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August 13, 2013

Steven V. King, Acting Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
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Dear Mr. King,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Second Quarter (April - June), 2013.

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, 2011 and 2012. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2012 and 2013.

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

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

Sincerely,

Cristan Kelley

attachments

April 2013 Activity

**NW Natural
Washington Results of Operations
Monthly Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Apr 2013									
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	
		6,300,482			683,013			5,617,469	
		1,110,496,143			121,962,588			988,533,555	
		0.57%			0.56%			0.57%	

NW Natural
Washington Quarterly Results of Operations Report

Apr 2013

Monthly Summary Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
480.1	Residential		38,717,078		4,033,336		4,033,336		34,683,742		34,683,742	
481.1	Commercial		18,673,531		1,621,651		1,621,651		17,051,880		17,051,880	
481.2	Industrial Firm		2,076,230		202,025		202,025		1,874,205		1,874,205	
481.3	Interruptible		2,480,782		67,483		67,483		2,413,299		2,413,299	
481.5	Interruptible Incentive		0		0		0		0		0	
495.20	Unbilled Revenue			(4,182,354)		(197,508)		(197,508)		(3,984,846)		(3,984,846)
	Total Sales of Gas		61,947,621	(4,182,354)	5,924,495	(197,508)	5,726,987		56,023,126	(3,984,846)	52,038,280	
489.12	Transportation Revenue											
489.13	Industrial Firm		656,545		77,147		77,147		579,398		579,398	
489.15	Interruptible		647,257		69,389		69,389		577,868		577,868	
489.3	Agency Fee/Balancing		0		0		0		0		0	
	Total Transportation Revenue		1,303,802	0	146,536	0	146,536		1,157,266		1,157,266	
495.6	Rate Adjustments - Amortizations		(2,245,745)		(109,788)		(109,788)		(2,135,957)		(2,135,957)	
	Miscellaneous Revenues											
487	Late Payment Charge		266,214		5,342		5,342		260,872		260,872	
488.0	Seasonal Reconnect Fee		2,100		0		0		2,100		2,100	
488.1	Returned Check Charge		40,700		100		100		40,600		40,600	
488.3	Recon Charge CR During Office Hours		11,935		1,140		1,140		10,795		10,795	
488.4	Field Collection Charge		28,520		1,525		1,525		26,995		26,995	
488.5	Recon Charge CR After Office Hours		46,400		4,340		4,340		42,060		42,060	
488.6	Recon Charge Seas During Office Hours		4,950		4,450		4,450		500		500	
488.7	Recon Charge Seas After Office Hours		580		105		105		475		475	
488.8	Automated Payment Charge		350		350		350		0		0	
493.2	Rent - Utility Property		8,063		1,003		1,003		7,060		7,060	
495.1	Meter Rentals		18,232		1,720		1,720		16,512		16,512	
495.2	Other Gas Revenue - Miscellaneous		3,439		429		429		3,010		3,010	
	Total Miscellaneous Revenues		431,482	22,858	20,503	1,566	22,069		410,979	21,292	432,271	
	Total Operating Revenue		61,437,160	(4,159,496)	5,981,746	(195,942)	5,785,804		55,455,414	(3,963,554)	51,491,860	
804.7	Cost of Gas											
805.7	WACOG Incurred		20,057,287		1,986,694		1,986,694		18,070,593		18,070,593	
804.6	WACOG Deferred		1,421,811		118,502		118,502		1,303,309		1,303,309	
805.8	Demand Incurred		7,651,541		725,932		725,932		6,925,609		6,925,609	
805.4	Demand Deferred		(204,789)		(5,291)		(5,291)		(199,498)		(199,498)	
	Amortization of Gas Costs		(908,531)		(183,392)		(183,392)		(725,139)		(725,139)	
	Total Cost of Gas		28,017,319	0	2,642,445	0	2,642,445		25,374,874	0	25,374,874	
	Operations & Maintenance											
408.11	Property		1,082,484		60,993		60,993		1,021,492		1,021,492	
408.12	Franchise		1,682,845		167,528		167,528		1,515,317		1,515,317	
408.13	Payroll		1,507,068		235,778		235,778		1,271,291		1,271,291	
408.14	Other		91,172		2,755		2,755		88,417		88,417	
	Total Other Taxes		3,420,944	431,500	545,920	44,660	590,580		2,875,024	386,840	3,261,865	
403.1	Depreciation			5,759,856		597,239	597,239		5,162,616		5,162,616	
	Income Taxes											
409.11	Federal Income Taxes			0			223,196		0		(223,196)	
410.1	Federal Income Taxes - Deferred			2,102,131		0	0		0		2,102,131	
411.4	Federal Income Tax Credit			(48,866)		(36)	(36)		0		(48,850)	
409.1	Oregon Income Taxes			0		0	0		0		0	
410.1	Oregon Income Taxes - Deferred			436,620		0	0		0		436,620	
411.1	Oregon Income Tax Credit			(6,990)		0	0		0		(6,990)	
	Total Income Taxes			2,482,875		223,160	223,160		2,259,715		2,259,715	
	Total Operating Revenue Deductions		32,520,748	15,973,559	3,249,358	1,630,273	5,102,791		29,271,390	14,343,286	45,874,391	
	Net Operating Income											5,617,469

NW Natural
Washington Results of Operations
Monthly Summary

Rate Base
Gross Plant

101

108.1X Accumulated Depreciation

ADJ Working Capital Allowance

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 O&M Detail
- C Payroll Factor
- D Depreciation Factor

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total		Total
101		2,444,106,399		245,672,267		2,198,434,132		
108.1X		(1,100,564,234)		(105,508,757)		(995,055,477)		
ADJ		128,065,046		13,343,546		114,721,500		
117.X		14,105,993		1,323,142		12,782,851		
186.XX		1,482,078		328,266		1,153,812		
252.XX		(3,464,938)		(221,863)		(3,243,075)		
283.XX		(311,064,496)		(32,974,013)		(278,090,482)		
283.XX		(62,169,706)		0		(62,169,706)		
		1,110,496,143		121,962,588		988,533,555		
		0.57%		0.56%		0.57%		
		100.00%		4.72%		95.28%		
		100.00%		10.60%		89.40%		
		100.00%		10.35%		89.65%		
		100.00%		10.37%		89.65%		

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		Apr 2013						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		84,292,685			10,111,972			74,180,713
		1,099,005,883			123,034,950			975,970,933
		7.67%			8.22%			7.60%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
Sales of Gas												
480.1	Residential		413,241,228	0	44,578,565	0	44,578,565	0	44,578,565	368,662,664	0	368,662,664
481.1	Commercial		200,652,378	0	18,243,146	0	18,243,146	0	18,243,146	182,409,231	0	182,409,231
481.2	Industrial Firm		24,114,393	0	2,286,261	0	2,286,261	0	2,286,261	21,828,132	0	21,828,132
481.3	Interruptible		27,290,725	0	901,260	0	901,260	0	901,260	26,389,465	0	26,389,465
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	(1,849,836)	(1,849,836)	0	0	0	1,263,062	0	1,263,062	0	(3,112,898)	(3,112,898)
	Total Sales of Gas	(1,849,836)	663,448,889	0	66,009,232	0	67,272,294	0	67,272,294	599,289,492	0	596,176,594
Transportation Revenue												
489.12	Industrial Firm		7,648,163	0	912,147	0	912,147	0	912,147	6,736,016	0	6,736,016
489.13	Interruptible		8,106,279	0	809,737	0	809,737	0	809,737	7,296,543	0	7,296,543
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		34,330	0	0	0	0	0	0	34,330	0	34,330
	Total Transportation Revenue		15,788,773	0	1,721,884	0	1,721,884	0	1,721,884	14,066,889	0	14,066,889
Rate Adjustments - Amortizations												
495.6	Miscellaneous Revenues	(1,772,663)	(1,772,663)	0	(1,151,408)	0	(1,151,408)	0	(1,151,408)	(621,255)	0	(621,255)
Miscellaneous Revenues												
487	Late Payment Charge		2,344,641	0	113,555	0	113,555	0	113,555	2,231,086	0	2,231,086
488.0	Seasonal Reconnect Fee		13,075	0	0	0	0	0	0	13,075	0	13,075
488.1	Delinquent Reconnect Fee		211,860	0	1,050	0	1,050	0	1,050	210,810	0	210,810
488.2	Returned Check Charge		138,250	0	14,625	0	14,625	0	14,625	123,625	0	123,625
488.3	Recon Charge CR During Office Hours		261,071	0	17,905	0	17,905	0	17,905	243,166	0	243,166
488.4	Field Collection Charge		388,041	0	44,275	0	44,275	0	44,275	343,766	0	343,766
488.5	Recon Charge CR After Office Hours		212,425	0	41,500	0	41,500	0	41,500	170,925	0	170,925
488.6	Recon Charge Seas During Office Hours		18,589	0	1,750	0	1,750	0	1,750	16,839	0	16,839
488.7	Recon Charge Seas After Office Hours		4,750	0	1,900	0	1,900	0	1,900	2,850	0	2,850
488.8	Automated Payment Charge		97,883	0	12,858	0	12,858	0	12,858	85,025	0	85,025
493.2	Rent - Utility Property		269,162	0	19,034	0	19,034	0	19,034	250,128	0	250,128
495.1	Meter Rentals		220,470	0	23,018	0	23,018	0	23,018	197,452	0	197,452
495.2	Other Gas Revenue - Miscellaneous		150,255	0	4,529	0	4,529	0	4,529	145,726	0	145,726
	Total Miscellaneous Revenues		4,061,310	269,162	276,964	19,034	295,998	0	295,998	3,784,345	250,128	4,034,474
Total Operating Revenue												
			683,376,144	(1,580,674)	66,856,673	1,282,096	68,138,768	0	68,138,768	616,519,471	(2,862,770)	613,656,702
Cost of Gas												
804.7	WACOG Incurred		268,311,924	0	25,309,382	0	25,309,382	0	25,309,382	243,002,542	0	243,002,542
805.7	WACOG Deferred		14,428,498	0	1,703,880	0	1,703,880	0	1,703,880	12,724,618	0	12,724,618
804.6	Demand Incurred		90,686,006	0	8,736,868	0	8,736,868	0	8,736,868	81,949,138	0	81,949,138
805.8	Demand Deferred		1,699,132	0	272,914	0	272,914	0	272,914	1,426,217	0	1,426,217
805.4	Amortization of Gas Costs		(50,956,323)	0	(6,343,046)	0	(6,343,046)	0	(6,343,046)	(44,613,277)	0	(44,613,277)
	Total Cost of Gas		324,169,237	0	29,679,998	0	29,679,998	0	29,679,998	294,489,238	0	294,489,238
Detail Operations & Maintenance												
			14,496,627	106,515,961	784,616	10,865,240	11,649,856	0	11,649,856	13,712,010	95,650,721	109,362,731
Other Taxes												
408.11	Property		20,258,871	0	1,980,180	0	1,980,180	0	1,980,180	18,278,691	0	18,278,691
408.12	Franchise		17,778,489	0	3,263,221	0	3,263,221	0	3,263,221	14,515,268	0	14,515,268
408.13	Payroll		5,304,889	0	0	577,036	0	577,036	577,036	0	4,727,853	4,727,853
408.14	Other		405,727	0	38,939	0	38,939	0	38,939	366,787	0	366,787
408.15	Regulatory		1,760,703	0	139,859	0	139,859	0	139,859	1,620,845	0	1,620,845
	Total Other Taxes		40,203,790	5,304,889	5,422,199	577,036	5,999,236	0	5,999,236	34,781,591	4,727,853	39,509,443
Depreciation												
403.1			0	67,677,751	0	7,070,735	7,070,735	0	7,070,735	0	60,607,016	60,607,016
Income Taxes												
409.11	Federal Income Taxes		510,084	0	0	0	3,626,746	0	3,626,746	0	0	(3,116,662)
410.1	Federal Income Taxes - Deferred		58,997,956	0	0	0	226	0	226	0	0	58,997,956
411.4	Federal Income Tax Credit		(29,864,409)	0	0	0	0	0	0	0	0	(29,864,409)
409.1	Oregon Income Taxes		(51,639)	0	0	0	0	0	0	0	0	(51,639)
410.1	Oregon Income Taxes - Deferred		8,519,066	0	0	0	0	0	0	0	0	8,519,066
411.1	Oregon Income Tax Credit		1,023,473	0	0	0	0	0	0	0	0	1,023,473
	Total Income Taxes		39,134,531	0	0	0	3,626,972	0	3,626,972	0	0	35,507,559
Total Operating Revenue Deductions												
			378,869,654	179,498,601	35,886,814	18,513,011	58,026,797	0	58,026,797	342,982,839	160,985,590	539,475,988
Net Operating Income												
			84,292,685	0	0	0	10,111,972	0	10,111,972	0	0	74,180,713

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

Rate Base
101 Gross Plant
108.1X Accumulated Depreciation
Adj Working Capital Allowance
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		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
		System Total			Washington Total			Oregon Total
		2,397,526,310			240,729,819			2,156,796,491
		(1,074,593,021)			(99,825,680)			(974,767,341)
		116,299,186			11,972,893			104,326,292
		14,152,109			1,320,855			12,831,254
		1,588,284			348,787			1,239,498
		(3,153,555)			(190,595)			(2,962,960)
		(294,018,883)			(31,321,129)			(262,697,753)
		(58,794,548)			0			(58,794,548)
		1,099,005,883			123,034,950			975,970,933
		7.67%			8.22%			7.60%
		100.00%			-68.28%			168.28%
		100.00%			7.07%			92.93%
		100.00%			10.88%			89.12%
		100.00%			10.45%			89.55%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30, 2013

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$14,625	\$1,372	\$13,253
818 Compressor Station Expense	38,092	3,583	34,509
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	188,395	17,078	171,316
821 Purification Expense	7,003	657	6,346
Maintenance			
832 Wells Expense	19,328	1,813	17,515
Total Underground Storage Expense	267,442	24,503	242,939
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,681	627	6,055
Total Other Storage Expense	6,681	627	6,055
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	133,479	12,491	120,988
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	41,315	1,278	40,037
Total Liquefied Natural Gas Expense	174,795	13,770	161,025
Total Natural Gas Storage	448,919	38,900	410,019
Transmission Expense			
Operation			
856 Mains Expense	48,772	176	48,596
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	48,772	176	48,596
Distribution Expense			
Operation			
870 Supervision and Engineering	214,557	16,836	197,720
874 Mains and Services Expense	882,899	90,954	791,944
875 Measuring and Regulator Station Expense - General	21,250	1,805	19,445
877 Measuring and Regulator Station Expense - City Gate	68,282	5,968	62,314
878 Meter and House Regulator Expense	496,106	51,120	444,986
879 Customer Installation Expense	725,159	74,947	650,211
880 Other Expense	252,891	26,862	226,028
881 Rents	6,777	668	6,109

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	766,122	34,641	731,482
887 Mains	261,172	45,584	215,588
889 Measuring and Regulator Station Expense - General	94,962	7,727	87,235
891 Measuring and Regulator Station Expense - City Gate	7,059	554	6,505
892 Services	82,087	4,607	77,481
893 Meters and House Regulators	182,318	17,091	165,227
894 Other Equipment	1,746	170	1,575
Total Distribution Expense	4,063,386	379,535	3,683,851
Customer Accounts Expense			
Operation			
901 Supervision	139,485	13,739	125,746
902 Meter Reading Expenses	51,116	5,187	45,930
903 Customer Records and Collection Expense	1,520,926	152,471	1,368,455
904 Uncollectible Accounts	137,034	14,056	122,978
Total Customer Accounts Expense	1,848,561	185,453	1,663,107
Customer Service and Informational			
Operation			
907 Supervision	78	8	70
908 Customer Assistance Expense	190,251	20,894	169,357
909 Customer Information Expense	73,124	7,685	65,439
910 Miscellaneous Customer Service Expense	9,672	1,016	8,655
Total Customer Service and Informational	273,125	29,604	243,521
Sales Expense			
Operation			
911 Supervision	13,949	1,445	12,504
912 Demonstration and Selling Expense	269,880	27,983	241,897
913 Advertising	33,443	3,038	30,405
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	317,272	32,467	284,806
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,148,485	411,399	3,737,086
922 Administrative Expenses Transferred - Credit	(1,484,738)	(155,726)	(1,329,012)
924 Property Insurance Premium	214,656	21,144	193,512
925 Injuries and Damages	9,305	917	8,389
926 Employee Pensions and Benefits	(6,213)	(689)	(5,524)
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	288,076	28,375	259,700
931 Rents	376,360	49,794	326,566
Maintenance			
935 Maintenance of General Plant	318,723	28,017	290,706
Total Administrative and General Expense	3,864,653	383,231	3,481,422
Total Operations and Maintenance Expense	\$10,864,688	\$1,049,366	\$9,815,322

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended April 30, 2013

FERC Desc	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Apr	Allocated	Apr	Total	Apr	Allocated	Apr	Total	Apr	Allocated	Apr	Total	
816 Wells Expense Total	0.00	14,625.15	14,625.15	14,625.15	0.00	1,371.84	1,371.84	1,371.84	0.00	13,253.31	13,253.31	13,253.31	Firm Volumes Total
818 Compressor Station Expense Total	0.00	2,164.90	2,164.90	2,164.90	0.00	213.24	213.24	213.24	0.00	1,951.66	1,951.66	1,951.66	3-factor Total
819 Compressor Station Fuel Total	0.00	38,091.95	38,091.95	38,091.95	0.00	3,583.19	3,583.19	3,583.19	0.00	34,508.76	34,508.76	34,508.76	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	6,321.67	182,072.86	182,072.86	182,072.86	0.00	17,078.43	17,078.43	17,078.43	0.00	164,994.43	164,994.43	164,994.43	Direct-OR Total
821 Purification Expense Total	0.00	7,002.82	7,002.82	7,002.82	0.00	656.86	656.86	656.86	0.00	6,345.96	6,345.96	6,345.96	Firm Volumes Total
832 Wells Expense Total	0.00	19,328.00	19,328.00	19,328.00	0.00	1,812.97	1,812.97	1,812.97	0.00	17,515.03	17,515.03	17,515.03	Firm Volumes Total
840 Supervision and Engineering Total	0.00	6,681.48	6,681.48	6,681.48	0.00	626.73	626.73	626.73	0.00	6,054.75	6,054.75	6,054.75	Firm Volumes Total
844 Supervision and Engineering Total	309.81	133,169.50	133,169.50	133,169.50	0.00	12,491.31	12,491.31	12,491.31	0.00	120,678.19	120,678.19	120,678.19	Direct-OR Total
847 Supervision and Engineering Total	27,687.98	13,627.30	41,315.28	41,315.28	0.00	1,278.24	1,278.24	1,278.24	27,687.98	12,349.06	40,037.04	40,037.04	Direct-OR Total
856 Mains Expense Total	46,983.28	1,788.98	48,772.26	48,772.26	0.00	176.21	176.21	176.21	46,983.28	1,612.77	48,596.05	48,596.05	3-factor Total
863 Maintenance of Mains Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	68,912.17	813,898.59	882,898.76	882,898.76	9,375.87	81,578.55	90,954.42	90,954.42	59,536.30	732,408.04	791,944.34	791,944.34	3-factor Total
874 Mains and Services Expense Total	0.00	16,439.03	16,439.03	16,439.03	0.00	1,287.17	1,287.17	1,287.17	0.00	15,151.86	15,151.86	15,151.86	3-factor Total
875 Measuring and Regulator Station Expense - General Total	0.00	4,810.79	4,810.79	4,810.79	0.00	518.12	518.12	518.12	0.00	4,292.67	4,292.67	4,292.67	Telemetering Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	21,249.82	21,249.82	21,249.82	0.00	1,805.29	1,805.29	1,805.29	0.00	19,444.53	19,444.53	19,444.53	Customer-All Total
878 Meter and House Regulator Expense Total	2,350.09	493,755.60	496,105.69	496,105.69	209.77	50,910.42	51,120.19	51,120.19	2,140.32	482,845.18	484,985.50	484,985.50	3-factor Total
879 Customer Installation Expense Total	0.00	30,743.18	30,743.18	30,743.18	0.00	69,069.62	69,069.62	69,069.62	0.00	597,625.61	597,625.61	597,625.61	Customer-Res Total
	0.00	666,695.23	666,695.23	666,695.23	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	0.00	0.00	0.00	Employee Cost Total
	0.00	27,720.50	27,720.50	27,720.50	0.00	2,849.67	2,849.67	2,849.67	0.00	24,870.83	24,870.83	24,870.83	3-factor Total
	0.00	725,158.91	725,158.91	725,158.91	0.00	74,947.49	74,947.49	74,947.49	0.00	650,211.42	650,211.42	650,211.42	Customer-All Total
	0.00	32,594.19	32,594.19	32,594.19	0.00	3,210.52	3,210.52	3,210.52	0.00	29,383.67	29,383.67	29,383.67	Customer-Res Total
	0.00	187,709.88	187,709.88	187,709.88	0.00	19,446.73	19,446.73	19,446.73	0.00	168,263.15	168,263.15	168,263.15	Direct-OR Total
	394.09	0.00	394.09	394.09	0.00	0.00	0.00	0.00	394.09	0.00	394.09	394.09	Direct-OR Total
	1,827.48	0.00	1,827.48	1,827.48	1,827.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total

For the period ended April 30, 2013

FERC Desc	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	Apr	May	Apr	May	Apr	May	Apr	May	Apr	May	Apr	May
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	30,365.11	30,365.11	2,377.58	2,377.58	1,827.48	25,034.83	26,862.31	394.09	27,987.53	27,987.53	0.00
880 Other Expense Total	2,231.57	250,669.18	252,890.75	1,827.48	25,034.83	1,827.48	25,034.83	26,862.31	394.09	27,987.53	27,987.53	0.00
	0.00	6,776.95	6,776.95	0.00	667.53	0.00	667.53	667.53	0.00	6,109.42	6,109.42	0.00
881 Rents Total	0.00	6,776.95	6,776.95	0.00	667.53	0.00	667.53	667.53	0.00	6,109.42	6,109.42	0.00
	0.00	315,720.74	315,720.74	0.00	31,098.50	0.00	196.74	196.74	0.00	284,622.24	284,622.24	0.00
	0.00	1,899.10	1,899.10	0.00	0.00	0.00	0.00	0.00	0.00	1,702.36	1,702.36	0.00
	444,982.49	0.00	444,982.49	0.00	0.00	0.00	0.00	0.00	444,982.49	0.00	444,982.49	0.00
	3,330.60	0.00	3,330.60	3,330.60	0.00	3,330.60	0.00	0.00	0.00	0.00	0.00	0.00
	189.41	0.00	189.41	0.00	14.83	0.00	14.83	14.83	0.00	174.58	174.58	0.00
885 Supervision and Engineering Total	448,313.09	317,809.25	766,122.34	3,330.60	31,310.07	34,640.67	16,101.03	16,101.03	0.00	147,361.16	147,361.16	0.00
	68,226.62	163,462.19	231,688.81	0.00	16,101.03	16,101.03	0.00	0.00	68,226.62	0.00	68,226.62	0.00
	29,483.11	29,483.11	58,966.22	29,483.11	0.00	29,483.11	0.00	0.00	0.00	0.00	0.00	0.00
887 Mains Total	97,709.73	163,462.19	261,171.92	29,483.11	16,101.03	45,584.14	0.00	0.00	68,226.62	147,361.16	215,587.78	0.00
	0.00	1,836.76	1,836.76	0.00	180.92	180.92	0.00	0.00	0.00	1,655.84	1,655.84	0.00
	6,464.70	6,464.70	12,929.40	0.00	0.00	0.00	0.00	0.00	6,464.70	0.00	6,464.70	0.00
	0.00	60,793.46	60,793.46	0.00	4,760.12	4,760.12	0.00	0.00	56,033.34	56,033.34	56,033.34	0.00
	0.00	25,867.55	25,867.55	0.00	2,785.94	2,785.94	0.00	0.00	23,081.61	23,081.61	23,081.61	0.00
889 Measuring and Regulator Station Expense - General Total	6,464.70	88,997.77	95,462.47	0.00	7,726.98	7,726.98	0.00	0.00	6,464.70	80,770.79	87,235.49	0.00
	0.00	62.40	62.40	0.00	6.15	6.15	0.00	0.00	0.00	56.25	56.25	0.00
	0.00	6,996.26	6,996.26	0.00	547.81	547.81	0.00	0.00	6,448.45	6,448.45	6,448.45	0.00
	0.00	7,058.66	7,058.66	0.00	553.96	553.96	0.00	0.00	6,504.70	6,504.70	6,504.70	0.00
891 Measuring and Regulator Station Expense - City Gate Total	0.00	30,948.21	30,948.21	0.00	3,048.40	3,048.40	0.00	0.00	27,899.81	27,899.81	27,899.81	0.00
	0.00	670.00	670.00	0.00	70.42	70.42	0.00	0.00	599.58	599.58	599.58	0.00
	44,472.41	0.00	44,472.41	0.00	0.00	0.00	0.00	0.00	44,472.41	0.00	44,472.41	0.00
	1,104.66	0.00	1,104.66	1,104.66	0.00	1,104.66	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	4,892.04	4,892.04	0.00	383.05	383.05	0.00	0.00	4,508.99	4,508.99	4,508.99	0.00
892 Services Total	45,577.07	36,510.25	82,087.32	1,104.66	3,501.87	4,606.53	0.00	0.00	44,472.41	33,008.38	77,480.79	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	95,351.81	95,351.81	0.00	9,878.44	9,878.44	0.00	0.00	85,473.37	85,473.37	85,473.37	0.00
	0.00	4,563.56	4,563.56	0.00	407.07	407.07	0.00	0.00	4,156.49	4,156.49	4,156.49	0.00
	0.00	8,948.12	8,948.12	0.00	624.58	624.58	0.00	0.00	8,323.54	8,323.54	8,323.54	0.00
	0.00	27,605.79	27,605.79	0.00	2,901.37	2,901.37	0.00	0.00	24,704.42	24,704.42	24,704.42	0.00
	3,964.29	0.00	3,964.29	0.00	0.00	0.00	0.00	0.00	3,964.29	0.00	3,964.29	0.00
	0.00	41,884.25	41,884.25	0.00	3,279.53	3,279.53	0.00	0.00	38,604.72	38,604.72	38,604.72	0.00
893 Meters and House Regulators Total	3,964.29	178,353.53	182,317.82	0.00	17,090.99	17,090.99	0.00	0.00	3,964.29	161,262.54	165,226.83	0.00
	0.00	1,730.43	1,730.43	0.00	170.45	170.45	0.00	0.00	0.00	1,559.98	1,559.98	0.00
	15.35	0.00	15.35	0.00	0.00	0.00	0.00	0.00	15.35	0.00	15.35	0.00
894 Other Equipment Total	15.35	1,730.43	1,745.78	0.00	170.45	170.45	0.00	0.00	15.35	1,559.98	1,575.33	0.00
	0.00	139,485.01	139,485.01	0.00	13,739.27	13,739.27	0.00	0.00	125,745.74	125,745.74	125,745.74	0.00
901 Supervision Total	0.00	139,485.01	139,485.01	0.00	13,739.27	13,739.27	0.00	0.00	125,745.74	125,745.74	125,745.74	0.00
	0.00	47,892.90	47,892.90	0.00	4,961.70	4,961.70	0.00	0.00	42,931.20	42,931.20	42,931.20	0.00
	0.00	3,223.33	3,223.33	0.00	224.99	224.99	0.00	0.00	2,998.34	2,998.34	2,998.34	0.00
902 Meter Reading Expenses Total	0.00	51,116.23	51,116.23	0.00	5,186.69	5,186.69	0.00	0.00	45,929.54	45,929.54	45,929.54	0.00
	0.00	900,650.96	900,650.96	0.00	88,714.12	88,714.12	0.00	0.00	811,936.84	811,936.84	811,936.84	0.00
	0.00	196,936.55	196,936.55	0.00	20,402.63	20,402.63	0.00	0.00	176,533.92	176,533.92	176,533.92	0.00
	0.00	32,252.65	32,252.65	0.00	2,251.23	2,251.23	0.00	0.00	30,001.42	30,001.42	30,001.42	0.00
	0.00	391,085.44	391,085.44	0.00	41,103.09	41,103.09	0.00	0.00	349,982.35	349,982.35	349,982.35	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903 Customer Records and Collection Expense Total	0.00	1,520,925.60	1,520,925.60	0.00	152,471.07	152,471.07	0.00	0.00	1,368,454.53	1,368,454.53	1,368,454.53	0.00
	0.00	(9,043.00)	(9,043.00)	0.00	(936.85)	(936.85)	0.00	0.00	(8,106.15)	(8,106.15)	(8,106.15)	0.00
	0.00	16,561.59	16,561.59	0.00	1,477.29	1,477.29	0.00	0.00	15,084.30	15,084.30	15,084.30	0.00
	0.00	4,253.93	4,253.93	0.00	296.93	296.93	0.00	0.00	3,957.00	3,957.00	3,957.00	0.00
	0.00	125,775.62	125,775.62	0.00	13,219.02	13,219.02	0.00	0.00	112,556.60	112,556.60	112,556.60	0.00
	(514.10)	0.00	(514.10)	0.00	0.00	0.00	0.00	0.00	(514.10)	0.00	(514.10)	0.00
904 Uncollectible Accounts Total	(514.10)	137,546.14	137,032.04	0.00	14,056.39	14,056.39	0.00	0.00	(514.10)	123,491.75	122,977.65	0.00
	0.00	78.00	78.00	0.00	8.20	8.20	0.00	0.00	69.80	69.80	69.80	0.00
907 Supervision Total	0.00	23,004.75	23,004.75	0.00	2,265.97	2,265.97	0.00	0.00	20,738.78	20,738.78	20,738.78	0.00
	0.00	59,919.63	59,919.63	0.00	6,207.67	6,207.67	0.00	0.00	53,711.96	53,711.96	53,711.96	0.00
	0.00	87,352.04	87,352.04	0.00	6,097.17	6,097.17	0.00	0.00	81,254.87	81,254.87	81,254.87	0.00
	0.00	17,267.51	17,267.51	0.00	1,814.82	1,814.82	0.00	0.00	15,452.69	15,452.69	15,452.69	0.00
	(1,801.29)	0.00	(1,801.29)	0.00	0.00	0.00	0.00	0.00	(1,801.29)	0.00	(1,801.29)	0.00
	4,508.70	0.00	4,508.70	4,508.70	0.00	4,508.70	0.00	0.00	0.00	0.00	0.00	0.00
908 Customer Assistance Expense Total	2,707.41	187,543.93	190,251.34	4,508.70	16,385.63	20,894.33	0.00	0.00	(1,801.29)	171,158.30	169,357.01	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	73,124.36	73,124.36	0.00	7,685.37	7,685.37	0.00	0.00	65,438.99	65,438.99	65,438.99	0.00
	0.00	73,124.36	73,124.36	0.00	7,685.37	7,685.37	0.00	0.00	65,438.99	65,438.99	65,438.99	0.00
909 Customer Information Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For the period ended April 30, 2013

FERC Descr	System			Washington			Oregon		
	Direct	Total	Allocated	Direct	Total	Allocated	Direct	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
910 Miscellaneous Customer Service Expense Total	0.00	9,671.50	0.00	1,016.47	1,016.47	0.00	8,655.03	8,655.03	
	0.00	9,671.50	0.00	1,016.47	1,016.47	0.00	8,655.03	8,655.03	
	0.00	13,949.08	0.00	1,445.12	1,445.12	0.00	12,503.96	12,503.96	
	0.00	13,949.08	0.00	1,445.12	1,445.12	0.00	12,503.96	12,503.96	
911 Supervision Total	0.00	659.02	0.00	64.92	64.92	0.00	594.10	594.10	
	0.00	242,527.76	0.00	25,125.90	25,125.90	0.00	217,401.86	217,401.86	
	0.00	783.75	0.00	69.91	69.91	0.00	713.84	713.84	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	25,900.74	0.00	2,722.17	2,722.17	0.00	23,178.57	23,178.57	
	8.95	8.95	0.00	0.00	0.00	8.95	0.00	8.95	
912 Demonstration and Selling Expense Total	8.95	269,871.27	0.00	27,982.90	27,982.90	8.95	241,888.37	241,888.37	
	0.00	29,960.97	0.00	2,672.52	2,672.52	0.00	27,288.45	27,288.45	
	0.00	3,482.10	0.00	365.97	365.97	0.00	3,116.13	3,116.13	
	0.00	33,443.07	0.00	3,038.49	3,038.49	0.00	30,404.58	30,404.58	
913 Advertising Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
916 Miscellaneous Sales Expense Total	0.00	3,563,097.34	0.00	350,965.10	350,965.10	0.00	3,212,132.24	3,212,132.24	
	0.00	850.00	0.00	88.06	88.06	0.00	761.94	761.94	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	11,756.67	0.00	1,235.63	1,235.63	0.00	10,521.04	10,521.04	
	234,425.55	234,425.55	0.00	0.00	0.00	234,425.55	0.00	234,425.55	
	(6,910.71)	(6,910.71)	0.00	(6,910.71)	(6,910.71)	0.00	0.00	0.00	
	0.00	189,973.90	0.00	19,529.31	19,529.31	0.00	170,444.59	170,444.59	
	0.00	154,859.10	0.00	46,457.73	46,457.73	0.00	108,401.37	108,401.37	
	0.00	432.69	0.00	33.88	33.88	0.00	398.81	398.81	
921 Office Supplies and Expense Total	227,514.84	3,920,969.70	(6,910.71)	411,399.00	411,399.00	234,425.55	3,502,659.99	3,737,085.54	
	0.00	(431,500.36)	0.00	(42,502.79)	(42,502.79)	0.00	(388,997.57)	(388,997.57)	
	0.00	(1,053,237.72)	0.00	(113,223.06)	(113,223.06)	0.00	(940,014.66)	(940,014.66)	
	0.00	(1,484,738.08)	0.00	(155,725.85)	(155,725.85)	0.00	(1,329,012.23)	(1,329,012.23)	
922 Administrative Expenses Transferred - Credit Total	0.00	214,655.50	0.00	21,143.57	21,143.57	0.00	193,511.93	193,511.93	
924 Property Insurance Premium Total	0.00	214,655.50	0.00	21,143.57	21,143.57	0.00	193,511.93	193,511.93	
925 Injuries and Damages Total	0.00	9,305.25	0.00	916.57	916.57	0.00	8,388.68	8,388.68	
	492.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	
	492.00	(6,705.17)	0.00	(689.28)	(689.28)	0.00	(6,015.89)	(6,015.89)	
926 Employee Pensions and Benefits Total	492.00	(6,705.17)	0.00	(689.28)	(689.28)	492.00	(6,015.89)	(6,015.89)	
930 Miscellaneous General Expense Total	0.00	288,075.61	0.00	28,375.45	28,375.45	0.00	259,700.16	259,700.16	
	0.00	347,772.40	0.00	34,206.33	34,206.33	0.00	313,066.07	313,066.07	
	13,500.00	13,500.00	0.00	0.00	0.00	13,500.00	0.00	13,500.00	
	15,587.73	15,587.73	15,587.73	15,587.73	15,587.73	0.00	0.00	0.00	
931 Rents Total	29,087.73	347,272.40	15,587.73	34,206.33	34,206.33	13,500.00	313,066.07	326,566.07	
	0.00	229,901.30	0.00	22,645.29	22,645.29	0.00	207,256.01	207,256.01	
	0.00	13,388.34	0.00	1,903.82	1,903.82	0.00	11,484.52	11,484.52	
	0.00	8,340.30	0.00	864.06	864.06	0.00	7,476.24	7,476.24	
	0.00	371.33	0.00	94.43	94.43	0.00	276.90	276.90	
	63,881.32	63,881.32	0.00	0.00	0.00	63,881.32	0.00	63,881.32	
	2,475.41	2,475.41	2,475.41	2,475.41	2,475.41	0.00	0.00	0.00	
	0.00	13.56	0.00	1.39	1.39	0.00	12.17	12.17	
	0.00	306.40	0.00	28.74	28.74	0.00	277.66	277.66	
	0.00	45.00	0.00	4.25	4.25	0.00	40.75	40.75	
935 Maintenance of General Plant Total	66,356.73	252,366.23	2,475.41	25,541.39	28,017.39	63,881.32	226,824.25	290,705.52	
Grand Total	1,082,484.36	9,782,203.35	60,992.62	988,373.24	1,049,365.86	1,021,491.74	8,793,830.11	9,815,321.85	

May 2013 Activity

**NW Natural
Washington Results of Operations
Monthly Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

May 2013								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		2,687,125			243,766			2,443,359
		1,118,644,392			122,951,434			995,692,958
		0.24%			0.20%			0.25%

NW Natural
Washington Results of Operations
Monthly Summary

Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101 Gross Plant			2,443,815,282			245,657,956			2,198,157,326
108.1X Accumulated Depreciation			(1,103,195,009)			(105,761,732)			(997,433,276)
ADJ Working Capital Allowance			141,079,168			14,776,734			126,302,434
117.X Storage Gas - Cushion			14,097,695			1,322,364			12,775,331
186.XX Leasehold Improvements			1,460,933			324,442			1,136,491
252.XX Customer Contributions			(3,520,755)			(229,731)			(3,291,024)
283.XX Deferred Taxes - Federal			(312,617,180)			(33,138,598)			(279,478,582)
283.XX Deferred Taxes - State			(62,475,741)			0			(62,475,741)
Total Rate Base			1,118,644,392			122,951,434			995,692,958

Rate Of Return on Rate Base

Allocation References:	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
A Unbilled Revenue			100.00%			15.88%			84.12%
B Follows plant split			100.00%			10.60%			89.40%
O&M See OO&M Detail			100.00%			10.35%			89.65%
C Payroll Factor			100.00%			10.37%			89.63%
D Depreciation Factor									

May 2013

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

Summary

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

May 2013									
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	
		84,553,290			10,057,070			74,496,219	
		1,106,445,311			123,420,988			983,024,322	
		7.64%			8.15%			7.58%	

NW Natural
Washington Results of Operations
12 Month Ended Reports

Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101 Gross Plant			2,406,031,659			241,511,142			2,164,520,516
108.1X Accumulated Depreciation			(1,078,959,222)			(100,642,528)			(978,316,695)
Adj Working Capital Allowance			121,374,176			12,529,978			108,844,197
117.X Storage Gas - Cushion			14,141,799			1,320,717			12,821,082
186.XX Leasehold Improvements			1,569,285			346,145			1,223,139
252.XX Customer Contributions			(3,218,008)			(196,033)			(3,021,975)
283.XX Deferred Taxes - Federal			(295,405,716)			(31,448,435)			(263,957,281)
283.XX Deferred Taxes - State			(59,088,661)			0			(59,088,661)
Total Rate Base			1,106,445,311			123,420,988			983,024,322

Rate Of Return on Rate Base

Allocation References:	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
A Unbilled Revenue			100.00%			40.19%			59.81%
B Direct			100.00%			7.06%			92.94%
O&M See O&M Detail			100.00%			10.88%			89.12%
C Payroll Factor			100.00%			10.44%			89.56%
D Depreciation Factor			100.00%			10.44%			89.56%

May 2013

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended May 31, 2013

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$13,483	\$1,265	\$12,219
818 Compressor Station Expense	66,957	6,281	60,677
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	109,463	9,706	99,757
821 Purification Expense	(108)	(10)	(98)
Maintenance			
832 Wells Expense	23,870	2,239	21,631
Total Underground Storage Expense	213,666	19,480	194,186
Other Storage Expense			
Operation			
840 Supervision and Engineering	7,447	699	6,749
Total Other Storage Expense	7,447	699	6,749
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	140,631	13,191	127,440
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	42,638	1,316	41,322
Total Liquified Natural Gas Expense	183,269	14,507	168,762
Total Natural Gas Storage	404,382	34,686	369,696
Transmission Expense			
Operation			
856 Mains Expense	124,764	3,473	121,291
Maintenance			
863 Maintenance of Mains	280	-	280
Total Transmission Expense	125,045	3,473	121,571
Distribution Expense			
Operation			
870 Supervision and Engineering	206,999	16,239	190,760
874 Mains and Services Expense	868,213	85,261	782,952
875 Measuring and Regulator Station Expense - General	25,238	2,186	23,052
877 Measuring and Regulator Station Expense - City Gate	75,586	6,546	69,039
878 Meter and House Regulator Expense	502,726	51,754	450,972
879 Customer Installation Expense	820,174	84,798	735,376
880 Other Expense	214,883	24,005	190,878
881 Rents	39,270	3,868	35,402

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	601,662	30,349	571,313
887 Mains	251,349	51,796	199,553
889 Measuring and Regulator Station Expense - General	78,159	6,719	71,440
891 Measuring and Regulator Station Expense - City Gate	11,167	915	10,253
892 Services	93,426	4,862	88,564
893 Meters and House Regulators	207,483	18,954	188,529
894 Other Equipment	1,843	179	1,664
Total Distribution Expense	3,998,178	388,432	3,609,747
Customer Accounts Expense			
Operation			
901 Supervision	134,766	13,274	121,491
902 Meter Reading Expenses	56,918	5,741	51,176
903 Customer Records and Collection Expense	1,544,508	155,090	1,389,418
904 Uncollectible Accounts	95,934	9,816	86,118
Total Customer Accounts Expense	1,832,125	183,921	1,648,204
Customer Service and Informational			
Operation			
907 Supervision	381	40	341
908 Customer Assistance Expense	158,600	13,871	144,729
909 Customer Information Expense	237,329	24,943	212,386
910 Miscellaneous Customer Service Expense	9,269	974	8,295
Total Customer Service and Informational	405,578	39,828	365,750
Sales Expense			
Operation			
911 Supervision	15,044	1,559	13,485
912 Demonstration and Selling Expense	245,110	25,345	219,765
913 Advertising	128,699	11,487	117,212
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	388,853	38,390	350,462
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,544,705	464,979	4,079,726
922 Administrative Expenses Transferred - Credit	(1,437,042)	(150,695)	(1,286,347)
924 Property Insurance Premium	169,276	16,674	152,602
925 Injuries and Damages	627	62	565
926 Employee Pensions and Benefits	(502,994)	(51,758)	(451,236)
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	125,073	12,320	112,753
931 Rents	382,329	49,999	332,330
Maintenance			
935 Maintenance of General Plant	325,655	33,931	291,724
Total Administrative and General Expense	3,607,629	375,512	3,232,117
Total Operations and Maintenance Expense	\$10,761,790	\$1,064,243	\$9,697,548

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended May 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
816 Wells Expense Total	0.00	13,483.28	13,483.28	0.00	1,264.73	1,264.73	0.00	12,218.55	12,218.55	Firm Volumes Total
	0.00	13,483.28	13,483.28	0.00	1,264.73	1,264.73	0.00	12,218.55	12,218.55	
818 Compressor Station Expense Total	0.00	66,957.19	66,957.19	0.00	6,280.59	6,280.59	0.00	60,676.60	60,676.60	3-factor Total Firm Volumes Total
	0.00	66,957.19	66,957.19	0.00	6,280.59	6,280.59	0.00	60,676.60	60,676.60	
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	5,989.06	0.00	5,989.06	0.00	0.00	0.00	5,989.06	0.00	5,989.06	Direct-OR Total
	5,989.06	103,474.10	103,474.10	0.00	9,705.87	9,705.87	0.00	93,768.23	93,768.23	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	5,989.06	103,474.10	109,463.16	0.00	9,705.87	9,705.87	0.00	93,768.23	93,768.23	Firm Volumes Total
	0.00	(107.59)	(107.59)	0.00	(10.09)	(10.09)	0.00	(97.50)	(97.50)	Firm Volumes Total
821 Purification Expense Total	0.00	(107.59)	(107.59)	0.00	(10.09)	(10.09)	0.00	(97.50)	(97.50)	Firm Volumes Total
	0.00	23,869.63	23,869.63	0.00	2,238.97	2,238.97	0.00	21,630.66	21,630.66	Firm Volumes Total
832 Wells Expense Total	0.00	23,869.63	23,869.63	0.00	2,238.97	2,238.97	0.00	21,630.66	21,630.66	Firm Volumes Total
	0.00	7,447.06	7,447.06	0.00	698.54	698.54	0.00	6,748.52	6,748.52	Firm Volumes Total
840 Supervision and Engineering Total	0.00	7,447.06	7,447.06	0.00	698.54	698.54	0.00	6,748.52	6,748.52	Direct-OR Total
	0.00	140,631.24	140,631.24	0.00	13,191.22	13,191.22	0.00	127,440.02	127,440.02	Firm Volumes Total
844 Supervision and Engineering Total	0.00	140,631.24	140,631.24	0.00	13,191.22	13,191.22	0.00	127,440.02	127,440.02	Firm Volumes Total
	28,606.40	0.00	28,606.40	0.00	0.00	0.00	28,606.40	0.00	28,606.40	Direct-OR Total
	28,606.40	14,031.46	42,637.86	0.00	1,316.15	1,316.15	0.00	12,715.31	12,715.31	Firm Volumes Total
847 Supervision and Engineering Total	28,606.40	14,031.46	42,637.86	0.00	1,316.15	1,316.15	0.00	12,715.31	12,715.31	Firm Volumes Total
	89,501.90	35,262.59	124,764.49	0.00	3,473.37	3,473.37	0.00	31,789.22	31,789.22	3-factor Total
	89,501.90	0.00	89,501.90	0.00	0.00	0.00	89,501.90	0.00	89,501.90	Direct-OR Total
856 Mains Expense Total	89,501.90	35,262.59	124,764.49	0.00	3,473.37	3,473.37	0.00	31,789.22	31,789.22	Sales/Shutdown Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	280.08	0.00	280.08	0.00	0.00	0.00	280.08	0.00	280.08	Direct-OR Total
863 Maintenance of Mains Total	280.08	0.00	280.08	0.00	0.00	0.00	280.08	0.00	280.08	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	1,815.00	1,815.00	0.00	170.25	170.25	0.00	1,644.75	1,644.75	Firm Volumes Total
	0.00	377.55	377.55	0.00	32.62	32.62	0.00	344.93	344.93	Sales/Shutdown Volumes Total
870 Supervision and Engineering Total	0.00	204,806.45	204,806.45	0.00	16,036.35	16,036.35	0.00	188,770.10	188,770.10	Sales/Shutdown Volumes Total
	0.00	206,999.00	206,999.00	0.00	16,239.22	16,239.22	0.00	190,759.78	190,759.78	3-factor Total
	0.00	621,422.32	621,422.32	0.00	61,210.10	61,210.10	0.00	560,212.22	560,212.22	Customers Port/Van Total
	0.00	17,637.28	17,637.28	0.00	2,508.02	2,508.02	0.00	15,129.26	15,129.26	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
	0.00	75,434.53	75,434.53	0.00	7,815.02	7,815.02	0.00	67,619.51	67,619.51	Customers-Port/Van Total
	139,990.95	0.00	139,990.95	0.00	0.00	0.00	139,990.95	0.00	139,990.95	Direct-OR Total
	13,727.76	0.00	13,727.76	13,727.76	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	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	153,718.71	714,494.13	868,212.84	13,727.76	71,533.14	85,260.90	139,990.95	642,360.99	782,951.94	Sendout Volumes Total
	0.00	18,102.31	18,102.31	0.00	1,417.41	1,417.41	0.00	16,684.90	16,684.90	Telemetering Total
	0.00	7,135.68	7,135.68	0.00	768.51	768.51	0.00	6,367.17	6,367.17	Customers-All Total
875 Measuring and Regulator Station Expense - General Total	0.00	25,237.99	25,237.99	0.00	2,185.92	2,185.92	0.00	23,052.07	23,052.07	Customers-Ind Total
	0.00	24,825.09	24,825.09	0.00	2,571.88	2,571.88	0.00	22,253.21	22,253.21	Customers-Res Total
	0.00	50,760.76	50,760.76	0.00	3,974.57	3,974.57	0.00	46,786.19	46,786.19	Direct-WA Total
	0.00	75,585.85	75,585.85	0.00	6,546.45	6,546.45	0.00	69,039.40	69,039.40	Employees Cost Total
	0.00	4,368.38	4,368.38	0.00	430.29	430.29	0.00	3,938.09	3,938.09	Sendout Volumes Total
	0.00	489,070.62	489,070.62	0.00	50,667.72	50,667.72	0.00	438,402.90	438,402.90	Customers-All Total
	0.00	7,462.02	7,462.02	0.00	520.85	520.85	0.00	6,941.17	6,941.17	Customers-Ind Total
	0.00	85.74	85.74	0.00	9.01	9.01	0.00	76.73	76.73	Customers-Res Total
	141.27	0.00	141.27	0.00	0.00	0.00	141.27	0.00	141.27	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employees Cost Total
	0.00	54.00	54.00	0.00	5.55	5.55	0.00	48.45	48.45	Sendout Volumes Total
	0.00	1,543.94	1,543.94	0.00	120.89	120.89	0.00	1,423.05	1,423.05	3-factor Total
878 Meter and House Regulator Expense Total	141.27	502,584.70	502,725.97	0.00	51,754.31	51,754.31	141.27	450,830.39	450,971.66	3-factor Total
	0.00	29,864.18	29,864.18	0.00	2,941.63	2,941.63	0.00	26,922.55	26,922.55	Customers-All Total
	0.00	765,535.34	765,535.34	0.00	79,309.47	79,309.47	0.00	686,225.87	686,225.87	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employees Cost Total
879 Customer Installation Expense Total	0.00	24,774.77	24,774.77	0.00	2,546.85	2,546.85	0.00	22,227.92	22,227.92	Employees Cost Total
	0.00	820,174.29	820,174.29	0.00	84,797.95	84,797.95	0.00	735,376.34	735,376.34	3-factor Total
	0.00	21,947.19	21,947.19	0.00	2,161.81	2,161.81	0.00	19,785.38	19,785.38	Customers-All Total
	0.00	158,177.29	158,177.29	0.00	16,387.16	16,387.16	0.00	141,790.13	141,790.13	Customers-Res Total
	127.49	0.00	127.49	0.00	0.00	0.00	127.49	0.00	127.49	Direct-OR Total
	2,954.29	0.00	2,954.29	2,954.29	0.00	0.00	0.00	0.00	0.00	Direct-WA Total

For the period ended May 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	0.00	871.23	871.23	0.00	89.56	89.56	0.00	781.67	781.67	Employee Cost Total
	0.00	30,805.43	30,805.43	0.00	2,412.06	2,412.06	0.00	28,393.37	28,393.37	Sendout Volumes Total
880 Other Expense Total	3,081.78	211,801.14	214,882.92	2,954.29	24,004.88	24,004.88	127.49	190,750.55	190,750.55	3-factor Total
	0.00	39,270.38	39,270.38	0.00	3,868.13	3,868.13	0.00	35,402.25	35,402.25	3-factor Total
881 Rents Total	0.00	304,209.43	304,209.43	0.00	29,964.63	29,964.63	0.00	274,244.80	274,244.80	3-factor Total
	0.00	213.68	213.68	0.00	22.14	22.14	0.00	191.54	191.54	Customers-All Total
	296,876.87	0.00	296,876.87	0.00	0.00	0.00	296,876.87	0.00	0.00	Direct-OR Total
	361.75	0.00	361.75	361.75	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
885 Supervision and Engineering Total	297,238.62	304,423.11	601,661.73	361.75	29,986.77	30,348.52	296,876.87	274,436.34	571,313.21	3-factor Total
	0.00	148,134.40	148,134.40	0.00	14,591.24	14,591.24	0.00	133,543.16	133,543.16	Direct-OR Total
	66,010.26	0.00	66,010.26	0.00	0.00	0.00	66,010.26	0.00	0.00	Direct-WA Total
	37,204.51	0.00	37,204.51	37,204.51	0.00	0.00	0.00	0.00	0.00	3-factor Total
887 Mails Total	103,214.77	148,134.40	251,349.17	37,204.51	14,591.24	51,795.75	66,010.26	133,543.16	199,553.42	3-factor Total
	0.00	1,934.60	1,934.60	0.00	190.56	190.56	0.00	1,744.04	1,744.04	Direct-OR Total
	352.41	0.00	352.41	0.00	0.00	0.00	352.41	0.00	0.00	Direct-WA Total
	0.00	55,869.86	55,869.86	0.00	4,374.60	4,374.60	0.00	51,495.26	51,495.26	Telemetering Total
	0.00	20,002.51	20,002.51	0.00	2,154.27	2,154.27	0.00	17,848.24	17,848.24	3-factor Total
889 Measuring and Regulator Station Expense - General Total	352.41	77,806.97	78,159.38	0.00	6,719.43	6,719.43	352.41	71,087.54	71,439.95	3-factor Total
	0.00	1,995.97	1,995.97	0.00	196.60	196.60	0.00	1,799.37	1,799.37	Sendout Volumes Total
	0.00	9,171.31	9,171.31	0.00	718.11	718.11	0.00	8,453.20	8,453.20	3-factor Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	11,167.28	11,167.28	0.00	2,007.65	2,007.65	0.00	18,374.54	18,374.54	3-factor Total
	0.00	20,382.19	20,382.19	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	61,619.96	0.00	61,619.96	0.00	0.00	0.00	61,619.96	0.00	0.00	Sendout Volumes Total
	2,126.19	0.00	2,126.19	2,126.19	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	9,297.16	9,297.16	0.00	727.97	727.97	0.00	8,569.19	8,569.19	Direct-OR Total
892 Services Total	63,746.15	29,679.35	93,425.50	2,126.19	2,735.62	4,861.81	61,619.96	26,943.73	88,583.69	3-factor Total
	0.00	329.94	329.94	0.00	32.50	32.50	0.00	297.44	297.44	Customers-Comm Total
	0.00	112,289.22	112,289.22	0.00	11,633.16	11,633.16	0.00	100,656.06	100,656.06	Customers-Ind Total
	0.00	4,412.27	4,412.27	0.00	393.57	393.57	0.00	4,018.70	4,018.70	Direct-OR Total
	0.00	10,045.35	10,045.35	0.00	701.17	701.17	0.00	9,344.18	9,344.18	Direct-WA Total
	0.00	27,301.64	27,301.64	0.00	2,869.40	2,869.40	0.00	24,432.24	24,432.24	Sendout Volumes Total
	10,644.23	0.00	10,644.23	0.00	0.00	0.00	10,644.23	0.00	0.00	3-factor Total
	0.00	42,460.49	42,460.49	0.00	3,324.65	3,324.65	0.00	39,135.84	39,135.84	Customers-Comm Total
893 Meters and House Regulators Total	10,644.23	196,838.91	207,483.14	0.00	18,954.45	18,954.45	10,644.23	177,884.46	188,528.69	3-factor Total
	0.00	1,818.71	1,818.71	0.00	179.14	179.14	0.00	1,639.57	1,639.57	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	24.03	0.00	24.03	0.00	0.00	0.00	24.03	0.00	0.00	Direct-WA Total
894 Other Equipment Total	24.03	1,818.71	1,842.74	0.00	179.14	179.14	24.03	1,639.57	1,663.60	3-factor Total
	0.00	134,765.67	134,765.67	0.00	13,274.42	13,274.42	0.00	121,491.25	121,491.25	Customers-All Total
901 Supervision Total	0.00	134,765.67	134,765.67	0.00	13,274.42	13,274.42	0.00	46,900.95	46,900.95	Customers-Ind Total
	0.00	52,321.45	52,321.45	0.00	5,420.50	5,420.50	0.00	46,900.95	46,900.95	3-factor Total
	0.00	4,596.33	4,596.33	0.00	320.82	320.82	0.00	4,275.51	4,275.51	Customers-Comm Total
	0.00	56,917.78	56,917.78	0.00	5,741.32	5,741.32	0.00	51,176.46	51,176.46	Customers-Ind Total
902 Meter Reading Expenses Total	0.00	859,544.24	859,544.24	0.00	84,665.10	84,665.10	0.00	774,879.14	774,879.14	3-factor Total
	0.00	207,451.29	207,451.29	0.00	21,491.95	21,491.95	0.00	185,959.34	185,959.34	Customers-All Total
	0.00	35,105.96	35,105.96	0.00	2,450.40	2,450.40	0.00	32,655.56	32,655.56	Customers-Ind Total
	0.00	442,267.62	442,267.62	0.00	46,482.32	46,482.32	0.00	395,785.30	395,785.30	Direct-OR Total
	139.08	0.00	139.08	0.00	0.00	0.00	139.08	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	139.08	1,544,369.11	1,544,508.19	0.00	155,089.77	155,089.77	139.08	1,389,279.34	1,389,418.42	Customers-All Total
	0.00	(2,683.00)	(2,683.00)	0.00	(277.96)	(277.96)	0.00	(2,405.04)	(2,405.04)	Customers-Comm Total
	0.00	11,832.56	11,832.56	0.00	1,055.46	1,055.46	0.00	10,777.10	10,777.10	Customers-Ind Total
	0.00	3,467.17	3,467.17	0.00	242.00	242.00	0.00	3,225.17	3,225.17	Direct-OR Total
	0.00	83,693.39	83,693.39	0.00	8,796.18	8,796.18	0.00	74,897.21	74,897.21	Direct-WA Total
	(376.27)	0.00	(376.27)	0.00	0.00	0.00	(376.27)	0.00	0.00	Customers-Res Total
904 Uncollectible Accounts Total	(376.27)	96,310.12	95,933.85	0.00	9,815.68	9,815.68	(376.27)	86,494.44	86,118.17	Customers-Res Total
	0.00	380.55	380.55	0.00	40.00	40.00	0.00	340.55	340.55	3-factor Total
907 Supervision Total	0.00	380.55	380.55	0.00	40.00	40.00	0.00	340.55	340.55	3-factor Total
	0.00	13,245.59	13,245.59	0.00	1,304.69	1,304.69	0.00	11,940.90	11,940.90	Customers-Comm Total
	0.00	59,069.13	59,069.13	0.00	6,119.58	6,119.58	0.00	52,949.55	52,949.55	Customers-Ind Total
	0.00	54.00	54.00	0.00	4.82	4.82	0.00	49.18	49.18	Direct-OR Total
	0.00	79,870.74	79,870.74	0.00	5,574.98	5,574.98	0.00	74,295.76	74,295.76	Customers-Res Total
	0.00	8,247.47	8,247.47	0.00	866.81	866.81	0.00	7,380.66	7,380.66	Direct-OR Total
	(1,887.12)	0.00	(1,887.12)	0.00	0.00	0.00	(1,887.12)	0.00	0.00	Direct-WA Total
908 Customer Assistance Expense Total	(1,887.12)	160,486.93	158,599.81	0.00	13,870.88	13,870.88	(1,887.12)	146,616.05	144,728.93	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	237,329.37	237,329.37	0.00	24,943.33	24,943.33	0.00	212,386.04	212,386.04	Customers-Res Total
909 Customer Information Expense Total	0.00	237,329.37	237,329.37	0.00	24,943.33	24,943.33	0.00	212,386.04	212,386.04	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	156.51	156.51	0.00	16.21	16.21	0.00	140.30	140.30	3-factor Total

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		May	Total		May	Total		May	Total	
910 Miscellaneous Customer Service Expense Total	0.00	9,112.16	9,112.16	0.00	957.69	957.69	0.00	8,154.47	8,154.47	Customers-Res Total
	0.00	9,268.67	9,268.67	0.00	973.90	973.90	0.00	8,294.77	8,294.77	Customers-All Total
	0.00	15,043.98	15,043.98	0.00	1,536.56	1,536.56	0.00	13,485.42	13,485.42	Customers-Res Total
911 Supervision Total	0.00	15,043.98	15,043.98	0.00	1,536.56	1,536.56	0.00	13,485.42	13,485.42	3-factor Total
	0.00	1,307.62	1,307.62	0.00	128.80	128.80	0.00	1,178.82	1,178.82	Customers-All Total
	0.00	227,476.97	227,476.97	0.00	23,566.62	23,566.62	0.00	203,910.35	203,910.35	Customers-Comm Total
	0.00	4,173.54	4,173.54	0.00	372.28	372.28	0.00	3,801.26	3,801.26	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	12,151.46	12,151.46	0.00	1,277.11	1,277.11	0.00	10,874.35	10,874.35	Direct-OR Total
912 Demonstration and Selling Expense Total	0.00	245,109.59	245,109.59	0.00	25,344.81	25,344.81	0.00	219,764.78	219,764.78	Customers-Comm Total
	0.00	128,257.49	128,257.49	0.00	11,440.57	11,440.57	0.00	116,816.92	116,816.92	Customers-Res Total
	0.00	441.56	441.56	0.00	46.41	46.41	0.00	395.15	395.15	Customers-Res Total
913 Advertising Total	0.00	128,699.05	128,699.05	0.00	11,486.98	11,486.98	0.00	117,212.07	117,212.07	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	3,508,318.55	3,508,318.55	0.00	345,569.36	345,569.36	0.00	3,162,749.19	3,162,749.19	3-factor Total
	0.00	1,268.10	1,268.10	0.00	131.38	131.38	0.00	1,136.72	1,136.72	Customers-All Total
	0.00	41,592.90	41,592.90	0.00	2,903.18	2,903.18	0.00	38,689.72	38,689.72	Customers-Ind Total
	0.00	10,336.32	10,336.32	0.00	1,086.35	1,086.35	0.00	9,249.97	9,249.97	Customers-Res Total
	218,491.82	218,491.82	218,491.82	0.00	0.00	0.00	0.00	218,491.82	218,491.82	Direct-OR Total
	500.28	500.28	500.28	500.28	0.00	0.00	0.00	500.28	500.28	Direct-WA Total
	0.00	580,479.60	580,479.60	0.00	59,673.30	59,673.30	0.00	520,806.30	520,806.30	Employee Cost Total
	0.00	183,717.49	183,717.49	0.00	55,115.25	55,115.25	0.00	128,602.24	128,602.24	Regulatory Total
921 Office Supplies and Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	218,992.10	4,325,712.96	4,544,705.06	500.28	464,478.82	464,979.10	218,491.82	3,861,234.14	4,079,725.96	3-factor Total
	0.00	(420,829.26)	(420,829.26)	0.00	(41,451.68)	(41,451.68)	0.00	(379,377.58)	(379,377.58)	Admin Tran Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,016,212.64)	(1,016,212.64)	0.00	(109,242.86)	(109,242.86)	0.00	(906,969.78)	(906,969.78)	3-factor Total
	0.00	(1,437,041.90)	(1,437,041.90)	0.00	(150,694.54)	(150,694.54)	0.00	(1,286,347.36)	(1,286,347.36)	3-factor Total
924 Property Insurance Premium Total	0.00	169,275.50	169,275.50	0.00	16,673.64	16,673.64	0.00	152,601.86	152,601.86	3-factor Total
	0.00	626.68	626.68	0.00	61.73	61.73	0.00	564.95	564.95	3-factor Total
925 Injuries and Damages Total	0.00	626.68	626.68	0.00	61.73	61.73	0.00	564.95	564.95	Direct-OR Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	(503,486.00)	(503,486.00)	0.00	(51,758.36)	(51,758.36)	0.00	(451,727.64)	(451,727.64)	3-factor Total
	0.00	125,073.18	125,073.18	0.00	12,319.71	12,319.71	0.00	112,753.47	112,753.47	3-factor Total
930 Miscellaneous General Expense Total	0.00	347,272.40	347,272.40	0.00	34,206.33	34,206.33	0.00	313,066.07	313,066.07	3-factor Total
	0.00	1,980.00	1,980.00	0.00	205.13	205.13	0.00	1,774.87	1,774.87	Customers-All Total
	17,489.18	17,489.18	17,489.18	0.00	0.00	0.00	17,489.18	17,489.18	Direct-OR Total	
931 Rents Total	15,587.73	349,252.40	364,840.13	15,587.73	34,411.46	49,999.19	17,489.18	314,840.94	332,330.12	Direct-WA Total
	0.00	248,216.71	248,216.71	0.00	24,449.32	24,449.32	0.00	223,767.39	223,767.39	3-factor Total
	0.00	(8,192.48)	(8,192.48)	0.00	(1,164.97)	(1,164.97)	0.00	(7,027.51)	(7,027.51)	Customers port/van Total
	0.00	8,990.07	8,990.07	0.00	931.37	931.37	0.00	8,058.70	8,058.70	Customers-All Total
	0.00	617.65	617.65	0.00	157.07	157.07	0.00	-460.58	-460.58	Customers-The Dalles Total
	66,187.09	66,187.09	66,187.09	0.00	0.00	0.00	66,187.09	66,187.09	Direct-OR Total	
	9,529.93	9,529.93	9,529.93	9,529.93	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	306.40	306.40	0.00	28.74	28.74	0.00	277.66	277.66	Firm Volumes Total
935 Maintenance of General Plant Total	75,717.02	249,938.35	325,655.37	9,529.93	24,401.53	33,931.46	66,187.09	225,536.82	291,723.91	sales volumes Total
Grand Total	1,082,693.13	9,679,097.17	10,761,790.30	81,992.44	982,250.06	1,064,242.50	1,000,700.69	8,696,847.11	9,697,547.80	

June 2013 Activity

**NW Natural
Washington Results of Operations
Monthly Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2013								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		(183,599)			(33,120)			(150,478)
		1,125,324,212			122,933,564			1,002,390,647
		-0.02%			-0.03%			-0.02%

NW Natural
Washington Quarterly Results of Operations Report

June 2013

Monthly Summary Acct. Description	System		System		Washington		Washington		Oregon		Oregon Total
	Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Allocated	
Sales of Gas											
480.1 Residential	16,554,458	(9,258,666)	16,554,458	(9,258,666)	2,200,196	(889,099)	2,200,196	(889,099)	14,354,262	(8,369,567)	14,354,262
481.1 Commercial	8,685,620	(9,258,666)	8,685,620	(9,258,666)	998,945	(889,099)	998,945	(889,099)	7,686,675	(8,369,567)	7,686,675
481.2 Industrial Firm	1,197,147	0	1,197,147	0	151,746	0	151,746	0	1,045,401	0	1,045,401
481.3 Interruptible	1,720,183	0	1,720,183	0	74,559	0	74,559	0	1,645,624	0	1,645,624
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	28,157,408	(9,258,666)	28,157,408	(9,258,666)	3,425,446	(889,099)	2,536,347	(889,099)	24,731,962	(8,369,567)	16,362,395
Total Sales of Gas											
Transportation Revenue											
489.12 Industrial Firm	618,581	0	618,581	0	69,673	0	69,673	0	548,908	0	548,908
489.13 Interruptible	613,551	0	613,551	0	65,238	0	65,238	0	548,313	0	548,313
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0	0
Total Transportation Revenue											
495.6 Rate Adjustments - Amortizations	1,232,133	0	1,232,133	0	134,911	0	134,911	0	1,097,222	0	1,097,222
Miscellaneous Revenues											
487 Late Payment Charge	174,402	0	174,402	0	6,882	0	6,882	0	167,520	0	167,520
488.0 Seasonal Reconnect Fee	1,700	0	1,700	0	0	0	0	0	1,700	0	1,700
488.0 Delinquent Reconnect Fee	32,400	0	32,400	0	0	0	0	0	32,400	0	32,400
488.1 Returned Check Charge	11,085	0	11,085	0	1,005	0	1,005	0	10,080	0	10,080
488.3 Reconn Charge CR During Office Hours	32,125	0	32,125	0	1,975	0	1,975	0	30,150	0	30,150
488.4 Field Collection Charge	49,040	0	49,040	0	4,480	0	4,480	0	44,560	0	44,560
488.5 Reconn Charge CR After Office Hours	4,945	0	4,945	0	4,575	0	4,575	0	370	0	370
488.6 Reconn Charge Seas During Office Hours	1,270	0	1,270	0	130	0	130	0	1,140	0	1,140
488.7 Reconn Charge Seas After Office Hours	250	0	250	0	250	0	250	0	0	0	0
488.8 Automated Payment Charge	6,605	0	6,605	0	805	0	805	0	5,800	0	5,800
493.2 Rent - Utility Property	19,087	22,893	19,087	22,893	1,946	1,567	1,567	1,567	17,141	21,327	17,141
495.1 Meter Rentals	3,681	0	3,681	0	1,946	0	1,946	0	3,681	0	3,681
495.2 Other Gas Revenue - Miscellaneous	336,590	22,893	336,590	22,893	22,048	1,567	23,614	1,567	314,542	21,327	335,869
Total Miscellaneous Revenues											
Total Operating Revenue											
804.7 WACOG Incurred	10,426,835	(9,235,773)	10,426,835	(9,235,773)	934,988	(887,532)	934,988	(887,532)	879,714	(8,348,240)	8,836,341
805.7 WACOG Deferred	(1,482,249)	0	(1,482,249)	0	(130,558)	0	(130,558)	0	(1,351,691)	0	(1,351,691)
804.6 Demand Incurred	7,628,918	0	7,628,918	0	724,159	0	724,159	0	6,904,759	0	6,904,759
805.8 Demand Deferred	(4,771,461)	0	(4,771,461)	0	(472,133)	0	(472,133)	0	(4,299,328)	0	(4,299,328)
805.4 Amortization of Gas Costs	(495,503)	0	(495,503)	0	(96,905)	0	(96,905)	0	(396,599)	0	(396,599)
Total Cost of Gas											
Operations & Maintenance											
408.11 Property	925,505	8,841,669	9,767,174	8,841,669	45,791	885,042	930,833	885,042	879,714	7,956,628	8,836,341
408.12 Franchise	1,682,845	0	1,682,845	0	167,528	0	167,528	0	1,515,317	0	1,515,317
408.13 Payroll	550,271	396,880	947,151	396,880	117,760	41,077	158,837	41,077	432,511	355,803	432,511
408.14 Other	140,550	0	140,550	0	18,843	0	18,843	0	121,707	0	121,707
408.15 Regulatory	0	396,880	0	396,880	0	0	0	0	0	0	0
Total Other Taxes											
403.1 Depreciation	2,373,667	5,782,968	8,156,635	5,782,968	304,131	599,636	893,767	599,636	2,069,535	5,183,332	5,183,332
Income Taxes											
409.11 Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0
410.1 Federal Income Taxes - Deferred	21,157	(1,462,255)	(1,441,098)	(1,462,255)	(36)	0	(36)	0	21,157	(1,462,219)	(1,462,219)
411.4 Federal Income Tax Credit	0	0	0	0	0	0	0	0	0	0	0
409.1 Oregon Income Taxes	(134,772)	0	(134,772)	0	0	0	0	0	(134,772)	0	(134,772)
410.1 Oregon Income Taxes - Deferred	(218,925)	0	(218,925)	0	0	0	0	0	(218,925)	0	(218,925)
411.1 Total Income Taxes	(1,794,925)	0	(1,794,925)	0	0	0	0	0	(1,794,925)	0	(1,794,925)
Total Operating Revenue Deductions											
Net Operating Income											
											(150,478)

NW Natural
Washington Results of Operations
Monthly Summary

	System		Washington		Washington		System		June 2013	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base										
101 Gross Plant		2,454,500,806					246,183,256			2,208,317,549
108.1X Accumulated Depreciation		(1,107,774,247)				(106,202,072)				(1,001,572,175)
ADJ Working Capital Allowance		139,890,310				14,537,596				125,352,715
117.X Storage Gas - Cushion		14,087,581				1,321,415				12,766,166
186.XX Leasehold Improvements		1,439,788				320,617				1,119,170
252.XX Customer Contributions		(3,561,370)				(245,055)				(3,316,315)
283.XX Deferred Taxes - Federal		(311,141,560)				(32,982,193)				(278,159,367)
283.XX Deferred Taxes - State		(62,117,095)				0				(62,117,095)
Total Rate Base		1,125,324,212				122,933,564				1,002,390,647
Rate Of Return on Rate Base		-0.02%				-0.03%				-0.02%
Allocation References:										
A Unbilled Revenue		100.00%				9.60%				90.40%
B Follows plant split		100.00%				10.60%				89.40%
O&M See O&M Detail										
C Payroll Factor		100.00%				10.35%				89.65%
D Depreciation Factor		100.00%				10.37%				89.63%

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

Summary Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2013						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		84,565,973			9,905,861	
		1,113,481,885			123,723,957	74,660,112
		7.59%			8.01%	989,757,928
						7.54%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		System		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
480.1	Sales of Gas		428,106,186	0	46,435,862	0	46,435,862	0	428,106,186	0	46,435,862	0	381,670,324	0	381,670,324	
481.1	Residential		210,269,875	0	19,087,939	0	19,087,939	0	210,269,875	0	19,087,939	0	191,181,936	0	191,181,936	
481.2	Commercial		25,010,515	0	2,395,846	0	2,395,846	0	25,010,515	0	2,395,846	0	22,614,669	0	22,614,669	
481.3	Industrial Firm		29,166,205	0	987,461	0	987,461	0	29,166,205	0	987,461	0	28,178,744	0	28,178,744	
481.5	Interruptible		0	0	0	0	0	0	0	0	0	0	0	0	0	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue		1,666,414	0	68,907,108	0	68,907,108	0	1,666,414	0	68,907,108	0	1,674,206	0	1,674,206	
	Total Sales of Gas	A	692,552,780	1,666,414	694,219,194	1,674,206	70,581,314	623,645,673	694,219,194	1,674,206	70,581,314	623,645,673	623,637,880	(7,792)	623,637,880	
489.12	Transportation Revenue		7,715,952	0	916,965	0	916,965	0	7,715,952	0	916,965	0	6,798,987	0	6,798,987	
489.13	Industrial Firm		7,971,509	0	822,097	0	822,097	0	7,971,509	0	822,097	0	7,149,412	0	7,149,412	
489.15	Interruptible		0	0	0	0	0	0	0	0	0	0	0	0	0	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		32,694	0	32,694	0	32,694	0	32,694	0	32,694	0	32,694	0	32,694	
	Total Transportation Revenue		15,720,155	0	1,739,061	0	1,739,061	0	15,720,155	0	1,739,061	0	13,981,093	0	13,981,093	
495.6	Rate Adjustments - Amortizations		(1,141,197)	0	(1,179,991)	0	(1,179,991)	0	(1,141,197)	0	(1,179,991)	0	38,793	0	38,793	
	Miscellaneous Revenues		2,263,164	0	106,480	0	106,480	0	2,263,164	0	106,480	0	2,156,685	0	2,156,685	
487	Late Payment Charge		16,475	0	16,475	0	16,475	0	16,475	0	16,475	0	16,475	0	16,475	
488.0	Seasonal Reconnect Fee		281,210	0	1,300	0	1,300	0	281,210	0	1,300	0	279,910	0	279,910	
488.1	Delinquent Reconnect Fee		131,918	0	13,513	0	13,513	0	131,918	0	13,513	0	118,405	0	118,405	
488.3	Returned Check Charge		275,350	0	17,430	0	17,430	0	275,350	0	17,430	0	257,920	0	257,920	
488.4	Recon Charge CR During Office Hours		406,016	0	43,020	0	43,020	0	406,016	0	43,020	0	362,996	0	362,996	
488.4	Field Collection Charge		133,515	0	41,375	0	41,375	0	133,515	0	41,375	0	92,140	0	92,140	
488.5	Recon Charge CR After Office Hours		18,349	0	1,780	0	1,780	0	18,349	0	1,780	0	16,569	0	16,569	
488.6	Recon Charge Seas During Office Hours		4,000	0	2,050	0	2,050	0	4,000	0	2,050	0	1,950	0	1,950	
488.7	Recon Charge Seas After Office Hours		87,583	0	11,445	0	11,445	0	87,583	0	11,445	0	76,138	0	76,138	
488.8	Automated Payment Charge		269,269	0	19,000	0	19,000	0	269,269	0	19,000	0	250,269	0	250,269	
493.2	Rent - Utility Property		220,056	0	23,059	0	23,059	0	220,056	0	23,059	0	196,997	0	196,997	
495.1	Meter Rentals		150,161	0	4,758	0	4,758	0	150,161	0	4,758	0	145,403	0	145,403	
495.2	Other Gas Revenue - Miscellaneous		3,987,797	269,269	266,209	19,000	285,208	3,721,588	3,987,797	269,269	266,209	19,000	3,721,588	250,269	3,971,857	
	Total Miscellaneous Revenues		711,119,534	1,935,682	69,732,387	1,693,206	71,425,593	641,387,147	711,119,534	1,935,682	69,732,387	1,693,206	641,629,624	242,477	641,629,624	
	Total Operating Revenue		265,284,447	0	25,267,311	0	25,267,311	0	265,284,447	0	25,267,311	0	240,017,136	0	240,017,136	
804.7	WACOG Incurred		9,138,472	0	1,061,726	0	1,061,726	0	9,138,472	0	1,061,726	0	8,076,746	0	8,076,746	
805.7	WACOG Deferred		91,311,720	0	8,741,576	0	8,741,576	0	91,311,720	0	8,741,576	0	82,570,144	0	82,570,144	
804.6	Demand Incurred		866,167	0	275,732	0	275,732	0	866,167	0	275,732	0	590,435	0	590,435	
805.8	Demand Deferred		(14,017,462)	0	(2,450,528)	0	(2,450,528)	0	(14,017,462)	0	(2,450,528)	0	(11,566,934)	0	(11,566,934)	
805.4	Amortization of Gas Costs		352,583,345	0	32,895,817	0	32,895,817	0	352,583,345	0	32,895,817	0	319,687,528	0	319,687,528	
	Total Cost of Gas		13,865,472	108,226,464	784,454	11,033,017	11,817,471	13,081,018	13,865,472	108,226,464	784,454	11,033,017	97,193,447	110,274,465	110,274,465	
	Detail Operations & Maintenance	O&M	20,231,737	0	2,035,907	0	2,035,907	0	20,231,737	0	2,035,907	0	18,195,831	0	18,195,831	
408.11	Property		18,434,458	0	3,375,677	0	3,375,677	0	18,434,458	0	3,375,677	0	15,058,781	0	15,058,781	
408.12	Franchise		0	5,225,965	0	568,599	0	568,599	0	5,225,965	568,599	0	4,657,366	0	4,657,366	
408.13	Payroll		491,363	0	39,314	0	39,314	0	491,363	0	39,314	0	452,048	0	452,048	
408.14	Other		1,760,703	0	139,859	0	139,859	0	1,760,703	0	139,859	0	1,620,845	0	1,620,845	
408.15	Regulatory		40,918,261	5,225,965	5,590,756	568,599	6,159,355	35,327,505	40,918,261	5,225,965	5,590,756	568,599	39,984,871	4,657,366	39,984,871	
	Total Other Taxes		68,228,943	0	7,114,797	0	7,114,797	0	68,228,943	0	7,114,797	0	61,114,146	0	61,114,146	
403.1	Depreciation		1,506,330	0	3,532,231	0	3,532,231	0	1,506,330	0	3,532,231	0	(2,025,901)	0	(2,025,901)	
	Income Taxes		57,090,537	(28,635,887)	61	0	61	0	57,090,537	(28,635,887)	61	0	57,090,537	(28,635,887)	57,090,537	
409.11	Federal Income Taxes		(68,305)	8,442,785	0	0	0	0	(68,305)	8,442,785	0	0	(68,305)	8,442,785	(68,305)	
410.1	Federal Income Taxes - Deferred		1,105,333	39,440,793	0	0	0	0	1,105,333	39,440,793	0	0	1,105,333	39,908,501	1,105,333	
411.4	Oregon Income Taxes		39,440,793	0	3,532,292	0	3,532,292	0	39,440,793	0	3,532,292	0	35,908,501	0	35,908,501	
409.1	Oregon Income Taxes - Deferred		628,489,244	181,681,372	39,271,028	18,716,413	61,519,732	368,096,051	628,489,244	181,681,372	39,271,028	18,716,413	162,964,959	566,969,512	566,969,512	
411.1	Oregon Income Tax Credit		84,565,973	0	9,905,861	0	9,905,861	0	84,565,973	0	9,905,861	0	74,660,112	0	74,660,112	
	Total Operating Revenue Deductions		407,367,079	181,681,372	39,271,028	18,716,413	61,519,732	368,096,051	407,367,079	181,681,372	39,271,028	18,716,413	162,964,959	566,969,512	566,969,512	
	Net Operating Income		84,565,973	0	9,905,861	0	9,905,861	0	84,565,973	0	9,905,861	0	74,660,112	0	74,660,112	

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

**Rate Base
Gross Plant**

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101			2,414,856,581			242,302,353			2,172,554,228
108.1X			(1,083,292,062)			(101,456,586)			(981,835,476)
Adj			125,839,439			13,010,164			112,829,274
117.X			14,132,837			1,320,705			12,812,133
186.XX			1,548,885			342,104			1,206,781
252.XX			(3,275,993)			(202,633)			(3,073,359)
283.XX			(296,945,261)			(31,592,150)			(265,353,111)
283.XX			(59,382,541)			0			(59,382,541)
Total Rate Base			1,113,481,885			123,723,957			989,757,928

Rate Of Return on Rate Base

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			7.59%			8.01%			7.54%
			100.00%			100.47%			-0.47%
			100.00%			7.06%			92.94%
			100.00%			10.88%			89.12%
			100.00%			10.43%			89.57%

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended June 30, 2013

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$56,594	\$5,308	\$51,285
818 Compressor Station Expense	30,639	2,874	27,765
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	119,498	11,209	108,289
821 Purification Expense	2,993	281	2,712
	<u>14,522</u>	<u>1,362</u>	<u>13,160</u>
Maintenance			
832 Wells Expense	224,245	21,034	203,211
Total Underground Storage Expense			
Other Storage Expense			
Operation			
840 Supervision and Engineering	7,931	744	7,187
Total Other Storage Expense	<u>7,931</u>	<u>744</u>	<u>7,187</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	122,789	11,518	111,271
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	33,979	1,143	32,837
Total Liquified Natural Gas Expense	<u>156,768</u>	<u>12,660</u>	<u>144,108</u>
Total Natural Gas Storage	<u>388,945</u>	<u>34,439</u>	<u>354,506</u>
Transmission Expense			
Operation			
856 Mains Expense	127,052	4,302	122,750
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	<u>127,052</u>	<u>4,302</u>	<u>122,750</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	191,354	15,016	176,338
874 Mains and Services Expense	758,352	68,789	689,563
875 Measuring and Regulator Station Expense - General	17,692	1,486	16,206
877 Measuring and Regulator Station Expense - City Gate	43,873	3,435	40,438
878 Meter and House Regulator Expense	470,772	48,406	422,366
879 Customer Installation Expense	702,171	72,498	629,674
880 Other Expense	172,545	18,796	153,749
881 Rents	18,402	1,813	16,590

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	657,020	39,439	617,581
887 Mains	218,066	27,554	190,512
889 Measuring and Regulator Station Expense - General	65,401	5,642	59,759
891 Measuring and Regulator Station Expense - City Gate	2,475	195	2,280
892 Services	74,654	4,988	69,666
893 Meters and House Regulators	208,673	20,136	188,537
894 Other Equipment	1,595	149	1,445
Total Distribution Expense	3,603,046	328,343	3,274,703
Customer Accounts Expense			
Operation			
901 Supervision	141,860	13,973	127,887
902 Meter Reading Expenses	52,683	5,350	47,333
903 Customer Records and Collection Expense	1,334,590	134,006	1,200,584
904 Uncollectible Accounts	(388,068)	(38,689)	(349,379)
Total Customer Accounts Expense	1,141,066	114,641	1,026,425
Customer Service and Informational			
Operation			
907 Supervision	65	7	58
908 Customer Assistance Expense	148,068	12,984	135,084
909 Customer Information Expense	167,575	17,612	149,963
910 Miscellaneous Customer Service Expense	9,128	959	8,169
Total Customer Service and Informational	324,836	31,562	293,274
Sales Expense			
Operation			
911 Supervision	12,603	1,306	11,298
912 Demonstration and Selling Expense	251,255	25,985	225,270
913 Advertising	30,651	2,736	27,915
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	294,510	30,027	264,483
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,232,778	421,802	3,810,977
922 Administrative Expenses Transferred - Credit	(1,358,334)	(142,449)	(1,215,885)
924 Property Insurance Premium	242,419	23,878	218,541
925 Injuries and Damages	20,171	1,987	18,184
926 Employee Pensions and Benefits	(100,163)	(10,347)	(89,816)
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	104,620	10,305	94,315
931 Rents	382,329	49,999	332,330
Maintenance			
935 Maintenance of General Plant	363,900	32,346	331,554
Total Administrative and General Expense	3,887,720	387,521	3,500,199
Total Operations and Maintenance Expense	\$9,767,174	\$930,833	\$8,836,341

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended June 30, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct Jun	Total Jun	Direct Jun	Total Jun	Direct Jun	Total Jun	Direct Jun	Total Jun		
									Allocated	
816 Wells Expense Total	0.00	56,593.59	0.00	5,308.49	5,308.49	0.00	51,285.10	51,285.10	Firm Volumes Total	
	0.00	56,593.59	0.00	5,308.49	5,308.49	0.00	51,285.10	51,285.10		
818 Compressor Station Expense Total	0.00	30,639.26	0.00	2,873.97	2,873.97	0.00	27,765.29	27,765.29	3-factor Total Firm Volumes Total	
	0.00	30,639.26	0.00	2,873.97	2,873.97	0.00	27,765.29	27,765.29		
819 Compressor Station Fuel Total	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total	
	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.01		
820 Measuring and Regulator Station Expense Total	0.00	119,498.11	0.00	11,208.92	11,208.92	0.00	108,289.19	108,289.19	Direct-OR Total Firm Volumes Total	
	0.00	119,498.11	0.00	11,208.92	11,208.92	0.00	108,289.19	108,289.19		
821 Purification Expense Total	0.00	2,992.70	0.00	280.72	280.72	0.00	2,711.98	2,711.98	Firm Volumes Total	
	0.00	2,992.70	0.00	280.72	280.72	0.00	2,711.98	2,711.98		
832 Wells Expense Total	0.00	14,521.80	0.00	1,362.14	1,362.14	0.00	13,159.66	13,159.66	Firm Volumes Total	
	0.00	14,521.80	0.00	1,362.14	1,362.14	0.00	13,159.66	13,159.66		
840 Supervision and Engineering Total	0.00	7,930.94	0.00	743.92	743.92	0.00	7,187.02	7,187.02	Firm Volumes Total	
	0.00	7,930.94	0.00	743.92	743.92	0.00	7,187.02	7,187.02		
844 Supervision and Engineering Total	0.00	122,788.99	0.00	11,517.61	11,517.61	0.00	111,271.38	111,271.38	Direct-OR Total Firm Volumes Total	
	0.00	122,788.99	0.00	11,517.61	11,517.61	0.00	111,271.38	111,271.38		
847 Supervision and Engineering Total	21,796.75	12,182.62	21,796.75	1,427.73	1,427.73	0.00	11,039.89	11,039.89	Direct-OR Total Firm Volumes Total	
	21,796.75	12,182.62	21,796.75	1,427.73	1,427.73	0.00	11,039.89	11,039.89		
856 Mains Expense Total	83,377.43	43,674.73	83,377.43	4,301.98	4,301.98	0.00	39,372.75	39,372.75	3-factor Total Direct-OR Total Sales/Shutdown Volumes Total	
	83,377.43	43,674.73	83,377.43	4,301.98	4,301.98	0.00	39,372.75	39,372.75		
863 Maintenance of Mains Total	0.00	25.90	0.00	2.55	2.55	0.00	23.35	23.35	3-factor Total Firm Volumes Total	
	0.00	25.90	0.00	2.55	2.55	0.00	23.35	23.35		
870 Supervision and Engineering Total	0.00	193,044.80	0.00	14,802.21	14,802.21	0.00	176,337.97	176,337.97	3-factor Total Sales/Shutdown Volumes Total	
	0.00	193,044.80	0.00	14,802.21	14,802.21	0.00	176,337.97	176,337.97		
874 Mains and Services Expense Total	96,044.79	662,307.62	2,438.18	66,350.81	68,788.99	93,606.61	595,956.81	689,563.42	3-factor Total Customers Port/Van Total Customers Port/Van 80% Total	
	96,044.79	662,307.62	2,438.18	66,350.81	68,788.99	93,606.61	595,956.81	689,563.42		
875 Measuring and Regulator Station Expense - General Total	0.00	3,435.98	0.00	1,486.31	1,486.31	0.00	1,949.67	1,949.67	Telemetering Total	
	0.00	3,435.98	0.00	1,486.31	1,486.31	0.00	1,949.67	1,949.67		
877 Measuring and Regulator Station Expense - City Gate Total	0.00	43,873.30	0.00	3,435.27	3,435.27	0.00	40,438.03	40,438.03	3-factor Total Customers-All Total Customers-Ind Total Customers-Res Total	
	0.00	43,873.30	0.00	3,435.27	3,435.27	0.00	40,438.03	40,438.03		
878 Meter and House Regulator Expense Total	0.00	43,886.05	0.00	4,322.77	4,322.77	0.00	39,563.28	39,563.28	3-factor Total Customers-All Total Customers-Res Total Employee Cost Total	
	0.00	43,886.05	0.00	4,322.77	4,322.77	0.00	39,563.28	39,563.28		
879 Customer Installation Expense Total	0.00	17,157.84	0.00	12,816.40	12,816.40	0.00	110,893.97	110,893.97	3-factor Total Customers-All Total Direct-OR Total Direct-WA Total	
	0.00	17,157.84	0.00	12,816.40	12,816.40	0.00	110,893.97	110,893.97		

FERC Descr	System			Washington			Oregon		
	Direct	Total	Allocated	Direct	Total	Allocated	Direct	Total	
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	
	0.00	36.25	0.00	0.00	3.73	0.00	0.00	32.52	32.52
	0.00	29,678.53	0.00	2,323.83	2,323.83	0.00	0.00	27,354.70	27,354.70
880 Other Expense Total	1,961.72	170,582.99	1,961.72	15,834.02	18,795.74	0.00	0.00	153,748.97	153,748.97
	0.00	18,402.23	0.00	1,812.62	1,812.62	0.00	0.00	16,589.61	16,589.61
881 Rents Total	0.00	18,402.23	0.00	1,812.62	1,812.62	0.00	0.00	16,589.61	16,589.61
	0.00	363,260.88	0.00	35,781.20	35,781.20	0.00	0.00	327,479.68	327,479.68
	0.00	1,267.92	0.00	131.36	131.36	0.00	0.00	1,136.56	1,136.56
	288,964.50	0.00	0.00	0.00	0.00	0.00	288,964.50	0.00	288,964.50
	3,526.46	0.00	3,526.46	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
885 Supervision and Engineering Total	292,490.96	364,528.80	352,912.96	39,439.02	39,439.02	288,964.50	328,616.24	617,580.74	617,580.74
	0.00	144,432.77	0.00	14,226.64	14,226.64	0.00	0.00	130,206.13	130,206.13
	60,305.64	0.00	0.00	0.00	0.00	60,305.64	0.00	0.00	60,305.64
	13,327.46	0.00	13,327.46	0.00	0.00	0.00	0.00	0.00	0.00
887 Mains Total	73,633.10	144,432.77	13,327.46	14,226.64	27,554.10	60,305.64	130,206.13	190,511.77	190,511.77
	0.00	1,612.95	0.00	158.88	158.88	0.00	1,454.07	1,454.07	1,454.07
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	47,172.16	0.00	3,693.57	3,693.57	0.00	0.00	43,478.59	43,478.59
	0.00	16,616.04	0.00	1,789.55	1,789.55	0.00	14,826.49	14,826.49	14,826.49
889 Measuring and Regulator Station Expense - General Total	0.00	65,401.15	0.00	5,642.00	5,642.00	0.00	59,759.15	59,759.15	59,759.15
	0.00	74.45	0.00	7.33	7.33	0.00	67.12	67.12	67.12
	0.00	2,400.75	0.00	187.98	187.98	0.00	2,212.77	2,212.77	2,212.77
	0.00	2,475.20	0.00	195.31	195.31	0.00	2,279.89	2,279.89	2,279.89
	0.00	16,784.54	0.00	1,653.27	1,653.27	0.00	15,131.27	15,131.27	15,131.27
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	48,785.79	0.00	0.00	0.00	0.00	48,785.79	0.00	0.00	48,785.79
	2,846.13	0.00	2,846.13	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	6,237.44	0.00	488.39	488.39	0.00	5,749.05	5,749.05	5,749.05
892 Services Total	51,631.92	23,021.98	2,846.13	2,141.66	4,987.79	48,785.79	20,880.32	69,566.11	69,566.11
	0.00	107.93	0.00	10.63	10.63	0.00	97.30	97.30	97.30
	0.00	118,331.47	0.00	12,259.14	12,259.14	0.00	106,072.33	106,072.33	106,072.33
	0.00	1,450.09	0.00	129.35	129.35	0.00	1,320.74	1,320.74	1,320.74
	0.00	6,879.80	0.00	480.21	480.21	0.00	6,399.59	6,399.59	6,399.59
	0.00	27,318.30	0.00	2,871.15	2,871.15	0.00	24,447.15	24,447.15	24,447.15
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(1,427.96)	0.00	(1,427.96)	0.00	0.00	(1,427.96)	0.00	(1,427.96)	(1,427.96)
	0.00	56,013.60	0.00	4,385.87	4,385.87	0.00	51,627.73	51,627.73	51,627.73
893 Meters and House Regulators Total	(1,427.96)	210,101.19	208,673.23	20,136.35	20,136.35	(1,427.96)	189,964.84	188,536.88	188,536.88
	0.00	1,515.29	0.00	149.26	149.26	0.00	1,366.03	1,366.03	1,366.03
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	79.40	0.00	0.00	0.00	0.00	79.40	0.00	79.40	79.40
894 Other Equipment Total	79.40	1,515.29	0.00	149.26	149.26	0.00	1,366.03	1,445.43	1,445.43
	0.00	141,860.19	0.00	13,973.23	13,973.23	0.00	127,886.96	127,886.96	127,886.96
901 Supervision Total	0.00	141,860.19	0.00	13,973.23	13,973.23	0.00	127,886.96	127,886.96	127,886.96
	0.00	49,489.76	0.00	5,127.14	5,127.14	0.00	44,362.62	44,362.62	44,362.62
	0.00	3,193.52	0.00	222.91	222.91	0.00	2,970.61	2,970.61	2,970.61
902 Meter Reading Expenses Total	0.00	52,683.28	0.00	5,350.05	5,350.05	0.00	47,333.23	47,333.23	47,333.23
	0.00	764,022.16	0.00	75,256.19	75,256.19	0.00	688,765.97	688,765.97	688,765.97
	0.00	188,217.05	0.00	19,499.29	19,499.29	0.00	168,717.76	168,717.76	168,717.76
	0.00	26,472.21	0.00	1,847.76	1,847.76	0.00	24,624.45	24,624.45	24,624.45
	0.00	355,878.72	0.00	37,402.86	37,402.86	0.00	318,475.86	318,475.86	318,475.86
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903 Customer Records and Collection Expense Total	0.00	1,334,590.14	0.00	134,006.10	134,006.10	0.00	1,200,584.04	1,200,584.04	1,200,584.04
	0.00	(57,300.00)	0.00	(5,936.28)	(5,936.28)	0.00	(51,363.72)	(51,363.72)	(51,363.72)
	0.00	(67,210.92)	0.00	(5,995.21)	(5,995.21)	0.00	(61,215.71)	(61,215.71)	(61,215.71)
	0.00	(26,700.58)	0.00	(1,863.70)	(1,863.70)	0.00	(24,836.88)	(24,836.88)	(24,836.88)
	0.00	(236,856.46)	0.00	(24,893.61)	(24,893.61)	0.00	(211,962.85)	(211,962.85)	(211,962.85)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904 Uncollectible Accounts Total	0.00	(388,067.96)	0.00	(38,688.80)	(38,688.80)	0.00	(349,379.16)	(349,379.16)	(349,379.16)
	0.00	64.74	0.00	6.80	6.80	0.00	57.94	57.94	57.94
907 Supervision Total	0.00	64.74	0.00	6.80	6.80	0.00	57.94	57.94	57.94
	0.00	6,572.52	0.00	647.40	647.40	0.00	5,925.12	5,925.12	5,925.12
	0.00	55,168.48	0.00	5,715.45	5,715.45	0.00	49,453.03	49,453.03	49,453.03
	0.00	593.00	0.00	52.89	52.89	0.00	540.11	540.11	540.11
	0.00	78,212.51	0.00	5,459.23	5,459.23	0.00	72,753.28	72,753.28	72,753.28
	0.00	9,036.09	0.00	949.69	949.69	0.00	8,086.40	8,086.40	8,086.40
	(1,673.52)	0.00	(1,673.52)	0.00	0.00	(1,673.52)	0.00	(1,673.52)	(1,673.52)
	158.93	0.00	158.93	0.00	0.00	0.00	0.00	0.00	0.00
	(1,514.59)	149,582.60	148,068.01	12,824.66	12,824.66	(1,673.52)	136,757.94	135,084.42	135,084.42
908 Customer Assistance Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	167,575.17	0.00	17,612.16	17,612.16	0.00	149,963.01	149,963.01	149,963.01
909 Customer Information Expense Total	0.00	167,575.17	0.00	17,612.16	17,612.16	0.00	149,963.01	149,963.01	149,963.01
	0.00	20.70	0.00	2.04	2.04	0.00	18.66	18.66	18.66
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Information Expense Total	0.00	20.70	0.00	2.04	2.04	0.00	18.66	18.66	18.66
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Assistance Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Records and Collection Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Meter Reading Expenses Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Meters and House Regulators Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Equipment Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervision Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reading Expenses Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Records and Collection Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncollectible Accounts Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervision Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Assistance Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Information Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Meter Reading Expenses Total	0.00	0.							

FERC Descr	System		Washington		Oregon		Allocation Method
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
910 Miscellaneous Customer Service Expense Total	0.00	9,106.99	0.00	957.14	0.00	8,149.85	Customers-Res Total
	0.00	9,127.69	0.00	959.18	0.00	8,168.51	
	0.00	12,603.44	0.00	1,305.72	0.00	11,297.72	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
911 Supervision Total	0.00	12,603.44	0.00	1,305.72	0.00	11,297.72	
	0.00	575.92	0.00	56.73	0.00	519.19	3-factor Total
	0.00	230,711.82	0.00	23,901.72	0.00	206,810.10	Customers-All Total
	0.00	4,526.76	0.00	403.79	0.00	4,122.97	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	15,440.78	0.00	1,622.83	0.00	13,817.95	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
912 Demonstration and Selling Expense Total	0.00	251,255.28	0.00	25,985.07	0.00	225,270.21	
	0.00	30,528.75	0.00	2,723.16	0.00	27,805.59	Customers-Comm Total
	0.00	122.69	0.00	12.89	0.00	109.80	Customers-Res Total
913 Advertising Total	0.00	30,651.44	0.00	2,736.05	0.00	27,915.39	
	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	2,988,838.07	0.00	294,400.56	0.00	2,694,437.51	3-factor Total
	0.00	1,000.00	0.00	103.60	0.00	896.40	Customers-All Total
	0.00	47,206.00	0.00	3,294.98	0.00	43,911.02	Customers-Ind Total
	0.00	11,816.09	0.00	1,241.87	0.00	10,574.22	Customers-Res Total
	208,073.43	0.00	0.00	0.00	208,073.43	0.00	Direct-OR Total
	3,519.20	0.00	3,519.20	0.00	0.00	0.00	Direct-WA Total
	0.00	874,524.02	0.00	89,901.05	0.00	784,622.97	Employee Cost Total
	0.00	97,801.45	0.00	29,340.44	0.00	68,461.01	Regulatory Total
	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
921 Office Supplies and Expense Total	211,592.63	4,021,185.63	3,519.20	421,801.70	208,073.43	3,602,903.13	
	0.00	(396,879.75)	0.00	(39,092.66)	0.00	(357,787.09)	3-factor Total
	0.00	(961,454.38)	0.00	(103,356.34)	0.00	(858,098.04)	Admin Train Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,358,334.13)	0.00	(142,449.00)	0.00	(1,215,885.13)	
	0.00	242,418.82	0.00	23,878.25	0.00	218,540.57	3-factor Total
	0.00	242,418.82	0.00	23,878.25	0.00	218,540.57	
924 Property Insurance Premium Total	0.00	20,171.14	0.00	1,986.86	0.00	18,184.28	3-factor Total
	0.00	20,171.14	0.00	1,986.86	0.00	18,184.28	
925 Injuries and Damages Total	492.00	0.00	0.00	0.00	492.00	0.00	Direct-OR Total
	492.00	(100,655.25)	0.00	(10,347.35)	0.00	(90,307.90)	Employee Cost Total
926 Employee Pensions and Benefits Total	0.00	104,619.64	0.00	10,305.04	0.00	94,314.60	3-factor Total
	0.00	104,619.64	0.00	10,305.04	0.00	94,314.60	
930 Miscellaneous General Expense Total	0.00	347,272.40	0.00	34,206.33	0.00	313,066.07	3-factor Total
	0.00	1,980.00	0.00	205.13	0.00	1,774.87	Customers-All Total
	17,489.18	0.00	0.00	0.00	17,489.18	0.00	Direct-OR Total
	15,587.73	0.00	15,587.73	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	33,076.91	349,252.40	15,587.73	34,411.46	17,489.18	314,840.94	
	0.00	281,938.68	0.00	27,770.96	0.00	254,167.72	3-factor Total
	0.00	454.88	0.00	64.68	0.00	390.20	Customers port/van Total
	0.00	11,323.74	0.00	1,173.14	0.00	10,150.60	Customers-All Total
	0.00	1,017.22	0.00	258.68	0.00	758.54	Customers-The Dalles Total
	59,844.61	0.00	0.00	0.00	59,844.61	0.00	Direct-OR Total
	2,425.61	0.00	2,425.61	0.00	0.00	0.00	direct-wa Total
	0.00	213.96	0.00	22.00	0.00	191.96	Employee Cost Total
	0.00	306.40	0.00	28.74	0.00	277.66	Firm Volumes Total
	6,375.00	6,375.00	0.00	602.44	0.00	5,772.56	sales volumes Total
935 Maintenance of General Plant Total	62,270.22	301,629.88	2,425.61	29,920.64	59,844.61	271,709.24	
Grand Total	925,505.28	8,941,669.11	45,791.42	885,042.00	879,713.86	7,956,627.11	

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.360%	89.640%
Customers-Residential	10.510%	89.490%
Customers-Commercial	8.920%	91.080%
Customers-Industrial	6.980%	93.020%
Customers-The Dalles	25.430%	74.570%
3-factor	9.850%	90.150%
firm volumes	9.380%	90.620%
sales volumes	9.450%	90.550%
sendout volumes	7.830%	92.170%
sales/sendout volumes	8.640%	91.360%
Customers Portland/Vancouver	14.220%	85.780%
Customers Portland/Vancouver 80%	11.380%	88.620%
Customers Portland/Vancouver Con	13.230%	86.770%
Payroll	10.350%	89.650%
Admin Transfer	10.750%	89.250%
Employee Cost	10.280%	89.720%
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	10.600%	89.400%
Depreciation	10.370%	89.630%
Rate Base	10.062%	89.938%

**NW Natural
State Allocation Factors
Updated for year ended 2012 data**

	System	Washington	Oregon
Customers			
Total Customers			
December 2012	685,941	71,304	614,637
December 2011	679,543	70,187	609,356
Average	682,742	70,746	611,997
% of System		10.36%	89.64%
Residential Customers			
December 2012	621,399	65,438	555,961
December 2011	615,670	64,637	551,033
Average	618,535	65,038	553,497
% of System		10.51%	89.49%
Commercial Customers			
December 2012	63,580	5,799	57,781
December 2011	62,914	5,483	57,431
Average	63,247	5,641	57,606
% of System		8.92%	91.08%
Industrial Customers			
December 2012	962	67	895
December 2011	959	67	892
Average	961	67	894
% of System		6.98%	93.02%
The Dalles			
December 2012	7,440	1,893	5,547
December 2011	7,343	1,866	5,477
Average	7,392	1,880	5,512
% of System		25.43%	74.57%
Portland / Vancouver			
December 2012	486,694	69,411	417,283
December 2011	481,688	68,321	413,367
Average	484,191	68,866	415,325
% of System		14.22%	85.78%
Portland / Vancouver Commercial			
December 2012	41,315	5,586	35,729
December 2011	40,830	5,281	35,549
Average	41,073	5,434	35,639
% of System		13.23%	86.77%
Volumes - 12 Months Ended 12/31/11			
Firm Delivered			
% of System	804,371,057	75,422,493	728,948,565
		9.38%	90.62%
Sales Volumes			
% of System	732,530,014	69,259,075	663,270,939
		9.45%	90.55%
Sendout Volumes			
% of System	1,111,769,114	87,058,352	1,024,710,761
		7.83%	92.17%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.60%	89.40%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.36%	89.64%
Average		9.85%	90.15%

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

December 31, 2011	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	80,702,757	772,600	79,930,156
Distribution	1,820,666,061	199,869,416	1,620,796,645
December 31, 2010	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	50,207,253	796,731	49,410,522
Distribution	1,771,064,382	193,457,764	1,577,606,618
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	65,455,005	784,666	64,670,339
Distribution	1,795,865,222	196,663,590	1,599,201,632
Gross Plant Directly Assigned	1,862,080,220	197,448,702	1,664,631,517
% of System		10.60%	89.40%

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2012
Rate Base

	2011 Dec	2012 December	Dec 10 - Dec 11 12 month average	
SYSTEM				
Gross Plant	System	System	System	Allocation Method
Intangible	Software			
	Other			
	91,062,424	96,503,005	94,133,323	Total Customers
	84,795	84,795	84,795	Direct
Production	675,198	675,198	673,884	Direct
Transmission	50,207,253	80,702,757	62,030,723	Direct
Distribution	1,771,064,382	1,820,666,061	1,795,815,353	Direct
General	114,435,854	138,056,228	120,873,912	3-Factor & Direct
Storage and storage transmission CNG and LNG	279,037,129	282,255,819	280,542,709	Firm Delivered Volum
	2,567,634	2,545,186	2,539,135	3-Factor
Encana	40,757,396	99,769,227	76,612,763	Direct, Jan-Dec Avera
Total Gross Plant	2,349,892,064	2,521,258,277	2,433,306,596	
Accumulated Depreciation				
Intangible	(62,062,537)	(66,572,958)	(64,293,963)	Total Customers
Production	(691,036)	(691,036)	(691,036)	Direct
Transmission	(12,052,020)	(13,851,047)	(12,860,841)	Direct
Distribution	(784,812,409)	(820,128,175)	(802,908,979)	Direct
General	(57,872,293)	(62,411,612)	(60,075,808)	3-Factor
Storage and storage transmission CNG and LNG	(96,061,198)	(103,386,756)	(99,773,555)	Firm Delivered Volum
	(2,567,634)	(2,464,388)	(2,528,884)	3-Factor
Encana	(1,146,295)	(7,493,599)	(4,393,883)	Direct, Jan-Dec Avera
Total Accumulated Depreciation	(1,017,265,421)	(1,076,999,571)	(1,047,262,479)	
Storage Gas	14,067,641	14,132,362	14,148,847	Firm Delivered Volum
Customer Advances	(2,607,079)	(3,260,756)	(2,902,981)	Direct
Water Heater Program	0	0	0	Direct
Leasehold Improvements	1,574,831	1,552,161	1,606,745	Direct & 3-Factor
Total Rate Base Excluding ADIT	1,345,662,036	1,456,682,472	1,398,896,728	
Accumulated Deferred Income Taxes				
		2012 December	Simple Average	
ADIT - Depreciation		(302,958,535)	(291,616,056)	Ava. Accum. Deprec
ADIT - Other		(5,055,905)	(2,591,386)	Ava. Accum. Deprec
ADIT - Encana		(34,560,918)	(25,095,508)	Direct
Total Accumulated Deferred Income Taxes		(342,575,357)	(319,302,951)	
OREGON				
Gross Plant	2011 Dec OREGON	2012 December OREGON	Dec 10 - Dec 11 12 month average OREGON	
Intangible	Software			
	Other			
	81,628,357	86,439,911	84,334,798	Total Customers
	84,348	84,348	84,348	Direct
Production	675,198	675,198	673,884	Direct
Transmission	49,410,522	79,930,156	61,257,430	Direct
Distribution	1,577,606,618	1,620,796,645	1,599,545,017	Direct
General	105,100,630	127,612,212	111,172,132	3-Factor & Direct
Storage and storage transmission CNG and LNG	255,958,846	258,875,623	257,323,203	Firm Delivered Volum
	2,314,722	2,294,486	2,289,030	3-Factor
Encana	40,757,396	99,769,227	76,612,763	Direct, Jan-Dec Avera
Total Gross Plant	2,113,536,638	2,276,477,807	2,193,292,604	
Accumulated Depreciation				
Intangible	(54,296,406)	(58,221,230)	(56,237,543)	Total Customers
Production	(691,036)	(691,036)	(691,036)	Direct
Transmission	(12,022,722)	(13,805,897)	(12,823,604)	Direct
Distribution	(708,472,484)	(738,950,638)	(724,131,865)	Direct
General	(51,630,412)	(55,514,114)	(53,609,264)	3-Factor
Storage and storage transmission CNG and LNG	(89,203,242)	(96,005,818)	(92,650,569)	Firm Delivered Volum
	(2,314,722)	(2,221,646)	(2,279,789)	3-Factor
Encana	(1,146,295)	(7,493,599)	(4,393,883)	Direct, Jan-Dec Avera
Total Accumulated Depreciation	(919,777,319)	(972,903,977)	(946,817,552)	
Storage Gas	12,748,096	12,806,747	12,821,685	Firm Delivered Volum
Customer Advances	(2,465,614)	(3,066,937)	(2,733,783)	Direct
Water Heater Program	0	0	0	Direct
Leasehold Improvements	1,419,395	1,211,817	1,315,750	Direct & 3-Factor
Total Rate Base Excluding ADIT	1,205,461,195	1,314,525,457	1,257,878,705	
Accumulated Deferred Income Taxes				
		2012 December	Simple Average	
ADIT - Depreciation		(273,844,220)	(263,591,753)	Ava. Accum. Deprec
ADIT - Other		(4,570,032)	(2,342,354)	Ava. Accum. Deprec
ADIT - Encana		(34,560,918)	(25,095,508)	Direct
Total Accumulated Deferred Income Taxes		(312,975,170)	(291,029,615)	

NW Natural
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Test Year Based on Twelve Months Ended December 31, 2012
Rate Base

	2011	2012	Dec 10 - Dec 11	
WASHINGTON	2011 Dec WASHINGTON	2012 December WASHINGTON	Dec 10 - Dec 11 12 month average WASHINGTON	
Gross Plant				
Intangible	9,434,067	10,063,093	9,798,524	Total Customers
Software			447	Direct
Other	447	447	0	Direct
Production				
Transmission	796,731	772,600	773,293	Direct
Distribution	193,457,764	199,869,416	196,270,336	Direct
General	9,335,223	10,444,017	9,701,780	3-Factor & Direct
Storage and storage transmission	23,078,283	23,380,196	23,219,506	Firm Delivered Volum
CNG and LNG	252,912	250,701	250,105	3-Factor
Total Gross Plant	236,355,427	244,780,470	240,013,992	
Accumulated Depreciation				
Intangible	(7,766,131)	(8,351,728)	(8,056,420)	Total Customers
Production	0	0	0	Direct
Transmission	(29,298)	(45,150)	(37,238)	Direct
Distribution	(76,339,925)	(81,177,537)	(78,777,114)	Direct
General	(6,241,881)	(6,897,498)	(6,466,545)	3-Factor
Storage and storage transmission	(6,857,956)	(7,380,938)	(7,122,986)	Firm Delivered Volum
CNG and LNG	(252,912)	(242,742)	(249,095)	3-Factor
Total Accumulated Depreciation	(97,488,102)	(104,095,594)	(100,709,398)	
Storage Gas	1,319,545	1,325,616	1,327,162	Firm Delivered Volum
Customer Advances	(141,465)	(193,819)	(169,198)	Direct
Water Heater Program	0	0	0	Direct
Leasehold Improvements	155,436	340,343	290,994	Direct & 3-Factor
Total Rate Base Excluding ADIT	140,200,841	142,157,015	140,753,552	
Accumulated Deferred Income Taxes		2012 December	Simple Average	
ADIT - Depreciation		(29,114,315)	(28,024,303)	Ava. Accum. Deprec
ADIT - Other		(485,872)	(249,032)	Ava. Accum. Deprec
ADIT - Encana		0	0	Direct
Total Accumulated Deferred Income Taxes		(29,600,188)	(28,273,335)	
Total Rate Base Used			<u>\$112,480,217</u>	

Customer Counts, Volumes and Usage per Customer

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

	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December
Volumes												
Residential	7,891,257	6,509,462	6,134,144	4,740,056	2,775,699	1,915,724	1,381,556	1,073,273	1,146,188	1,566,195	3,178,072	5,833,724
Commercial	3,257,245	2,789,116	2,621,069	2,024,944	1,313,460	1,002,681	816,620	633,446	710,130	970,519	1,303,141	2,341,159
Industrial Firm	373,698	378,529	325,560	250,724	213,145	201,752	181,553	174,743	165,121	212,797	260,896	324,084
Interruptible	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944	148,332	67,994	205,885	138,968
Transport Firm	839,725	772,291	821,131	715,073	696,206	630,013	625,063	618,963	621,697	652,549	713,665	821,463
Transport Interruptible	729,633	640,760	646,909	641,801	701,155	661,015	646,645	769,015	876,155	1,125,577	884,972	807,784
Total	13,361,307	11,360,876	10,826,740	8,606,478	5,866,571	4,574,624	3,783,290	3,455,384	3,667,623	4,595,631	6,552,631	10,267,182
Customers												
Residential	64,812	64,846	64,958	65,035	65,110	65,135	65,120	65,117	65,197	65,197	65,272	65,438
Commercial	5,517	5,520	5,529	5,549	5,536	5,543	5,507	5,482	5,472	5,472	5,731	5,799
Industrial Firm	38	38	37	37	37	38	38	38	38	38	38	38
Interruptible	9	9	9	9	9	9	7	8	8	8	8	6
Transport Firm	11	11	12	12	12	12	12	12	12	12	13	12
Transport Interruptible	8	8	8	9	9	9	9	9	9	9	11	11
Total	70,395	70,432	70,553	70,651	70,713	70,746	70,693	70,666	70,736	70,736	71,071	71,304
Use per Customer												
Residential	122	100	94	73	43	29	21	16	18	24	49	89
Commercial	590	505	474	365	237	181	148	116	130	177	228	404
Industrial Firm	9,834	9,961	8,799	6,776	5,761	5,309	4,778	4,599	4,345	5,600	6,866	8,529
Interruptible	29,972	30,080	30,881	25,987	18,545	18,160	18,836	23,243	18,542	8,499	34,314	23,161
Transport Firm	76,339	70,208	68,428	59,589	58,017	52,501	52,089	51,580	51,808	54,379	54,897	68,455
Transport Interruptible	91,204	80,095	80,864	71,311	77,906	73,446	71,849	85,446	97,351	125,064	80,452	73,435

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

12 Months Ended	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December
Volumes												
Residential	41,911,806	43,242,838	44,972,046	45,657,323	45,407,786	45,140,171	45,075,926	45,048,444	44,998,089	45,016,259	45,067,801	44,145,350
Commercial	18,792,026	19,385,915	20,073,938	20,336,321	20,208,204	20,144,039	20,184,015	20,145,206	20,133,906	20,249,304	20,212,100	19,789,530
Industrial Firm	2,873,214	2,995,393	3,056,735	3,058,130	3,049,602	3,049,402	3,054,434	3,054,172	3,041,745	3,037,833	3,051,290	3,062,602
Interruptible	4,287,327	4,106,212	4,008,864	3,941,487	3,849,598	3,569,596	3,320,615	3,183,328	2,957,300	2,617,274	2,457,544	2,261,595
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Firm	7,213,591	7,397,414	7,581,454	7,713,770	7,854,474	7,954,582	8,034,863	8,097,100	8,229,948	8,301,964	8,396,275	8,527,839
Transport Interruptible	7,706,584	7,871,732	7,922,103	8,011,172	8,154,105	8,189,886	8,286,708	8,331,616	8,567,269	8,941,913	9,053,234	9,131,421
	0	0	0	0	0	0	0	0	0	0	0	0
Total	82,784,548	84,999,504	87,615,140	88,718,203	88,523,769	88,047,676	87,956,561	87,859,866	87,928,257	88,164,547	88,238,244	86,918,337
Average Customers												
Residential	63,527	63,668	63,811	63,962	64,115	64,264	64,408	64,551	64,698	64,839	64,975	65,103
Commercial	5,360	5,372	5,386	5,402	5,418	5,435	5,450	5,463	5,477	5,491	5,523	5,555
Industrial Firm	39	39	39	39	39	39	39	38	38	38	38	38
Interruptible	11	11	11	10	10	10	10	9	9	9	8	8
Transport Firm	7	8	8	9	9	9	10	10	11	11	12	12
Transport Interruptible	7	8	8	8	8	8	8	8	9	9	9	9
Total	68,952	69,105	69,262	69,430	69,599	69,766	69,924	70,080	70,241	70,396	70,564	70,725
12 Month Use per Average Customer												
Residential	660	679	705	714	708	702	700	698	696	694	694	678
Commercial	3,506	3,608	3,727	3,765	3,730	3,706	3,703	3,688	3,676	3,688	3,660	3,563
Industrial Firm	72,893	76,154	78,044	78,414	78,531	78,864	79,336	79,674	79,871	80,119	80,651	81,129
Interruptible	386,826	379,035	378,790	381,434	384,960	363,010	349,538	344,144	328,589	299,117	291,985	279,785
Transport Firm	983,672	964,880	937,912	907,502	880,876	852,377	824,089	796,436	777,633	754,724	730,111	715,623
Transport Interruptible	1,039,090	1,049,584	1,044,673	1,033,700	1,023,992	1,013,182	1,004,449	989,895	998,128	1,021,933	1,015,316	1,005,294

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

	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June
Volumes						
Residential	8,750,169	6,960,327	5,449,150	3,840,853	2,444,093	1,873,602
Commercial	3,567,264	2,968,564	2,327,093	1,688,409	1,214,910	982,427
Industrial Firm	396,077	338,948	299,345	268,008	232,664	188,413
Interruptible	161,224	125,285	133,027	115,604	153,845	131,259
Transport Firm	916,659	745,809	789,017	731,803	635,482	587,015
Transport Interruptible	787,376	663,828	741,684	770,231	713,728	691,909
Total	14,578,769	11,822,761	9,739,316	7,414,908	5,394,622	4,454,625
Customers						
Residential	65,645	65,769	65,834	65,910	65,989	66,039
Commercial	5,854	5,891	5,914	5,894	5,894	5,924
Industrial Firm	38	38	38	38	38	39
Interruptible	6	6	6	6	5	6
Transport Firm	12	20	20	12	12	12
Transport Interruptible	11	11	11	11	11	11
Total	71,566	71,735	71,823	71,871	71,949	72,031
Use per Customer						
Residential	133	106	83	58	37	28
Commercial	609	504	393	286	206	166
Industrial Firm	10,423	8,920	7,878	7,053	6,123	4,831
Interruptible	26,871	20,881	22,171	19,267	30,769	21,877
Transport Firm	76,388	37,290	39,451	60,984	52,957	48,918
Transport Interruptible	71,580	60,348	67,426	70,021	64,884	62,901

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

12 Months Ended	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June
Volumes						
Residential	45,004,262	45,475,127	44,790,133	43,890,930	43,559,324	43,517,202
Commercial	20,099,549	20,278,997	19,985,021	19,648,486	19,549,836	19,529,582
Industrial Firm	3,084,981	3,045,400	3,019,185	3,036,469	3,055,988	3,042,649
Interruptible	2,153,070	2,007,637	1,862,737	1,744,461	1,731,400	1,699,220
	0	0	0	0	0	0
Transport Firm	8,604,773	8,578,291	8,546,177	8,562,907	8,502,183	8,459,185
Transport Interruptible	9,189,164	9,212,232	9,307,007	9,435,437	9,448,010	9,478,904
	0	0	0	0	0	0
Total	88,135,799	88,597,684	87,510,260	86,318,690	85,846,741	85,726,742
Average Customers						
Residential	65,173	65,249	65,322	65,395	65,469	65,544
Commercial	5,583	5,614	5,646	5,675	5,704	5,736
Industrial Firm	38	38	38	38	38	38
Interruptible	8	8	7	7	7	7
Transport Firm	12	13	13	13	13	13
Transport Interruptible	9	10	10	10	10	10
Total	70,822	70,931	71,037	71,138	71,241	71,348
12 Month Use per Average Customer						
Residential	691	697	686	671	665	664
Commercial	3,600	3,612	3,540	3,463	3,427	3,405
Industrial Firm	81,721	80,673	79,802	80,083	80,421	79,895
Interruptible	274,860	264,743	254,010	246,277	256,504	261,418
Transport Firm	717,064	672,807	636,982	638,229	633,703	630,498
Transport Interruptible	984,553	961,276	946,475	943,544	929,312	917,313