

UG-140832

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May 9, 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

RECEIVED  
 DEPARTMENT OF REVENUE  
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Dear Mr. King,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the First Quarter (January – March), 2014.

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, 2012 and 2013. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2013 and 2014.

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*  
Cristan Kelley

attachments

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OPERATIONS  
REPORT

# January 2014 Activity

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

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

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		19,717,517			2,380,428			17,337,089
		1,047,901,550			112,329,115			935,572,434
		1.88%			2.12%			1.85%

NW Natural  
Washington Quarterly Results of Operations Report

Jan 2014

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Monthly Summary</b>										
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>								
<b>Sales of Gas</b>										
480.1	Residential	78,448,556		78,448,556	8,523,697		8,523,697	69,924,859		69,924,859
481.1	Commercial	39,011,079		39,011,079	3,480,430		3,480,430	35,530,649		35,530,649
481.2	Industrial Firm	2,897,723		2,897,723	296,158		296,158	2,601,565		2,601,565
481.3	Interruptible	3,351,118		3,351,118	132,119		132,119	3,218,999		3,218,999
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		(6,225,389)	(6,225,389)		(854,799)	(854,799)		(5,370,590)	(5,370,590)
	<b>Total Sales of Gas</b>	123,708,476	(6,225,389)	117,483,087	12,432,404	(854,799)	11,577,605	111,276,072	(5,370,590)	105,905,482
<b>Transportation Revenue</b>										
489.12	Industrial Firm	799,992		799,992	89,926		89,926	710,066		710,066
489.13	Interruptible	651,762		651,762	69,098		69,098	582,664		582,664
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	2,728		2,728	0		0	2,728		2,728
	<b>Total Transportation Revenue</b>	1,454,482	0	1,454,482	159,024	0	159,024	1,295,458	0	1,295,458
495.6	Rate Adjustments - Amortizations	(4,279,657)		(4,279,657)	(285,294)		(285,294)	(3,994,363)		(3,994,363)
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	293,116		293,116	14,119		14,119	278,997		278,997
488.0	Seasonal Reconnect Fee	1,900		1,900	0		0	1,900		1,900
488.0	Delinquent Reconnect Fee	32,950		32,950	7,350		7,350	25,600		25,600
488.1	Returned Check Charge	12,060		12,060	1,260		1,260	10,800		10,800
488.3	Recon Charge CR During Office Hours	20,650		20,650	1,110		1,110	19,540		19,540
488.4	Field Collection Charge	37,010		37,010	3,470		3,470	33,540		33,540
488.5	Recon Charge CR After Office Hours	4,520		4,520	3,800		3,800	720		720
488.6	Recon Charge Seas During Office Hours	1,370		1,370	80		80	1,290		1,290
488.7	Recon Charge Seas After Office Hours	480		480	400		400	80		80
488.8	Automated Payment Charge	6,848		6,848	848		848	6,000		6,000
493.2	Rent - Utility Property		23,002	23,002		1,535	1,535		21,467	21,467
495.1	Meter Rentals	19,588		19,588	1,931		1,931	17,657		17,657
495.2	Other Gas Revenue - Miscellaneous	10,410		10,410	1		1	10,409		10,409
	<b>Total Miscellaneous Revenues</b>	440,901	23,002	463,903	34,368	1,535	35,904	406,533	21,467	428,000
	<b>Total Operating Revenue</b>	121,324,203	(6,202,387)	115,121,816	12,340,502	(853,264)	11,487,239	108,983,700	(5,349,123)	103,634,577
<b>Cost of Gas</b>										
804.7	WACOG Incurred	47,580,863		47,580,863	4,657,651		4,657,651	42,923,212		42,923,212
805.7	WACOG Deferred	(163,453)		(163,453)	(142,262)		(142,262)	(21,191)		(21,191)
804.6	Demand Incurred	7,989,835		7,989,835	774,289		774,289	7,215,546		7,215,546
805.8	Demand Deferred	8,083,400		8,083,400	760,142		760,142	7,323,258		7,323,258
805.4	Amortization of Gas Costs	(1,420,980)		(1,420,980)	(369,676)		(369,676)	(1,051,304)		(1,051,304)
	<b>Total Cost of Gas</b>	62,069,664	0	62,069,664	5,680,144	0	5,680,144	56,389,521	0	56,389,521
<b>Detail</b>	<b>Operations &amp; Maintenance</b>	688,136	9,997,153	10,685,289	40,015	1,011,159	1,051,174	648,121	8,985,994	9,634,115
<b>Other Taxes</b>										
408.11	Property	1,688,983		1,688,983	144,603		144,603	1,544,380		1,544,380
408.12	Franchise	2,979,460		2,979,460	483,271		483,271	2,496,189		2,496,189
408.13	Payroll		411,770	411,770		43,936	43,936		367,834	367,834
408.14	Other	(5,708)		(5,708)	2,281		2,281	(7,989)		(7,989)
408.15	Regulatory	0		0	0		0	0		0
	<b>Total Other Taxes</b>	4,662,736	411,770	5,074,506	630,155	43,936	674,091	4,032,581	367,834	4,400,415
403.1	Depreciation		5,970,100	5,970,100		609,726	609,726		5,360,373	5,360,373
<b>Income Taxes</b>										
409.11	Federal Income Taxes			0			1,119,381			(1,119,381)
410.11	Federal Income Taxes - Deferred			9,796,266			0			9,796,266
411.42	Federal Income Tax Credit			(249,410)			(27,705)			(221,705)
409.12	Oregon Income Taxes			0			0			0
410.12	Oregon Income Taxes - Deferred			2,088,140			0			2,088,140
411.12	Oregon Income Tax Credit			(30,256)			0			(30,256)
	<b>Total Income Taxes</b>			11,604,740			1,091,676			10,513,064
	<b>Total Operating Revenue Deductions</b>	67,420,537	16,379,022	95,404,299	6,350,314	1,664,821	9,106,810	61,070,223	14,714,202	86,297,489
	<b>Net Operating Income</b>			19,717,517			2,380,428			17,337,089

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
<b>101 Gross Plant</b>			2,583,460,827			259,359,769			2,324,101,058
<b>108.1X Accumulated Depreciation</b>			(1,139,799,508)			(112,779,507)			(1,027,020,001)
<b>ADJ Working Capital Allowance</b>			(13,056,621)			1,163,522			(14,220,144)
<b>117.X Storage Gas - Cushion</b>			14,119,449			1,328,640			12,790,809
<b>186.XX Leasehold Improvements</b>			1,355,974			300,051			1,055,922
<b>252.XX Customer Contributions</b>			(3,175,679)			(237,633)			(2,938,046)
<b>283.XX Deferred Taxes - Federal</b>			(329,683,491)			(36,805,727)			(292,877,763)
<b>283.XX Deferred Taxes - State</b>			(65,319,401)			0			(65,319,401)
<b>Total Rate Base</b>			1,047,901,550			112,329,115			935,572,434
<b>Rate Of Return on Rate Base</b>			1.88%			2.12%			1.85%
<b>Allocation References:</b>									
A Unbilled Revenue			100.00%			13.73%			86.27%
B Follows plant split			100.00%			10.44%			89.56%
O&M See O&M Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			10.21%			89.79%

Jan 2014

**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
		90,252,665			10,351,293			79,901,372
		1,063,858,643			112,568,546			951,290,097
		8.48%			9.20%			8.40%

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

			System			Washington			Oregon		
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	Oregon	Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total	
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>									
<b>Sales of Gas</b>											
480.1	Residential		449,831,970	0	449,831,970	49,044,722	0	49,044,722	400,787,249	0	400,787,249
481.1	Commercial		221,928,221	0	221,928,221	20,122,712	0	20,122,712	201,805,509	0	201,805,509
481.2	Industrial Firm		24,947,215	0	24,947,215	2,472,787	0	2,472,787	22,474,429	0	22,474,429
481.3	Interruptible		29,486,931	0	29,486,931	817,767	0	817,767	28,669,164	0	28,669,164
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	2,875,824	2,875,824	0	102,055	102,055	0	2,773,769	2,773,769
	<b>Total Sales of Gas</b>		<b>726,194,338</b>	<b>2,875,824</b>	<b>729,070,162</b>	<b>72,457,988</b>	<b>102,055</b>	<b>72,560,043</b>	<b>653,736,351</b>	<b>2,773,769</b>	<b>656,510,119</b>
<b>Transportation Revenue</b>											
489.12	Industrial Firm		8,123,175	0	8,123,175	945,148	0	945,148	7,178,027	0	7,178,027
489.13	Interruptible		7,761,363	0	7,761,363	873,786	0	873,786	6,887,577	0	6,887,577
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		13,090	0	13,090	0	0	0	13,090	0	13,090
	<b>Total Transportation Revenue</b>		<b>15,897,628</b>	<b>0</b>	<b>15,897,628</b>	<b>1,818,934</b>	<b>0</b>	<b>1,818,934</b>	<b>14,078,694</b>	<b>0</b>	<b>14,078,694</b>
495.6	Rate Adjustments - Amortizations		(4,688,774)	0	(4,688,774)	(1,423,647)	0	(1,423,647)	(3,265,127)	0	(3,265,127)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,313,106	0	2,313,106	107,738	0	107,738	2,205,368	0	2,205,368
488.0	Seasonal Reconnect Fee		131,080	0	131,080	0	0	0	131,080	0	131,080
488.0	Delinquent Reconnect Fee		250,505	0	250,505	9,200	0	9,200	241,305	0	241,305
488.1	Returned Check Charge		123,198	0	123,198	12,355	0	12,355	110,843	0	110,843
488.3	Recon Charge CR During Office Hours		313,610	0	313,610	17,035	0	17,035	296,575	0	296,575
488.4	Field Collection Charge		460,065	0	460,065	43,140	0	43,140	416,925	0	416,925
488.5	Recon Charge CR After Office Hours		46,510	0	46,510	42,055	0	42,055	4,455	0	4,455
488.6	Recon Charge Seas During Office Hours		18,279	0	18,279	1,570	0	1,570	16,709	0	16,709
488.7	Recon Charge Seas After Office Hours		2,780	0	2,780	2,700	0	2,700	80	0	80
488.8	Automated Payment Charge		79,183	0	79,183	9,853	0	9,853	69,330	0	69,330
493.2	Rent - Utility Property	B	0	279,374	279,374	0	18,386	18,386	0	260,988	260,988
495.1	Meter Rentals		222,206	0	222,206	23,133	0	23,133	199,073	0	199,073
495.2	Other Gas Revenue - Miscellaneous		105,915	0	105,915	4,153	0	4,153	101,762	0	101,762
	<b>Total Miscellaneous Revenues</b>		<b>4,066,437</b>	<b>279,374</b>	<b>4,345,811</b>	<b>272,931</b>	<b>18,386</b>	<b>291,317</b>	<b>3,793,506</b>	<b>260,988</b>	<b>4,054,494</b>
	<b>Total Operating Revenue</b>		<b>741,469,629</b>	<b>3,155,198</b>	<b>744,624,827</b>	<b>73,126,206</b>	<b>120,441</b>	<b>73,246,647</b>	<b>668,343,424</b>	<b>3,034,757</b>	<b>671,378,180</b>
<b>Cost of Gas</b>											
804.7	WACOG Incurred		284,805,149	0	284,805,149	27,153,585	0	27,153,585	257,651,564	0	257,651,564
805.7	WACOG Deferred		9,363	0	9,363	(223,176)	0	(223,176)	232,539	0	232,539
804.6	Demand Incurred		93,821,640	0	93,821,640	8,940,458	0	8,940,458	84,881,181	0	84,881,181
805.8	Demand Deferred		2,798,064	0	2,798,064	214,685	0	214,685	2,583,379	0	2,583,379
805.4	Amortization of Gas Costs		(9,935,678)	0	(9,935,678)	(2,176,727)	0	(2,176,727)	(7,758,951)	0	(7,758,951)
	<b>Total Cost of Gas</b>		<b>371,498,537</b>	<b>0</b>	<b>371,498,537</b>	<b>33,908,825</b>	<b>0</b>	<b>33,908,825</b>	<b>337,589,712</b>	<b>0</b>	<b>337,589,712</b>
<b>Detail</b>	<b>Operations &amp; Maintenance</b>	O&M	12,302,093	116,368,990	128,671,083	773,866	11,722,138	12,496,003	11,528,227	104,646,853	116,175,079
<b>Other Taxes</b>											
408.11	Property		20,155,357	0	20,155,357	1,762,167	0	1,762,167	18,393,190	0	18,393,190
408.12	Franchise		19,014,668	0	19,014,668	2,949,646	0	2,949,646	16,065,022	0	16,065,022
408.13	Payroll	C	0	5,455,077	5,455,077	0	565,918	565,918	0	4,889,159	4,889,159
408.14	Other		190,924	0	190,924	39,297	0	39,297	151,627	0	151,627
408.15	Regulatory		1,760,703	0	1,760,703	139,859	0	139,859	1,620,845	0	1,620,845
	<b>Total Other Taxes</b>		<b>41,121,653</b>	<b>5,455,077</b>	<b>46,576,730</b>	<b>4,890,969</b>	<b>565,918</b>	<b>5,456,887</b>	<b>36,230,684</b>	<b>4,889,159</b>	<b>41,119,843</b>
403.1	Depreciation	D	0	69,673,811	69,673,811	0	7,215,164	7,215,164	0	62,458,646	62,458,646
<b>Income Taxes</b>											
409.11	Federal Income Taxes				(246,527)			3,846,579			(4,093,106)
410.11	Federal Income Taxes - Deferred				54,224,239			0			54,224,239
411.42	Federal Income Tax Credit				(21,934,122)			(28,104)			(21,906,018)
409.12	Oregon Income Taxes				(10,751)			0			(10,751)
410.12	Oregon Income Taxes - Deferred				7,750,337			0			7,750,337
411.12	Oregon Income Tax Credit				(1,831,174)			0			(1,831,174)
	<b>Total Income Taxes</b>				<b>37,952,002</b>			<b>3,818,475</b>			<b>34,133,528</b>
	<b>Total Operating Revenue Deductions</b>		<b>424,922,283</b>	<b>191,497,878</b>	<b>654,372,162</b>	<b>39,573,660</b>	<b>19,503,220</b>	<b>62,895,354</b>	<b>385,348,623</b>	<b>171,994,658</b>	<b>591,476,808</b>
	<b>Net Operating Income</b>				<b>90,252,665</b>			<b>10,351,293</b>			<b>79,901,372</b>

**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	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,486,223,444			248,312,478			2,237,910,966
		(1,115,465,948)			(107,233,196)			(1,008,232,751)
		54,523,342			5,348,951			49,174,391
		14,107,094			1,323,598			12,783,496
		1,418,530			315,858			1,102,672
		(3,424,178)			(231,909)			(3,192,268)
		(311,415,273)			(35,267,233)			(276,148,040)
		(62,108,369)			0			(62,108,369)
		1,063,858,643			112,568,546			951,290,097
		8.48%			9.20%			8.40%
		100.00%			3.55%			96.45%
		100.00%			6.58%			93.42%
		100.00%			10.37%			89.63%
		100.00%			10.36%			89.64%



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended January 31, 2014**

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$48,650	\$4,578	\$44,072
818	Compressor Station Expense	43,517	4,095	39,422
819	Compressor Station Fuel	-	-	-
820	Measuring and Regulator Station Expense	130,243	12,256	117,987
821	Purification Expense	-	-	-
<b>Maintenance</b>				
832	Wells Expense	16,257	1,530	14,727
<b>Total Underground Storage Expense</b>		<u>238,666</u>	<u>22,458</u>	<u>216,208</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	6,624	623	6,001
<b>Total Other Storage Expense</b>		<u>6,624</u>	<u>623</u>	<u>6,001</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	162,518	15,293	147,225
845	LNG Fuel	-	-	-
<b>Maintenance</b>				
847	Supervision and Engineering	27,946	2,630	25,316
<b>Total Liquified Natural Gas Expense</b>		<u>190,464</u>	<u>17,923</u>	<u>172,541</u>
<b>Total Natural Gas Storage</b>		<u>435,754</u>	<u>41,004</u>	<u>394,749</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	33,266	424	32,842
<b>Maintenance</b>				
863	Maintenance of Mains	-	-	-
<b>Total Transmission Expense</b>		<u>33,266</u>	<u>424</u>	<u>32,842</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	232,865	19,950	212,916
874	Mains and Services Expense	692,996	71,329	621,667
875	Measuring and Regulator Station Expense - General	3,695	463	3,232
877	Measuring and Regulator Station Expense - City Gate	59,840	4,793	55,047
878	Meter and House Regulator Expense	456,200	47,202	408,999
879	Customer Installation Expense	734,332	76,620	657,712
880	Other Expense	102,231	9,006	93,225
881	Rents	8,542	841	7,702

For the period ended January 31, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Maintenance</b>			
885	Supervision and Engineering	476,333	442,407
887	Mains	205,959	182,742
889	Measuring and Regulator Station Expense - General	98,177	90,045
891	Measuring and Regulator Station Expense - City Gate	3,455	3,176
892	Services	85,593	78,332
893	Meters and House Regulators	237,177	214,739
894	Other Equipment	1,835	1,682
	<b>Total Distribution Expense</b>	<b>3,399,231</b>	<b>3,073,622</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901	Supervision	126,247	113,824
902	Meter Reading Expenses	54,228	48,550
903	Customer Records and Collection Expense	1,522,074	1,369,070
904	Uncollectible Accounts	231,754	208,132
	<b>Total Customer Accounts Expense</b>	<b>1,934,303</b>	<b>1,739,577</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907	Supervision	218	194
908	Customer Assistance Expense	119,489	109,049
909	Customer Information Expense	118,359	105,813
910	Miscellaneous Customer Service Expense	17,123	15,312
	<b>Total Customer Service and Informational</b>	<b>255,189</b>	<b>230,370</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911	Supervision	13,380	11,979
912	Demonstration and Selling Expense	173,475	155,297
913	Advertising	39,243	35,083
916	Miscellaneous Sales Expense	-	-
	<b>Total Sales Expense</b>	<b>226,099</b>	<b>202,359</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921	Office Supplies and Expense	3,926,947	3,530,510
922	Administrative Expenses Transferred - Credit	(1,423,803)	(1,273,453)
924	Property Insurance Premium	239,406	215,848
925	Injuries and Damages	859	775
926	Employee Pensions and Benefits	194,665	174,258
928	Regulatory Commission Expense	-	-
930	Miscellaneous General Expense	676,722	610,133
931	Rents	414,582	363,239
<b>Maintenance</b>			
935	Maintenance of General Plant	372,068	339,286
	<b>Total Administrative and General Expense</b>	<b>4,401,447</b>	<b>3,960,596</b>
	<b>Total Operations and Maintenance Expense</b>	<b>\$10,685,289</b>	<b>\$9,634,115</b>

NW Natural  
 Rates & Regulatory Affairs  
 Operations and Maintenance Expense  
 State Allocation of System Amounts  
 For the period ended January 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	
	0.00	48,649.52	48,649.52	0.00	4,577.93	4,577.93	0.00	44,071.59	44,071.59	Firm volumes Total
<b>816 Wells Expense Total</b>	<b>0.00</b>	<b>48,649.52</b>	<b>48,649.52</b>	<b>0.00</b>	<b>4,577.93</b>	<b>4,577.93</b>	<b>0.00</b>	<b>44,071.59</b>	<b>44,071.59</b>	
	0.00	43,516.68	43,516.68	0.00	4,094.92	4,094.92	0.00	39,421.76	39,421.76	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	<b>0.00</b>	<b>43,516.68</b>	<b>43,516.68</b>	<b>0.00</b>	<b>4,094.92</b>	<b>4,094.92</b>	<b>0.00</b>	<b>39,421.76</b>	<b>39,421.76</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	130,242.97	130,242.97	0.00	12,255.86	12,255.86	0.00	117,987.11	117,987.11	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	<b>0.00</b>	<b>130,242.97</b>	<b>130,242.97</b>	<b>0.00</b>	<b>12,255.86</b>	<b>12,255.86</b>	<b>0.00</b>	<b>117,987.11</b>	<b>117,987.11</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>821 Purification Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	16,256.80	16,256.80	0.00	1,529.76	1,529.76	0.00	14,727.04	14,727.04	Firm Volumes Total
<b>832 Wells Expense Total</b>	<b>0.00</b>	<b>16,256.80</b>	<b>16,256.80</b>	<b>0.00</b>	<b>1,529.76</b>	<b>1,529.76</b>	<b>0.00</b>	<b>14,727.04</b>	<b>14,727.04</b>	
	0.00	6,624.25	6,624.25	0.00	623.35	623.35	0.00	6,000.90	6,000.90	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	<b>0.00</b>	<b>6,624.25</b>	<b>6,624.25</b>	<b>0.00</b>	<b>623.35</b>	<b>623.35</b>	<b>0.00</b>	<b>6,000.90</b>	<b>6,000.90</b>	
	0.00	162,517.91	162,517.91	0.00	15,292.93	15,292.93	0.00	147,224.98	147,224.98	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	<b>0.00</b>	<b>162,517.91</b>	<b>162,517.91</b>	<b>0.00</b>	<b>15,292.93</b>	<b>15,292.93</b>	<b>0.00</b>	<b>147,224.98</b>	<b>147,224.98</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	27,945.76	27,945.76	0.00	2,629.70	2,629.70	0.00	25,316.06	25,316.06	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	<b>0.00</b>	<b>27,945.76</b>	<b>27,945.76</b>	<b>0.00</b>	<b>2,629.70</b>	<b>2,629.70</b>	<b>0.00</b>	<b>25,316.06</b>	<b>25,316.06</b>	
	0.00	4,306.71	4,306.71	0.00	423.77	423.77	0.00	3,882.94	3,882.94	3-factor Total
	28,959.55	0.00	28,959.55	0.00	0.00	0.00	28,959.55	0.00	28,959.55	Direct-OR Total
<b>856 Mains Expense Total</b>	<b>28,959.55</b>	<b>4,306.71</b>	<b>33,266.26</b>	<b>0.00</b>	<b>423.77</b>	<b>423.77</b>	<b>28,959.55</b>	<b>3,882.94</b>	<b>32,842.49</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	92,603.47	92,603.47	0.00	8,713.99	8,713.99	0.00	83,889.48	83,889.48	Firm Volumes Total
	0.00	101.54	101.54	0.00	8.88	8.88	0.00	92.66	92.66	Sales/SENDOUT Volumes Total
	0.00	140,160.48	140,160.48	0.00	11,226.85	11,226.85	0.00	128,933.63	128,933.63	SENDOUT Volumes Total
<b>870 Supervision and Engineering Total</b>	<b>0.00</b>	<b>232,865.49</b>	<b>232,865.49</b>	<b>0.00</b>	<b>19,949.72</b>	<b>19,949.72</b>	<b>0.00</b>	<b>212,915.77</b>	<b>212,915.77</b>	
	0.00	399,384.11	399,384.11	0.00	39,299.39	39,299.39	0.00	360,084.72	360,084.72	3-factor Total
	0.00	1,815.21	1,815.21	0.00	260.49	260.49	0.00	1,554.72	1,554.72	Customers Port/Van Total
	0.00	85.26	85.26	0.00	9.79	9.79	0.00	75.47	75.47	Customers Port/Van 80% Total
	0.00	213,237.58	213,237.58	0.00	22,325.98	22,325.98	0.00	190,911.60	190,911.60	Customers-All Total
	68,898.99	0.00	68,898.99	0.00	0.00	0.00	68,898.99	0.00	68,898.99	Direct-OR Total
	9,421.03	0.00	9,421.03	9,421.03	0.00	9,421.03	0.00	0.00	0.00	Direct-WA Total
	0.00	153.51	153.51	0.00	12.29	12.29	0.00	141.22	141.22	SENDOUT Volumes Total
<b>874 Mains and Services Expense Total</b>	<b>78,320.02</b>	<b>614,675.67</b>	<b>692,995.69</b>	<b>9,421.03</b>	<b>61,907.94</b>	<b>71,328.97</b>	<b>68,898.99</b>	<b>552,767.73</b>	<b>621,666.72</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	(2,360.01)	(2,360.01)	0.00	(189.04)	(189.04)	0.00	(2,170.97)	(2,170.97)	SENDOUT Volumes Total
	0.00	6,054.96	6,054.96	0.00	652.12	652.12	0.00	5,402.84	5,402.84	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Tot</b>	<b>0.00</b>	<b>3,694.95</b>	<b>3,694.95</b>	<b>0.00</b>	<b>463.08</b>	<b>463.08</b>	<b>0.00</b>	<b>3,231.87</b>	<b>3,231.87</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	59,840.20	59,840.20	0.00	4,793.20	4,793.20	0.00	55,047.00	55,047.00	SENDOUT Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Tot</b>	<b>0.00</b>	<b>59,840.20</b>	<b>59,840.20</b>	<b>0.00</b>	<b>4,793.20</b>	<b>4,793.20</b>	<b>0.00</b>	<b>55,047.00</b>	<b>55,047.00</b>	
	0.00	2,572.90	2,572.90	0.00	253.17	253.17	0.00	2,319.73	2,319.73	3-factor Total
	0.00	437,913.75	437,913.75	0.00	45,849.57	45,849.57	0.00	392,064.18	392,064.18	Customers-All Total
	0.00	12,033.56	12,033.56	0.00	842.35	842.35	0.00	11,191.21	11,191.21	Customers-Ind Total
	477.97	0.00	477.97	0.00	0.00	0.00	477.97	0.00	477.97	Direct-OR Total
	0.00	3,202.31	3,202.31	0.00	256.50	256.50	0.00	2,945.81	2,945.81	SENDOUT Volumes Total
<b>878 Meter and House Regulator Expense Total</b>	<b>477.97</b>	<b>455,722.52</b>	<b>456,200.49</b>	<b>0.00</b>	<b>47,201.59</b>	<b>47,201.59</b>	<b>477.97</b>	<b>408,520.93</b>	<b>408,998.90</b>	
	0.00	33,506.79	33,506.79	0.00	3,297.06	3,297.06	0.00	30,209.73	30,209.73	3-factor Total
	0.00	676,810.19	676,810.19	0.00	70,862.03	70,862.03	0.00	605,948.16	605,948.16	Customers-All Total
	600.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00	600.00	Direct-OR Total
	0.00	23,414.53	23,414.53	0.00	2,460.87	2,460.87	0.00	20,953.66	20,953.66	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>600.00</b>	<b>733,731.51</b>	<b>734,331.51</b>	<b>0.00</b>	<b>76,619.96</b>	<b>76,619.96</b>	<b>600.00</b>	<b>657,111.55</b>	<b>657,711.55</b>	
	0.00	26,353.60	26,353.60	0.00	2,593.19	2,593.19	0.00	23,760.41	23,760.41	3-factor Total
	0.00	34,062.18	34,062.18	0.00	3,566.31	3,566.31	0.00	30,495.87	30,495.87	Customers-All Total
	11,029.74	0.00	11,029.74	0.00	0.00	0.00	11,029.74	0.00	11,029.74	Direct-OR Total
	413.77	0.00	413.77	413.77	0.00	413.77	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	30,371.85	30,371.85	0.00	2,432.79	2,432.79	0.00	27,939.06	27,939.06	SENDOUT Volumes Total
<b>880 Other Expense Total</b>	<b>11,443.51</b>	<b>90,787.63</b>	<b>102,231.14</b>	<b>413.77</b>	<b>8,592.29</b>	<b>9,006.06</b>	<b>11,029.74</b>	<b>82,195.34</b>	<b>93,225.08</b>	
	0.00	8,542.33	8,542.33	0.00	840.57	840.57	0.00	7,701.76	7,701.76	3-factor Total
<b>881 Rents Total</b>	<b>0.00</b>	<b>8,542.33</b>	<b>8,542.33</b>	<b>0.00</b>	<b>840.57</b>	<b>840.57</b>	<b>0.00</b>	<b>7,701.76</b>	<b>7,701.76</b>	
	0.00	297,197.48	297,197.48	0.00	29,244.24	29,244.24	0.00	267,953.24	267,953.24	3-factor Total
	0.00	2,227.59	2,227.59	0.00	233.23	233.23	0.00	1,994.36	1,994.36	Customers-All Total
	172,459.15	0.00	172,459.15	0.00	0.00	0.00	172,459.15	0.00	172,459.15	Direct-OR Total
	4,448.35	0.00	4,448.35	4,448.35	0.00	4,448.35	0.00	0.00	0.00	Direct-WA Total

For the period ended January 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	<b>176,907.50</b>	<b>299,425.07</b>	<b>476,332.57</b>	<b>4,448.35</b>	<b>29,477.47</b>	<b>33,925.82</b>	<b>172,459.15</b>	<b>269,947.60</b>	<b>442,406.75</b>	
	0.00	62,453.62	62,453.62	0.00	6,145.42	6,145.42	0.00	56,308.20	56,308.20	3-factor Total
	0.00	88,007.31	88,007.31	0.00	10,103.24	10,103.24	0.00	77,904.07	77,904.07	Customers-Port/Van 80% Total
	47,651.81	0.00	47,651.81	0.00	0.00	0.00	47,651.81	0.00	47,651.81	Direct-OR Total
	6,892.18	0.00	6,892.18	6,892.18	0.00	6,892.18	0.00	0.00	0.00	Direct-WA Total
	0.00	954.35	954.35	0.00	76.44	76.44	0.00	877.91	877.91	sendout volumes Total
<b>887 Mains Total</b>	<b>54,543.99</b>	<b>151,415.28</b>	<b>205,959.27</b>	<b>6,892.18</b>	<b>16,325.10</b>	<b>23,217.28</b>	<b>47,651.81</b>	<b>135,090.18</b>	<b>182,741.99</b>	
	0.00	1,656.44	1,656.44	0.00	162.99	162.99	0.00	1,493.45	1,493.45	3-factor Total
	4,016.24	0.00	4,016.24	0.00	0.00	0.00	4,016.24	0.00	4,016.24	Direct-OR Total
	0.00	72,246.76	72,246.76	0.00	5,786.97	5,786.97	0.00	66,459.79	66,459.79	Sendout Volumes Total
	0.00	20,257.60	20,257.60	0.00	2,181.74	2,181.74	0.00	18,075.86	18,075.86	Telemetering Total
<b>889 Measuring and Regulator Station Expense - General Tot</b>	<b>4,016.24</b>	<b>94,160.80</b>	<b>98,177.04</b>	<b>0.00</b>	<b>8,131.70</b>	<b>8,131.70</b>	<b>4,016.24</b>	<b>86,029.10</b>	<b>90,045.34</b>	
	0.00	111.78	111.78	0.00	11.00	11.00	0.00	100.78	100.78	3-factor Total
	0.00	3,343.39	3,343.39	0.00	267.81	267.81	0.00	3,075.58	3,075.58	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate T</b>	<b>0.00</b>	<b>3,455.17</b>	<b>3,455.17</b>	<b>0.00</b>	<b>278.81</b>	<b>278.81</b>	<b>0.00</b>	<b>3,176.36</b>	<b>3,176.36</b>	
	0.00	33,917.99	33,917.99	0.00	3,337.53	3,337.53	0.00	30,580.46	30,580.46	3-factor Total
	0.00	3,486.37	3,486.37	0.00	365.02	365.02	0.00	3,121.35	3,121.35	Customers-All Total
	39,141.42	0.00	39,141.42	0.00	0.00	0.00	39,141.42	0.00	39,141.42	Direct-OR Total
	3,080.34	0.00	3,080.34	3,080.34	0.00	3,080.34	0.00	0.00	0.00	Direct-WA Total
	0.00	5,966.99	5,966.99	0.00	477.96	477.96	0.00	5,489.03	5,489.03	Sendout Volumes Total
<b>892 Services Total</b>	<b>42,221.76</b>	<b>43,371.35</b>	<b>85,593.11</b>	<b>3,080.34</b>	<b>4,180.51</b>	<b>7,260.85</b>	<b>39,141.42</b>	<b>39,190.84</b>	<b>78,332.26</b>	
	0.00	178.82	178.82	0.00	17.60	17.60	0.00	161.22	161.22	3-factor Total
	0.00	122,093.10	122,093.10	0.00	12,783.15	12,783.15	0.00	109,309.95	109,309.95	Customers-All Total
	0.00	1,797.70	1,797.70	0.00	166.65	166.65	0.00	1,631.05	1,631.05	Customers-Comm Total
	0.00	32,354.79	32,354.79	0.00	2,264.84	2,264.84	0.00	30,089.95	30,089.95	Customers-Ind Total
	0.00	21,559.72	21,559.72	0.00	2,285.33	2,285.33	0.00	19,274.39	19,274.39	Customers-Res Total
	(2,238.41)	0.00	(2,238.41)	0.00	0.00	0.00	(2,238.41)	0.00	(2,238.41)	Direct-OR Total
	0.00	61,431.12	61,431.12	0.00	4,920.64	4,920.64	0.00	56,510.48	56,510.48	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	<b>(2,238.41)</b>	<b>239,415.25</b>	<b>237,176.84</b>	<b>0.00</b>	<b>22,438.21</b>	<b>22,438.21</b>	<b>(2,238.41)</b>	<b>216,977.04</b>	<b>214,738.63</b>	
	0.00	1,557.92	1,557.92	0.00	153.30	153.30	0.00	1,404.62	1,404.62	3-factor Total
	277.17	0.00	277.17	0.00	0.00	0.00	277.17	0.00	277.17	Direct-OR Total
<b>894 Other Equipment Total</b>	<b>277.17</b>	<b>1,557.92</b>	<b>1,835.09</b>	<b>0.00</b>	<b>153.30</b>	<b>153.30</b>	<b>277.17</b>	<b>1,404.62</b>	<b>1,681.79</b>	
	0.00	126,246.92	126,246.92	0.00	12,422.70	12,422.70	0.00	113,824.22	113,824.22	3-factor Total
<b>901 Supervision Total</b>	<b>0.00</b>	<b>126,246.92</b>	<b>126,246.92</b>	<b>0.00</b>	<b>12,422.70</b>	<b>12,422.70</b>	<b>0.00</b>	<b>113,824.22</b>	<b>113,824.22</b>	
	0.00	54,227.87	54,227.87	0.00	5,677.66	5,677.66	0.00	48,550.21	48,550.21	Customers-All Total
<b>902 Meter Reading Expenses Total</b>	<b>0.00</b>	<b>54,227.87</b>	<b>54,227.87</b>	<b>0.00</b>	<b>5,677.66</b>	<b>5,677.66</b>	<b>0.00</b>	<b>48,550.21</b>	<b>48,550.21</b>	
	0.00	923,519.13	923,519.13	0.00	90,874.28	90,874.28	0.00	832,644.85	832,644.85	3-factor Total
	0.00	175,307.66	175,307.66	0.00	18,354.71	18,354.71	0.00	156,952.95	156,952.95	Customers-All Total
	0.00	30,249.08	30,249.08	0.00	2,117.44	2,117.44	0.00	28,131.64	28,131.64	Customers-Ind Total
	0.00	392,998.56	392,998.56	0.00	41,657.84	41,657.84	0.00	351,340.72	351,340.72	Customers-Res Total
<b>903 Customer Records and Collection Expense Total</b>	<b>0.00</b>	<b>1,522,074.43</b>	<b>1,522,074.43</b>	<b>0.00</b>	<b>153,004.27</b>	<b>153,004.27</b>	<b>0.00</b>	<b>1,369,070.16</b>	<b>1,369,070.16</b>	
	0.00	(19,147.00)	(19,147.00)	0.00	(2,004.69)	(2,004.69)	0.00	(17,142.31)	(17,142.31)	Customers-All Total
	0.00	23,301.66	23,301.66	0.00	2,160.06	2,160.06	0.00	21,141.60	21,141.60	Customers-Comm Total
	0.00	4,110.83	4,110.83	0.00	287.76	287.76	0.00	3,823.07	3,823.07	Customers-Ind Total
	0.00	218,663.80	218,663.80	0.00	23,178.36	23,178.36	0.00	195,485.44	195,485.44	Customers-Res Total
	4,824.69	0.00	4,824.69	0.00	0.00	0.00	4,824.69	0.00	4,824.69	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	<b>4,824.69</b>	<b>226,929.29</b>	<b>231,753.98</b>	<b>0.00</b>	<b>23,621.49</b>	<b>23,621.49</b>	<b>4,824.69</b>	<b>203,307.80</b>	<b>208,132.49</b>	
	0.00	217.55	217.55	0.00	23.06	23.06	0.00	194.49	194.49	Customers-Res Total
<b>907 Supervision Total</b>	<b>0.00</b>	<b>217.55</b>	<b>217.55</b>	<b>0.00</b>	<b>23.06</b>	<b>23.06</b>	<b>0.00</b>	<b>194.49</b>	<b>194.49</b>	
	0.00	13,751.69	13,751.69	0.00	1,353.17	1,353.17	0.00	12,398.52	12,398.52	3-factor Total
	0.00	28,329.17	28,329.17	0.00	2,966.07	2,966.07	0.00	25,363.10	25,363.10	Customers-All Total
	0.00	859.93	859.93	0.00	79.72	79.72	0.00	780.21	780.21	Customers-Comm Total
	0.00	73,760.66	73,760.66	0.00	5,163.25	5,163.25	0.00	68,597.41	68,597.41	Customers-Ind Total
	0.00	9,049.07	9,049.07	0.00	959.20	959.20	0.00	8,089.87	8,089.87	Customers-Res Total
	(6,179.75)	0.00	(6,179.75)	0.00	0.00	0.00	(6,179.75)	0.00	(6,179.75)	Direct-OR Total
	(81.42)	0.00	(81.42)	(81.42)	0.00	(81.42)	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 volumes Total
<b>908 Customer Assistance Expense Total</b>	<b>(6,261.17)</b>	<b>125,750.52</b>	<b>119,489.35</b>	<b>(81.42)</b>	<b>10,521.41</b>	<b>10,439.99</b>	<b>(6,179.75)</b>	<b>115,229.11</b>	<b>109,049.36</b>	
	0.00	118,359.41	118,359.41	0.00	12,546.10	12,546.10	0.00	105,813.31	105,813.31	Customers-Res Total
<b>909 Customer Information Expense Total</b>	<b>0.00</b>	<b>118,359.41</b>	<b>118,359.41</b>	<b>0.00</b>	<b>12,546.10</b>	<b>12,546.10</b>	<b>0.00</b>	<b>105,813.31</b>	<b>105,813.31</b>	
	0.00	538.06	538.06	0.00	52.95	52.95	0.00	485.11	485.11	3-factor Total
	0.00	16,582.03	16,582.03	0.00	1,757.70	1,757.70	0.00	14,824.33	14,824.33	Customers-Res Total
	2.95	0.00	2.95	0.00	0.00	0.00	2.95	0.00	2.95	Direct-OR Total
<b>910 Miscellaneous Customer Service Expense Total</b>	<b>2.95</b>	<b>17,120.09</b>	<b>17,123.04</b>	<b>0.00</b>	<b>1,810.65</b>	<b>1,810.65</b>	<b>2.95</b>	<b>15,309.44</b>	<b>15,312.39</b>	
	0.00	13,380.06	13,380.06	0.00	1,400.89	1,400.89	0.00	11,979.17	11,979.17	Customers-All Total
<b>911 Supervision Total</b>	<b>0.00</b>	<b>13,380.06</b>	<b>13,380.06</b>	<b>0.00</b>	<b>1,400.89</b>	<b>1,400.89</b>	<b>0.00</b>	<b>11,979.17</b>	<b>11,979.17</b>	
	0.00	344.02	344.02	0.00	33.85	33.85	0.00	310.17	310.17	3-factor Total
	0.00	154,206.66	154,206.66	0.00	16,145.45	16,145.45	0.00	138,061.21	138,061.21	Customers-All Total
	0.00	516.79	516.79	0.00	47.91	47.91	0.00	468.88	468.88	Customers-Comm Total
	0.00	18,407.91	18,407.91	0.00	1,951.24	1,951.24	0.00	16,456.67	16,456.67	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dailies Total

For the period ended January 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	
<b>912 Demonstration and Selling Expense Total</b>	<b>0.00</b>	<b>173,475.38</b>	<b>173,475.38</b>	<b>0.00</b>	<b>18,178.45</b>	<b>18,178.45</b>	<b>0.00</b>	<b>155,296.93</b>	<b>155,296.93</b>	
	0.00	39,243.08	39,243.08	0.00	4,159.77	4,159.77	0.00	35,083.31	35,083.31	Customers-Res Total
<b>913 Advertising Total</b>	<b>0.00</b>	<b>39,243.08</b>	<b>39,243.08</b>	<b>0.00</b>	<b>4,159.77</b>	<b>4,159.77</b>	<b>0.00</b>	<b>35,083.31</b>	<b>35,083.31</b>	
	0.00	3,385,646.28	3,385,646.28	0.00	333,147.65	333,147.65	0.00	3,052,498.63	3,052,498.63	3-factor Total
	0.00	1,270.00	1,270.00	0.00	132.97	132.97	0.00	1,137.03	1,137.03	Customers-All Total
	0.00	18,339.45	18,339.45	0.00	1,283.76	1,283.76	0.00	17,055.69	17,055.69	Customers-Ind Total
	0.00	11,078.56	11,078.56	0.00	1,174.33	1,174.33	0.00	9,904.23	9,904.23	Customers-Res Total
	196,338.55	0.00	196,338.55	0.00	0.00	0.00	196,338.55	0.00	196,338.55	Direct-OR Total
	81.42	0.00	81.42	81.42	0.00	81.42	0.00	0.00	0.00	Direct-WA Total
	0.00	172,068.84	172,068.84	0.00	18,084.45	18,084.45	0.00	153,984.39	153,984.39	Employee Cost Total
	0.00	141,645.78	141,645.78	0.00	42,493.73	42,493.73	0.00	99,152.05	99,152.05	Regulatory Total
	0.00	478.09	478.09	0.00	38.30	38.30	0.00	439.79	439.79	Sendout Volumes Total
<b>921 Office Supplies and Expense Total</b>	<b>196,419.97</b>	<b>3,730,527.00</b>	<b>3,926,946.97</b>	<b>81.42</b>	<b>396,355.19</b>	<b>396,436.61</b>	<b>196,338.55</b>	<b>3,334,171.81</b>	<b>3,530,510.36</b>	
	0.00	(1,012,033.09)	(1,012,033.09)	0.00	(107,073.10)	(107,073.10)	0.00	(904,959.99)	(904,959.99)	Admin Tran Total
	0.00	(411,770.05)	(411,770.05)	0.00	(43,277.03)	(43,277.03)	0.00	(368,493.02)	(368,493.02)	Employee Cost Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	<b>0.00</b>	<b>(1,423,803.14)</b>	<b>(1,423,803.14)</b>	<b>0.00</b>	<b>(150,350.13)</b>	<b>(150,350.13)</b>	<b>0.00</b>	<b>(1,273,453.01)</b>	<b>(1,273,453.01)</b>	
	0.00	239,405.96	239,405.96	0.00	23,557.55	23,557.55	0.00	215,848.41	215,848.41	3-factor Total
<b>924 Property Insurance Premium Total</b>	<b>0.00</b>	<b>239,405.96</b>	<b>239,405.96</b>	<b>0.00</b>	<b>23,557.55</b>	<b>23,557.55</b>	<b>0.00</b>	<b>215,848.41</b>	<b>215,848.41</b>	
	0.00	859.31	859.31	0.00	84.56	84.56	0.00	774.75	774.75	3-factor Total
<b>925 Injuries and Damages Total</b>	<b>0.00</b>	<b>859.31</b>	<b>859.31</b>	<b>0.00</b>	<b>84.56</b>	<b>84.56</b>	<b>0.00</b>	<b>774.75</b>	<b>774.75</b>	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	194,173.21	194,173.21	0.00	20,407.60	20,407.60	0.00	173,765.61	173,765.61	Employee Cost Total
<b>926 Employee Pensions and Benefits Total</b>	<b>492.00</b>	<b>194,173.21</b>	<b>194,665.21</b>	<b>0.00</b>	<b>20,407.60</b>	<b>20,407.60</b>	<b>492.00</b>	<b>173,765.61</b>	<b>174,257.61</b>	
	0.00	676,722.47	676,722.47	0.00	66,589.49	66,589.49	0.00	610,132.98	610,132.98	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	<b>0.00</b>	<b>676,722.47</b>	<b>676,722.47</b>	<b>0.00</b>	<b>66,589.49</b>	<b>66,589.49</b>	<b>0.00</b>	<b>610,132.98</b>	<b>610,132.98</b>	
	0.00	381,458.88	381,458.88	0.00	37,535.55	37,535.55	0.00	343,923.33	343,923.33	3-factor Total
	0.00	2,040.00	2,040.00	0.00	213.59	213.59	0.00	1,826.41	1,826.41	Customers-All Total
	17,489.18	0.00	17,489.18	0.00	0.00	0.00	17,489.18	0.00	17,489.18	Direct-OR Total
	13,593.97	0.00	13,593.97	13,593.97	0.00	13,593.97	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	<b>31,083.15</b>	<b>383,498.88</b>	<b>414,582.03</b>	<b>13,593.97</b>	<b>37,749.14</b>	<b>51,343.11</b>	<b>17,489.18</b>	<b>345,749.74</b>	<b>363,238.92</b>	
	0.00	290,543.97	290,543.97	0.00	28,589.53	28,589.53	0.00	261,954.44	261,954.44	3-factor Total
	0.00	2,794.61	2,794.61	0.00	401.03	401.03	0.00	2,393.58	2,393.58	Customers port/van Total
	0.00	9,621.65	9,621.65	0.00	1,007.38	1,007.38	0.00	8,614.27	8,614.27	Customers-All Total
	0.00	2,058.13	2,058.13	0.00	524.00	524.00	0.00	1,534.13	1,534.13	Customers-The Dailies Total
	63,879.97	0.00	63,879.97	0.00	0.00	0.00	63,879.97	0.00	63,879.97	Direct-OR Total
	2,165.52	0.00	2,165.52	2,165.52	0.00	2,165.52	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	306.40	306.40	0.00	28.83	28.83	0.00	277.57	277.57	Firm Volumes Total
	0.00	698.00	698.00	0.00	66.31	66.31	0.00	631.69	631.69	sales volumes Total
<b>935 Maintenance of General Plant Total</b>	<b>66,045.49</b>	<b>306,022.76</b>	<b>372,068.25</b>	<b>2,165.52</b>	<b>30,617.08</b>	<b>32,782.60</b>	<b>63,879.97</b>	<b>275,405.68</b>	<b>339,285.65</b>	
<b>Grand Total</b>	<b>688,136.38</b>	<b>9,997,152.79</b>	<b>10,685,289.17</b>	<b>40,015.16</b>	<b>1,011,158.60</b>	<b>1,051,173.76</b>	<b>648,121.22</b>	<b>8,985,994.19</b>	<b>9,634,115.41</b>	

# **February 2014 Activity**

Feb 2014

**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
		14,984,803			2,120,102			12,864,701
		1,039,916,912			110,875,150			929,041,762
		1.44%			1.91%			1.38%

NW Natural  
Washington Quarterly Results of Operations Report

Feb 2014

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary	Acct	Description	Alloc. Ref.								
<b>Sales of Gas</b>											
480.1		Residential	71,221,691		71,221,691	7,939,569		7,939,569	63,282,121		63,282,121
481.1		Commercial	34,436,578		34,436,578	3,179,585		3,179,585	31,256,993		31,256,993
481.2		Industrial Firm	2,611,432		2,611,432	279,728		279,728	2,331,704		2,331,704
481.3		Interruptible	3,115,863		3,115,863	83,990		83,990	3,031,873		3,031,873
481.5		Interruptible Incentive	0		0	0		0	0		0
495.20		Unbilled Revenue		(8,356,070)	(8,356,070)		(871,060)	(871,060)		(7,485,010)	(7,485,010)
		<b>Total Sales of Gas</b>	<b>111,385,564</b>	<b>(8,356,070)</b>	<b>103,029,494</b>	<b>11,482,872</b>	<b>(871,060)</b>	<b>10,611,812</b>	<b>99,902,692</b>	<b>(7,485,010)</b>	<b>92,417,682</b>
<b>Transportation Revenue</b>											
489.12		Industrial Firm	767,348		767,348	85,662		85,662	681,686		681,686
489.13		Interruptible	602,042		602,042	60,678		60,678	541,364		541,364
489.15		Interruptible Incentive	0		0	0		0	0		0
489.3		Agency Fee/Balancing	566,975		566,975	0		0	566,975		566,975
		<b>Total Transportation Revenue</b>	<b>1,936,364</b>	<b>0</b>	<b>1,936,364</b>	<b>146,340</b>	<b>0</b>	<b>146,340</b>	<b>1,790,024</b>	<b>0</b>	<b>1,790,024</b>
495.6		Rate Adjustments - Amortizations	(2,944,544)		(2,944,544)	(262,573)		(262,573)	(2,681,971)		(2,681,971)
<b>Miscellaneous Revenues</b>											
487		Late Payment Charge	326,964		326,964	16,874		16,874	310,090		310,090
488.0		Seasonal Reconnect Fee	4,000		4,000	0		0	4,000		4,000
488.0		Delinquent Reconnect Fee	45,900		45,900	1,260		1,260	44,640		44,640
488.1		Returned Check Charge	12,690		12,690	1,260		1,260	11,430		11,430
488.3		Recon Charge CR During Office Hours	28,760		28,760	1,950		1,950	26,810		26,810
488.4		Field Collection Charge	49,925		49,925	5,390		5,390	44,535		44,535
488.5		Recon Charge CR After Office Hours	6,640		6,640	6,300		6,300	340		340
488.6		Recon Charge Seas During Office Hours	950		950	50		50	900		900
488.7		Recon Charge Seas After Office Hours	450		450	450		450	0		0
488.8		Automated Payment Charge	9,030		9,030	1,188		1,188	7,843		7,843
493.2		Rent - Utility Property		22,907	22,907		1,525	1,525		21,381	21,381
495.1		Meter Rentals	18,584		18,584	1,929		1,929	16,655		16,655
495.2		Other Gas Revenue - Miscellaneous	63,202		63,202	144		144	63,058		63,058
		<b>Total Miscellaneous Revenues</b>	<b>567,095</b>	<b>22,907</b>	<b>590,002</b>	<b>36,794</b>	<b>1,525</b>	<b>38,320</b>	<b>530,301</b>	<b>21,381</b>	<b>551,682</b>
		<b>Total Operating Revenue</b>	<b>110,944,480</b>	<b>(8,333,163)</b>	<b>102,611,317</b>	<b>11,403,434</b>	<b>(869,535)</b>	<b>10,533,899</b>	<b>99,541,046</b>	<b>(7,463,629)</b>	<b>92,077,418</b>
<b>Cost of Gas</b>											
804.7		WACOG Incurred	52,605,558		52,605,558	5,228,225		5,228,225	47,377,333		47,377,333
805.7		WACOG Deferred	(9,341,566)		(9,341,566)	(1,110,875)		(1,110,875)	(8,230,691)		(8,230,691)
804.6		Demand Incurred	7,371,411		7,371,411	715,791		715,791	6,655,620		6,655,620
805.8		Demand Deferred	7,177,969		7,177,969	687,537		687,537	6,490,433		6,490,433
805.4		Amortization of Gas Costs	(1,291,167)		(1,291,167)	(339,813)		(339,813)	(951,354)		(951,354)
		<b>Total Cost of Gas</b>	<b>56,522,205</b>	<b>0</b>	<b>56,522,205</b>	<b>5,180,865</b>	<b>0</b>	<b>5,180,865</b>	<b>51,341,340</b>	<b>0</b>	<b>51,341,340</b>
Detail		<b>Operations &amp; Maintenance</b>	<b>707,707</b>	<b>9,626,367</b>	<b>10,334,073</b>	<b>49,420</b>	<b>982,321</b>	<b>1,031,741</b>	<b>658,286</b>	<b>8,644,046</b>	<b>9,302,332</b>
<b>Other Taxes</b>											
408.11		Property	1,688,983		1,688,983	144,603		144,603	1,544,380		1,544,380
408.12		Franchise	2,631,493		2,631,493	440,415		440,415	2,191,078		2,191,078
408.13		Payroll		463,068	463,068		49,409	49,409		413,659	413,659
408.14		Other	(8,296)		(8,296)	1,221		1,221	(9,517)		(9,517)
408.15		Regulatory	0		0	0		0	0		0
		<b>Total Other Taxes</b>	<b>4,312,181</b>	<b>463,068</b>	<b>4,775,250</b>	<b>586,239</b>	<b>49,409</b>	<b>635,648</b>	<b>3,725,942</b>	<b>413,659</b>	<b>4,139,601</b>
403.1		Depreciation		5,997,189	5,997,189		612,493	612,493		5,384,696	5,384,696
<b>Income Taxes</b>											
409.11		Federal Income Taxes			0			980,755			(980,755)
410.11		Federal Income Taxes - Deferred			8,433,230			0			8,433,230
411.42		Federal Income Tax Credit			(187,226)			(27,705)			(159,521)
409.12		Oregon Income Taxes			0			0			0
410.12		Oregon Income Taxes - Deferred			1,612,449			0			1,612,449
411.12		Oregon Income Tax Credit			139,344			0			139,344
		<b>Total Income Taxes</b>			<b>9,997,797</b>			<b>953,050</b>			<b>9,044,747</b>
		<b>Total Operating Revenue Deductions</b>	<b>61,542,093</b>	<b>16,086,624</b>	<b>87,628,717</b>	<b>5,816,524</b>	<b>1,644,223</b>	<b>8,413,797</b>	<b>55,725,569</b>	<b>14,442,401</b>	<b>79,212,717</b>
		<b>Net Operating Income</b>			<b>14,982,600</b>			<b>2,120,102</b>			<b>12,864,701</b>



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

**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 Follows plant split  
 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
		2,586,144,934			259,468,556			2,326,676,378
		(1,143,773,897)			(113,152,861)			(1,030,621,036)
		(10,218,311)			856,718			(11,075,030)
		14,108,845			1,327,642			12,781,203
		1,333,348			296,083			1,037,265
		(3,199,893)			(239,477)			(2,960,416)
		(337,487,192)			(37,681,511)			(299,805,681)
		(66,990,921)			0			(66,990,921)
		1,039,916,912			110,875,150			929,041,762
		1.44%			1.91%			1.38%
		100.00%			10.42%			89.58%
		100.00%			10.44%			89.56%
		100.00%			10.67%			89.33%
		100.00%			10.21%			89.79%

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

**Summary**

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

<b>Feb 2014</b>								
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
<b>Direct</b>	<b>Allocated</b>	<b>Total</b>	<b>Direct</b>	<b>Allocated</b>	<b>Total</b>	<b>Direct</b>	<b>Allocated</b>	<b>Total</b>
		90,851,455			10,752,466			80,098,989
		1,061,567,121			112,199,268			949,367,853
		8.56%			9.58%			8.44%

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

			System			Washington			Oregon		
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	Oregon	Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total	
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>									
<b>Sales of Gas</b>											
480.1	Residential		456,308,857	0	456,308,857	50,029,911	0	50,029,911	406,278,946	0	406,278,946
481.1	Commercial		226,190,654	0	226,190,654	20,522,442	0	20,522,442	205,668,212	0	205,668,212
481.2	Industrial Firm		25,155,895	0	25,155,895	2,497,163	0	2,497,163	22,658,732	0	22,658,732
481.3	Interruptible		29,964,300	0	29,964,300	828,936	0	828,936	29,135,364	0	29,135,364
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	4,536,443	4,536,443	0	464,207	464,207	0	4,072,235	4,072,235
	<b>Total Sales of Gas</b>		<b>737,619,706</b>	<b>4,536,443</b>	<b>742,156,149</b>	<b>73,878,452</b>	<b>464,207</b>	<b>74,342,659</b>	<b>663,741,254</b>	<b>4,072,235</b>	<b>667,813,489</b>
<b>Transportation Revenue</b>											
489.12	Industrial Firm		8,217,536	0	8,217,536	950,667	0	950,667	7,266,869	0	7,266,869
489.13	Interruptible		7,731,128	0	7,731,128	874,150	0	874,150	6,856,978	0	6,856,978
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		580,065	0	580,065	0	0	0	580,065	0	580,065
	<b>Total Transportation Revenue</b>		<b>16,528,729</b>	<b>0</b>	<b>16,528,729</b>	<b>1,824,817</b>	<b>0</b>	<b>1,824,817</b>	<b>14,703,912</b>	<b>0</b>	<b>14,703,912</b>
495.6	Rate Adjustments - Amortizations		(3,630,584)	0	(3,630,584)	(1,488,802)	0	(1,488,802)	(2,141,782)	0	(2,141,782)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,299,034	0	2,299,034	97,592	0	97,592	2,201,442	0	2,201,442
488.0	Seasonal Reconnect Fee		133,280	0	133,280	0	0	0	133,280	0	133,280
488.0	Delinquent Reconnect Fee		246,405	0	246,405	10,160	0	10,160	236,245	0	236,245
488.1	Returned Check Charge		122,688	0	122,688	12,265	0	12,265	110,423	0	110,423
488.3	Recon Charge CR During Office Hours		314,600	0	314,600	17,610	0	17,610	296,990	0	296,990
488.4	Field Collection Charge		458,485	0	458,485	43,305	0	43,305	415,180	0	415,180
488.5	Recon Charge CR After Office Hours		47,950	0	47,950	43,655	0	43,655	4,295	0	4,295
488.6	Recon Charge Seas During Office Hours		18,314	0	18,314	1,540	0	1,540	16,774	0	16,774
488.7	Recon Charge Seas After Office Hours		3,030	0	3,030	2,950	0	2,950	80	0	80
488.8	Automated Payment Charge		78,743	0	78,743	9,943	0	9,943	68,800	0	68,800
493.2	Rent - Utility Property	B	0	279,248	279,248	0	18,327	18,327	0	260,922	260,922
495.1	Meter Rentals		222,472	0	222,472	23,133	0	23,133	199,339	0	199,339
495.2	Other Gas Revenue - Miscellaneous		122,543	0	122,543	4,154	0	4,154	118,389	0	118,389
	<b>Total Miscellaneous Revenues</b>		<b>4,067,544</b>	<b>279,248</b>	<b>4,346,793</b>	<b>266,307</b>	<b>18,327</b>	<b>284,634</b>	<b>3,801,237</b>	<b>260,922</b>	<b>4,062,159</b>
	<b>Total Operating Revenue</b>		<b>754,585,395</b>	<b>4,815,691</b>	<b>759,401,086</b>	<b>74,480,774</b>	<b>482,534</b>	<b>74,963,308</b>	<b>680,104,621</b>	<b>4,333,157</b>	<b>684,437,778</b>
<b>Cost of Gas</b>											
804.7	WACOG Incurred		305,930,050	0	305,930,050	29,294,562	0	29,294,562	276,635,488	0	276,635,488
805.7	WACOG Deferred		(12,160,088)	0	(12,160,088)	(1,611,756)	0	(1,611,756)	(10,548,332)	0	(10,548,332)
804.6	Demand Incurred		93,858,007	0	93,858,007	8,956,059	0	8,956,059	84,901,948	0	84,901,948
805.8	Demand Deferred		4,943,440	0	4,943,440	426,333	0	426,333	4,517,107	0	4,517,107
805.4	Amortization of Gas Costs		(9,666,941)	0	(9,666,941)	(2,193,912)	0	(2,193,912)	(7,473,029)	0	(7,473,029)
	<b>Total Cost of Gas</b>		<b>382,904,467</b>	<b>0</b>	<b>382,904,467</b>	<b>34,871,286</b>	<b>0</b>	<b>34,871,286</b>	<b>348,033,182</b>	<b>0</b>	<b>348,033,182</b>
<b>Detail</b>	<b>Operations &amp; Maintenance</b>	<b>O&amp;M</b>	<b>11,832,824</b>	<b>117,425,517</b>	<b>129,258,341</b>	<b>772,920</b>	<b>11,842,048</b>	<b>12,614,968</b>	<b>11,059,903</b>	<b>105,583,469</b>	<b>116,643,372</b>
<b>Other Taxes</b>											
408.11	Property		20,173,256	0	20,173,256	1,750,791	0	1,750,791	18,422,465	0	18,422,465
408.12	Franchise		19,352,417	0	19,352,417	3,014,206	0	3,014,206	16,338,211	0	16,338,211
408.13	Payroll	C	0	5,356,689	5,356,689	0	557,217	557,217	0	4,799,472	4,799,472
408.14	Other		146,567	0	146,567	39,403	0	39,403	107,164	0	107,164
408.15	Regulatory		1,760,703	0	1,760,703	139,859	0	139,859	1,620,845	0	1,620,845
	<b>Total Other Taxes</b>		<b>41,432,943</b>	<b>5,356,689</b>	<b>46,789,632</b>	<b>4,944,259</b>	<b>557,217</b>	<b>5,501,476</b>	<b>36,488,684</b>	<b>4,799,472</b>	<b>41,288,156</b>
403.1	Depreciation	D	0	69,943,198	69,943,198	0	7,233,741	7,233,741	0	62,709,457	62,709,457
<b>Income Taxes</b>											
409.11	Federal Income Taxes				(273,260)			4,045,145			(4,318,405)
410.11	Federal Income Taxes - Deferred				55,339,130			0			55,339,130
411.42	Federal Income Tax Credit				(21,612,979)			(55,773)			(21,557,206)
409.12	Oregon Income Taxes				(10,751)			0			(10,751)
410.12	Oregon Income Taxes - Deferred				7,901,598			0			7,901,598
411.12	Oregon Income Tax Credit				(1,689,745)			0			(1,689,745)
	<b>Total Income Taxes</b>				<b>39,653,993</b>			<b>3,989,372</b>			<b>35,664,621</b>
	<b>Total Operating Revenue Deductions</b>		<b>436,170,234</b>	<b>192,725,404</b>	<b>668,549,631</b>	<b>40,588,465</b>	<b>19,633,006</b>	<b>64,210,843</b>	<b>395,581,769</b>	<b>173,092,398</b>	<b>604,338,789</b>
	<b>Net Operating Income</b>				<b>90,851,455</b>			<b>10,752,466</b>			<b>80,098,989</b>



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended February 28, 2014**

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$14,352	\$1,351	\$13,002
818	Compressor Station Expense	-	-	-
819	Compressor Station Fuel	-	-	-
820	Measuring and Regulator Station Expense	130,459	12,276	118,182
821	Purification Expense	(283)	(27)	(256)
<b>Maintenance</b>				
832	Wells Expense	15,287	1,439	13,849
<b>Total Underground Storage Expense</b>		<u>159,815</u>	<u>15,039</u>	<u>144,776</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	6,553	617	5,936
<b>Total Other Storage Expense</b>		<u>6,553</u>	<u>617</u>	<u>5,936</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	152,991	14,396	138,594
845	LNG Fuel	-	-	-
<b>Maintenance</b>				
847	Supervision and Engineering	48,783	4,590	44,193
<b>Total Liquified Natural Gas Expense</b>		<u>201,774</u>	<u>18,987</u>	<u>182,787</u>
<b>Total Natural Gas Storage</b>		<u>368,142</u>	<u>34,642</u>	<u>333,500</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	104,248	5,099	99,149
<b>Maintenance</b>				
863	Maintenance of Mains	-	-	-
<b>Total Transmission Expense</b>		<u>104,248</u>	<u>5,099</u>	<u>99,149</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	291,335	25,491	265,844
874	Mains and Services Expense	774,258	82,635	691,623
875	Measuring and Regulator Station Expense - General	39,867	3,314	36,553
877	Measuring and Regulator Station Expense - City Gate	32,946	2,639	30,307
878	Meter and House Regulator Expense	422,299	43,858	378,441
879	Customer Installation Expense	769,168	80,343	688,824
880	Other Expense	167,287	16,982	150,304
881	Rents	5,640	555	5,085

For the period ended February 28, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Maintenance</b>			
885 Supervision and Engineering	698,995	42,292	656,703
887 Mains	53,918	(8,499)	62,417
889 Measuring and Regulator Station Expense - General	86,652	6,996	79,656
891 Measuring and Regulator Station Expense - City Gate	5,397	433	4,964
892 Services	77,087	24,020	53,067
893 Meters and House Regulators	190,757	17,740	173,017
894 Other Equipment	1,138	105	1,033
<b>Total Distribution Expense</b>	<b>3,616,743</b>	<b>338,904</b>	<b>3,277,839</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	135,388	13,322	122,066
902 Meter Reading Expenses	48,479	5,076	43,404
903 Customer Records and Collection Expense	1,460,796	147,009	1,313,787
904 Uncollectible Accounts	204,219	21,336	182,884
<b>Total Customer Accounts Expense</b>	<b>1,848,882</b>	<b>186,742</b>	<b>1,662,139</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	184	20	165
908 Customer Assistance Expense	129,017	11,428	117,590
909 Customer Information Expense	132,921	14,090	118,831
910 Miscellaneous Customer Service Expense	16,691	1,769	14,922
<b>Total Customer Service and Informational</b>	<b>278,813</b>	<b>27,306</b>	<b>251,507</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	14,376	1,505	12,871
912 Demonstration and Selling Expense	238,822	25,006	213,816
913 Advertising	2,060	218	1,842
916 Miscellaneous Sales Expense	-	-	-
<b>Total Sales Expense</b>	<b>255,258</b>	<b>26,730</b>	<b>228,528</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	4,136,161	436,490	3,699,672
922 Administrative Expenses Transferred - Credit	(1,482,288)	(156,502)	(1,325,786)
924 Property Insurance Premium	222,229	21,867	200,361
925 Injuries and Damages	932	92	840
926 Employee Pensions and Benefits	161,585	16,931	144,654
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	138,526	13,631	124,895
931 Rents	416,576	53,337	363,239
<b>Maintenance</b>			
935 Maintenance of General Plant	268,268	26,473	241,795
<b>Total Administrative and General Expense</b>	<b>3,861,988</b>	<b>412,318</b>	<b>3,449,670</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$10,334,073</b>	<b>\$1,031,741</b>	<b>\$9,302,332</b>

NW Natural  
 Rates & Regulatory Affairs  
 Operations and Maintenance Expense  
 State Allocation of System Amounts  
 For the period ended February 28, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	
	0.00	14,352.40	14,352.40	0.00	1,350.55	1,350.55	0.00	13,001.85	13,001.85	Firm volumes Total
<b>816 Wells Expense Total</b>	<b>0.00</b>	<b>14,352.40</b>	<b>14,352.40</b>	<b>0.00</b>	<b>1,350.55</b>	<b>1,350.55</b>	<b>0.00</b>	<b>13,001.85</b>	<b>13,001.85</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	130,458.52	130,458.52	0.00	12,276.15	12,276.15	0.00	118,182.37	118,182.37	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	<b>0.00</b>	<b>130,458.52</b>	<b>130,458.52</b>	<b>0.00</b>	<b>12,276.15</b>	<b>12,276.15</b>	<b>0.00</b>	<b>118,182.37</b>	<b>118,182.37</b>	
	0.00	(282.98)	(282.98)	0.00	(26.63)	(26.63)	0.00	(256.35)	(256.35)	Firm Volumes Total
<b>821 Purification Expense Total</b>	<b>0.00</b>	<b>(282.98)</b>	<b>(282.98)</b>	<b>0.00</b>	<b>(26.63)</b>	<b>(26.63)</b>	<b>0.00</b>	<b>(256.35)</b>	<b>(256.35)</b>	
	0.00	15,287.10	15,287.10	0.00	1,438.52	1,438.52	0.00	13,848.58	13,848.58	Firm Volumes Total
<b>832 Wells Expense Total</b>	<b>0.00</b>	<b>15,287.10</b>	<b>15,287.10</b>	<b>0.00</b>	<b>1,438.52</b>	<b>1,438.52</b>	<b>0.00</b>	<b>13,848.58</b>	<b>13,848.58</b>	
	0.00	6,553.03	6,553.03	0.00	616.64	616.64	0.00	5,936.39	5,936.39	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	<b>0.00</b>	<b>6,553.03</b>	<b>6,553.03</b>	<b>0.00</b>	<b>616.64</b>	<b>616.64</b>	<b>0.00</b>	<b>5,936.39</b>	<b>5,936.39</b>	
	0.00	152,990.72	152,990.72	0.00	14,396.42	14,396.42	0.00	138,594.30	138,594.30	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	<b>0.00</b>	<b>152,990.72</b>	<b>152,990.72</b>	<b>0.00</b>	<b>14,396.42</b>	<b>14,396.42</b>	<b>0.00</b>	<b>138,594.30</b>	<b>138,594.30</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	48,783.13	48,783.13	0.00	4,590.49	4,590.49	0.00	44,192.64	44,192.64	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	<b>0.00</b>	<b>48,783.13</b>	<b>48,783.13</b>	<b>0.00</b>	<b>4,590.49</b>	<b>4,590.49</b>	<b>0.00</b>	<b>44,192.64</b>	<b>44,192.64</b>	
	0.00	51,819.76	51,819.76	0.00	5,099.06	5,099.06	0.00	46,720.70	46,720.70	3-factor Total
	52,427.85	0.00	52,427.85	0.00	0.00	0.00	52,427.85	0.00	52,427.85	Direct-OR Total
<b>856 Mains Expense Total</b>	<b>52,427.85</b>	<b>51,819.76</b>	<b>104,247.61</b>	<b>0.00</b>	<b>5,099.06</b>	<b>5,099.06</b>	<b>52,427.85</b>	<b>46,720.70</b>	<b>99,148.55</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	153,958.81	153,958.81	0.00	14,487.52	14,487.52	0.00	139,471.29	139,471.29	Firm Volumes Total
	0.00	7.50	7.50	0.00	0.66	0.66	0.00	6.84	6.84	Sales/Shutdown Volumes Total
	0.00	137,368.81	137,368.81	0.00	11,003.24	11,003.24	0.00	126,365.57	126,365.57	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	<b>0.00</b>	<b>291,335.12</b>	<b>291,335.12</b>	<b>0.00</b>	<b>25,491.42</b>	<b>25,491.42</b>	<b>0.00</b>	<b>265,843.70</b>	<b>265,843.70</b>	
	0.00	436,957.91	436,957.91	0.00	42,996.66	42,996.66	0.00	393,961.25	393,961.25	3-factor Total
	0.00	12,731.17	12,731.17	0.00	1,826.93	1,826.93	0.00	10,904.24	10,904.24	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	208,689.13	208,689.13	0.00	21,849.75	21,849.75	0.00	186,839.38	186,839.38	Customers-All Total
	97,153.38	0.00	97,153.38	0.00	0.00	0.00	97,153.38	0.00	97,153.38	Direct-OR Total
	15,720.68	0.00	15,720.68	15,720.68	0.00	15,720.68	0.00	0.00	0.00	Direct-WA Total
	0.00	3,005.33	3,005.33	0.00	240.72	240.72	0.00	2,764.61	2,764.61	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	<b>112,874.06</b>	<b>661,383.54</b>	<b>774,257.60</b>	<b>15,720.68</b>	<b>66,914.06</b>	<b>82,634.74</b>	<b>97,153.38</b>	<b>594,469.48</b>	<b>691,622.86</b>	
	17.07	0.00	17.07	0.00	0.00	0.00	17.07	0.00	17.07	Direct-OR Total
	0.00	35,443.81	35,443.81	0.00	2,839.05	2,839.05	0.00	32,604.76	32,604.76	Sendout Volumes Total
	0.00	4,406.02	4,406.02	0.00	474.53	474.53	0.00	3,931.49	3,931.49	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Tot</b>	<b>17.07</b>	<b>39,849.83</b>	<b>39,866.90</b>	<b>0.00</b>	<b>3,313.58</b>	<b>3,313.58</b>	<b>17.07</b>	<b>36,536.25</b>	<b>36,533.32</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	32,945.98	32,945.98	0.00	2,638.98	2,638.98	0.00	30,307.00	30,307.00	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate T</b>	<b>0.00</b>	<b>32,945.98</b>	<b>32,945.98</b>	<b>0.00</b>	<b>2,638.98</b>	<b>2,638.98</b>	<b>0.00</b>	<b>30,307.00</b>	<b>30,307.00</b>	
	0.00	3,034.70	3,034.70	0.00	298.62	298.62	0.00	2,736.08	2,736.08	3-factor Total
	0.00	409,180.17	409,180.17	0.00	42,841.17	42,841.17	0.00	366,339.00	366,339.00	Customers-All Total
	0.00	8,845.40	8,845.40	0.00	619.18	619.18	0.00	8,226.22	8,226.22	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,238.45	1,238.45	0.00	99.20	99.20	0.00	1,139.25	1,139.25	Sendout Volumes Total
<b>878 Meter and House Regulator Expense Total</b>	<b>0.00</b>	<b>422,298.72</b>	<b>422,298.72</b>	<b>0.00</b>	<b>43,858.17</b>	<b>43,858.17</b>	<b>0.00</b>	<b>378,440.55</b>	<b>378,440.55</b>	
	0.00	32,485.20	32,485.20	0.00	3,196.53	3,196.53	0.00	29,288.67	29,288.67	3-factor Total
	0.00	707,710.38	707,710.38	0.00	74,097.29	74,097.29	0.00	633,613.09	633,613.09	Customers-All Total
	(44.31)	0.00	(44.31)	0.00	0.00	0.00	(44.31)	0.00	(44.31)	Direct-OR Total
	0.00	29,016.35	29,016.35	0.00	3,049.62	3,049.62	0.00	25,966.73	25,966.73	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>(44.31)</b>	<b>769,211.93</b>	<b>769,167.62</b>	<b>0.00</b>	<b>80,343.44</b>	<b>80,343.44</b>	<b>(44.31)</b>	<b>688,868.49</b>	<b>688,824.18</b>	
	0.00	35,075.30	35,075.30	0.00	3,451.41	3,451.41	0.00	31,623.89	31,623.89	3-factor Total
	0.00	72,890.83	72,890.83	0.00	7,631.67	7,631.67	0.00	65,259.16	65,259.16	Customers-All Total
	1,151.13	0.00	1,151.13	0.00	0.00	0.00	1,151.13	0.00	1,151.13	Direct-OR Total
	1,346.99	0.00	1,346.99	1,346.99	0.00	1,346.99	0.00	0.00	0.00	Direct-WA Total
	0.00	27.25	27.25	0.00	2.86	2.86	0.00	24.39	24.39	Employee Cost Total
	0.00	56,795.17	56,795.17	0.00	4,549.30	4,549.30	0.00	52,245.87	52,245.87	Sendout Volumes Total
<b>880 Other Expense Total</b>	<b>2,498.12</b>	<b>164,788.55</b>	<b>167,286.67</b>	<b>1,346.99</b>	<b>15,635.24</b>	<b>16,982.23</b>	<b>1,151.13</b>	<b>149,153.31</b>	<b>150,304.44</b>	
	0.00	5,640.37	5,640.37	0.00	555.01	555.01	0.00	5,085.36	5,085.36	3-factor Total
<b>881 Rents Total</b>	<b>0.00</b>	<b>5,640.37</b>	<b>5,640.37</b>	<b>0.00</b>	<b>555.01</b>	<b>555.01</b>	<b>0.00</b>	<b>5,085.36</b>	<b>5,085.36</b>	
	0.00	373,113.70	373,113.70	0.00	36,714.39	36,714.39	0.00	336,399.31	336,399.31	3-factor Total
	0.00	1,956.65	1,956.65	0.00	204.86	204.86	0.00	1,751.79	1,751.79	Customers-All Total
	318,293.94	0.00	318,293.94	0.00	0.00	0.00	318,293.94	0.00	318,293.94	Direct-OR Total
	5,345.64	0.00	5,345.64	5,345.64	0.00	5,345.64	0.00	0.00	0.00	Direct-WA Total

For the period ended February 28, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	
	0.00	285.50	285.50	0.00	27.12	27.12	0.00	258.38	258.38	sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	<b>323,639.58</b>	<b>375,355.85</b>	<b>698,995.43</b>	<b>5,345.64</b>	<b>36,946.37</b>	<b>42,292.01</b>	<b>318,293.94</b>	<b>338,409.48</b>	<b>656,703.42</b>	
	0.00	(6,061.87)	(6,061.87)	0.00	(596.48)	(596.48)	0.00	(5,465.39)	(5,465.39)	3-factor Total
	0.00	96,239.05	96,239.05	0.00	11,048.24	11,048.24	0.00	85,190.81	85,190.81	Customers Port/Van 80% Total
	(17,308.36)	0.00	(17,308.36)	0.00	0.00	0.00	(17,308.36)	0.00	(17,308.36)	Direct-OR Total
	(18,950.49)	0.00	(18,950.49)	(18,950.49)	0.00	(18,950.49)	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>887 Mains Total</b>	<b>(36,258.85)</b>	<b>90,177.18</b>	<b>53,918.33</b>	<b>(18,950.49)</b>	<b>10,451.76</b>	<b>(8,498.73)</b>	<b>(17,308.36)</b>	<b>79,725.42</b>	<b>62,417.06</b>	
	0.00	1,146.89	1,146.89	0.00	112.85	112.85	0.00	1,034.04	1,034.04	3-factor Total
	3,024.17	0.00	3,024.17	0.00	0.00	0.00	3,024.17	0.00	3,024.17	Direct-OR Total
	0.00	72,475.85	72,475.85	0.00	5,805.31	5,805.31	0.00	66,670.54	66,670.54	Sendout Volumes Total
	0.00	10,004.74	10,004.74	0.00	1,077.51	1,077.51	0.00	8,927.23	8,927.23	Telemetry Total
<b>889 Measuring and Regulator Station Expense - General Tot</b>	<b>3,024.17</b>	<b>83,627.48</b>	<b>86,651.65</b>	<b>0.00</b>	<b>6,995.67</b>	<b>6,995.67</b>	<b>3,024.17</b>	<b>76,631.81</b>	<b>79,655.98</b>	
	0.00	36.80	36.80	0.00	3.62	3.62	0.00	33.18	33.18	3-factor Total
	0.00	5,359.98	5,359.98	0.00	429.33	429.33	0.00	4,930.65	4,930.65	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate T</b>	<b>0.00</b>	<b>5,396.78</b>	<b>5,396.78</b>	<b>0.00</b>	<b>432.95</b>	<b>432.95</b>	<b>0.00</b>	<b>4,963.83</b>	<b>4,963.83</b>	
	0.00	(33,380.48)	(33,380.48)	0.00	(3,284.64)	(3,284.64)	0.00	(30,095.84)	(30,095.84)	3-factor Total
	0.00	15,043.66	15,043.66	0.00	1,575.07	1,575.07	0.00	13,468.59	13,468.59	Customers-All Total
	61,539.07	0.00	61,539.07	0.00	0.00	0.00	61,539.07	0.00	61,539.07	Direct-OR Total
	25,019.42	0.00	25,019.42	25,019.42	0.00	25,019.42	0.00	0.00	0.00	Direct-WA Total
	0.00	8,864.83	8,864.83	0.00	710.07	710.07	0.00	8,154.76	8,154.76	Sendout Volumes Total
<b>892 Services Total</b>	<b>86,558.49</b>	<b>(9,471.99)</b>	<b>77,086.50</b>	<b>25,019.42</b>	<b>(999.50)</b>	<b>24,019.92</b>	<b>61,539.07</b>	<b>(8,472.49)</b>	<b>53,066.58</b>	
	0.00	7.75	7.75	0.00	0.77	0.77	0.00	6.98	6.98	3-factor Total
	0.00	75,261.59	75,261.59	0.00	7,879.89	7,879.89	0.00	67,381.70	67,381.70	Customers-All Total
	0.00	1,864.45	1,864.45	0.00	172.83	172.83	0.00	1,691.62	1,691.62	Customers-Comm Total
	0.00	12,855.23	12,855.23	0.00	899.87	899.87	0.00	11,955.36	11,955.36	Customers-Ind Total
	0.00	30,597.09	30,597.09	0.00	3,243.29	3,243.29	0.00	27,353.80	27,353.80	Customers-Res Total
	968.31	0.00	968.31	0.00	0.00	0.00	968.31	0.00	968.31	Direct-OR Total
	0.00	69,202.75	69,202.75	0.00	5,543.15	5,543.15	0.00	63,659.60	63,659.60	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	<b>968.31</b>	<b>189,788.86</b>	<b>190,757.17</b>	<b>0.00</b>	<b>17,739.80</b>	<b>17,739.80</b>	<b>968.31</b>	<b>172,049.06</b>	<b>173,017.37</b>	
	0.00	1,068.47	1,068.47	0.00	105.14	105.14	0.00	963.33	963.33	3-factor Total
	69.56	0.00	69.56	0.00	0.00	0.00	69.56	0.00	69.56	Direct-OR Total
<b>894 Other Equipment Total</b>	<b>69.56</b>	<b>1,068.47</b>	<b>1,138.03</b>	<b>0.00</b>	<b>105.14</b>	<b>105.14</b>	<b>69.56</b>	<b>963.33</b>	<b>1,032.89</b>	
	0.00	135,387.72	135,387.72	0.00	13,322.15	13,322.15	0.00	122,065.57	122,065.57	3-factor Total
<b>901 Supervision Total</b>	<b>0.00</b>	<b>135,387.72</b>	<b>135,387.72</b>	<b>0.00</b>	<b>13,322.15</b>	<b>13,322.15</b>	<b>0.00</b>	<b>122,065.57</b>	<b>122,065.57</b>	
	0.00	48,479.33	48,479.33	0.00	5,075.79	5,075.79	0.00	43,403.54	43,403.54	Customers-All Total
<b>902 Meter Reading Expenses Total</b>	<b>0.00</b>	<b>48,479.33</b>	<b>48,479.33</b>	<b>0.00</b>	<b>5,075.79</b>	<b>5,075.79</b>	<b>0.00</b>	<b>43,403.54</b>	<b>43,403.54</b>	
	0.00	866,643.40	866,643.40	0.00	85,277.71	85,277.71	0.00	781,365.69	781,365.69	3-factor Total
	0.00	166,539.82	166,539.82	0.00	17,436.72	17,436.72	0.00	149,103.10	149,103.10	Customers-All Total
	0.00	28,677.87	28,677.87	0.00	2,007.45	2,007.45	0.00	26,670.42	26,670.42	Customers-Ind Total
	0.00	398,934.61	398,934.61	0.00	42,287.07	42,287.07	0.00	356,647.54	356,647.54	Customers-Res Total
<b>903 Customer Records and Collection Expense Total</b>	<b>0.00</b>	<b>1,460,795.70</b>	<b>1,460,795.70</b>	<b>0.00</b>	<b>147,008.95</b>	<b>147,008.95</b>	<b>0.00</b>	<b>1,313,786.75</b>	<b>1,313,786.75</b>	
	0.00	(18,491.00)	(18,491.00)	0.00	(1,936.01)	(1,936.01)	0.00	(16,554.99)	(16,554.99)	Customers-All Total
	0.00	20,613.13	20,613.13	0.00	1,910.84	1,910.84	0.00	18,702.29	18,702.29	Customers-Comm Total
	0.00	3,664.77	3,664.77	0.00	256.53	256.53	0.00	3,408.24	3,408.24	Customers-Ind Total
	0.00	199,096.35	199,096.35	0.00	21,104.21	21,104.21	0.00	177,992.14	177,992.14	Customers-Res Total
	(664.12)	0.00	(664.12)	0.00	0.00	0.00	(664.12)	0.00	(664.12)	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	<b>(664.12)</b>	<b>204,883.25</b>	<b>204,219.13</b>	<b>0.00</b>	<b>21,335.57</b>	<b>21,335.57</b>	<b>(664.12)</b>	<b>183,547.68</b>	<b>182,883.56</b>	
	0.00	184.15	184.15	0.00	19.52	19.52	0.00	164.63	164.63	Customers-Res Total
<b>907 Supervision Total</b>	<b>0.00</b>	<b>184.15</b>	<b>184.15</b>	<b>0.00</b>	<b>19.52</b>	<b>19.52</b>	<b>0.00</b>	<b>164.63</b>	<b>164.63</b>	
	0.00	15,946.26	15,946.26	0.00	1,569.11	1,569.11	0.00	14,377.15	14,377.15	3-factor Total
	0.00	39,427.45	39,427.45	0.00	4,128.04	4,128.04	0.00	35,299.41	35,299.41	Customers-All Total
	0.00	897.68	897.68	0.00	83.21	83.21	0.00	814.47	814.47	Customers-Comm Total
	0.00	63,321.45	63,321.45	0.00	4,432.50	4,432.50	0.00	58,888.95	58,888.95	Customers-Ind Total
	0.00	9,739.76	9,739.76	0.00	1,032.41	1,032.41	0.00	8,707.35	8,707.35	Customers-Res Total
	(548.24)	0.00	(548.24)	0.00	0.00	0.00	(548.24)	0.00	(548.24)	Direct-OR Total
	177.11	0.00	177.11	177.11	0.00	177.11	0.00	0.00	0.00	Direct-WA Total
	0.00	56.00	56.00	0.00	5.32	5.32	0.00	50.68	50.68	sales volumes Total
<b>908 Customer Assistance Expense Total</b>	<b>(371.13)</b>	<b>129,388.60</b>	<b>129,017.47</b>	<b>177.11</b>	<b>11,250.59</b>	<b>11,427.70</b>	<b>(548.24)</b>	<b>118,138.01</b>	<b>117,589.77</b>	
	0.00	132,920.61	132,920.61	0.00	14,089.59	14,089.59	0.00	118,831.02	118,831.02	Customers-Res Total
<b>909 Customer Information Expense Total</b>	<b>0.00</b>	<b>132,920.61</b>	<b>132,920.61</b>	<b>0.00</b>	<b>14,089.59</b>	<b>14,089.59</b>	<b>0.00</b>	<b>118,831.02</b>	<b>118,831.02</b>	
	0.00	50.25	50.25	0.00	4.94	4.94	0.00	45.31	45.31	3-factor Total
	0.00	16,640.32	16,640.32	0.00	1,763.87	1,763.87	0.00	14,876.45	14,876.45	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>910 Miscellaneous Customer Service Expense Total</b>	<b>0.00</b>	<b>16,690.57</b>	<b>16,690.57</b>	<b>0.00</b>	<b>1,768.81</b>	<b>1,768.81</b>	<b>0.00</b>	<b>14,921.76</b>	<b>14,921.76</b>	
	0.00	14,376.15	14,376.15	0.00	1,505.18	1,505.18	0.00	12,870.97	12,870.97	Customers-All Total
<b>911 Supervision Total</b>	<b>0.00</b>	<b>14,376.15</b>	<b>14,376.15</b>	<b>0.00</b>	<b>1,505.18</b>	<b>1,505.18</b>	<b>0.00</b>	<b>12,870.97</b>	<b>12,870.97</b>	
	0.00	151.50	151.50	0.00	14.91	14.91	0.00	136.59	136.59	3-factor Total
	0.00	224,740.34	224,740.34	0.00	23,530.31	23,530.31	0.00	201,210.03	201,210.03	Customers-All Total
	0.00	1,175.24	1,175.24	0.00	108.94	108.94	0.00	1,066.30	1,066.30	Customers-Comm Total
	0.00	12,754.62	12,754.62	0.00	1,351.99	1,351.99	0.00	11,402.63	11,402.63	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dailies Total



For the period ended February 28, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	
<b>912 Demonstration and Selling Expense Total</b>	<b>0.00</b>	<b>238,821.70</b>	<b>238,821.70</b>	<b>0.00</b>	<b>25,006.15</b>	<b>25,006.15</b>	<b>0.00</b>	<b>213,815.55</b>	<b>213,815.55</b>	
	0.00	2,059.96	2,059.96	0.00	218.36	218.36	0.00	1,841.60	1,841.60	Customers-Res Total
<b>913 Advertising Total</b>	<b>0.00</b>	<b>2,059.96</b>	<b>2,059.96</b>	<b>0.00</b>	<b>218.36</b>	<b>218.36</b>	<b>0.00</b>	<b>1,841.60</b>	<b>1,841.60</b>	
	0.00	3,642,695.79	3,642,695.79	0.00	358,441.27	358,441.27	0.00	3,284,254.52	3,284,254.52	3-factor Total
	0.00	1,957.00	1,957.00	0.00	204.90	204.90	0.00	1,752.10	1,752.10	Customers-All Total
	0.00	8,115.54	8,115.54	0.00	568.09	568.09	0.00	7,547.45	7,547.45	Customers-Ind Total
	0.00	11,669.46	11,669.46	0.00	1,236.96	1,236.96	0.00	10,432.50	10,432.50	Customers-Res Total
	80,955.22	0.00	80,955.22	0.00	0.00	0.00	80,955.22	0.00	80,955.22	Direct-OR Total
	732.78	0.00	732.78	732.78	0.00	732.78	0.00	0.00	0.00	Direct-WA Total
	0.00	213,871.32	213,871.32	0.00	22,477.87	22,477.87	0.00	191,393.45	191,393.45	Employee Cost Total
	0.00	176,066.23	176,066.23	0.00	52,819.87	52,819.87	0.00	123,246.36	123,246.36	Regulatory Total
	0.00	98.00	98.00	0.00	7.85	7.85	0.00	90.15	90.15	Sendout Volumes Total
<b>921 Office Supplies and Expense Total</b>	<b>81,688.00</b>	<b>4,054,473.34</b>	<b>4,136,161.34</b>	<b>732.78</b>	<b>435,756.81</b>	<b>436,489.59</b>	<b>80,955.22</b>	<b>3,618,716.53</b>	<b>3,699,671.75</b>	
	0.00	(1,019,219.81)	(1,019,219.81)	0.00	(107,833.45)	(107,833.45)	0.00	(911,386.36)	(911,386.36)	Admin Tran Total
	0.00	(463,068.46)	(463,068.46)	0.00	(48,668.50)	(48,668.50)	0.00	(414,399.96)	(414,399.96)	Employee Cost Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	<b>0.00</b>	<b>(1,482,288.27)</b>	<b>(1,482,288.27)</b>	<b>0.00</b>	<b>(156,501.95)</b>	<b>(156,501.95)</b>	<b>0.00</b>	<b>(1,325,786.32)</b>	<b>(1,325,786.32)</b>	
	0.00	222,228.59	222,228.59	0.00	21,867.29	21,867.29	0.00	200,361.30	200,361.30	3-factor Total
<b>924 Property Insurance Premium Total</b>	<b>0.00</b>	<b>222,228.59</b>	<b>222,228.59</b>	<b>0.00</b>	<b>21,867.29</b>	<b>21,867.29</b>	<b>0.00</b>	<b>200,361.30</b>	<b>200,361.30</b>	
	0.00	931.98	931.98	0.00	91.71	91.71	0.00	840.27	840.27	3-factor Total
<b>925 Injuries and Damages Total</b>	<b>0.00</b>	<b>931.98</b>	<b>931.98</b>	<b>0.00</b>	<b>91.71</b>	<b>91.71</b>	<b>0.00</b>	<b>840.27</b>	<b>840.27</b>	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	161,093.37	161,093.37	0.00	16,930.91	16,930.91	0.00	144,162.46	144,162.46	Employee Cost Total
<b>926 Employee Pensions and Benefits Total</b>	<b>492.00</b>	<b>161,093.37</b>	<b>161,585.37</b>	<b>0.00</b>	<b>16,930.91</b>	<b>16,930.91</b>	<b>492.00</b>	<b>144,162.46</b>	<b>144,654.46</b>	
	0.00	138,526.10	138,526.10	0.00	13,630.96	13,630.96	0.00	124,895.14	124,895.14	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	<b>0.00</b>	<b>138,526.10</b>	<b>138,526.10</b>	<b>0.00</b>	<b>13,630.96</b>	<b>13,630.96</b>	<b>0.00</b>	<b>124,895.14</b>	<b>124,895.14</b>	
	0.00	381,458.88	381,458.88	0.00	37,535.55	37,535.55	0.00	343,923.33	343,923.33	3-factor Total
	0.00	2,040.00	2,040.00	0.00	213.59	213.59	0.00	1,826.41	1,826.41	Customers-All Total
	17,489.18	0.00	17,489.18	0.00	0.00	0.00	17,489.18	0.00	17,489.18	Direct-OR Total
	15,587.73	0.00	15,587.73	15,587.73	0.00	15,587.73	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	<b>33,076.91</b>	<b>383,498.88</b>	<b>416,575.79</b>	<b>15,587.73</b>	<b>37,749.14</b>	<b>53,336.87</b>	<b>17,489.18</b>	<b>345,749.74</b>	<b>363,238.92</b>	
	0.00	209,692.04	209,692.04	0.00	20,633.70	20,633.70	0.00	189,058.34	189,058.34	3-factor Total
	0.00	1,279.27	1,279.27	0.00	183.58	183.58	0.00	1,095.69	1,095.69	Customers port/van Total
	0.00	7,433.65	7,433.65	0.00	778.30	778.30	0.00	6,655.35	6,655.35	Customers-All Total
	0.00	1,448.66	1,448.66	0.00	368.83	368.83	0.00	1,079.83	1,079.83	Customers-The Dalles Total
	43,270.60	0.00	43,270.60	0.00	0.00	0.00	43,270.60	0.00	43,270.60	Direct-OR Total
	4,440.51	0.00	4,440.51	4,440.51	0.00	4,440.51	0.00	0.00	0.00	Direct-WA Total
	0.00	125.44	125.44	0.00	13.18	13.18	0.00	112.26	112.26	Employee Cost Total
	0.00	306.40	306.40	0.00	28.83	28.83	0.00	277.57	277.57	Firm Volumes Total
	0.00	271.00	271.00	0.00	25.75	25.75	0.00	245.25	245.25	sales volumes Total
<b>935 Maintenance of General Plant Total</b>	<b>47,711.11</b>	<b>220,556.46</b>	<b>268,267.57</b>	<b>4,440.51</b>	<b>22,032.17</b>	<b>26,472.68</b>	<b>43,270.60</b>	<b>198,524.29</b>	<b>241,794.89</b>	
<b>Grand Total</b>	<b>707,706.82</b>	<b>9,626,366.54</b>	<b>10,334,073.36</b>	<b>49,420.37</b>	<b>982,320.99</b>	<b>1,031,741.36</b>	<b>658,286.45</b>	<b>8,644,045.55</b>	<b>9,302,332.00</b>	

# **March 2014 Activity**

Mar 2014

**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
		9,343,708			1,104,882			8,238,826
		1,019,629,098			110,895,557			908,733,542
		0.92%			1.00%			0.91%

NW Natural  
Washington Quarterly Results of Operations Report

Mar 2014

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Monthly Summary</b>											
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>									
	<b>Sales of Gas</b>										
480.1	Residential		53,840,141		53,840,141	5,752,110		5,752,110	48,088,031		48,088,031
481.1	Commercial		26,616,181		26,616,181	2,361,046		2,361,046	24,255,135		24,255,135
481.2	Industrial Firm		2,367,745		2,367,745	253,963		253,963	2,113,782		2,113,782
481.3	Interruptible		3,044,726		3,044,726	67,714		67,714	2,977,012		2,977,012
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(13,122,914)	(13,122,914)		(1,640,793)	(1,640,793)		(11,482,121)	(11,482,121)
	<b>Total Sales of Gas</b>		85,868,793	(13,122,914)	72,745,879	8,434,832	(1,640,793)	6,794,040	77,433,960	(11,482,121)	65,951,839
	<b>Transportation Revenue</b>										
489.12	Industrial Firm		754,974		754,974	83,330		83,330	671,644		671,644
489.13	Interruptible		631,194		631,194	65,096		65,096	566,097		566,097
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		73,999		73,999	0		0	73,999		73,999
	<b>Total Transportation Revenue</b>		1,460,167	0	1,460,167	148,426	0	148,426	1,311,740	0	1,311,740
495.6	Rate Adjustments - Amortizations		518,853		518,853	(187,343)		(187,343)	706,196		706,196
	<b>Miscellaneous Revenues</b>										
487	Late Payment Charge		299,791		299,791	14,949		14,949	284,842		284,842
488.0	Seasonal Reconnect Fee		3,100		3,100	0		0	3,100		3,100
488.0	Delinquent Reconnect Fee		43,800		43,800	0		0	43,800		43,800
488.1	Returned Check Charge		10,845		10,845	1,005		1,005	9,840		9,840
488.3	Recon Charge CR During Office Hours		30,735		30,735	1,425		1,425	29,310		29,310
488.4	Field Collection Charge		52,070		52,070	4,935		4,935	47,135		47,135
488.5	Recon Charge CR After Office Hours		4,820		4,820	4,900		4,900	(80)		(80)
488.6	Recon Charge Seas During Office Hours		650		650	80		80	570		570
488.7	Recon Charge Seas After Office Hours		900		900	900		900	0		0
488.8	Automated Payment Charge		8,875		8,875	1,168		1,168	7,708		7,708
493.2	Rent - Utility Property	B		22,821	22,821		1,516	1,516		21,305	21,305
495.1	Meter Rentals		17,471		17,471	1,691		1,691	15,780		15,780
495.2	Other Gas Revenue - Miscellaneous		37,601		37,601	871		871	36,730		36,730
	<b>Total Miscellaneous Revenues</b>		510,658	22,821	533,479	31,923	1,516	33,440	478,735	21,305	500,040
	<b>Total Operating Revenue</b>		88,358,471	(13,100,093)	75,258,378	8,427,839	(1,639,276)	6,788,563	79,930,632	(11,460,817)	68,469,816
	<b>Cost of Gas</b>										
804.7	WACOG Incurred		36,065,300		36,065,300	3,432,327		3,432,327	32,632,973		32,632,973
805.7	WACOG Deferred		(7,726,159)		(7,726,159)	(863,580)		(863,580)	(6,862,579)		(6,862,579)
804.6	Demand Incurred		7,934,093		7,934,093	769,870		769,870	7,164,222		7,164,222
805.8	Demand Deferred		1,276,242		1,276,242	95,845		95,845	1,180,397		1,180,397
805.4	Amortization of Gas Costs		(940,441)		(940,441)	(245,014)		(245,014)	(695,426)		(695,426)
	<b>Total Cost of Gas</b>		36,609,035	0	36,609,035	3,189,448	0	3,189,448	33,419,588	0	33,419,588
	<b>Detail Operations &amp; Maintenance</b>	O&M	1,202,320	11,008,310	12,210,630	74,790	1,101,550	1,176,340	1,127,530	9,906,760	11,034,290
	<b>Other Taxes</b>										
408.11	Property		1,497,928		1,497,928	(45,010)		(45,010)	1,542,938		1,542,938
408.12	Franchise		1,885,534		1,885,534	299,681		299,681	1,585,853		1,585,853
408.13	Payroll	C		441,799	441,799		47,140	47,140		394,659	394,659
408.14	Other		(218,873)		(218,873)	264		264	(219,137)		(219,137)
408.15	Regulatory		1,680,488		1,680,488	0		0	1,680,488		1,680,488
	<b>Total Other Taxes</b>		4,845,079	441,799	5,286,877	254,935	47,140	302,075	4,590,144	394,659	4,984,802
403.1	Depreciation	D		5,999,515	5,999,515		612,731	612,731		5,386,785	5,386,785
	<b>Income Taxes</b>										
409.11	Federal Income Taxes				16,423,379			430,793			15,992,586
410.11	Federal Income Taxes - Deferred				19,068,275			0			19,068,275
411.42	Federal Income Tax Credit				(31,433,467)			(27,705)			(31,405,762)
409.12	Oregon Income Taxes				(846,911)			0			(846,911)
410.12	Oregon Income Taxes - Deferred				2,888,536			0			2,888,536
411.12	Oregon Income Tax Credit				(291,199)			0			(291,199)
	<b>Total Income Taxes</b>				5,808,613			403,088			5,405,525
	<b>Total Operating Revenue Deductions</b>		42,656,434	17,449,624	65,914,671	3,519,173	1,761,420	5,683,681	39,137,261	15,688,203	60,230,990
	<b>Net Operating Income</b>				9,343,708			1,104,882			8,238,826

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

**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 Follows plant split  
 O&M See OO&M Detail  
 C Payroll Factor  
 D Depreciation Factor

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,590,651,294			259,651,199			2,331,000,095
		(1,148,029,041)			(113,552,589)			(1,034,476,451)
		(59,009,250)			(1,613,073)			(57,396,177)
		14,101,115			1,326,915			12,774,200
		1,310,122			292,055			1,018,067
		(3,313,918)			(245,136)			(3,068,782)
		(312,729,222)			(34,963,813)			(277,765,409)
		(63,352,002)			0			(63,352,002)
		1,019,629,098			110,895,557			908,733,542
		0.92%			1.00%			0.91%
		100.00%			12.50%			87.50%
		100.00%			10.44%			89.56%
		100.00%			10.67%			89.33%
		100.00%			10.21%			89.79%

**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
		89,044,986			10,969,166			78,075,820
		1,059,090,018			112,020,802			947,069,216
		8.41%			9.79%			8.24%

NW Natural  
Washington Results of Operations  
12 Month Ended Reports

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Acct</b>	<b>Description</b>	<b>Alloc. Ref.</b>									
<b>Sales of Gas</b>											
480.1	Residential		458,412,356	0	458,412,356	50,252,166	0	50,252,166	408,160,190	0	408,160,190
481.1	Commercial		228,357,245	0	228,357,245	20,684,333	0	20,684,333	207,672,912	0	207,672,912
481.2	Industrial Firm		25,292,962	0	25,292,962	2,523,839	0	2,523,839	22,769,123	0	22,769,123
481.3	Interruptible		30,290,710	0	30,290,710	819,998	0	819,998	29,470,712	0	29,470,712
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	3,877,569	3,877,569	0	559,275	559,275	0	3,318,295	3,318,295
	<b>Total Sales of Gas</b>		<b>742,353,272</b>	<b>3,877,569</b>	<b>746,230,842</b>	<b>74,280,336</b>	<b>559,275</b>	<b>74,839,610</b>	<b>668,072,937</b>	<b>3,318,295</b>	<b>671,391,231</b>
<b>Transportation Revenue</b>											
489.12	Industrial Firm		8,272,879	0	8,272,879	952,984	0	952,984	7,319,895	0	7,319,895
489.13	Interruptible		7,711,246	0	7,711,246	874,228	0	874,228	6,837,018	0	6,837,018
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		653,717	0	653,717	0	0	0	653,717	0	653,717
	<b>Total Transportation Revenue</b>		<b>16,637,842</b>	<b>0</b>	<b>16,637,842</b>	<b>1,827,212</b>	<b>0</b>	<b>1,827,212</b>	<b>14,810,630</b>	<b>0</b>	<b>14,810,630</b>
495.6	Rate Adjustments - Amortizations		(4,980,100)	0	(4,980,100)	(1,521,750)	0	(1,521,750)	(3,458,351)	0	(3,458,351)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,303,397	0	2,303,397	99,108	0	99,108	2,204,289	0	2,204,289
488.0	Seasonal Reconnect Fee		132,680	0	132,680	0	0	0	132,680	0	132,680
488.0	Delinquent Reconnect Fee		239,600	0	239,600	9,710	0	9,710	229,890	0	229,890
488.1	Returned Check Charge		121,338	0	121,338	11,980	0	11,980	109,358	0	109,358
488.3	Recon Charge CR During Office Hours		312,910	0	312,910	17,610	0	17,610	295,300	0	295,300
488.4	Field Collection Charge		455,785	0	455,785	42,790	0	42,790	412,995	0	412,995
488.5	Recon Charge CR After Office Hours		47,055	0	47,055	43,605	0	43,605	3,450	0	3,450
488.6	Recon Charge Seas During Office Hours		18,065	0	18,065	1,560	0	1,560	16,505	0	16,505
488.7	Recon Charge Seas After Office Hours		3,330	0	3,330	3,250	0	3,250	80	0	80
488.8	Automated Payment Charge		77,308	0	77,308	9,788	0	9,788	67,520	0	67,520
493.2	Rent - Utility Property	B	0	279,037	279,037	0	18,259	18,259	0	260,778	260,778
495.1	Meter Rentals		221,170	0	221,170	22,898	0	22,898	198,272	0	198,272
495.2	Other Gas Revenue - Miscellaneous		155,105	0	155,105	4,739	0	4,739	150,366	0	150,366
	<b>Total Miscellaneous Revenues</b>		<b>4,087,742</b>	<b>279,037</b>	<b>4,366,779</b>	<b>267,038</b>	<b>18,259</b>	<b>285,297</b>	<b>3,820,704</b>	<b>260,778</b>	<b>4,081,482</b>
	<b>Total Operating Revenue</b>		<b>758,098,756</b>	<b>4,156,606</b>	<b>762,255,362</b>	<b>74,852,836</b>	<b>577,533</b>	<b>75,430,369</b>	<b>683,245,920</b>	<b>3,579,073</b>	<b>686,824,993</b>
<b>Cost of Gas</b>											
804.7	WACOG Incurred		314,903,325	0	314,903,325	30,250,349	0	30,250,349	284,652,976	0	284,652,976
805.7	WACOG Deferred		(18,268,779)	0	(18,268,779)	(2,348,052)	0	(2,348,052)	(15,920,727)	0	(15,920,727)
804.6	Demand Incurred		93,908,547	0	93,908,547	8,980,473	0	8,980,473	84,928,074	0	84,928,074
805.8	Demand Deferred		4,969,769	0	4,969,769	458,900	0	458,900	4,510,869	0	4,510,869
805.4	Amortization of Gas Costs		(9,373,036)	0	(9,373,036)	(2,184,803)	0	(2,184,803)	(7,188,233)	0	(7,188,233)
	<b>Total Cost of Gas</b>		<b>386,139,825</b>	<b>0</b>	<b>386,139,825</b>	<b>35,156,867</b>	<b>0</b>	<b>35,156,867</b>	<b>350,982,958</b>	<b>0</b>	<b>350,982,958</b>
<b>Detail</b>	<b>Operations &amp; Maintenance</b>	O&M	11,528,358	118,776,777	130,305,135	748,536	11,935,190	12,683,726	10,779,822	106,841,587	117,621,409
<b>Other Taxes</b>											
408.11	Property		19,999,890	0	19,999,890	1,549,803	0	1,549,803	18,450,087	0	18,450,087
408.12	Franchise		19,236,492	0	19,236,492	3,030,859	0	3,030,859	16,205,633	0	16,205,633
408.13	Payroll	C	0	5,321,879	5,321,879	0	555,028	555,028	0	4,766,852	4,766,852
408.14	Other		(62,448)	0	(62,448)	37,941	0	37,941	(100,390)	0	(100,390)
408.15	Regulatory		1,820,347	0	1,820,347	139,859	0	139,859	1,680,488	0	1,680,488
	<b>Total Other Taxes</b>		<b>40,994,280</b>	<b>5,321,879</b>	<b>46,316,160</b>	<b>4,758,462</b>	<b>555,028</b>	<b>5,313,490</b>	<b>36,235,818</b>	<b>4,766,852</b>	<b>41,002,670</b>
403.1	Depreciation	D	0	70,198,157	70,198,157	0	7,250,819	7,250,819	0	62,947,338	62,947,338
<b>Income Taxes</b>											
409.11	Federal Income Taxes				16,202,079			4,139,744			12,062,335
410.11	Federal Income Taxes - Deferred				69,819,310			0			69,819,310
411.42	Federal Income Tax Credit				(52,783,400)			(83,442)			(52,699,958)
409.12	Oregon Income Taxes				(857,662)			0			(857,662)
410.12	Oregon Income Taxes - Deferred				9,792,024			0			9,792,024
411.12	Oregon Income Tax Credit				(1,921,252)			0			(1,921,252)
	<b>Total Income Taxes</b>				<b>40,251,099</b>			<b>4,056,302</b>			<b>36,194,797</b>
	<b>Total Operating Revenue Deductions</b>		<b>438,662,464</b>	<b>194,296,814</b>	<b>632,959,278</b>	<b>40,663,866</b>	<b>19,741,036</b>	<b>64,461,204</b>	<b>397,998,598</b>	<b>174,555,778</b>	<b>608,749,173</b>
	<b>Net Operating Income</b>				<b>89,044,986</b>			<b>10,969,166</b>			<b>78,075,820</b>

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

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Rate Base</b>										
101	Gross Plant			2,511,910,716			250,707,636			2,261,203,080
108.1X	Accumulated Depreciation			(1,124,232,534)			(108,656,915)			(1,015,575,619)
Adj	Working Capital Allowance			36,849,195			4,127,897			32,721,298
117.X	Storage Gas - Cushion			14,106,115			1,324,212			12,781,903
186.XX	Leasehold Improvements			1,387,611			309,353			1,078,258
252.XX	Customer Contributions			(3,394,338)			(237,320)			(3,157,018)
283.XX	Deferred Taxes - Federal			(314,763,879)			(35,554,060)			(279,209,818)
283.XX	Deferred Taxes - State			(62,772,867)			0			(62,772,867)
<b>Total Rate Base</b>				<b>1,059,090,018</b>			<b>112,020,802</b>			<b>947,069,216</b>
<b>Rate Of Return on Rate Base</b>				<b>8.41%</b>			<b>9.79%</b>			<b>8.24%<sup>c</sup></b>
<u>Allocation References:</u>										
A	Unbilled Revenue			100.00%			14.42%			85.58%
B	Direct			100.00%			6.54%			93.46%
O&M	See O&M Detail									
C	Payroll Factor			100.00%			10.43%			89.57%
D	Depreciation Factor			100.00%			10.33%			89.67%



**NW Natural  
Washington Quarterly Results of Operations Report  
Operations and Maintenance Expense: Allocation of System Amounts  
For the period ended March 31, 2014**

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$23,892	\$2,248	\$21,644
818	Compressor Station Expense	124	12	113
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	117,262	10,667	106,594
821	Purification Expense	-	-	-
<b>Maintenance</b>				
832	Wells Expense	16,202	1,525	14,678
<b>Total Underground Storage Expense</b>		<u>157,480</u>	<u>14,452</u>	<u>143,028</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	8,244	776	7,469
<b>Total Other Storage Expense</b>		<u>8,244</u>	<u>776</u>	<u>7,469</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	104,916	9,873	95,043
845	LNG Fuel	-	-	-
<b>Maintenance</b>				
847	Supervision and Engineering	21,238	2,000	19,238
<b>Total Liquified Natural Gas Expense</b>		<u>126,153</u>	<u>11,872</u>	<u>114,281</u>
<b>Total Natural Gas Storage</b>		<u>291,878</u>	<u>27,100</u>	<u>264,778</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	78,376	2,449	75,927
<b>Maintenance</b>				
863	Maintenance of Mains	372	-	372
<b>Total Transmission Expense</b>		<u>78,748</u>	<u>2,449</u>	<u>76,299</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	215,312	18,857	196,455
874	Mains and Services Expense	983,024	116,256	866,768
875	Measuring and Regulator Station Expense - General	1,648	300	1,348
877	Measuring and Regulator Station Expense - City Gate	48,721	3,951	44,771
878	Meter and House Regulator Expense	492,863	50,608	442,255
879	Customer Installation Expense	798,326	83,328	714,998
880	Other Expense	155,104	15,499	139,604
881	Rents	7,044	693	6,351

For the period ended March 31, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Maintenance</b>			
885 Supervision and Engineering	982,258	41,982	940,276
887 Mains	236,612	27,307	209,305
889 Measuring and Regulator Station Expense - General	72,430	6,073	66,357
891 Measuring and Regulator Station Expense - City Gate	3,086	249	2,838
892 Services	125,671	8,754	116,918
893 Meters and House Regulators	202,089	18,444	183,645
894 Other Equipment	1,684	129	1,555
<b>Total Distribution Expense</b>	<u>4,325,873</u>	<u>392,428</u>	<u>3,933,445</u>
<b>Customer Accounts Expense</b>			
Operation			
901 Supervision	140,758	13,851	126,907
902 Meter Reading Expenses	53,182	5,568	47,614
903 Customer Records and Collection Expense	1,500,254	151,194	1,349,060
904 Uncollectible Accounts	138,053	13,983	124,070
<b>Total Customer Accounts Expense</b>	<u>1,832,247</u>	<u>184,596</u>	<u>1,647,651</u>
<b>Customer Service and Informational</b>			
Operation			
907 Supervision	214	23	192
908 Customer Assistance Expense	124,687	11,228	113,459
909 Customer Information Expense	107,818	11,429	96,389
910 Miscellaneous Customer Service Expense	17,981	1,906	16,075
<b>Total Customer Service and Informational</b>	<u>250,701</u>	<u>24,586</u>	<u>226,115</u>
<b>Sales Expense</b>			
Operation			
911 Supervision	14,069	1,473	12,596
912 Demonstration and Selling Expense	223,081	23,366	199,715
913 Advertising	30,224	3,204	27,020
916 Miscellaneous Sales Expense	-	-	-
<b>Total Sales Expense</b>	<u>267,374</u>	<u>28,043</u>	<u>239,331</u>
<b>Administrative and General Expense</b>			
Operation			
921 Office Supplies and Expense	5,059,229	504,107	4,555,122
922 Administrative Expenses Transferred - Credit	(1,467,954)	(155,017)	(1,312,938)
924 Property Insurance Premium	238,406	23,459	214,947
925 Injuries and Damages	28,219	2,777	25,442
926 Employee Pensions and Benefits	246,496	25,855	220,641
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	259,104	25,496	233,609
931 Rents	403,076	53,337	349,739
<b>Maintenance</b>			
935 Maintenance of General Plant	397,234	37,124	360,110
<b>Total Administrative and General Expense</b>	<u>5,163,809</u>	<u>517,138</u>	<u>4,646,671</u>
<b>Total Operations and Maintenance Expense</b>	<u>\$12,210,630</u>	<u>\$1,176,340</u>	<u>\$11,034,290</u>

NW Natural  
 Rates & Regulatory Affairs  
 Operations and Maintenance Expense  
 State Allocation of System Amounts  
 For the period ended March 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	
	0.00	23,891.85	23,891.85	0.00	2,248.22	2,248.22	0.00	21,643.63	21,643.63	Firm Volumes Total
<b>816 Wells Expense Total</b>	<b>0.00</b>	<b>23,891.85</b>	<b>23,891.85</b>	<b>0.00</b>	<b>2,248.22</b>	<b>2,248.22</b>	<b>0.00</b>	<b>21,643.63</b>	<b>21,643.63</b>	
	0.00	124.23	124.23	0.00	11.69	11.69	0.00	112.54	112.54	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	<b>0.00</b>	<b>124.23</b>	<b>124.23</b>	<b>0.00</b>	<b>11.69</b>	<b>11.69</b>	<b>0.00</b>	<b>112.54</b>	<b>112.54</b>	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	<b>0.00</b>	<b>0.01</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.01</b>	
	0.00	(3,714.23)	(3,714.23)	0.00	(388.88)	(388.88)	0.00	(3,325.35)	(3,325.35)	Customers-All Total
	3,481.80	0.00	3,481.80	0.00	0.00	0.00	3,481.80	0.00	3,481.80	Direct-OR Total
	0.00	117,494.12	117,494.12	0.00	11,056.20	11,056.20	0.00	106,437.92	106,437.92	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	<b>3,481.80</b>	<b>113,779.89</b>	<b>117,261.69</b>	<b>0.00</b>	<b>10,667.32</b>	<b>10,667.32</b>	<b>3,481.80</b>	<b>103,112.57</b>	<b>106,594.37</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>821 Purification Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	0.00	16,202.23	16,202.23	0.00	1,524.63	1,524.63	0.00	14,677.60	14,677.60	Firm Volumes Total
<b>832 Wells Expense Total</b>	<b>0.00</b>	<b>16,202.23</b>	<b>16,202.23</b>	<b>0.00</b>	<b>1,524.63</b>	<b>1,524.63</b>	<b>0.00</b>	<b>14,677.60</b>	<b>14,677.60</b>	
	0.00	8,244.39	8,244.39	0.00	775.80	775.80	0.00	7,468.59	7,468.59	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	<b>0.00</b>	<b>8,244.39</b>	<b>8,244.39</b>	<b>0.00</b>	<b>775.80</b>	<b>775.80</b>	<b>0.00</b>	<b>7,468.59</b>	<b>7,468.59</b>	
	0.00	104,915.64	104,915.64	0.00	9,872.56	9,872.56	0.00	95,043.08	95,043.08	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	<b>0.00</b>	<b>104,915.64</b>	<b>104,915.64</b>	<b>0.00</b>	<b>9,872.56</b>	<b>9,872.56</b>	<b>0.00</b>	<b>95,043.08</b>	<b>95,043.08</b>	
	0.00	254.96	254.96	0.00	25.09	25.09	0.00	229.87	229.87	3-factor Total
	0.00	20,982.57	20,982.57	0.00	1,974.46	1,974.46	0.00	19,008.11	19,008.11	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	<b>0.00</b>	<b>21,237.53</b>	<b>21,237.53</b>	<b>0.00</b>	<b>1,999.55</b>	<b>1,999.55</b>	<b>0.00</b>	<b>19,237.98</b>	<b>19,237.98</b>	
	0.00	24,890.11	24,890.11	0.00	2,449.18	2,449.18	0.00	22,440.93	22,440.93	3-factor Total
	53,485.90	0.00	53,485.90	0.00	0.00	0.00	53,485.90	0.00	53,485.90	Direct-OR Total
<b>856 Mains Expense Total</b>	<b>53,485.90</b>	<b>24,890.11</b>	<b>78,376.01</b>	<b>0.00</b>	<b>2,449.18</b>	<b>2,449.18</b>	<b>53,485.90</b>	<b>22,440.93</b>	<b>75,926.83</b>	
	372.24	0.00	372.24	0.00	0.00	0.00	372.24	0.00	372.24	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	<b>372.24</b>	<b>0.00</b>	<b>372.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>372.24</b>	<b>0.00</b>	<b>372.24</b>	
	0.00	114,939.57	114,939.57	0.00	10,815.81	10,815.81	0.00	104,123.76	104,123.76	Firm Volumes Total
	0.00	120.25	120.25	0.00	10.52	10.52	0.00	109.73	109.73	Sales/Outend Volumes Total
	0.00	100,251.84	100,251.84	0.00	8,030.17	8,030.17	0.00	92,221.67	92,221.67	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	<b>0.00</b>	<b>215,311.66</b>	<b>215,311.66</b>	<b>0.00</b>	<b>18,856.50</b>	<b>18,856.50</b>	<b>0.00</b>	<b>196,455.16</b>	<b>196,455.16</b>	
	0.00	456,800.29	456,800.29	0.00	44,949.14	44,949.14	0.00	411,851.15	411,851.15	3-factor Total
	0.00	23,137.26	23,137.26	0.00	3,320.20	3,320.20	0.00	19,817.06	19,817.06	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	298,133.35	298,133.35	0.00	31,214.57	31,214.57	0.00	266,918.78	266,918.78	Customers-All Total
	168,180.68	0.00	168,180.68	0.00	0.00	0.00	168,180.68	0.00	168,180.68	Direct-OR Total
	36,772.55	0.00	36,772.55	36,772.55	0.00	36,772.55	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	<b>204,953.23</b>	<b>778,070.90</b>	<b>983,024.13</b>	<b>36,772.55</b>	<b>79,483.91</b>	<b>116,256.46</b>	<b>168,180.68</b>	<b>698,586.99</b>	<b>866,767.67</b>	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	(4,438.55)	(4,438.55)	0.00	(355.53)	(355.53)	0.00	(4,083.02)	(4,083.02)	Sendout Volumes Total
	0.00	6,086.31	6,086.31	0.00	655.50	655.50	0.00	5,430.81	5,430.81	Telemetry Total
<b>875 Measuring and Regulator Station Expense - General Tot</b>	<b>0.00</b>	<b>1,647.76</b>	<b>1,647.76</b>	<b>0.00</b>	<b>299.97</b>	<b>299.97</b>	<b>0.00</b>	<b>1,347.79</b>	<b>1,347.79</b>	
	0.00	1,949.31	1,949.31	0.00	204.09	204.09	0.00	1,745.22	1,745.22	Customers-All Total
	0.00	46,772.18	46,772.18	0.00	3,746.45	3,746.45	0.00	43,025.73	43,025.73	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate T</b>	<b>0.00</b>	<b>48,721.49</b>	<b>48,721.49</b>	<b>0.00</b>	<b>3,950.54</b>	<b>3,950.54</b>	<b>0.00</b>	<b>44,770.95</b>	<b>44,770.95</b>	
	0.00	2,363.52	2,363.52	0.00	232.57	232.57	0.00	2,130.95	2,130.95	3-factor Total
	0.00	461,599.09	461,599.09	0.00	48,329.42	48,329.42	0.00	413,269.67	413,269.67	Customers-All Total
	0.00	26,613.05	26,613.05	0.00	1,862.91	1,862.91	0.00	24,750.14	24,750.14	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,287.17	2,287.17	0.00	183.21	183.21	0.00	2,103.96	2,103.96	Sendout Volumes Total
<b>878 Meter and House Regulator Expense Total</b>	<b>0.00</b>	<b>492,862.83</b>	<b>492,862.83</b>	<b>0.00</b>	<b>50,608.11</b>	<b>50,608.11</b>	<b>0.00</b>	<b>442,254.72</b>	<b>442,254.72</b>	
	0.00	42,493.46	42,493.46	0.00	4,181.36	4,181.36	0.00	38,312.10	38,312.10	3-factor Total
	0.00	729,188.43	729,188.43	0.00	76,346.02	76,346.02	0.00	652,842.41	652,842.41	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	26,644.14	26,644.14	0.00	2,800.30	2,800.30	0.00	23,843.84	23,843.84	Employee Cost Total
<b>879 Customer Installation Expense Total</b>	<b>0.00</b>	<b>798,326.03</b>	<b>798,326.03</b>	<b>0.00</b>	<b>83,327.68</b>	<b>83,327.68</b>	<b>0.00</b>	<b>714,998.35</b>	<b>714,998.35</b>	
	0.00	23,107.74	23,107.74	0.00	2,273.80	2,273.80	0.00	20,833.94	20,833.94	3-factor Total
	0.00	86,906.88	86,906.88	0.00	9,099.16	9,099.16	0.00	77,807.72	77,807.72	Customers-All Total
	1,031.16	0.00	1,031.16	0.00	0.00	0.00	1,031.16	0.00	1,031.16	Direct-OR Total
	646.67	0.00	646.67	646.67	0.00	646.67	0.00	0.00	0.00	Direct-WA Total
	0.00	100.25	100.25	0.00	10.54	10.54	0.00	89.71	89.71	Employee Cost Total
	0.00	43,311.11	43,311.11	0.00	3,469.21	3,469.21	0.00	39,841.90	39,841.90	Sendout Volumes Total
<b>880 Other Expense Total</b>	<b>1,677.83</b>	<b>153,425.98</b>	<b>155,103.81</b>	<b>646.67</b>	<b>14,852.71</b>	<b>15,499.38</b>	<b>1,031.16</b>	<b>138,573.27</b>	<b>139,604.43</b>	
	0.00	7,043.89	7,043.89	0.00	693.12	693.12	0.00	6,350.77	6,350.77	3-factor Total
<b>881 Rents Total</b>	<b>0.00</b>	<b>7,043.89</b>	<b>7,043.89</b>	<b>0.00</b>	<b>693.12</b>	<b>693.12</b>	<b>0.00</b>	<b>6,350.77</b>	<b>6,350.77</b>	
	0.00	391,932.71	391,932.71	0.00	38,566.17	38,566.17	0.00	353,366.54	353,366.54	3-factor Total
	0.00	2,301.32	2,301.32	0.00	240.95	240.95	0.00	2,060.37	2,060.37	Customers-All Total
	583,623.99	0.00	583,623.99	0.00	0.00	0.00	583,623.99	0.00	583,623.99	Direct-OR Total
	3,067.94	0.00	3,067.94	3,067.94	0.00	3,067.94	0.00	0.00	0.00	Direct-WA Total



For the period ended March 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	
<b>912 Demonstration and Selling Expense Total</b>	<b>0.00</b>	<b>223,081.06</b>	<b>223,081.06</b>	<b>0.00</b>	<b>23,366.43</b>	<b>23,366.43</b>	<b>0.00</b>	<b>199,714.63</b>	<b>199,714.63</b>	
	0.00	30,223.82	30,223.82	0.00	3,203.72	3,203.72	0.00	27,020.10	27,020.10	Customers-Res Total
<b>913 Advertising Total</b>	<b>0.00</b>	<b>30,223.82</b>	<b>30,223.82</b>	<b>0.00</b>	<b>3,203.72</b>	<b>3,203.72</b>	<b>0.00</b>	<b>27,020.10</b>	<b>27,020.10</b>	
	0.00	3,555,067.89	3,555,067.89	0.00	349,818.70	349,818.70	0.00	3,205,249.19	3,205,249.19	3-factor Total
	0.00	2,133.67	2,133.67	0.00	223.39	223.39	0.00	1,910.28	1,910.28	Customers-All Total
	0.00	6,262.96	6,262.96	0.00	438.41	438.41	0.00	5,824.55	5,824.55	Customers-Ind Total
	0.00	8,701.29	8,701.29	0.00	922.34	922.34	0.00	7,778.95	7,778.95	Customers-Res Total
	107,393.21	0.00	107,393.21	0.00	0.00	0.00	107,393.21	0.00	107,393.21	Direct-OR Total
	333.20	0.00	333.20	333.20	0.00	333.20	0.00	0.00	0.00	Direct-WA Total
	0.00	1,341,320.93	1,341,320.93	0.00	140,972.82	140,972.82	0.00	1,200,348.11	1,200,348.11	Employee Cost Total
	0.00	37,986.63	37,986.63	0.00	11,395.99	11,395.99	0.00	26,590.64	26,590.64	Regulatory Total
	0.00	28.95	28.95	0.00	2.32	2.32	0.00	26.63	26.63	Sendout Volumes Total
<b>921 Office Supplies and Expense Total</b>	<b>107,726.41</b>	<b>4,951,502.32</b>	<b>5,059,228.73</b>	<b>333.20</b>	<b>503,773.97</b>	<b>504,107.17</b>	<b>107,393.21</b>	<b>4,447,728.35</b>	<b>4,555,121.56</b>	
	0.00	(1,049,295.08)	(1,049,295.08)	0.00	(111,015.42)	(111,015.42)	0.00	(938,279.66)	(938,279.66)	Admin Tran Total
	0.00	(418,659.23)	(418,659.23)	0.00	(44,001.09)	(44,001.09)	0.00	(374,658.14)	(374,658.14)	Employee Cost Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	<b>0.00</b>	<b>(1,467,954.31)</b>	<b>(1,467,954.31)</b>	<b>0.00</b>	<b>(155,016.51)</b>	<b>(155,016.51)</b>	<b>0.00</b>	<b>(1,312,937.80)</b>	<b>(1,312,937.80)</b>	
	0.00	238,405.96	238,405.96	0.00	23,459.15	23,459.15	0.00	214,946.81	214,946.81	3-factor Total
<b>924 Property Insurance Premium Total</b>	<b>0.00</b>	<b>238,405.96</b>	<b>238,405.96</b>	<b>0.00</b>	<b>23,459.15</b>	<b>23,459.15</b>	<b>0.00</b>	<b>214,946.81</b>	<b>214,946.81</b>	
	0.00	28,218.63	28,218.63	0.00	2,776.71	2,776.71	0.00	25,441.92	25,441.92	3-factor Total
<b>925 Injuries and Damages Total</b>	<b>0.00</b>	<b>28,218.63</b>	<b>28,218.63</b>	<b>0.00</b>	<b>2,776.71</b>	<b>2,776.71</b>	<b>0.00</b>	<b>25,441.92</b>	<b>25,441.92</b>	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	246,004.18	246,004.18	0.00	25,855.03	25,855.03	0.00	220,149.15	220,149.15	Employee Cost Total
<b>926 Employee Pensions and Benefits Total</b>	<b>492.00</b>	<b>246,004.18</b>	<b>246,496.18</b>	<b>0.00</b>	<b>25,855.03</b>	<b>25,855.03</b>	<b>492.00</b>	<b>220,149.15</b>	<b>220,641.15</b>	
	0.00	259,104.49	259,104.49	0.00	25,495.89	25,495.89	0.00	233,608.60	233,608.60	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	<b>0.00</b>	<b>259,104.49</b>	<b>259,104.49</b>	<b>0.00</b>	<b>25,495.89</b>	<b>25,495.89</b>	<b>0.00</b>	<b>233,608.60</b>	<b>233,608.60</b>	
	0.00	381,458.88	381,458.88	0.00	37,535.55	37,535.55	0.00	343,923.33	343,923.33	3-factor Total
	0.00	2,040.00	2,040.00	0.00	213.59	213.59	0.00	1,826.41	1,826.41	Customers-All Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	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
<b>931 Rents Total</b>	<b>19,576.91</b>	<b>383,498.88</b>	<b>403,075.79</b>	<b>15,587.73</b>	<b>37,749.14</b>	<b>53,336.87</b>	<b>3,989.18</b>	<b>345,749.74</b>	<b>349,738.92</b>	
	0.00	326,671.56	326,671.56	0.00	32,144.49	32,144.49	0.00	294,527.07	294,527.07	3-factor Total
	0.00	2,829.49	2,829.49	0.00	406.03	406.03	0.00	2,423.46	2,423.46	Customers port/ van Total
	0.00	7,896.08	7,896.08	0.00	826.72	826.72	0.00	7,069.36	7,069.36	Customers-All Total
	0.00	659.93	659.93	0.00	168.02	168.02	0.00	491.91	491.91	Customers-The Dailies Total
	54,598.89	0.00	54,598.89	0.00	0.00	0.00	54,598.89	0.00	54,598.89	Direct-OR Total
	3,472.23	0.00	3,472.23	3,472.23	0.00	3,472.23	0.00	0.00	0.00	Direct-WA Total
	0.00	174.30	174.30	0.00	18.32	18.32	0.00	155.98	155.98	Employee Cost Total
	0.00	326.32	326.32	0.00	30.71	30.71	0.00	295.61	295.61	Firm Volumes Total
	0.00	604.94	604.94	0.00	57.47	57.47	0.00	547.47	547.47	sales volumes Total
<b>935 Maintenance of General Plant Total</b>	<b>58,071.12</b>	<b>339,162.62</b>	<b>397,233.74</b>	<b>3,472.23</b>	<b>33,651.76</b>	<b>37,123.99</b>	<b>54,598.89</b>	<b>305,510.86</b>	<b>360,109.75</b>	
<b>Grand Total</b>	<b>1,202,320.38</b>	<b>11,008,309.68</b>	<b>12,210,630.06</b>	<b>74,790.39</b>	<b>1,101,549.87</b>	<b>1,176,340.26</b>	<b>1,127,529.99</b>	<b>9,906,759.81</b>	<b>11,034,289.80</b>	

# **Rate Base and Allocation Factors**

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers-all</b>	10.470%	89.530%
<b>Customers-Residential</b>	10.600%	89.400%
<b>Customers-Commercial</b>	9.270%	90.730%
<b>Customers-Industrial</b>	7.000%	93.000%
<b>Customers-The Dalles</b>	25.460%	74.540%
<b>3-factor</b>	9.840%	90.160%
<b>firm volumes</b>	9.410%	90.590%
<b>sales volumes</b>	9.500%	90.500%
<b>sendout volumes</b>	8.010%	91.990%
<b>sales/sendout volumes</b>	8.750%	91.250%
<b>Customers Portland/Vancouver</b>	14.350%	85.650%
<b>Customers Portland/Vancouver 80%</b>	11.480%	88.520%
<b>Customers Portland/Vancouver Com</b>	13.730%	86.270%
<b>Payroll</b>	10.670%	89.330%
<b>Admin Transfer</b>	10.580%	89.420%
<b>Employee Cost</b>	10.510%	89.490%
<b>Regulatory</b>	30.000%	70.000%
<b>Telemetry</b>	10.770%	89.230%
<b>Direct-Wa</b>	100.000%	0.000%
<b>Direct-Or</b>	0.000%	100.000%
<b>Gross plant direct assign</b>	10.440%	89.560%
<b>Depreciation</b>	10.210%	89.787%
<b>Rate Base</b>	9.700%	90.300%

**NW Natural  
State Allocation Factors  
Updated for year ended 2013 data**

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers</b>			
<b>Total Customers</b>			
December 2013	694,873	73,255	621,618
December 2012	685,941	71,304	614,637
<b>Average</b>	690,407	72,280	618,128
<b>% of System</b>		10.47%	89.53%
<b>Residential Customers</b>			
December 2013	628,634	67,045	561,589
December 2012	621,399	65,438	555,961
<b>Average</b>	625,017	66,242	558,775
<b>% of System</b>		10.60%	89.40%
<b>Commercial Customers</b>			
December 2013	65,272	6,142	59,130
December 2012	63,580	5,799	57,781
<b>Average</b>	64,426	5,971	58,456
<b>% of System</b>		9.27%	90.73%
<b>Industrial Customers</b>			
December 2013	967	68	899
December 2012	962	67	895
<b>Average</b>	965	68	897
<b>% of System</b>		7.00%	93.00%
<b>The Dalles</b>			
December 2013	7,571	1,929	5,642
December 2012	7,440	1,893	5,547
<b>Average</b>	7,506	1,911	5,595
<b>% of System</b>		25.46%	74.54%
<b>Portland / Vancouver</b>			
December 2013	493,749	71,326	422,423
December 2012	486,694	69,411	417,283
<b>Average</b>	490,222	70,369	419,853
<b>% of System</b>		14.35%	85.65%
<b>Portland / Vancouver Commercial</b>			
December 2013	42,568	5,929	36,639
December 2012	41,315	5,586	35,729
<b>Average</b>	41,942	5,758	36,184
<b>% of System</b>		13.73%	86.27%
<b>Volumes - 12 Months Ended 12/31/13</b>			
<b>Firm Delivered</b>	854,080,157	80,395,729	773,684,428
<b>% of System</b>		9.41%	90.59%
<b>Sales Volumes</b>	758,034,023	72,020,261	686,013,762
<b>% of System</b>		9.50%	90.50%
<b>Sendout Volumes</b>	1,146,431,306	91,773,187	1,054,658,120
<b>% of System</b>		8.01%	91.99%
<b>3-factor formula (simple average)</b>			
<b>Gross Plant Directly Assigned</b>		10.44%	89.56%
<b>Number of Employees Directly Assigned</b>		8.60%	91.40%
<b>Number of Customers</b>		10.47%	89.53%
<b>Average</b>		9.84%	90.16%



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

<b>December 31, 2013</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	133,527,317	968,602	132,558,715
<b>Distribution</b>	1,875,730,818	206,637,568	1,669,093,250
<b>December 31, 2012</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	80,702,757	772,600	79,930,156
<b>Distribution</b>	1,820,666,061	199,869,416	1,620,796,645
<b>Average</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	107,115,037	870,601	106,244,436
<b>Distribution</b>	1,848,198,440	203,253,492	1,644,944,948
<b>Gross Plant Directly Assigned</b>	<b>1,956,073,470</b>	<b>204,124,540</b>	<b>1,751,948,930</b>
<b>% of System</b>		<b>10.44%</b>	<b>89.56%</b>

NW Natural  
Washington Annual Commission Basis Report  
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Rate Base

SYSTEM		2012 Dec	2013 December	Dec 12 - Dec 13 12 month average	Allocation Method
		System	System	System	
<b>Gross Plant</b>					
Intangible	Software	96,503,005	103,123,879	98,788,733	Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		84,565,918	133,527,317	97,297,341	Direct
Distribution		1,820,666,061	1,875,730,818	1,844,854,835	Direct
General		138,056,228	176,320,553	143,515,920	3-Factor & Direct
Storage and storage transmission CNG and LNG		278,392,658 2,545,186	279,519,367 2,527,301	279,088,869 2,542,316	Firm Delivered Volumes 3-Factor
Encana		99,769,227	153,839,135	130,680,397	Direct
<b>Total Gross Plant</b>		<b>2,521,258,277</b>	<b>2,725,348,364</b>	<b>2,597,528,405</b>	
<b>Accumulated Depreciation</b>					
Intangible		(66,572,958)	(70,730,657)	(68,794,285)	Total Customers
Production		(691,036)	(691,036)	(691,036)	Direct
Transmission		(14,872,097)	(17,824,894)	(16,222,417)	Direct
Distribution		(820,128,174)	(857,234,227)	(839,192,037)	Direct
General		(62,411,612)	(64,670,658)	(63,892,860)	3-Factor
Storage and storage transmission CNG and LNG		(102,365,705) (2,464,388)	(109,184,265) (2,324,428)	(105,773,346) (2,376,564)	Firm Delivered Volumes 3-Factor
Encana		(7,483,115)	(18,583,085)	(12,696,690)	Direct
<b>Total Accumulated Depreciation</b>		<b>(1,076,989,085)</b>	<b>(1,141,243,250)</b>	<b>(1,109,639,233)</b>	
Storage Gas		14,132,362	14,127,180	14,108,386	Firm Delivered Volumes
Customer Advances		(3,260,756)	(3,138,288)	(3,441,651)	Direct
Leasehold Improvements		1,552,161	1,378,600	1,440,348	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT and WC</b>		<b>1,456,692,958</b>	<b>1,596,472,605</b>	<b>1,499,996,255</b>	

OREGON		2012 Dec OREGON	2013 December OREGON	Dec 12 - Dec 13 12 month average OREGON	Allocation Method
<b>Gross Plant</b>					
Intangible	Software	86,399,140	92,326,809	88,445,553	Total Customers
	Other	84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	Direct
Transmission		83,793,318	132,558,715	96,387,571	Direct
Distribution		1,620,796,645	1,669,093,250	1,641,904,383	Direct
General		127,621,579	165,375,346	132,846,702	3-Factor & Direct
Storage and storage transmission CNG and LNG		255,301,209 2,294,740	256,321,894 2,278,615	255,931,906 2,292,152	Firm Delivered Volumes 3-Factor
Encana		99,769,227	153,839,135	130,680,397	Direct
<b>Total Gross Plant</b>		<b>2,276,735,405</b>	<b>2,472,553,311</b>	<b>2,349,248,210</b>	
<b>Accumulated Depreciation</b>					
Intangible		(59,602,769)	(63,325,157)	(61,591,523)	Total Customers
Production		(691,036)	(691,036)	(691,036)	Direct
Transmission		(14,826,948)	(17,761,094)	(16,168,341)	Direct
Distribution		(738,939,869)	(771,166,868)	(755,553,987)	Direct
General		(57,020,347)	(59,068,036)	(58,360,660)	3-Factor
Storage and storage transmission CNG and LNG		(95,034,288) (2,221,892)	(101,364,504) (2,095,704)	(98,197,874) (2,142,710)	Firm Delivered Volumes 3-Factor
Encana		(7,483,115)	(18,583,085)	(12,696,690)	Direct
<b>Total Accumulated Depreciation</b>		<b>(975,820,264)</b>	<b>(1,034,055,485)</b>	<b>(1,005,402,821)</b>	
Storage Gas		12,802,507	12,797,812	12,780,787	Firm Delivered Volumes
Customer Advances		(3,066,937)	(2,910,664)	(3,213,965)	Direct
Leasehold Improvements		1,211,817	1,074,460	1,119,943	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT</b>		<b>1,311,862,528</b>	<b>1,449,459,435</b>	<b>1,354,532,153</b>	

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	2012	2013	Dec 12 - Dec 13	
<b>WASHINGTON</b>	2012	2013	Dec 12 - Dec 13	
	Dec	December	12 month average	
<b>Gross Plant</b>	WASHINGTON	WASHINGTON	WASHINGTON	
<b>Intangible</b>				
<b>Software</b>	10,103,865	10,797,070	10,343,180	Total Customers
<b>Other</b>	447	447	447	Direct
<b>Production</b>	0	0	0	Direct
<b>Transmission</b>	772,600	968,602	909,771	Direct
<b>Distribution</b>	199,869,416	206,637,568	202,950,452	Direct
<b>General</b>	10,434,649	10,945,207	10,669,218	3-Factor & Direct
<b>Storage and storage transmission</b>	23,091,449	23,197,472	23,156,963	Firm Delivered Volumes
<b>CNG and LNG</b>	250,446	248,686	250,164	3-Factor
<b>Total Gross Plant</b>	244,522,872	252,795,053	248,280,194	
<b>Accumulated Depreciation</b>				
<b>Intangible</b>	(6,970,189)	(7,405,500)	(7,202,762)	Total Customers
<b>Production</b>	0	0	0	Direct
<b>Transmission</b>	(45,150)	(63,800)	(54,076)	Direct
<b>Distribution</b>	(81,188,305)	(86,067,359)	(83,638,049)	Direct
<b>General</b>	(5,391,265)	(5,602,622)	(5,532,199)	3-Factor
<b>Storage and storage transmission</b>	(7,331,417)	(7,819,762)	(7,575,472)	Firm Delivered Volumes
<b>CNG and LNG</b>	(242,496)	(228,724)	(233,854)	3-Factor
<b>Total Accumulated Depreciation</b>	(101,168,821)	(107,187,765)	(104,236,412)	
<b>Storage Gas</b>	1,329,855	1,329,368	1,327,599	Firm Delivered Volumes
<b>Customer Advances</b>	(193,819)	(227,624)	(227,685)	Direct
<b>Leasehold Improvements</b>	340,343	304,139	320,405	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT</b>	144,830,431	147,013,170	145,464,101	
<b>Total Rate Base Used</b>			<u>\$145,464,101</u>	

# **Customer Counts, Volumes and Usage per Customer**

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
<b>Volumes</b>												
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	3,590,068	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
<b>Transport Firm</b>	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
<b>Total</b>	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
<b>Customers</b>												
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
<b>Transport Firm</b>	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
<b>Total</b>	71,566	71,735	71,823	71,871	71,949	72,031	72,093	72,201	72,354	72,607	72,918	73,255
<b>Use per Customer</b>												
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
<b>Transport Firm</b>	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
<b>Volumes</b>												
<b>Residential</b>	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
<b>Commercial</b>	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
<b>Industrial Firm</b>	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
<b>Interruptible</b>	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
<b>Transport Firm</b>	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	8,773,975
<b>Transport Interruptible</b>	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
<b>Total</b>	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
<b>Average Customers</b>												
<b>Residential</b>	65,173	65,249	65,322	65,395	65,469	65,544	65,624	65,713	65,804	65,914	66,039	66,173
<b>Commercial</b>	5,583	5,614	5,646	5,675	5,704	5,736	5,773	5,812	5,856	5,902	5,931	5,955
<b>Industrial Firm</b>	38	38	38	38	38	38	38	38	38	38	38	38
<b>Interruptible</b>	8	8	7	7	7	7	6	6	6	6	6	6
<b>Transport Firm</b>	12	13	13	13	13	13	13	13	13	13	13	14
<b>Transport Interruptible</b>	9	10	10	10	10	10	11	11	11	11	11	11
<b>Total</b>	70,822	70,931	71,037	71,138	71,241	71,348	71,465	71,593	71,728	71,884	72,038	72,200
<b>12 Month Use per Average Customer:</b>												
<b>Residential</b>	691	697	686	671	665	664	662	661	660	669	674	705
<b>Commercial</b>	3,600	3,612	3,540	3,463	3,427	3,405	3,374	3,359	3,330	3,326	3,360	3,478
<b>Industrial Firm</b>	81,721	80,673	79,802	80,083	80,421	79,895	80,556	81,492	82,706	84,278	85,490	87,486
<b>Interruptible</b>	274,860	264,743	254,010	246,277	256,504	261,418	259,483	251,146	252,102	275,919	233,271	226,907
<b>Transport Firm</b>	717,064	672,807	636,982	638,229	633,703	630,498	628,414	631,212	635,286	641,485	645,866	649,924
<b>Transport Interruptible</b>	984,553	961,276	946,475	943,544	929,312	917,313	918,783	919,520	925,706	921,656	918,394	916,058

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

	2014 January	2014 February	2014 March
<b>Volumes</b>			
Residential	8,504,093	7,887,630	5,577,659
Commercial	3,652,334	3,356,475	2,455,158
Industrial Firm	403,214	374,236	335,166
Interruptible	232,910	142,803	114,827
Transport Firm	832,429	780,602	763,310
Transport Interruptible	862,564	683,553	735,354
<b>Total</b>	<b>14,487,544</b>	<b>13,225,299</b>	<b>9,981,474</b>
<b>Customers</b>			
Residential	67,275	67,436	67,534
Commercial	6,212	6,159	6,181
Industrial Firm	38	38	39
Interruptible	6	6	5
Transport Firm	13	13	13
Transport Interruptible	11	11	11
<b>Total</b>	<b>73,555</b>	<b>73,663</b>	<b>73,783</b>
<b>Use per Customer</b>			
Residential	126	117	83
Commercial	588	545	397
Industrial Firm	10,611	9,848	8,594
Interruptible	38,818	23,801	22,965
Transport Firm	64,033	60,046	58,716
Transport Interruptible	78,415	62,141	66,850

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

<b>12 Months Ended</b>	<b>2014 January</b>	<b>2014 February</b>	<b>2014 March</b>
<b>Volumes</b>			
<b>Residential</b>	46,434,839	47,342,142	47,470,651
<b>Commercial</b>	20,812,781	21,200,692	21,328,757
<b>Industrial Firm</b>	3,295,146	3,330,434	3,366,255
<b>Interruptible</b>	1,395,313	1,412,831	1,394,631
	0	0	0
<b>Transport Firm</b>	8,689,748	8,724,541	8,698,834
<b>Transport Interruptible</b>	10,151,824	10,171,549	10,165,219
	0	0	0
<b>Total</b>	<b>90,779,651</b>	<b>92,182,189</b>	<b>92,424,347</b>
<b>Average Customers</b>			
<b>Residential</b>	66,309	66,448	66,590
<b>Commercial</b>	5,989	6,011	6,034
<b>Industrial Firm</b>	38	38	38
<b>Interruptible</b>	6	6	6
<b>Transport Firm</b>	14	13	12
<b>Transport Interruptible</b>	11	11	11
<b>Total</b>	<b>72,366</b>	<b>72,527</b>	<b>72,690</b>
<b>12 Month Use per Average Customer</b>			
<b>Residential</b>	700	712	713
<b>Commercial</b>	3,475	3,527	3,535
<b>Industrial Firm</b>	87,676	88,615	89,370
<b>Interruptible</b>	239,197	242,200	242,545
<b>Transport Firm</b>	639,736	671,119	700,577
<b>Transport Interruptible</b>	922,893	924,686	924,111