	282.36	0.00	2,378.93	2,378.93	Admin Tran Total
	0.00	167,552.40	167,552.40	0.00	17,090.34	17,090.34	0.00	150,462.06	150,462.06	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	96,546.82	0.00	96,546.82	0.00	0.00	0.00	96,546.82	0.00	96,546.82	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	30,738.28	30,738.28	0.00	3,270.55	3,270.55	0.00	27,467.73	27,467.73	Employee Cost Total
	0.00	820.92	820.92	0.00	79.05	79.05	0.00	741.87	741.87	Firm Volumes Total
	0.00	55,889.12	55,889.12	0.00	16,766.74	16,766.74	0.00	39,122.38	39,122.38	Regulatory Total
	0.00	927.34	927.34	0.00	73.45	73.45	0.00	853.89	853.89	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
<b>921 Office Supplies and Expense Total</b>	96,546.82	2,630,978.47	2,727,525.29	0.00	271,954.57	271,954.57	96,546.82	2,359,023.90	2,455,570.72	
	0.00	(834,766.61)	(834,766.61)	0.00	(88,568.74)	(88,568.74)	0.00	(746,197.87)	(746,197.87)	Admin Tran Total
	0.00	(363,475.48)	(363,475.48)	0.00	(38,673.79)	(38,673.79)	0.00	(324,801.69)	(324,801.69)	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,198,242.09)	(1,198,242.09)	0.00	(127,242.53)	(127,242.53)	0.00	(1,070,999.56)	(1,070,999.56)	
	0.00	208,013.66	208,013.66	0.00	20,551.75	20,551.75	0.00	187,461.91	187,461.91	3-factor Total
<b>924 Property Insurance Premium Total</b>	0.00	208,013.66	208,013.66	0.00	20,551.75	20,551.75	0.00	187,461.91	187,461.91	
	0.00	119,683.45	119,683.45	0.00	11,824.73	11,824.73	0.00	107,858.72	107,858.72	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>925 Injuries and Damages Total</b>	0.00	119,683.45	119,683.45	0.00	11,824.73	11,824.73	0.00	107,858.72	107,858.72	
	0.00	9,286.48	9,286.48	0.00	917.50	917.50	0.00	8,368.98	8,368.98	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	711,012.23	711,012.23	0.00	75,651.72	75,651.72	0.00	635,360.51	635,360.51	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>926 Employee Pensions and Benefits Total</b>	492.00	720,298.71	720,790.71	0.00	76,569.22	76,569.22	492.00	643,729.49	644,221.49	
	0.00	424,420.56	424,420.56	0.00	41,932.75	41,932.75	0.00	382,487.81	382,487.81	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	424,420.56	424,420.56	0.00	41,932.75	41,932.75	0.00	382,487.81	382,487.81	

For the Month Ended July 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
	0.00	333,939.76	333,939.76	0.00	32,993.25	32,993.25	0.00	300,946.51	300,946.51	<b>3-factor Total</b>
	0.00	1,646.50	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56	<b>Customers-All Total</b>
	2,828.25	0.00	2,828.25	0.00	0.00	0.00	2,828.25	0.00	2,828.25	<b>Direct-OR Total</b>
	10,378.28	0.00	10,378.28	10,378.28	0.00	10,378.28	0.00	0.00	0.00	<b>Direct-WA Total</b>
<b>931 Rents Total</b>	<b>13,206.53</b>	<b>335,586.26</b>	<b>348,792.79</b>	<b>10,378.28</b>	<b>33,161.19</b>	<b>43,539.47</b>	<b>2,828.25</b>	<b>302,425.07</b>	<b>305,253.32</b>	
	0.00	164,081.33	164,081.33	0.00	16,211.26	16,211.26	0.00	147,870.07	147,870.07	<b>3-factor Total</b>
	0.00	9,910.15	9,910.15	0.00	1,010.84	1,010.84	0.00	8,899.31	8,899.31	<b>Customers-All Total</b>
	0.00	2,065.63	2,065.63	0.00	522.60	522.60	0.00	1,543.03	1,543.03	<b>Customers-The Dalles Total</b>
	91,624.39	0.00	91,624.39	0.00	0.00	0.00	91,624.39	0.00	91,624.39	<b>Direct-OR Total</b>
	3,153.59	0.00	3,153.59	3,153.59	0.00	3,153.59	0.00	0.00	0.00	<b>direct-wa Total</b>
	0.00	3,556.63	3,556.63	0.00	378.43	378.43	0.00	3,178.20	3,178.20	<b>Employee Cost Total</b>
	0.00	464.56	464.56	0.00	44.74	44.74	0.00	419.82	419.82	<b>Firm Volumes Total</b>
	0.00	61.15	61.15	0.00	4.84	4.84	0.00	56.31	56.31	<b>sendout volumes Total</b>
<b>935 Maintenance of General Plant Total</b>	<b>94,777.98</b>	<b>180,139.45</b>	<b>274,917.43</b>	<b>3,153.59</b>	<b>18,172.71</b>	<b>21,326.30</b>	<b>91,624.39</b>	<b>161,966.74</b>	<b>253,591.13</b>	
<b>Grand Total</b>	<b>1,088,423.83</b>	<b>8,022,347.47</b>	<b>9,110,771.30</b>	<b>71,369.99</b>	<b>796,285.45</b>	<b>867,655.44</b>	<b>1,017,053.84</b>	<b>7,226,062.02</b>	<b>8,243,115.86</b>	