

UG-140349

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February 27, 2014

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

Dear Mr. King,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Fourth Quarter (October – December), 2013.

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

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2011 and 2012. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2012 and 2013.

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

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

Sincerely,

Cristan Kelley

attachments

RECEIVED
REGULATORY MANAGEMENT
2014 MAR -3 PM 2:56
STATE OF WASH.
UTILITY AND TRANSPORTATION
COMMISSION

October 2013 Activity

RECEIVED
PROGRAM MANAGEMENT

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STATE OF WASH.
UTILITY DIVISION
COMMUNICATIONS

**NW Natural
Washington Results of Operations
Monthly 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 |
| | | 4,961,538 | | | 728,541 | | | 4,232,998 |
| | | 1,109,454,153 | | | 113,863,808 | | | 995,590,345 |
| | | 0.45% | | | 0.64% | | | 0.43% |

NW Natural
Washington Quarterly Results of Operations Report

October 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 | | 24,172,339 | | 24,172,339 | 2,582,170 | | 2,582,170 | 21,590,168 | | 21,590,168 |
| 481.1 | Commercial | | 12,260,840 | | 12,260,840 | 1,083,338 | | 1,083,338 | 11,177,502 | | 11,177,502 |
| 481.2 | Industrial Firm | | 2,177,475 | | 2,177,475 | 189,736 | | 189,736 | 1,987,739 | | 1,987,739 |
| 481.3 | Interruptible | | 2,934,604 | | 2,934,604 | 90,048 | | 90,048 | 2,844,556 | | 2,844,556 |
| 481.5 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 495.20 | Unbilled Revenue | A | | 14,096,925 | 14,096,925 | | 1,373,861 | 1,373,861 | | 12,723,065 | 12,723,065 |
| | Total Sales of Gas | | 41,545,258 | 14,096,925 | 55,642,183 | 3,945,292 | 1,373,861 | 5,319,153 | 37,599,966 | 12,723,065 | 50,323,031 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 659,215 | | 659,215 | 78,585 | | 78,585 | 580,630 | | 580,630 |
| 489.13 | Interruptible | | 710,374 | | 710,374 | 95,838 | | 95,838 | 614,536 | | 614,536 |
| 489.15 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 489.3 | Agency Fee/ Balancing | | 908 | | 908 | 0 | | 0 | 908 | | 908 |
| | Total Transportation Revenue | | 1,370,498 | 0 | 1,370,498 | 174,423 | 0 | 174,423 | 1,196,074 | 0 | 1,196,074 |
| 495.6 | Rate Adjustments - Amortizations | | (2,991,871) | | (2,991,871) | (67,141) | | (67,141) | (2,924,731) | | (2,924,731) |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 81,919 | | 81,919 | 3,265 | | 3,265 | 78,654 | | 78,654 |
| 488.0 | Seasonal Reconnect Fee | | 22,000 | | 22,000 | 0 | | 0 | 22,000 | | 22,000 |
| 488.0 | Delinquent Reconnect Fee | | 1,400 | | 1,400 | 150 | | 150 | 1,250 | | 1,250 |
| 488.1 | Returned Check Charge | | 7,753 | | 7,753 | 780 | | 780 | 6,973 | | 6,973 |
| 488.3 | Recon Charge CR During Office Hours | | 27,465 | | 27,465 | 1,425 | | 1,425 | 26,040 | | 26,040 |
| 488.4 | Field Collection Charge | | 22,845 | | 22,845 | 1,750 | | 1,750 | 21,095 | | 21,095 |
| 488.5 | Recon Charge CR After Office Hours | | 2,330 | | 2,330 | 1,850 | | 1,850 | 480 | | 480 |
| 488.6 | Recon Charge Seas During Office Hours | | 2,975 | | 2,975 | 215 | | 215 | 2,760 | | 2,760 |
| 488.7 | Recon Charge Seas After Office Hours | | 150 | | 150 | 150 | | 150 | 0 | | 0 |
| 488.8 | Automated Payment Charge | | 4,545 | | 4,545 | 543 | | 543 | 4,003 | | 4,003 |
| 493.2 | Rent - Utility Property | B | | 22,779 | 22,779 | | 1,551 | 1,551 | | 21,228 | 21,228 |
| 495.1 | Meter Rentals | | 20,265 | | 20,265 | 2,599 | | 2,599 | 17,665 | | 17,665 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 6,032 | | 6,032 | 895 | | 895 | 5,137 | | 5,137 |
| | Total Miscellaneous Revenues | | 199,678 | 22,779 | 222,457 | 13,622 | 1,551 | 15,173 | 186,056 | 21,228 | 207,284 |
| | Total Operating Revenue | | 40,123,562 | 14,119,705 | 54,243,267 | 4,066,197 | 1,375,412 | 5,441,608 | 36,057,366 | 12,744,293 | 48,801,658 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 21,477,582 | | 21,477,582 | 1,947,948 | | 1,947,948 | 19,529,634 | | 19,529,634 |
| 805.7 | WACOG Deferred | | (491,258) | | (491,258) | (20,129) | | (20,129) | (471,129) | | (471,129) |
| 804.6 | Demand Incurred | | 8,084,332 | | 8,084,332 | 764,763 | | 764,763 | 7,319,569 | | 7,319,569 |
| 805.8 | Demand Deferred | | (816,314) | | (816,314) | (120,371) | | (120,371) | (695,943) | | (695,943) |
| 805.4 | Amortization of Gas Costs | | (608,653) | | (608,653) | (117,958) | | (117,958) | (490,695) | | (490,695) |
| | Total Cost of Gas | | 27,645,689 | 0 | 27,645,689 | 2,454,253 | 0 | 2,454,253 | 25,191,437 | 0 | 25,191,437 |
| Detail | Operations & Maintenance | O&M | 1,033,066 | 9,591,182 | 10,624,249 | 37,261 | 963,664 | 1,000,925 | 995,806 | 8,627,518 | 9,623,324 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 1,728,304 | | 1,728,304 | 167,528 | | 167,528 | 1,560,776 | | 1,560,776 |
| 408.12 | Franchise | | 1,438,043 | | 1,438,043 | 197,569 | | 197,569 | 1,240,474 | | 1,240,474 |
| 408.13 | Payroll | C | | 457,253 | 457,253 | | 47,326 | 47,326 | | 409,928 | 409,928 |
| 408.14 | Other | | 154,748 | | 154,748 | 866 | | 866 | 153,882 | | 153,882 |
| 408.15 | Regulatory | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| | Total Other Taxes | | 3,321,096 | 457,253 | 3,778,349 | 365,963 | 47,326 | 413,289 | 2,955,133 | 409,928 | 3,365,061 |
| 403.1 | Depreciation | D | | 5,759,657 | 5,759,657 | | 597,219 | 597,219 | | 5,162,438 | 5,162,438 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | 0 | | | 247,419 | | | (247,419) |
| 410.1 | Federal Income Taxes - Deferred | | | | 1,069,321 | | | 0 | | | 1,069,321 |
| 411.4 | Federal Income Tax Credit | | | | 126,990 | | | (36) | | | 127,026 |
| 409.1 | Oregon Income Taxes | | | | 0 | | | 0 | | | 0 |
| 410.1 | Oregon Income Taxes - Deferred | | | | 278,192 | | | 0 | | | 278,192 |
| 411.1 | Oregon Income Tax Credit | | | | (719) | | | 0 | | | (719) |
| | Total Income Taxes | | | | 1,473,784 | | | 247,383 | | | 1,226,401 |
| | Total Operating Revenue Deductions | | 31,999,852 | 15,808,093 | 49,281,728 | 2,857,477 | 1,608,209 | 4,713,068 | 29,142,375 | 14,199,884 | 44,568,661 |
| | Net Operating Income | | | | 4,961,538 | | | 728,541 | | | 4,232,998 |

**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 | | | 2,537,230,026 | | | 250,250,225 | | | 2,286,979,801 | |
| 108.1X | | | (1,127,032,258) | | | (108,053,922) | | | (1,018,978,336) | |
| ADJ | | | 54,964,318 | | | 5,045,771 | | | 49,918,547 | |
| 117.X | | | 14,147,189 | | | 1,327,006 | | | 12,820,183 | |
| 186.XX | | | 1,359,685 | | | 305,761 | | | 1,053,925 | |
| 252.XX | | | (3,581,200) | | | (251,245) | | | (3,329,955) | |
| 283.XX | | | (306,539,630) | | | (34,759,787) | | | (271,779,842) | |
| 283.XX | | | (61,093,977) | | | 0 | | | (61,093,977) | |
| Total Rate Base | | | 1,109,454,153 | | | | 113,863,808 | 995,590,345 | | |
| Rate Of Return on Rate Base | | | 0.45% | | | | 0.64% | 0.43% | | |
| Allocation References: | | | | | | | | | | |
| A | Unbilled Revenue | | 100.00% | | | 9.75% | | | 90.25% | |
| B | Follows plant split | | 100.00% | | | 10.60% | | | 89.40% | |
| O&M | See O&M Detail | | | | | | | | | |
| C | Payroll Factor | | 100.00% | | | 10.35% | | | 89.65% | |
| D | Depreciation Factor | | 100.00% | | | 10.37% | | | 89.63% | |

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

Summary

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

| System | System | System | Washington | Washington | Washington | Oregon | Oregon | Oregon |
|---------------|---------------|---------------|-------------------|-------------------|-------------------|---------------|---------------|---------------|
| Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | 88,575,667 | | | 9,531,574 | | | 79,044,092 |
| | | 1,068,365,427 | | | 114,889,139 | | | 953,476,289 |
| | | 8.29% | | | 8.30% | | | 8.29% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | System | Washington | Washington | Washington | Oregon | Oregon | Oregon |
|-------------------------------|---|-------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Sales of Gas | | | | | | | | | | | |
| 480.1 | Residential | | 434,094,479 | 0 | 434,094,479 | 46,719,355 | 0 | 46,719,355 | 387,375,124 | 0 | 387,375,124 |
| 481.1 | Commercial | | 210,530,927 | 0 | 210,530,927 | 19,013,520 | 0 | 19,013,520 | 191,517,407 | 0 | 191,517,407 |
| 481.2 | Industrial Firm | | 24,253,021 | 0 | 24,253,021 | 2,423,733 | 0 | 2,423,733 | 21,829,288 | 0 | 21,829,288 |
| 481.3 | Interruptible | | 28,677,074 | 0 | 28,677,074 | 927,549 | 0 | 927,549 | 27,749,525 | 0 | 27,749,525 |
| 481.5 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 | Unbilled Revenue | A | 0 | 3,425,985 | 3,425,985 | 0 | 62,982 | 62,982 | 0 | 3,363,003 | 3,363,003 |
| | Total Sales of Gas | | 697,555,501 | 3,425,985 | 700,981,486 | 69,084,156 | 62,982 | 69,147,138 | 628,471,345 | 3,363,003 | 631,834,348 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 7,872,425 | 0 | 7,872,425 | 927,127 | 0 | 927,127 | 6,945,299 | 0 | 6,945,299 |
| 489.13 | Interruptible | | 7,837,425 | 0 | 7,837,425 | 875,389 | 0 | 875,389 | 6,962,036 | 0 | 6,962,036 |
| 489.15 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 41,769 | 0 | 41,769 | 0 | 0 | 0 | 41,769 | 0 | 41,769 |
| | Total Transportation Revenue | | 15,751,619 | 0 | 15,751,619 | 1,802,516 | 0 | 1,802,516 | 13,949,104 | 0 | 13,949,104 |
| 495.6 | Rate Adjustments - Amortizations | | (4,578,327) | 0 | (4,578,327) | (1,240,083) | 0 | (1,240,083) | (3,338,244) | 0 | (3,338,244) |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 2,253,928 | 0 | 2,253,928 | 104,554 | 0 | 104,554 | 2,149,374 | 0 | 2,149,374 |
| 488.0 | Seasonal Reconnect Fee | | 88,575 | 0 | 88,575 | 0 | 0 | 0 | 88,575 | 0 | 88,575 |
| 488.0 | Delinquent Reconnect Fee | | 284,710 | 0 | 284,710 | 1,800 | 0 | 1,800 | 282,910 | 0 | 282,910 |
| 488.1 | Returned Check Charge | | 125,943 | 0 | 125,943 | 12,700 | 0 | 12,700 | 113,243 | 0 | 113,243 |
| 488.3 | Recon Charge CR During Office Hours | | 306,005 | 0 | 306,005 | 17,505 | 0 | 17,505 | 288,500 | 0 | 288,500 |
| 488.4 | Field Collection Charge | | 453,361 | 0 | 453,361 | 43,980 | 0 | 43,980 | 409,381 | 0 | 409,381 |
| 488.5 | Recon Charge CR After Office Hours | | 61,395 | 0 | 61,395 | 41,350 | 0 | 41,350 | 20,045 | 0 | 20,045 |
| 488.6 | Recon Charge Seas During Office Hours | | 19,954 | 0 | 19,954 | 2,115 | 0 | 2,115 | 17,839 | 0 | 17,839 |
| 488.7 | Recon Charge Seas After Office Hours | | 2,450 | 0 | 2,450 | 2,300 | 0 | 2,300 | 150 | 0 | 150 |
| 488.8 | Automated Payment Charge | | 80,678 | 0 | 80,678 | 10,160 | 0 | 10,160 | 70,518 | 0 | 70,518 |
| 493.2 | Rent - Utility Property | B | 0 | 276,141 | 276,141 | 0 | 18,545 | 18,545 | 0 | 257,595 | 257,595 |
| 495.1 | Meter Rentals | | 221,329 | 0 | 221,329 | 23,281 | 0 | 23,281 | 198,048 | 0 | 198,048 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 143,544 | 0 | 143,544 | 4,202 | 0 | 4,202 | 139,342 | 0 | 139,342 |
| | Total Miscellaneous Revenues | | 4,041,872 | 276,141 | 4,318,013 | 263,947 | 18,545 | 282,493 | 3,777,925 | 257,595 | 4,035,520 |
| | Total Operating Revenue | | 712,770,666 | 3,702,125 | 716,472,791 | 69,910,536 | 81,527 | 69,992,064 | 642,860,130 | 3,620,598 | 646,480,727 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 262,447,045 | 0 | 262,447,045 | 25,115,138 | 0 | 25,115,138 | 237,331,907 | 0 | 237,331,907 |
| 805.7 | WACOG Deferred | | 3,626,710 | 0 | 3,626,710 | 424,650 | 0 | 424,650 | 3,202,060 | 0 | 3,202,060 |
| 804.6 | Demand Incurred | | 93,010,626 | 0 | 93,010,626 | 8,788,302 | 0 | 8,788,302 | 84,222,324 | 0 | 84,222,324 |
| 805.8 | Demand Deferred | | 1,305,254 | 0 | 1,305,254 | (39,505) | 0 | (39,505) | 1,344,759 | 0 | 1,344,759 |
| 805.4 | Amortization of Gas Costs | | (10,794,388) | 0 | (10,794,388) | (2,154,972) | 0 | (2,154,972) | (8,639,416) | 0 | (8,639,416) |
| | Total Cost of Gas | | 349,595,247 | 0 | 349,595,247 | 32,133,613 | 0 | 32,133,613 | 317,461,634 | 0 | 317,461,634 |
| Detail | Operations & Maintenance | O&M | 13,498,376 | 112,580,926 | 126,079,302 | 760,029 | 11,343,814 | 12,103,842 | 12,738,347 | 101,237,112 | 113,975,460 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 20,341,115 | 0 | 20,341,115 | 2,082,753 | 0 | 2,082,753 | 18,258,362 | 0 | 18,258,362 |
| 408.12 | Franchise | | 18,426,381 | 0 | 18,426,381 | 2,872,997 | 0 | 2,872,997 | 15,553,384 | 0 | 15,553,384 |
| 408.13 | Payroll | C | 0 | 5,263,302 | 5,263,302 | 0 | 545,013 | 545,013 | 0 | 4,718,289 | 4,718,289 |
| 408.14 | Other | | 214,518 | 0 | 214,518 | 38,123 | 0 | 38,123 | 176,394 | 0 | 176,394 |
| 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 | | 40,742,717 | 5,263,302 | 46,006,019 | 5,133,732 | 545,013 | 5,678,746 | 35,608,985 | 4,718,289 | 40,327,274 |
| 403.1 | Depreciation | D | 0 | 68,786,654 | 68,786,654 | 0 | 7,146,066 | 7,146,066 | 0 | 61,640,588 | 61,640,588 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | (153,702) | | | 3,398,493 | | | (3,552,195) |
| 410.1 | Federal Income Taxes - Deferred | | | | 53,482,200 | | | 0 | | | 53,482,200 |
| 411.4 | Federal Income Tax Credit | | | | (21,839,734) | | | (270) | | | (21,839,464) |
| 409.1 | Oregon Income Taxes | | | | 153,443 | | | 0 | | | 153,443 |
| 410.1 | Oregon Income Taxes - Deferred | | | | 7,492,502 | | | 0 | | | 7,492,502 |
| 411.1 | Oregon Income Tax Credit | | | | (1,704,807) | | | 0 | | | (1,704,807) |
| | Total Income Taxes | | | | 37,429,902 | | | 3,398,222 | | | 34,031,679 |
| | Total Operating Revenue Deductions | | 403,836,340 | 186,630,882 | 627,897,124 | 38,027,374 | 19,034,893 | 60,460,489 | 365,808,967 | 167,595,989 | 567,436,635 |
| | Net Operating Income | | | | 88,575,667 | | | 9,531,574 | | | 79,044,092 |

**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 |
| | | 2,449,872,701 | | | 245,359,416 | | | 2,204,513,285 |
| | | (1,101,630,492) | | | (104,812,805) | | | (996,817,687) |
| | | 72,400,480 | | | 7,046,510 | | | 65,353,971 |
| | | 14,109,336 | | | 1,321,806 | | | 12,787,530 |
| | | 1,467,560 | | | 325,877 | | | 1,141,683 |
| | | (3,451,222) | | | (224,172) | | | (3,227,050) |
| | | (303,704,092) | | | (34,127,493) | | | (269,576,598) |
| | | (60,698,843) | | | 0 | | | (60,698,843) |
| | | 1,068,365,427 | | | 114,889,139 | | | 953,476,289 |
| | | 8.29% | | | 8.30% | | | 8.29% |
| | | 100.00% | | | 1.84% | | | 98.16% |
| | | 100.00% | | | 6.72% | | | 93.28% |
| | | 100.00% | | | 10.35% | | | 89.65% |
| | | 100.00% | | | 10.39% | | | 89.61% |

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

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> |
|---|----------------|-------------------|----------------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$35,998 | \$3,377 | \$32,621 |
| 818 Compressor Station Expense | 37,005 | 3,471 | 33,534 |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 158,812 | 14,897 | 143,916 |
| 821 Purification Expense | 654 | 61 | 593 |
| Maintenance | | | |
| 832 Wells Expense | 18,498 | 1,735 | 16,763 |
| Total Underground Storage Expense | 250,968 | 23,541 | 227,427 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 7,959 | 747 | 7,213 |
| Total Other Storage Expense | 7,959 | 747 | 7,213 |
| Liquified Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 187,571 | 17,594 | 169,977 |
| 845 LNG Fuel | (29,418) | (2,759) | (26,659) |
| Maintenance | | | |
| 847 Supervision and Engineering | 48,605 | 4,559 | 44,046 |
| Total Liquified Natural Gas Expense | 206,758 | 19,394 | 187,364 |
| Total Natural Gas Storage | 465,685 | 43,681 | 422,003 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 35,515 | 220 | 35,296 |
| Maintenance | | | |
| 863 Maintenance of Mains | 2,843 | 52 | 2,791 |
| Total Transmission Expense | 38,359 | 272 | 38,087 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 209,774 | 17,930 | 191,844 |
| 874 Mains and Services Expense | 918,180 | 96,679 | 821,501 |
| 875 Measuring and Regulator Station Expense - General | (6,530) | (333) | (6,197) |
| 877 Measuring and Regulator Station Expense - City Gate | 38,021 | 2,977 | 35,044 |
| 878 Meter and House Regulator Expense | 527,436 | 54,160 | 473,276 |
| 879 Customer Installation Expense | 963,311 | 99,604 | 863,706 |
| 880 Other Expense | 151,520 | 14,069 | 137,450 |
| 881 Rents | 30,698 | 3,024 | 27,674 |

For the period ended October 31, 2013

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> |
|---|---|---------------------|--------------------|
| Maintenance | | | |
| 885 | Supervision and Engineering | 822,355 | 787,733 |
| 887 | Mains | 131,251 | 126,992 |
| 889 | Measuring and Regulator Station Expense - General | 93,262 | 85,839 |
| 891 | Measuring and Regulator Station Expense - City Gate | 6,164 | 5,680 |
| 892 | Services | 139,577 | 139,992 |
| 893 | Meters and House Regulators | 168,071 | 152,422 |
| 894 | Other Equipment | 2,139 | 1,970 |
| | Total Distribution Expense | 4,195,228 | 3,844,927 |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 | Supervision | 137,371 | 123,840 |
| 902 | Meter Reading Expenses | 59,688 | 53,504 |
| 903 | Customer Records and Collection Expense | 1,517,168 | 1,365,483 |
| 904 | Uncollectible Accounts | 126,755 | 113,824 |
| | Total Customer Accounts Expense | 1,840,982 | 1,656,652 |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 | Supervision | 245 | 219 |
| 908 | Customer Assistance Expense | 149,922 | 136,210 |
| 909 | Customer Information Expense | 107,392 | 96,105 |
| 910 | Miscellaneous Customer Service Expense | 21,316 | 19,076 |
| | Total Customer Service and Informational | 278,875 | 251,610 |
| Sales Expense | | | |
| Operation | | | |
| 911 | Supervision | 15,318 | 13,731 |
| 912 | Demonstration and Selling Expense | 199,639 | 178,987 |
| 913 | Advertising | 21,299 | 19,061 |
| 916 | Miscellaneous Sales Expense | - | - |
| | Total Sales Expense | 236,256 | 211,779 |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 | Office Supplies and Expense | 3,938,111 | 3,532,172 |
| 922 | Administrative Expenses Transferred - Credit | (1,433,117) | (1,281,206) |
| 924 | Property Insurance Premium | 212,975 | 191,997 |
| 925 | Injuries and Damages | 972 | 876 |
| 926 | Employee Pensions and Benefits | (121,421) | (108,889) |
| 928 | Regulatory Commission Expense | - | - |
| 930 | Miscellaneous General Expense | 305,333 | 275,257 |
| 931 | Rents | 382,613 | 332,586 |
| Maintenance | | | |
| 935 | Maintenance of General Plant | 283,399 | 255,472 |
| | Total Administrative and General Expense | 3,568,865 | 3,198,266 |
| | Total Operations and Maintenance Expense | \$10,624,249 | \$9,623,324 |

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

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|------------|-------------|-------------|------------|------------|------------|------------|-------------|-------------|-------------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Oct | Oct | Oct | Oct | Oct | Oct | Oct | Oct | Oct | |
| 816 Wells Expense Total | 0.00 | 35,998.00 | 35,998.00 | 0.00 | 3,376.61 | 3,376.61 | 0.00 | 32,621.39 | 32,621.39 | 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 | 37,004.97 | 37,004.97 | 0.00 | 3,471.07 | 3,471.07 | 0.00 | 33,533.90 | 33,533.90 | Firm Volumes Total |
| 818 Compressor Station Expense Total | 0.00 | 37,004.97 | 37,004.97 | 0.00 | 3,471.07 | 3,471.07 | 0.00 | 33,533.90 | 33,533.90 | 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 | 158,812.47 | 158,812.47 | 0.00 | 14,896.61 | 14,896.61 | 0.00 | 143,915.86 | 143,915.86 | Firm Volumes Total |
| 820 Measuring and Regulator Station Expense Total | 0.00 | 158,812.47 | 158,812.47 | 0.00 | 14,896.61 | 14,896.61 | 0.00 | 143,915.86 | 143,915.86 | Firm Volumes Total |
| | 0.00 | 654.00 | 654.00 | 0.00 | 61.35 | 61.35 | 0.00 | 592.65 | 592.65 | Firm Volumes Total |
| 821 Purification Expense Total | 0.00 | 654.00 | 654.00 | 0.00 | 61.35 | 61.35 | 0.00 | 592.65 | 592.65 | Firm Volumes Total |
| | 0.00 | 18,498.10 | 18,498.10 | 0.00 | 1,735.12 | 1,735.12 | 0.00 | 16,762.98 | 16,762.98 | Firm Volumes Total |
| 832 Wells Expense Total | 0.00 | 18,498.10 | 18,498.10 | 0.00 | 1,735.12 | 1,735.12 | 0.00 | 16,762.98 | 16,762.98 | Firm Volumes Total |
| | 0.00 | 7,959.15 | 7,959.15 | 0.00 | 746.57 | 746.57 | 0.00 | 7,212.58 | 7,212.58 | Firm Volumes Total |
| 840 Supervision and Engineering Total | 0.00 | 7,959.15 | 7,959.15 | 0.00 | 746.57 | 746.57 | 0.00 | 7,212.58 | 7,212.58 | Firm Volumes Total |
| | 0.00 | 187,570.75 | 187,570.75 | 0.00 | 17,594.14 | 17,594.14 | 0.00 | 169,976.61 | 169,976.61 | Firm Volumes Total |
| 844 Supervision and Engineering Total | 0.00 | 187,570.75 | 187,570.75 | 0.00 | 17,594.14 | 17,594.14 | 0.00 | 169,976.61 | 169,976.61 | Firm Volumes Total |
| | 0.00 | (29,418.23) | (29,418.23) | 0.00 | (2,759.43) | (2,759.43) | 0.00 | (26,658.80) | (26,658.80) | Firm Volumes Total |
| 845 LNG Fuel Total | 0.00 | (29,418.23) | (29,418.23) | 0.00 | (2,759.43) | (2,759.43) | 0.00 | (26,658.80) | (26,658.80) | Firm Volumes Total |
| | 0.00 | 48,605.43 | 48,605.43 | 0.00 | 4,559.18 | 4,559.18 | 0.00 | 44,046.25 | 44,046.25 | Firm Volumes Total |
| 847 Supervision and Engineering Total | 0.00 | 48,605.43 | 48,605.43 | 0.00 | 4,559.18 | 4,559.18 | 0.00 | 44,046.25 | 44,046.25 | Firm Volumes Total |
| | 0.00 | (4,874.08) | (4,874.08) | 0.00 | (480.10) | (480.10) | 0.00 | (4,393.98) | (4,393.98) | 3-factor Total |
| | 39,689.52 | 0.00 | 39,689.52 | 0.00 | 0.00 | 0.00 | 39,689.52 | 0.00 | 39,689.52 | Direct-OR Total |
| | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 | 700.00 | 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 | Sales/Sendout Volumes Total |
| 856 Mains Expense Total | 40,389.52 | (4,874.08) | 35,515.44 | 700.00 | (480.10) | 219.90 | 39,689.52 | (4,393.98) | 35,295.54 | 3-factor Total |
| | 0.00 | 529.22 | 529.22 | 0.00 | 52.13 | 52.13 | 0.00 | 477.09 | 477.09 | Direct-OR Total |
| | 2,313.89 | 0.00 | 2,313.89 | 0.00 | 0.00 | 0.00 | 2,313.89 | 0.00 | 2,313.89 | Direct-OR Total |
| 863 Maintenance of Mains Total | 2,313.89 | 529.22 | 2,843.11 | 0.00 | 52.13 | 52.13 | 2,313.89 | 477.09 | 2,790.98 | 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 | 97,079.29 | 97,079.29 | 0.00 | 9,106.04 | 9,106.04 | 0.00 | 87,973.25 | 87,973.25 | Sales/Sendout 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 | 112,694.29 | 112,694.29 | 0.00 | 8,823.96 | 8,823.96 | 0.00 | 103,870.33 | 103,870.33 | 3-factor Total |
| 870 Supervision and Engineering Total | 0.00 | 209,773.58 | 209,773.58 | 0.00 | 17,930.00 | 17,930.00 | 0.00 | 191,843.58 | 191,843.58 | Customers Port/Van Total |
| | 0.00 | 691,986.86 | 691,986.86 | 0.00 | 68,160.71 | 68,160.71 | 0.00 | 623,826.15 | 623,826.15 | Customers Port/Van 80% Total |
| | 0.00 | 6,313.06 | 6,313.06 | 0.00 | 897.71 | 897.71 | 0.00 | 5,415.35 | 5,415.35 | Customers-All Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| | 0.00 | 70,937.91 | 70,937.91 | 0.00 | 7,349.17 | 7,349.17 | 0.00 | 63,588.74 | 63,588.74 | Direct-WA Total |
| | 128,670.95 | 0.00 | 128,670.95 | 0.00 | 0.00 | 0.00 | 128,670.95 | 0.00 | 128,670.95 | Firm Volumes Total |
| | 20,271.15 | 0.00 | 20,271.15 | 20,271.15 | 0.00 | 20,271.15 | 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 | Direct-OR Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 874 Mains and Services Expense Total | 148,942.10 | 769,237.83 | 918,179.93 | 20,271.15 | 76,407.59 | 96,678.74 | 128,670.95 | 692,830.24 | 821,501.19 | 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 | (12,587.48) | (12,587.48) | 0.00 | (985.60) | (985.60) | 0.00 | (11,601.88) | (11,601.88) | Telemetry Total |
| | 0.00 | 6,057.06 | 6,057.06 | 0.00 | 652.35 | 652.35 | 0.00 | 5,404.71 | 5,404.71 | Customers-All Total |
| 875 Measuring and Regulator Station Expense - General T | 0.00 | (6,530.42) | (6,530.42) | 0.00 | (333.25) | (333.25) | 0.00 | (6,197.17) | (6,197.17) | 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 | 38,021.17 | 38,021.17 | 0.00 | 2,977.06 | 2,977.06 | 0.00 | 35,044.11 | 35,044.11 | Sendout Volumes Total |
| 877 Measuring and Regulator Station Expense - City Gate | 0.00 | 38,021.17 | 38,021.17 | 0.00 | 2,977.06 | 2,977.06 | 0.00 | 35,044.11 | 35,044.11 | 3-factor Total |
| | 0.00 | 3,095.70 | 3,095.70 | 0.00 | 304.93 | 304.93 | 0.00 | 2,790.77 | 2,790.77 | Customers-All Total |
| | 0.00 | 509,938.13 | 509,938.13 | 0.00 | 52,829.59 | 52,829.59 | 0.00 | 457,108.54 | 457,108.54 | Customers-Ind Total |
| | 0.00 | 12,077.44 | 12,077.44 | 0.00 | 843.00 | 843.00 | 0.00 | 11,234.44 | 11,234.44 | 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 | 2,324.72 | 2,324.72 | 0.00 | 182.03 | 182.03 | 0.00 | 2,142.69 | 2,142.69 | Sendout Volumes Total |
| 878 Meter and House Regulator Expense Total | 0.00 | 527,435.99 | 527,435.99 | 0.00 | 54,159.55 | 54,159.55 | 0.00 | 473,276.44 | 473,276.44 | 3-factor Total |
| | 0.00 | 34,446.50 | 34,446.50 | 0.00 | 3,392.98 | 3,392.98 | 0.00 | 31,053.52 | 31,053.52 | Customers-All Total |
| | 0.00 | 905,041.58 | 905,041.58 | 0.00 | 93,762.32 | 93,762.32 | 0.00 | 811,279.26 | 811,279.26 | 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 | 23,822.42 | 23,822.42 | 0.00 | 2,448.94 | 2,448.94 | 0.00 | 21,373.48 | 21,373.48 | Employee Cost Total |
| 879 Customer Installation Expense Total | 0.00 | 963,310.50 | 963,310.50 | 0.00 | 99,604.24 | 99,604.24 | 0.00 | 863,706.26 | 863,706.26 | |

For the period ended October 31, 2013

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|---------------------|-----------------------|-----------------------|------------------|---------------------|---------------------|-------------------|-----------------------|-----------------------|----------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Oct | Oct | Oct | Oct | Oct | Oct | Oct | Oct | Oct | |
| | 0.00 | 13,105.80 | 13,105.80 | 0.00 | 1,377.41 | 1,377.41 | 0.00 | 11,728.39 | 11,728.39 | Customers-Res Total |
| | (1,654.40) | 0.00 | (1,654.40) | 0.00 | 0.00 | 0.00 | (1,654.40) | 0.00 | (1,654.40) | Direct-OR Total |
| | 874.30 | 0.00 | 874.30 | 874.30 | 0.00 | 874.30 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 908 Customer Assistance Expense Total | (780.10) | 150,702.43 | 149,922.33 | 874.30 | 12,838.06 | 13,712.36 | (1,654.40) | 137,864.37 | 136,209.97 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Comm Total |
| | 0.00 | 107,391.77 | 107,391.77 | 0.00 | 11,286.89 | 11,286.89 | 0.00 | 96,104.88 | 96,104.88 | Customers-Res Total |
| 909 Customer Information Expense Total | 0.00 | 107,391.77 | 107,391.77 | 0.00 | 11,286.89 | 11,286.89 | 0.00 | 96,104.88 | 96,104.88 | |
| | 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 | 21,316.21 | 21,316.21 | 0.00 | 2,240.33 | 2,240.33 | 0.00 | 19,075.88 | 19,075.88 | Customers-Res Total |
| 910 Miscellaneous Customer Service Expense Total | 0.00 | 21,316.21 | 21,316.21 | 0.00 | 2,240.33 | 2,240.33 | 0.00 | 19,075.88 | 19,075.88 | |
| | 0.00 | 15,318.35 | 15,318.35 | 0.00 | 1,586.99 | 1,586.99 | 0.00 | 13,731.36 | 13,731.36 | 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 | 15,318.35 | 15,318.35 | 0.00 | 1,586.99 | 1,586.99 | 0.00 | 13,731.36 | 13,731.36 | |
| | 0.00 | 885.75 | 885.75 | 0.00 | 87.25 | 87.25 | 0.00 | 798.50 | 798.50 | 3-factor Total |
| | 0.00 | 180,665.90 | 180,665.90 | 0.00 | 18,716.99 | 18,716.99 | 0.00 | 161,948.91 | 161,948.91 | Customers-All Total |
| | 0.00 | 3,307.81 | 3,307.81 | 0.00 | 295.06 | 295.06 | 0.00 | 3,012.75 | 3,012.75 | 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 | 14,768.46 | 14,768.46 | 0.00 | 1,552.17 | 1,552.17 | 0.00 | 13,216.29 | 13,216.29 | Customers-Res Total |
| | 11.00 | 0.00 | 11.00 | 0.00 | 0.00 | 0.00 | 11.00 | 0.00 | 11.00 | Direct-OR Total |
| 912 Demonstration and Selling Expense Total | 11.00 | 199,627.92 | 199,638.92 | 0.00 | 20,651.47 | 20,651.47 | 11.00 | 178,976.45 | 178,987.45 | |
| | 0.00 | 21,299.08 | 21,299.08 | 0.00 | 2,238.54 | 2,238.54 | 0.00 | 19,060.54 | 19,060.54 | Customers-Res Total |
| 913 Advertising Total | 0.00 | 21,299.08 | 21,299.08 | 0.00 | 2,238.54 | 2,238.54 | 0.00 | 19,060.54 | 19,060.54 | |
| | 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 | 3,468,827.00 | 3,468,827.00 | 0.00 | 341,679.44 | 341,679.44 | 0.00 | 3,127,147.56 | 3,127,147.56 | 3-factor Total |
| | 0.00 | (2,974.98) | (2,974.98) | 0.00 | (308.20) | (308.20) | 0.00 | (2,666.78) | (2,666.78) | Customers-All Total |
| | 0.00 | 52,320.63 | 52,320.63 | 0.00 | 3,651.98 | 3,651.98 | 0.00 | 48,668.65 | 48,668.65 | Customers-Ind Total |
| | 0.00 | 11,663.80 | 11,663.80 | 0.00 | 1,225.87 | 1,225.87 | 0.00 | 10,437.93 | 10,437.93 | Customers-Res Total |
| | 87,225.76 | 0.00 | 87,225.76 | 0.00 | 0.00 | 0.00 | 87,225.76 | 0.00 | 87,225.76 | 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 | 185,399.21 | 185,399.21 | 0.00 | 19,059.04 | 19,059.04 | 0.00 | 166,340.17 | 166,340.17 | Employee Cost Total |
| | 0.00 | 135,361.55 | 135,361.55 | 0.00 | 40,608.47 | 40,608.47 | 0.00 | 94,753.08 | 94,753.08 | Regulatory Total |
| | 0.00 | 288.00 | 288.00 | 0.00 | 22.55 | 22.55 | 0.00 | 265.45 | 265.45 | Sendout Volumes Total |
| 921 Office Supplies and Expense Total | 87,225.76 | 3,850,885.21 | 3,938,110.97 | 0.00 | 405,939.15 | 405,939.15 | 87,225.76 | 3,444,946.06 | 3,532,171.82 | |
| | 0.00 | (975,863.88) | (975,863.88) | 0.00 | (104,905.37) | (104,905.37) | 0.00 | (870,958.51) | (870,958.51) | Admin Tran Total |
| | 0.00 | (457,253.26) | (457,253.26) | 0.00 | (47,005.64) | (47,005.64) | 0.00 | (410,247.62) | (410,247.62) | Employee Cost Total |
| 922 Administrative Expenses Transferred - Credit Total | 0.00 | (1,433,117.14) | (1,433,117.14) | 0.00 | (151,911.01) | (151,911.01) | 0.00 | (1,281,206.13) | (1,281,206.13) | |
| | 0.00 | 212,975.46 | 212,975.46 | 0.00 | 20,978.08 | 20,978.08 | 0.00 | 191,997.38 | 191,997.38 | 3-factor Total |
| 924 Property Insurance Premium Total | 0.00 | 212,975.46 | 212,975.46 | 0.00 | 20,978.08 | 20,978.08 | 0.00 | 191,997.38 | 191,997.38 | |
| | 0.00 | 972.25 | 972.25 | 0.00 | 95.77 | 95.77 | 0.00 | 876.48 | 876.48 | 3-factor Total |
| 925 Injuries and Damages Total | 0.00 | 972.25 | 972.25 | 0.00 | 95.77 | 95.77 | 0.00 | 876.48 | 876.48 | |
| | 492.00 | 0.00 | 492.00 | 0.00 | 0.00 | 0.00 | 492.00 | 0.00 | 492.00 | Direct-OR Total |
| | 0.00 | (121,913.32) | (121,913.32) | 0.00 | (12,532.70) | (12,532.70) | 0.00 | (109,380.62) | (109,380.62) | Employee Cost Total |
| 926 Employee Pensions and Benefits Total | 492.00 | (121,913.32) | (121,421.32) | 0.00 | (12,532.70) | (12,532.70) | 492.00 | (109,380.62) | (108,888.62) | |
| | 0.00 | 305,332.54 | 305,332.54 | 0.00 | 30,075.26 | 30,075.26 | 0.00 | 275,257.28 | 275,257.28 | 3-factor Total |
| 930 Miscellaneous General Expense Total | 0.00 | 305,332.54 | 305,332.54 | 0.00 | 30,075.26 | 30,075.26 | 0.00 | 275,257.28 | 275,257.28 | |
| | 0.00 | 347,496.41 | 347,496.41 | 0.00 | 34,228.39 | 34,228.39 | 0.00 | 313,268.02 | 313,268.02 | 3-factor Total |
| | 0.00 | 2,040.00 | 2,040.00 | 0.00 | 211.34 | 211.34 | 0.00 | 1,828.66 | 1,828.66 | Customers-All Total |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-The Dalles 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 | 349,536.41 | 382,613.32 | 15,587.73 | 34,439.73 | 50,027.46 | 17,489.18 | 315,096.68 | 332,585.86 | |
| | 0.00 | 205,004.75 | 205,004.75 | 0.00 | 20,192.96 | 20,192.96 | 0.00 | 184,811.79 | 184,811.79 | 3-factor Total |
| | 0.00 | 2,629.10 | 2,629.10 | 0.00 | 373.86 | 373.86 | 0.00 | 2,255.24 | 2,255.24 | Customers port/van Total |
| | 0.00 | 7,535.94 | 7,535.94 | 0.00 | 780.72 | 780.72 | 0.00 | 6,755.22 | 6,755.22 | Customers-All Total |
| | 0.00 | 720.29 | 720.29 | 0.00 | 183.17 | 183.17 | 0.00 | 537.12 | 537.12 | Customers-The Dalles Total |
| | 59,694.33 | 0.00 | 59,694.33 | 0.00 | 0.00 | 0.00 | 59,694.33 | 0.00 | 59,694.33 | Direct-OR Total |
| | 6,245.69 | 0.00 | 6,245.69 | 6,245.69 | 0.00 | 6,245.69 | 0.00 | 0.00 | 0.00 | direct-wa Total |
| | 0.00 | 232.06 | 232.06 | 0.00 | 23.86 | 23.86 | 0.00 | 208.20 | 208.20 | 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 | 1,030.00 | 1,030.00 | 0.00 | 97.34 | 97.34 | 0.00 | 932.66 | 932.66 | sales volumes Total |
| 935 Maintenance of General Plant Total | 65,940.02 | 217,458.54 | 283,398.56 | 6,245.69 | 21,680.65 | 27,926.34 | 59,694.33 | 195,777.89 | 255,472.22 | |
| Grand Total | 1,033,066.10 | 9,591,182.41 | 10,624,248.51 | 37,260.54 | 963,663.97 | 1,000,924.51 | 995,805.56 | 8,627,518.44 | 9,623,324.00 | |

November 2013 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

November 2013

| System | System | System | Washington | Washington | Washington | Oregon | Oregon | Oregon |
|---------------|---------------|---------------|-------------------|-------------------|-------------------|---------------|---------------|---------------|
| Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | 12,889,300 | | | 1,569,648 | | | 11,319,651 |
| | | 1,128,259,725 | | | 115,523,676 | | | 1,012,736,048 |
| | | 1.14% | | | 1.36% | | | 1.12% |

NW Natural
Washington Quarterly Results of Operations Report

November 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 | | 37,285,203 | | 37,285,203 | 3,830,003 | | 3,830,003 | 33,455,200 | | 33,455,200 |
| 481.1 | Commercial | | 17,720,745 | | 17,720,745 | 1,540,422 | | 1,540,422 | 16,180,323 | | 16,180,323 |
| 481.2 | Industrial Firm | | 2,354,776 | | 2,354,776 | 222,801 | | 222,801 | 2,131,975 | | 2,131,975 |
| 481.3 | Interruptible | | 2,425,903 | | 2,425,903 | (37,162) | | (37,162) | 2,463,066 | | 2,463,066 |
| 481.5 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 495.20 | Unbilled Revenue | A | | 22,047,522 | 22,047,522 | | 2,785,049 | 2,785,049 | | 19,262,473 | 19,262,473 |
| | Total Sales of Gas | | 59,786,627 | 22,047,522 | 81,834,149 | 5,556,064 | 2,785,049 | 8,341,113 | 54,230,563 | 19,262,473 | 73,493,036 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 756,124 | | 756,124 | 84,585 | | 84,585 | 671,539 | | 671,539 |
| 489.13 | Interruptible | | 645,693 | | 645,693 | 74,616 | | 74,616 | 571,078 | | 571,078 |
| 489.15 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 489.3 | Agency Fee/Balancing | | 20 | | 20 | 0 | | 0 | 20 | | 20 |
| | Total Transportation Revenue | | 1,401,838 | 0 | 1,401,838 | 159,201 | 0 | 159,201 | 1,242,637 | 0 | 1,242,637 |
| 495.6 | Rate Adjustments - Amortizations | | (8,554) | | (8,554) | (107,959) | | (107,959) | 99,406 | | 99,406 |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 128,259 | | 128,259 | 5,262 | | 5,262 | 122,997 | | 122,997 |
| 488.0 | Seasonal Reconnect Fee | | 18,400 | | 18,400 | 0 | | 0 | 18,400 | | 18,400 |
| 488.0 | Delinquent Reconnect Fee | | 1,500 | | 1,500 | 50 | | 50 | 1,450 | | 1,450 |
| 488.1 | Returned Check Charge | | 8,400 | | 8,400 | 660 | | 660 | 7,740 | | 7,740 |
| 488.3 | Recon Charge CR During Office Hours | | 26,715 | | 26,715 | 1,175 | | 1,175 | 25,540 | | 25,540 |
| 488.4 | Field Collection Charge | | 20,010 | | 20,010 | 2,010 | | 2,010 | 18,000 | | 18,000 |
| 488.5 | Recon Charge CR After Office Hours | | 1,720 | | 1,720 | 1,480 | | 1,480 | 240 | | 240 |
| 488.6 | Recon Charge Seas During Office Hours | | 3,365 | | 3,365 | 125 | | 125 | 3,240 | | 3,240 |
| 488.7 | Recon Charge Seas After Office Hours | | 50 | | 50 | 50 | | 50 | 0 | | 0 |
| 488.8 | Automated Payment Charge | | 4,320 | | 4,320 | 568 | | 568 | 3,753 | | 3,753 |
| 493.2 | Rent - Utility Property | B | | 22,581 | 22,581 | 1,530 | 1,530 | 1,530 | | 21,051 | 21,051 |
| 495.1 | Meter Rentals | | 17,493 | | 17,493 | 1,878 | | 1,878 | 15,615 | | 15,615 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 11,822 | | 11,822 | 553 | | 553 | 11,269 | | 11,269 |
| | Total Miscellaneous Revenues | | 242,054 | 22,581 | 264,635 | 13,811 | 1,530 | 15,342 | 228,242 | 21,051 | 249,293 |
| | Total Operating Revenue | | 61,421,965 | 22,070,103 | 83,492,068 | 5,621,117 | 2,786,579 | 8,407,697 | 55,800,848 | 19,283,524 | 75,084,372 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 31,903,206 | | 31,903,206 | 3,086,432 | | 3,086,432 | 28,816,774 | | 28,816,774 |
| 805.7 | WACOG Deferred | | 1,020,839 | | 1,020,839 | 81,705 | | 81,705 | 939,134 | | 939,134 |
| 804.6 | Demand Incurred | | 7,854,434 | | 7,854,434 | 763,319 | | 763,319 | 7,091,115 | | 7,091,115 |
| 805.8 | Demand Deferred | | 3,352,014 | | 3,352,014 | 345,194 | | 345,194 | 3,006,820 | | 3,006,820 |
| 805.4 | Amortization of Gas Costs | | (760,551) | | (760,551) | (163,518) | | (163,518) | (597,034) | | (597,034) |
| | Total Cost of Gas | | 43,369,941 | 0 | 43,369,941 | 4,113,132 | 0 | 4,113,132 | 39,256,809 | 0 | 39,256,809 |
| Detail | Operations & Maintenance | O&M | 847,805 | 9,593,435 | 10,441,240 | 108,659 | 958,172 | 1,066,831 | 739,145 | 8,635,263 | 9,374,408 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 1,577,934 | | 1,577,934 | 66,455 | | 66,455 | 1,511,479 | | 1,511,479 |
| 408.12 | Franchise | | 2,033,484 | | 2,033,484 | 234,354 | | 234,354 | 1,799,130 | | 1,799,130 |
| 408.13 | Payroll | C | | 411,534 | 411,534 | | 42,594 | 42,594 | | 368,941 | 368,941 |
| 408.14 | Other | | (169,716) | | (169,716) | 3,648 | | 3,648 | (173,364) | | (173,364) |
| 408.15 | Regulatory | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| | Total Other Taxes | | 3,441,702 | 411,534 | 3,853,236 | 304,457 | 42,594 | 347,051 | 3,137,245 | 368,941 | 3,506,185 |
| 403.1 | Depreciation | D | | 5,878,956 | 5,878,956 | | 609,589 | 609,589 | | 5,269,367 | 5,269,367 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | 0 | | | 701,481 | | | (701,481) |
| 410.1 | Federal Income Taxes - Deferred | | | | 5,856,277 | | | 0 | | | 5,856,277 |
| 411.4 | Federal Income Tax Credit | | | | (48,334) | | | (36) | | | (48,298) |
| 409.1 | Oregon Income Taxes | | | | 0 | | | 0 | | | 0 |
| 410.1 | Oregon Income Taxes - Deferred | | | | 1,253,236 | | | 0 | | | 1,253,236 |
| 411.1 | Oregon Income Tax Credit | | | | (1,784) | | | 0 | | | (1,784) |
| | Total Income Taxes | | | | 7,059,395 | | | 701,445 | | | 6,357,950 |
| | Total Operating Revenue Deductions | | 47,659,448 | 15,883,926 | 70,602,769 | 4,526,249 | 1,610,355 | 6,838,048 | 43,133,199 | 14,273,571 | 63,764,721 |
| | Net Operating Income | | | | 12,889,300 | | | 1,569,648 | | | 11,319,651 |

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 | | | 2,543,739,826 | | | 250,570,247 | | | 2,293,169,580 |
| 108.1X | Accumulated Depreciation | | | (1,132,143,091) | | | (108,545,380) | | | (1,023,597,711) |
| ADJ | Working Capital Allowance | | | 79,720,167 | | | 7,575,589 | | | 72,144,578 |
| 117.X | Storage Gas - Cushion | | | 14,136,481 | | | 1,326,002 | | | 12,810,479 |
| 186.XX | Leasehold Improvements | | | 1,338,312 | | | 301,913 | | | 1,036,399 |
| 252.XX | Customer Contributions | | | (3,156,543) | | | (218,176) | | | (2,938,367) |
| 283.XX | Deferred Taxes - Federal | | | (312,918,572) | | | (35,486,518) | | | (277,432,054) |
| 283.XX | Deferred Taxes - State | | | (62,456,854) | | | 0 | | | (62,456,854) |
| Total Rate Base | | | | 1,128,259,725 | | | 115,523,676 | | | 1,012,736,048 |
| Rate Of Return on Rate Base | | | | 1.14% | | | 1.36% | | | 1.12% |
| Allocation References: | | | | | | | | | | |
| A | Unbilled Revenue | | | 100.00% | | | 12.63% | | | 87.37% |
| 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 |
| | | 89,833,349 | | | 10,057,269 | | | 79,776,080 |
| | | 1,068,539,114 | | | 114,075,754 | | | 954,463,360 |
| | | 8.41% | | | 8.82% | | | 8.36% |

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 | | 437,417,272 | 0 | 437,417,272 | 46,976,995 | 0 | 46,976,995 | 390,440,277 | 0 | 390,440,277 |
| 481.1 | Commercial | | 211,849,230 | 0 | 211,849,230 | 19,180,067 | 0 | 19,180,067 | 192,669,163 | 0 | 192,669,163 |
| 481.2 | Industrial Firm | | 24,446,584 | 0 | 24,446,584 | 2,418,708 | 0 | 2,418,708 | 22,027,877 | 0 | 22,027,877 |
| 481.3 | Interruptible | | 28,563,433 | 0 | 28,563,433 | 773,962 | 0 | 773,962 | 27,789,471 | 0 | 27,789,471 |
| 481.5 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 | Unbilled Revenue | A | 0 | 8,596,894 | 8,596,894 | 0 | 1,290,935 | 1,290,935 | 0 | 7,305,959 | 7,305,959 |
| | Total Sales of Gas | | 702,276,520 | 8,596,894 | 710,873,414 | 69,349,732 | 1,290,935 | 70,640,667 | 632,926,788 | 7,305,959 | 640,232,747 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 7,970,161 | 0 | 7,970,161 | 934,637 | 0 | 934,637 | 7,035,524 | 0 | 7,035,524 |
| 489.13 | Interruptible | | 7,814,341 | 0 | 7,814,341 | 874,955 | 0 | 874,955 | 6,939,385 | 0 | 6,939,385 |
| 489.15 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 41,789 | 0 | 41,789 | 0 | 0 | 0 | 41,789 | 0 | 41,789 |
| | Total Transportation Revenue | | 15,826,291 | 0 | 15,826,291 | 1,809,592 | 0 | 1,809,592 | 14,016,699 | 0 | 14,016,699 |
| 495.6 | Rate Adjustments - Amortizations | | (5,540,098) | 0 | (5,540,098) | (1,274,286) | 0 | (1,274,286) | (4,265,813) | 0 | (4,265,813) |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 2,278,951 | 0 | 2,278,951 | 105,141 | 0 | 105,141 | 2,173,810 | 0 | 2,173,810 |
| 488.0 | Seasonal Reconnect Fee | | 106,250 | 0 | 106,250 | 0 | 0 | 0 | 106,250 | 0 | 106,250 |
| 488.0 | Delinquent Reconnect Fee | | 276,110 | 0 | 276,110 | 1,750 | 0 | 1,750 | 274,360 | 0 | 274,360 |
| 488.1 | Returned Check Charge | | 123,228 | 0 | 123,228 | 12,100 | 0 | 12,100 | 111,128 | 0 | 111,128 |
| 488.3 | Recon Charge CR During Office Hours | | 309,775 | 0 | 309,775 | 17,430 | 0 | 17,430 | 292,345 | 0 | 292,345 |
| 488.4 | Field Collection Charge | | 457,098 | 0 | 457,098 | 43,925 | 0 | 43,925 | 413,173 | 0 | 413,173 |
| 488.5 | Recon Charge CR After Office Hours | | 46,755 | 0 | 46,755 | 40,905 | 0 | 40,905 | 5,850 | 0 | 5,850 |
| 488.6 | Recon Charge Seas During Office Hours | | 18,914 | 0 | 18,914 | 1,885 | 0 | 1,885 | 17,029 | 0 | 17,029 |
| 488.7 | Recon Charge Seas After Office Hours | | 2,350 | 0 | 2,350 | 2,350 | 0 | 2,350 | 0 | 0 | 0 |
| 488.8 | Automated Payment Charge | | 79,290 | 0 | 79,290 | 9,925 | 0 | 9,925 | 69,365 | 0 | 69,365 |
| 493.2 | Rent - Utility Property | B | 0 | 275,593 | 275,593 | 0 | 18,469 | 18,469 | 0 | 257,124 | 257,124 |
| 495.1 | Meter Rentals | | 222,907 | 0 | 222,907 | 23,232 | 0 | 23,232 | 199,675 | 0 | 199,675 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 131,467 | 0 | 131,467 | 4,326 | 0 | 4,326 | 127,141 | 0 | 127,141 |
| | Total Miscellaneous Revenues | | 4,053,095 | 275,593 | 4,328,688 | 262,968 | 18,469 | 281,437 | 3,790,126 | 257,124 | 4,047,250 |
| | Total Operating Revenue | | 716,615,808 | 8,872,487 | 725,488,295 | 70,148,007 | 1,309,404 | 71,457,411 | 646,467,801 | 7,563,083 | 654,030,883 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 267,021,797 | 0 | 267,021,797 | 25,573,610 | 0 | 25,573,610 | 241,448,187 | 0 | 241,448,187 |
| 805.7 | WACOG Deferred | | 4,017,408 | 0 | 4,017,408 | 503,224 | 0 | 503,224 | 3,514,184 | 0 | 3,514,184 |
| 804.6 | Demand Incurred | | 93,354,525 | 0 | 93,354,525 | 8,849,064 | 0 | 8,849,064 | 84,505,461 | 0 | 84,505,461 |
| 805.8 | Demand Deferred | | 2,146,428 | 0 | 2,146,428 | 97,187 | 0 | 97,187 | 2,049,240 | 0 | 2,049,240 |
| 805.4 | Amortization of Gas Costs | | (10,441,523) | 0 | (10,441,523) | (2,136,962) | 0 | (2,136,962) | (8,304,561) | 0 | (8,304,561) |
| | Total Cost of Gas | | 356,098,634 | 0 | 356,098,634 | 32,886,123 | 0 | 32,886,123 | 323,212,511 | 0 | 323,212,511 |
| Detail | Operations & Maintenance | O&M | 13,533,806 | 112,752,765 | 126,286,571 | 817,958 | 11,352,528 | 12,170,486 | 12,715,848 | 101,400,237 | 114,116,085 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 20,227,946 | 0 | 20,227,946 | 1,928,147 | 0 | 1,928,147 | 18,299,799 | 0 | 18,299,799 |
| 408.12 | Franchise | | 18,588,951 | 0 | 18,588,951 | 2,847,417 | 0 | 2,847,417 | 15,741,534 | 0 | 15,741,534 |
| 408.13 | Payroll | C | 0 | 5,203,459 | 5,203,459 | 0 | 538,678 | 538,678 | 0 | 4,664,780 | 4,664,780 |
| 408.14 | Other | | 98,667 | 0 | 98,667 | 39,944 | 0 | 39,944 | 58,723 | 0 | 58,723 |
| 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 | | 40,676,268 | 5,203,459 | 45,879,727 | 4,955,367 | 538,678 | 5,494,046 | 35,720,901 | 4,664,780 | 40,385,681 |
| 403.1 | Depreciation | D | 0 | 68,952,193 | 68,952,193 | 0 | 7,156,432 | 7,156,432 | 0 | 61,795,761 | 61,795,761 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | 205,704 | | | 3,693,408 | | | (3,487,704) |
| 410.1 | Federal Income Taxes - Deferred | | | | 53,897,785 | | | 0 | | | 53,897,785 |
| 411.4 | Federal Income Tax Credit | | | | (21,786,864) | | | (353) | | | (21,786,511) |
| 409.1 | Oregon Income Taxes | | | | 153,443 | | | 0 | | | 153,443 |
| 410.1 | Oregon Income Taxes - Deferred | | | | 7,674,344 | | | 0 | | | 7,674,344 |
| 411.1 | Oregon Income Tax Credit | | | | (1,706,591) | | | 0 | | | (1,706,591) |
| | Total Income Taxes | | | | 38,437,821 | | | 3,693,056 | | | 34,744,765 |
| | Total Operating Revenue Deductions | | 410,308,708 | 186,908,417 | 635,654,946 | 38,659,449 | 19,047,638 | 61,400,142 | 371,649,259 | 167,860,778 | 574,254,803 |
| | Net Operating Income | | | | 89,833,349 | | | 10,057,269 | | | 79,776,080 |

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 |
| | | 2,460,597,167 | | | 246,187,530 | | | 2,214,409,637 |
| | | (1,106,413,190) | | | (105,671,718) | | | (1,000,741,472) |
| | | 68,759,208 | | | 6,626,504 | | | 62,132,704 |
| | | 14,108,602 | | | 1,322,562 | | | 12,786,040 |
| | | 1,447,580 | | | 321,936 | | | 1,125,644 |
| | | (3,446,754) | | | (226,277) | | | (3,220,477) |
| | | (305,437,484) | | | (34,484,783) | | | (270,952,701) |
| | | (61,076,015) | | | 0 | | | (61,076,015) |
| | | 1,068,539,114 | | | 114,075,754 | | | 954,463,360 |
| | | 8.41% | | | 8.82% | | | 8.36% |
| | | 100.00% | | | 15.02% | | | 84.98% |
| | | 100.00% | | | 6.70% | | | 93.30% |
| | | 100.00% | | | 10.35% | | | 89.65% |
| | | 100.00% | | | 10.38% | | | 89.62% |

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

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> | |
|--------------------------------------|---|-------------------|---------------|----------------|
| Natural Gas Storage | | | | |
| Underground Storage Expense | | | | |
| Operation | | | | |
| 816 | Wells Expense | \$35,929 | \$3,370 | \$32,559 |
| 818 | Compressor Station Expense | 9,842 | 923 | 8,919 |
| 819 | Compressor Station Fuel | 0 | - | 0 |
| 820 | Measuring and Regulator Station Expense | 102,819 | 9,644 | 93,174 |
| 821 | Purification Expense | 3,300 | 310 | 2,990 |
| Maintenance | | | | |
| 832 | Wells Expense | 15,454 | 1,450 | 14,005 |
| | Total Underground Storage Expense | <u>167,344</u> | <u>15,697</u> | <u>151,647</u> |
| Other Storage Expense | | | | |
| Operation | | | | |
| 840 | Supervision and Engineering | 5,695 | 534 | 5,161 |
| | Total Other Storage Expense | <u>5,695</u> | <u>534</u> | <u>5,161</u> |
| Liquified Natural Gas Expense | | | | |
| Operation | | | | |
| 844 | Supervision and Engineering | 162,472 | 15,240 | 147,232 |
| 845 | LNG Fuel | (6,252) | (586) | (5,666) |
| Maintenance | | | | |
| 847 | Supervision and Engineering | 40,362 | 3,786 | 36,576 |
| | Total Liquified Natural Gas Expense | <u>196,582</u> | <u>18,439</u> | <u>178,142</u> |
| | Total Natural Gas Storage | <u>369,620</u> | <u>34,670</u> | <u>334,950</u> |
| Transmission Expense | | | | |
| Operation | | | | |
| 856 | Mains Expense | 109,405 | 3,503 | 105,902 |
| Maintenance | | | | |
| 863 | Maintenance of Mains | - | - | - |
| | Total Transmission Expense | <u>109,405</u> | <u>3,503</u> | <u>105,902</u> |
| Distribution Expense | | | | |
| Operation | | | | |
| 870 | Supervision and Engineering | 200,542 | 17,046 | 183,496 |
| 874 | Mains and Services Expense | 1,002,970 | 137,393 | 865,577 |
| 875 | Measuring and Regulator Station Expense - General | 19,119 | 1,624 | 17,495 |
| 877 | Measuring and Regulator Station Expense - City Gate | 31,311 | 2,452 | 28,859 |
| 878 | Meter and House Regulator Expense | 448,803 | 46,162 | 402,641 |
| 879 | Customer Installation Expense | 1,026,455 | 106,083 | 920,372 |
| 880 | Other Expense | 117,999 | 11,010 | 106,990 |
| 881 | Rents | 11,765 | 1,159 | 10,606 |

For the period ended November 30, 2013

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> |
|---|---------------------|--------------------|--------------------|
| Maintenance | | | |
| 885 Supervision and Engineering | 597,610 | 44,489 | 553,121 |
| 887 Mains | 197,237 | 26,580 | 170,658 |
| 889 Measuring and Regulator Station Expense - General | 87,138 | 7,437 | 79,701 |
| 891 Measuring and Regulator Station Expense - City Gate | 6,352 | 506 | 5,846 |
| 892 Services | 124,551 | 7,773 | 116,778 |
| 893 Meters and House Regulators | 216,795 | 19,522 | 197,272 |
| 894 Other Equipment | 2,391 | 219 | 2,172 |
| Total Distribution Expense | 4,091,040 | 429,456 | 3,661,584 |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 Supervision | 130,716 | 12,875 | 117,840 |
| 902 Meter Reading Expenses | 46,961 | 4,865 | 42,096 |
| 903 Customer Records and Collection Expense | 1,501,996 | 149,981 | 1,352,015 |
| 904 Uncollectible Accounts | 192,010 | 20,116 | 171,893 |
| Total Customer Accounts Expense | 1,871,683 | 187,838 | 1,683,845 |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 Supervision | 181 | 19 | 162 |
| 908 Customer Assistance Expense | 179,489 | 16,480 | 163,009 |
| 909 Customer Information Expense | 157,309 | 16,533 | 140,776 |
| 910 Miscellaneous Customer Service Expense | 20,230 | 2,126 | 18,104 |
| Total Customer Service and Informational | 357,208 | 35,158 | 322,051 |
| Sales Expense | | | |
| Operation | | | |
| 911 Supervision | 14,869 | 1,540 | 13,328 |
| 912 Demonstration and Selling Expense | 229,608 | 23,790 | 205,817 |
| 913 Advertising | 4,726 | 497 | 4,230 |
| 916 Miscellaneous Sales Expense | 70 | 7 | 63 |
| Total Sales Expense | 249,273 | 25,835 | 223,438 |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 Office Supplies and Expense | 3,893,031 | 396,601 | 3,496,430 |
| 922 Administrative Expenses Transferred - Credit | (1,444,287) | (153,327) | (1,290,961) |
| 924 Property Insurance Premium | 212,355 | 20,917 | 191,438 |
| 925 Injuries and Damages | 7,705 | 759 | 6,946 |
| 926 Employee Pensions and Benefits | (86,191) | (8,911) | (77,280) |
| 928 Regulatory Commission Expense | - | - | - |
| 930 Miscellaneous General Expense | 71,805 | 7,073 | 64,733 |
| 931 Rents | 415,324 | 53,249 | 362,074 |
| Maintenance | | | |
| 935 Maintenance of General Plant | 323,268 | 34,010 | 289,258 |
| Total Administrative and General Expense | 3,393,011 | 350,372 | 3,042,639 |
| Total Operations and Maintenance Expense | \$10,441,240 | \$1,066,831 | \$9,374,408 |

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

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|---------|-----------|-----------|------------|-----------|---------|---------|-----------|---------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | |
| 816 Wells Expense Total | 0 | 35,929 | 35,929 | 0 | 3,370 | 3,370 | 0 | 32,559 | 32,559 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 9,842 | 9,842 | 0 | 923 | 923 | 0 | 8,919 | 8,919 | Firm Volumes Total |
| 818 Compressor Station Expense Total | 0 | 9,842 | 9,842 | 0 | 923 | 923 | 0 | 8,919 | 8,919 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 819 Compressor Station Fuel Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 102,819 | 102,819 | 0 | 9,644 | 9,644 | 0 | 93,174 | 93,174 | Firm Volumes Total |
| 820 Measuring and Regulator Station Expense Total | 0 | 102,819 | 102,819 | 0 | 9,644 | 9,644 | 0 | 93,174 | 93,174 | Firm Volumes Total |
| | 0 | 3,300 | 3,300 | 0 | 310 | 310 | 0 | 2,990 | 2,990 | Firm Volumes Total |
| 821 Purification Expense Total | 0 | 3,300 | 3,300 | 0 | 310 | 310 | 0 | 2,990 | 2,990 | Firm Volumes Total |
| | 0 | 15,454 | 15,454 | 0 | 1,450 | 1,450 | 0 | 14,005 | 14,005 | Firm Volumes Total |
| 832 Wells Expense Total | 0 | 15,454 | 15,454 | 0 | 1,450 | 1,450 | 0 | 14,005 | 14,005 | Firm Volumes Total |
| | 0 | 5,695 | 5,695 | 0 | 534 | 534 | 0 | 5,161 | 5,161 | Firm Volumes Total |
| 840 Supervision and Engineering Total | 0 | 5,695 | 5,695 | 0 | 534 | 534 | 0 | 5,161 | 5,161 | Firm Volumes Total |
| | 0 | 162,472 | 162,472 | 0 | 15,240 | 15,240 | 0 | 147,232 | 147,232 | Firm Volumes Total |
| 844 Supervision and Engineering Total | 0 | 162,472 | 162,472 | 0 | 15,240 | 15,240 | 0 | 147,232 | 147,232 | Firm Volumes Total |
| | 0 | (6,252) | (6,252) | 0 | (586) | (586) | 0 | (5,666) | (5,666) | Firm Volumes Total |
| 845 LNG Fuel Total | 0 | (6,252) | (6,252) | 0 | (586) | (586) | 0 | (5,666) | (5,666) | Firm Volumes Total |
| | 0 | 40,362 | 40,362 | 0 | 3,786 | 3,786 | 0 | 36,576 | 36,576 | Firm Volumes Total |
| 847 Supervision and Engineering Total | 0 | 40,362 | 40,362 | 0 | 3,786 | 3,786 | 0 | 36,576 | 36,576 | Firm Volumes Total |
| | 0 | 33,999 | 33,999 | 0 | 3,349 | 3,349 | 0 | 30,650 | 30,650 | 3-factor Total |
| | 73,622 | 0 | 73,622 | 0 | 0 | 0 | 73,622 | 0 | 73,622 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 1,783 | 1,783 | 0 | 154 | 154 | 0 | 1,629 | 1,629 | Sales/Sendout Volumes Total |
| 856 Mains Expense Total | 73,622 | 35,782 | 109,405 | 0 | 3,503 | 3,503 | 73,622 | 32,279 | 105,902 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 863 Maintenance of Mains Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 86,648 | 86,648 | 0 | 8,128 | 8,128 | 0 | 78,520 | 78,520 | Sales/Sendout Volumes Total |
| | 0 | 106 | 106 | 0 | 9 | 9 | 0 | 96 | 96 | Sales/Sendout Volumes Total |
| | 0 | 113,789 | 113,789 | 0 | 8,910 | 8,910 | 0 | 104,879 | 104,879 | Sendout Volumes Total |
| 870 Supervision and Engineering Total | 0 | 200,542 | 200,542 | 0 | 17,046 | 17,046 | 0 | 183,496 | 183,496 | 3-factor Total |
| | 0 | 684,092 | 684,092 | 0 | 67,383 | 67,383 | 0 | 616,709 | 616,709 | Customers Port/Van Total |
| | 0 | 11,433 | 11,433 | 0 | 1,626 | 1,626 | 0 | 9,807 | 9,807 | Customers Port/Van 80% Total |
| | 0 | 85 | 85 | 0 | 10 | 10 | 0 | 76 | 76 | Customers-All Total |
| | 0 | 80,080 | 80,080 | 0 | 8,296 | 8,296 | 0 | 71,784 | 71,784 | Direct-OR Total |
| | 167,201 | 0 | 167,201 | 0 | 0 | 0 | 167,201 | 0 | 167,201 | Direct-WA Total |
| | 60,079 | 0 | 60,079 | 60,079 | 0 | 60,079 | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | sendout volumes Total |
| 874 Mains and Services Expense Total | 227,280 | 775,690 | 1,002,970 | 60,079 | 77,315 | 137,393 | 167,201 | 698,375 | 865,577 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sendout Volumes Total |
| | 0 | 14,802 | 14,802 | 0 | 1,159 | 1,159 | 0 | 13,643 | 13,643 | Telemetry Total |
| | 0 | 4,317 | 4,317 | 0 | 465 | 465 | 0 | 3,852 | 3,852 | Customers-All Total |
| 875 Measuring and Regulator Station Expense - General T | 0 | 19,119 | 19,119 | 0 | 1,624 | 1,624 | 0 | 17,495 | 17,495 | Sendout Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 0 | 31,311 | 31,311 | 0 | 2,452 | 2,452 | 0 | 28,859 | 28,859 | Sendout Volumes Total |
| 877 Measuring and Regulator Station Expense - City Gate | 0 | 31,311 | 31,311 | 0 | 2,452 | 2,452 | 0 | 28,859 | 28,859 | 3-factor Total |
| | 0 | 2,533 | 2,533 | 0 | 250 | 250 | 0 | 2,284 | 2,284 | Customers-All Total |
| | 0 | 436,368 | 436,368 | 0 | 45,208 | 45,208 | 0 | 391,160 | 391,160 | Customers-Ind Total |
| | 0 | 8,254 | 8,254 | 0 | 576 | 576 | 0 | 7,678 | 7,678 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Employee Cost Total |
| | 0 | 1,648 | 1,648 | 0 | 129 | 129 | 0 | 1,519 | 1,519 | Sendout Volumes Total |
| 878 Meter and House Regulator Expense Total | 0 | 448,803 | 448,803 | 0 | 46,162 | 46,162 | 0 | 402,641 | 402,641 | 3-factor Total |
| | 0 | 46,039 | 46,039 | 0 | 4,535 | 4,535 | 0 | 41,504 | 41,504 | Customers-All Total |
| | 0 | 951,544 | 951,544 | 0 | 98,580 | 98,580 | 0 | 852,964 | 852,964 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 28,872 | 28,872 | 0 | 2,968 | 2,968 | 0 | 25,904 | 25,904 | Employee Cost Total |
| 879 Customer Installation Expense Total | 0 | 1,026,455 | 1,026,455 | 0 | 106,083 | 106,083 | 0 | 920,372 | 920,372 | |

For the period ended November 30, 2013

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|----------------|------------------|------------------|---------------|----------------|----------------|----------------|------------------|------------------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | |
| | 0 | 35,808 | 35,808 | 0 | 3,527 | 3,527 | 0 | 32,281 | 32,281 | 3-factor Total |
| | 0 | 14,216 | 14,216 | 0 | 1,473 | 1,473 | 0 | 12,743 | 12,743 | Customers-All Total |
| | 6,725 | 0 | 6,725 | 0 | 0 | 0 | 6,725 | 0 | 6,725 | Direct-OR Total |
| | 1,317 | 0 | 1,317 | 1,317 | 0 | 1,317 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Employee Cost Total |
| | 0 | 59,934 | 59,934 | 0 | 4,693 | 4,693 | 0 | 55,241 | 55,241 | Sendout Volumes Total |
| 880 Other Expense Total | 8,042 | 109,957 | 117,999 | 1,317 | 9,693 | 11,010 | 6,725 | 100,265 | 106,990 | |
| | 0 | 11,765 | 11,765 | 0 | 1,159 | 1,159 | 0 | 10,606 | 10,606 | 3-factor Total |
| 881 Rents Total | 0 | 11,765 | 11,765 | 0 | 1,159 | 1,159 | 0 | 10,606 | 10,606 | |
| | 0 | 376,784 | 376,784 | 0 | 37,113 | 37,113 | 0 | 339,671 | 339,671 | 3-factor Total |
| | 0 | 2,714 | 2,714 | 0 | 281 | 281 | 0 | 2,433 | 2,433 | Customers-All Total |
| | 211,018 | 0 | 211,018 | 0 | 0 | 0 | 211,018 | 0 | 211,018 | Direct-OR Total |
| | 7,095 | 0 | 7,095 | 7,095 | 0 | 7,095 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sendout Volumes Total |
| 885 Supervision and Engineering Total | 218,113 | 379,498 | 597,610 | 7,095 | 37,394 | 44,489 | 211,018 | 342,103 | 553,121 | |
| | 0 | 35,167 | 35,167 | 0 | 3,464 | 3,464 | 0 | 31,703 | 31,703 | 3-factor Total |
| | 0 | 106,576 | 106,576 | 0 | 12,128 | 12,128 | 0 | 94,447 | 94,447 | Customers Port/Van 80% Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 44,507 | 0 | 44,507 | 0 | 0 | 0 | 44,507 | 0 | 44,507 | Direct-OR Total |
| | 10,987 | 0 | 10,987 | 10,987 | 0 | 10,987 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | sendout volumes Total |
| 887 Mains Total | 55,495 | 141,742 | 197,237 | 10,987 | 15,592 | 26,580 | 44,507 | 126,150 | 170,658 | |
| | 0 | 2,324 | 2,324 | 0 | 229 | 229 | 0 | 2,095 | 2,095 | 3-factor Total |
| | 639 | 0 | 639 | 0 | 0 | 0 | 639 | 0 | 639 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 63,193 | 63,193 | 0 | 4,948 | 4,948 | 0 | 58,245 | 58,245 | Sendout Volumes Total |
| | 0 | 20,983 | 20,983 | 0 | 2,260 | 2,260 | 0 | 18,723 | 18,723 | Telemetering Total |
| 889 Measuring and Regulator Station Expense - General T | 639 | 86,499 | 87,138 | 0 | 7,437 | 7,437 | 639 | 79,063 | 79,701 | |
| | 0 | 430 | 430 | 0 | 42 | 42 | 0 | 388 | 388 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 5,921 | 5,921 | 0 | 464 | 464 | 0 | 5,458 | 5,458 | Sendout Volumes Total |
| 891 Measuring and Regulator Station Expense - City Gate | 0 | 6,352 | 6,352 | 0 | 506 | 506 | 0 | 5,846 | 5,846 | |
| | 0 | 28,880 | 28,880 | 0 | 2,845 | 2,845 | 0 | 26,036 | 26,036 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| | 84,110 | 0 | 84,110 | 0 | 0 | 0 | 84,110 | 0 | 84,110 | Direct-OR Total |
| | 4,365 | 0 | 4,365 | 4,365 | 0 | 4,365 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 7,195 | 7,195 | 0 | 563 | 563 | 0 | 6,632 | 6,632 | Sendout Volumes Total |
| 892 Services Total | 88,475 | 36,076 | 124,551 | 4,365 | 3,408 | 7,773 | 84,110 | 32,668 | 116,778 | |
| | 0 | 73 | 73 | 0 | 7 | 7 | 0 | 66 | 66 | 3-factor Total |
| | 0 | 91,027 | 91,027 | 0 | 9,430 | 9,430 | 0 | 81,597 | 81,597 | Customers-All Total |
| | 0 | 5,700 | 5,700 | 0 | 508 | 508 | 0 | 5,191 | 5,191 | Customers-Comm Total |
| | 0 | 5,777 | 5,777 | 0 | 403 | 403 | 0 | 5,374 | 5,374 | Customers-Ind Total |
| | 0 | 23,804 | 23,804 | 0 | 2,502 | 2,502 | 0 | 21,302 | 21,302 | Customers-Res Total |
| | 5,211 | 0 | 5,211 | 0 | 0 | 0 | 5,211 | 0 | 5,211 | Direct-OR Total |
| | 0 | 85,203 | 85,203 | 0 | 6,671 | 6,671 | 0 | 78,531 | 78,531 | Sendout Volumes Total |
| 893 Meters and House Regulators Total | 5,211 | 211,584 | 216,795 | 0 | 19,522 | 19,522 | 5,211 | 192,061 | 197,272 | |
| | 0 | 2,228 | 2,228 | 0 | 219 | 219 | 0 | 2,009 | 2,009 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 163 | 0 | 163 | 0 | 0 | 0 | 163 | 0 | 163 | Direct-OR Total |
| 894 Other Equipment Total | 163 | 2,228 | 2,391 | 0 | 219 | 219 | 163 | 2,009 | 2,172 | |
| | 0 | 130,716 | 130,716 | 0 | 12,875 | 12,875 | 0 | 117,840 | 117,840 | 3-factor Total |
| 901 Supervision Total | 0 | 130,716 | 130,716 | 0 | 12,875 | 12,875 | 0 | 117,840 | 117,840 | |
| | 0 | 46,961 | 46,961 | 0 | 4,865 | 4,865 | 0 | 42,096 | 42,096 | Customers-All Total |
| 902 Meter Reading Expenses Total | 0 | 46,961 | 46,961 | 0 | 4,865 | 4,865 | 0 | 42,096 | 42,096 | |
| | 0 | 1,001,745 | 1,001,745 | 0 | 98,672 | 98,672 | 0 | 903,073 | 903,073 | 3-factor Total |
| | 0 | 95,912 | 95,912 | 0 | 9,936 | 9,936 | 0 | 85,975 | 85,975 | Customers-All Total |
| | 0 | 31,817 | 31,817 | 0 | 2,221 | 2,221 | 0 | 29,596 | 29,596 | Customers-Ind Total |
| | 0 | 372,522 | 372,522 | 0 | 39,152 | 39,152 | 0 | 333,370 | 333,370 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 903 Customer Records and Collection Expense Total | 0 | 1,501,996 | 1,501,996 | 0 | 149,981 | 149,981 | 0 | 1,352,015 | 1,352,015 | |
| | 0 | 54,333 | 54,333 | 0 | 5,629 | 5,629 | 0 | 48,704 | 48,704 | Customers-All Total |
| | 0 | 15,702 | 15,702 | 0 | 1,401 | 1,401 | 0 | 14,302 | 14,302 | Customers-Comm Total |
| | 0 | 4,093 | 4,093 | 0 | 286 | 286 | 0 | 3,807 | 3,807 | Customers-Ind Total |
| | 0 | 121,800 | 121,800 | 0 | 12,801 | 12,801 | 0 | 108,999 | 108,999 | Customers-Res Total |
| | (3,919) | 0 | (3,919) | 0 | 0 | 0 | (3,919) | 0 | (3,919) | Direct-OR Total |
| 904 Uncollectible Accounts Total | (3,919) | 195,929 | 192,010 | 0 | 20,116 | 20,116 | (3,919) | 175,812 | 171,893 | |
| | 0 | 181 | 181 | 0 | 19 | 19 | 0 | 162 | 162 | Customers-Res Total |
| 907 Supervision Total | 0 | 181 | 181 | 0 | 19 | 19 | 0 | 162 | 162 | |
| | 0 | 14,613 | 14,613 | 0 | 1,439 | 1,439 | 0 | 13,174 | 13,174 | 3-factor Total |
| | 0 | 66,076 | 66,076 | 0 | 6,845 | 6,845 | 0 | 59,231 | 59,231 | Customers-All Total |
| | 0 | 1,148 | 1,148 | 0 | 102 | 102 | 0 | 1,045 | 1,045 | Customers-Comm Total |
| | 0 | 77,553 | 77,553 | 0 | 5,413 | 5,413 | 0 | 72,139 | 72,139 | Customers-Ind Total |

For the period ended November 30, 2013

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|----------------|--------------------|--------------------|----------------|------------------|------------------|----------------|--------------------|--------------------|----------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | Nov | |
| | 0 | 21,767 | 21,767 | 0 | 2,288 | 2,288 | 0 | 19,479 | 19,479 | Customers-Res Total |
| | (2,059) | 0 | (2,059) | 0 | 0 | 0 | (2,059) | 0 | (2,059) | Direct-OR Total |
| | 392 | 0 | 392 | 392 | 0 | 392 | 0 | 0 | 0 | Direct-WA Total |
| 908 Customer Assistance Expense Total | (1,667) | 181,156 | 179,489 | 392 | 16,088 | 16,480 | (2,059) | 165,068 | 163,009 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Comm Total |
| | 0 | 157,309 | 157,309 | 0 | 16,533 | 16,533 | 0 | 140,776 | 140,776 | Customers-Res Total |
| 909 Customer Information Expense Total | 0 | 157,309 | 157,309 | 0 | 16,533 | 16,533 | 0 | 140,776 | 140,776 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 363 | 363 | 0 | 38 | 38 | 0 | 325 | 325 | Customers-All Total |
| | 0 | 19,867 | 19,867 | 0 | 2,088 | 2,088 | 0 | 17,779 | 17,779 | Customers-Res Total |
| 910 Miscellaneous Customer Service Expense Total | 0 | 20,230 | 20,230 | 0 | 2,126 | 2,126 | 0 | 18,104 | 18,104 | |
| | 0 | 14,869 | 14,869 | 0 | 1,540 | 1,540 | 0 | 13,328 | 13,328 | Customers-All Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| 911 Supervision Total | 0 | 14,869 | 14,869 | 0 | 1,540 | 1,540 | 0 | 13,328 | 13,328 | |
| | 0 | 1,007 | 1,007 | 0 | 99 | 99 | 0 | 908 | 908 | 3-factor Total |
| | 0 | 214,286 | 214,286 | 0 | 22,200 | 22,200 | 0 | 192,086 | 192,086 | Customers-All Total |
| | 0 | 842 | 842 | 0 | 75 | 75 | 0 | 767 | 767 | Customers-Comm Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Ind Total |
| | 0 | 13,472 | 13,472 | 0 | 1,416 | 1,416 | 0 | 12,056 | 12,056 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 912 Demonstration and Selling Expense Total | 0 | 229,608 | 229,608 | 0 | 23,790 | 23,790 | 0 | 205,817 | 205,817 | |
| | 0 | 4,726 | 4,726 | 0 | 497 | 497 | 0 | 4,230 | 4,230 | Customers-Res Total |
| 913 Advertising Total | 0 | 4,726 | 4,726 | 0 | 497 | 497 | 0 | 4,230 | 4,230 | |
| | 0 | 70 | 70 | 0 | 7 | 7 | 0 | 63 | 63 | Customers-Res Total |
| 916 Miscellaneous Sales Expense Total | 0 | 70 | 70 | 0 | 7 | 7 | 0 | 63 | 63 | |
| | 0 | 3,368,964 | 3,368,964 | 0 | 331,843 | 331,843 | 0 | 3,037,121 | 3,037,121 | 3-factor Total |
| | 0 | 1,000 | 1,000 | 0 | 104 | 104 | 0 | 896 | 896 | Customers-All Total |
| | 0 | 40,055 | 40,055 | 0 | 2,796 | 2,796 | 0 | 37,259 | 37,259 | Customers-Ind Total |
| | 0 | 10,411 | 10,411 | 0 | 1,094 | 1,094 | 0 | 9,317 | 9,317 | Customers-Res Total |
| | 76,958 | 0 | 76,958 | 0 | 0 | 0 | 76,958 | 0 | 76,958 | Direct-OR Total |
| | 516 | 0 | 516 | 516 | 0 | 516 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 295,206 | 295,206 | 0 | 30,347 | 30,347 | 0 | 264,858 | 264,858 | Employee Cost Total |
| | 0 | 99,584 | 99,584 | 0 | 29,875 | 29,875 | 0 | 69,709 | 69,709 | Regulatory Total |
| | 0 | 338 | 338 | 0 | 26 | 26 | 0 | 311 | 311 | Sendout Volumes Total |
| 921 Office Supplies and Expense Total | 77,474 | 3,815,557 | 3,893,031 | 516 | 396,085 | 396,601 | 76,958 | 3,419,472 | 3,496,430 | |
| | 0 | (1,032,753) | (1,032,753) | 0 | (111,021) | (111,021) | 0 | (921,732) | (921,732) | Admin Tran Total |
| | 0 | (411,534) | (411,534) | 0 | (42,306) | (42,306) | 0 | (369,229) | (369,229) | Employee Cost Total |
| 922 Administrative Expenses Transferred - Credit Total | 0 | (1,444,287) | (1,444,287) | 0 | (153,327) | (153,327) | 0 | (1,290,961) | (1,290,961) | |
| | 0 | 212,355 | 212,355 | 0 | 20,917 | 20,917 | 0 | 191,438 | 191,438 | 3-factor Total |
| 924 Property Insurance Premium Total | 0 | 212,355 | 212,355 | 0 | 20,917 | 20,917 | 0 | 191,438 | 191,438 | |
| | 0 | 7,705 | 7,705 | 0 | 759 | 759 | 0 | 6,946 | 6,946 | 3-factor Total |
| 925 Injuries and Damages Total | 0 | 7,705 | 7,705 | 0 | 759 | 759 | 0 | 6,946 | 6,946 | |
| | 492 | 0 | 492 | 0 | 0 | 0 | 492 | 0 | 492 | Direct-OR Total |
| | 0 | (86,683) | (86,683) | 0 | (8,911) | (8,911) | 0 | (77,772) | (77,772) | Employee Cost Total |
| 926 Employee Pensions and Benefits Total | 492 | (86,683) | (86,191) | 0 | (8,911) | (8,911) | 492 | (77,772) | (77,280) | |
| | 0 | 71,805 | 71,805 | 0 | 7,073 | 7,073 | 0 | 64,733 | 64,733 | 3-factor Total |
| 930 Miscellaneous General Expense Total | 0 | 71,805 | 71,805 | 0 | 7,073 | 7,073 | 0 | 64,733 | 64,733 | |
| | 0 | 380,207 | 380,207 | 0 | 37,450 | 37,450 | 0 | 342,756 | 342,756 | 3-factor Total |
| | 0 | 2,040 | 2,040 | 0 | 211 | 211 | 0 | 1,829 | 1,829 | Customers-All Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-The Dalles Total |
| | 17,489 | 0 | 17,489 | 0 | 0 | 0 | 17,489 | 0 | 17,489 | Direct-OR Total |
| | 15,588 | 0 | 15,588 | 15,588 | 0 | 15,588 | 0 | 0 | 0 | Direct-WA Total |
| 931 Rents Total | 33,077 | 382,247 | 415,324 | 15,588 | 37,662 | 53,249 | 17,489 | 344,585 | 362,074 | |
| | 0 | 244,063 | 244,063 | 0 | 24,040 | 24,040 | 0 | 220,023 | 220,023 | 3-factor Total |
| | 0 | 3,514 | 3,514 | 0 | 500 | 500 | 0 | 3,014 | 3,014 | Customers port/van Total |
| | 0 | 9,345 | 9,345 | 0 | 968 | 968 | 0 | 8,377 | 8,377 | Customers-All Total |
| | 0 | 517 | 517 | 0 | 131 | 131 | 0 | 385 | 385 | Customers-The Dalles Total |
| | 56,987 | 0 | 56,987 | 0 | 0 | 0 | 56,987 | 0 | 56,987 | Direct-OR Total |
| | 8,321 | 0 | 8,321 | 8,321 | 0 | 8,321 | 0 | 0 | 0 | direct-wa Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Employee Cost Total |
| | 0 | 306 | 306 | 0 | 29 | 29 | 0 | 278 | 278 | Firm Volumes Total |
| | 0 | 215 | 215 | 0 | 20 | 20 | 0 | 195 | 195 | sales volumes Total |
| 935 Maintenance of General Plant Total | 65,308 | 257,960 | 323,268 | 8,321 | 25,688 | 34,010 | 56,987 | 232,271 | 289,258 | |
| Grand Total | 847,805 | 9,593,435 | 10,441,240 | 108,659 | 958,172 | 1,066,831 | 739,145 | 8,635,263 | 9,374,408 | |

December 2013 Activity

**NW Natural
Washington Results of Operations
Monthly 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 |
| | | 19,264,521 | | | 2,357,270 | | | 16,907,251 |
| | | 1,132,073,549 | | | 114,572,638 | | | 1,017,500,910 |
| | | 1.70% | | | 2.06% | | | 1.66% |

NW Natural
Washington Quarterly Results of Operations Report

December 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 | | 71,646,570 | | 71,646,570 | 8,034,106 | | 8,034,106 | 63,612,464 | | 63,612,464 |
| 481.1 | Commercial | | 32,905,899 | | 32,905,899 | 2,962,129 | | 2,962,129 | 29,943,770 | | 29,943,770 |
| 481.2 | Industrial Firm | | 2,475,692 | | 2,475,692 | 286,828 | | 286,828 | 2,188,863 | | 2,188,863 |
| 481.3 | Interruptible | | 3,407,580 | | 3,407,580 | 79,381 | | 79,381 | 3,328,199 | | 3,328,199 |
| 481.5 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 495.20 | Unbilled Revenue | A | | 8,425,464 | 8,425,464 | | 893,430 | 893,430 | | 7,532,034 | 7,532,034 |
| | Total Sales of Gas | | 110,435,741 | 8,425,464 | 118,861,206 | 11,362,444 | 893,430 | 12,255,875 | 99,073,297 | 7,532,034 | 106,605,331 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 783,621 | | 783,621 | 94,929 | | 94,929 | 688,693 | | 688,693 |
| 489.13 | Interruptible | | 638,806 | | 638,806 | 63,332 | | 63,332 | 575,474 | | 575,474 |
| 489.15 | Interruptible Incentive | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| 489.3 | Agency Fee/Balancing | | 1,267 | | 1,267 | 0 | | 0 | 1,267 | | 1,267 |
| | Total Transportation Revenue | | 1,423,695 | 0 | 1,423,695 | 158,261 | 0 | 158,261 | 1,265,434 | 0 | 1,265,434 |
| 495.6 | Rate Adjustments - Amortizations | | 986,905 | | 986,905 | (259,978) | | (259,978) | 1,246,883 | | 1,246,883 |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 187,013 | | 187,013 | 8,424 | | 8,424 | 178,589 | | 178,589 |
| 488.0 | Seasonal Reconnect Fee | | 27,680 | | 27,680 | 0 | | 0 | 27,680 | | 27,680 |
| 488.0 | Delinquent Reconnect Fee | | 1,900 | | 1,900 | 200 | | 200 | 1,700 | | 1,700 |
| 488.1 | Returned Check Charge | | 9,480 | | 9,480 | 1,020 | | 1,020 | 8,460 | | 8,460 |
| 488.3 | Recon Charge CR During Office Hours | | 20,630 | | 20,630 | 950 | | 950 | 19,680 | | 19,680 |
| 488.4 | Field Collection Charge | | 20,680 | | 20,680 | 1,940 | | 1,940 | 18,740 | | 18,740 |
| 488.5 | Recon Charge CR After Office Hours | | 3,110 | | 3,110 | 2,950 | | 2,950 | 160 | | 160 |
| 488.6 | Recon Charge Seas During Office Hours | | 2,810 | | 2,810 | 230 | | 230 | 2,580 | | 2,580 |
| 488.7 | Recon Charge Seas After Office Hours | | 200 | | 200 | 200 | | 200 | 0 | | 0 |
| 488.8 | Automated Payment Charge | | 5,195 | | 5,195 | 640 | | 640 | 4,555 | | 4,555 |
| 493.2 | Rent - Utility Property | B | | 26,699 | 26,699 | | 1,547 | 1,547 | | 25,152 | 25,152 |
| 495.1 | Meter Rentals | | 19,321 | | 19,321 | 1,974 | | 1,974 | 17,347 | | 17,347 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 2,275 | | 2,275 | 553 | | 553 | 1,722 | | 1,722 |
| | Total Miscellaneous Revenues | | 300,294 | 26,699 | 326,993 | 19,081 | 1,547 | 20,628 | 281,213 | 25,152 | 306,364 |
| | Total Operating Revenue | | 113,146,635 | 8,452,163 | 121,598,798 | 11,279,808 | 894,978 | 12,174,786 | 101,866,827 | 7,557,185 | 109,424,012 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 53,673,185 | | 53,673,185 | 5,165,613 | | 5,165,613 | 48,507,572 | | 48,507,572 |
| 805.7 | WACOG Deferred | | (1,320,759) | | (1,320,759) | (398,581) | | (398,581) | (922,178) | | (922,178) |
| 804.6 | Demand Incurred | | 8,017,634 | | 8,017,634 | 777,515 | | 777,515 | 7,240,119 | | 7,240,119 |
| 805.8 | Demand Deferred | | 8,061,549 | | 8,061,549 | 850,833 | | 850,833 | 7,210,716 | | 7,210,716 |
| 805.4 | Amortization of Gas Costs | | (1,305,746) | | (1,305,746) | (336,405) | | (336,405) | (969,341) | | (969,341) |
| | Total Cost of Gas | | 67,125,862 | 0 | 67,125,862 | 6,058,975 | 0 | 6,058,975 | 61,066,888 | 0 | 61,066,888 |
| Detail | Operations & Maintenance | O&M | 762,439 | 13,017,854 | 13,780,293 | 72,201 | 1,306,934 | 1,379,135 | 690,238 | 11,710,920 | 12,401,158 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 1,588,533 | | 1,588,533 | 66,455 | | 66,455 | 1,522,078 | | 1,522,078 |
| 408.12 | Franchise | | 2,987,510 | | 2,987,510 | 479,237 | | 479,237 | 2,508,273 | | 2,508,273 |
| 408.13 | Payroll | C | | 650,823 | 650,823 | | 67,360 | 67,360 | | 583,462 | 583,462 |
| 408.14 | Other | | (8,551) | | (8,551) | 1,942 | | 1,942 | (10,493) | | (10,493) |
| 408.15 | Regulatory | | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| | Total Other Taxes | | 4,567,492 | 650,823 | 5,218,314 | 547,634 | 67,360 | 614,994 | 4,019,857 | 583,462 | 4,603,320 |
| 403.1 | Depreciation | D | | 6,163,783 | 6,163,783 | | 639,123 | 639,123 | | 5,524,660 | 5,524,660 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | (253,958) | | | 1,125,326 | | | (1,379,284) |
| 410.1 | Federal Income Taxes - Deferred | | | | 18,816,066 | | | 0 | | | 18,816,066 |
| 411.4 | Federal Income Tax Credit | | | | (9,569,083) | | | (36) | | | (9,569,047) |
| 409.1 | Oregon Income Taxes | | | | 0 | | | 0 | | | 0 |
| 410.1 | Oregon Income Taxes - Deferred | | | | 1,926,629 | | | 0 | | | 1,926,629 |
| 411.1 | Oregon Income Tax Credit | | | | (873,629) | | | 0 | | | (873,629) |
| | Total Income Taxes | | | | 10,046,025 | | | 1,125,289 | | | 8,920,736 |
| | Total Operating Revenue Deductions | | 72,455,793 | 19,832,459 | 102,334,277 | 6,678,810 | 2,013,417 | 9,817,516 | 65,776,983 | 17,819,042 | 92,516,761 |
| | Net Operating Income | | | | 19,264,521 | | | 2,357,270 | | | 16,907,251 |

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 | | | 2,571,509,229 | | | 251,935,390 | | | 2,319,573,838 |
| 108.1X | Accumulated Depreciation | | | (1,134,976,760) | | | (108,817,866) | | | (1,026,158,894) |
| ADJ | Working Capital Allowance | | | 67,138,277 | | | 6,389,206 | | | 60,749,071 |
| 117.X | Storage Gas - Cushion | | | 14,127,180 | | | 1,325,129 | | | 12,802,051 |
| 186.XX | Leasehold Improvements | | | 1,378,600 | | | 304,139 | | | 1,074,460 |
| 252.XX | Customer Contributions | | | (3,138,288) | | | (227,624) | | | (2,910,664) |
| 283.XX | Deferred Taxes - Federal | | | (320,618,969) | | | (36,335,737) | | | (284,283,232) |
| 283.XX | Deferred Taxes - State | | | (63,345,719) | | | 0 | | | (63,345,719) |
| Total Rate Base | | | | 1,132,073,549 | | | 114,572,638 | | | 1,017,500,910 |
| Rate Of Return on Rate Base | | | | 1.70% | | | 2.06% | | | 1.66% |
| Allocation References: | | | | | | | | | | |
| A | Unbilled Revenue | | | 100.00% | | | 10.60% | | | 89.40% |
| 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 |
| | | 89,954,682 | | | 10,602,789 | | | 79,351,893 |
| | | 1,065,707,882 | | | 112,841,157 | | | 952,866,725 |
| | | 8.44% | | | 9.40% | | | 8.33% |

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 | | 451,076,405 | 0 | 451,076,405 | 49,122,448 | 0 | 49,122,448 | 401,953,957 | 0 | 401,953,957 |
| 481.1 | Commercial | | 218,920,249 | 0 | 218,920,249 | 19,945,568 | 0 | 19,945,568 | 198,974,681 | 0 | 198,974,681 |
| 481.2 | Industrial Firm | | 24,688,685 | 0 | 24,688,685 | 2,464,015 | 0 | 2,464,015 | 22,224,670 | 0 | 22,224,670 |
| 481.3 | Interruptible | | 29,235,116 | 0 | 29,235,116 | 776,092 | 0 | 776,092 | 28,459,024 | 0 | 28,459,024 |
| 481.5 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 | Unbilled Revenue | A | 0 | 4,666,718 | 4,666,718 | 0 | 966,327 | 966,327 | 0 | 3,700,391 | 3,700,391 |
| | Total Sales of Gas | | 723,920,455 | 4,666,718 | 728,587,173 | 72,308,124 | 966,327 | 73,274,451 | 651,612,331 | 3,700,391 | 655,312,722 |
| Transportation Revenue | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 8,063,705 | 0 | 8,063,705 | 945,439 | 0 | 945,439 | 7,118,266 | 0 | 7,118,266 |
| 489.13 | Interruptible | | 7,796,779 | 0 | 7,796,779 | 869,483 | 0 | 869,483 | 6,927,295 | 0 | 6,927,295 |
| 489.15 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 37,716 | 0 | 37,716 | 0 | 0 | 0 | 37,716 | 0 | 37,716 |
| | Total Transportation Revenue | | 15,898,199 | 0 | 15,898,199 | 1,814,923 | 0 | 1,814,923 | 14,083,277 | 0 | 14,083,277 |
| 495.6 | Rate Adjustments - Amortizations | | (2,609,978) | 0 | (2,609,978) | (1,382,577) | 0 | (1,382,577) | (1,227,402) | 0 | (1,227,402) |
| Miscellaneous Revenues | | | | | | | | | | | |
| 487 | Late Payment Charge | | 2,281,999 | 0 | 2,281,999 | 105,449 | 0 | 105,449 | 2,176,550 | 0 | 2,176,550 |
| 488.0 | Seasonal Reconnect Fee | | 132,280 | 0 | 132,280 | 0 | 0 | 0 | 132,280 | 0 | 132,280 |
| 488.0 | Delinquent Reconnect Fee | | 254,505 | 0 | 254,505 | 1,900 | 0 | 1,900 | 252,605 | 0 | 252,605 |
| 488.1 | Returned Check Charge | | 123,468 | 0 | 123,468 | 12,340 | 0 | 12,340 | 111,128 | 0 | 111,128 |
| 488.3 | Recon Charge CR During Office Hours | | 312,100 | 0 | 312,100 | 17,050 | 0 | 17,050 | 295,050 | 0 | 295,050 |
| 488.4 | Field Collection Charge | | 456,740 | 0 | 456,740 | 43,815 | 0 | 43,815 | 412,925 | 0 | 412,925 |
| 488.5 | Recon Charge CR After Office Hours | | 45,630 | 0 | 45,630 | 41,655 | 0 | 41,655 | 3,975 | 0 | 3,975 |
| 488.6 | Recon Charge Seas During Office Hours | | 18,929 | 0 | 18,929 | 1,810 | 0 | 1,810 | 17,119 | 0 | 17,119 |
| 488.7 | Recon Charge Seas After Office Hours | | 2,350 | 0 | 2,350 | 2,350 | 0 | 2,350 | 0 | 0 | 0 |
| 488.8 | Automated Payment Charge | | 79,393 | 0 | 79,393 | 9,895 | 0 | 9,895 | 69,498 | 0 | 69,498 |
| 493.2 | Rent - Utility Property | B | 0 | 279,204 | 279,204 | 0 | 18,414 | 18,414 | 0 | 260,790 | 260,790 |
| 495.1 | Meter Rentals | | 221,129 | 0 | 221,129 | 23,130 | 0 | 23,130 | 197,999 | 0 | 197,999 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 100,722 | 0 | 100,722 | 4,438 | 0 | 4,438 | 96,284 | 0 | 96,284 |
| | Total Miscellaneous Revenues | | 4,029,244 | 279,204 | 4,308,448 | 263,832 | 18,414 | 282,246 | 3,765,412 | 260,790 | 4,026,202 |
| | Total Operating Revenue | | 741,237,921 | 4,945,922 | 746,183,842 | 73,004,302 | 984,741 | 73,989,043 | 668,233,618 | 3,961,180 | 672,194,799 |
| Cost of Gas | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 283,636,107 | 0 | 283,636,107 | 27,110,422 | 0 | 27,110,422 | 256,525,685 | 0 | 256,525,685 |
| 805.7 | WACOG Deferred | | 2,257,919 | 0 | 2,257,919 | 55,698 | 0 | 55,698 | 2,202,221 | 0 | 2,202,221 |
| 804.6 | Demand Incurred | | 93,712,064 | 0 | 93,712,064 | 8,907,182 | 0 | 8,907,182 | 84,804,882 | 0 | 84,804,882 |
| 805.8 | Demand Deferred | | 4,125,466 | 0 | 4,125,466 | 383,080 | 0 | 383,080 | 3,742,386 | 0 | 3,742,386 |
| 805.4 | Amortization of Gas Costs | | (10,433,968) | 0 | (10,433,968) | (2,205,746) | 0 | (2,205,746) | (8,228,222) | 0 | (8,228,222) |
| | Total Cost of Gas | | 373,297,588 | 0 | 373,297,588 | 34,250,636 | 0 | 34,250,636 | 339,046,951 | 0 | 339,046,951 |
| Detail | Operations & Maintenance | O&M | 12,846,221 | 116,058,323 | 128,904,544 | 779,395 | 11,682,669 | 12,462,065 | 12,066,826 | 104,375,654 | 116,442,479 |
| Other Taxes | | | | | | | | | | | |
| 408.11 | Property | | 20,137,669 | 0 | 20,137,669 | 1,773,542 | 0 | 1,773,542 | 18,364,127 | 0 | 18,364,127 |
| 408.12 | Franchise | | 19,001,753 | 0 | 19,001,753 | 2,960,506 | 0 | 2,960,506 | 16,041,247 | 0 | 16,041,247 |
| 408.13 | Payroll | C | 0 | 5,453,509 | 5,453,509 | 0 | 564,438 | 564,438 | 0 | 4,889,071 | 4,889,071 |
| 408.14 | Other | | 141,855 | 0 | 141,855 | 37,933 | 0 | 37,933 | 103,922 | 0 | 103,922 |
| 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 | | 41,041,980 | 5,453,509 | 46,495,489 | 4,911,840 | 564,438 | 5,476,278 | 36,130,140 | 4,889,071 | 41,019,211 |
| 403.1 | Depreciation | D | 0 | 69,419,404 | 69,419,404 | 0 | 7,198,098 | 7,198,098 | 0 | 62,221,306 | 62,221,306 |
| Income Taxes | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | | | (221,300) | | | 3,999,613 | | | (4,220,913) |
| 410.1 | Federal Income Taxes - Deferred | | | | 54,820,729 | | | 0 | | | 54,820,729 |
| 411.4 | Federal Income Tax Credit | | | | (22,405,705) | | | (436) | | | (22,405,269) |
| 409.1 | Oregon Income Taxes | | | | (10,751) | | | 0 | | | (10,751) |
| 410.1 | Oregon Income Taxes - Deferred | | | | 7,733,092 | | | 0 | | | 7,733,092 |
| 411.1 | Oregon Income Tax Credit | | | | (1,803,930) | | | 0 | | | (1,803,930) |
| | Total Income Taxes | | | | 38,112,135 | | | 3,999,178 | | | 34,112,958 |
| | Total Operating Revenue Deductions | | 427,185,789 | 190,931,236 | 656,229,160 | 39,941,872 | 19,445,205 | 63,386,254 | 387,243,917 | 171,486,030 | 592,842,905 |
| | Net Operating Income | | | | 89,954,682 | | | 10,602,789 | | | 79,351,893 |

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 |
| | | 2,473,098,849 | | | 247,097,536 | | | 2,226,001,312 |
| | | (1,110,971,679) | | | (106,509,537) | | | (1,004,462,141) |
| | | 61,528,349 | | | 5,821,580 | | | 55,706,769 |
| | | 14,108,170 | | | 1,323,346 | | | 12,784,824 |
| | | 1,433,116 | | | 318,896 | | | 1,114,220 |
| | | (3,436,548) | | | (229,094) | | | (3,207,454) |
| | | (308,456,132) | | | (34,981,571) | | | (273,474,562) |
| | | (61,596,242) | | | 0 | | | (61,596,242) |
| | | 1,065,707,882 | | | 112,841,157 | | | 952,866,725 |
| | | 8.44% | | | 9.40% | | | 8.33% |
| | | 100.00% | | | 20.71% | | | 79.29% |
| | | 100.00% | | | 6.60% | | | 93.40% |
| | | 100.00% | | | 10.35% | | | 89.65% |
| | | 100.00% | | | 10.37% | | | 89.63% |

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

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> |
|---|----------------|-------------------|----------------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$15,821 | \$1,484 | \$14,337 |
| 818 Compressor Station Expense | 6,628 | 622 | 6,007 |
| 819 Compressor Station Fuel | - | - | - |
| 820 Measuring and Regulator Station Expense | 117,177 | 10,991 | 106,186 |
| 821 Purification Expense | 523 | 49 | 474 |
| Maintenance | | | |
| 832 Wells Expense | 12,588 | 1,181 | 11,407 |
| Total Underground Storage Expense | 152,738 | 14,327 | 138,411 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 6,726 | 631 | 6,095 |
| Total Other Storage Expense | 6,726 | 631 | 6,095 |
| Liquified Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 168,746 | 15,828 | 152,917 |
| 845 LNG Fuel | - | - | - |
| Maintenance | | | |
| 847 Supervision and Engineering | 36,676 | 3,440 | 33,236 |
| Total Liquified Natural Gas Expense | 205,422 | 19,269 | 186,153 |
| Total Natural Gas Storage | 364,885 | 34,226 | 330,659 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 90,553 | 3,737 | 86,816 |
| Maintenance | | | |
| 863 Maintenance of Mains | - | - | - |
| Total Transmission Expense | 90,553 | 3,737 | 86,816 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 202,404 | 17,510 | 184,895 |
| 874 Mains and Services Expense | 835,673 | 72,851 | 762,822 |
| 875 Measuring and Regulator Station Expense - General | 41,791 | 3,432 | 38,359 |
| 877 Measuring and Regulator Station Expense - City Gate | 60,925 | 4,770 | 56,155 |
| 878 Meter and House Regulator Expense | 474,670 | 48,880 | 425,790 |
| 879 Customer Installation Expense | 1,022,072 | 105,681 | 916,391 |
| 880 Other Expense | 90,706 | 8,031 | 82,675 |
| 881 Rents | 12,463 | 1,228 | 11,235 |

For the period ended December 31, 2013

Month

| | <u>System</u> | <u>Washington</u> | <u>Oregon</u> |
|---|---------------------|--------------------|---------------------|
| Maintenance | | | |
| 885 Supervision and Engineering | 693,290 | 49,826 | 643,465 |
| 887 Mains | 117,837 | 11,209 | 106,628 |
| 889 Measuring and Regulator Station Expense - General | 105,960 | 8,601 | 97,359 |
| 891 Measuring and Regulator Station Expense - City Gate | 12,503 | 986 | 11,516 |
| 892 Services | 185,482 | 50,494 | 134,988 |
| 893 Meters and House Regulators | 198,870 | 17,451 | 181,419 |
| 894 Other Equipment | 1,629 | 154 | 1,475 |
| Total Distribution Expense | 4,056,274 | 401,102 | 3,655,172 |
| Customer Accounts Expense | | | |
| Operation | | | |
| 901 Supervision | 126,125 | 12,423 | 113,701 |
| 902 Meter Reading Expenses | 63,044 | 6,531 | 56,513 |
| 903 Customer Records and Collection Expense | 1,486,584 | 148,814 | 1,337,770 |
| 904 Uncollectible Accounts | 332,662 | 33,740 | 298,922 |
| Total Customer Accounts Expense | 2,008,414 | 201,508 | 1,806,906 |
| Customer Service and Informational | | | |
| Operation | | | |
| 907 Supervision | 1,133 | 119 | 1,014 |
| 908 Customer Assistance Expense | 184,636 | 16,887 | 167,749 |
| 909 Customer Information Expense | 67,283 | 7,071 | 60,211 |
| 910 Miscellaneous Customer Service Expense | 20,584 | 2,163 | 18,421 |
| Total Customer Service and Informational | 273,636 | 26,241 | 247,395 |
| Sales Expense | | | |
| Operation | | | |
| 911 Supervision | 13,540 | 1,402 | 12,138 |
| 912 Demonstration and Selling Expense | 409,884 | 42,490 | 367,394 |
| 913 Advertising | 22,896 | 2,406 | 20,490 |
| 916 Miscellaneous Sales Expense | - | - | - |
| Total Sales Expense | 446,321 | 46,299 | 400,022 |
| Administrative and General Expense | | | |
| Operation | | | |
| 921 Office Supplies and Expense | 6,680,740 | 681,757 | 5,998,984 |
| 922 Administrative Expenses Transferred - Credit | (1,500,066) | (159,312) | (1,340,754) |
| 924 Property Insurance Premium | 272,299 | 26,822 | 245,478 |
| 925 Injuries and Damages | 154,489 | 15,217 | 139,272 |
| 926 Employee Pensions and Benefits | (60,930) | (6,314) | (54,616) |
| 928 Regulatory Commission Expense | - | - | - |
| 930 Miscellaneous General Expense | 225,423 | 22,204 | 203,219 |
| 931 Rents | 415,324 | 53,249 | 362,074 |
| Maintenance | | | |
| 935 Maintenance of General Plant | 352,930 | 32,399 | 320,531 |
| Total Administrative and General Expense | 6,540,209 | 666,022 | 5,874,188 |
| Total Operations and Maintenance Expense | \$13,780,293 | \$1,379,135 | \$12,401,158 |

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

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|---------|-----------|-----------|------------|-----------|---------|--------|-----------|---------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | |
| 816 Wells Expense Total | 0 | 15,821 | 15,821 | 0 | 1,484 | 1,484 | 0 | 14,337 | 14,337 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 6,628 | 6,628 | 0 | 622 | 622 | 0 | 6,007 | 6,007 | Firm Volumes Total |
| 818 Compressor Station Expense Total | 0 | 6,628 | 6,628 | 0 | 622 | 622 | 0 | 6,007 | 6,007 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Firm Volumes Total |
| 819 Compressor Station Fuel Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 117,177 | 117,177 | 0 | 10,991 | 10,991 | 0 | 106,186 | 106,186 | Firm Volumes Total |
| 820 Measuring and Regulator Station Expense Total | 0 | 117,177 | 117,177 | 0 | 10,991 | 10,991 | 0 | 106,186 | 106,186 | Firm Volumes Total |
| | 0 | 523 | 523 | 0 | 49 | 49 | 0 | 474 | 474 | Firm Volumes Total |
| 821 Purification Expense Total | 0 | 523 | 523 | 0 | 49 | 49 | 0 | 474 | 474 | Firm Volumes Total |
| | 0 | 12,588 | 12,588 | 0 | 1,181 | 1,181 | 0 | 11,407 | 11,407 | Firm Volumes Total |
| 832 Wells Expense Total | 0 | 12,588 | 12,588 | 0 | 1,181 | 1,181 | 0 | 11,407 | 11,407 | Firm Volumes Total |
| | 0 | 6,726 | 6,726 | 0 | 631 | 631 | 0 | 6,095 | 6,095 | Firm Volumes Total |
| 840 Supervision and Engineering Total | 0 | 6,726 | 6,726 | 0 | 631 | 631 | 0 | 6,095 | 6,095 | Firm Volumes Total |
| | 0 | 168,746 | 168,746 | 0 | 15,828 | 15,828 | 0 | 152,917 | 152,917 | Firm Volumes Total |
| 844 Supervision and Engineering Total | 0 | 168,746 | 168,746 | 0 | 15,828 | 15,828 | 0 | 152,917 | 152,917 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Firm Volumes Total |
| 845 LNG Fuel Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 36,676 | 36,676 | 0 | 3,440 | 3,440 | 0 | 33,236 | 33,236 | Firm Volumes Total |
| 847 Supervision and Engineering Total | 0 | 36,676 | 36,676 | 0 | 3,440 | 3,440 | 0 | 33,236 | 33,236 | Firm Volumes Total |
| | 52,615 | 37,938 | 37,938 | 0 | 3,737 | 3,737 | 0 | 34,201 | 34,201 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 52,615 | 0 | 52,615 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sales/Sendout Volumes Total |
| 856 Mains Expense Total | 52,615 | 37,938 | 90,553 | 0 | 3,737 | 3,737 | 52,615 | 34,201 | 86,816 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 863 Maintenance of Mains Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 107,180 | 107,180 | 0 | 10,053 | 10,053 | 0 | 97,126 | 97,126 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sales/Sendout Volumes Total |
| | 0 | 95,224 | 95,224 | 0 | 7,456 | 7,456 | 0 | 87,768 | 87,768 | Sendout Volumes Total |
| 870 Supervision and Engineering Total | 0 | 202,404 | 202,404 | 0 | 17,510 | 17,510 | 0 | 184,895 | 184,895 | 3-factor Total |
| | 0 | 642,289 | 642,289 | 0 | 63,265 | 63,265 | 0 | 579,023 | 579,023 | Customers Port/Van Total |
| | 0 | 35,900 | 35,900 | 0 | 5,105 | 5,105 | 0 | 30,795 | 30,795 | Customers Port/Van 80% Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 79,756 | 74,090 | 79,756 | 0 | 7,676 | 7,676 | 79,756 | 66,414 | 66,414 | Direct-WA Total |
| | (3,776) | 0 | (3,776) | (3,776) | 0 | (3,776) | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | sendout volumes Total |
| 874 Mains and Services Expense Total | 75,980 | 759,693 | 835,673 | (3,776) | 76,627 | 72,851 | 79,756 | 683,066 | 762,822 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sendout Volumes Total |
| | 0 | 36,366 | 36,366 | 0 | 2,847 | 2,847 | 0 | 33,519 | 33,519 | Telemetry Total |
| | 0 | 5,425 | 5,425 | 0 | 584 | 584 | 0 | 4,840 | 4,840 | Customers-All Total |
| 875 Measuring and Regulator Station Expense - General Total | 0 | 41,791 | 41,791 | 0 | 3,432 | 3,432 | 0 | 38,359 | 38,359 | Sendout Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 60,925 | 60,925 | 0 | 4,770 | 4,770 | 0 | 56,155 | 56,155 | Customers-All Total |
| 877 Measuring and Regulator Station Expense - City Gate Total | 0 | 60,925 | 60,925 | 0 | 4,770 | 4,770 | 0 | 56,155 | 56,155 | Customers-Ind Total |
| | 0 | 2,889 | 2,889 | 0 | 285 | 285 | 0 | 2,605 | 2,605 | Customers-Res Total |
| | 0 | 463,030 | 463,030 | 0 | 47,970 | 47,970 | 0 | 415,060 | 415,060 | Direct-OR Total |
| | 0 | 6,098 | 6,098 | 0 | 426 | 426 | 0 | 5,672 | 5,672 | Direct-WA Total |
| | 96 | 0 | 96 | 0 | 0 | 0 | 96 | 0 | 96 | Employee Cost Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sendout Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 2,557 | 2,557 | 0 | 200 | 200 | 0 | 2,357 | 2,357 | Customers-All Total |
| 878 Meter and House Regulator Expense Total | 96 | 474,574 | 474,670 | 0 | 48,880 | 48,880 | 96 | 425,694 | 425,790 | Customers-Res Total |
| | 0 | 36,117 | 36,117 | 0 | 3,558 | 3,558 | 0 | 32,559 | 32,559 | Direct-OR Total |
| | 0 | 958,815 | 958,815 | 0 | 99,333 | 99,333 | 0 | 859,482 | 859,482 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Employee Cost Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 27,141 | 27,141 | 0 | 2,790 | 2,790 | 0 | 24,351 | 24,351 | 3-factor Total |
| 879 Customer Installation Expense Total | 0 | 1,022,072 | 1,022,072 | 0 | 105,681 | 105,681 | 0 | 916,391 | 916,391 | 3-factor Total |
| | 0 | 38,527 | 38,527 | 0 | 3,795 | 3,795 | 0 | 34,732 | 34,732 | 3-factor Total |

For the period ended December 31, 2013

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|--|----------------|------------------|------------------|---------------|----------------|----------------|----------------|------------------|------------------|------------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | |
| | 0 | 10,601 | 10,601 | 0 | 1,098 | 1,098 | 0 | 9,503 | 9,503 | Customers-All Total |
| | 6,236 | 0 | 6,236 | 0 | 0 | 0 | 6,236 | 0 | 6,236 | Direct-OR Total |
| | 398 | 0 | 398 | 398 | 0 | 398 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 114 | 114 | 0 | 12 | 12 | 0 | 103 | 103 | Employee Cost Total |
| | 0 | 34,829 | 34,829 | 0 | 2,727 | 2,727 | 0 | 32,102 | 32,102 | Sendout Volumes Total |
| 880 Other Expense Total | 6,634 | 84,072 | 90,706 | 398 | 7,632 | 8,031 | 6,236 | 76,440 | 82,675 | |
| | 0 | 12,463 | 12,463 | 0 | 1,228 | 1,228 | 0 | 11,235 | 11,235 | 3-factor Total |
| 881 Rents Total | 0 | 12,463 | 12,463 | 0 | 1,228 | 1,228 | 0 | 11,235 | 11,235 | |
| | 0 | 407,546 | 407,546 | 0 | 40,143 | 40,143 | 0 | 367,403 | 367,403 | 3-factor Total |
| | 0 | 2,495 | 2,495 | 0 | 258 | 258 | 0 | 2,236 | 2,236 | Customers-All Total |
| | 273,825 | 0 | 273,825 | 0 | 0 | 0 | 273,825 | 0 | 273,825 | Direct-OR Total |
| | 9,424 | 0 | 9,424 | 9,424 | 0 | 9,424 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Sendout Volumes Total |
| 885 Supervision and Engineering Total | 283,249 | 410,041 | 693,290 | 9,424 | 40,402 | 49,826 | 273,825 | 369,639 | 643,465 | |
| | 0 | 10,109 | 10,109 | 0 | 996 | 996 | 0 | 9,114 | 9,114 | 3-factor Total |
| | 0 | 79,426 | 79,426 | 0 | 9,039 | 9,039 | 0 | 70,387 | 70,387 | Customers Port/Van 80% Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 27,127 | 0 | 27,127 | 0 | 0 | 0 | 27,127 | 0 | 27,127 | Direct-OR Total |
| | 1,175 | 0 | 1,175 | 1,175 | 0 | 1,175 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | sendout volumes Total |
| 887 Mains Total | 28,302 | 89,535 | 117,837 | 1,175 | 10,034 | 11,209 | 27,127 | 79,501 | 106,628 | |
| | 0 | 1,677 | 1,677 | 0 | 165 | 165 | 0 | 1,512 | 1,512 | 3-factor Total |
| | 2,549 | 0 | 2,549 | 0 | 0 | 0 | 2,549 | 0 | 2,549 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 85,753 | 85,753 | 0 | 6,714 | 6,714 | 0 | 79,039 | 79,039 | Sendout Volumes Total |
| | 0 | 15,980 | 15,980 | 0 | 1,721 | 1,721 | 0 | 14,259 | 14,259 | Telemetry Total |
| 889 Measuring and Regulator Station Expense - General Total | 2,549 | 103,411 | 105,960 | 0 | 8,601 | 8,601 | 2,549 | 94,810 | 97,359 | |
| | 0 | 358 | 358 | 0 | 35 | 35 | 0 | 323 | 323 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 0 | 12,144 | 12,144 | 0 | 951 | 951 | 0 | 11,193 | 11,193 | Sendout Volumes Total |
| 891 Measuring and Regulator Station Expense - City Gate Total | 0 | 12,503 | 12,503 | 0 | 986 | 986 | 0 | 11,516 | 11,516 | |
| | 0 | 39,353 | 39,353 | 0 | 3,876 | 3,876 | 0 | 35,477 | 35,477 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| | 90,744 | 0 | 90,744 | 0 | 0 | 0 | 90,744 | 0 | 90,744 | Direct-OR Total |
| | 45,873 | 0 | 45,873 | 45,873 | 0 | 45,873 | 0 | 0 | 0 | Direct-WA Total |
| | 0 | 9,513 | 9,513 | 0 | 745 | 745 | 0 | 8,768 | 8,768 | Sendout Volumes Total |
| 892 Services Total | 136,617 | 48,866 | 185,482 | 45,873 | 4,621 | 50,494 | 90,744 | 44,244 | 134,988 | |
| | 0 | 115 | 115 | 0 | 11 | 11 | 0 | 104 | 104 | 3-factor Total |
| | 0 | 76,732 | 76,732 | 0 | 7,949 | 7,949 | 0 | 68,783 | 68,783 | Customers-All Total |
| | 0 | 8,298 | 8,298 | 0 | 740 | 740 | 0 | 7,558 | 7,558 | Customers-Comm Total |
| | 0 | 2,541 | 2,541 | 0 | 177 | 177 | 0 | 2,364 | 2,364 | Customers-Ind Total |
| | 0 | 20,652 | 20,652 | 0 | 2,171 | 2,171 | 0 | 18,482 | 18,482 | Customers-Res Total |
| | 8,771 | 0 | 8,771 | 0 | 0 | 0 | 8,771 | 0 | 8,771 | Direct-OR Total |
| | 0 | 81,761 | 81,761 | 0 | 6,402 | 6,402 | 0 | 75,359 | 75,359 | Sendout Volumes Total |
| 893 Meters and House Regulators Total | 8,771 | 190,099 | 198,870 | 0 | 17,451 | 17,451 | 8,771 | 172,648 | 181,419 | |
| | 0 | 1,560 | 1,560 | 0 | 154 | 154 | 0 | 1,406 | 1,406 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 69 | 0 | 69 | 0 | 0 | 0 | 69 | 0 | 69 | Direct-OR Total |
| 894 Other Equipment Total | 69 | 1,560 | 1,629 | 0 | 154 | 154 | 69 | 1,406 | 1,475 | |
| | 0 | 126,125 | 126,125 | 0 | 12,423 | 12,423 | 0 | 113,701 | 113,701 | 3-factor Total |
| 901 Supervision Total | 0 | 126,125 | 126,125 | 0 | 12,423 | 12,423 | 0 | 113,701 | 113,701 | |
| | 0 | 63,044 | 63,044 | 0 | 6,531 | 6,531 | 0 | 56,513 | 56,513 | Customers-All Total |
| 902 Meter Reading Expenses Total | 0 | 63,044 | 63,044 | 0 | 6,531 | 6,531 | 0 | 56,513 | 56,513 | |
| | 0 | 932,465 | 932,465 | 0 | 91,848 | 91,848 | 0 | 840,617 | 840,617 | 3-factor Total |
| | 0 | 116,651 | 116,651 | 0 | 12,085 | 12,085 | 0 | 104,566 | 104,566 | Customers-All Total |
| | 0 | 31,082 | 31,082 | 0 | 2,170 | 2,170 | 0 | 28,913 | 28,913 | Customers-Ind Total |
| | 0 | 406,386 | 406,386 | 0 | 42,711 | 42,711 | 0 | 363,675 | 363,675 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| 903 Customer Records and Collection Expense Total | 0 | 1,486,584 | 1,486,584 | 0 | 148,814 | 148,814 | 0 | 1,337,770 | 1,337,770 | |
| | 0 | 21,289 | 21,289 | 0 | 2,206 | 2,206 | 0 | 19,083 | 19,083 | Customers-All Total |
| | 0 | 43,534 | 43,534 | 0 | 3,883 | 3,883 | 0 | 39,651 | 39,651 | Customers-Comm Total |
| | 0 | 19,920 | 19,920 | 0 | 1,390 | 1,390 | 0 | 18,529 | 18,529 | Customers-Ind Total |
| | 0 | 249,863 | 249,863 | 0 | 26,261 | 26,261 | 0 | 223,602 | 223,602 | Customers-Res Total |
| | (1,944) | 0 | (1,944) | 0 | 0 | 0 | (1,944) | 0 | (1,944) | Direct-OR Total |
| 904 Uncollectible Accounts Total | (1,944) | 334,605 | 332,662 | 0 | 33,740 | 33,740 | (1,944) | 300,865 | 298,922 | |
| | 0 | 1,133 | 1,133 | 0 | 119 | 119 | 0 | 1,014 | 1,014 | Customers-Res Total |
| 907 Supervision Total | 0 | 1,133 | 1,133 | 0 | 119 | 119 | 0 | 1,014 | 1,014 | |
| | 0 | 13,537 | 13,537 | 0 | 1,333 | 1,333 | 0 | 12,203 | 12,203 | 3-factor Total |
| | 0 | 52,281 | 52,281 | 0 | 5,416 | 5,416 | 0 | 46,865 | 46,865 | Customers-All Total |
| | 0 | 1,316 | 1,316 | 0 | 117 | 117 | 0 | 1,198 | 1,198 | Customers-Comm Total |
| | 0 | 80,304 | 80,304 | 0 | 5,605 | 5,605 | 0 | 74,698 | 74,698 | Customers-Ind Total |
| | 0 | 39,552 | 39,552 | 0 | 4,157 | 4,157 | 0 | 35,396 | 35,396 | Customers-Res Total |
| | (2,612) | 0 | (2,612) | 0 | 0 | 0 | (2,612) | 0 | (2,612) | Direct-OR Total |

For the period ended December 31, 2013

| FERC Descr | System | | | Washington | | | Oregon | | | Allocation Method |
|---|----------------|--------------------|--------------------|---------------|------------------|------------------|----------------|--------------------|--------------------|----------------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | |
| | 258 | 0 | 258 | 258 | 0 | 258 | 0 | 0 | 0 | Direct-WA Total |
| 908 Customer Assistance Expense Total | (2,354) | 186,990 | 184,636 | 258 | 16,629 | 16,887 | (2,612) | 170,361 | 167,749 | Customers-Comm Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| 909 Customer Information Expense Total | 0 | 67,283 | 67,283 | 0 | 7,071 | 7,071 | 0 | 60,211 | 60,211 | 3-factor Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-All Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| 910 Miscellaneous Customer Service Expense Total | 0 | 20,584 | 20,584 | 0 | 2,163 | 2,163 | 0 | 18,421 | 18,421 | Customers-All Total |
| | 0 | 13,844 | 13,844 | 0 | 1,434 | 1,434 | 0 | 12,410 | 12,410 | Customers-Res Total |
| | 0 | (304) | (304) | 0 | (32) | (32) | 0 | (272) | (272) | Customers-Res Total |
| 911 Supervision Total | 0 | 13,540 | 13,540 | 0 | 1,402 | 1,402 | 0 | 12,138 | 12,138 | 3-factor Total |
| | 0 | 2,109 | 2,109 | 0 | 208 | 208 | 0 | 1,901 | 1,901 | Customers-All Total |
| | 0 | 373,803 | 373,803 | 0 | 38,726 | 38,726 | 0 | 335,077 | 335,077 | Customers-Comm Total |
| | 0 | 894 | 894 | 0 | 80 | 80 | 0 | 815 | 815 | Customers-Ind Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| | 0 | 33,078 | 33,078 | 0 | 3,476 | 3,476 | 0 | 29,601 | 29,601 | Direct-OR Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| 912 Demonstration and Selling Expense Total | 0 | 409,884 | 409,884 | 0 | 42,490 | 42,490 | 0 | 367,394 | 367,394 | Customers-Res Total |
| | 0 | 22,896 | 22,896 | 0 | 2,406 | 2,406 | 0 | 20,490 | 20,490 | Customers-Res Total |
| 913 Advertising Total | 0 | 22,896 | 22,896 | 0 | 2,406 | 2,406 | 0 | 20,490 | 20,490 | Customers-Res Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Customers-Res Total |
| 916 Miscellaneous Sales Expense Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3-factor Total |
| | 0 | 4,005,357 | 4,005,357 | 0 | 394,528 | 394,528 | 0 | 3,610,829 | 3,610,829 | Customers-All Total |
| | 0 | 1,000 | 1,000 | 0 | 104 | 104 | 0 | 896 | 896 | Customers-Ind Total |
| | 0 | 53,571 | 53,571 | 0 | 3,739 | 3,739 | 0 | 49,831 | 49,831 | Customers-Res Total |
| | 0 | 11,430 | 11,430 | 0 | 1,201 | 1,201 | 0 | 10,229 | 10,229 | Direct-OR Total |
| | 79,530 | 0 | 79,530 | 0 | 0 | 0 | 79,530 | 0 | 79,530 | Direct-WA Total |
| | 86 | 0 | 86 | 86 | 0 | 86 | 0 | 0 | 0 | Employee Cost Total |
| | 0 | 2,418,007 | 2,418,007 | 0 | 248,571 | 248,571 | 0 | 2,169,436 | 2,169,436 | Regulatory Total |
| | 0 | 111,760 | 111,760 | 0 | 33,528 | 33,528 | 0 | 78,232 | 78,232 | Sendout Volumes Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Admin Tran Total |
| 921 Office Supplies and Expense Total | 79,616 | 6,601,125 | 6,680,740 | 86 | 681,671 | 681,757 | 79,530 | 5,919,454 | 5,998,984 | Employee Cost Total |
| | 0 | (1,086,243) | (1,086,243) | 0 | (116,771) | (116,771) | 0 | (969,472) | (969,472) | 3-factor Total |
| | 0 | (413,823) | (413,823) | 0 | (42,541) | (42,541) | 0 | (371,282) | (371,282) | Customers-All Total |
| 922 Administrative Expenses Transferred - Credit Total | 0 | (1,500,066) | (1,500,066) | 0 | (159,312) | (159,312) | 0 | (1,340,754) | (1,340,754) | Customers-Ind Total |
| | 0 | 272,299 | 272,299 | 0 | 26,822 | 26,822 | 0 | 245,478 | 245,478 | Customers-Res Total |
| 924 Property Insurance Premium Total | 0 | 272,299 | 272,299 | 0 | 26,822 | 26,822 | 0 | 245,478 | 245,478 | 3-factor Total |
| | 0 | 154,489 | 154,489 | 0 | 15,217 | 15,217 | 0 | 139,272 | 139,272 | Direct-OR Total |
| 925 Injuries and Damages Total | 0 | 154,489 | 154,489 | 0 | 15,217 | 15,217 | 0 | 139,272 | 139,272 | Employee Cost Total |
| | 492 | 0 | 492 | 0 | 0 | 0 | 492 | 0 | 492 | 3-factor Total |
| | 0 | (61,422) | (61,422) | 0 | (6,314) | (6,314) | 0 | (55,108) | (55,108) | Direct-WA Total |
| 926 Employee Pensions and Benefits Total | 492 | (61,422) | (60,930) | 0 | (6,314) | (6,314) | 492 | (55,108) | (54,616) | Employee Cost Total |
| | 0 | 225,423 | 225,423 | 0 | 22,204 | 22,204 | 0 | 203,219 | 203,219 | 3-factor Total |
| 930 Miscellaneous General Expense Total | 0 | 225,423 | 225,423 | 0 | 22,204 | 22,204 | 0 | 203,219 | 203,219 | 3-factor Total |
| | 0 | 380,207 | 380,207 | 0 | 37,450 | 37,450 | 0 | 342,756 | 342,756 | Customers-All Total |
| | 0 | 2,040 | 2,040 | 0 | 211 | 211 | 0 | 1,829 | 1,829 | Customers-The Dalles Total |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Direct-OR Total |
| | 17,489 | 0 | 17,489 | 0 | 0 | 0 | 17,489 | 0 | 17,489 | Direct-WA Total |
| | 15,588 | 0 | 15,588 | 15,588 | 0 | 15,588 | 0 | 0 | 0 | 3-factor Total |
| 931 Rents Total | 33,077 | 382,247 | 415,324 | 15,588 | 37,662 | 53,249 | 17,489 | 344,585 | 362,074 | Customers port/van Total |
| | 0 | 273,758 | 273,758 | 0 | 26,965 | 26,965 | 0 | 246,793 | 246,793 | Customers-All Total |
| | 0 | 1,417 | 1,417 | 0 | 201 | 201 | 0 | 1,215 | 1,215 | Customers-The Dalles Total |
| | 0 | 18,145 | 18,145 | 0 | 1,880 | 1,880 | 0 | 16,265 | 16,265 | Direct-OR Total |
| | 0 | 554 | 554 | 0 | 141 | 141 | 0 | 413 | 413 | direct-wa Total |
| | 55,496 | 0 | 55,496 | 0 | 0 | 0 | 55,496 | 0 | 55,496 | Employee Cost Total |
| | 3,175 | 0 | 3,175 | 3,175 | 0 | 3,175 | 0 | 0 | 0 | Firm Volumes Total |
| | 0 | 80 | 80 | 0 | 8 | 8 | 0 | 72 | 72 | sales volumes Total |
| | 0 | 306 | 306 | 0 | 29 | 29 | 0 | 278 | 278 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 935 Maintenance of General Plant Total | 58,670 | 294,260 | 352,930 | 3,175 | 29,224 | 32,399 | 55,496 | 265,036 | 320,531 | |
| Grand Total | 762,439 | 13,017,854 | 13,780,293 | 72,201 | 1,306,934 | 1,379,135 | 690,238 | 11,710,920 | 12,401,158 | |

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 | | | | |
| SYSTEM | System | System | System | Allocation Method |
| Gross Plant | | | | |
| Intangible | | | | |
| | | | | Software |
| | 91,062,424 | 96,503,005 | 94,133,323 | Total Customers |
| | 84,795 | 84,795 | 84,795 | Direct |
| | 675,198 | 675,198 | 673,884 | Direct |
| Production | 50,207,253 | 80,702,757 | 62,030,723 | Direct |
| Transmission | 1,771,064,382 | 1,820,666,061 | 1,795,815,353 | Direct |
| Distribution | 114,435,854 | 138,056,228 | 120,873,912 | 3-Factor & Direct |
| General | | | | |
| Storage and storage transmission | 279,037,129 | 282,255,819 | 280,542,709 | Firm Delivered Volumes |
| CNG and LNG | 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 | (96,061,198) | (103,386,756) | (99,773,555) | Firm Delivered Volumes |
| CNG and LNG | (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) | Ava. Accum. Depreciation |
| ADIT - Other | | (5,055,905) | (2,591,386) | Ava. Accum. Depreciation |
| ADIT - Encana | | (34,560,918) | (25,095,508) | Direct |
| Total Accumulated Deferred Income Taxes | | (342,575,357) | (319,302,951) | |
| OREGON | | | | |
| | 2011 Dec OREGON | 2012 December OREGON | Dec 10 - Dec 11 12 month average OREGON | |
| Gross Plant | | | | |
| Intangible | | | | |
| | | | | Software |
| | 81,628,357 | 86,439,911 | 84,334,798 | Total Customers |
| | 84,348 | 84,348 | 84,348 | Direct |
| | 675,198 | 675,198 | 673,884 | Direct |
| Production | 49,410,522 | 79,930,156 | 61,257,430 | Direct |
| Transmission | 1,577,606,618 | 1,620,796,645 | 1,599,545,017 | Direct |
| Distribution | 105,100,630 | 127,612,212 | 111,172,132 | 3-Factor & Direct |
| General | | | | |
| Storage and storage transmission | 255,958,846 | 258,875,623 | 257,323,203 | Firm Delivered Volumes |
| CNG and LNG | 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 | (89,203,242) | (96,005,818) | (92,650,569) | Firm Delivered Volumes |
| CNG and LNG | (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) | Ava. Accum. Depreciation |
| ADIT - Other | | (4,570,032) | (2,342,354) | Ava. 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 | |
| | WASHINGTON | WASHINGTON | WASHINGTON | |
| Gross Plant | | | | |
| Intangible | 9,434,067 | 10,063,093 | 9,798,524 | Total Customers |
| Software | 447 | 447 | 447 | Direct |
| Other | | | 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 | 2013 October | 2013 November | 2013 December |
|--------------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| 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 | 2,277,487 | 3,590,088 | 7,990,702 |
| Commercial | 3,567,264 | 2,968,564 | 2,327,093 | 1,688,409 | 1,214,810 | 982,427 | 766,605 | 674,595 | 686,244 | 1,101,305 | 1,610,376 | 3,140,019 |
| Industrial Firm | 396,077 | 338,948 | 299,345 | 268,008 | 232,664 | 188,413 | 200,035 | 203,519 | 204,275 | 265,248 | 299,508 | 391,969 |
| Interruptible | 161,224 | 125,285 | 133,027 | 115,604 | 153,845 | 131,259 | 97,647 | 90,593 | 112,292 | 166,890 | (85,328) | 121,289 |
| Transport Firm | 916,659 | 745,809 | 789,017 | 731,803 | 635,482 | 587,015 | 597,096 | 656,502 | 676,361 | 735,725 | 772,706 | 929,803 |
| Transport Interruptible | 787,376 | 663,828 | 741,684 | 770,231 | 713,728 | 691,909 | 814,962 | 930,009 | 1,096,427 | 1,235,301 | 849,097 | 782,084 |
| 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 | 5,781,956 | 7,036,447 | 13,355,866 |
| Customers | | | | | | | | | | | | |
| Residential | 65,645 | 65,769 | 65,834 | 65,910 | 65,989 | 66,039 | 66,082 | 66,186 | 66,286 | 66,513 | 66,779 | 67,045 |
| Commercial | 5,854 | 5,891 | 5,914 | 5,894 | 5,894 | 5,924 | 5,945 | 5,949 | 6,002 | 6,028 | 6,074 | 6,142 |
| Industrial Firm | 38 | 38 | 38 | 38 | 38 | 39 | 37 | 37 | 37 | 37 | 37 | 37 |
| Interruptible | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 6 | 6 | 6 | 4 | 7 |
| Transport Firm | 12 | 20 | 20 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 13 | 13 |
| Transport Interruptible | 11 | 11 | 11 | 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 | 72,607 | 72,918 | 73,255 |
| Use per Customer | | | | | | | | | | | | |
| Residential | 133 | 106 | 83 | 58 | 37 | 28 | 19 | 17 | 17 | 34 | 54 | 119 |
| Commercial | 609 | 504 | 393 | 286 | 206 | 166 | 129 | 113 | 114 | 183 | 265 | 511 |
| Industrial Firm | 10,423 | 8,920 | 7,878 | 7,053 | 6,123 | 4,831 | 5,406 | 5,501 | 5,521 | 7,169 | 8,095 | 10,594 |
| Interruptible | 26,871 | 20,881 | 22,171 | 19,267 | 30,769 | 21,877 | 16,275 | 15,099 | 18,715 | 27,815 | (21,332) | 17,327 |
| Transport Firm | 76,388 | 37,290 | 39,451 | 60,984 | 52,957 | 48,918 | 49,758 | 54,709 | 56,363 | 61,310 | 59,439 | 71,523 |
| Transport Interruptible | 71,580 | 60,348 | 67,426 | 70,021 | 64,884 | 62,901 | 74,087 | 84,546 | 99,675 | 112,300 | 77,191 | 71,099 |

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 | 2013 October | 2013 November | 2013 December |
|--|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| 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 | 44,111,921 | 44,523,937 | 46,680,915 |
| 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 | 19,627,616 | 19,928,851 | 20,727,711 |
| 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 | 3,181,512 | 3,220,124 | 3,288,009 |
| 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 | 1,632,519 | 1,341,306 | 1,323,627 |
| | 0 | 0 | 0 | 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 | 8,606,597 | 8,665,638 | 8,773,978 |
| 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 | 10,138,211 | 10,102,336 | 10,076,636 |
| | 0 | 0 | 0 | 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 | 87,298,376 | 87,782,192 | 90,870,876 |
| Average Customers | | | | | | | | | | | | |
| Residential | 65,173 | 65,249 | 65,322 | 65,395 | 65,469 | 65,544 | 65,624 | 65,713 | 65,804 | 65,914 | 66,039 | 66,173 |
| Commercial | 5,583 | 5,614 | 5,646 | 5,675 | 5,704 | 5,736 | 5,773 | 5,812 | 5,856 | 5,902 | 5,931 | 5,959 |
| Industrial Firm | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Interruptible | 8 | 8 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 |
| Transport Firm | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 14 |
| Transport Interruptible | 9 | 10 | 10 | 10 | 10 | 10 | 11 | 11 | 11 | 11 | 11 | 11 |
| Total | 70,822 | 70,931 | 71,037 | 71,138 | 71,241 | 71,348 | 71,465 | 71,593 | 71,728 | 71,884 | 72,038 | 72,200 |
| 12 Month Use per Average Customer | | | | | | | | | | | | |
| Residential | 691 | 697 | 686 | 671 | 665 | 664 | 662 | 661 | 660 | 669 | 674 | 705 |
| Commercial | 3,600 | 3,612 | 3,540 | 3,463 | 3,427 | 3,405 | 3,374 | 3,359 | 3,330 | 3,326 | 3,360 | 3,478 |
| Industrial Firm | 81,721 | 80,673 | 79,802 | 80,083 | 80,421 | 79,895 | 80,556 | 81,492 | 82,706 | 84,278 | 85,490 | 87,486 |
| Interruptible | 274,860 | 264,743 | 254,010 | 246,277 | 256,504 | 261,418 | 259,483 | 251,146 | 252,102 | 275,919 | 233,271 | 226,907 |
| Transport Firm | 717,064 | 672,807 | 636,982 | 638,229 | 633,703 | 630,498 | 628,414 | 631,212 | 635,286 | 641,485 | 645,886 | 649,924 |
| Transport Interruptible | 984,553 | 961,276 | 946,475 | 943,544 | 929,312 | 917,313 | 918,783 | 919,520 | 925,706 | 921,656 | 918,394 | 916,058 |