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November 14, 2011

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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GENERAL MANAGER
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STATE OF WASH
UTIL. AND TRANSP
COMMISSION

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), 2011.

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, 2009 and 2010. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2010 and 2011.

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

attachments

3rd Quarter 2011 Results of Operations: September Detail

**NW Natural
Washington Results of Operations
Summary**

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

System		System	Washington		Washington	Oregon		Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		384,318			61,136			323,182
		986,914,087			114,316,499			872,597,589
		0.04%			0.05%			0.04%

NW Natural
Washington Quarterly Results of Operations Report

September 2011

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		13,804,036		13,804,036	1,636,254		1,636,254	12,167,782		12,167,782
481.1	Commercial		8,789,071		8,789,071	805,404		805,404	7,983,667		7,983,667
481.2	Industrial Firm		2,211,645		2,211,645	150,893		150,893	2,060,753		2,060,753
481.3	Interruptible		2,372,060		2,372,060	152,442		152,442	2,219,618		2,219,618
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		1,226,495	1,226,495		115,632	115,632		1,110,863	1,110,863
	Total Sales of Gas		27,176,813	1,226,495	28,403,308	2,744,993	115,632	2,860,625	24,431,820	1,110,863	25,542,683
Transportation Revenue											
489.12	Industrial Firm		503,272		503,272	52,363		52,363	450,910		450,910
489.13	Interruptible		821,039		821,039	64,273		64,273	756,766		756,766
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		1,324,312	0	1,324,312	116,636	0	116,636	1,207,676	0	1,207,676
495.6	Rate Adjustments - Amortizations		162,005		162,005	(49,541)		(49,541)	211,546		211,546
Miscellaneous Revenues											
487	Late Payment Charge		131,397		131,397	6,491		6,491	124,906		124,906
488.1	Returned Check Charge		11,160		11,160	1,320		1,320	9,840		9,840
488.3	Recon Charge CR During Office Hours		16,815		16,815	1,375		1,375	15,440		15,440
488.4	Field Collection Charge		24,495		24,495	3,030		3,030	21,465		21,465
488.5	Recon Charge CR After Office Hours		22,575		22,575	3,675		3,675	18,900		18,900
488.6	Recon Charge Seas During Office Hours		725		725	75		75	650		650
488.7	Recon Charge Seas After Office Hours		75		75	0		0	75		75
488.8	Automated Payment Charge		8,168		8,168	1,200		1,200	6,968		6,968
493.2	Rent - Utility Property	B		23,498	23,498		1,641	1,641		21,857	21,857
495.1	Meter Rentals		19,114		19,114	2,016		2,016	17,098		17,098
495.2	Other Gas Revenue - Miscellaneous		2,087		2,087	143		143	1,944		1,944
	Total Miscellaneous Revenues		236,611	23,498	260,110	19,326	1,641	20,967	217,285	21,857	239,142
	Total Operating Revenue		28,899,740	1,249,993	30,149,734	2,831,413	117,273	2,948,687	26,068,327	1,132,720	27,201,047
Cost of Gas											
804.7	WACOG Incurred		12,052,364		12,052,364	1,109,723		1,109,723	10,942,641		10,942,641
805.7	WACOG Deferred		585,399		585,399	72,610		72,610	512,789		512,789
804.6	Demand Incurred		7,802,532		7,802,532	722,810		722,810	7,079,722		7,079,722
805.8	Demand Deferred		(5,035,319)		(5,035,319)	(479,606)		(479,606)	(4,555,713)		(4,555,713)
805.4	Amortization of Gas Costs		(647,186)		(647,186)	(129,878)		(129,878)	(517,308)		(517,308)
	Total Cost of Gas		14,757,790	0	14,757,790	1,295,659	0	1,295,659	13,462,131	0	13,462,131
Detail	Operations & Maintenance	O&M	1,104,832	7,187,163	8,291,995	94,974	716,286	811,260	1,009,853	6,470,877	7,480,735
Other Taxes											
408.11	Property		1,567,527		1,567,527	117,474		117,474	1,450,053		1,450,053
408.12	Franchise		803,082		803,082	112,469		112,469	690,613		690,613
408.13	Payroll	C		377,648	377,648		40,031	40,031		337,618	337,618
408.14	Other		65,576		65,576	2,397		2,397	63,179		63,179
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		2,436,185	377,648	2,813,834	232,341	40,031	272,372	2,203,844	337,618	2,541,462
403.1	Depreciation	D		5,263,415	5,263,415		557,132	557,132		4,706,282	4,706,282
Income Taxes											
409.11	Federal Income Taxes				(3,682,116)			(104,470)			(3,577,646)
410.11	Federal Income Taxes - Deferred				5,398,829			0			5,398,829
411.42	Federal Income Tax Credit				(2,872,301)			55,598			(2,927,899)
409.12	Oregon Income Taxes				(2,005,932)			0			(2,005,932)
410.12	Oregon Income Taxes - Deferred				2,098,947			0			2,098,947
411.12	Oregon Income Tax Credit				(299,044)			0			(299,044)
	Total Income Taxes				(1,361,617)			(48,872)			(1,312,745)
	Total Operating Revenue Deductions		18,298,807	12,828,226	29,765,416	1,622,974	1,313,449	2,887,550	16,675,833	11,514,777	26,877,866
	Net Operating Income				384,318			61,136			323,182

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101	Gross Plant		2,282,591,871			235,193,802			2,047,398,069
108.1X	Accumulated Depreciation		(1,013,248,317)			(95,780,564)			(917,467,753)
117.X	Storage Gas - Cushion		14,067,641			1,388,476			12,679,164
186.XX	Leasehold Improvements		1,632,482			161,126			1,471,356
252.XX	Customer Contributions		(2,213,448)			(154,379)			(2,059,069)
283.XX	Deferred Taxes - Federal		(246,199,095)			(26,491,962)			(219,707,133)
283.XX	Deferred Taxes - State		(49,717,047)			0			(49,717,047)
	Total Rate Base		986,914,087			114,316,499			872,597,589
	Rate Of Return on Rate Base		0.04%			0.05%			0.04%
Allocation References:									
A	Unbilled Revenue		100.00%			9.43%			90.57%
B	Follows plant split		100.00%			10.76%			89.24%
O&M	See OO&M Detail								
C	Payroll Factor		100.00%			10.60%			89.40%
D	Depreciation Factor		100.00%			10.59%			89.42%

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

Summary

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

September 2011

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		96,809,573			10,713,829			86,095,744
		993,184,661			115,889,082			877,295,579
		9.75%			9.24%			9.81%

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
Sales of Gas											
480.1	Residential		487,726,677	0	487,726,677	53,839,795	0	53,839,795	433,886,882	0	433,886,882
481.1	Commercial		243,931,144	0	243,931,144	22,215,101	0	22,215,101	221,716,043	0	221,716,043
481.2	Industrial Firm		30,565,713	0	30,565,713	2,591,729	0	2,591,729	27,973,984	0	27,973,984
481.3	Interruptible		25,647,520	0	25,647,520	2,942,894	0	2,942,894	22,704,627	0	22,704,627
481.5	Interruptible Incentive		9,878,045	0	9,878,045	0	0	0	9,878,045	0	9,878,045
495.20	Unbilled Revenue	A	0	(1,679,156)	(1,679,156)	0	(114,927)	(114,927)	0	(1,564,229)	(1,564,229)
	Total Sales of Gas		797,749,099	(1,679,156)	796,069,943	81,589,519	(114,927)	81,474,592	716,159,580	(1,564,229)	714,595,351
Transportation Revenue											
489.12	Industrial Firm		6,652,592	0	6,652,592	682,411	0	682,411	5,970,182	0	5,970,182
489.13	Interruptible		9,159,719	0	9,159,719	668,386	0	668,386	8,491,333	0	8,491,333
489.15	Interruptible Incentive		42	0	42	0	0	0	42	0	42
489.3	Agency Fee/Balancing		79	0	79	0	0	0	79	0	79
	Total Transportation Revenue		15,812,433	0	15,812,433	1,350,797	0	1,350,797	14,461,636	0	14,461,636
495.6	Rate Adjustments - Amortizations		9,387,195	0	9,387,195	(1,682,008)	0	(1,682,008)	11,069,203	0	11,069,203
Miscellaneous Revenues											
487	Late Payment Charge		2,730,064	0	2,730,064	139,080	0	139,080	2,590,984	0	2,590,984
488.1	Returned Check Charge		241,207	0	241,207	16,335	0	16,335	224,872	0	224,872
488.3	Recon Charge CR During Office Hours		241,234	0	241,234	18,850	0	18,850	222,384	0	222,384
488.4	Field Collection Charge		361,897	0	361,897	47,670	0	47,670	314,227	0	314,227
488.5	Recon Charge CR After Office Hours		456,000	0	456,000	54,000	0	54,000	402,000	0	402,000
488.6	Recon Charge Seas During Office Hours		18,600	0	18,600	1,825	0	1,825	16,775	0	16,775
488.7	Recon Charge Seas After Office Hours		8,875	0	8,875	1,500	0	1,500	7,375	0	7,375
488.8	Automated Payment Charge		127,364	0	127,364	17,540	0	17,540	109,824	0	109,824
493.2	Rent - Utility Property	B	0	286,961	286,961	0	20,260	20,260	0	266,700	266,700
495.1	Meter Rentals		211,085	0	211,085	23,074	0	23,074	188,011	0	188,011
495.2	Other Gas Revenue - Miscellaneous		115,844	0	115,844	1,386	0	1,386	114,458	0	114,458
	Total Miscellaneous Revenues		4,512,170	286,961	4,799,131	321,260	20,260	341,521	4,190,910	266,700	4,457,610
	Total Operating Revenue		827,460,897	(1,392,195)	826,068,702	81,579,568	(94,667)	81,484,902	745,881,328	(1,297,528)	744,583,800
Cost of Gas											
804.7	WACOG Incurred		371,573,778	0	371,573,778	36,267,457	0	36,267,457	335,306,321	0	335,306,321
805.7	WACOG Deferred		17,978,011	0	17,978,011	2,289,871	0	2,289,871	15,688,140	0	15,688,140
804.6	Demand Incurred		94,041,680	0	94,041,680	8,705,310	0	8,705,310	85,336,371	0	85,336,371
805.8	Demand Deferred		(4,486,650)	0	(4,486,650)	(370,763)	0	(370,763)	(4,115,887)	0	(4,115,887)
805.4	Amortization of Gas Costs		(22,021,565)	0	(22,021,565)	(4,394,274)	0	(4,394,274)	(17,627,291)	0	(17,627,291)
	Total Cost of Gas		457,085,256	0	457,085,256	42,497,601	0	42,497,601	414,587,654	0	414,587,654
Detail	Operations & Maintenance	O&M	13,294,212	101,316,982	114,611,194	900,442	10,173,841	11,074,283	12,393,770	91,143,141	103,536,911
Other Taxes											
408.11	Property		20,217,210	0	20,217,210	1,390,655	0	1,390,655	18,826,555	0	18,826,555
408.12	Franchise		20,775,477	0	20,775,477	3,318,191	0	3,318,191	17,457,286	0	17,457,286
408.13	Payroll	C	0	5,219,233	5,219,233	0	548,890	548,890	0	4,670,343	4,670,343
408.14	Other		157,690	0	157,690	14,431	0	14,431	143,259	0	143,259
408.15	Regulatory		1,938,755	0	1,938,755	151,060	0	151,060	1,787,695	0	1,787,695
	Total Other Taxes		43,089,133	5,219,233	48,308,366	4,874,336	548,890	5,423,226	38,214,796	4,670,343	42,885,139
403.1	Depreciation	D	0	63,470,942	63,470,942	0	6,997,404	6,997,404	0	56,473,538	56,473,538
Income Taxes											
409.11	Federal Income Taxes				(13,975,232)			4,121,168			(18,096,400)
410.11	Federal Income Taxes - Deferred				71,683,908			0			71,683,908
411.42	Federal Income Tax Credit				(19,968,654)			657,390			(20,626,044)
409.12	Oregon Income Taxes				(1,460,892)			0			(1,460,892)
410.12	Oregon Income Taxes - Deferred				11,503,549			0			11,503,549
411.12	Oregon Income Tax Credit				(1,999,307)			0			(1,999,307)
	Total Income Taxes				45,783,372			4,778,558			41,004,814
	Total Operating Revenue Deductions		513,468,600	170,007,157	729,259,128	48,272,380	17,720,135	70,771,072	465,196,220	152,287,022	658,488,056
	Net Operating Income				96,809,573			10,713,829			86,095,744

12 Month Ended Reports

Rate Base

101 Gross Plant

108.1X Accumulated Depreciation

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

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

System		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,252,637,509			233,102,608			2,019,534,901
		(987,441,189)			(92,877,384)			(894,563,805)
		14,037,883			1,377,118			12,660,765
		1,731,943			170,988			1,560,955
		(2,126,552)			(157,039)			(1,969,514)
		(238,687,650)			(25,727,209)			(212,960,441)
		(46,967,283)			0			(46,967,283)
		993,184,661			115,889,082			877,295,579
		9.75%			9.24%			9.81%
		100.00%			6.84%			93.16%
		100.00%			7.06%			92.94%
		100.00%			10.52%			89.48%
		100.00%			11.02%			88.98%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended September 30, 2011

Month

Natural Gas Storage		System	Washington	Oregon
Underground Storage Expense				
Operation				
816	Wells Expense	\$17,790	\$1,756	\$16,034
818	Compressor Station Expense	107,754	10,635	97,119
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	101,932	10,047	91,886
821	Purification Expense	-	-	-
Maintenance				
832	Wells Expense	15,730	1,553	14,178
Total Underground Storage Expense		243,206	23,990	219,216
Other Storage Expense				
Operation				
840	Supervision and Engineering	9,991	986	9,005
Total Other Storage Expense		9,991	986	9,005
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	159,628	15,755	143,873
845	LNG Fuel	(123)	(12)	(111)
Maintenance				
847	Supervision and Engineering	29,455	2,907	26,548
Total Liquified Natural Gas Expense		188,960	18,650	170,310
Total Natural Gas Storage		442,157	43,627	398,531
Transmission Expense				
Operation				
856	Mains Expense	36,977	4,826	32,151
Maintenance				
863	Maintenance of Mains	26,826	2,648	24,178
Total Transmission Expense		63,803	7,473	56,329
Distribution Expense				
Operation				
870	Supervision and Engineering	158,643	13,574	145,068
874	Mains and Services Expense	688,367	76,996	611,371
875	Measuring and Regulator Station Expense - General	11,868	1,064	10,804
877	Measuring and Regulator Station Expense - City Gate	40,142	3,079	37,063
878	Meter and House Regulator Expense	363,092	36,541	326,550
879	Customer Installation Expense	698,910	71,561	627,350
880	Other Expense	66,997	8,471	58,526
881	Rents	14,736	1,454	13,281

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Maintenance				
885	Supervision and Engineering	319,927	22,654	297,273
887	Mains	204,681	17,952	186,729
889	Measuring and Regulator Station Expense - General	65,570	5,824	59,747
891	Measuring and Regulator Station Expense - City Gate	4,298	331	3,967
892	Services	86,585	5,876	80,709
893	Meters and House Regulators	137,799	12,616	125,183
894	Other Equipment	2,415	140	2,275
	Total Distribution Expense	<u>2,864,031</u>	<u>278,135</u>	<u>2,585,896</u>

Customer Accounts Expense

	Operation			
901	Supervision	120,720	11,915	108,805
902	Meter Reading Expenses	55,244	5,526	49,718
903	Customer Records and Collection Expense	1,426,886	142,489	1,284,396
904	Uncollectible Accounts	(146,742)	(13,570)	(133,172)
	Total Customer Accounts Expense	<u>1,456,108</u>	<u>146,361</u>	<u>1,309,747</u>

Customer Service and Informational

	Operation			
907	Supervision	24,050	2,508	21,541
908	Customer Assistance Expense	301,837	28,716	273,121
909	Customer Information Expense	121,840	12,708	109,132
910	Miscellaneous Customer Service Expense	8,670	904	7,766
	Total Customer Service and Informational	<u>456,397</u>	<u>44,836</u>	<u>411,560</u>

Sales Expense

	Operation			
911	Supervision	26,758	2,767	23,991
912	Demonstration and Selling Expense	201,230	20,420	180,810
913	Advertising	69,053	6,318	62,735
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>297,042</u>	<u>29,506</u>	<u>267,536</u>

Administrative and General Expense

	Operation			
921	Office Supplies and Expense	2,717,954	257,507	2,460,447
922	Administrative Expenses Transferred - Credit	(1,265,846)	(132,726)	(1,133,120)
924	Property Insurance Premium	165,190	16,304	148,886
925	Injuries and Damages	(12,193)	(1,203)	(10,989)
926	Employee Pensions and Benefits	303,087	32,788	270,299
930	Miscellaneous General Expense	195,801	19,326	176,475
931	Rents	350,878	44,047	306,831

Maintenance

935	Maintenance of General Plant	257,587	25,279	232,307
	Total Administrative and General Expense	<u>2,712,458</u>	<u>261,322</u>	<u>2,451,136</u>
	Total Operations and Maintenance Expense	<u>\$8,291,995</u>	<u>\$811,260</u>	<u>\$7,480,735</u>

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the Month Ended September 30, 2011

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct SEP	Allocated SEP	Total SEP	Direct SEP	Allocated SEP	Total SEP	Direct SEP	Allocated SEP	Total SEP	
	0.00	17,789.86	17,789.86	0.00	1,755.86	1,755.86	0.00	16,034.00	16,034.00	Firm Volumes Total
816 Wells Expense Total	0.00	17,789.86	17,789.86	0.00	1,755.86	1,755.86	0.00	16,034.00	16,034.00	
	0.00	107,754.00	107,754.00	0.00	10,635.32	10,635.32	0.00	97,118.68	97,118.68	Firm Volumes Total
818 Compressor Station Expense Total	0.00	107,754.00	107,754.00	0.00	10,635.32	10,635.32	0.00	97,118.68	97,118.68	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	(3,635.81)	(3,635.81)	0.00	(373.03)	(373.03)	0.00	(3,262.78)	(3,262.78)	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	105,567.83	105,567.83	0.00	10,419.54	10,419.54	0.00	95,148.29	95,148.29	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	101,932.02	101,932.02	0.00	10,046.51	10,046.51	0.00	91,885.51	91,885.51	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
821 Purification Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	15,730.24	15,730.24	0.00	1,552.57	1,552.57	0.00	14,177.67	14,177.67	Firm Volumes Total
832 Wells Expense Total	0.00	15,730.24	15,730.24	0.00	1,552.57	1,552.57	0.00	14,177.67	14,177.67	
	0.00	9,990.74	9,990.74	0.00	986.09	986.09	0.00	9,004.65	9,004.65	Firm Volumes Total
840 Supervision and Engineering Total	0.00	9,990.74	9,990.74	0.00	986.09	986.09	0.00	9,004.65	9,004.65	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	159,627.93	159,627.93	0.00	15,755.27	15,755.27	0.00	143,872.66	143,872.66	Firm Volumes Total
844 Supervision and Engineering Total	0.00	159,627.93	159,627.93	0.00	15,755.27	15,755.27	0.00	143,872.66	143,872.66	
	0.00	(122.89)	(122.89)	0.00	(12.13)	(12.13)	0.00	(119.76)	(119.76)	Firm Volumes Total
845 LNG Fuel Total	0.00	(122.89)	(122.89)	0.00	(12.13)	(12.13)	0.00	(119.76)	(119.76)	
	0.00	29,455.33	29,455.33	0.00	2,907.24	2,907.24	0.00	26,548.09	26,548.09	Firm Volumes Total
847 Supervision and Engineering Total	0.00	29,455.33	29,455.33	0.00	2,907.24	2,907.24	0.00	26,548.09	26,548.09	
	0.00	48,893.22	48,893.22	0.00	4,825.76	4,825.76	0.00	44,067.46	44,067.46	3-factor Total
	(11,916.45)	0.00	(11,916.45)	0.00	0.00	0.00	(11,916.45)	0.00	(11,916.45)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	(11,916.45)	48,893.22	36,976.77	0.00	4,825.76	4,825.76	(11,916.45)	44,067.46	32,151.01	
	0.00	26,825.76	26,825.76	0.00	2,647.70	2,647.70	0.00	24,178.06	24,178.06	3-factor Total
863 Maintenance of Mains Total	0.00	26,825.76	26,825.76	0.00	2,647.70	2,647.70	0.00	24,178.06	24,178.06	
	0.00	21.50	21.50	0.00	2.12	2.12	0.00	19.38	19.38	3-factor Total
	0.00	63,866.80	63,866.80	0.00	6,303.65	6,303.65	0.00	57,563.15	57,563.15	Firm Volumes Total
	0.00	93.86	93.86	0.00	8.13	8.13	0.00	85.73	85.73	Sales/Sendout Volumes Total
	0.00	94,660.54	94,660.54	0.00	7,260.46	7,260.46	0.00	87,400.08	87,400.08	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	158,642.70	158,642.70	0.00	13,574.36	13,574.36	0.00	145,068.34	145,068.34	
	0.00	93,216.62	93,216.62	0.00	9,200.48	9,200.48	0.00	84,016.14	84,016.14	3-factor Total
	0.00	14,340.28	14,340.28	0.00	2,020.55	2,020.55	0.00	12,319.73	12,319.73	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	29,230.94	29,230.94	0.00	2,999.09	2,999.09	0.00	26,231.85	26,231.85	Customers-All Total
	488,802.90	0.00	488,802.90	0.00	0.00	0.00	488,802.90	0.00	488,802.90	Direct-OR Total
	62,776.35	0.00	62,776.35	62,776.35	0.00	62,776.35	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
874 Mains and Services Expense Total	551,579.25	136,787.84	688,367.09	62,776.35	14,220.12	76,996.47	488,802.90	122,567.72	611,370.62	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	6,897.75	6,897.75	0.00	529.06	529.06	0.00	6,368.69	6,368.69	Sendout Volumes Total
	0.00	4,970.35	4,970.35	0.00	535.31	535.31	0.00	4,435.04	4,435.04	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	0.00	11,868.10	11,868.10	0.00	1,064.37	1,064.37	0.00	10,803.73	10,803.73	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	40,142.17	40,142.17	0.00	3,078.90	3,078.90	0.00	37,063.27	37,063.27	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	40,142.17	40,142.17	0.00	3,078.90	3,078.90	0.00	37,063.27	37,063.27	

For the Month Ended September 30, 2011

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	3,340.26	3,340.26	0.00	329.68	329.68	0.00	3,010.58	3,010.58	3-factor Total
	0.00	337,621.98	337,621.98	0.00	34,640.01	34,640.01	0.00	302,981.97	302,981.97	Customers-All Total
	0.00	17,453.25	17,453.25	0.00	1,213.01	1,213.01	0.00	16,240.24	16,240.24	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	4,676.22	4,676.22	0.00	358.67	358.67	0.00	4,317.55	4,317.55	sendout volumes Total
878 Meter and House Regulator Expense Total	0.00	363,091.71	363,091.71	0.00	36,541.37	36,541.37	0.00	326,550.34	326,550.34	
	0.00	44,295.22	44,295.22	0.00	4,371.94	4,371.94	0.00	39,923.28	39,923.28	3-factor Total
	0.00	634,595.42	634,595.42	0.00	65,109.50	65,109.50	0.00	569,485.92	569,485.92	Customers-All Total
	0.00	1,122.23	1,122.23	0.00	96.51	96.51	0.00	1,025.72	1,025.72	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	621.65	0.00	621.65	0.00	0.00	0.00	621.65	0.00	621.65	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	18,275.92	18,275.92	0.00	1,982.94	1,982.94	0.00	16,292.98	16,292.98	Employee Cost Total
879 Customer Installation Expense Total	621.65	698,288.79	698,910.44	0.00	71,560.89	71,560.89	621.65	626,727.90	627,349.55	
	0.00	13,012.37	13,012.37	0.00	1,284.33	1,284.33	0.00	11,728.04	11,728.04	3-factor Total
	0.00	42,184.18	42,184.18	0.00	4,328.10	4,328.10	0.00	37,856.08	37,856.08	Customers-All Total
	1,246.41	0.00	1,246.41	0.00	0.00	0.00	1,246.41	0.00	1,246.41	Direct-OR Total
	2,218.32	0.00	2,218.32	2,218.32	0.00	2,218.32	0.00	0.00	0.00	Direct-WA Total
	0.00	40.50	40.50	0.00	4.39	4.39	0.00	36.11	36.11	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	8,295.46	8,295.46	0.00	636.26	636.26	0.00	7,659.20	7,659.20	Sendout Volumes Total
880 Other Expense Total	3,464.73	63,532.51	66,997.24	2,218.32	6,253.08	8,471.40	1,246.41	57,279.43	58,525.84	
	0.00	14,735.72	14,735.72	0.00	1,454.41	1,454.41	0.00	13,281.31	13,281.31	3-factor Total
881 Rents Total	0.00	14,735.72	14,735.72	0.00	1,454.41	1,454.41	0.00	13,281.31	13,281.31	
	0.00	236,354.69	236,354.69	0.00	23,328.21	23,328.21	0.00	213,026.48	213,026.48	3-factor Total
	0.00	(2,831.10)	(2,831.10)	0.00	(298.47)	(298.47)	0.00	(2,540.63)	(2,540.63)	Customers-All Total
	88,059.02	0.00	88,059.02	0.00	0.00	0.00	88,059.02	0.00	88,059.02	Direct-OR Total
	(277.67)	0.00	(277.67)	(277.67)	0.00	(277.67)	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	(1,377.45)	(1,377.45)	0.00	(165.65)	(165.65)	0.00	(1,271.80)	(1,271.80)	sendout volumes Total
885 Supervision and Engineering Total	87,781.35	232,146.14	319,927.49	(277.67)	22,932.09	22,654.42	88,059.02	209,214.05	297,273.07	
	0.00	26,045.67	26,045.67	0.00	2,570.72	2,570.72	0.00	23,474.95	23,474.95	3-factor Total
	0.00	1,927.21	1,927.21	0.00	217.20	217.20	0.00	1,710.01	1,710.01	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
	161,543.77	0.00	161,543.77	0.00	0.00	0.00	161,543.77	0.00	161,543.77	Direct-OR Total
	15,163.86	0.00	15,163.86	15,163.86	0.00	15,163.86	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
887 Mains Total	176,707.63	27,972.88	204,680.51	15,163.86	2,787.92	17,951.78	161,543.77	25,184.96	186,728.73	
	0.00	5,395.20	5,395.20	0.00	532.51	532.51	0.00	4,862.69	4,862.69	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	38,378.47	38,378.47	0.00	2,943.64	2,943.64	0.00	35,434.83	35,434.83	Sendout Volumes Total
	0.00	21,796.59	21,796.59	0.00	2,347.49	2,347.49	0.00	19,449.10	19,449.10	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	0.00	65,570.26	65,570.26	0.00	5,823.64	5,823.64	0.00	59,746.62	59,746.62	
	0.00	54.31	54.31	0.00	5.36	5.36	0.00	48.95	48.95	3-factor Total
	0.00	4,243.83	4,243.83	0.00	325.50	325.50	0.00	3,918.33	3,918.33	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	4,298.14	4,298.14	0.00	330.86	330.86	0.00	3,967.28	3,967.28	
	0.00	40,719.23	40,719.23	0.00	4,018.99	4,018.99	0.00	36,700.24	36,700.24	3-factor Total
	40,818.92	0.00	40,818.92	0.00	0.00	0.00	40,818.92	0.00	40,818.92	Direct-OR Total
	1,591.71	0.00	1,591.71	1,591.71	0.00	1,591.71	0.00	0.00	0.00	Direct-WA Total
	0.00	3,454.95	3,454.95	0.00	264.99	264.99	0.00	3,189.96	3,189.96	Sendout Volumes Total
892 Services Total	42,410.63	44,174.18	86,584.81	1,591.71	4,283.98	5,875.69	40,818.92	39,890.20	80,709.12	
	0.00	722.60	722.60	0.00	71.31	71.31	0.00	651.29	651.29	3-factor Total
	0.00	55,948.19	55,948.19	0.00	5,740.29	5,740.29	0.00	50,207.90	50,207.90	Customers-All Total
	0.00	(1,383.48)	(1,383.48)	0.00	(118.98)	(118.98)	0.00	(1,264.50)	(1,264.50)	Customers-Comm Total
	0.00	10,896.90	10,896.90	0.00	757.34	757.34	0.00	10,139.56	10,139.56	Customers-Ind Total
	0.00	17,533.97	17,533.97	0.00	1,828.79	1,828.79	0.00	15,705.18	15,705.18	Customers-Res Total
	(2,471.82)	0.00	(2,471.82)	0.00	0.00	0.00	(2,471.82)	0.00	(2,471.82)	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	56,552.83	56,552.83	0.00	4,337.60	4,337.60	0.00	52,215.23	52,215.23	Sendout Volumes Total
893 Meters and House Regulators Total	(2,471.82)	140,271.01	137,799.19	0.00	12,616.35	12,616.35	(2,471.82)	127,654.66	125,182.84	
	0.00	1,421.66	1,421.66	0.00	140.32	140.32	0.00	1,281.34	1,281.34	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	993.67	0.00	993.67	0.00	0.00	0.00	993.67	0.00	993.67	Direct-OR Total
894 Other Equipment Total	993.67	1,421.66	2,415.33	0.00	140.32	140.32	993.67	1,281.34	2,275.01	

For the Month Ended September 30, 2011

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	
901 Supervision Total	0.00	120,720.34	120,720.34	0.00	11,915.10	11,915.10	0.00	108,805.24	108,805.24	3-factor Total
	0.00	120,720.34	120,720.34	0.00	11,915.10	11,915.10	0.00	108,805.24	108,805.24	
	0.00	50,949.26	50,949.26	0.00	5,227.39	5,227.39	0.00	45,721.87	45,721.87	Customers-All Total
	0.00	4,294.91	4,294.91	0.00	298.50	298.50	0.00	3,996.41	3,996.41	Customers-Ind Total
902 Meter Reading Expenses Total	0.00	55,244.17	55,244.17	0.00	5,525.89	5,525.89	0.00	49,718.28	49,718.28	
	0.00	896,885.44	896,885.44	0.00	88,522.60	88,522.60	0.00	808,362.84	808,362.84	3-factor Total
	0.00	119,231.55	119,231.55	0.00	12,233.16	12,233.16	0.00	106,998.39	106,998.39	Customers-All Total
	0.00	31,882.82	31,882.82	0.00	2,215.86	2,215.86	0.00	29,666.96	29,666.96	Customers-Ind Total
	0.00	378,885.76	378,885.76	0.00	39,517.78	39,517.78	0.00	339,367.98	339,367.98	Customers-Res Total
903 Customer Records and Collection Expense Total	0.00	1,426,885.57	1,426,885.57	0.00	142,489.40	142,489.40	0.00	1,284,396.17	1,284,396.17	
	0.00	4,686.00	4,686.00	0.00	480.78	480.78	0.00	4,205.22	4,205.22	Customers-All Total
	0.00	(31,336.88)	(31,336.88)	0.00	(2,694.97)	(2,694.97)	0.00	(28,641.91)	(28,641.91)	Customers-Comm Total
	0.00	(33,617.01)	(33,617.01)	0.00	(2,336.38)	(2,336.38)	0.00	(31,280.63)	(31,280.63)	Customers-Ind Total
	0.00	(56,474.24)	(56,474.24)	0.00	(9,019.26)	(9,019.26)	0.00	(77,454.98)	(77,454.98)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	(146,742.13)	(146,742.13)	0.00	(13,569.83)	(13,569.83)	0.00	(133,172.30)	(133,172.30)	
	0.00	24,049.56	24,049.56	0.00	2,508.37	2,508.37	0.00	21,541.19	21,541.19	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
907 Supervision Total	0.00	24,049.56	24,049.56	0.00	2,508.37	2,508.37	0.00	21,541.19	21,541.19	
	0.00	23,444.47	23,444.47	0.00	2,313.97	2,313.97	0.00	21,130.50	21,130.50	3-factor Total
	0.00	192,497.93	192,497.93	0.00	19,750.29	19,750.29	0.00	172,747.64	172,747.64	Customers-All Total
	0.00	26,979.36	26,979.36	0.00	2,320.22	2,320.22	0.00	24,659.14	24,659.14	Customers-Comm Total
	0.00	63,242.87	63,242.87	0.00	4,395.38	4,395.38	0.00	58,847.49	58,847.49	Customers-Ind Total
	0.00	(4,119.71)	(4,119.71)	0.00	(429.69)	(429.69)	0.00	(3,690.02)	(3,690.02)	Customers-Res Total
	(1,691.96)	0.00	(1,691.96)	0.00	0.00	0.00	(1,691.96)	0.00	(1,691.96)	Direct-OR Total
	229.61	0.00	229.61	229.61	0.00	229.61	0.00	0.00	0.00	Direct-WA Total
	0.00	1,254.00	1,254.00	0.00	136.06	136.06	0.00	1,117.94	1,117.94	Employee Cost Total
908 Customer Assistance Expense Total	(1,462.35)	303,298.92	301,836.57	229.61	28,486.23	28,715.84	(1,691.96)	274,812.69	273,120.73	
	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-Comm Total
	0.00	121,840.30	121,840.30	0.00	12,707.94	12,707.94	0.00	109,132.36	109,132.36	Customers-Res Total
909 Customer Information Expense Total	0.00	121,840.30	121,840.30	0.00	12,707.94	12,707.94	0.00	109,132.36	109,132.36	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	8,670.07	8,670.07	0.00	904.29	904.29	0.00	7,765.78	7,765.78	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	8,670.07	8,670.07	0.00	904.29	904.29	0.00	7,765.78	7,765.78	
	0.00	13,808.64	13,808.64	0.00	1,416.77	1,416.77	0.00	12,391.87	12,391.87	Customers-All Total
	0.00	12,949.78	12,949.78	0.00	1,350.66	1,350.66	0.00	11,599.12	11,599.12	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
911 Supervision Total	0.00	26,758.42	26,758.42	0.00	2,767.43	2,767.43	0.00	23,990.99	23,990.99	
	0.00	11,142.70	11,142.70	0.00	1,099.79	1,099.79	0.00	10,042.91	10,042.91	3-factor Total
	0.00	178,981.27	178,981.27	0.00	18,363.49	18,363.49	0.00	160,617.78	160,617.78	Customers-All Total
	0.00	10,560.53	10,560.53	0.00	908.20	908.20	0.00	9,652.33	9,652.33	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	464.30	464.30	0.00	48.43	48.43	0.00	415.87	415.87	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Direct-OR Total
912 Demonstration and Selling Expense Total	81.00	201,148.80	201,229.80	0.00	20,419.91	20,419.91	81.00	180,728.89	180,809.89	
	0.00	48,308.50	48,308.50	0.00	4,154.53	4,154.53	0.00	44,153.97	44,153.97	Customers-Comm Total
	0.00	20,744.86	20,744.86	0.00	2,163.68	2,163.68	0.00	18,581.18	18,581.18	Customers-Res Total
913 Advertising Total	0.00	69,053.36	69,053.36	0.00	6,318.21	6,318.21	0.00	62,735.15	62,735.15	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	2,756,190.62	2,756,190.62	0.00	272,036.04	272,036.04	0.00	2,484,154.58	2,484,154.58	3-factor Total
	0.00	5,958.32	5,958.32	0.00	615.49	615.49	0.00	5,342.83	5,342.83	Admin Tran Total
	0.00	8,789.32	8,789.32	0.00	901.79	901.79	0.00	7,887.53	7,887.53	Customers-All Total
	0.00	9,492.23	9,492.23	0.00	990.04	990.04	0.00	8,502.19	8,502.19	Customers-Res Total
	220,101.12	0.00	220,101.12	0.00	0.00	0.00	220,101.12	0.00	220,101.12	Direct-OR Total
	625.09	0.00	625.09	625.09	0.00	625.09	0.00	0.00	0.00	Direct-WA Total
	0.00	(352,245.61)	(352,245.61)	0.00	(38,218.65)	(38,218.65)	0.00	(314,026.96)	(314,026.96)	Employee Cost Total
	0.00	(1,277.98)	(1,277.98)	0.00	(126.14)	(126.14)	0.00	(1,151.84)	(1,151.84)	Firm Volumes Total
	0.00	68,473.11	68,473.11	0.00	20,541.93	20,541.93	0.00	47,931.18	47,931.18	Regulatory Total
	0.00	1,848.27	1,848.27	0.00	141.76	141.76	0.00	1,706.51	1,706.51	Sendout Volumes Total
921 Office Supplies and Expense Total	220,726.21	2,497,228.28	2,717,954.49	625.09	256,882.26	257,507.35	220,101.12	2,240,346.02	2,460,447.14	
	0.00	(888,197.04)	(888,197.04)	0.00	(91,750.75)	(91,750.75)	0.00	(796,446.29)	(796,446.29)	Admin Tran Total
	0.00	(377,648.46)	(377,648.46)	0.00	(40,974.86)	(40,974.86)	0.00	(336,673.60)	(336,673.60)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,265,845.50)	(1,265,845.50)	0.00	(132,725.61)	(132,725.61)	0.00	(1,133,119.89)	(1,133,119.89)	
	0.00	165,189.92	165,189.92	0.00	16,304.25	16,304.25	0.00	148,885.67	148,885.67	3-factor Total
924 Property Insurance Premium Total	0.00	165,189.92	165,189.92	0.00	16,304.25	16,304.25	0.00	148,885.67	148,885.67	
	0.00	(12,192.88)	(12,192.88)	0.00	(1,203.44)	(1,203.44)	0.00	(10,989.44)	(10,989.44)	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	Payroll Total
925 Injuries and Damages Total	0.00	(12,192.88)	(12,192.88)	0.00	(1,203.44)	(1,203.44)	0.00	(10,989.44)	(10,989.44)	

For the Month Ended September 30, 2011

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	4,474.87	4,474.87	0.00	441.67	441.67	0.00	4,033.20	4,033.20	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	298,119.99	298,119.99	0.00	32,346.02	32,346.02	0.00	265,773.97	265,773.97	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
926 Employee Pensions and Benefits Total	492.00	302,594.86	303,086.86	0.00	32,787.69	32,787.69	492.00	269,807.17	270,299.17	
	0.00	195,800.92	195,800.92	0.00	19,325.56	19,325.56	0.00	176,475.36	176,475.36	3-factor Total
930 Miscellaneous General Expense Total	0.00	195,800.92	195,800.92	0.00	19,325.56	19,325.56	0.00	176,475.36	176,475.36	
	0.00	334,153.26	334,153.26	0.00	32,980.92	32,980.92	0.00	301,172.34	301,172.34	3-factor Total
	0.00	1,860.00	1,860.00	0.00	190.84	190.84	0.00	1,669.16	1,669.16	Customers-All Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	10,875.06	0.00	10,875.06	10,875.06	0.00	10,875.06	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	14,864.24	336,013.26	350,877.50	10,875.06	33,171.76	44,046.82	3,989.18	302,841.50	306,830.68	
	0.00	242,545.10	242,545.10	0.00	23,939.19	23,939.19	0.00	218,605.91	218,605.91	3-factor Total
	0.00	10,783.76	10,783.76	0.00	1,106.41	1,106.41	0.00	9,677.35	9,677.35	Customers-All Total
	0.00	671.26	671.26	0.00	171.24	171.24	0.00	500.02	500.02	Customers-The Dalles Total
	19,188.35	0.00	19,188.35	0.00	0.00	0.00	19,188.35	0.00	19,188.35	Direct-OR Total
	1,771.90	0.00	1,771.90	1,771.90	0.00	1,771.90	0.00	0.00	0.00	Direct-WA Total
	0.00	536.91	536.91	0.00	58.25	58.25	0.00	478.66	478.66	Employee Cost Total
	0.00	(17,910.61)	(17,910.61)	0.00	(1,767.78)	(1,767.78)	0.00	(16,142.83)	(16,142.83)	Firm Volumes Total
935 Maintenance of General Plant Total	20,960.25	236,626.42	257,586.67	1,771.90	23,507.31	25,279.21	19,188.35	213,119.11	232,307.46	
Grand Total	1,104,831.99	7,187,162.69	8,291,994.68	94,974.23	716,285.57	811,259.80	1,009,857.76	6,470,877.12	7,480,734.88	

3rd Quarter 2011 Results of Operations: August Detail

**NW Natural
Washington Results of Operations
Summary**

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

August 2011								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(830,014)			673			(830,687)
		988,452,173			114,478,608			873,973,565
		-0.08%			0.00%			-0.10%

NW Natural
Washington Quarterly Results of Operations Report

August 2011

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		13,616,908		13,616,908	1,584,743		1,584,743	12,032,166		12,032,166
481.1	Commercial		8,795,969		8,795,969	789,272		789,272	8,006,697		8,006,697
481.2	Industrial Firm		2,056,161		2,056,161	161,984		161,984	1,894,177		1,894,177
481.3	Interruptible		2,368,476		2,368,476	162,428		162,428	2,206,049		2,206,049
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		143,159	143,159		67,696	67,696		75,463	75,463
	Total Sales of Gas		26,837,515	143,159	26,980,674	2,698,427	67,696	2,766,123	24,139,088	75,463	24,214,551
Transportation Revenue											
489.12	Industrial Firm		551,321		551,321	51,803		51,803	499,518		499,518
489.13	Interruptible		776,258		776,258	66,222		66,222	710,036		710,036
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		1,327,579	0	1,327,579	118,025	0	118,025	1,209,554	0	1,209,554
495.6	Rate Adjustments - Amortizations		(686,521)		(686,521)	(47,804)		(47,804)	(638,717)		(638,717)
Miscellaneous Revenues											
487	Late Payment Charge		145,098		145,098	7,942		7,942	137,156		137,156
488.1	Returned Check Charge		12,225		12,225	1,515		1,515	10,710		10,710
488.3	Recon Charge CR During Office Hours		16,715		16,715	1,225		1,225	15,490		15,490
488.4	Field Collection Charge		28,105		28,105	3,600		3,600	24,505		24,505
488.5	Recon Charge CR After Office Hours		23,625		23,625	3,550		3,550	20,075		20,075
488.6	Recon Charge Seas During Office Hours		900		900	200		200	700		700
488.7	Recon Charge Seas After Office Hours		50		50	50		50	0		0
488.8	Automated Payment Charge		9,284		9,284	1,340		1,340	7,944		7,944
493.2	Rent - Utility Property	B		22,869	22,869		1,641			21,227	21,227
495.1	Meter Rentals		15,800		15,800	1,764		1,764	14,036		14,036
495.2	Other Gas Revenue - Miscellaneous		1,692		1,692	0		0	1,692		1,692
	Total Miscellaneous Revenues		253,494	22,869	276,363	21,186	1,641	22,828	232,308	21,227	253,535
	Total Operating Revenue		27,732,067	166,028	27,898,095	2,789,835	69,337	2,859,172	24,942,232	96,690	25,038,923
Cost of Gas											
804.7	WACOG Incurred		11,579,294		11,579,294	1,097,036		1,097,036	10,482,258		10,482,258
805.7	WACOG Deferred		243,545		243,545	38,725		38,725	204,820		204,820
804.6	Demand Incurred		7,891,200		7,891,200	730,019		730,019	7,161,181		7,161,181
805.8	Demand Deferred		(5,243,555)		(5,243,555)	(510,265)		(510,265)	(4,733,290)		(4,733,290)
805.4	Amortization of Gas Costs		(631,811)		(631,811)	(127,119)		(127,119)	(504,692)		(504,692)
	Total Cost of Gas		13,838,673	0	13,838,673	1,228,396	0	1,228,396	12,610,277	0	12,610,277
Detail	Operations & Maintenance	O&M	1,151,473	8,003,570	9,155,044	59,745	809,133	878,877	1,081,729	7,194,438	8,276,166
Other Taxes											
408.11	Property		1,754,808		1,754,808	117,474		117,474	1,637,333		1,637,333
408.12	Franchise		753,236		753,236	110,567		110,567	642,669		642,669
408.13	Payroll	C		390,584	390,584		41,402	41,402		349,182	349,182
408.14	Other		(60,397)		(60,397)	1,288		1,288	(61,684)		(61,684)
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		2,447,648	390,584	2,838,232	229,329	41,402	270,731	2,218,318	349,182	2,567,500
403.1	Depreciation	D		5,310,913	5,310,913		562,160	562,160		4,748,753	4,748,753
Income Taxes											
409.11	Federal Income Taxes				0			(137,264)			137,264
410.11	Federal Income Taxes - Deferred				0			0			0
411.42	Federal Income Tax Credit				(1,996,748)			55,598			(2,052,346)
409.12	Oregon Income Taxes				8,333			0			8,333
410.12	Oregon Income Taxes - Deferred				9,896			0			9,896
411.12	Oregon Income Tax Credit				(436,234)			0			(436,234)
	Total Income Taxes				(2,414,753)			(81,666)			(2,333,087)
	Total Operating Revenue Deductions		17,437,794	13,705,067	28,728,108	1,527,470	1,412,695	2,858,499	15,910,324	12,292,373	25,869,610
	Net Operating Income				(830,014)			673			(830,687)

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

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Revenue
- B Follows plant split
- O&M See OO&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
		2,276,585,292			234,748,714			2,041,836,578
		(1,008,566,621)			(95,341,936)			(913,224,685)
		14,067,641			1,388,476			12,679,164
		1,651,700			163,023			1,488,677
		(2,144,458)			(158,098)			(1,986,360)
		(244,615,538)			(26,321,571)			(218,293,967)
		(48,525,843)			0			(48,525,843)
		988,452,173			114,478,608			873,973,565
		-0.08%			0.00%			-0.10%
		100.00%			47.29%			52.71%
		100.00%			10.76%			89.24%
		100.00%			10.60%			89.40%
		100.00%			10.59%			89.42%

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

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
		96,230,347			10,690,689			85,539,658
		995,780,281			116,398,370			879,381,911
		9.66%			9.18%			9.73%

**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
Sales of Gas										
480.1	Residential	488,607,236	0	488,607,236	53,917,982	0	53,917,982	434,689,254	0	434,689,254
481.1	Commercial	244,431,447	0	244,431,447	22,262,732	0	22,262,732	222,168,715	0	222,168,715
481.2	Industrial Firm	30,753,458	0	30,753,458	2,615,476	0	2,615,476	28,137,981	0	28,137,981
481.3	Interruptible	23,275,460	0	23,275,460	3,059,362	0	3,059,362	20,216,098	0	20,216,098
481.5	Interruptible Incentive	12,532,332	0	12,532,332	0	0	0	12,532,332	0	12,532,332
495.20	Unbilled Revenue	0	(1,640,305)	(1,640,305)	0	(140,134)	(140,134)	0	(1,500,171)	(1,500,171)
Total Sales of Gas		799,599,932	(1,640,305)	797,959,627	81,855,552	(140,134)	81,715,418	717,744,380	(1,500,171)	716,244,209
Transportation Revenue										
489.12	Industrial Firm	6,621,125	0	6,621,125	679,390	0	679,390	5,941,735	0	5,941,735
489.13	Interruptible	9,012,556	0	9,012,556	652,820	0	652,820	8,359,736	0	8,359,736
489.15	Interruptible Incentive	42	0	42	0	0	0	42	0	42
489.3	Agency Fee/Balancing	79	0	79	0	0	0	79	0	79
Total Transportation Revenue		15,633,802	0	15,633,802	1,332,210	0	1,332,210	14,301,592	0	14,301,592
495.6	Rate Adjustments - Amortizations	8,711,909	0	8,711,909	(1,640,255)	0	(1,640,255)	10,352,164	0	10,352,164
Miscellaneous Revenues										
487	Late Payment Charge	2,718,477	0	2,718,477	138,783	0	138,783	2,579,694	0	2,579,694
488.1	Returned Check Charge	238,552	0	238,552	15,945	0	15,945	222,607	0	222,607
488.3	Recon Charge CR During Office Hours	242,269	0	242,269	19,425	0	19,425	222,844	0	222,844
488.4	Field Collection Charge	359,467	0	359,467	47,340	0	47,340	312,127	0	312,127
488.5	Recon Charge CR After Office Hours	456,225	0	456,225	53,425	0	53,425	402,800	0	402,800
488.6	Recon Charge Seas During Office Hours	18,625	0	18,625	1,875	0	1,875	16,750	0	16,750
488.7	Recon Charge Seas After Office Hours	8,925	0	8,925	1,550	0	1,550	7,375	0	7,375
488.8	Automated Payment Charge	128,011	0	128,011	17,610	0	17,610	110,401	0	110,401
493.2	Rent - Utility Property	0	287,350	287,350	0	20,213	20,213	0	267,137	267,137
495.1	Meter Rentals	208,712	0	208,712	22,329	0	22,329	186,383	0	186,383
495.2	Other Gas Revenue - Miscellaneous	153,325	0	153,325	1,243	0	1,243	152,082	0	152,082
Total Miscellaneous Revenues		4,532,588	287,350	4,819,939	319,525	20,213	339,738	4,213,063	267,137	4,480,200
Total Operating Revenue		828,478,231	(1,352,955)	827,125,276	81,867,032	(119,921)	81,747,112	746,611,199	(1,233,034)	745,378,165
Cost of Gas										
804.7	WACOG Incurred	373,158,569	0	373,158,569	36,468,055	0	36,468,055	336,690,514	0	336,690,514
805.7	WACOG Deferred	18,635,557	0	18,635,557	2,368,303	0	2,368,303	16,267,254	0	16,267,254
804.6	Demand Incurred	93,816,029	0	93,816,029	8,684,671	0	8,684,671	85,131,358	0	85,131,358
805.8	Demand Deferred	(4,168,849)	0	(4,168,849)	(321,644)	0	(321,644)	(3,847,205)	0	(3,847,205)
805.4	Amortization of Gas Costs	(22,811,481)	0	(22,811,481)	(4,436,328)	0	(4,436,328)	(18,375,153)	0	(18,375,153)
Total Cost of Gas		458,629,825	0	458,629,825	42,763,058	0	42,763,058	415,866,767	0	415,866,767
Detail	Operations & Maintenance	13,296,259	101,203,784	114,500,044	836,912	10,170,919	11,007,830	12,459,348	91,032,866	103,492,214
Other Taxes										
408.11	Property	20,288,111	0	20,288,111	1,376,205	0	1,376,205	18,911,906	0	18,911,906
408.12	Franchise	20,841,177	0	20,841,177	3,326,733	0	3,326,733	17,514,444	0	17,514,444
408.13	Payroll	0	5,527,851	5,527,851	0	579,201	579,201	0	4,948,650	4,948,650
408.14	Other	159,680	0	159,680	12,034	0	12,034	147,646	0	147,646
408.15	Regulatory	1,938,755	0	1,938,755	151,060	0	151,060	1,787,695	0	1,787,695
Total Other Taxes		43,227,723	5,527,851	48,755,574	4,866,032	579,201	5,445,233	38,361,691	4,948,650	43,310,341
403.1	Depreciation	0	63,358,867	63,358,867	0	7,076,874	7,076,874	0	56,281,993	56,281,993
Income Taxes										
409.11	Federal Income Taxes			(12,423,867)			4,109,300			(16,533,167)
410.11	Federal Income Taxes - Deferred			68,355,050			0			68,355,050
411.42	Federal Income Tax Credit			(18,152,762)			654,128			(18,806,890)
409.12	Oregon Income Taxes			(102,148)			0			(102,148)
410.12	Oregon Income Taxes - Deferred			10,180,448			0			10,180,448
411.12	Oregon Income Tax Credit			(2,206,101)			0			(2,206,101)
Total Income Taxes				45,650,620			4,763,428			40,887,192
Total Operating Revenue Deductions		515,153,808	170,090,502	730,894,929	48,466,001	17,826,994	71,056,423	466,687,806	152,263,508	659,838,506
Net Operating Income				96,230,347			10,690,689			85,539,658

12 Month Ended Reports

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

Rate Of Return on Rate Base

Allocation References:

- A Unbilled 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
		2,246,424,817			232,650,511			2,013,774,306
		(982,762,463)			(92,278,670)			(890,483,793)
		14,036,808			1,374,201			12,662,608
		1,749,853			172,771			1,577,082
		(2,115,961)			(157,149)			(1,958,812)
		(235,178,853)			(25,363,293)			(209,815,560)
		(46,373,919)			0			(46,373,919)
		995,780,281			116,398,370			879,381,911
		9.66%			9.18%			9.73%
		100.00%			8.54%			91.46%
		100.00%			7.03%			92.97%
		100.00%			10.48%			89.52%
		100.00%			11.17%			88.83%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended August 31, 2011

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$7,536	\$744	\$6,793
818	Compressor Station Expense	23,079	2,278	20,801
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	138,486	13,669	124,817
821	Purification Expense	422	42	380
Maintenance				
832	Wells Expense	14,600	1,441	13,159
	Total Underground Storage Expense	184,122	18,173	165,949
Other Storage Expense				
Operation				
840	Supervision and Engineering	7,776	767	7,008
	Total Other Storage Expense	7,776	767	7,008
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	144,890	14,301	130,589
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	31,273	3,087	28,186
	Total Liquified Natural Gas Expense	176,163	17,387	158,776
	Total Natural Gas Storage	368,061	36,328	331,733
Transmission Expense				
Operation				
856	Mains Expense	88,905	7,185	81,720
Maintenance				
863	Maintenance of Mains	22,772	2,248	20,525
	Total Transmission Expense	111,677	9,433	102,244
Distribution Expense				
Operation				
870	Supervision and Engineering	213,769	19,166	194,603
874	Mains and Services Expense	679,252	50,436	628,816
875	Measuring and Regulator Station Expense - General	11,989	1,127	10,861
877	Measuring and Regulator Station Expense - City Gate	17,049	1,308	15,742
878	Meter and House Regulator Expense	353,410	35,577	317,833
879	Customer Installation Expense	666,664	68,302	598,361
880	Other Expense	81,568	10,950	70,618
881	Rents	20,495	2,023	18,472

	System	Washington	Oregon
Maintenance			
885	Supervision and Engineering	440,145	397,794
887	Mains	223,515	210,020
889	Measuring and Regulator Station Expense - General	79,134	72,350
891	Measuring and Regulator Station Expense - City Gate	4,090	3,775
892	Services	105,611	96,294
893	Meters and House Regulators	185,502	168,411
894	Other Equipment	1,473	1,328
	Total Distribution Expense	3,083,665	2,805,279
Customer Accounts Expense			
Operation			
901	Supervision	116,712	105,192
902	Meter Reading Expenses	55,390	49,726
903	Customer Records and Collection Expense	1,282,609	1,154,532
904	Uncollectible Accounts	72,867	65,604
	Total Customer Accounts Expense	1,527,577	1,375,054
Customer Service and Informational			
Operation			
907	Supervision	24,543	21,983
908	Customer Assistance Expense	312,458	282,875
909	Customer Information Expense	133,933	119,964
910	Miscellaneous Customer Service Expense	13,209	11,831
	Total Customer Service and Informational	484,143	436,653
Sales Expense			
Operation			
911	Supervision	25,563	22,918
912	Demonstration and Selling Expense	203,935	183,274
913	Advertising	45,869	41,919
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	275,367	248,110
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	3,125,746	2,808,183
922	Administrative Expenses Transferred - Credit	(1,303,700)	(1,166,997)
924	Property Insurance Premium	195,030	175,780
925	Injuries and Damages	117,690	106,074
926	Employee Pensions and Benefits	367,519	327,916
930	Miscellaneous General Expense	74,277	66,946
931	Rents	350,357	306,831
Maintenance			
935	Maintenance of General Plant	377,635	352,359
	Total Administrative and General Expense	3,304,554	2,977,092
	Total Operations and Maintenance Expense	\$9,155,044	\$8,276,166

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended August 31, 2011

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	7,536.38	7,536.38	0.00	743.84	743.84	0.00	6,792.54	6,792.54	Firm Volumes Total
816 Wells Expense Total	0.00	7,536.38	7,536.38	0.00	743.84	743.84	0.00	6,792.54	6,792.54	
	0.00	23,078.83	23,078.83	0.00	2,277.88	2,277.88	0.00	20,800.95	20,800.95	Firm Volumes Total
818 Compressor Station Expense Total	0.00	23,078.83	23,078.83	0.00	2,277.88	2,277.88	0.00	20,800.95	20,800.95	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	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-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	138,485.71	138,485.71	0.00	13,668.54	13,668.54	0.00	124,817.17	124,817.17	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	138,485.71	138,485.71	0.00	13,668.54	13,668.54	0.00	124,817.17	124,817.17	
	0.00	421.76	421.76	0.00	41.63	41.63	0.00	380.13	380.13	Firm Volumes Total
821 Purification Expense Total	0.00	421.76	421.76	0.00	41.63	41.63	0.00	380.13	380.13	
	0.00	14,599.60	14,599.60	0.00	1,440.98	1,440.98	0.00	13,158.62	13,158.62	Firm Volumes Total
832 Wells Expense Total	0.00	14,599.60	14,599.60	0.00	1,440.98	1,440.98	0.00	13,158.62	13,158.62	
	0.00	7,775.55	7,775.55	0.00	767.45	767.45	0.00	7,008.10	7,008.10	Firm Volumes Total
840 Supervision and Engineering Total	0.00	7,775.55	7,775.55	0.00	767.45	767.45	0.00	7,008.10	7,008.10	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	144,890.04	144,890.04	0.00	14,300.64	14,300.64	0.00	130,589.40	130,589.40	Firm Volumes Total
844 Supervision and Engineering Total	0.00	144,890.04	144,890.04	0.00	14,300.64	14,300.64	0.00	130,589.40	130,589.40	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	31,273.03	31,273.03	0.00	3,086.64	3,086.64	0.00	28,186.39	28,186.39	Firm Volumes Total
847 Supervision and Engineering Total	0.00	31,273.03	31,273.03	0.00	3,086.64	3,086.64	0.00	28,186.39	28,186.39	
	0.00	72,801.24	72,801.24	0.00	7,185.48	7,185.48	0.00	65,615.76	65,615.76	3-factor Total
	16,103.91	0.00	16,103.91	0.00	0.00	0.00	16,103.91	0.00	16,103.91	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	16,103.91	72,801.24	88,905.15	0.00	7,185.48	7,185.48	16,103.91	65,615.76	81,719.67	
	0.00	22,772.20	22,772.20	0.00	2,247.61	2,247.61	0.00	20,524.59	20,524.59	3-factor Total
863 Maintenance of Mains Total	0.00	22,772.20	22,772.20	0.00	2,247.61	2,247.61	0.00	20,524.59	20,524.59	
	0.00	472.90	472.90	0.00	46.68	46.68	0.00	426.22	426.22	3-factor Total
	0.00	125,245.38	125,245.38	0.00	12,361.72	12,361.72	0.00	112,883.66	112,883.66	Firm Volumes Total
	0.00	392.80	392.80	0.00	34.02	34.02	0.00	358.78	358.78	Sales/Sendout Volumes Total
	0.00	87,657.69	87,657.69	0.00	6,723.35	6,723.35	0.00	80,934.34	80,934.34	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	213,768.77	213,768.77	0.00	19,165.77	19,165.77	0.00	194,603.00	194,603.00	
	0.00	117,311.55	117,311.55	0.00	11,578.66	11,578.66	0.00	105,732.89	105,732.89	3-factor Total
	0.00	11,474.36	11,474.36	0.00	1,616.74	1,616.74	0.00	9,857.62	9,857.62	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	28,733.91	28,733.91	0.00	2,948.10	2,948.10	0.00	25,785.81	25,785.81	Customers-All Total
	487,439.77	0.00	487,439.77	0.00	0.00	0.00	487,439.77	0.00	487,439.77	Direct-OR Total
	34,292.59	0.00	34,292.59	34,292.59	0.00	34,292.59	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	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	521,732.36	157,519.82	679,252.18	34,292.59	16,143.50	50,436.09	487,439.77	141,376.32	628,816.09	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	5,280.58	5,280.58	0.00	405.02	405.02	0.00	4,875.56	4,875.56	Sendout Volumes Total
	0.00	6,707.92	6,707.92	0.00	722.44	722.44	0.00	5,985.48	5,985.48	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	0.00	11,988.50	11,988.50	0.00	1,127.46	1,127.46	0.00	10,861.04	10,861.04	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	17,049.28	17,049.28	0.00	1,307.68	1,307.68	0.00	15,741.60	15,741.60	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	17,049.28	17,049.28	0.00	1,307.68	1,307.68	0.00	15,741.60	15,741.60	
	0.00	1,298.99	1,298.99	0.00	128.21	128.21	0.00	1,170.78	1,170.78	3-factor Total
	0.00	330,604.15	330,604.15	0.00	33,919.98	33,919.98	0.00	296,684.17	296,684.17	Customers-All Total
	0.00	17,026.13	17,026.13	0.00	1,183.31	1,183.31	0.00	15,842.82	15,842.82	Customers-Ind Total
	0.00	55.02	55.02	0.00	5.74	5.74	0.00	49.28	49.28	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	4,425.63	4,425.63	0.00	339.44	339.44	0.00	4,086.19	4,086.19	sendout volumes Total
878 Meter and House Regulator Expense Total	0.00	353,409.92	353,409.92	0.00	35,576.68	35,576.68	0.00	317,833.24	317,833.24	
	0.00	43,490.94	43,490.94	0.00	4,292.55	4,292.55	0.00	39,198.39	39,198.39	3-factor Total
	0.00	608,305.90	608,305.90	0.00	62,412.19	62,412.19	0.00	545,893.71	545,893.71	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
	142.12	0.00	142.12	0.00	0.00	0.00	142.12	0.00	142.12	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	14,724.91	14,724.91	0.00	1,597.65	1,597.65	0.00	13,127.26	13,127.26	Employee Cost Total
879 Customer Installation Expense Total	142.12	666,521.75	666,663.87	0.00	68,302.39	68,302.39	142.12	598,219.36	598,361.48	

For the Month Ended August 31, 2011

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	23,226.06	23,226.06	0.00	2,292.40	2,292.40	0.00	20,933.66	20,933.66	3-factor Total
	0.00	44,373.04	44,373.04	0.00	4,552.68	4,552.68	0.00	39,820.36	39,820.36	Customers-All Total
	178.09	0.00	178.09	0.00	0.00	0.00	178.09	0.00	178.09	Direct-OR Total
	3,298.62	0.00	3,298.62	3,298.62	0.00	3,298.62	0.00	0.00	0.00	Direct-WA Total
	0.00	38.50	38.50	0.00	4.18	4.18	0.00	34.32	34.32	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	10,453.84	10,453.84	0.00	801.81	801.81	0.00	9,652.03	9,652.03	Sendout Volumes Total
880 Other Expense Total	3,476.71	78,091.44	81,568.15	3,298.62	7,651.07	10,949.69	178.09	70,440.37	70,618.46	
	0.00	20,494.89	20,494.89	0.00	2,022.84	2,022.84	0.00	18,472.05	18,472.05	3-factor Total
881 Rents Total	0.00	20,494.89	20,494.89	0.00	2,022.84	2,022.84	0.00	18,472.05	18,472.05	
	0.00	360,615.64	360,615.64	0.00	35,592.79	35,592.79	0.00	325,022.85	325,022.85	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	68,534.77	0.00	68,534.77	0.00	0.00	0.00	68,534.77	0.00	68,534.77	Direct-OR Total
	6,406.08	0.00	6,406.08	6,406.08	0.00	6,406.08	0.00	0.00	0.00	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	4,588.11	4,588.11	0.00	351.91	351.91	0.00	4,236.20	4,236.20	sendout volumes Total
885 Supervision and Engineering Total	74,940.85	365,203.75	440,144.60	6,406.08	35,944.70	42,350.78	68,534.77	329,259.05	397,793.82	
	0.00	34,410.65	34,410.65	0.00	3,396.32	3,396.32	0.00	31,014.33	31,014.33	3-factor Total
	0.00	1,892.85	1,892.85	0.00	213.32	213.32	0.00	1,679.53	1,679.53	Customers-Port/Van 80% Total
	0.00	121.28	121.28	0.00	12.44	12.44	0.00	108.84	108.84	Customers-All Total
	177,217.58	0.00	177,217.58	0.00	0.00	0.00	177,217.58	0.00	177,217.58	Direct-OR Total
	9,872.61	0.00	9,872.61	9,872.61	0.00	9,872.61	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
887 Mains Total	187,090.19	36,424.78	223,514.97	9,872.61	3,622.08	13,494.69	177,217.58	32,802.70	210,020.28	
	0.00	2,772.84	2,772.84	0.00	273.68	273.68	0.00	2,499.16	2,499.16	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	55,278.41	55,278.41	0.00	4,239.86	4,239.86	0.00	51,038.55	51,038.55	Sendout Volumes Total
	0.00	21,082.82	21,082.82	0.00	2,270.62	2,270.62	0.00	18,812.20	18,812.20	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	0.00	79,134.07	79,134.07	0.00	6,784.16	6,784.16	0.00	72,349.91	72,349.91	
	0.00	54.39	54.39	0.00	5.37	5.37	0.00	49.02	49.02	3-factor Total
	0.00	4,035.26	4,035.26	0.00	309.50	309.50	0.00	3,725.76	3,725.76	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	4,089.65	4,089.65	0.00	314.87	314.87	0.00	3,774.78	3,774.78	
	0.00	54,144.94	54,144.94	0.00	5,344.09	5,344.09	0.00	48,800.85	48,800.85	3-factor Total
	39,797.44	0.00	39,797.44	0.00	0.00	0.00	39,797.44	0.00	39,797.44	Direct-OR Total
	3,333.23	0.00	3,333.23	3,333.23	0.00	3,333.23	0.00	0.00	0.00	Direct-WA Total
	0.00	8,335.29	8,335.29	0.00	639.32	639.32	0.00	7,695.97	7,695.97	Sendout Volumes Total
892 Services Total	43,130.67	62,480.23	105,610.90	3,333.23	5,983.41	9,316.64	39,797.44	56,496.82	96,294.26	
	0.00	1,236.25	1,236.25	0.00	122.02	122.02	0.00	1,114.23	1,114.23	3-factor Total
	0.00	103,096.80	103,096.80	0.00	10,577.73	10,577.73	0.00	92,519.07	92,519.07	Customers-All Total
	0.00	3,506.37	3,506.37	0.00	301.55	301.55	0.00	3,204.82	3,204.82	Customers-Comm Total
	0.00	(18,114.15)	(18,114.15)	0.00	(1,258.94)	(1,258.94)	0.00	(15,855.21)	(15,855.21)	Customers-Ind Total
	0.00	18,640.54	18,640.54	0.00	1,944.21	1,944.21	0.00	16,696.33	16,696.33	Customers-Res Total
	6,683.00	0.00	6,683.00	0.00	0.00	0.00	6,683.00	0.00	6,683.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	70,452.87	70,452.87	0.00	5,403.73	5,403.73	0.00	65,049.14	65,049.14	Sendout Volumes Total
893 Meters and House Regulators Total	6,683.00	178,818.68	185,501.68	0.00	17,090.30	17,090.30	6,683.00	161,728.38	168,411.38	
	0.00	1,472.58	1,472.58	0.00	145.34	145.34	0.00	1,327.24	1,327.24	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.73	0.00	0.73	0.00	0.00	0.00	0.73	0.00	0.73	Direct-OR Total
894 Other Equipment Total	0.73	1,472.58	1,473.31	0.00	145.34	145.34	0.73	1,327.24	1,327.97	
	0.00	116,711.80	116,711.80	0.00	11,519.45	11,519.45	0.00	105,192.35	105,192.35	3-factor Total
901 Supervision Total	0.00	116,711.80	116,711.80	0.00	11,519.45	11,519.45	0.00	105,192.35	105,192.35	
	0.00	54,818.19	54,818.19	0.00	5,624.35	5,624.35	0.00	49,193.84	49,193.84	Customers-All Total
	0.00	571.53	571.53	0.00	39.72	39.72	0.00	531.81	531.81	Customers-Ind Total
902 Meter Reading Expenses Total	0.00	55,389.72	55,389.72	0.00	5,664.07	5,664.07	0.00	49,725.65	49,725.65	
	0.00	775,120.35	775,120.35	0.00	76,504.38	76,504.38	0.00	698,615.97	698,615.97	3-factor Total
	0.00	130,616.55	130,616.55	0.00	13,401.26	13,401.26	0.00	117,215.29	117,215.29	Customers-All Total
	0.00	32,674.74	32,674.74	0.00	2,270.89	2,270.89	0.00	30,403.85	30,403.85	Customers-Ind Total
	0.00	344,197.01	344,197.01	0.00	35,899.75	35,899.75	0.00	308,297.26	308,297.26	Customers-Res Total
903 Customer Records and Collection Expense Total	0.00	1,282,608.65	1,282,608.65	0.00	128,076.28	128,076.28	0.00	1,154,532.37	1,154,532.37	
	0.00	508.00	508.00	0.00	52.12	52.12	0.00	455.88	455.88	Customers-All Total
	0.00	8,479.47	8,479.47	0.00	729.23	729.23	0.00	7,750.24	7,750.24	Customers-Comm Total
	0.00	5,192.87	5,192.87	0.00	360.91	360.91	0.00	4,831.96	4,831.96	Customers-Ind Total
	0.00	58,686.42	58,686.42	0.00	6,120.99	6,120.99	0.00	52,565.43	52,565.43	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	72,866.76	72,866.76	0.00	7,263.25	7,263.25	0.00	65,603.51	65,603.51	
	0.00	24,542.64	24,542.64	0.00	2,559.80	2,559.80	0.00	21,982.84	21,982.84	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
907 Supervision Total	0.00	24,542.64	24,542.64	0.00	2,559.80	2,559.80	0.00	21,982.84	21,982.84	

For the Month Ended August 31, 2011

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	22,999.62	22,999.62	0.00	2,270.06	2,270.06	0.00	20,729.56	20,729.56	3-factor Total
	0.00	192,777.45	192,777.45	0.00	19,778.97	19,778.97	0.00	172,998.48	172,998.48	Customers-All Total
	0.00	26,442.29	26,442.29	0.00	2,274.03	2,274.03	0.00	24,168.26	24,168.26	Customers-Comm Total
	0.00	65,419.42	65,419.42	0.00	4,546.65	4,546.65	0.00	60,872.77	60,872.77	Customers-Ind Total
	0.00	6,012.34	6,012.34	0.00	627.09	627.09	0.00	5,385.25	5,385.25	Customers-Res Total
	(1,279.36)	0.00	(1,279.36)	0.00	0.00	0.00	(1,279.36)	0.00	(1,279.36)	Direct-OR Total
	86.11	0.00	86.11	86.11	0.00	86.11	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
908 Customer Assistance Expense Total	(1,193.25)	313,651.12	312,457.87	86.11	29,496.80	29,582.91	(1,279.36)	284,154.32	282,874.96	
	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-Comm Total
	0.00	133,933.27	133,933.27	0.00	13,969.25	13,969.25	0.00	119,964.02	119,964.02	Customers-Res Total
909 Customer Information Expense Total	0.00	133,933.27	133,933.27	0.00	13,969.25	13,969.25	0.00	119,964.02	119,964.02	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	13,208.80	13,208.80	0.00	1,377.68	1,377.68	0.00	11,831.12	11,831.12	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	13,208.80	13,208.80	0.00	1,377.68	1,377.68	0.00	11,831.12	11,831.12	
	0.00	12,347.38	12,347.38	0.00	1,266.84	1,266.84	0.00	11,080.54	11,080.54	Customers-All Total
	0.00	13,215.32	13,215.32	0.00	1,378.36	1,378.36	0.00	11,836.96	11,836.96	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
911 Supervision Total	0.00	25,562.70	25,562.70	0.00	2,645.20	2,645.20	0.00	22,917.50	22,917.50	
	0.00	(567.10)	(567.10)	0.00	(55.98)	(55.98)	0.00	(511.12)	(511.12)	3-factor Total
	0.00	192,491.50	192,491.50	0.00	19,749.63	19,749.63	0.00	172,741.87	172,741.87	Customers-All Total
	0.00	10,676.95	10,676.95	0.00	918.22	918.22	0.00	9,758.73	9,758.73	Customers-Comm Total
	0.00	18.76	18.76	0.00	1.30	1.30	0.00	17.46	17.46	Customers-Ind Total
	0.00	458.90	458.90	0.00	47.86	47.86	0.00	411.04	411.04	Customers-Res Total
	856.00	0.00	856.00	0.00	0.00	0.00	856.00	0.00	856.00	Direct-OR Total
912 Demonstration and Selling Expense Total	856.00	203,079.01	203,935.01	0.00	20,661.03	20,661.03	856.00	182,417.98	183,273.98	
	0.00	45,544.30	45,544.30	0.00	3,916.81	3,916.81	0.00	41,627.49	41,627.49	Customers-Comm Total
	0.00	324.98	324.98	0.00	33.90	33.90	0.00	291.08	291.08	Customers-Res Total
913 Advertising Total	0.00	45,869.28	45,869.28	0.00	3,950.71	3,950.71	0.00	41,918.57	41,918.57	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	2,831,109.81	2,831,109.81	0.00	279,430.57	279,430.57	0.00	2,551,679.24	2,551,679.24	3-factor Total
	0.00	5,958.32	5,958.32	0.00	615.49	615.49	0.00	5,342.83	5,342.83	Admin Tran Total
	0.00	8,416.57	8,416.57	0.00	863.53	863.53	0.00	7,553.04	7,553.04	Customers-All Total
	0.00	10,179.09	10,179.09	0.00	1,061.68	1,061.68	0.00	9,117.41	9,117.41	Customers-Res Total
	144,295.59	0.00	144,295.59	0.00	0.00	0.00	144,295.59	0.00	144,295.59	Direct-OR Total
	614.84	0.00	614.84	614.84	0.00	614.84	0.00	0.00	0.00	Direct-WA Total
	0.00	11,009.45	11,009.45	0.00	1,194.53	1,194.53	0.00	9,814.92	9,814.92	Employee Cost Total
	0.00	1,466.56	1,466.56	0.00	144.75	144.75	0.00	1,321.81	1,321.81	Firm Volumes Total
	0.00	111,932.67	111,932.67	0.00	33,579.80	33,579.80	0.00	78,352.87	78,352.87	Regulatory Total
	0.00	763.55	763.55	0.00	58.57	58.57	0.00	704.98	704.98	Sendout Volumes Total
921 Office Supplies and Expense Total	144,910.43	2,980,836.02	3,125,746.45	614.84	316,948.92	317,563.76	144,295.59	2,663,887.10	2,808,182.69	
	0.00	(913,115.88)	(913,115.88)	0.00	(94,324.87)	(94,324.87)	0.00	(818,791.01)	(818,791.01)	Admin Tran Total
	0.00	(390,583.94)	(390,583.94)	0.00	(42,378.36)	(42,378.36)	0.00	(348,205.58)	(348,205.58)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,303,699.82)	(1,303,699.82)	0.00	(136,793.23)	(136,793.23)	0.00	(1,166,906.59)	(1,166,906.59)	
	0.00	195,029.56	195,029.56	0.00	19,249.42	19,249.42	0.00	175,780.14	175,780.14	3-factor Total
924 Property Insurance Premium Total	0.00	195,029.56	195,029.56	0.00	19,249.42	19,249.42	0.00	175,780.14	175,780.14	
	0.00	117,690.06	117,690.06	0.00	11,616.00	11,616.00	0.00	106,074.06	106,074.06	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	Payroll Total
925 Injuries and Damages Total	0.00	117,690.06	117,690.06	0.00	11,616.00	11,616.00	0.00	106,074.06	106,074.06	
	0.00	22,368.80	22,368.80	0.00	2,207.80	2,207.80	0.00	20,161.00	20,161.00	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	344,658.52	344,658.52	0.00	37,395.45	37,395.45	0.00	307,263.07	307,263.07	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
926 Employee Pensions and Benefits Total	492.00	367,027.32	367,519.32	0.00	39,603.25	39,603.25	492.00	327,424.07	327,916.07	
	0.00	74,277.09	74,277.09	0.00	7,331.15	7,331.15	0.00	66,945.94	66,945.94	3-factor Total
930 Miscellaneous General Expense Total	0.00	74,277.09	74,277.09	0.00	7,331.15	7,331.15	0.00	66,945.94	66,945.94	
	0.00	334,153.26	334,153.26	0.00	32,980.92	32,980.92	0.00	301,172.34	301,172.34	3-factor Total
	0.00	1,860.00	1,860.00	0.00	190.84	190.84	0.00	1,669.16	1,669.16	Customers-All Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	10,354.06	0.00	10,354.06	10,354.06	0.00	10,354.06	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	14,343.24	336,013.26	350,356.50	10,354.06	33,171.76	43,525.82	3,989.18	302,841.50	306,830.68	
	0.00	227,027.97	227,027.97	0.00	22,407.66	22,407.66	0.00	204,620.31	204,620.31	3-factor Total
	0.00	9,425.95	9,425.95	0.00	967.10	967.10	0.00	8,458.85	8,458.85	Customers-All Total
	0.00	1,117.54	1,117.54	0.00	285.08	285.08	0.00	832.46	832.46	Customers-The Dalles Total
	137,277.68	0.00	137,277.68	0.00	0.00	0.00	137,277.68	0.00	137,277.68	Direct-OR Total
	1,486.45	0.00	1,486.45	1,486.45	0.00	1,486.45	0.00	0.00	0.00	Direct-WA Total
	0.00	103.69	103.69	0.00	11.25	11.25	0.00	92.44	92.44	Employee Cost Total
	0.00	1,195.56	1,195.56	0.00	118.00	118.00	0.00	1,077.56	1,077.56	Firm Volumes Total
935 Maintenance of General Plant Total	138,764.13	238,870.71	377,634.84	1,486.45	23,789.09	25,275.54	137,277.68	215,081.62	352,359.30	
Grand Total	1,151,473.09	8,003,570.41	9,155,043.50	69,744.59	809,132.82	878,877.41	1,081,728.50	7,194,437.59	8,276,166.09	

3rd Quarter 2011 Results of Operations: July Detail

**NW Natural
Washington Results of Operations
Summary**

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

July 2011								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(1,442,976)			(65,877)			(1,377,099)
		986,728,763			114,431,977			872,296,786
		-0.15%			-0.06%			-0.16%

NW Natural
Washington Quarterly Results of Operations Report

July 2011

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		15,868,468		15,868,468	1,863,451		1,863,451	14,005,016		14,005,016
481.1	Commercial		9,883,371		9,883,371	920,221		920,221	8,963,150		8,963,150
481.2	Industrial Firm		2,049,014		2,049,014	157,536		157,536	1,891,478		1,891,478
481.3	Interruptible		2,396,892		2,396,892	151,254		151,254	2,245,638		2,245,638
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(2,115,811)	(2,115,811)		(208,513)	(208,513)		(1,907,298)	(1,907,298)
	Total Sales of Gas		30,197,745	(2,115,811)	28,081,934	3,092,462	(208,513)	2,883,949	27,105,283	(1,907,298)	25,197,985
Transportation Revenue											
489.12	Industrial Firm		520,382		520,382	51,565		51,565	468,817		468,817
489.13	Interruptible		766,937		766,937	55,012		55,012	711,925		711,925
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		27		27	0		0	27		27
	Total Transportation Revenue		1,287,346	0	1,287,346	106,576	0	106,576	1,180,769	0	1,180,769
495.6	Rate Adjustments - Amortizations		(1,105,292)		(1,105,292)	(58,339)		(58,339)	(1,046,953)		(1,046,953)
Miscellaneous Revenues											
487	Late Payment Charge		173,136		173,136	9,117		9,117	164,019		164,019
488.1	Returned Check Charge		13,170		13,170	1,560		1,560	11,610		11,610
488.3	Recon Charge CR During Office Hours		19,825		19,825	2,400		2,400	17,425		17,425
488.4	Field Collection Charge		35,052		35,052	4,995		4,995	30,057		30,057
488.5	Recon Charge CR After Office Hours		30,225		30,225	4,100		4,100	26,125		26,125
488.6	Recon Charge Seas During Office Hours		1,300		1,300	125		125	1,175		1,175
488.7	Recon Charge Seas After Office Hours		325		325	100		100	225		225
488.8	Automated Payment Charge		10,718		10,718	1,565		1,565	9,153		9,153
493.2	Rent - Utility Property	B		24,198	24,198		1,655	1,655		22,543	22,543
495.1	Meter Rentals		17,824		17,824	1,901		1,901	15,923		15,923
495.2	Other Gas Revenue - Miscellaneous		5,170		5,170	100		100	5,070		5,070
	Total Miscellaneous Revenues		306,744	24,198	330,942	25,963	1,655	27,619	280,781	22,543	303,324
	Total Operating Revenue		30,686,543	(2,091,613)	28,594,930	3,166,662	(206,858)	2,959,805	27,519,881	(1,884,755)	25,635,126
Cost of Gas											
804.7	WACOG Incurred		12,378,719		12,378,719	1,181,337		1,181,337	11,197,382		11,197,382
805.7	WACOG Deferred		107,472		107,472	20,369		20,369	87,103		87,103
804.6	Demand Incurred		8,030,578		8,030,578	743,961		743,961	7,286,617		7,286,617
805.8	Demand Deferred		(5,274,315)		(5,274,315)	(491,781)		(491,781)	(4,782,534)		(4,782,534)
805.4	Amortization of Gas Costs		(722,649)		(722,649)	(149,684)		(149,684)	(572,965)		(572,965)
	Total Cost of Gas		14,519,804	0	14,519,804	1,304,202	0	1,304,202	13,215,602	0	13,215,602
Detail Operations & Maintenance											
		O&M	1,269,003	7,783,366	9,052,389	175,433	777,700	953,133	1,093,570	7,005,686	8,099,256
Other Taxes											
408.11	Property		1,755,071		1,755,071	117,474		117,474	1,637,596		1,637,596
408.12	Franchise		840,861		840,861	125,312		125,312	715,549		715,549
408.13	Payroll	C		753,236	753,236		79,843	79,843		673,393	673,393
408.14	Other		434,021		434,021	2,157		2,157	431,864		431,864
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		3,029,953	753,236	3,783,189	244,943	79,843	324,786	2,785,009	673,393	3,458,403
403.1	Depreciation	D		5,299,888	5,299,888		560,993	560,993		4,738,895	4,738,895
Income Taxes											
409.11	Federal Income Taxes				0			(173,031)			173,031
410.11	Federal Income Taxes - Deferred				2,890,224			0			2,890,224
411.42	Federal Income Tax Credit				(5,046,757)			55,598			(5,102,355)
409.12	Oregon Income Taxes				0			0			0
410.12	Oregon Income Taxes - Deferred				(16,341)			0			(16,341)
411.12	Oregon Income Tax Credit				(444,490)			0			(444,490)
	Total Income Taxes				(2,617,364)			(117,433)			(2,499,931)
	Total Operating Revenue Deductions		18,818,760	13,836,510	30,037,906	1,724,578	1,418,536	3,025,681	17,094,182	12,417,974	27,012,225
	Net Operating Income				(1,442,976)			(65,877)			(1,377,099)

July 2011

	System		Washington		Oregon		Oregon	
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
Rate Base								
101	Gross Plant		2,272,033,801		234,411,449		2,037,622,352	
108.1X	Accumulated Depreciation		(1,003,538,562)		(94,870,857)		(908,667,705)	
117.X	Storage Gas - Cushion		14,067,641		1,388,476		12,679,164	
186.XX	Leasehold Improvements		1,670,917		164,919		1,505,997	
252.XX	Customer Contributions		(2,067,303)		(136,285)		(1,931,018)	
283.XX	Deferred Taxes - Federal		(246,513,180)		(26,525,725)		(219,987,456)	
283.XX	Deferred Taxes - State		(48,924,550)		0		(48,924,550)	
	Total Rate Base		986,728,763		114,431,977		872,296,786	
	Rate Of Return on Rate Base		-0.15%		-0.06%		-0.16%	
Allocation References:								
A	Unbilled Revenue		100.00%		9.85%		90.15%	
B	Follows plant split		100.00%		10.76%		89.24%	
o&M	See OO&M Detail							
c	Payroll Factor		100.00%		10.60%		89.40%	
d	Depreciation Factor		100.00%		10.59%		89.42%	

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

Summary

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

July 2011

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		96,661,751			10,616,247			86,045,504
		998,617,918			116,927,785			881,690,133
		9.68%			9.08%			9.76%

**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
Sales of Gas											
480.1	Residential		488,542,553	0	488,542,553	53,945,311	0	53,945,311	434,597,242	0	434,597,242
481.1	Commercial		244,444,368	0	244,444,368	22,278,517	0	22,278,517	222,165,851	0	222,165,851
481.2	Industrial Firm		30,853,308	0	30,853,308	2,625,526	0	2,625,526	28,227,782	0	28,227,782
481.3	Interruptible		20,906,984	0	20,906,984	3,134,529	0	3,134,529	17,772,455	0	17,772,455
481.5	Interruptible Incentive		15,107,349	0	15,107,349	0	0	0	15,107,349	0	15,107,349
495.20	Unbilled Revenue	A	0	(237,302)	(237,302)	0	(39,879)	(39,879)	0	(197,423)	(197,423)
	Total Sales of Gas		799,854,561	(237,302)	799,617,259	81,983,882	(39,879)	81,944,003	717,870,679	(197,423)	717,673,256
Transportation Revenue											
489.12	Industrial Firm		6,546,276	0	6,546,276	679,488	0	679,488	5,866,788	0	5,866,788
489.13	Interruptible		8,917,536	0	8,917,536	635,676	0	635,676	8,281,861	0	8,281,861
489.15	Interruptible Incentive		42	0	42	0	0	0	42	0	42
489.3	Agency Fee/Balancing		79	0	79	0	0	0	79	0	79
	Total Transportation Revenue		15,463,933	0	15,463,933	1,315,163	0	1,315,163	14,148,770	0	14,148,770
495.6	Rate Adjustments - Amortizations		8,748,045	0	8,748,045	(1,599,640)	0	(1,599,640)	10,347,685	0	10,347,685
Miscellaneous Revenues											
487	Late Payment Charge		2,713,609	0	2,713,609	137,956	0	137,956	2,575,654	0	2,575,654
488.1	Returned Check Charge		235,762	0	235,762	15,540	0	15,540	220,222	0	220,222
488.3	Recon Charge CR During Office Hours		241,354	0	241,354	20,025	0	20,025	221,329	0	221,329
488.4	Field Collection Charge		357,087	0	357,087	46,830	0	46,830	310,257	0	310,257
488.5	Recon Charge CR After Office Hours		451,275	0	451,275	52,800	0	52,800	398,475	0	398,475
488.6	Recon Charge Seas During Office Hours		17,950	0	17,950	1,675	0	1,675	16,275	0	16,275
488.7	Recon Charge Seas After Office Hours		9,000	0	9,000	1,550	0	1,550	7,450	0	7,450
488.8	Automated Payment Charge		129,215	0	129,215	17,698	0	17,698	111,518	0	111,518
493.2	Rent - Utility Property	B	0	288,341	288,341	0	20,166	20,166	0	268,174	268,174
495.1	Meter Rentals		211,044	0	211,044	22,659	0	22,659	188,384	0	188,384
495.2	Other Gas Revenue - Miscellaneous		154,422	0	154,422	1,243	0	1,243	153,179	0	153,179
	Total Miscellaneous Revenues		4,520,718	288,341	4,809,059	317,975	20,166	338,142	4,202,742	268,174	4,470,917
	Total Operating Revenue		828,587,257	51,039	828,638,295	82,017,381	(19,713)	81,997,668	746,569,876	70,751	746,640,627
Cost of Gas											
804.7	WACOG Incurred		375,422,406	0	375,422,406	36,710,057	0	36,710,057	338,712,349	0	338,712,349
805.7	WACOG Deferred		18,624,702	0	18,624,702	2,369,861	0	2,369,861	16,254,841	0	16,254,841
804.6	Demand Incurred		93,429,411	0	93,429,411	8,660,089	0	8,660,089	84,769,322	0	84,769,322
805.8	Demand Deferred		(3,841,628)	0	(3,841,628)	(258,019)	0	(258,019)	(3,583,608)	0	(3,583,608)
805.4	Amortization of Gas Costs		(23,523,528)	0	(23,523,528)	(4,476,793)	0	(4,476,793)	(19,046,735)	0	(19,046,735)
	Total Cost of Gas		460,111,364	0	460,111,364	43,005,195	0	43,005,195	417,106,169	0	417,106,169
Detail	Operations & Maintenance	O&M	13,223,591	100,802,190	114,025,781	789,321	10,118,529	10,907,850	12,434,270	90,683,661	103,117,931
Other Taxes											
408.11	Property		20,272,198	0	20,272,198	1,506,782	0	1,506,782	18,765,417	0	18,765,417
408.12	Franchise		20,938,078	0	20,938,078	3,336,394	0	3,336,394	17,601,684	0	17,601,684
408.13	Payroll	C	0	5,531,198	5,531,198	0	578,177	578,177	0	4,953,021	4,953,021
408.14	Other		168,643	0	168,643	10,746	0	10,746	157,897	0	157,897
408.15	Regulatory		1,938,755	0	1,938,755	151,060	0	151,060	1,787,695	0	1,787,695
	Total Other Taxes		43,317,675	5,531,198	48,848,874	5,004,982	578,177	5,583,159	38,312,693	4,953,021	43,265,715
403.1	Depreciation	D	0	63,308,879	63,308,879	0	7,164,859	7,164,859	0	56,144,020	56,144,020
Income Taxes											
409.11	Federal Income Taxes				(13,402,467)			4,069,492			(17,471,960)
410.11	Federal Income Taxes - Deferred				68,420,217			0			68,420,217
411.42	Federal Income Tax Credit				(17,189,796)			650,866			(17,840,662)
409.12	Oregon Income Taxes				(325,666)			0			(325,666)
410.12	Oregon Income Taxes - Deferred				10,184,969			0			10,184,969
411.12	Oregon Income Tax Credit				(2,005,609)			0			(2,005,609)
	Total Income Taxes				45,681,648			4,720,358			40,961,289
	Total Operating Revenue Deductions		516,652,630	169,642,268	731,976,545	48,799,497	17,861,566	71,381,421	467,853,132	151,780,702	660,595,123
	Net Operating Income				96,661,751			10,616,247			86,045,504

July 2011

12 Month Ended Reports

Rate Base

101 Gross Plant

108.1X Accumulated Depreciation

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

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

System		System	Washington		Washington	Oregon		Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,241,131,076			232,275,436			2,008,855,640
		(978,799,316)			(91,746,426)			(887,052,891)
		14,036,386			1,371,347			12,665,040
		1,767,747			174,553			1,593,194
		(2,108,427)			(156,940)			(1,951,487)
		(231,586,231)			(24,990,185)			(206,596,046)
		(45,823,317)			0			(45,823,317)
		998,617,918			116,927,785			881,690,133
		9.68%			9.08%			9.76%
		100.00%			16.81%			83.19%
		100.00%			6.99%			93.01%
		100.00%			10.45%			89.55%
		100.00%			11.32%			88.68%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended July 31, 2011

Month

Natural Gas Storage		System	Washington	Oregon
Underground Storage Expense				
Operation				
816	Wells Expense	(\$3,575)	(\$353)	(\$3,222)
818	Compressor Station Expense	30,599	3,020	27,579
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	97,250	9,599	87,651
821	Purification Expense	473	47	426
Maintenance				
832	Wells Expense	14,223	1,404	12,819
	Total Underground Storage Expense	138,970	13,716	125,254
Other Storage Expense				
Operation				
840	Supervision and Engineering	6,539	645	5,893
	Total Other Storage Expense	6,539	645	5,893
Liquefied Natural Gas Expense				
Operation				
844	Supervision and Engineering	161,026	15,893	145,133
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	58,000	5,725	52,275
	Total Liquefied Natural Gas Expense	219,026	21,618	197,408
	Total Natural Gas Storage	364,535	35,980	328,555
Transmission Expense				
Operation				
856	Mains Expense	44,631	4,375	40,256
Maintenance				
863	Maintenance of Mains	12,156	1,200	10,956
	Total Transmission Expense	56,786	5,574	51,212
Distribution Expense				
Operation				
870	Supervision and Engineering	161,161	13,792	147,368
874	Mains and Services Expense	906,585	145,476	761,108
875	Measuring and Regulator Station Expense - General	16,700	1,500	15,200
877	Measuring and Regulator Station Expense - City Gate	21,753	1,668	20,085
878	Meter and House Regulator Expense	320,440	32,398	288,042
879	Customer Installation Expense	768,250	78,591	689,659
880	Other Expense	118,403	10,965	107,438
881	Rents	5,949	587	5,362

	System	Washington	Oregon
Maintenance			
885	Supervision and Engineering	455,253	415,011
887	Mains	197,235	164,814
889	Measuring and Regulator Station Expense - General	63,756	58,332
891	Measuring and Regulator Station Expense - City Gate	2,443	2,254
892	Services	70,864	64,886
893	Meters and House Regulators	147,539	133,861
894	Other Equipment	1,811	1,679
	Total Distribution Expense	3,258,141	2,875,100
Customer Accounts Expense			
Operation			
901	Supervision	106,410	95,908
902	Meter Reading Expenses	56,726	50,972
903	Customer Records and Collection Expense	1,256,173	1,130,492
904	Uncollectible Accounts	75,874	68,320
	Total Customer Accounts Expense	1,495,183	1,345,691
Customer Service and Informational			
Operation			
907	Supervision	22,248	19,928
908	Customer Assistance Expense	311,596	281,302
909	Customer Information Expense	96,994	86,878
910	Miscellaneous Customer Service Expense	13,592	12,174
	Total Customer Service and Informational	444,430	400,281
Sales Expense			
Operation			
911	Supervision	24,615	22,069
912	Demonstration and Selling Expense	158,289	142,241
913	Advertising	44,852	40,991
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	227,756	205,301
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	2,866,326	2,582,627
922	Administrative Expenses Transferred - Credit	(1,239,597)	(1,109,442)
924	Property Insurance Premium	195,330	176,051
925	Injuries and Damages	111,502	100,497
926	Employee Pensions and Benefits	277,591	247,573
930	Miscellaneous General Expense	354,092	319,143
931	Rents	350,373	306,845
Maintenance			
935	Maintenance of General Plant	289,943	269,822
	Total Administrative and General Expense	3,205,559	2,893,116
	Total Operations and Maintenance Expense	\$9,052,389	\$8,099,256

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 for the Month Ended July 31, 2011

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	(3,574.59)	(3,574.59)	0.00	(352.82)	(352.82)	0.00	(3,221.77)	(3,221.77)	Firm Volumes Total
816 Wells Expense Total	0.00	(3,574.59)	(3,574.59)	0.00	(352.82)	(352.82)	0.00	(3,221.77)	(3,221.77)	
	0.00	30,599.19	30,599.19	0.00	3,020.14	3,020.14	0.00	27,579.05	27,579.05	Firm Volumes Total
818 Compressor Station Expense Total	0.00	30,599.19	30,599.19	0.00	3,020.14	3,020.14	0.00	27,579.05	27,579.05	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	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-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	97,249.84	97,249.84	0.00	9,598.56	9,598.56	0.00	87,651.28	87,651.28	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	97,249.84	97,249.84	0.00	9,598.56	9,598.56	0.00	87,651.28	87,651.28	
	0.00	473.04	473.04	0.00	46.69	46.69	0.00	426.35	426.35	Firm Volumes Total
821 Purification Expense Total	0.00	473.04	473.04	0.00	46.69	46.69	0.00	426.35	426.35	
	0.00	14,222.72	14,222.72	0.00	1,403.78	1,403.78	0.00	12,818.94	12,818.94	Firm Volumes Total
832 Wells Expense Total	0.00	14,222.72	14,222.72	0.00	1,403.78	1,403.78	0.00	12,818.94	12,818.94	
	0.00	6,538.50	6,538.50	0.00	645.35	645.35	0.00	5,893.15	5,893.15	Firm Volumes Total
840 Supervision and Engineering Total	0.00	6,538.50	6,538.50	0.00	645.35	645.35	0.00	5,893.15	5,893.15	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	161,026.35	161,026.35	0.00	15,893.30	15,893.30	0.00	145,133.05	145,133.05	Firm Volumes Total
844 Supervision and Engineering Total	0.00	161,026.35	161,026.35	0.00	15,893.30	15,893.30	0.00	145,133.05	145,133.05	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	57,999.72	57,999.72	0.00	5,724.57	5,724.57	0.00	52,275.15	52,275.15	Firm Volumes Total
847 Supervision and Engineering Total	0.00	57,999.72	57,999.72	0.00	5,724.57	5,724.57	0.00	52,275.15	52,275.15	
	0.00	44,321.31	44,321.31	0.00	4,374.51	4,374.51	0.00	39,946.80	39,946.80	3-factor Total
	309.29	0.00	309.29	0.00	0.00	0.00	309.29	0.00	309.29	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	309.29	44,321.31	44,630.60	0.00	4,374.51	4,374.51	309.29	39,946.80	40,256.09	
	0.00	12,155.52	12,155.52	0.00	1,199.75	1,199.75	0.00	10,955.77	10,955.77	3-factor Total
863 Maintenance of Mains Total	0.00	12,155.52	12,155.52	0.00	1,199.75	1,199.75	0.00	10,955.77	10,955.77	
	0.00	179.55	179.55	0.00	17.72	17.72	0.00	161.83	161.83	3-factor Total
	0.00	64,412.66	64,412.66	0.00	6,357.53	6,357.53	0.00	58,055.13	58,055.13	Firm Volumes Total
	0.00	1,031.02	1,031.02	0.00	89.29	89.29	0.00	941.73	941.73	Sales/Sendout Volumes Total
	0.00	95,537.42	95,537.42	0.00	7,327.73	7,327.73	0.00	88,209.69	88,209.69	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	161,160.65	161,160.65	0.00	13,792.27	13,792.27	0.00	147,368.38	147,368.38	
	0.00	169,648.36	169,648.36	0.00	16,744.30	16,744.30	0.00	152,904.06	152,904.06	3-factor Total
	0.00	7,228.24	7,228.24	0.00	1,018.45	1,018.45	0.00	6,209.79	6,209.79	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	26,027.71	26,027.71	0.00	2,670.44	2,670.44	0.00	23,357.27	23,357.27	Customers-All Total
	578,637.25	0.00	578,637.25	0.00	0.00	0.00	578,637.25	0.00	578,637.25	Direct-OR Total
	125,043.30	0.00	125,043.30	125,043.30	0.00	125,043.30	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
874 Mains and Services Expense Total	703,680.55	202,904.31	906,584.86	125,043.30	20,433.19	145,476.49	578,637.25	182,471.12	761,108.37	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	9,643.72	9,643.72	0.00	739.67	739.67	0.00	8,904.05	8,904.05	Sendout Volumes Total
	0.00	7,055.78	7,055.78	0.00	759.91	759.91	0.00	6,295.87	6,295.87	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	0.00	16,699.50	16,699.50	0.00	1,499.58	1,499.58	0.00	15,199.92	15,199.92	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	21,753.40	21,753.40	0.00	1,668.49	1,668.49	0.00	20,084.91	20,084.91	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	21,753.40	21,753.40	0.00	1,668.49	1,668.49	0.00	20,084.91	20,084.91	
	0.00	2,381.48	2,381.48	0.00	235.05	235.05	0.00	2,146.43	2,146.43	3-factor Total
	0.00	303,512.63	303,512.63	0.00	31,140.39	31,140.39	0.00	272,372.24	272,372.24	Customers-All Total
	0.00	12,942.53	12,942.53	0.00	899.51	899.51	0.00	12,043.02	12,043.02	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	1,603.78	1,603.78	0.00	123.01	123.01	0.00	1,480.77	1,480.77	sendout volumes Total
878 Meter and House Regulator Expense Total	0.00	320,440.42	320,440.42	0.00	32,397.96	32,397.96	0.00	288,042.46	288,042.46	
	0.00	49,895.84	49,895.84	0.00	4,924.72	4,924.72	0.00	44,971.12	44,971.12	3-factor Total
	0.00	698,611.78	698,611.78	0.00	71,677.56	71,677.56	0.00	626,934.22	626,934.22	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
	1,412.73	0.00	1,412.73	0.00	0.00	0.00	1,412.73	0.00	1,412.73	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	18,330.07	18,330.07	0.00	1,988.81	1,988.81	0.00	16,341.26	16,341.26	Employee Cost Total
879 Customer Installation Expense Total	1,412.73	766,837.69	768,250.42	0.00	78,591.09	78,591.09	1,412.73	688,246.60	689,659.33	

For the Month Ended July 31, 2011

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	26,796.15	26,796.15	0.00	2,644.77	2,644.77	0.00	24,151.38	24,151.38	3-factor Total
	0.00	50,137.39	50,137.39	0.00	5,144.10	5,144.10	0.00	44,993.29	44,993.29	Customers-All Total
	56.30	0.00	56.30	0.00	0.00	0.00	56.30	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	41,413.31	41,413.31	0.00	3,176.40	3,176.40	0.00	38,236.91	38,236.91	Sendout Volumes Total
880 Other Expense Total	56.30	118,346.85	118,403.15	0.00	10,965.27	10,965.27	56.30	107,381.58	107,437.88	
	0.00	5,948.63	5,948.63	0.00	587.13	587.13	0.00	5,361.50	5,361.50	3-factor Total
881 Rents Total	0.00	5,948.63	5,948.63	0.00	587.13	587.13	0.00	5,361.50	5,361.50	
	0.00	374,478.27	374,478.27	0.00	36,960.99	36,960.99	0.00	337,517.28	337,517.28	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	72,873.10	0.00	72,873.10	0.00	0.00	0.00	72,873.10	0.00	0.00	Direct-OR Total
	2,897.00	0.00	2,897.00	2,897.00	0.00	2,897.00	0.00	0.00	0.00	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	5,004.53	5,004.53	0.00	383.85	383.85	0.00	4,620.68	4,620.68	sendout volumes Total
885 Supervision and Engineering Total	75,770.10	379,482.80	455,252.90	2,897.00	37,344.84	40,241.84	72,873.10	342,137.96	415,011.06	
	0.00	19,353.52	19,353.52	0.00	1,910.19	1,910.19	0.00	17,443.33	17,443.33	3-factor Total
	0.00	1,932.18	1,932.18	0.00	217.76	217.76	0.00	1,714.42	1,714.42	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
	145,656.16	0.00	145,656.16	0.00	0.00	0.00	145,656.16	0.00	0.00	Direct-OR Total
	30,292.72	0.00	30,292.72	30,292.72	0.00	30,292.72	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
887 Mains Total	175,948.88	21,285.70	197,234.58	30,292.72	2,127.95	32,420.67	145,656.16	19,157.75	164,813.91	
	0.00	1,812.13	1,812.13	0.00	178.85	178.85	0.00	1,633.28	1,633.28	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	46,034.45	46,034.45	0.00	3,530.84	3,530.84	0.00	42,503.61	42,503.61	Sendout Volumes Total
	0.00	15,908.95	15,908.95	0.00	1,713.39	1,713.39	0.00	14,195.56	14,195.56	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	0.00	63,755.53	63,755.53	0.00	5,423.08	5,423.08	0.00	58,332.45	58,332.45	
	0.00	54.89	54.89	0.00	5.42	5.42	0.00	49.47	49.47	3-factor Total
	0.00	2,387.85	2,387.85	0.00	183.15	183.15	0.00	2,204.70	2,204.70	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	2,442.74	2,442.74	0.00	188.57	188.57	0.00	2,254.17	2,254.17	
	0.00	22,864.21	22,864.21	0.00	2,256.70	2,256.70	0.00	20,607.51	20,607.51	3-factor Total
	40,127.31	0.00	40,127.31	0.00	0.00	0.00	40,127.31	0.00	0.00	Direct-OR Total
	3,377.06	0.00	3,377.06	3,377.06	0.00	3,377.06	0.00	0.00	0.00	Direct-WA Total
	0.00	4,495.60	4,495.60	0.00	344.81	344.81	0.00	4,150.79	4,150.79	Sendout Volumes Total
892 Services Total	43,504.37	27,359.81	70,864.18	3,377.06	2,601.51	5,978.57	40,127.31	24,758.30	64,885.61	
	0.00	(862.96)	(862.96)	0.00	(85.17)	(85.17)	0.00	(777.79)	(777.79)	3-factor Total
	0.00	69,139.99	69,139.99	0.00	7,093.76	7,093.76	0.00	62,046.23	62,046.23	Customers-All Total
	0.00	3,999.09	3,999.09	0.00	343.92	343.92	0.00	3,655.17	3,655.17	Customers-Comm Total
	0.00	10,602.20	10,602.20	0.00	736.85	736.85	0.00	9,865.35	9,865.35	Customers-Ind Total
	0.00	17,230.28	17,230.28	0.00	1,797.11	1,797.11	0.00	15,433.17	15,433.17	Customers-Res Total
	(2,001.19)	0.00	(2,001.19)	0.00	0.00	0.00	(2,001.19)	0.00	(2,001.19)	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	49,431.25	49,431.25	0.00	3,791.38	3,791.38	0.00	45,639.87	45,639.87	Sendout Volumes Total
893 Meters and House Regulators Total	(2,001.19)	149,539.85	147,538.66	0.00	13,677.85	13,677.85	(2,001.19)	135,862.00	133,860.81	
	0.00	1,335.18	1,335.18	0.00	131.78	131.78	0.00	1,203.40	1,203.40	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	475.72	0.00	475.72	0.00	0.00	0.00	475.72	0.00	0.00	Direct-OR Total
894 Other Equipment Total	475.72	1,335.18	1,810.90	0.00	131.78	131.78	475.72	1,203.40	1,679.12	
	0.00	106,410.29	106,410.29	0.00	10,502.70	10,502.70	0.00	95,907.59	95,907.59	3-factor Total
901 Supervision Total	0.00	106,410.29	106,410.29	0.00	10,502.70	10,502.70	0.00	95,907.59	95,907.59	
	0.00	54,737.06	54,737.06	0.00	5,616.02	5,616.02	0.00	49,121.04	49,121.04	Customers-All Total
	0.00	1,988.99	1,988.99	0.00	138.23	138.23	0.00	1,850.76	1,850.76	Customers-Ind Total
902 Meter Reading Expenses Total	0.00	56,726.05	56,726.05	0.00	5,754.25	5,754.25	0.00	50,971.80	50,971.80	
	0.00	710,760.14	710,760.14	0.00	70,152.02	70,152.02	0.00	640,608.12	640,608.12	3-factor Total
	0.00	144,925.41	144,925.41	0.00	14,869.35	14,869.35	0.00	130,056.06	130,056.06	Customers-All Total
	0.00	31,938.38	31,938.38	0.00	2,219.72	2,219.72	0.00	29,718.66	29,718.66	Customers-Ind Total
	0.00	368,549.08	368,549.08	0.00	38,439.67	38,439.67	0.00	330,109.41	330,109.41	Customers-Res Total
903 Customer Records and Collection Expense Total	0.00	1,256,173.01	1,256,173.01	0.00	125,680.76	125,680.76	0.00	1,130,492.25	1,130,492.25	
	0.00	(8,007.00)	(8,007.00)	0.00	(821.52)	(821.52)	0.00	(7,185.48)	(7,185.48)	Customers-All Total
	0.00	9,643.52	9,643.52	0.00	829.34	829.34	0.00	8,814.18	8,814.18	Customers-Comm Total
	0.00	5,646.60	5,646.60	0.00	392.44	392.44	0.00	5,254.16	5,254.16	Customers-Res Total
	0.00	68,590.97	68,590.97	0.00	7,154.04	7,154.04	0.00	61,436.93	61,436.93	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
904 Uncollectible Accounts Total	0.00	75,874.09	75,874.09	0.00	7,554.30	7,554.30	0.00	68,319.79	68,319.79	
	0.00	22,248.01	22,248.01	0.00	2,320.47	2,320.47	0.00	19,927.54	19,927.54	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
907 Supervision Total	0.00	22,248.01	22,248.01	0.00	2,320.47	2,320.47	0.00	19,927.54	19,927.54	

For the Month Ended July 31, 2011

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	25,004.11	25,004.11	0.00	2,467.91	2,467.91	0.00	22,536.20	22,536.20	3-factor Total
	0.00	181,362.90	181,362.90	0.00	18,607.83	18,607.83	0.00	162,755.07	162,755.07	Customers-All Total
	0.00	25,305.45	25,305.45	0.00	2,176.27	2,176.27	0.00	23,129.18	23,129.18	Customers-Comm Total
	0.00	53,420.74	53,420.74	0.00	3,712.74	3,712.74	0.00	49,708.00	49,708.00	Customers-Ind Total
	0.00	27,414.61	27,414.61	0.00	2,859.35	2,859.35	0.00	24,555.26	24,555.26	Customers-Res Total
	(1,381.62)	0.00	(1,381.62)	0.00	0.00	0.00	(1,381.62)	0.00	(1,381.62)	Direct-OR Total
	469.47	0.00	469.47	469.47	0.00	469.47	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
908 Customer Assistance Expense Total	(912.15)	312,507.81	311,595.66	469.47	29,824.10	30,293.57	(1,381.62)	282,683.71	281,302.09	
	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-Comm Total
	0.00	96,994.02	96,994.02	0.00	10,116.47	10,116.47	0.00	86,877.55	86,877.55	Customers-Res Total
909 Customer Information Expense Total	0.00	96,994.02	96,994.02	0.00	10,116.47	10,116.47	0.00	86,877.55	86,877.55	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	13,591.81	13,591.81	0.00	1,417.63	1,417.63	0.00	12,174.18	12,174.18	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	13,591.81	13,591.81	0.00	1,417.63	1,417.63	0.00	12,174.18	12,174.18	
	0.00	12,627.40	12,627.40	0.00	1,295.57	1,295.57	0.00	11,331.83	11,331.83	Customers-All Total
	0.00	11,987.18	11,987.18	0.00	1,250.27	1,250.27	0.00	10,736.91	10,736.91	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
911 Supervision Total	0.00	24,614.58	24,614.58	0.00	2,545.84	2,545.84	0.00	22,068.74	22,068.74	
	0.00	5,371.87	5,371.87	0.00	530.20	530.20	0.00	4,841.67	4,841.67	3-factor Total
	0.00	143,032.33	143,032.33	0.00	14,675.09	14,675.09	0.00	128,357.24	128,357.24	Customers-All Total
	0.00	9,803.72	9,803.72	0.00	843.12	843.12	0.00	8,960.60	8,960.60	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Direct-OR Total
912 Demonstration and Selling Expense Total	81.00	158,207.92	158,288.92	0.00	16,048.41	16,048.41	81.00	142,159.51	142,240.51	
	0.00	44,670.00	44,670.00	0.00	3,841.62	3,841.62	0.00	40,828.38	40,828.38	Customers-Comm Total
	0.00	182.04	182.04	0.00	18.99	18.99	0.00	163.05	163.05	Customers-Res Total
913 Advertising Total	0.00	44,852.04	44,852.04	0.00	3,860.61	3,860.61	0.00	40,991.43	40,991.43	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	2,601,013.03	2,601,013.03	0.00	256,719.96	256,719.96	0.00	2,344,293.07	2,344,293.07	3-factor Total
	0.00	4,606.98	4,606.98	0.00	475.90	475.90	0.00	4,131.08	4,131.08	Admin Tran Total
	0.00	8,972.98	8,972.98	0.00	920.63	920.63	0.00	8,052.35	8,052.35	Customers-All Total
	0.00	10,015.54	10,015.54	0.00	1,044.62	1,044.62	0.00	8,970.92	8,970.92	Customers-Res Total
	147,654.46	0.00	147,654.46	0.00	0.00	0.00	147,654.46	0.00	147,654.46	Direct-OR Total
	1,076.06	0.00	1,076.06	1,076.06	0.00	1,076.06	0.00	0.00	0.00	Direct-WA Total
	0.00	19,270.60	19,270.60	0.00	2,090.86	2,090.86	0.00	17,179.74	17,179.74	Employee Cost Total
	0.00	(268.59)	(268.59)	0.00	(26.51)	(26.51)	0.00	(242.08)	(242.08)	Firm Volumes Total
	0.00	70,411.49	70,411.49	0.00	21,123.45	21,123.45	0.00	49,288.04	49,288.04	Regulatory Total
	0.00	3,573.75	3,573.75	0.00	274.10	274.10	0.00	3,299.65	3,299.65	Sendout Volumes Total
921 Office Supplies and Expense Total	148,730.52	2,717,595.78	2,866,326.30	1,076.06	282,623.01	283,699.07	147,654.46	2,434,972.77	2,582,627.23	
	0.00	(834,884.75)	(834,884.75)	0.00	(86,243.60)	(86,243.60)	0.00	(748,641.15)	(748,641.15)	Admin Tran Total
	0.00	(404,712.53)	(404,712.53)	0.00	(43,911.31)	(43,911.31)	0.00	(360,801.22)	(360,801.22)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,239,597.28)	(1,239,597.28)	0.00	(130,154.91)	(130,154.91)	0.00	(1,109,442.37)	(1,109,442.37)	
	0.00	195,329.56	195,329.56	0.00	19,279.03	19,279.03	0.00	176,050.53	176,050.53	3-factor Total
924 Property Insurance Premium Total	0.00	195,329.56	195,329.56	0.00	19,279.03	19,279.03	0.00	176,050.53	176,050.53	
	0.00	111,502.22	111,502.22	0.00	11,005.26	11,005.26	0.00	100,496.96	100,496.96	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	Payroll Total
925 Injuries and Damages Total	0.00	111,502.22	111,502.22	0.00	11,005.26	11,005.26	0.00	100,496.96	100,496.96	
	0.00	4,835.64	4,835.64	0.00	477.27	477.27	0.00	4,358.37	4,358.37	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	272,262.97	272,262.97	0.00	29,540.52	29,540.52	0.00	242,722.45	242,722.45	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
926 Employee Pensions and Benefits Total	492.00	277,098.61	277,590.61	0.00	30,017.79	30,017.79	492.00	247,080.82	247,572.82	
	0.00	354,092.32	354,092.32	0.00	34,948.90	34,948.90	0.00	319,143.42	319,143.42	3-factor Total
930 Miscellaneous General Expense Total	0.00	354,092.32	354,092.32	0.00	34,948.90	34,948.90	0.00	319,143.42	319,143.42	
	0.00	334,169.55	334,169.55	0.00	32,982.53	32,982.53	0.00	301,187.02	301,187.02	3-factor Total
	0.00	1,860.00	1,860.00	0.00	190.84	190.84	0.00	1,669.16	1,669.16	Customers-All Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	10,354.06	0.00	10,354.06	10,354.06	0.00	10,354.06	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	14,343.24	336,029.55	350,372.79	10,354.06	33,173.37	43,527.43	3,989.18	302,856.18	306,845.36	
	0.00	170,651.31	170,651.31	0.00	16,843.29	16,843.29	0.00	153,808.02	153,808.02	3-factor Total
	0.00	9,284.59	9,284.59	0.00	952.60	952.60	0.00	8,331.99	8,331.99	Customers-All Total
	0.00	625.53	625.53	0.00	159.57	159.57	0.00	465.96	465.96	Customers-The Dalles Total
	105,188.42	0.00	105,188.42	0.00	0.00	0.00	105,188.42	0.00	105,188.42	Direct-OR Total
	1,923.30	0.00	1,923.30	1,923.30	0.00	1,923.30	0.00	0.00	0.00	Direct-WA Total
	0.00	1,850.09	1,850.09	0.00	200.73	200.73	0.00	1,649.36	1,649.36	Employee Cost Total
	0.00	419.56	419.56	0.00	41.41	41.41	0.00	378.15	378.15	Firm Volumes Total
935 Maintenance of General Plant Total	107,111.72	182,831.08	289,942.80	1,923.30	18,197.60	20,120.90	105,188.42	164,633.48	269,821.90	
Grand Total	1,269,003.08	7,783,386.14	9,052,389.22	175,432.97	777,699.98	953,132.95	1,093,570.11	7,005,686.16	8,099,256.27	

3rd Quarter 2011 Results of Operations: Volumes, Customers and Use per Customer

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

	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September
Volumes									
Residential	7,988,912	6,277,874	6,745,014	4,806,461	3,647,451	2,144,844	1,357,215	1,092,241	1,140,185
Commercial	3,292,159	2,651,456	2,784,972	2,053,304	1,673,683	1,114,385	800,785	670,997	689,293
Industrial Firm	340,320	308,135	82,030	266,152	222,637	183,287	166,353	176,285	163,361
Interruptible	355,761	300,412	492,426	545,795	534,185	398,681	224,041	222,973	216,800
Transport Firm	683,894	629,760	637,988	617,945	592,081	512,788	536,902	541,452	497,626
Transport Interruptible	685,094	649,119	668,830	683,765	630,177	628,316	628,485	813,684	772,825
Total	13,346,140	10,816,756	11,411,260	8,973,422	7,300,214	4,982,301	3,713,781	3,517,632	3,480,090
Customers									
Residential	64,004	64,076	64,117	64,144	64,194	64,177	64,168	64,107	64,171
Commercial	5,430	5,441	5,451	5,443	5,431	5,411	5,418	5,402	5,393
Industrial Firm	38	37	38	38	38	37	38	38	37
Interruptible	10	10	10	10	10	10	10	10	9
Transport Firm	7	7	7	7	7	7	6	6	7
Transport Interruptible	9	9	9	9	9	9	9	9	9
Total	69,498	69,580	69,632	69,651	69,689	69,651	69,649	69,572	69,626
Use per Customer									
Residential	125	98	105	75	57	33	21	17	18
Commercial	606	487	511	377	308	206	148	124	128
Industrial Firm	8,956	8,328	2,159	7,004	5,859	4,954	4,378	4,639	4,415
Interruptible	35,576	30,041	49,243	54,580	53,419	39,868	22,404	22,297	24,089
	0	0	0	0	0	0	0	0	0
Transport Firm	97,699	89,966	91,141	88,278	84,583	73,255	89,484	90,242	71,089
Transport Interruptible	76,122	72,124	74,314	75,974	70,020	69,813	69,832	90,409	85,869

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

12 Months Ended	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September
Volumes									
Residential	42,009,461	43,108,905	45,448,983	46,200,665	46,822,880	46,784,385	46,695,799	46,687,285	46,630,927
Commercial	18,826,940	19,283,169	20,135,095	20,425,838	20,657,944	20,705,483	20,729,624	20,728,366	20,696,229
Industrial Firm	2,839,836	2,891,621	2,709,433	2,726,256	2,727,220	2,708,555	2,698,387	2,699,667	2,685,480
Interruptible	4,373,339	4,221,918	4,339,069	4,583,607	4,858,997	4,814,237	4,657,444	4,557,186	4,399,626
	0	0	0	0	0	0	0	0	0
Transport Firm	7,744,354	7,687,520	7,737,040	7,717,894	7,727,218	7,684,504	7,691,501	7,688,171	7,629,071
Transport Interruptible	8,306,483	8,311,164	8,504,382	8,591,609	8,669,054	8,739,148	8,742,399	9,006,260	9,054,978
	0	0	0	0	0	0	0	0	0
Total	84,100,413	85,504,297	88,874,002	90,245,869	91,463,313	91,436,312	91,215,154	91,366,935	91,096,311
Average Customers									
Residential	63,459	63,536	63,609	63,687	63,763	63,832	63,896	63,956	64,017
Commercial	5,353	5,359	5,366	5,373	5,380	5,386	5,394	5,400	5,408
Industrial Firm	39	39	39	39	39	39	39	38	38
Interruptible	11	11	11	11	10	10	10	10	10
Transport Firm	7	7	7	7	7	7	7	7	7
Transport Interruptible	7	8	8	8	8	8	8	9	9
Total	68,877	68,960	69,039	69,124	69,207	69,283	69,354	69,420	69,488
12 Month Use per Average Customer									
Residential	662	678	715	725	734	733	731	730	728
Commercial	3,517	3,599	3,753	3,802	3,840	3,844	3,843	3,839	3,827
Industrial Firm	72,047	73,672	69,177	69,755	69,929	69,898	69,937	70,273	70,516
Interruptible	391,642	383,811	400,529	429,713	466,464	465,894	454,385	448,248	439,963
Transport Firm	1,106,336	1,098,217	1,105,291	1,102,556	1,103,888	1,097,786	1,110,995	1,122,991	1,114,359
Transport Interruptible	1,113,240	1,091,365	1,094,623	1,084,378	1,073,311	1,061,766	1,042,671	1,054,787	1,041,723

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

	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June	2010 July	2010 August	2010 September	2010 October	2010 November	2010 December
Volumes												
Residential	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	1,548,025	3,126,530	6,756,175
Commercial	3,238,151	2,195,227	1,933,046	1,762,561	1,441,577	1,066,846	776,644	672,255	721,430	855,121	1,346,345	2,763,729
Industrial Firm	303,372	256,350	264,218	249,329	221,673	201,952	176,521	175,005	177,548	216,709	247,439	312,772
Interruptible	522,203	451,833	375,275	301,257	258,795	443,441	380,834	323,231	374,360	408,020	365,615	334,917
Transport Firm	686,594	588,468	637,091	582,757	555,502	529,905	544,782	556,726	488,849	580,533	619,354	689,899
Transport Interruptible	644,438	475,612	596,538	552,732	558,222	625,234	549,823	724,107	640,502	750,933	773,651	729,597
Total	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	4,359,341	6,478,934	11,587,089
Customers												
Residential	63,245	63,154	63,245	63,213	63,279	63,343	63,398	63,398	63,437	63,501	63,642	63,899
Commercial	5,366	5,375	5,366	5,360	5,339	5,336	5,328	5,328	5,303	5,308	5,349	5,414
Industrial Firm	39	39	39	39	39	40	40	40	41	40	39	39
Interruptible	12	12	12	12	13	11	11	11	11	11	10	10
Transport Firm	7	7	7	7	7	7	7	7	7	7	7	7
Transport Interruptible	7	7	7	7	7	7	7	7	7	7	9	9
Total	68,676	68,594	68,676	68,638	68,684	68,744	68,791	68,791	68,806	68,874	69,056	69,378
	0	0	0	0	0	0	0	0	0	0	0	0
Use per Customer												
Residential	122	82	70	64	48	34	23	17	19	24	49	106
Commercial	603	408	360	329	270	200	146	126	136	161	252	510
Industrial Firm	7,779	6,573	6,775	6,393	5,684	5,049	4,413	4,375	4,330	5,418	6,345	8,020
Interruptible	43,517	37,653	31,273	25,105	19,907	40,313	34,621	29,385	34,033	37,093	36,562	33,492
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Firm	98,085	84,067	91,013	83,251	79,357	75,701	77,826	79,532	69,836	82,933	88,479	98,557
Transport Interruptible	92,063	67,945	85,220	78,962	79,746	89,319	78,546	103,444	91,500	107,276	85,961	81,066

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

12 Months Ended	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June	2010 July	2010 August	2010 September	2010 October	2010 November	2010 December
Volumes												
Residential	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	44,133,370	45,483,158	41,719,398
Commercial	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	19,942,446	20,354,592	18,772,932
Industrial Firm	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	2,988,726	3,042,752	2,802,888
Interruptible	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	5,253,380	5,143,730	4,539,781
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Firm	15,267,340	14,258,268	14,048,389	13,361,963	12,691,421	12,067,272	11,563,826	11,090,290	10,468,548	9,893,644	9,120,019	8,565,484
Transport Interruptible	644,438	1,120,050	1,716,588	2,269,320	2,827,542	3,452,776	4,002,599	4,726,706	5,367,208	6,118,141	6,891,792	7,621,389
	0	0	0	0	0	0	0	0	0	0	0	0
Total	103,209,997	98,096,921	94,357,133	90,619,388	88,103,548	87,317,401	87,209,932	87,319,956	87,546,263	88,329,707	90,036,043	84,021,872
Average Customers												
Residential	62,447	62,513	62,581	62,639	62,700	62,772	62,857	62,950	63,052	63,155	63,257	63,396
Commercial	5,303	5,305	5,308	5,309	5,310	5,312	5,315	5,319	5,323	5,327	5,334	5,348
Industrial Firm	39	39	39	39	39	39	39	39	39	39	39	40
Interruptible	13	13	13	13	13	12	12	12	12	12	12	11
Transport Firm	10	10	10	10	10	9	9	9	9	8	8	7
Transport Interruptible	7	7	7	7	7	7	7	7	7	7	7	7
Total	67,820	67,887	67,957	68,016	68,078	68,152	68,239	68,336	68,441	68,549	68,657	68,809
12 Month Use per Average Customer												
Residential	864	815	769	732	705	696	694	692	693	699	719	658
Commercial	4,544	4,315	4,098	3,910	3,794	3,737	3,717	3,704	3,718	3,744	3,816	3,510
Industrial Firm	79,260	76,390	75,336	73,419	73,163	73,410	73,649	74,057	74,501	75,886	77,257	70,959
Interruptible	467,516	460,435	455,882	441,329	428,529	436,869	440,791	443,788	443,772	446,366	445,790	400,569
Transport Firm	1,481,160	1,393,665	1,383,553	1,325,996	1,299,122	1,275,403	1,263,275	1,253,685	1,226,046	1,202,032	1,151,070	1,147,951
Transport Interruptible	92,063	160,007	245,227	324,189	403,935	493,254	571,800	675,244	766,744	874,020	959,617	1,039,280

3rd Quarter 2011 Results of Operations: Allocation Factors, Gross Plant and Accumulated Depreciation Reports

NW Natural
State Allocation Factors
Updated for year ended 2010 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2010	673,997	69,378	604,619
December 2009	667,794	68,270	599,524
Average	670,896	68,824	602,072
% of System		10.26%	89.74%
Residential Customers			
December 2010	610,598	63,899	546,699
December 2009	604,692	62,897	541,795
Average	607,645	63,398	544,247
% of System		10.43%	89.57%
Commercial Customers			
December 2010	62,476	5,414	57,062
December 2009	62,169	5,309	56,860
Average	62,323	5,362	56,961
% of System		8.60%	91.40%
Industrial Customers			
December 2010	923	65	858
December 2009	933	64	869
Average	928	65	864
% of System		6.95%	93.05%
The Dalles			
December 2010	7,291	1,863	5,428
December 2009	7,223	1,840	5,383
Average	7,257	1,852	5,406
% of System		25.51%	74.49%
Portland / Vancouver			
December 2010	477,468	67,515	409,953
December 2009	472,888	66,430	406,458
Average	475,178	66,973	408,206
% of System		14.09%	85.91%
Portland / Vancouver Commercial			
December 2010	40,562	5,210	35,352
December 2009	40,294	5,108	35,186
Average	40,428	5,159	35,269
% of System		12.76%	87.24%

NW Natural
State Allocation Factors
Updated for year ended 2010 data
Volumes - 12 Months Ended 12/31/10

Firm Delivered	678,325,103	66,970,440	611,354,663
% of System		9.87%	90.13%
Sales Volumes	702,624,253	67,834,995	634,789,258
% of System		9.65%	90.35%
Sendout Volumes	1,061,970,485	81,401,596	980,568,889
% of System		7.67%	92.33%

3-factor formula (simple average)

Gross Plant Directly Assigned	10.76%	89.24%
Number of Employees Directly Assigned	8.60%	91.40%
Number of Customers	10.26%	89.74%
Average	9.87%	90.13%

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

December 31, 2009	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	29,410,425	723,441	28,686,985
Distribution	1,675,016,919	183,680,956	1,491,335,963

December 31, 2010	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	41,671,188	764,903	40,906,285
Distribution	1,722,620,050	188,229,052	1,534,390,998

Average	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	35,540,806	744,172	34,796,635
Distribution	1,698,818,484	185,955,004	1,512,863,480
Gross Plant Directly Assigned	1,735,119,284	186,699,623	1,548,419,661
% of System		10.76%	89.24%

NW Natural
State Allocation Factors
Updated for year ended 2010 data

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.260%	89.740%
Customers-Residential	10.430%	89.570%
Customers-Commercial	8.600%	91.400%
Customers-Industrial	6.950%	93.050%
Customers-The Dalles	25.510%	74.490%
3-factor	9.870%	90.130%
firm volumes	9.870%	90.130%
sales volumes	9.650%	90.350%
sendout volumes	7.670%	92.330%
sales/sendout volumes	8.660%	91.340%
Customers Portland/Vancouver	14.090%	85.910%
Customers Portland/Vancouver 80%	11.272%	88.728%
Customers Portland/Vancouver Commercial	12.760%	87.240%
Payroll	10.600%	89.400%
Admin Transfer	10.330%	89.670%
Employee Cost	10.850%	89.150%
Regulatory	30.000%	70.000%
Telemetry	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.760%	89.240%
Depreciation	10.585%	89.415%
Rate Base	11.771%	

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2010
Rate Base

SYSTEM		2009 Dec	2010 December	Dec 09 - Dec 10 12 month average	
System		System	System	System	Allocation Method
Gross Plant					
Intangible	Software	86,087,640	84,433,570	86,438,504	Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		29,410,425	41,671,188	38,024,717	Direct
Distribution		1,675,016,919	1,722,620,050	1,694,643,791	Direct
General		104,879,931	105,686,249	105,351,883	3-Factor & Direct
Storage and storage transmission		275,191,826	276,056,419	275,696,188	Firm Delivered Volum
CNG and LNG		2,567,634	2,567,634	2,567,634	3-Factor
Total Gross Plant		2,173,914,368	2,233,795,103	2,203,482,710	
Accumulated Depreciation					
Intangible		(57,716,180)	(57,630,338)	(58,765,818)	Total Customers
Production		(691,036)	(691,036)	(691,036)	Direct
Transmission		(10,054,918)	(10,726,720)	(10,494,351)	Direct
Distribution		(720,917,968)	(762,498,917)	(745,035,625)	Direct
General		(54,358,222)	(54,812,129)	(55,317,805)	3-Factor
Storage and storage transmission		(82,221,501)	(88,150,277)	(84,803,017)	Firm Delivered Volum
CNG and LNG		(2,567,634)	(2,567,634)	(2,567,634)	3-Factor
Total Accumulated Depreciation		(928,527,460)	(977,077,051)	(957,675,285)	

OREGON		2009 Dec	2010 December	Dec 09 - Dec 10 12 month average	
OREGON		OREGON	OREGON	OREGON	
Gross Plant					
Intangible	Software	75,586,007	74,101,645	75,900,873	Total Customers
	Other	84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	Direct
Transmission		28,686,985	40,906,285	36,906,098	Direct
Distribution		1,491,335,963	1,534,390,998	1,508,720,522	Direct
General		96,131,188	97,005,251	96,685,405	3-Factor & Direct
Storage and storage transmission		251,287,493	252,066,750	251,742,074	Firm Delivered Volum
CNG and LNG		2,314,209	2,314,209	2,314,209	3-Factor
Total Gross Plant		1,946,101,389	2,001,544,684	1,973,028,726	
Accumulated Depreciation					
Intangible		(50,688,887)	(50,495,687)	(51,572,749)	Total Customers
Production		(691,036)	(691,036)	(691,036)	Direct
Transmission		(10,047,711)	(10,714,868)	(10,477,097)	Direct
Distribution		(653,765,480)	(690,201,399)	(675,168,563)	Direct
General		(48,358,207)	(48,870,988)	(49,292,973)	3-Factor
Storage and storage transmission		(76,044,945)	(81,528,346)	(78,432,535)	Firm Delivered Volum
CNG and LNG		(2,314,209)	(2,314,209)	(2,314,209)	3-Factor
Total Accumulated Depreciation		(841,910,475)	(884,816,533)	(867,949,160)	

WASHINGTON		2009 Dec	2010 December	Dec 09 - Dec 10 12 month average	
WASHINGTON		WASHINGTON	WASHINGTON	WASHINGTON	
Gross Plant					
Intangible	Software	10,501,633	10,331,925	10,537,632	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		723,441	764,903	1,118,620	Direct
Distribution		183,680,956	188,229,052	185,923,269	Direct
General		8,748,743	8,680,998	8,666,478	3-Factor & Direct
Storage and storage transmission		23,904,333	23,989,669	23,954,114	Firm Delivered Volum
CNG and LNG		253,425	253,425	253,425	3-Factor
Total Gross Plant		227,812,978	232,250,419	230,453,984	
Accumulated Depreciation					
Intangible		(7,027,293)	(7,134,651)	(7,193,068)	Total Customers
Production		0	0	0	Direct
Transmission		(7,207)	(11,852)	(17,254)	Direct
Distribution		(67,152,488)	(72,297,518)	(69,867,063)	Direct
General		(6,000,015)	(5,941,141)	(6,024,832)	3-Factor
Storage and storage transmission		(6,176,556)	(6,621,931)	(6,370,482)	Firm Delivered Volum
CNG and LNG		(253,425)	(253,425)	(253,425)	3-Factor
Total Accumulated Depreciation		(86,616,985)	(92,260,518)	(89,726,124)	