

July 2013 Activity

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

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

July 2013								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(420,927)			(127,234)			(293,694)
		1,130,597,223			120,954,526			1,009,642,697
		-0.04%			-0.11%			-0.03%

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

NW Natural
Washington Quarterly Results of Operations Report

July 2013

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential		13,938,098		13,938,098	1,649,302		1,649,302	12,288,796		12,288,796
481.1	Commercial		8,431,782		8,431,782	804,217		804,217	7,627,566		7,627,566
481.2	Industrial Firm		1,656,347		1,656,347	155,281		155,281	1,501,065		1,501,065
481.3	Interruptible		1,886,442		1,886,442	57,838		57,838	1,828,604		1,828,604
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(2,668,813)	(2,668,813)		(281,976)	(281,976)		(2,386,837)	(2,386,837)
Total Sales of Gas			25,912,668	(2,668,813)	23,243,855	2,666,638	(281,976)	2,384,662	23,246,030	(2,386,837)	20,859,193
Transportation Revenue											
489.12	Industrial Firm		616,165		616,165	70,356		70,356	545,809		545,809
489.13	Interruptible		635,490		635,490	73,517		73,517	561,973		561,973
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		334		334	0		0	334		334
Total Transportation Revenue			1,251,989	0	1,251,989	143,873	0	143,873	1,108,116	0	1,108,116
495.6	Rate Adjustments - Amortizations		1,697,155		1,697,155	(40,735)		(40,735)	1,737,890		1,737,890
Miscellaneous Revenues											
487	Late Payment Charge		120,246		120,246	5,699		5,699	114,548		114,548
488.0	Seasonal Reconnect Fee		20,100		20,100	0		0	20,100		20,100
488.0	Delinquent Reconnect Fee		600		600	100		100	500		500
488.1	Returned Check Charge		10,170		10,170	1,095		1,095	9,075		9,075
488.3	Recon Charge CR During Office Hours		24,960		24,960	1,475		1,475	23,485		23,485
488.4	Field Collection Charge		43,915		43,915	4,045		4,045	39,870		39,870
488.5	Recon Charge CR After Office Hours		3,460		3,460	3,300		3,300	160		160
488.6	Recon Charge Seas During Office Hours		1,180		1,180	260		260	920		920
488.7	Recon Charge Seas After Office Hours		100		100	100		100	0		0
488.8	Automated Payment Charge		6,475		6,475	763		763	5,713		5,713
493.2	Rent - Utility Property	B		27,193	27,193		1,588	1,588		25,605	25,605
495.1	Meter Rentals		18,094		18,094	1,915		1,915	16,179		16,179
495.2	Other Gas Revenue - Miscellaneous		4,332		4,332	143		143	4,189		4,189
Total Miscellaneous Revenues			253,632	27,193	280,825	18,894	1,588	20,482	234,738	25,605	260,343
Total Operating Revenue			29,115,445	(2,641,620)	26,473,825	2,788,670	(280,388)	2,508,282	26,326,775	(2,361,232)	23,965,543
Cost of Gas											
804.7	WACOG Incurred		8,615,261		8,615,261	777,486		777,486	7,837,775		7,837,775
805.7	WACOG Deferred		(660,959)		(660,959)	(30,297)		(30,297)	(630,662)		(630,662)
804.6	Demand Incurred		7,916,202		7,916,202	748,994		748,994	7,167,207		7,167,207
805.8	Demand Deferred		(5,294,734)		(5,294,734)	(508,583)		(508,583)	(4,786,150)		(4,786,150)
805.4	Amortization of Gas Costs		(361,785)		(361,785)	(73,741)		(73,741)	(288,044)		(288,044)
Total Cost of Gas			10,213,985	0	10,213,985	913,859	0	913,859	9,300,126	0	9,300,126
Detail	Operations & Maintenance	O&M	764,142	9,493,825	10,257,967	59,414	954,027	1,013,441	704,728	8,539,798	9,244,526
Other Taxes											
408.11	Property		1,724,080		1,724,080	167,528		167,528	1,556,552		1,556,552
408.12	Franchise		667,960		667,960	102,892		102,892	565,069		565,069
408.13	Payroll	C		417,344	417,344		43,195	43,195		374,149	374,149
408.14	Other		(2,633)		(2,633)	2,473		2,473	(5,105)		(5,105)
408.15	Regulatory		0		0	0		0	0		0
Total Other Taxes			2,389,407	417,344	2,806,751	272,892	43,195	316,087	2,116,515	374,149	2,490,664
403.1	Depreciation	D		5,803,547	5,803,547		601,770	601,770		5,201,777	5,201,777
Income Taxes											
409.11	Federal Income Taxes				0			(209,605)			209,605
410.1	Federal Income Taxes - Deferred				25,236			0			25,236
411.4	Federal Income Tax Credit				(1,808,072)			(36)			(1,808,036)
409.1	Oregon Income Taxes				0			0			0
410.1	Oregon Income Taxes - Deferred				(143,521)			0			(143,521)
411.1	Oregon Income Tax Credit				(261,140)			0			(261,140)
Total Income Taxes					(2,187,497)			(209,641)			(1,977,856)
Total Operating Revenue Deductions			13,367,534	15,714,716	26,894,752	1,246,165	1,598,992	2,635,516	12,121,369	14,115,724	24,259,236
Net Operating Income					(420,927)			(127,234)			(293,694)

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,457,804,366			246,345,659			2,211,458,707
108.1X Accumulated Depreciation			(1,112,840,036)			(106,689,198)			(1,006,150,838)
ADJ Working Capital Allowance			144,833,026			14,995,458			129,837,568
117.X Storage Gas - Cushion			14,047,648			1,317,669			12,729,979
186.XX Leasehold Improvements			1,418,642			316,793			1,101,849
252.XX Customer Contributions			(3,551,173)			(246,304)			(3,304,869)
283.XX Deferred Taxes - Federal			(309,392,958)			(35,085,551)			(274,307,407)
283.XX Deferred Taxes - State			(61,722,291)			0			(61,722,291)
Total Rate Base			1,130,597,223			120,954,526			1,009,642,697
Rate Of Return on Rate Base			-0.04%			-0.11%			-0.03%
Allocation References:									
A Unbilled Revenue			100.00%			10.57%			89.43%
B Follows plant split			100.00%			10.60%			89.40%
O&M See OO&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

July 2013

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		85,722,670			9,020,335			76,702,335
		1,120,433,396			122,701,402			997,731,994
		7.65%			7.35%			7.69%

NW Natural
Washington Results of Operations
12 Month Ended Reports

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential		427,776,695	0	427,776,695	46,372,101	0	46,372,101	381,404,594	0	381,404,594
481.1	Commercial		209,801,365	0	209,801,365	19,032,451	0	19,032,451	190,768,914	0	190,768,914
481.2	Industrial Firm		24,833,703	0	24,833,703	2,393,962	0	2,393,962	22,439,741	0	22,439,741
481.3	Interruptible		28,945,900	0	28,945,900	970,148	0	970,148	27,975,752	0	27,975,752
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	(1,939,922)	(1,939,922)	0	(341,715)	(341,715)	0	(1,598,207)	(1,598,207)
Total Sales of Gas			691,357,664	(1,939,922)	689,417,742	68,768,662	(341,715)	68,426,948	622,589,002	(1,598,207)	620,990,794
Transportation Revenue											
489.12	Industrial Firm		7,753,957	0	7,753,957	913,101	0	913,101	6,840,856	0	6,840,856
489.13	Interruptible		7,939,836	0	7,939,836	834,618	0	834,618	7,105,218	0	7,105,218
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		33,028	0	33,028	0	0	0	33,028	0	33,028
Total Transportation Revenue			15,726,821	0	15,726,821	1,747,718	0	1,747,718	13,979,102	0	13,979,102
495.6	Rate Adjustments - Amortizations		2,215,990	0	2,215,990	(1,189,169)	0	(1,189,169)	3,405,158	0	3,405,158
Miscellaneous Revenues											
487	Late Payment Charge		2,280,837	0	2,280,837	105,944	0	105,944	2,174,892	0	2,174,892
488.0	Seasonal Reconnect Fee		36,575	0	36,575	0	0	0	36,575	0	36,575
488.0	Delinquent Reconnect Fee		281,810	0	281,810	1,400	0	1,400	280,410	0	280,410
488.1	Returned Check Charge		132,683	0	132,683	13,528	0	13,528	119,155	0	119,155
488.3	Recon Charge CR During Office Hours		282,470	0	282,470	17,280	0	17,280	265,190	0	265,190
488.4	Field Collection Charge		426,456	0	426,456	44,155	0	44,155	382,301	0	382,301
488.5	Recon Charge CR After Office Hours		118,025	0	118,025	42,375	0	42,375	75,650	0	75,650
488.6	Recon Charge Seas During Office Hours		18,154	0	18,154	1,940	0	1,940	16,214	0	16,214
488.7	Recon Charge Seas After Office Hours		3,525	0	3,525	2,100	0	2,100	1,425	0	1,425
488.8	Automated Payment Charge		86,043	0	86,043	11,098	0	11,098	74,945	0	74,945
493.2	Rent - Utility Property	B	0	273,097	273,097	0	19,016	19,016	0	254,081	254,081
495.1	Meter Rentals		221,854	0	221,854	23,798	0	23,798	198,056	0	198,056
495.2	Other Gas Revenue - Miscellaneous		152,612	0	152,612	4,901	0	4,901	147,711	0	147,711
Total Miscellaneous Revenues			4,041,043	273,097	4,314,140	268,518	19,016	287,535	3,772,525	254,081	4,026,605
Total Operating Revenue			713,341,518	(1,666,825)	711,674,693	69,595,731	(322,698)	69,273,033	643,745,787	(1,344,127)	642,401,660
Cost of Gas											
804.7	WACOG Incurred		262,989,154	0	262,989,154	25,038,155	0	25,038,155	237,950,999	0	237,950,999
805.7	WACOG Deferred		6,635,845	0	6,635,845	776,292	0	776,292	5,859,553	0	5,859,553
804.6	Demand Incurred		91,758,291	0	91,758,291	8,754,679	0	8,754,679	83,003,612	0	83,003,612
805.8	Demand Deferred		(316,182)	0	(316,182)	197,854	0	197,854	(514,035)	0	(514,035)
805.4	Amortization of Gas Costs		(11,672,092)	0	(11,672,092)	(2,202,714)	0	(2,202,714)	(9,469,378)	0	(9,469,378)
Total Cost of Gas			349,395,016	0	349,395,016	32,564,265	0	32,564,265	316,830,751	0	316,830,751
Detail	Operations & Maintenance	O&M	13,453,660	109,122,050	122,575,711	770,837	11,124,135	11,894,972	12,682,824	97,997,916	110,680,739
Other Taxes											
408.11	Property		20,212,699	0	20,212,699	2,063,770	0	2,063,770	18,148,930	0	18,148,930
408.12	Franchise		18,287,921	0	18,287,921	2,786,240	0	2,786,240	15,501,681	0	15,501,681
408.13	Payroll	C	0	5,243,016	5,243,016	0	543,291	543,291	0	4,699,725	4,699,725
408.14	Other		(82,775)	0	(82,775)	39,416	0	39,416	(122,191)	0	(122,191)
408.15	Regulatory		1,760,703	0	1,760,703	139,859	0	139,859	1,620,845	0	1,620,845
Total Other Taxes			40,178,548	5,243,016	45,421,564	5,029,284	543,291	5,572,575	35,149,264	4,699,725	39,848,989
403.1	Depreciation	D	0	68,492,699	68,492,699	0	7,135,554	7,135,554	0	61,357,146	61,357,146
Income Taxes											
409.11	Federal Income Taxes				1,474,048			3,085,354			(1,611,306)
410.1	Federal Income Taxes - Deferred				56,973,223			0			56,973,223
411.4	Federal Income Tax Credit				(27,943,061)			(22)			(27,943,039)
409.1	Oregon Income Taxes				(76,638)			0			(76,638)
410.1	Oregon Income Taxes - Deferred				8,403,183			0			8,403,183
411.1	Oregon Income Tax Credit				1,236,278			0			1,236,278
Total Income Taxes					40,067,033			3,085,332			36,981,700
Total Operating Revenue Deductions			403,027,225	182,857,765	625,952,023	38,364,386	18,802,979	60,252,697	364,662,839	164,054,786	565,699,325
Net Operating Income					85,722,670			9,020,335			76,702,335

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	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,423,307,894			243,068,578			2,180,239,316
		(1,087,612,107)			(102,269,854)			(985,342,253)
		130,638,046			13,523,399			117,114,647
		14,121,853			1,320,502			12,801,351
		1,528,193			337,771			1,190,422
		(3,328,825)			(208,935)			(3,119,890)
		(298,533,967)			(33,070,059)			(265,463,908)
		(59,687,691)			0			(59,687,691)
		1,120,433,396			122,701,402			997,731,994
		7.65%			7.35%			7.69%
		100.00%			17.61%			82.39%
		100.00%			6.96%			93.04%
		100.00%			10.36%			89.64%
		100.00%			10.42%			89.58%

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

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$15,781	\$1,480	\$14,301
818 Compressor Station Expense	26,503	2,486	24,017
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	108,257	10,154	98,102
821 Purification Expense	349	33	316
Maintenance			
832 Wells Expense	15,082	1,415	13,668
Total Underground Storage Expense	<u>165,972</u>	<u>15,568</u>	<u>150,404</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,397	600	5,797
Total Other Storage Expense	<u>6,397</u>	<u>600</u>	<u>5,797</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	142,651	13,381	129,271
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	48,608	4,559	44,048
Total Liquified Natural Gas Expense	<u>191,259</u>	<u>17,940</u>	<u>173,319</u>
Total Natural Gas Storage	<u>363,628</u>	<u>34,108</u>	<u>329,520</u>
Transmission Expense			
Operation			
856 Mains Expense	119,636	4,358	115,278
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	<u>119,636</u>	<u>4,358</u>	<u>115,278</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	202,722	17,233	185,490
874 Mains and Services Expense	981,436	109,934	871,502
875 Measuring and Regulator Station Expense - General	20,522	1,725	18,797
877 Measuring and Regulator Station Expense - City Gate	43,135	3,377	39,758
878 Meter and House Regulator Expense	480,139	49,398	430,741
879 Customer Installation Expense	832,301	84,142	748,158
880 Other Expense	153,572	17,550	136,022
881 Rents	8,263	814	7,449

For the period ended July 31, 2013

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Maintenance				
885	Supervision and Engineering	622,399	43,126	579,273
887	Mains	139,332	9,280	130,052
889	Measuring and Regulator Station Expense - General	77,576	6,573	71,003
891	Measuring and Regulator Station Expense - City Gate	4,656	398	4,258
892	Services	116,818	8,998	107,820
893	Meters and House Regulators	218,396	21,025	197,371
894	Other Equipment	1,704	154	1,550
	Total Distribution Expense	3,902,970	373,728	3,529,242
Customer Accounts Expense				
Operation				
901	Supervision	128,619	12,669	115,950
902	Meter Reading Expenses	58,455	6,056	52,399
903	Customer Records and Collection Expense	1,462,979	146,562	1,316,418
904	Uncollectible Accounts	44,511	4,457	40,055
	Total Customer Accounts Expense	1,694,565	169,743	1,524,821
Customer Service and Informational				
Operation				
907	Supervision	333	35	298
908	Customer Assistance Expense	149,038	15,942	133,096
909	Customer Information Expense	180,934	19,016	161,918
910	Miscellaneous Customer Service Expense	9,274	975	8,299
	Total Customer Service and Informational	339,579	35,968	303,611
Sales Expense				
Operation				
911	Supervision	14,522	1,504	13,017
912	Demonstration and Selling Expense	213,211	22,031	191,180
913	Advertising	16,355	1,719	14,636
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	244,087	25,254	218,833
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	3,814,537	393,286	3,421,251
922	Administrative Expenses Transferred - Credit	(1,409,097)	(149,516)	(1,259,581)
924	Property Insurance Premium	213,466	21,026	192,439
925	Injuries and Damages	788	78	710
926	Employee Pensions and Benefits	(90,723)	(9,377)	(81,346)
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	359,026	35,364	323,662
931	Rents	382,329	49,999	332,330
Maintenance				
935	Maintenance of General Plant	323,176	29,421	293,755
	Total Administrative and General Expense	3,593,501	370,281	3,223,220
	Total Operations and Maintenance Expense	\$10,257,967	\$1,013,441	\$9,244,526

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct Jul	Allocated Jul	Total Jul	Direct Jul	Allocated Jul	Total Jul	Direct Jul	Allocated Jul	Total Jul	
816 Wells Expense Total	0.00	15,781.13	15,781.13	0.00	1,480.27	1,480.27	0.00	14,300.86	14,300.86	Firm Volumes Total
	0.00	15,781.13	15,781.13	0.00	1,480.27	1,480.27	0.00	14,300.86	14,300.86	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
818 Compressor Station Expense Total	0.00	26,502.94	26,502.94	0.00	2,485.98	2,485.98	0.00	24,016.96	24,016.96	Firm Volumes Total
	0.00	26,502.94	26,502.94	0.00	2,485.98	2,485.98	0.00	24,016.96	24,016.96	
	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	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	108,256.76	108,256.76	0.00	10,154.48	10,154.48	0.00	98,102.28	98,102.28	Firm Volumes Total
	0.00	108,256.76	108,256.76	0.00	10,154.48	10,154.48	0.00	98,102.28	98,102.28	
	0.00	348.52	348.52	0.00	32.69	32.69	0.00	315.83	315.83	Firm Volumes Total
	0.00	348.52	348.52	0.00	32.69	32.69	0.00	315.83	315.83	
	0.00	15,082.45	15,082.45	0.00	1,414.73	1,414.73	0.00	13,667.72	13,667.72	Firm Volumes Total
	0.00	15,082.45	15,082.45	0.00	1,414.73	1,414.73	0.00	13,667.72	13,667.72	
	0.00	6,397.18	6,397.18	0.00	600.06	600.06	0.00	5,797.12	5,797.12	Firm Volumes Total
	0.00	6,397.18	6,397.18	0.00	600.06	600.06	0.00	5,797.12	5,797.12	
	0.00	142,651.25	142,651.25	0.00	13,380.69	13,380.69	0.00	129,270.56	129,270.56	Firm Volumes Total
	0.00	142,651.25	142,651.25	0.00	13,380.69	13,380.69	0.00	129,270.56	129,270.56	
	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	
845 LNG Fuel 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	
	0.00	48,607.74	48,607.74	0.00	4,559.41	4,559.41	0.00	44,048.33	44,048.33	Firm Volumes Total
	0.00	48,607.74	48,607.74	0.00	4,559.41	4,559.41	0.00	44,048.33	44,048.33	
	0.00	44,243.64	44,243.64	0.00	4,358.01	4,358.01	0.00	39,885.63	39,885.63	3-factor Total
	75,392.68	0.00	75,392.68	0.00	0.00	0.00	75,392.68	0.00	75,392.68	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales/Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
856 Mains Expense Total	75,392.68	44,243.64	119,636.32	0.00	4,358.01	4,358.01	75,392.68	39,885.63	115,278.31	3-factor Total
	75,392.68	44,243.64	119,636.32	0.00	4,358.01	4,358.01	75,392.68	39,885.63	115,278.31	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
863 Maintenance of Mains 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	
	0.00	87,665.55	87,665.55	0.00	8,223.03	8,223.03	0.00	79,442.52	79,442.52	3-factor Total
	0.00	87,665.55	87,665.55	0.00	8,223.03	8,223.03	0.00	79,442.52	79,442.52	Firm Volumes Total
	0.00	94.00	94.00	0.00	8.12	8.12	0.00	85.88	85.88	Sales/Sendout Volumes Total
	0.00	94.00	94.00	0.00	8.12	8.12	0.00	85.88	85.88	
	0.00	114,962.72	114,962.72	0.00	9,001.59	9,001.59	0.00	105,961.13	105,961.13	Sales/Sendout Volumes Total
	0.00	114,962.72	114,962.72	0.00	9,001.59	9,001.59	0.00	105,961.13	105,961.13	
870 Supervision and Engineering Total	0.00	202,722.27	202,722.27	0.00	17,232.74	17,232.74	0.00	185,489.53	185,489.53	Firm Volumes Total
	0.00	202,722.27	202,722.27	0.00	17,232.74	17,232.74	0.00	185,489.53	185,489.53	
	0.00	727,841.63	727,841.63	0.00	71,692.40	71,692.40	0.00	656,149.23	656,149.23	3-factor Total
	0.00	727,841.63	727,841.63	0.00	71,692.40	71,692.40	0.00	656,149.23	656,149.23	
	0.00	13,940.60	13,940.60	0.00	1,982.35	1,982.35	0.00	11,958.25	11,958.25	Customers Port/Van Total
	0.00	13,940.60	13,940.60	0.00	1,982.35	1,982.35	0.00	11,958.25	11,958.25	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	75,450.72	75,450.72	0.00	7,816.69	7,816.69	0.00	67,634.03	67,634.03	Customers-All Total
	0.00	75,450.72	75,450.72	0.00	7,816.69	7,816.69	0.00	67,634.03	67,634.03	
	135,760.43	0.00	135,760.43	0.00	0.00	0.00	135,760.43	0.00	135,760.43	Direct-OR Total
	135,760.43	0.00	135,760.43	0.00	0.00	0.00	135,760.43	0.00	135,760.43	
	28,442.80	0.00	28,442.80	28,442.80	0.00	28,442.80	0.00	0.00	0.00	Direct-WA Total
	28,442.80	0.00	28,442.80	28,442.80	0.00	28,442.80	0.00	0.00	0.00	
	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
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
874 Mains and Services Expense Total	164,203.23	817,232.95	981,436.18	28,442.80	81,491.44	109,934.24	135,760.43	735,741.51	871,501.94	3-factor Total
	164,203.23	817,232.95	981,436.18	28,442.80	81,491.44	109,934.24	135,760.43	735,741.51	871,501.94	
	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	
	0.00	16,506.56	16,506.56	0.00	1,292.47	1,292.47	0.00	15,214.09	15,214.09	Sendout Volumes Total
	0.00	16,506.56	16,506.56	0.00	1,292.47	1,292.47	0.00	15,214.09	15,214.09	
	0.00	4,015.14	4,015.14	0.00	432.43	432.43	0.00	3,582.71	3,582.71	Telemetry Total
	0.00	4,015.14	4,015.14	0.00	432.43	432.43	0.00	3,582.71	3,582.71	
875 Measuring and Regulator Station Expense - General Total	0.00	20,521.70	20,521.70	0.00	1,724.90	1,724.90	0.00	18,796.80	18,796.80	Customers-All Total
	0.00	20,521.70	20,521.70	0.00	1,724.90	1,724.90	0.00	18,796.80	18,796.80	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	43,135.14	43,135.14	0.00	3,377.48	3,377.48	0.00	39,757.66	39,757.66	3-factor Total
	0.00	43,135.14	43,135.14	0.00	3,377.48	3,377.48	0.00	39,757.66	39,757.66	
	0.00	2,270.18	2,270.18	0.00	223.61	223.61	0.00	2,046.57	2,046.57	Customers-All Total
	0.00	2,270.18	2,270.18	0.00	223.61	223.61	0.00	2,046.57	2,046.57	
	0.00	467,729.46	467,729.46	0.00	48,456.78	48,456.78	0.00	419,272.68	419,272.68	Customers-Ind Total
	0.00	467,729.46	467,729.46	0.00	48,456.78	48,456.78	0.00	419,272.68	419,272.68	
	0.00	7,663.50	7,663.50	0.00	534.91	534.91	0.00	7,128.59	7,128.59	Customers-Res Total
	0.00	7,663.50	7,663.50	0.00	534.91	534.91	0.00	7,128.59	7,128.59	
	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	
	144.24	0.00	144.24	0.00	0.00	0.00	144.24	0.00	144.24	Direct-WA Total
	144.24	0.00	144.24	0.00	0.00	0.00	144.24	0.00	144.24	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	2,331.23	2,331.23	0.00	182.53	182.53	0.00	2,148.70	2,148.70	Sendout Volumes Total
	0.00	2,331.23	2,331.23	0.00	182.53	182.53	0.00	2,148.70	2,148.70	
878 Meter and House Regulator Expense Total	144.24	479,994.37	480,138.61	0.00	49,397.83	49,397.83	144.24	430,596.54	430,740.78	3-factor Total
	144.24	479,994.37	480,138.61	0.00	49,397.83	49,397.83	144.24	430,596.54	430,740.78	
	0.00	45,664.63	45,664.63	0.00	4,497.96	4,497.96	0.00	41,166.67	41,166.67	Customers-All Total
	0.00	45,664.63	45,664.63	0.00	4,497.96	4,497.96	0.00	41,166.67	41,166.67	
	0.00	762,896.75	762,896.75	0.00	79,036.10	79,036.10	0.00	683,860.65	683,860.65	Customers-Res Total
	0.00	762,896.75	762,896.75	0.00	79,036.10	79,036.10	0.00	683,860.65	683,860.65	
	0.00	0.00	0.00							

For the period ended July 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
	(24,739.91)	0.00	(24,739.91)	0.00	0.00	0.00	(24,739.91)	0.00	(24,739.91)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	88.53	88.53	0.00	9.10	9.10	0.00	79.43	79.43	Employee Cost Total
	0.00	23,412.86	23,412.86	0.00	1,833.21	1,833.21	0.00	21,579.65	21,579.65	Sendout Volumes Total
880 Other Expense Total	(24,739.91)	178,311.96	153,572.05	0.00	17,550.39	17,550.39	(24,739.91)	160,761.57	136,021.66	
	0.00	8,263.05	8,263.05	0.00	813.91	813.91	0.00	7,449.14	7,449.14	3-factor Total
881 Rents Total	0.00	8,263.05	8,263.05	0.00	813.91	813.91	0.00	7,449.14	7,449.14	
	0.00	367,956.26	367,956.26	0.00	36,243.69	36,243.69	0.00	331,712.57	331,712.57	3-factor Total
	0.00	1,995.37	1,995.37	0.00	206.72	206.72	0.00	1,788.65	1,788.65	Customers-All Total
	250,416.27	0.00	250,416.27	0.00	0.00	0.00	250,416.27	0.00	250,416.27	Direct-OR Total
	7,070.22	0.00	7,070.22	7,070.22	0.00	7,070.22	0.00	0.00	0.00	Direct-WA Total
	0.00	(5,039.56)	(5,039.56)	0.00	(394.59)	(394.59)	0.00	(4,644.97)	(4,644.97)	Sendout Volumes Total
885 Supervision and Engineering Total	257,486.49	364,912.07	622,398.56	7,070.22	36,055.82	43,126.04	250,416.27	328,856.25	579,272.52	
	0.00	34,391.85	34,391.85	0.00	3,387.61	3,387.61	0.00	31,004.24	31,004.24	3-factor Total
	0.00	67,117.02	67,117.02	0.00	7,637.92	7,637.92	0.00	59,479.10	59,479.10	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
	39,568.45	0.00	39,568.45	0.00	0.00	0.00	39,568.45	0.00	39,568.45	Direct-OR Total
	(1,745.14)	0.00	(1,745.14)	(1,745.14)	0.00	(1,745.14)	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
887 Mains Total	37,823.31	101,508.87	139,332.18	(1,745.14)	11,025.53	9,280.39	39,568.45	90,483.34	130,051.79	
	0.00	1,665.49	1,665.49	0.00	164.05	164.05	0.00	1,501.44	1,501.44	3-factor Total
	73.05	0.00	73.05	0.00	0.00	0.00	73.05	0.00	73.05	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	59,836.22	59,836.22	0.00	4,685.17	4,685.17	0.00	55,151.05	55,151.05	Sendout Volumes Total
	0.00	16,001.25	16,001.25	0.00	1,723.33	1,723.33	0.00	14,277.92	14,277.92	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	73.05	77,502.96	77,576.01	0.00	6,572.55	6,572.55	73.05	70,930.41	71,003.46	
	0.00	2,744.22	2,744.22	0.00	270.31	270.31	0.00	2,473.91	2,473.91	3-factor Total
	283.23	0.00	283.23	0.00	0.00	0.00	283.23	0.00	283.23	Direct-OR Total
	0.00	1,628.59	1,628.59	0.00	127.52	127.52	0.00	1,501.07	1,501.07	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	283.23	4,372.81	4,656.04	0.00	397.83	397.83	283.23	3,974.98	4,258.21	
	0.00	24,107.48	24,107.48	0.00	2,374.58	2,374.58	0.00	21,732.90	21,732.90	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	74,076.02	0.00	74,076.02	0.00	0.00	0.00	74,076.02	0.00	74,076.02	Direct-OR Total
	5,603.42	0.00	5,603.42	5,603.42	0.00	5,603.42	0.00	0.00	0.00	Direct-WA Total
	0.00	13,031.56	13,031.56	0.00	1,020.37	1,020.37	0.00	12,011.19	12,011.19	Sendout Volumes Total
892 Services Total	79,679.44	37,139.04	116,818.48	5,603.42	3,394.95	8,998.37	74,076.02	33,744.09	107,820.11	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	140,164.18	140,164.18	0.00	14,521.02	14,521.02	0.00	125,643.16	125,643.16	Customers-All Total
	0.00	2,253.35	2,253.35	0.00	201.00	201.00	0.00	2,052.35	2,052.35	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	25,688.21	25,688.21	0.00	2,699.83	2,699.83	0.00	22,988.38	22,988.38	Customers-Res Total
	4,270.85	0.00	4,270.85	0.00	0.00	0.00	4,270.85	0.00	4,270.85	Direct-OR Total
	0.00	46,019.07	46,019.07	0.00	3,603.29	3,603.29	0.00	42,415.78	42,415.78	Sendout Volumes Total
893 Meters and House Regulators Total	4,270.85	214,124.81	218,395.66	0.00	21,025.14	21,025.14	4,270.85	193,099.67	197,370.52	
	0.00	1,565.12	1,565.12	0.00	154.16	154.16	0.00	1,410.96	1,410.96	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	138.66	0.00	138.66	0.00	0.00	0.00	138.66	0.00	138.66	Direct-OR Total
894 Other Equipment Total	138.66	1,565.12	1,703.78	0.00	154.16	154.16	138.66	1,410.96	1,549.62	
	0.00	128,619.22	128,619.22	0.00	12,668.99	12,668.99	0.00	115,950.23	115,950.23	3-factor Total
901 Supervision Total	0.00	128,619.22	128,619.22	0.00	12,668.99	12,668.99	0.00	115,950.23	115,950.23	
	0.00	58,454.73	58,454.73	0.00	6,055.91	6,055.91	0.00	52,398.82	52,398.82	Customers-All Total
902 Meter Reading Expenses Total	0.00	58,454.73	58,454.73	0.00	6,055.91	6,055.91	0.00	52,398.82	52,398.82	
	0.00	856,537.31	856,537.31	0.00	84,368.93	84,368.93	0.00	772,168.38	772,168.38	3-factor Total
	0.00	161,529.25	161,529.25	0.00	16,734.43	16,734.43	0.00	144,794.82	144,794.82	Customers-All Total
	0.00	36,884.43	36,884.43	0.00	2,574.53	2,574.53	0.00	34,309.90	34,309.90	Customers-Ind Total
	0.00	408,028.48	408,028.48	0.00	42,883.78	42,883.78	0.00	365,144.70	365,144.70	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	0.00	1,462,979.47	1,462,979.47	0.00	146,561.67	146,561.67	0.00	1,316,417.80	1,316,417.80	
	0.00	(6,110.00)	(6,110.00)	0.00	(633.00)	(633.00)	0.00	(5,477.00)	(5,477.00)	Customers-All Total
	0.00	7,406.82	7,406.82	0.00	660.69	660.69	0.00	6,746.13	6,746.13	Customers-Comm Total
	0.00	3,192.56	3,192.56	0.00	222.84	222.84	0.00	2,969.72	2,969.72	Customers-Ind Total
	0.00	40,021.96	40,021.96	0.00	4,206.31	4,206.31	0.00	35,815.65	35,815.65	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	44,511.34	44,511.34	0.00	4,456.84	4,456.84	0.00	40,054.50	40,054.50	
	0.00	333.27	333.27	0.00	35.03	35.03	0.00	298.24	298.24	Customers-Res Total
907 Supervision Total	0.00	333.27	333.27	0.00	35.03	35.03	0.00	298.24	298.24	
	0.00	13,523.66	13,523.66	0.00	1,332.07	1,332.07	0.00	12,191.59	12,191.59	3-factor Total
	0.00	51,980.87	51,980.87	0.00	5,385.20	5,385.20	0.00	46,595.67	46,595.67	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	71,670.48	71,670.48	0.00	5,002.60	5,002.60	0.00	66,667.88	66,667.88	Customers-Ind Total
	0.00	10,109.87	10,109.87	0.00	1,062.57	1,062.57	0.00	9,047.30	9,047.30	Customers-Res Total
	(1,406.24)	0.00	(1,406.24)	0.00	0.00	0.00	(1,406.24)	0.00	(1,406.24)	Direct-OR Total
	3,159.25	0.00	3,159.25	3,159.25	0.00	3,159.25	0.00	0.00	0.00	Direct-WA Total

For the period ended July 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	
908 Customer Assistance Expense Total	1,753.01	147,284.88	149,037.89	3,159.25	12,782.44	15,941.69	(1,406.24)	134,502.44	133,096.20	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	180,934.15	180,934.15	0.00	19,016.20	19,016.20	0.00	161,917.95	161,917.95	Customers-Res Total
909 Customer Information Expense Total	0.00	180,934.15	180,934.15	0.00	19,016.20	19,016.20	0.00	161,917.95	161,917.95	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	9,273.59	9,273.59	0.00	974.65	974.65	0.00	8,298.94	8,298.94	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	9,273.59	9,273.59	0.00	974.65	974.65	0.00	8,298.94	8,298.94	
	0.00	14,521.86	14,521.86	0.00	1,504.46	1,504.46	0.00	13,017.40	13,017.40	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
911 Supervision Total	0.00	14,521.86	14,521.86	0.00	1,504.46	1,504.46	0.00	13,017.40	13,017.40	
	0.00	434.25	434.25	0.00	42.78	42.78	0.00	391.47	391.47	3-factor Total
	0.00	189,863.24	189,863.24	0.00	19,669.83	19,669.83	0.00	170,193.41	170,193.41	Customers-All Total
	0.00	5,527.89	5,527.89	0.00	493.09	493.09	0.00	5,034.80	5,034.80	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	17,364.78	17,364.78	0.00	1,825.04	1,825.04	0.00	15,539.74	15,539.74	Customers-Res Total
	20.37	0.00	20.37	0.00	0.00	0.00	20.37	0.00	20.37	Direct-OR Total
912 Demonstration and Selling Expense Total	20.37	213,190.16	213,210.53	0.00	22,030.74	22,030.74	20.37	191,159.42	191,179.79	
	0.00	16,355.00	16,355.00	0.00	1,718.91	1,718.91	0.00	14,636.09	14,636.09	Customers-Res Total
913 Advertising Total	0.00	16,355.00	16,355.00	0.00	1,718.91	1,718.91	0.00	14,636.09	14,636.09	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,419,955.43	3,419,955.43	0.00	336,865.61	336,865.61	0.00	3,083,089.82	3,083,089.82	3-factor Total
	0.00	1,270.07	1,270.07	0.00	131.58	131.58	0.00	1,138.49	1,138.49	Customers-All Total
	0.00	10,997.25	10,997.25	0.00	767.61	767.61	0.00	10,229.64	10,229.64	Customers-Ind Total
	0.00	10,242.90	10,242.90	0.00	1,076.53	1,076.53	0.00	9,166.37	9,166.37	Customers-Res Total
	73,909.60	0.00	73,909.60	0.00	0.00	0.00	73,909.60	0.00	73,909.60	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	177,452.62	177,452.62	0.00	18,242.14	18,242.14	0.00	159,210.48	159,210.48	Employee Cost Total
	0.00	120,662.49	120,662.49	0.00	36,198.75	36,198.75	0.00	84,463.74	84,463.74	regulatory Total
	0.00	46.54	46.54	0.00	3.64	3.64	0.00	42.90	42.90	Sendout Volumes Total
921 Office Supplies and Expense Total	73,909.60	3,740,627.30	3,814,536.90	0.00	393,285.86	393,285.86	73,909.60	3,347,341.44	3,421,251.04	
	0.00	(991,753.51)	(991,753.51)	0.00	(106,613.50)	(106,613.50)	0.00	(885,140.01)	(885,140.01)	Admin Tran Total
	0.00	(417,343.69)	(417,343.69)	0.00	(42,902.93)	(42,902.93)	0.00	(374,440.76)	(374,440.76)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,409,097.20)	(1,409,097.20)	0.00	(149,516.43)	(149,516.43)	0.00	(1,259,580.77)	(1,259,580.77)	
	0.00	213,465.50	213,465.50	0.00	21,026.35	21,026.35	0.00	192,439.15	192,439.15	3-factor Total
924 Property Insurance Premium Total	0.00	213,465.50	213,465.50	0.00	21,026.35	21,026.35	0.00	192,439.15	192,439.15	
	0.00	787.71	787.71	0.00	77.59	77.59	0.00	710.12	710.12	3-factor Total
925 Injuries and Damages Total	0.00	787.71	787.71	0.00	77.59	77.59	0.00	710.12	710.12	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	(91,215.12)	(91,215.12)	0.00	(9,376.91)	(9,376.91)	0.00	(81,838.21)	(81,838.21)	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	(91,215.12)	(90,723.12)	0.00	(9,376.91)	(9,376.91)	492.00	(81,838.21)	(81,346.21)	
	0.00	359,026.15	359,026.15	0.00	35,364.08	35,364.08	0.00	323,662.07	323,662.07	3-factor Total
930 Miscellaneous General Expense Total	0.00	359,026.15	359,026.15	0.00	35,364.08	35,364.08	0.00	323,662.07	323,662.07	
	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	0.00	17,489.18	0.00	0.00	0.00	17,489.18	0.00	17,489.18	Direct-OR Total
	15,587.73	0.00	15,587.73	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	382,329.31	15,587.73	34,411.46	49,999.19	17,489.18	314,840.94	332,330.12	
	0.00	237,945.48	237,945.48	0.00	23,437.63	23,437.63	0.00	214,507.85	214,507.85	3-factor Total
	0.00	985.88	985.88	0.00	140.19	140.19	0.00	845.69	845.69	Customers port/van Total
	0.00	15,459.79	15,459.79	0.00	1,601.64	1,601.64	0.00	13,858.15	13,858.15	Customers-All Total
	0.00	1,751.05	1,751.05	0.00	445.29	445.29	0.00	1,305.76	1,305.76	Customers-The Dalles Total
	58,839.06	0.00	58,839.06	0.00	0.00	0.00	58,839.06	0.00	58,839.06	Direct-OR Total
	3,337.41	0.00	3,337.41	3,337.41	0.00	3,337.41	0.00	0.00	0.00	direct-wa Total
	0.00	50.85	50.85	0.00	5.23	5.23	0.00	45.62	45.62	Employee Cost Total
	0.00	306.40	306.40	0.00	28.74	28.74	0.00	277.66	277.66	Firm Volumes Total
	0.00	4,500.00	4,500.00	0.00	425.25	425.25	0.00	4,074.75	4,074.75	sales volumes Total
935 Maintenance of General Plant Total	62,176.47	260,999.45	323,175.92	3,337.41	26,083.97	29,421.38	58,839.06	234,915.48	293,754.54	
Grand Total	764,141.54	9,493,825.32	10,257,966.86	59,413.60	954,027.18	1,013,440.78	704,727.94	8,539,798.14	9,244,526.08	

August 2013 Activity

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

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

August 2013								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		(257,655)			(70,173)			(187,482)
		1,151,056,378			122,862,089			1,028,194,289
		-0.02%			-0.06%			-0.02%

NW Natural
Washington Quarterly Results of Operations Report

August 2013

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential		13,258,834		13,258,834	1,479,965		1,479,965	11,778,870		11,778,870
481.1	Commercial		7,963,475		7,963,475	722,173		722,173	7,241,302		7,241,302
481.2	Industrial Firm		1,648,296		1,648,296	153,341		153,341	1,494,955		1,494,955
481.3	Interruptible		1,867,446		1,867,446	53,705		53,705	1,813,742		1,813,742
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(416,159)	(416,159)		(71,214)	(71,214)		(344,945)	(344,945)
	Total Sales of Gas		24,738,052	(416,159)	24,321,893	2,409,184	(71,214)	2,337,970	22,328,869	(344,945)	21,983,923
Transportation Revenue											
489.12	Industrial Firm		615,589		615,589	72,710		72,710	542,878		542,878
489.13	Interruptible		670,176		670,176	82,647		82,647	587,529		587,529
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		8,202		8,202	0		0	8,202		8,202
	Total Transportation Revenue		1,293,966	0	1,293,966	155,357	0	155,357	1,138,609	0	1,138,609
495.6	Rate Adjustments - Amortizations		764,694		764,694	(35,358)		(35,358)	800,052		800,052
Miscellaneous Revenues											
487	Late Payment Charge		98,860		98,860	4,645		4,645	94,215		94,215
488.0	Seasonal Reconnect Fee		14,500		14,500	0		0	14,500		14,500
488.0	Delinquent Reconnect Fee		800		800	100		100	700		700
488.1	Returned Check Charge		8,010		8,010	945		945	7,065		7,065
488.3	Recon Charge CR During Office Hours		21,550		21,550	1,650		1,650	19,900		19,900
488.4	Field Collection Charge		34,220		34,220	3,040		3,040	31,180		31,180
488.5	Recon Charge CR After Office Hours		2,510		2,510	2,350		2,350	160		160
488.6	Recon Charge Seas During Office Hours		795		795	135		135	660		660
488.7	Recon Charge Seas After Office Hours		100		100	100		100	0		0
488.8	Automated Payment Charge		5,493		5,493	728		728	4,765		4,765
493.2	Rent - Utility Property	B		23,119	23,119		1,591	1,591		21,529	21,529
495.1	Meter Rentals		19,205		19,205	1,909		1,909	17,296		17,296
495.2	Other Gas Revenue - Miscellaneous		4,208		4,208	286		286	3,922		3,922
	Total Miscellaneous Revenues		210,251	23,119	233,370	15,888	1,591	17,478	194,363	21,529	215,892
	Total Operating Revenue		27,006,963	(393,040)	26,613,923	2,545,071	(69,624)	2,475,447	24,461,892	(323,417)	24,138,476
Cost of Gas											
804.7	WACOG Incurred		8,406,354		8,406,354	738,619		738,619	7,667,735		7,667,735
805.7	WACOG Deferred		(578,758)		(578,758)	(13,514)		(13,514)	(565,244)		(565,244)
804.6	Demand Incurred		7,817,381		7,817,381	741,544		741,544	7,075,837		7,075,837
805.8	Demand Deferred		(5,272,148)		(5,272,148)	(516,617)		(516,617)	(4,755,531)		(4,755,531)
805.4	Amortization of Gas Costs		(325,270)		(325,270)	(65,000)		(65,000)	(260,270)		(260,270)
	Total Cost of Gas		10,047,559	0	10,047,559	885,032	0	885,032	9,162,527	0	9,162,527
Detail	Operations & Maintenance	O&M	1,361,852	8,911,564	10,273,415	53,873	873,743	927,616	1,307,979	8,037,820	9,345,799
Other Taxes											
408.11	Property		1,728,304		1,728,304	167,528		167,528	1,560,776		1,560,776
408.12	Franchise		714,832		714,832	99,756		99,756	615,076		615,076
408.13	Payroll	C		384,660	384,660		39,812	39,812		344,848	344,848
408.14	Other		(7,767)		(7,767)	1,668		1,668	(9,435)		(9,435)
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		2,435,370	384,660	2,820,030	268,952	39,812	308,764	2,166,418	344,848	2,511,265
403.1	Depreciation	D		5,815,867	5,815,867		603,047	603,047		5,212,820	5,212,820
Income Taxes											
409.11	Federal Income Taxes				0			(178,803)			178,803
410.1	Federal Income Taxes - Deferred				24,119			0			24,119
411.4	Federal Income Tax Credit				(1,715,055)			(36)			(1,715,019)
409.1	Oregon Income Taxes				(10,751)			0			(10,751)
410.1	Oregon Income Taxes - Deferred				(134,028)			0			(134,028)
411.1	Oregon Income Tax Credit				(249,578)			0			(249,578)
	Total Income Taxes				(2,085,293)			(178,839)			(1,906,453)
	Total Operating Revenue Deductions		13,844,781	15,112,090	26,871,578	1,207,857	1,516,603	2,545,620	12,636,924	13,595,488	24,325,958
	Net Operating Income				(257,655)			(70,173)			(187,482)

NW Natural
Washington Results of Operations
Monthly Summary

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101									
Gross Plant			2,462,353,797			246,569,309			2,215,784,488
108.1X									
Accumulated Depreciation			(1,117,721,199)			(107,158,571)			(1,010,562,628)
ADJ									
Working Capital Allowance			163,633,262			16,960,435			146,672,827
117.X									
Storage Gas - Cushion			14,036,706			1,316,643			12,720,063
186.XX									
Leasehold Improvements			1,397,497			312,968			1,084,528
252.XX									
Customer Contributions			(3,546,149)			(241,416)			(3,304,733)
283.XX									
Deferred Taxes - Federal			(307,746,891)			(34,897,279)			(272,849,611)
283.XX									
Deferred Taxes - State			(61,350,644)			0			(61,350,644)
Total Rate Base			1,151,056,378			122,862,089			1,028,194,289
Rate Of Return on Rate Base			-0.02%			-0.06%			-0.02%
Allocation References:									
A	Unbilled Revenue		100.00%			17.11%			82.89%
B	Follows plant split		100.00%			10.60%			89.40%
O&M	See OO&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

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		87,005,799			9,134,412			77,871,388
		1,127,222,683			122,757,179			1,004,465,504
		7.72%			7.44%			7.75%

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

Acct Description Alloc. Ref.

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		428,061,752	0	428,061,752	46,310,172	0	46,310,172	381,751,580	0	381,751,580
481.1	Commercial		209,503,822	0	209,503,822	19,013,459	0	19,013,459	190,490,363	0	190,490,363
481.2	Industrial Firm		24,603,936	0	24,603,936	2,389,701	0	2,389,701	22,214,236	0	22,214,236
481.3	Interruptible		28,587,116	0	28,587,116	908,964	0	908,964	27,678,152	0	27,678,152
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	1,363,858	1,363,858	0	32,017	32,017	0	1,331,841	1,331,841
Total Sales of Gas			690,756,626	1,363,858	692,120,484	68,622,295	32,017	68,654,312	622,134,331	1,331,841	623,466,171
Transportation Revenue											
489.12	Industrial Firm		7,791,150	0	7,791,150	916,391	0	916,391	6,874,759	0	6,874,759
489.13	Interruptible		7,884,913	0	7,884,913	849,779	0	849,779	7,035,134	0	7,035,134
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		41,230	0	41,230	0	0	0	41,230	0	41,230
Total Transportation Revenue			15,717,293	0	15,717,293	1,766,170	0	1,766,170	13,951,123	0	13,951,123
495.6	Rate Adjustments - Amortizations		1,976,579	0	1,976,579	(1,199,325)	0	(1,199,325)	3,175,905	0	3,175,905
Miscellaneous Revenues											
487	Late Payment Charge		2,271,716	0	2,271,716	106,223	0	106,223	2,165,493	0	2,165,493
488.0	Seasonal Reconnect Fee		51,075	0	51,075	0	0	0	51,075	0	51,075
488.0	Delinquent Reconnect Fee		282,610	0	282,610	1,500	0	1,500	281,110	0	281,110
488.1	Returned Check Charge		131,048	0	131,048	13,378	0	13,378	117,670	0	117,670
488.3	Recon Charge CR During Office Hours		291,455	0	291,455	17,630	0	17,630	273,825	0	273,825
488.4	Field Collection Charge		439,871	0	439,871	44,645	0	44,645	395,226	0	395,226
488.5	Recon Charge CR After Office Hours		102,585	0	102,585	42,600	0	42,600	59,985	0	59,985
488.6	Recon Charge Seas During Office Hours		18,374	0	18,374	2,025	0	2,025	16,349	0	16,349
488.7	Recon Charge Seas After Office Hours		2,475	0	2,475	2,100	0	2,100	375	0	375
488.8	Automated Payment Charge		84,755	0	84,755	10,923	0	10,923	73,833	0	73,833
493.2	Rent - Utility Property	B	0	280,177	280,177	0	19,007	19,007	0	261,170	261,170
495.1	Meter Rentals		220,908	0	220,908	23,099	0	23,099	197,809	0	197,809
495.2	Other Gas Revenue - Miscellaneous		143,486	0	143,486	4,758	0	4,758	138,728	0	138,728
Total Miscellaneous Revenues			4,040,358	280,177	4,320,535	268,880	19,007	287,886	3,771,478	261,170	4,032,649
Total Operating Revenue			712,490,856	1,644,035	714,134,891	69,458,019	51,024	69,509,043	643,032,837	1,593,011	644,625,848
Cost of Gas											
804.7	WACOG Incurred		261,931,860	0	261,931,860	24,972,137	0	24,972,137	236,959,723	0	236,959,723
805.7	WACOG Deferred		6,852,706	0	6,852,706	774,561	0	774,561	6,078,145	0	6,078,145
804.6	Demand Incurred		92,049,196	0	92,049,196	8,758,161	0	8,758,161	83,291,035	0	83,291,035
805.8	Demand Deferred		(135,310)	0	(135,310)	249,655	0	249,655	(384,965)	0	(384,965)
805.4	Amortization of Gas Costs		(11,368,589)	0	(11,368,589)	(2,179,179)	0	(2,179,179)	(9,189,409)	0	(9,189,409)
Total Cost of Gas			349,329,863	0	349,329,863	32,575,335	0	32,575,335	316,754,528	0	316,754,528
Detail	Operations & Maintenance	O&M	13,477,333	109,382,734	122,860,067	760,568	11,128,878	11,889,446	12,716,765	98,253,856	110,970,622
Other Taxes											
408.11	Property		20,197,886	0	20,197,886	2,091,633	0	2,091,633	18,106,253	0	18,106,253
408.12	Franchise		18,342,798	0	18,342,798	2,786,928	0	2,786,928	15,555,870	0	15,555,870
408.13	Payroll	C	0	5,183,470	5,183,470	0	536,994	536,994	0	4,646,476	4,646,476
408.14	Other		(95,313)	0	(95,313)	38,949	0	38,949	(134,262)	0	(134,262)
408.15	Regulatory		1,760,703	0	1,760,703	139,859	0	139,859	1,620,845	0	1,620,845
Total Other Taxes			40,206,075	5,183,470	45,389,545	5,057,369	536,994	5,594,363	35,148,706	4,646,476	39,795,182
403.1	Depreciation	D	0	68,757,298	68,757,298	0	7,156,384	7,156,384	0	61,600,914	61,600,914
Income Taxes											
409.11	Federal Income Taxes				1,517,254			3,159,208			(1,641,954)
410.1	Federal Income Taxes - Deferred				54,365,871			0			54,365,871
411.4	Federal Income Tax Credit				(23,220,515)			(105)			(23,220,410)
409.1	Oregon Income Taxes				(866,902)			0			(866,902)
410.1	Oregon Income Taxes - Deferred				7,643,672			0			7,643,672
411.1	Oregon Income Tax Credit				1,352,939			0			1,352,939
Total Income Taxes					40,792,319			3,159,104			37,633,215
Total Operating Revenue Deductions			403,013,271	183,323,502	627,129,092	38,393,272	18,822,256	60,374,631	364,619,999	164,501,246	566,754,460
Net Operating Income					87,005,799			9,134,412			77,871,388

**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	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,432,374,390			243,867,454			2,188,506,936
		(1,092,284,380)			(103,117,047)			(989,167,334)
		135,404,131			14,016,869			121,387,262
		14,110,816			1,320,293			12,790,523
		1,507,857			333,794			1,174,064
		(3,373,073)			(213,312)			(3,159,762)
		(300,516,429)			(33,450,872)			(267,065,557)
		(60,000,628)			0			(60,000,628)
		1,127,222,683			122,757,179			1,004,465,504
		7.72%			7.44%			7.75%
		100.00%			2.35%			97.65%
		100.00%			6.78%			93.22%
		100.00%			10.36%			89.64%
		100.00%			10.41%			89.59%

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

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$11,070	\$1,038	\$10,031
818 Compressor Station Expense	43,377	4,069	39,308
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	138,045	12,949	125,096
821 Purification Expense	1,046	98	948
Maintenance			
832 Wells Expense	15,474	1,452	14,023
Total Underground Storage Expense	209,013	19,605	189,407
Other Storage Expense			
Operation			
840 Supervision and Engineering	11,062	1,038	10,024
Total Other Storage Expense	11,062	1,038	10,024
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	151,306	14,193	137,114
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	40,330	3,783	36,547
Total Liquified Natural Gas Expense	191,636	17,975	173,660
Total Natural Gas Storage	411,710	38,618	373,092
Transmission Expense			
Operation			
856 Mains Expense	235,854	8,225	227,629
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	235,854	8,225	227,629
Distribution Expense			
Operation			
870 Supervision and Engineering	181,869	15,620	166,249
874 Mains and Services Expense	873,792	79,564	794,228
875 Measuring and Regulator Station Expense - General	11,245	1,429	9,816
877 Measuring and Regulator Station Expense - City Gate	27,794	2,176	25,618
878 Meter and House Regulator Expense	456,329	46,788	409,541
879 Customer Installation Expense	758,616	78,421	680,194
880 Other Expense	234,196	19,631	214,565
881 Rents	19,124	1,884	17,240

For the period ended August 31, 2013

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Maintenance			
885 Supervision and Engineering	1,048,585	44,158	1,004,427
887 Mains	213,580	25,911	187,669
889 Measuring and Regulator Station Expense - General	71,447	6,160	65,287
891 Measuring and Regulator Station Expense - City Gate	2,462	194	2,268
892 Services	158,256	12,772	145,484
893 Meters and House Regulators	168,353	16,490	151,863
894 Other Equipment	1,626	146	1,479
Total Distribution Expense	4,227,274	351,344	3,875,929
Customer Accounts Expense			
Operation			
901 Supervision	130,583	12,862	117,720
902 Meter Reading Expenses	57,254	5,932	51,322
903 Customer Records and Collection Expense	1,333,553	133,764	1,199,789
904 Uncollectible Accounts	57,029	5,751	51,279
Total Customer Accounts Expense	1,578,419	158,309	1,420,110
Customer Service and Informational			
Operation			
907 Supervision	826	87	739
908 Customer Assistance Expense	143,517	13,452	130,064
909 Customer Information Expense	187,751	19,733	168,018
910 Miscellaneous Customer Service Expense	8,889	934	7,955
Total Customer Service and Informational	340,983	34,206	306,777
Sales Expense			
Operation			
911 Supervision	15,490	1,605	13,886
912 Demonstration and Selling Expense	284,007	29,358	254,649
913 Advertising	25,556	2,686	22,870
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	325,053	33,648	291,404
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	3,586,428	346,191	3,240,236
922 Administrative Expenses Transferred - Credit	(1,324,849)	(140,613)	(1,184,235)
924 Property Insurance Premium	211,870	20,869	191,000
925 Injuries and Damages	723	71	652
926 Employee Pensions and Benefits	(66,571)	(6,894)	(59,677)
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	54,446	5,363	49,083
931 Rents	382,329	49,999	332,330
Maintenance			
935 Maintenance of General Plant	309,747	28,278	281,469
Total Administrative and General Expense	3,154,122	303,265	2,850,858
Total Operations and Maintenance Expense	\$10,273,415	\$927,616	\$9,345,799

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct Aug	Allocated Aug	Total Aug	Direct Aug	Allocated Aug	Total Aug	Direct Aug	Allocated Aug	Total Aug	
816 Wells Expense Total	0.00	11,069.81	11,069.81	0.00	1,038.35	1,038.35	0.00	10,031.46	10,031.46	Firm Volumes Total
	0.00	11,069.81	11,069.81	0.00	1,038.35	1,038.35	0.00	10,031.46	10,031.46	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	43,377.20	43,377.20	0.00	4,068.79	4,068.79	0.00	39,308.41	39,308.41	Firm Volumes Total
818 Compressor Station Expense Total	0.00	43,377.20	43,377.20	0.00	4,068.79	4,068.79	0.00	39,308.41	39,308.41	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	138,044.81	138,044.81	0.00	12,948.60	12,948.60	0.00	125,096.21	125,096.21	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	138,044.81	138,044.81	0.00	12,948.60	12,948.60	0.00	125,096.21	125,096.21	Firm Volumes Total
	0.00	1,046.40	1,046.40	0.00	98.15	98.15	0.00	948.25	948.25	Firm Volumes Total
	0.00	1,046.40	1,046.40	0.00	98.15	98.15	0.00	948.25	948.25	Firm Volumes Total
	0.00	15,474.47	15,474.47	0.00	1,451.51	1,451.51	0.00	14,022.96	14,022.96	Firm Volumes Total
821 Purification Expense Total	0.00	15,474.47	15,474.47	0.00	1,451.51	1,451.51	0.00	14,022.96	14,022.96	Firm Volumes Total
	0.00	11,062.03	11,062.03	0.00	1,037.62	1,037.62	0.00	10,024.41	10,024.41	Firm Volumes Total
	0.00	11,062.03	11,062.03	0.00	1,037.62	1,037.62	0.00	10,024.41	10,024.41	Firm Volumes Total
840 Supervision and Engineering Total	0.00	151,306.04	151,306.04	0.00	14,192.50	14,192.50	0.00	137,113.54	137,113.54	Firm Volumes Total
	0.00	151,306.04	151,306.04	0.00	14,192.50	14,192.50	0.00	137,113.54	137,113.54	Firm Volumes 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	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	40,329.60	40,329.60	0.00	3,782.92	3,782.92	0.00	36,546.68	36,546.68	Firm Volumes Total
847 Supervision and Engineering Total	0.00	40,329.60	40,329.60	0.00	3,782.92	3,782.92	0.00	36,546.68	36,546.68	Firm Volumes Total
	0.00	83,505.33	83,505.33	0.00	8,225.28	8,225.28	0.00	75,280.05	75,280.05	3-factor Total
	152,348.93	0.00	152,348.93	0.00	0.00	0.00	152,348.93	0.00	152,348.93	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales/Sendout Volumes Total
856 Mains Expense Total	152,348.93	83,505.33	235,854.26	0.00	8,225.28	8,225.28	152,348.93	75,280.05	227,628.98	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
863 Maintenance of Mains Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	89,016.97	89,016.97	0.00	8,349.79	8,349.79	0.00	80,667.18	80,667.18	Sales/Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	92,852.52	92,852.52	0.00	7,270.36	7,270.36	0.00	85,582.16	85,582.16	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	0.00	181,869.49	181,869.49	0.00	15,620.15	15,620.15	0.00	166,249.34	166,249.34	3-factor Total
	0.00	700,835.18	700,835.18	0.00	69,032.26	69,032.26	0.00	631,802.92	631,802.92	Customers Port/Van Total
	0.00	11,328.81	11,328.81	0.00	1,610.95	1,610.95	0.00	9,717.86	9,717.86	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	81,650.94	81,650.94	0.00	8,459.03	8,459.03	0.00	73,191.91	73,191.91	Direct-OR Total
	79,515.46	0.00	79,515.46	0.00	0.00	0.00	79,515.46	0.00	79,515.46	Direct-WA Total
	461.87	0.00	461.87	461.87	0.00	461.87	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	79,977.33	793,814.93	873,792.26	461.87	79,102.24	79,564.11	79,515.46	714,712.69	794,228.15	Direct-OR Total
	(4,421.91)	0.00	(4,421.91)	0.00	0.00	0.00	(4,421.91)	0.00	(4,421.91)	Sendout Volumes Total
	0.00	8,790.86	8,790.86	0.00	688.32	688.32	0.00	8,102.54	8,102.54	Telemetry Total
	0.00	6,875.85	6,875.85	0.00	740.53	740.53	0.00	6,135.32	6,135.32	Customers-All Total
875 Measuring and Regulator Station Expense - General Total	(4,421.91)	15,666.71	11,244.80	0.00	1,428.85	1,428.85	(4,421.91)	14,237.86	9,815.95	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	27,793.93	27,793.93	0.00	2,176.26	2,176.26	0.00	25,617.67	25,617.67	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	27,793.93	27,793.93	0.00	2,176.26	2,176.26	0.00	25,617.67	25,617.67	3-factor Total
	0.00	4,082.30	4,082.30	0.00	402.11	402.11	0.00	3,680.19	3,680.19	Customers-All Total
	0.00	438,108.15	438,108.15	0.00	45,388.01	45,388.01	0.00	392,720.14	392,720.14	Customers-Ind Total
	0.00	12,885.24	12,885.24	0.00	899.39	899.39	0.00	11,985.85	11,985.85	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	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	1,253.05	1,253.05	0.00	98.11	98.11	0.00	1,154.94	1,154.94	Sendout Volumes Total
878 Meter and House Regulator Expense Total	0.00	456,328.74	456,328.74	0.00	46,787.62	46,787.62	0.00	409,541.12	409,541.12	3-factor Total
	0.00	29,257.28	29,257.28	0.00	2,881.84	2,881.84	0.00	26,375.44	26,375.44	Customers-All Total
	0.00	701,964.29	701,964.29	0.00	72,723.49	72,723.49	0.00	629,240.80	629,240.80	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	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	27,394.39	27,394.39	0.00	2,816.14	2,816.14	0.00	24,578.25	24,578.25	Employee Cost Total
879 Customer Installation Expense Total	0.00	758,615.96	758,615.96	0.00	78,421.47	78,421.47	0.00	680,194.49	680,194.49	3-factor Total
	0.00	(14,669.39)	(14,669.39)	0.00	(1,444.94)	(1,444.94)	0.00	(13,224.45)	(13,224.45)	Customers-All Total
	0.00	179,336.64	179,336.64	0.00	18,579.27	18,579.27	0.00	160,757.37	160,757.37	Customers-All Total

For the period ended August 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
	37,662.63	0.00	37,662.63	0.00	0.00	0.00	37,662.63	0.00	37,662.63	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	56.85	56.85	0.00	5.84	5.84	0.00	51.01	51.01	Employee Cost Total
	0.00	31,808.86	31,808.86	0.00	2,490.63	2,490.63	0.00	29,318.23	29,318.23	Sendout Volumes Total
880 Other Expense Total	37,662.63	196,532.96	234,195.59	0.00	19,630.80	19,630.80	37,662.63	176,902.16	214,564.79	
	0.00	19,124.13	19,124.13	0.00	1,883.73	1,883.73	0.00	17,240.40	17,240.40	3-factor Total
881 Rents Total	0.00	19,124.13	19,124.13	0.00	1,883.73	1,883.73	0.00	17,240.40	17,240.40	
	0.00	293,936.58	293,936.58	0.00	28,952.76	28,952.76	0.00	264,983.82	264,983.82	3-factor Total
	0.00	(915.75)	(915.75)	0.00	(94.87)	(94.87)	0.00	(820.88)	(820.88)	Customers-All Total
	740,263.70	0.00	740,263.70	0.00	0.00	0.00	740,263.70	0.00	740,263.70	Direct-OR Total
	15,300.15	0.00	15,300.15	15,300.15	0.00	15,300.15	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	755,563.85	293,020.83	1,048,584.68	15,300.15	28,857.89	44,158.04	740,263.70	264,162.94	1,004,426.64	
	0.00	80,380.61	80,380.61	0.00	7,917.50	7,917.50	0.00	72,463.11	72,463.11	3-factor Total
	0.00	65,672.30	65,672.30	0.00	7,473.51	7,473.51	0.00	58,198.79	58,198.79	Customers Port/Van 80% Total
	0.00	1,579.03	1,579.03	0.00	163.59	163.59	0.00	1,415.44	1,415.44	Customers-All Total
	55,591.90	0.00	55,591.90	0.00	0.00	0.00	55,591.90	0.00	55,591.90	Direct-OR Total
	10,356.09	0.00	10,356.09	10,356.09	0.00	10,356.09	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
887 Mains Total	65,947.99	147,631.94	213,579.93	10,356.09	15,554.60	25,910.69	55,591.90	132,077.34	187,669.24	
	0.00	1,620.37	1,620.37	0.00	159.60	159.60	0.00	1,460.77	1,460.77	3-factor Total
	1,005.86	0.00	1,005.86	0.00	0.00	0.00	1,005.86	0.00	1,005.86	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	48,000.58	48,000.58	0.00	3,758.44	3,758.44	0.00	44,242.14	44,242.14	Sendout Volumes Total
	0.00	20,820.68	20,820.68	0.00	2,242.39	2,242.39	0.00	18,578.29	18,578.29	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	1,005.86	70,441.63	71,447.49	0.00	6,160.43	6,160.43	1,005.86	64,281.20	65,287.06	
	0.00	74.39	74.39	0.00	7.33	7.33	0.00	67.06	67.06	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,387.39	2,387.39	0.00	186.93	186.93	0.00	2,200.46	2,200.46	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	2,461.78	2,461.78	0.00	194.26	194.26	0.00	2,267.52	2,267.52	
	0.00	53,700.61	53,700.61	0.00	5,289.51	5,289.51	0.00	48,411.10	48,411.10	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	90,740.12	0.00	90,740.12	0.00	0.00	0.00	90,740.12	0.00	90,740.12	Direct-OR Total
	6,944.71	0.00	6,944.71	6,944.71	0.00	6,944.71	0.00	0.00	0.00	Direct-WA Total
	0.00	6,870.97	6,870.97	0.00	538.00	538.00	0.00	6,332.97	6,332.97	Sendout Volumes Total
892 Services Total	97,684.83	60,571.58	158,256.41	6,944.71	5,827.51	12,772.22	90,740.12	54,744.07	145,484.19	
	0.00	143.55	143.55	0.00	14.14	14.14	0.00	129.41	129.41	3-factor Total
	0.00	92,765.99	92,765.99	0.00	9,610.54	9,610.54	0.00	83,155.45	83,155.45	Customers-All Total
	0.00	3,630.16	3,630.16	0.00	323.81	323.81	0.00	3,306.35	3,306.35	Customers-Comm Total
	0.00	2,314.23	2,314.23	0.00	161.53	161.53	0.00	2,152.70	2,152.70	Customers-Ind Total
	0.00	28,698.90	28,698.90	0.00	3,016.26	3,016.26	0.00	25,682.64	25,682.64	Customers-Res Total
	(2,153.35)	0.00	(2,153.35)	0.00	0.00	0.00	(2,153.35)	0.00	(2,153.35)	Direct-OR Total
	0.00	42,953.45	42,953.45	0.00	3,363.26	3,363.26	0.00	39,590.19	39,590.19	Sendout Volumes Total
893 Meters and House Regulators Total	(2,153.35)	170,506.28	168,352.93	0.00	16,489.54	16,489.54	(2,153.35)	154,016.74	151,863.39	
	0.00	1,484.39	1,484.39	0.00	146.21	146.21	0.00	1,338.18	1,338.18	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	141.13	0.00	141.13	0.00	0.00	0.00	141.13	0.00	141.13	Direct-OR Total
894 Other Equipment Total	141.13	1,484.39	1,625.52	0.00	146.21	146.21	141.13	1,338.18	1,479.31	
	0.00	130,582.64	130,582.64	0.00	12,862.39	12,862.39	0.00	117,720.25	117,720.25	3-factor Total
901 Supervision Total	0.00	130,582.64	130,582.64	0.00	12,862.39	12,862.39	0.00	117,720.25	117,720.25	
	0.00	57,253.92	57,253.92	0.00	5,931.50	5,931.50	0.00	51,322.42	51,322.42	Customers-All Total
902 Meter Reading Expenses Total	0.00	57,253.92	57,253.92	0.00	5,931.50	5,931.50	0.00	51,322.42	51,322.42	
	0.00	803,635.20	803,635.20	0.00	79,158.07	79,158.07	0.00	724,477.13	724,477.13	3-factor Total
	0.00	126,158.58	126,158.58	0.00	13,070.03	13,070.03	0.00	113,088.55	113,088.55	Customers-All Total
	0.00	25,472.65	25,472.65	0.00	1,777.99	1,777.99	0.00	23,694.66	23,694.66	Customers-Ind Total
	0.00	378,286.76	378,286.76	0.00	39,757.94	39,757.94	0.00	338,528.82	338,528.82	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	0.00	1,333,553.19	1,333,553.19	0.00	133,764.03	133,764.03	0.00	1,199,789.16	1,199,789.16	
	0.00	(965.00)	(965.00)	0.00	(99.97)	(99.97)	0.00	(865.03)	(865.03)	Customers-All Total
	0.00	7,047.69	7,047.69	0.00	628.65	628.65	0.00	6,419.04	6,419.04	Customers-Comm Total
	0.00	3,751.24	3,751.24	0.00	261.84	261.84	0.00	3,489.40	3,489.40	Customers-Ind Total
	0.00	47,195.42	47,195.42	0.00	4,960.24	4,960.24	0.00	42,235.18	42,235.18	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	57,029.35	57,029.35	0.00	5,750.76	5,750.76	0.00	51,278.59	51,278.59	
	0.00	826.06	826.06	0.00	86.82	86.82	0.00	739.24	739.24	Customers-Res Total
907 Supervision Total	0.00	826.06	826.06	0.00	86.82	86.82	0.00	739.24	739.24	
	0.00	15,620.77	15,620.77	0.00	1,538.65	1,538.65	0.00	14,082.12	14,082.12	3-factor Total
	0.00	40,676.35	40,676.35	0.00	4,214.07	4,214.07	0.00	36,462.28	36,462.28	Customers-All Total
	0.00	1,094.38	1,094.38	0.00	97.62	97.62	0.00	996.76	996.76	Customers-Comm Total
	0.00	77,869.44	77,869.44	0.00	5,435.29	5,435.29	0.00	72,434.15	72,434.15	Customers-Ind Total
	0.00	8,360.39	8,360.39	0.00	878.69	878.69	0.00	7,481.70	7,481.70	Customers-Res Total
	(1,392.77)	0.00	(1,392.77)	0.00	0.00	0.00	(1,392.77)	0.00	(1,392.77)	Direct-OR Total
	1,288.04	0.00	1,288.04	1,288.04	0.00	1,288.04	0.00	0.00	0.00	Direct-WA Total

For the period ended August 31, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
908 Customer Assistance Expense Total	(104.73)	143,621.33	143,516.60	1,288.04	12,164.32	13,452.36	(1,392.77)	131,457.01	130,064.24	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	187,750.90	187,750.90	0.00	19,732.63	19,732.63	0.00	168,018.27	168,018.27	Customers-Res Total
909 Customer Information Expense Total	0.00	187,750.90	187,750.90	0.00	19,732.63	19,732.63	0.00	168,018.27	168,018.27	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	8,889.27	8,889.27	0.00	934.26	934.26	0.00	7,955.01	7,955.01	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	8,889.27	8,889.27	0.00	934.26	934.26	0.00	7,955.01	7,955.01	
	0.00	15,490.30	15,490.30	0.00	1,604.80	1,604.80	0.00	13,885.50	13,885.50	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
911 Supervision Total	0.00	15,490.30	15,490.30	0.00	1,604.80	1,604.80	0.00	13,885.50	13,885.50	
	0.00	175.80	175.80	0.00	17.31	17.31	0.00	158.49	158.49	3-factor Total
	0.00	258,307.31	258,307.31	0.00	26,760.63	26,760.63	0.00	231,546.68	231,546.68	Customers-All Total
	0.00	6,403.86	6,403.86	0.00	571.22	571.22	0.00	5,832.64	5,832.64	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	19,111.38	19,111.38	0.00	2,008.60	2,008.60	0.00	17,102.78	17,102.78	Customers-Res Total
	8.50	0.00	8.50	0.00	0.00	0.00	8.50	0.00	8.50	Direct-OR Total
912 Demonstration and Selling Expense Total	8.50	283,998.35	284,006.85	0.00	29,357.76	29,357.76	8.50	254,640.59	254,649.09	
	0.00	25,555.53	25,555.53	0.00	2,685.89	2,685.89	0.00	22,869.64	22,869.64	Customers-Res Total
913 Advertising Total	0.00	25,555.53	25,555.53	0.00	2,685.89	2,685.89	0.00	22,869.64	22,869.64	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,274,251.40	3,274,251.40	0.00	322,513.72	322,513.72	0.00	2,951,737.68	2,951,737.68	3-factor Total
	0.00	1,077.85	1,077.85	0.00	111.67	111.67	0.00	966.18	966.18	Customers-All Total
	0.00	28,850.00	28,850.00	0.00	2,013.73	2,013.73	0.00	26,836.27	26,836.27	Customers-Ind Total
	0.00	16,268.96	16,268.96	0.00	1,709.87	1,709.87	0.00	14,559.09	14,559.09	Customers-Res Total
	79,643.44	0.00	79,643.44	0.00	0.00	0.00	79,643.44	0.00	79,643.44	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	182,783.26	182,783.26	0.00	18,790.12	18,790.12	0.00	163,993.14	163,993.14	Employee Cost Total
	0.00	3,491.86	3,491.86	0.00	1,047.56	1,047.56	0.00	2,444.30	2,444.30	regulatory Total
	0.00	60.73	60.73	0.00	4.76	4.76	0.00	55.97	55.97	Sendout Volumes Total
921 Office Supplies and Expense Total	79,643.44	3,506,784.06	3,586,427.50	0.00	346,191.43	346,191.43	79,643.44	3,160,592.63	3,240,236.07	
	0.00	(940,188.69)	(940,188.69)	0.00	(101,070.28)	(101,070.28)	0.00	(839,118.41)	(839,118.41)	Admin Tran Total
	0.00	(384,659.99)	(384,659.99)	0.00	(39,543.05)	(39,543.05)	0.00	(345,116.94)	(345,116.94)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,324,848.68)	(1,324,848.68)	0.00	(140,613.33)	(140,613.33)	0.00	(1,184,235.35)	(1,184,235.35)	
	0.00	211,869.50	211,869.50	0.00	20,869.15	20,869.15	0.00	191,000.35	191,000.35	3-factor Total
924 Property Insurance Premium Total	0.00	211,869.50	211,869.50	0.00	20,869.15	20,869.15	0.00	191,000.35	191,000.35	
	0.00	723.49	723.49	0.00	71.26	71.26	0.00	652.23	652.23	3-factor Total
925 Injuries and Damages Total	0.00	723.49	723.49	0.00	71.26	71.26	0.00	652.23	652.23	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	(67,063.29)	(67,063.29)	0.00	(6,894.09)	(6,894.09)	0.00	(60,169.20)	(60,169.20)	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	(67,063.29)	(66,571.29)	0.00	(6,894.09)	(6,894.09)	492.00	(60,169.20)	(59,677.20)	
	0.00	54,445.64	54,445.64	0.00	5,362.90	5,362.90	0.00	49,082.74	49,082.74	3-factor Total
930 Miscellaneous General Expense Total	0.00	54,445.64	54,445.64	0.00	5,362.90	5,362.90	0.00	49,082.74	49,082.74	
	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	0.00	17,489.18	0.00	0.00	0.00	17,489.18	0.00	17,489.18	Direct-OR Total
	15,587.73	0.00	15,587.73	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	382,329.31	15,587.73	34,411.46	49,999.19	17,489.18	314,840.94	332,330.12	
	0.00	230,517.44	230,517.44	0.00	22,705.97	22,705.97	0.00	207,811.47	207,811.47	3-factor Total
	0.00	1,492.75	1,492.75	0.00	212.27	212.27	0.00	1,280.48	1,280.48	Customers port/van Total
	0.00	11,233.99	11,233.99	0.00	1,163.85	1,163.85	0.00	10,070.14	10,070.14	Customers-All Total
	0.00	740.22	740.22	0.00	188.24	188.24	0.00	551.98	551.98	Customers-The Dalles Total
	61,044.12	0.00	61,044.12	0.00	0.00	0.00	61,044.12	0.00	61,044.12	Direct-OR Total
	3,934.16	0.00	3,934.16	3,934.16	0.00	3,934.16	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	612.80	612.80	0.00	57.48	57.48	0.00	555.32	555.32	Firm Volumes Total
	0.00	171.54	171.54	0.00	16.21	16.21	0.00	155.33	155.33	sales volumes Total
935 Maintenance of General Plant Total	64,978.28	244,768.74	309,747.02	3,934.16	24,344.02	28,278.18	61,044.12	220,424.72	281,468.84	
Grand Total	1,361,851.69	8,911,563.68	10,273,415.37	53,872.75	873,743.24	927,615.99	1,307,978.94	8,037,820.44	9,345,799.38	

September 2013 Activity

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

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

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		(241,827)			18,034			(259,861)
		1,162,980,066			123,793,475			1,039,186,591
		-0.02%			0.01%			-0.03%

NW Natural
Washington Quarterly Results of Operations Report

September 2013

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential		13,490,360		13,490,360	1,494,143		1,494,143	11,996,217		11,996,217
481.1	Commercial		8,129,695		8,129,695	726,804		726,804	7,402,891		7,402,891
481.2	Industrial Firm		1,884,491		1,884,491	154,223		154,223	1,730,268		1,730,268
481.3	Interruptible		1,958,380		1,958,380	63,924		63,924	1,894,455		1,894,455
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		4,853,902	4,853,902		522,312	522,312		4,331,590	4,331,590
Total Sales of Gas			25,462,925	4,853,902	30,316,827	2,439,093	522,312	2,961,405	23,023,832	4,331,590	27,355,421
Transportation Revenue											
489.12	Industrial Firm		604,410		604,410	73,821		73,821	530,589		530,589
489.13	Interruptible		653,318		653,318	89,370		89,370	563,949		563,949
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		(369)		(369)	0		0	(369)		(369)
Total Transportation Revenue			1,257,360	0	1,257,360	163,191	0	163,191	1,094,169	0	1,094,169
495.6	Rate Adjustments - Amortizations		(2,060,697)		(2,060,697)	(35,816)		(35,816)	(2,024,881)		(2,024,881)
Miscellaneous Revenues											
487	Late Payment Charge		89,625		89,625	3,851		3,851	85,774		85,774
488.0	Seasonal Reconnect Fee		15,500		15,500	0		0	15,500		15,500
488.0	Delinquent Reconnect Fee		700		700	150		150	550		550
488.1	Returned Check Charge		8,203		8,203	748		748	7,455		7,455
488.3	Recon Charge CR During Office Hours		18,260		18,260	1,100		1,100	17,160		17,160
488.4	Field Collection Charge		28,640		28,640	2,160		2,160	26,480		26,480
488.5	Recon Charge CR After Office Hours		2,130		2,130	2,050		2,050	80		80
488.6	Recon Charge Seas During Office Hours		1,155		1,155	50		50	1,105		1,105
488.7	Recon Charge Seas After Office Hours		150		150	150		150	0		0
488.8	Automated Payment Charge		4,820		4,820	570		570	4,250		4,250
493.2	Rent - Utility Property	B		19,035	19,035		1,158	1,158		17,878	17,878
495.1	Meter Rentals		16,520		16,520	1,291		1,291	15,229		15,229
495.2	Other Gas Revenue - Miscellaneous		4,390		4,390	292		292	4,098		4,098
Total Miscellaneous Revenues			190,093	19,035	209,128	12,412	1,158	13,569	177,681	17,878	195,559
Total Operating Revenue			24,849,681	4,872,937	29,722,618	2,578,880	523,470	3,102,350	22,270,801	4,349,467	26,620,268
Cost of Gas											
804.7	WACOG Incurred		9,540,008		9,540,008	901,129		901,129	8,638,879		8,638,879
805.7	WACOG Deferred		463,458		463,458	99,827		99,827	363,631		363,631
804.6	Demand Incurred		7,840,362		7,840,362	735,593		735,593	7,104,769		7,104,769
805.8	Demand Deferred		(4,111,450)		(4,111,450)	(404,245)		(404,245)	(3,707,205)		(3,707,205)
805.4	Amortization of Gas Costs		(338,472)		(338,472)	(66,009)		(66,009)	(272,463)		(272,463)
Total Cost of Gas			13,393,906	0	13,393,906	1,266,295	0	1,266,295	12,127,611	0	12,127,611
Detail	Operations & Maintenance	O&M	1,070,209	9,234,118	10,304,327	64,127	927,954	992,081	1,006,082	8,306,164	9,312,246
Other Taxes											
408.11	Property		1,728,304		1,728,304	167,528		167,528	1,560,776		1,560,776
408.12	Franchise		721,729		721,729	172,755		172,755	548,973		548,973
408.13	Payroll	C		434,419	434,419		44,962	44,962		389,457	389,457
408.14	Other		(17,878)		(17,878)	1,980		1,980	(19,857)		(19,857)
408.15	Regulatory		0		0	0		0	0		0
Total Other Taxes			2,432,155	434,419	2,866,575	342,263	44,962	387,225	2,089,892	389,457	2,479,349
403.1	Depreciation	D		5,498,040	5,498,040		570,092	570,092		4,927,949	4,927,949
Income Taxes											
409.11	Federal Income Taxes				32,658			(131,341)			163,999
410.1	Federal Income Taxes - Deferred				4,578,086			0			4,578,086
411.4	Federal Income Tax Credit				(6,325,478)			(36)			(6,325,442)
409.1	Oregon Income Taxes				0			0			0
410.1	Oregon Income Taxes - Deferred				(257,442)			0			(257,442)
411.1	Oregon Income Tax Credit				(126,228)			0			(126,228)
Total Income Taxes					(2,098,404)			(131,378)			(1,967,026)
Total Operating Revenue Deductions			16,896,271	15,166,578	29,964,444	1,672,685	1,543,008	3,084,316	15,223,586	13,623,569	26,880,128
Net Operating Income			(241,827)			18,034			(259,861)		

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Rate Base							
101	Gross Plant	2,467,611,807			246,827,793			2,220,784,013
108.1X	Accumulated Depreciation	(1,122,941,122)			(107,660,519)			(1,015,280,603)
ADJ	Working Capital Allowance	172,404,124			17,845,909			154,558,215
117.X	Storage Gas - Cushion	14,157,493			1,327,973			12,829,520
186.XX	Leasehold Improvements	1,376,351			309,144			1,067,207
252.XX	Customer Contributions	(3,522,145)			(244,178)			(3,277,967)
283.XX	Deferred Taxes - Federal	(305,226,387)			(34,612,647)			(270,613,740)
283.XX	Deferred Taxes - State	(60,880,054)			0			(60,880,054)
	Total Rate Base	1,162,980,066			123,793,475			1,039,186,591
	Rate Of Return on Rate Base	-0.02%			0.01%			-0.03%
	Allocation References:							
A	Unbilled Revenue	100.00%			10.76%			89.24%
B	Follows plant split	100.00%			10.60%			89.40%
O&M	See OO&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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		87,943,806			9,084,372			78,859,434
		1,133,995,512			122,929,190			1,011,066,323
		7.76%			7.39%			7.80%

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

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		427,863,608	0	427,863,608	46,184,630	0	46,184,630	381,678,978	0	381,678,978
481.1	Commercial		208,885,416	0	208,885,416	18,939,069	0	18,939,069	189,946,346	0	189,946,346
481.2	Industrial Firm		24,358,574	0	24,358,574	2,393,571	0	2,393,571	21,965,003	0	21,965,003
481.3	Interruptible		28,431,442	0	28,431,442	884,463	0	884,463	27,546,979	0	27,546,979
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	5,168,360	5,168,360	0	425,108	425,108	0	4,743,252	4,743,252
Total Sales of Gas			689,539,039	5,168,360	694,707,399	68,401,734	425,108	68,826,842	621,137,305	4,743,252	625,880,557
Transportation Revenue											
489.12	Industrial Firm		7,827,076	0	7,827,076	921,159	0	921,159	6,905,918	0	6,905,918
489.13	Interruptible		7,857,246	0	7,857,246	865,384	0	865,384	6,991,862	0	6,991,862
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		40,861	0	40,861	0	0	0	40,861	0	40,861
Total Transportation Revenue			15,725,183	0	15,725,183	1,786,543	0	1,786,543	13,938,640	0	13,938,640
495.6	Rate Adjustments - Amortizations		(1,034,875)	0	(1,034,875)	(1,208,281)	0	(1,208,281)	173,407	0	173,407
Miscellaneous Revenues											
487	Late Payment Charge		2,264,429	0	2,264,429	105,632	0	105,632	2,158,797	0	2,158,797
488.0	Seasonal Reconnect Fee		66,575	0	66,575	0	0	0	66,575	0	66,575
488.0	Delinquent Reconnect Fee		283,310	0	283,310	1,650	0	1,650	281,660	0	281,660
488.1	Returned Check Charge		128,345	0	128,345	12,955	0	12,955	115,390	0	115,390
488.3	Recon Charge CR During Office Hours		295,365	0	295,365	17,330	0	17,330	278,035	0	278,035
488.4	Field Collection Charge		447,586	0	447,586	44,495	0	44,495	403,091	0	403,091
488.5	Recon Charge CR After Office Hours		82,690	0	82,690	41,975	0	41,975	40,715	0	40,715
488.6	Recon Charge Seas During Office Hours		18,629	0	18,629	2,025	0	2,025	16,604	0	16,604
488.7	Recon Charge Seas After Office Hours		2,575	0	2,575	2,200	0	2,200	375	0	375
488.8	Automated Payment Charge		82,910	0	82,910	10,520	0	10,520	72,390	0	72,390
493.2	Rent - Utility Property	B	0	276,203	276,203	0	18,570	18,570	0	257,632	257,632
495.1	Meter Rentals		219,371	0	219,371	22,462	0	22,462	196,909	0	196,909
495.2	Other Gas Revenue - Miscellaneous		144,411	0	144,411	4,486	0	4,486	139,925	0	139,925
Total Miscellaneous Revenues			4,036,197	276,203	4,312,400	265,730	18,570	284,301	3,770,467	257,632	4,028,099
Total Operating Revenue			708,265,544	5,444,563	713,710,107	69,245,726	443,678	69,689,404	639,019,819	5,000,885	644,020,703
Cost of Gas											
804.7	WACOG Incurred		260,349,528	0	260,349,528	24,905,989	0	24,905,989	235,443,539	0	235,443,539
805.7	WACOG Deferred		6,689,829	0	6,689,829	759,790	0	759,790	5,930,039	0	5,930,039
804.6	Demand Incurred		92,557,028	0	92,557,028	8,775,453	0	8,775,453	83,781,575	0	83,781,575
805.8	Demand Deferred		118,262	0	118,262	305,426	0	305,426	(187,164)	0	(187,164)
805.4	Amortization of Gas Costs		(11,046,468)	0	(11,046,468)	(2,154,386)	0	(2,154,386)	(8,892,082)	0	(8,892,082)
Total Cost of Gas			348,668,178	0	348,668,178	32,592,271	0	32,592,271	316,075,907	0	316,075,907
Detail	Operations & Maintenance	O&M	13,761,384	111,869,962	125,631,346	786,122	11,277,405	12,063,527	12,975,263	100,592,557	113,567,819
Other Taxes											
408.11	Property		20,238,992	0	20,238,992	2,087,193	0	2,087,193	18,151,799	0	18,151,799
408.12	Franchise		18,284,516	0	18,284,516	2,848,043	0	2,848,043	15,436,474	0	15,436,474
408.13	Payroll	C	0	5,279,966	5,279,966	0	546,880	546,880	0	4,733,086	4,733,086
408.14	Other		6,945	0	6,945	38,938	0	38,938	(31,993)	0	(31,993)
408.15	Regulatory		1,760,703	0	1,760,703	139,859	0	139,859	1,620,845	0	1,620,845
Total Other Taxes			40,291,156	5,279,966	45,571,122	5,114,032	546,880	5,660,912	35,177,125	4,733,086	39,910,210
403.1	Depreciation	D	0	68,685,043	68,685,043	0	7,142,263	7,142,263	0	61,542,780	61,542,780
Income Taxes											
409.11	Federal Income Taxes				79,065			3,146,246			(3,067,181)
410.1	Federal Income Taxes - Deferred				53,545,396			0			53,545,396
411.4	Federal Income Tax Credit				(22,271,341)			(187)			(22,271,154)
409.1	Oregon Income Taxes				153,443			0			153,443
410.1	Oregon Income Taxes - Deferred				7,427,113			0			7,427,113
411.1	Oregon Income Tax Credit				(1,723,064)			0			(1,723,064)
Total Income Taxes					37,210,612			3,146,059			34,064,553
Total Operating Revenue Deductions			402,720,718	185,834,971	625,766,302	38,492,425	18,966,549	60,605,032	364,228,294	166,868,423	565,161,270
Net Operating Income					87,943,806			9,084,372			78,859,434

**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	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,439,244,490			244,531,482			2,194,713,009
		(1,096,962,755)			(103,965,260)			(992,997,495)
		141,981,214			14,718,590			127,262,624
		14,110,215			1,321,063			12,789,152
		1,487,522			329,817			1,157,705
		(3,416,920)			(218,826)			(3,198,095)
		(302,098,835)			(33,787,677)			(268,311,158)
		(60,349,419)			0			(60,349,419)
		1,133,995,512			122,929,190			1,011,066,323
		7.76%			7.39%			7.80%
		100.00%			8.23%			91.77%
		100.00%			6.72%			93.28%
		100.00%			10.36%			89.64%
		100.00%			10.40%			89.60%

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

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$16,852	\$1,581	\$15,271
818 Compressor Station Expense	25,562	2,398	23,164
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	163,753	15,360	148,393
821 Purification Expense	-	-	-
Maintenance			
832 Wells Expense	16,092	1,509	14,583
Total Underground Storage Expense	222,260	20,848	201,412
Other Storage Expense			
Operation			
840 Supervision and Engineering	8,065	756	7,308
Total Other Storage Expense	8,065	756	7,308
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	152,938	14,346	138,592
845 LNG Fuel	(161)	(15)	(146)
Maintenance			
847 Supervision and Engineering	32,295	3,029	29,266
Total Liquified Natural Gas Expense	185,072	17,360	167,712
Total Natural Gas Storage	415,397	38,964	376,432
Transmission Expense			
Operation			
856 Mains Expense	143,745	12,983	130,762
Maintenance			
863 Maintenance of Mains	9,172	903	8,269
Total Transmission Expense	152,917	13,886	139,031
Distribution Expense			
Operation			
870 Supervision and Engineering	181,076	15,538	165,538
874 Mains and Services Expense	783,231	83,310	699,921
875 Measuring and Regulator Station Expense - General	15,891	1,415	14,476
877 Measuring and Regulator Station Expense - City Gate	23,435	1,835	21,600
878 Meter and House Regulator Expense	449,071	45,893	403,179
879 Customer Installation Expense	903,170	93,297	809,873
880 Other Expense	212,686	20,825	191,862
881 Rents	21,835	2,151	19,685

For the period ended September 30, 2013

Month

	System	Washington	Oregon
Maintenance			
885	Supervision and Engineering	893,978	841,679
887	Mains	172,307	152,487
889	Measuring and Regulator Station Expense - General	87,250	80,096
891	Measuring and Regulator Station Expense - City Gate	6,872	6,291
892	Services	125,514	(701)
893	Meters and House Regulators	173,547	158,656
894	Other Equipment	1,620	1,466
	Total Distribution Expense	4,051,483	3,693,023
Customer Accounts Expense			
Operation			
901	Supervision	133,736	120,563
902	Meter Reading Expenses	54,142	48,533
903	Customer Records and Collection Expense	1,360,465	1,223,869
904	Uncollectible Accounts	64,940	58,369
	Total Customer Accounts Expense	1,613,283	1,451,333
Customer Service and Informational			
Operation			
907	Supervision	212	190
908	Customer Assistance Expense	189,137	169,611
909	Customer Information Expense	201,841	180,627
910	Miscellaneous Customer Service Expense	13,978	12,512
	Total Customer Service and Informational	405,168	362,940
Sales Expense			
Operation			
911	Supervision	14,826	13,290
912	Demonstration and Selling Expense	246,075	220,627
913	Advertising	16,754	14,993
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	277,654	248,909
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	3,861,176	3,465,204
922	Administrative Expenses Transferred - Credit	(1,463,946)	(1,308,614)
924	Property Insurance Premium	212,356	191,438
925	Injuries and Damages	(32,669)	(29,451)
926	Employee Pensions and Benefits	60,469	54,304
928	Regulatory Commission Expense	-	-
930	Miscellaneous General Expense	72,204	65,092
931	Rents	382,329	332,330
Maintenance			
935	Maintenance of General Plant	296,507	270,274
	Total Administrative and General Expense	3,388,425	3,040,577
	Total Operations and Maintenance Expense	\$10,304,327	\$9,312,246

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct Sep	Allocated Sep	Total Sep	Direct Sep	Allocated Sep	Total Sep	Direct Sep	Allocated Sep	Total Sep	
816 Wells Expense Total	0.00	16,852.08	16,852.08	0.00	1,580.72	1,580.72	0.00	15,271.36	15,271.36	Firm Volumes Total
	0.00	16,852.08	16,852.08	0.00	1,580.72	1,580.72	0.00	15,271.36	15,271.36	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	25,562.00	25,562.00	0.00	2,397.72	2,397.72	0.00	23,164.28	23,164.28	Firm Volumes Total
818 Compressor Station Expense Total	0.00	25,562.00	25,562.00	0.00	2,397.72	2,397.72	0.00	23,164.28	23,164.28	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	163,753.47	163,753.47	0.00	15,360.08	15,360.08	0.00	148,393.39	148,393.39	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	163,753.47	163,753.47	0.00	15,360.08	15,360.08	0.00	148,393.39	148,393.39	Firm Volumes 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	Direct-OR Total
	0.00	16,092.29	16,092.29	0.00	1,509.46	1,509.46	0.00	14,582.83	14,582.83	Firm Volumes Total
821 Purification Expense Total	0.00	16,092.29	16,092.29	0.00	1,509.46	1,509.46	0.00	14,582.83	14,582.83	Firm Volumes Total
	0.00	8,064.66	8,064.66	0.00	756.46	756.46	0.00	7,308.20	7,308.20	Firm Volumes Total
	0.00	8,064.66	8,064.66	0.00	756.46	756.46	0.00	7,308.20	7,308.20	Firm Volumes Total
	0.00	152,937.99	152,937.99	0.00	14,345.58	14,345.58	0.00	138,592.41	138,592.41	Firm Volumes Total
844 Supervision and Engineering Total	0.00	152,937.99	152,937.99	0.00	14,345.58	14,345.58	0.00	138,592.41	138,592.41	Firm Volumes Total
	0.00	(161.30)	(161.30)	0.00	(15.13)	(15.13)	0.00	(146.17)	(146.17)	Firm Volumes Total
	0.00	(161.30)	(161.30)	0.00	(15.13)	(15.13)	0.00	(146.17)	(146.17)	Firm Volumes Total
	0.00	32,295.42	32,295.42	0.00	3,029.31	3,029.31	0.00	29,266.11	29,266.11	Firm Volumes Total
847 Supervision and Engineering Total	0.00	32,295.42	32,295.42	0.00	3,029.31	3,029.31	0.00	29,266.11	29,266.11	Firm Volumes Total
	0.00	131,802.08	131,802.08	0.00	12,982.51	12,982.51	0.00	118,819.57	118,819.57	3-factor Total
	11,942.52	0.00	11,942.52	0.00	0.00	0.00	11,942.52	0.00	11,942.52	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales/Sendout Volumes Total
856 Mains Expense Total	11,942.52	131,802.08	143,744.60	0.00	12,982.51	12,982.51	11,942.52	118,819.57	130,762.09	3-factor Total
	0.00	9,172.09	9,172.09	0.00	903.45	903.45	0.00	8,268.64	8,268.64	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	87,689.85	87,689.85	0.00	8,225.31	8,225.31	0.00	79,464.54	79,464.54	Firm Volumes Total
	0.00	60.00	60.00	0.00	5.18	5.18	0.00	54.82	54.82	Sales/Sendout Volumes Total
	0.00	93,326.02	93,326.02	0.00	7,307.43	7,307.43	0.00	86,018.59	86,018.59	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	181,075.87	181,075.87	0.00	15,537.92	15,537.92	0.00	165,537.95	165,537.95	3-factor Total
	0.00	526,264.30	526,264.30	0.00	51,837.04	51,837.04	0.00	474,427.26	474,427.26	Customers Port/Van Total
	0.00	12,629.22	12,629.22	0.00	1,795.88	1,795.88	0.00	10,833.34	10,833.34	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	75,806.94	75,806.94	0.00	7,853.60	7,853.60	0.00	67,953.34	67,953.34	Customers-All Total
	146,707.33	0.00	146,707.33	0.00	0.00	0.00	146,707.33	0.00	146,707.33	Direct-OR Total
	21,823.31	0.00	21,823.31	21,823.31	0.00	21,823.31	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	168,530.64	614,700.46	783,231.10	21,823.31	61,486.52	83,309.83	146,707.33	553,213.94	699,921.27	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	10,076.82	10,076.82	0.00	789.01	789.01	0.00	9,287.81	9,287.81	Telemetry Total
	0.00	5,814.42	5,814.42	0.00	626.21	626.21	0.00	5,188.21	5,188.21	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	0.00	15,891.24	15,891.24	0.00	1,415.22	1,415.22	0.00	14,476.02	14,476.02	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	23,434.86	23,434.86	0.00	1,834.95	1,834.95	0.00	21,599.91	21,599.91	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	23,434.86	23,434.86	0.00	1,834.95	1,834.95	0.00	21,599.91	21,599.91	3-factor Total
	0.00	3,374.08	3,374.08	0.00	332.34	332.34	0.00	3,041.74	3,041.74	Customers-All Total
	0.00	426,484.84	426,484.84	0.00	44,183.83	44,183.83	0.00	382,301.01	382,301.01	Customers-Ind Total
	0.00	15,422.32	15,422.32	0.00	1,076.48	1,076.48	0.00	14,345.84	14,345.84	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	Direct-WA Total
	0.00	126.00	126.00	0.00	12.95	12.95	0.00	113.05	113.05	Employee Cost Total
	0.00	3,664.04	3,664.04	0.00	286.90	286.90	0.00	3,377.14	3,377.14	Sendout Volumes Total
878 Meter and House Regulator Expense Total	0.00	449,071.28	449,071.28	0.00	45,892.50	45,892.50	0.00	403,178.78	403,178.78	3-factor Total
	0.00	47,910.14	47,910.14	0.00	4,719.14	4,719.14	0.00	43,191.00	43,191.00	Customers-All Total
	0.00	820,955.25	820,955.25	0.00	85,050.97	85,050.97	0.00	735,904.28	735,904.28	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	34,304.17	34,304.17	0.00	3,526.47	3,526.47	0.00	30,777.70	30,777.70	Employee Cost Total
879 Customer Installation Expense Total	0.00	903,169.56	903,169.56	0.00	93,296.58	93,296.58	0.00	809,872.98	809,872.98	3-factor Total
	0.00	24,558.86	24,558.86	0.00	2,419.04	2,419.04	0.00	22,139.82	22,139.82	Customers-All Total
	0.00	142,900.80	142,900.80	0.00	14,804.51	14,804.51	0.00	128,096.29	128,096.29	Customers-All Total

For the period ended September 30, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
	1,944.77	0.00	1,944.77	0.00	0.00	0.00	1,944.77	0.00	1,944.77	Direct-OR Total
	226.48	0.00	226.48	226.48	0.00	226.48	0.00	0.00	0.00	Direct-WA Total
	0.00	140.50	140.50	0.00	14.44	14.44	0.00	126.06	126.06	Employee Cost Total
	0.00	42,914.81	42,914.81	0.00	3,360.23	3,360.23	0.00	39,554.58	39,554.58	Sendout Volumes Total
880 Other Expense Total	2,171.25	210,514.97	212,686.22	226.48	20,598.22	20,824.70	1,944.77	189,916.75	191,861.52	
	0.00	21,835.43	21,835.43	0.00	2,150.79	2,150.79	0.00	19,684.64	19,684.64	3-factor Total
881 Rents Total	0.00	21,835.43	21,835.43	0.00	2,150.79	2,150.79	0.00	19,684.64	19,684.64	
	0.00	382,046.52	382,046.52	0.00	37,631.58	37,631.58	0.00	344,414.94	344,414.94	3-factor Total
	0.00	2,277.14	2,277.14	0.00	235.92	235.92	0.00	2,041.22	2,041.22	Customers-All Total
	495,222.89	0.00	495,222.89	0.00	0.00	0.00	495,222.89	0.00	495,222.89	Direct-OR Total
	14,430.97	0.00	14,430.97	14,430.97	0.00	14,430.97	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	509,653.86	384,323.66	893,977.52	14,430.97	37,867.50	52,298.47	495,222.89	346,456.16	841,679.05	
	0.00	57,732.09	57,732.09	0.00	5,686.62	5,686.62	0.00	52,045.47	52,045.47	3-factor Total
	0.00	57,626.27	57,626.27	0.00	6,557.87	6,557.87	0.00	51,068.40	51,068.40	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
	58,644.07	0.00	58,644.07	0.00	0.00	0.00	58,644.07	0.00	58,644.07	Direct-OR Total
	8,363.26	0.00	8,363.26	8,363.26	0.00	8,363.26	0.00	0.00	0.00	Direct-WA Total
	0.00	(10,058.80)	(10,058.80)	0.00	(787.60)	(787.60)	0.00	(9,271.20)	(9,271.20)	sendout volumes Total
887 Mains Total	67,007.33	105,299.56	172,306.89	8,363.26	11,456.89	19,820.15	58,644.07	93,842.67	152,486.74	
	0.00	1,664.15	1,664.15	0.00	163.92	163.92	0.00	1,500.23	1,500.23	3-factor Total
	4,380.12	0.00	4,380.12	0.00	0.00	0.00	4,380.12	0.00	4,380.12	Direct-OR Total
	297.05	0.00	297.05	297.05	0.00	297.05	0.00	0.00	0.00	Direct-WA Total
	0.00	68,719.75	68,719.75	0.00	5,380.75	5,380.75	0.00	63,339.00	63,339.00	Sendout Volumes Total
	0.00	12,189.17	12,189.17	0.00	1,312.77	1,312.77	0.00	10,876.40	10,876.40	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	4,677.17	82,573.07	87,250.24	297.05	6,857.44	7,154.49	4,380.12	75,715.63	80,095.75	
	0.00	2,129.12	2,129.12	0.00	209.72	209.72	0.00	1,919.40	1,919.40	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	4,743.18	4,743.18	0.00	371.39	371.39	0.00	4,371.79	4,371.79	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	6,872.30	6,872.30	0.00	581.11	581.11	0.00	6,291.19	6,291.19	
	0.00	12,559.23	12,559.23	0.00	1,237.07	1,237.07	0.00	11,322.16	11,322.16	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	110,775.65	0.00	110,775.65	0.00	0.00	0.00	110,775.65	0.00	110,775.65	Direct-OR Total
	(2,288.04)	0.00	(2,288.04)	(2,288.04)	0.00	(2,288.04)	0.00	0.00	0.00	Direct-WA Total
	0.00	4,467.45	4,467.45	0.00	349.80	349.80	0.00	4,117.65	4,117.65	Sendout Volumes Total
892 Services Total	108,487.61	17,026.68	125,514.29	(2,288.04)	1,586.87	(701.17)	110,775.65	15,439.81	126,215.46	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	67,351.80	67,351.80	0.00	6,977.64	6,977.64	0.00	60,374.16	60,374.16	Customers-All Total
	0.00	4,445.50	4,445.50	0.00	396.54	396.54	0.00	4,048.96	4,048.96	Customers-Comm Total
	0.00	26,570.08	26,570.08	0.00	1,854.59	1,854.59	0.00	24,715.49	24,715.49	Customers-Ind Total
	0.00	19,838.60	19,838.60	0.00	2,085.03	2,085.03	0.00	17,753.57	17,753.57	Customers-Res Total
	9,657.70	0.00	9,657.70	0.00	0.00	0.00	9,657.70	0.00	9,657.70	Direct-OR Total
	0.00	45,682.87	45,682.87	0.00	3,576.96	3,576.96	0.00	42,105.91	42,105.91	Sendout Volumes Total
893 Meters and House Regulators Total	9,657.70	163,888.85	173,546.55	0.00	14,890.76	14,890.76	9,657.70	148,998.09	158,655.79	
	0.00	1,559.10	1,559.10	0.00	153.57	153.57	0.00	1,405.53	1,405.53	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	60.63	0.00	60.63	0.00	0.00	0.00	60.63	0.00	60.63	Direct-OR Total
894 Other Equipment Total	60.63	1,559.10	1,619.73	0.00	153.57	153.57	60.63	1,405.53	1,466.16	
	0.00	133,735.94	133,735.94	0.00	13,172.99	13,172.99	0.00	120,562.95	120,562.95	3-factor Total
901 Supervision Total	0.00	133,735.94	133,735.94	0.00	13,172.99	13,172.99	0.00	120,562.95	120,562.95	
	0.00	54,142.34	54,142.34	0.00	5,609.15	5,609.15	0.00	48,533.19	48,533.19	Customers-All Total
902 Meter Reading Expenses Total	0.00	54,142.34	54,142.34	0.00	5,609.15	5,609.15	0.00	48,533.19	48,533.19	
	0.00	804,863.56	804,863.56	0.00	79,279.06	79,279.06	0.00	725,584.50	725,584.50	3-factor Total
	0.00	115,972.73	115,972.73	0.00	12,014.77	12,014.77	0.00	103,957.96	103,957.96	Customers-All Total
	0.00	25,575.38	25,575.38	0.00	1,785.16	1,785.16	0.00	23,790.22	23,790.22	Customers-Ind Total
	0.00	414,053.07	414,053.07	0.00	43,516.97	43,516.97	0.00	370,536.10	370,536.10	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	0.00	1,360,464.74	1,360,464.74	0.00	136,595.96	136,595.96	0.00	1,223,868.78	1,223,868.78	
	0.00	11,163.00	11,163.00	0.00	1,156.49	1,156.49	0.00	10,006.51	10,006.51	Customers-All Total
	0.00	7,119.80	7,119.80	0.00	635.09	635.09	0.00	6,484.71	6,484.71	Customers-Comm Total
	0.00	3,495.19	3,495.19	0.00	243.96	243.96	0.00	3,251.23	3,251.23	Customers-Ind Total
	0.00	43,162.42	43,162.42	0.00	4,536.37	4,536.37	0.00	38,626.05	38,626.05	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	64,940.41	64,940.41	0.00	6,571.91	6,571.91	0.00	58,368.50	58,368.50	
	0.00	211.85	211.85	0.00	22.27	22.27	0.00	189.58	189.58	Customers-Res Total
907 Supervision Total	0.00	211.85	211.85	0.00	22.27	22.27	0.00	189.58	189.58	
	0.00	14,200.79	14,200.79	0.00	1,398.79	1,398.79	0.00	12,802.00	12,802.00	3-factor Total
	0.00	81,889.32	81,889.32	0.00	8,483.73	8,483.73	0.00	73,405.59	73,405.59	Customers-All Total
	0.00	1,958.49	1,958.49	0.00	174.70	174.70	0.00	1,783.79	1,783.79	Customers-Comm Total
	0.00	70,244.77	70,244.77	0.00	4,903.08	4,903.08	0.00	65,341.69	65,341.69	Customers-Ind Total
	0.00	20,528.75	20,528.75	0.00	2,157.56	2,157.56	0.00	18,371.19	18,371.19	Customers-Res Total
	(2,092.97)	0.00	(2,092.97)	0.00	0.00	0.00	(2,092.97)	0.00	(2,092.97)	Direct-OR Total
	2,408.14	0.00	2,408.14	2,408.14	0.00	2,408.14	0.00	0.00	0.00	Direct-WA Total

For the period ended September 30, 2013

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
908 Customer Assistance Expense Total	315.17	188,822.12	189,137.29	2,408.14	17,117.86	19,526.00	(2,092.97)	171,704.26	169,611.29	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	201,840.85	201,840.85	0.00	21,213.48	21,213.48	0.00	180,627.37	180,627.37	Customers-Res Total
909 Customer Information Expense Total	0.00	201,840.85	201,840.85	0.00	21,213.48	21,213.48	0.00	180,627.37	180,627.37	
	0.00	460.77	460.77	0.00	45.39	45.39	0.00	415.38	415.38	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	13,517.20	13,517.20	0.00	1,420.66	1,420.66	0.00	12,096.54	12,096.54	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	13,977.97	13,977.97	0.00	1,466.05	1,466.05	0.00	12,511.92	12,511.92	
	0.00	14,825.74	14,825.74	0.00	1,535.95	1,535.95	0.00	13,289.79	13,289.79	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
911 Supervision Total	0.00	14,825.74	14,825.74	0.00	1,535.95	1,535.95	0.00	13,289.79	13,289.79	
	0.00	13.50	13.50	0.00	1.33	1.33	0.00	12.17	12.17	3-factor Total
	0.00	220,773.60	220,773.60	0.00	22,872.15	22,872.15	0.00	197,901.45	197,901.45	Customers-All Total
	0.00	4,297.14	4,297.14	0.00	383.30	383.30	0.00	3,913.84	3,913.84	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	20,851.56	20,851.56	0.00	2,191.51	2,191.51	0.00	18,660.05	18,660.05	Customers-Res Total
	138.99	0.00	138.99	0.00	0.00	0.00	138.99	0.00	138.99	Direct-OR Total
912 Demonstration and Selling Expense Total	138.99	245,935.80	246,074.79	0.00	25,448.29	25,448.29	138.99	220,487.51	220,626.50	
	0.00	16,753.84	16,753.84	0.00	1,760.83	1,760.83	0.00	14,993.01	14,993.01	Customers-Res Total
913 Advertising Total	0.00	16,753.84	16,753.84	0.00	1,760.83	1,760.83	0.00	14,993.01	14,993.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,604,734.42	3,604,734.42	0.00	355,066.38	355,066.38	0.00	3,249,668.04	3,249,668.04	3-factor Total
	0.00	1,289.26	1,289.26	0.00	133.57	133.57	0.00	1,155.69	1,155.69	Customers-All Total
	0.00	35,224.64	35,224.64	0.00	2,458.68	2,458.68	0.00	32,765.96	32,765.96	Customers-Ind Total
	0.00	11,335.72	11,335.72	0.00	1,191.38	1,191.38	0.00	10,144.34	10,144.34	Customers-Res Total
	87,102.54	0.00	87,102.54	0.00	0.00	0.00	87,102.54	0.00	87,102.54	Direct-OR Total
	24.86	0.00	24.86	24.86	0.00	24.86	0.00	0.00	0.00	Direct-WA Total
	0.00	(4,485.60)	(4,485.60)	0.00	(461.13)	(461.13)	0.00	(4,024.47)	(4,024.47)	Employee Cost Total
	0.00	124,927.68	124,927.68	0.00	37,478.31	37,478.31	0.00	87,449.37	87,449.37	regulatory Total
	0.00	1,022.08	1,022.08	0.00	80.03	80.03	0.00	942.05	942.05	Sendout Volumes Total
921 Office Supplies and Expense Total	87,127.40	3,774,048.20	3,861,175.60	24.86	395,947.22	395,972.08	87,102.54	3,378,100.98	3,465,203.52	
	0.00	(1,029,527.20)	(1,029,527.20)	0.00	(110,674.18)	(110,674.18)	0.00	(918,853.02)	(918,853.02)	Admin Tran Total
	0.00	(434,419.15)	(434,419.15)	0.00	(44,658.29)	(44,658.29)	0.00	(389,760.86)	(389,760.86)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,463,946.35)	(1,463,946.35)	0.00	(155,332.47)	(155,332.47)	0.00	(1,308,613.88)	(1,308,613.88)	
	0.00	212,355.50	212,355.50	0.00	20,917.02	20,917.02	0.00	191,438.48	191,438.48	3-factor Total
924 Property Insurance Premium Total	0.00	212,355.50	212,355.50	0.00	20,917.02	20,917.02	0.00	191,438.48	191,438.48	
	0.00	(32,669.16)	(32,669.16)	0.00	(3,217.91)	(3,217.91)	0.00	(29,451.25)	(29,451.25)	3-factor Total
925 Injuries and Damages Total	0.00	(32,669.16)	(32,669.16)	0.00	(3,217.91)	(3,217.91)	0.00	(29,451.25)	(29,451.25)	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	59,977.36	59,977.36	0.00	6,165.69	6,165.69	0.00	53,811.67	53,811.67	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	59,977.36	60,469.36	0.00	6,165.69	6,165.69	492.00	53,811.67	54,303.67	
	0.00	72,203.97	72,203.97	0.00	7,112.10	7,112.10	0.00	65,091.87	65,091.87	3-factor Total
930 Miscellaneous General Expense Total	0.00	72,203.97	72,203.97	0.00	7,112.10	7,112.10	0.00	65,091.87	65,091.87	
	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	0.00	17,489.18	0.00	0.00	0.00	17,489.18	0.00	17,489.18	Direct-OR Total
	15,587.73	0.00	15,587.73	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	382,329.31	15,587.73	34,411.46	49,999.19	17,489.18	314,840.94	332,330.12	
	0.00	218,288.11	218,288.11	0.00	21,501.36	21,501.36	0.00	196,786.75	196,786.75	3-factor Total
	0.00	684.88	684.88	0.00	97.39	97.39	0.00	587.49	587.49	Customers port/van Total
	0.00	8,544.45	8,544.45	0.00	885.20	885.20	0.00	7,659.25	7,659.25	Customers-All Total
	0.00	1,847.12	1,847.12	0.00	469.72	469.72	0.00	1,377.40	1,377.40	Customers-The Dailies Total
	63,616.63	0.00	63,616.63	0.00	0.00	0.00	63,616.63	0.00	63,616.63	Direct-OR Total
	3,252.97	0.00	3,252.97	3,252.97	0.00	3,252.97	0.00	0.00	0.00	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	272.50	272.50	0.00	25.75	25.75	0.00	246.75	246.75	sales volumes Total
935 Maintenance of General Plant Total	66,869.60	229,637.06	296,506.66	3,252.97	22,979.42	26,232.39	63,616.63	206,657.64	270,274.27	
Grand Total	1,070,208.78	9,234,118.26	10,304,327.04	64,126.73	927,954.27	992,081.00	1,006,082.05	8,306,163.99	9,312,246.04	

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 12/31/12			
Firm Delivered	804,371,057	75,422,493	728,948,565
% of System		9.38%	90.62%
Sales Volumes	732,530,014	69,259,075	663,270,939
% of System		9.45%	90.55%
Sendout Volumes	1,111,769,114	87,058,352	1,024,710,761
% of System		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, 2012	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, 2011	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	91,062,424	96,503,005	94,133,323	Total Customers
Other	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 Volumes
	2,567,634	2,545,186	2,539,135	3-Factor
Encana	40,757,396	99,769,227	76,612,763	Direct, Jan-Dec Average
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 Volumes
	(2,567,634)	(2,464,388)	(2,528,884)	3-Factor
Encana	(1,146,295)	(7,493,599)	(4,393,883)	Direct, Jan-Dec Average
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 Volumes
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)	Avg. Accum. Depreciation
ADIT - Other		(5,055,905)	(2,591,386)	Avg. Accum. Depreciation
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	81,628,357	86,439,911	84,334,798	Total Customers
Other	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 Volumes
	2,314,722	2,294,486	2,289,030	3-Factor
Encana	40,757,396	99,769,227	76,612,763	Direct, Jan-Dec Average
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 Volumes
	(2,314,722)	(2,221,646)	(2,279,789)	3-Factor
Encana	(1,146,295)	(7,493,599)	(4,393,883)	Direct, Jan-Dec Average
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 Volumes
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)	Avg. Accum. Depreciation
ADIT - Other		(4,570,032)	(2,342,354)	Avg. Accum. Depreciation
ADIT - Encana		(34,560,918)	(25,095,508)	Direct
Total Accumulated Deferred Income Taxes		(312,975,170)	(291,029,615)	

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

	2011	2012	Dec 10 - Dec 11	
WASHINGTON	2011	2012	Dec 10 - Dec 11	
	Dec	December	12 month average	
Gross Plant	WASHINGTON	WASHINGTON	WASHINGTON	
Intangible	9,434,067	10,063,093	9,798,524	Total Customers
Software			447	Direct
Other	447	447	0	Direct
Production	796,731	772,600	773,293	Direct
Transmission	193,457,764	199,869,416	196,270,336	Direct
Distribution	9,335,223	10,444,017	9,701,780	3-Factor & Direct
General				
Storage and storage transmission	23,078,283	23,380,196	23,219,506	Firm Delivered Volumes
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 Volumes
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 Volumes
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	Simple Average	
		December		
ADIT - Depreciation		(29,114,315)	(28,024,303)	Avg. Accum. Depreciation
ADIT - Other		(485,872)	(249,032)	Avg. Accum. Depreciation
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	1,309,141	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	6	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	852,277	824,089	796,436	777,633	754,724	730,111	715,623
Transport Interruptible	1,039,090	1,049,564	1,044,673	1,033,700	1,029,992	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	2013 July	2013 August	2013 September
Volumes									
Residential	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602	1,278,343	1,096,187	1,109,914
Commercial	3,567,264	2,968,564	2,327,093	1,688,409	1,214,810	982,427	766,605	674,595	686,244
Industrial Firm	396,077	338,948	299,345	268,008	232,664	188,413	200,035	203,519	204,275
Interruptible	161,224	125,285	133,027	115,604	153,845	131,259	97,647	90,593	112,292
Transport Firm	916,659	745,809	789,017	731,803	635,482	587,015	597,096	656,502	676,361
Transport Interruptible	787,376	663,828	741,684	770,231	713,728	691,909	814,962	930,009	1,096,427
Total	14,578,769	11,822,761	9,739,316	7,414,908	5,394,622	4,454,625	3,754,688	3,651,405	3,885,513
Customers									
Residential	65,645	65,769	65,834	65,910	65,989	66,039	66,082	66,186	66,286
Commercial	5,854	5,891	5,914	5,894	5,894	5,924	5,945	5,949	6,002
Industrial Firm	38	38	38	38	38	39	37	37	37
Interruptible	6	6	6	6	5	6	6	6	6
Transport Firm	12	20	20	12	12	12	12	12	12
Transport Interruptible	11	11	11	11	11	11	11	11	11
Total	71,566	71,735	71,823	71,871	71,949	72,031	72,093	72,201	72,354
Use per Customer									
Residential	133	106	83	58	37	28	19	17	17
Commercial	609	504	393	286	206	166	129	113	114
Industrial Firm	10,423	8,920	7,878	7,053	6,123	4,831	5,406	5,501	5,521
Interruptible	26,871	20,881	22,171	19,267	30,769	21,877	16,275	15,099	18,715
Transport Firm	76,388	37,290	39,451	60,984	52,957	48,918	49,758	54,709	56,363
Transport Interruptible	71,580	60,348	67,426	70,021	64,884	62,901	74,087	84,546	99,675

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	2013 July	2013 August	2013 September
Volumes									
Residential	45,004,262	45,475,127	44,790,133	43,890,930	43,559,324	43,517,202	43,413,989	43,436,903	43,400,629
Commercial	20,099,549	20,278,997	19,985,021	19,648,486	19,549,836	19,529,582	19,479,567	19,520,716	19,496,830
Industrial Firm	3,084,981	3,045,400	3,019,185	3,036,469	3,055,988	3,042,649	3,061,131	3,089,907	3,129,061
Interruptible	2,153,070	2,007,637	1,862,737	1,744,461	1,731,400	1,699,220	1,665,014	1,569,663	1,533,623
	0	0	0	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	8,431,218	8,468,757	8,523,421
Transport Interruptible	9,189,164	9,212,232	9,307,007	9,435,437	9,448,010	9,478,904	9,647,221	9,808,215	10,028,487
	0	0	0	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	85,698,140	85,894,161	86,112,051
Average Customers									
Residential	65,173	65,249	65,322	65,395	65,469	65,544	65,624	65,713	65,804
Commercial	5,583	5,614	5,646	5,675	5,704	5,736	5,773	5,812	5,856
Industrial Firm	38	38	38	38	38	38	38	38	38
Interruptible	8	8	7	7	7	7	6	6	6
Transport Firm	12	13	13	13	13	13	13	13	13
Transport Interruptible	9	10	10	10	10	10	11	11	11
Total	70,822	70,931	71,037	71,138	71,241	71,348	71,465	71,593	71,728
12 Month Use per Average Customer									
Residential	691	697	686	671	665	664	662	661	660
Commercial	3,600	3,612	3,540	3,463	3,427	3,405	3,374	3,359	3,330
Industrial Firm	81,721	80,673	79,802	80,083	80,421	79,895	80,556	81,492	82,706
Interruptible	274,860	264,743	254,010	246,277	256,504	261,418	259,483	251,146	252,102
Transport Firm	717,064	672,807	636,982	638,229	633,703	630,498	628,414	631,212	635,286
Transport Interruptible	984,553	961,276	946,475	943,544	929,312	917,313	918,783	919,520	925,706