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August 14, 2014

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

Dear Mr. King,

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

attachments

2014 AUG 18 AM 8:25

April 2014 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Apr 2014

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		7,470,769			595,985			6,874,783
		1,059,612,143			109,882,671			949,729,472
		0.71%			0.54%			0.72%

NW Natural
Washington Quarterly Results of Operations Report

Apr 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.									
Sales of Gas											
480.1	Residential		39,814,658		39,814,658	4,084,184		4,084,184	35,730,473		35,730,473
481.1	Commercial		20,097,603		20,097,603	1,737,666		1,737,666	18,359,938		18,359,938
481.2	Industrial Firm		2,131,059		2,131,059	216,592		216,592	1,914,468		1,914,468
481.3	Interruptible		2,921,706		2,921,706	64,140		64,140	2,857,565		2,857,565
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(4,962,409)	(4,962,409)		(567,516)	(567,516)		(4,394,893)	(4,394,893)
	Total Sales of Gas		64,965,026	(4,962,409)	60,002,617	6,102,582	(567,516)	5,535,066	58,862,444	(4,394,893)	54,467,551
Transportation Revenue											
489.12	Industrial Firm		717,466		717,466	78,957		78,957	638,509		638,509
489.13	Interruptible		617,026		617,026	70,242		70,242	546,784		546,784
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		1,334,492	0	1,334,492	149,198	0	149,198	1,185,294	0	1,185,294
495.6	Rate Adjustments - Amortizations		(1,218,173)		(1,218,173)	(129,821)		(129,821)	(1,088,352)		(1,088,352)
Miscellaneous Revenues											
487	Late Payment Charge		277,105		277,105	13,030		13,030	264,074		264,074
488.0	Seasonal Reconnect Fee		3,100		3,100	0		0	3,100		3,100
488.0	Delinquent Reconnect Fee		37,050		37,050	0		0	37,050		37,050
488.1	Returned Check Charge		10,785		10,785	870		870	9,915		9,915
488.3	Recon Charge CR During Office Hours		33,475		33,475	2,325		2,325	31,150		31,150
488.4	Field Collection Charge		54,785		54,785	5,055		5,055	49,730		49,730
488.5	Recon Charge CR After Office Hours		6,670		6,670	6,350		6,350	320		320
488.6	Recon Charge Seas During Office Hours		685		685	25		25	660		660
488.7	Recon Charge Seas After Office Hours		350		350	350		350	0		0
488.8	Automated Payment Charge		7,895		7,895	993		993	6,903		6,903
493.2	Rent - Utility Property	B		22,594	22,594		1,503	1,503		21,091	21,091
495.1	Meter Rentals		17,565		17,565	1,663		1,663	15,902		15,902
495.2	Other Gas Revenue - Miscellaneous		29,587		29,587	287		287	29,300		29,300
	Total Miscellaneous Revenues		479,052	22,594	501,646	30,948	1,503	32,451	448,104	21,091	469,195
	Total Operating Revenue		65,560,396	(4,939,815)	60,620,581	6,152,907	(566,013)	5,586,894	59,407,489	(4,373,802)	55,033,687
Cost of Gas											
804.7	WACOG Incurred		22,263,851		22,263,851	2,048,451		2,048,451	20,215,400		20,215,400
805.7	WACOG Deferred		(147,849)		(147,849)	(17,495)		(17,495)	(130,354)		(130,354)
804.6	Demand Incurred		7,485,695		7,485,695	728,523		728,523	6,757,172		6,757,172
805.8	Demand Deferred		(35,746)		(35,746)	(49,849)		(49,849)	14,103		14,103
805.4	Amortization of Gas Costs		(679,836)		(679,836)	(172,036)		(172,036)	(507,800)		(507,800)
	Total Cost of Gas		28,886,116	0	28,886,116	2,537,594	0	2,537,594	26,348,522	0	26,348,522
Detail	Operations & Maintenance	O&M	867,399	10,607,916	11,475,316	57,947	1,077,845	1,135,792	809,453	9,530,071	10,339,524
Other Taxes											
408.11	Property		1,687,542		1,687,542	144,603		144,603	1,542,939		1,542,939
408.12	Franchise		1,559,419		1,559,419	233,158		233,158	1,326,261		1,326,261
408.13	Payroll	C		440,791	440,791		47,032	47,032		393,758	393,758
408.14	Other		(6,969)		(6,969)	912		912	(7,881)		(7,881)
408.15	Regulatory		147,927		147,927	147,927		147,927	0		0
	Total Other Taxes		3,387,918	440,791	3,828,709	526,599	47,032	573,632	2,861,319	393,758	3,255,077
403.1	Depreciation	D		6,013,915	6,013,915		614,201	614,201		5,399,714	5,399,714
Income Taxes											
409.11	Federal Income Taxes				0			157,396			(157,396)
410.1	Federal Income Taxes - Deferred				2,488,203			0			2,488,203
411.4	Federal Income Tax Credit				(55,386)			(27,705)			(27,681)
409.1	Oregon Income Taxes				0			0			0
410.1	Oregon Income Taxes - Deferred				529,249			0			529,249
411.1	Oregon Income Tax Credit				(16,309)			0			(16,309)
	Total Income Taxes				2,945,757			129,691			2,816,067
	Total Operating Revenue Deductions		33,141,433	17,062,622	53,149,813	3,122,140	1,739,079	4,990,909	30,019,293	15,323,544	48,158,904
	Net Operating Income				7,470,769			595,985			6,874,783

**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

Apr 2014								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,596,413,745			259,884,751			2,336,528,995
		(1,153,108,599)			(114,029,763)			(1,039,078,836)
		(16,586,450)			(2,094,795)			(14,491,655)
		14,091,269			1,325,988			12,765,281
		1,287,508			288,087			999,420
		(3,383,156)			(248,354)			(3,134,802)
		(315,220,310)			(35,243,244)			(279,977,066)
		(63,881,865)			0			(63,881,865)
		1,059,612,143			109,882,671			949,729,472
		0.71%			0.54%			0.72%
		100.00%			11.44%			88.56%
		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

Apr 2014

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		90,215,272			10,884,132			79,331,140
		1,070,044,483			111,987,481			958,057,002
		8.43%			9.72%			8.28%

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

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		459,509,936	0	459,509,936	50,303,014	0	50,303,014	409,206,921	0	409,206,921
481.1	Commercial		229,781,316	0	229,781,316	20,800,347	0	20,800,347	208,980,969	0	208,980,969
481.2	Industrial Firm		25,347,792	0	25,347,792	2,538,405	0	2,538,405	22,809,386	0	22,809,386
481.3	Interruptible		30,731,633	0	30,731,633	816,656	0	816,656	29,914,977	0	29,914,977
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	3,097,514	3,097,514	0	189,267	189,267	0	2,908,248	2,908,248
	Total Sales of Gas		745,370,677	3,097,514	748,468,191	74,458,423	189,267	74,647,689	670,912,254	2,908,248	673,820,502
Transportation Revenue											
489.12	Industrial Firm		8,333,800	0	8,333,800	954,793	0	954,793	7,379,006	0	7,379,006
489.13	Interruptible		7,681,015	0	7,681,015	875,081	0	875,081	6,805,934	0	6,805,934
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
	Total Transportation Revenue		16,668,532	0	16,668,532	1,829,874	0	1,829,874	14,838,657	0	14,838,657
495.6	Rate Adjustments - Amortizations		(3,952,528)	0	(3,952,528)	(1,541,782)	0	(1,541,782)	(2,410,746)	0	(2,410,746)
Miscellaneous Revenues											
487	Late Payment Charge		2,314,288	0	2,314,288	106,797	0	106,797	2,207,491	0	2,207,491
488.0	Seasonal Reconnect Fee		133,680	0	133,680	0	0	0	133,680	0	133,680
488.0	Delinquent Reconnect Fee		235,950	0	235,950	9,610	0	9,610	226,340	0	226,340
488.1	Returned Check Charge		120,188	0	120,188	11,710	0	11,710	108,478	0	108,478
488.3	Recon Charge CR During Office Hours		317,865	0	317,865	18,410	0	18,410	299,455	0	299,455
488.4	Field Collection Charge		464,170	0	464,170	43,505	0	43,505	420,665	0	420,665
488.5	Recon Charge CR After Office Hours		48,775	0	48,775	45,505	0	45,505	3,270	0	3,270
488.6	Recon Charge Seas During Office Hours		18,170	0	18,170	1,480	0	1,480	16,690	0	16,690
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		77,140	0	77,140	9,778	0	9,778	67,363	0	67,363
493.2	Rent - Utility Property	B	0	278,773	278,773	0	18,196	18,196	0	260,577	260,577
495.1	Meter Rentals		220,504	0	220,504	22,842	0	22,842	197,662	0	197,662
495.2	Other Gas Revenue - Miscellaneous		181,253	0	181,253	4,597	0	4,597	176,656	0	176,656
	Total Miscellaneous Revenues		4,135,312	278,773	4,414,085	277,483	18,196	295,679	3,857,829	260,577	4,118,406
	Total Operating Revenue		762,221,993	3,376,287	765,598,280	75,023,998	207,462	75,231,460	687,197,995	3,168,825	690,366,819
Cost of Gas											
804.7	WACOG Incurred		317,109,889	0	317,109,889	30,330,512	0	30,330,512	286,779,377	0	286,779,377
805.7	WACOG Deferred		(19,838,439)	0	(19,838,439)	(2,502,455)	0	(2,502,455)	(17,335,984)	0	(17,335,984)
804.6	Demand Incurred		93,742,701	0	93,742,701	8,994,553	0	8,994,553	84,748,148	0	84,748,148
805.8	Demand Deferred		5,138,812	0	5,138,812	402,853	0	402,853	4,735,960	0	4,735,960
805.4	Amortization of Gas Costs		(9,144,341)	0	(9,144,341)	(2,173,447)	0	(2,173,447)	(6,970,894)	0	(6,970,894)
	Total Cost of Gas		387,008,622	0	387,008,622	35,052,016	0	35,052,016	351,956,606	0	351,956,606
Detail	Operations & Maintenance	O&M	11,313,273	119,602,490	130,915,763	745,490	12,024,661	12,770,152	10,567,783	107,577,829	118,145,611
Other Taxes											
408.11	Property		20,004,587	0	20,004,587	1,526,878	0	1,526,878	18,477,709	0	18,477,709
408.12	Franchise		19,288,842	0	19,288,842	3,028,239	0	3,028,239	16,260,603	0	16,260,603
408.13	Payroll	C	0	5,331,170	5,331,170	0	557,400	557,400	0	4,773,770	4,773,770
408.14	Other		(160,590)	0	(160,590)	36,098	0	36,098	(196,688)	0	(196,688)
408.15	Regulatory		1,828,415	0	1,828,415	147,927	0	147,927	1,680,488	0	1,680,488
	Total Other Taxes		40,961,254	5,331,170	46,292,424	4,739,141	557,400	5,296,541	36,222,113	4,773,770	40,995,883
403.1	Depreciation	D	0	70,452,217	70,452,217	0	7,267,780	7,267,780	0	63,184,436	63,184,436
Income Taxes											
409.11	Federal Income Taxes				16,202,079			4,071,949			12,130,130
410.1	Federal Income Taxes - Deferred				70,205,382			0			70,205,382
411.4	Federal Income Tax Credit				(52,789,900)			(111,110)			(52,678,790)
409.1	Oregon Income Taxes				(857,662)			0			(857,662)
410.1	Oregon Income Taxes - Deferred				9,884,653			0			9,884,653
411.1	Oregon Income Tax Credit				(1,930,571)			0			(1,930,571)
	Total Income Taxes				40,713,981			3,960,838			36,753,143
	Total Operating Revenue Deductions		439,283,149	195,385,877	675,383,007	40,536,648	19,849,842	64,347,328	398,746,502	175,536,035	611,035,680
	Net Operating Income				90,215,272			10,884,132			79,331,140

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base								
101	Gross Plant				251,892,009			2,272,710,986
108.1X	Accumulated Depreciation				(109,366,998)			(1,019,244,232)
Adj	Working Capital Allowance				3,622,597			36,367,104
117.X	Storage Gas - Cushion				1,324,449			12,780,439
186.XX	Leasehold Improvements				306,004			1,065,392
252.XX	Customer Contributions				(239,527)			(3,147,995)
283.XX	Deferred Taxes - Federal				(35,551,053)			(279,559,144)
283.XX	Deferred Taxes - State				0			(62,915,547)
Total Rate Base					111,987,481			958,057,002
Rate Of Return on Rate Base					9.72%			8.28%
Allocation References:								
A	Unbilled Revenue				6.11%			93.89%
B	Direct				6.53%			93.47%
O&M	See O&M Detail							
C	Payroll Factor				10.46%			89.54%
D	Depreciation Factor				10.32%			89.68%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30, 2014

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$16,681	\$1,570	\$15,112
818	Compressor Station Expense	34,159	3,214	30,944
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	167,551	15,466	152,085
821	Purification Expense	2,824	266	2,558
Maintenance				
832	Wells Expense	16,247	1,529	14,718
Total Underground Storage Expense		237,462	22,044	215,418
Other Storage Expense				
Operation				
840	Supervision and Engineering	6,599	621	5,978
Total Other Storage Expense		6,599	621	5,978
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	115,659	10,884	104,775
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	40,059	3,784	36,275
Total Liquified Natural Gas Expense		155,718	14,667	141,051
Total Natural Gas Storage		399,780	37,333	362,447
Transmission Expense				
Operation				
856	Mains Expense	61,801	2,737	59,064
Maintenance				
863	Maintenance of Mains	1,099	-	1,099
Total Transmission Expense		62,900	2,737	60,163
Distribution Expense				
Operation				
870	Supervision and Engineering	211,131	18,454	192,677
874	Mains and Services Expense	826,438	76,826	749,612
875	Measuring and Regulator Station Expense - General	12,346	1,127	11,218
877	Measuring and Regulator Station Expense - City Gate	43,837	3,462	40,376
878	Meter and House Regulator Expense	516,991	53,520	463,471
879	Customer Installation Expense	797,161	83,201	713,960
880	Other Expense	141,745	17,394	124,351

For the period ended April 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
881 Rents	5,651	556	5,095
Maintenance			
885 Supervision and Engineering	778,681	49,718	728,963
887 Mains	255,204	27,850	227,354
889 Measuring and Regulator Station Expense - General	62,596	4,933	57,663
891 Measuring and Regulator Station Expense - City Gate	4,725	386	4,339
892 Services	117,483	11,326	106,157
893 Meters and House Regulators	258,862	24,039	234,823
894 Other Equipment	1,375	133	1,242
Total Distribution Expense	<u>4,034,227</u>	<u>372,926</u>	<u>3,661,301</u>
Customer Accounts Expense			
Operation			
901 Supervision	137,748	13,554	124,194
902 Meter Reading Expenses	52,487	5,495	46,992
903 Customer Records and Collection Expense	1,551,161	156,447	1,394,714
904 Uncollectible Accounts	112,751	11,746	101,006
Total Customer Accounts Expense	<u>1,854,148</u>	<u>187,243</u>	<u>1,666,905</u>
Customer Service and Informational			
Operation			
907 Supervision	63	7	56
908 Customer Assistance Expense	128,566	11,728	116,838
909 Customer Information Expense	177,822	18,849	158,973
910 Miscellaneous Customer Service Expense	16,442	1,743	14,699
Total Customer Service and Informational	<u>322,893</u>	<u>32,327</u>	<u>290,566</u>
Sales Expense			
Operation			
911 Supervision	14,599	1,529	13,070
912 Demonstration and Selling Expense	265,029	27,745	237,284
913 Advertising	13,827	1,466	12,361
916 Miscellaneous Sales Expense	23	2	20
Total Sales Expense	<u>293,478</u>	<u>30,742</u>	<u>262,736</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,454,432	463,269	3,991,162
922 Administrative Expenses Transferred - Credit	(1,508,999)	(159,343)	(1,349,655)
924 Property Insurance Premium	257,081	25,297	231,784
925 Injuries and Damages	789	78	711
926 Employee Pensions and Benefits	230,093	24,131	205,962
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	360,615	35,485	325,130
931 Rents	403,993	54,248	349,745
Maintenance			

For the period ended April 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
935 Maintenance of General Plant	309,687	29,321	280,365
Total Administrative and General Expense	4,507,691	472,485	4,035,206
Total Operations and Maintenance Expense	<u>\$11,475,116</u>	<u>\$1,135,792</u>	<u>\$10,339,324</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended April 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	15,681.49	15,681.49	0.00	1,569.73	1,569.73	0.00	15,111.76	15,111.76	Firm Volumes Total
816 Wells Expense Total	0.00	16,681.49	16,681.49	0.00	1,569.73	1,569.73	0.00	15,111.76	15,111.76	3-factor Total
	0.00	34,158.68	34,158.68	0.00	3,214.33	3,214.33	0.00	30,944.35	30,944.35	Firm Volumes Total
818 Compressor Station Expense Total	0.00	34,158.68	34,158.68	0.00	3,214.33	3,214.33	0.00	30,944.35	30,944.35	3-factor Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	3-factor Total
	0.00	159,870.60	159,870.60	0.00	15,043.83	15,043.83	0.00	144,826.77	144,826.77	Firm Volumes Total
	0.00	4,286.35	4,286.35	0.00	421.76	421.76	0.00	3,864.57	3,864.57	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	3,394.09	0.00	3,394.09	0.00	0.00	0.00	3,394.09	0.00	3,394.09	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
820 Measuring and Regulator Station Expense Total	3,394.09	164,156.95	167,551.04	0.00	15,465.61	15,465.61	3,394.09	148,691.34	152,085.43	3-factor Total
	0.00	2,823.90	2,823.90	0.00	265.73	265.73	0.00	2,558.17	2,558.17	Firm Volumes Total
821 Purification Expense Total	0.00	2,823.90	2,823.90	0.00	265.73	265.73	0.00	2,558.17	2,558.17	3-factor Total
	0.00	16,247.33	16,247.33	0.00	1,528.87	1,528.87	0.00	14,718.46	14,718.46	Firm Volumes Total
832 Wells Expense Total	0.00	16,247.33	16,247.33	0.00	1,528.87	1,528.87	0.00	14,718.46	14,718.46	3-factor Total
	0.00	6,599.06	6,599.06	0.00	620.97	620.97	0.00	5,978.09	5,978.09	Firm Volumes Total
840 Supervision and Engineering Total	0.00	6,599.06	6,599.06	0.00	620.97	620.97	0.00	5,978.09	5,978.09	3-factor Total
	0.00	115,658.89	115,658.89	0.00	10,883.50	10,883.50	0.00	104,775.39	104,775.39	Firm Volumes Total
844 Supervision and Engineering Total	0.00	115,658.89	115,658.89	0.00	10,883.50	10,883.50	0.00	104,775.39	104,775.39	3-factor Total
	0.00	29,945.41	29,945.41	0.00	2,817.67	2,817.67	0.00	27,127.74	27,127.74	Firm Volumes Total
	0.00	3,298.79	3,298.79	0.00	324.60	324.60	0.00	2,974.19	2,974.19	3-factor Total
	0.00	6,814.97	6,814.97	0.00	641.29	641.29	0.00	6,173.68	6,173.68	Firm Volumes Total
847 Supervision and Engineering Total	0.00	40,059.17	40,059.17	0.00	3,783.76	3,783.76	0.00	36,275.41	36,275.41	3-factor Total
	38,483.09	0.00	38,483.09	0.00	0.00	0.00	38,483.09	0.00	38,483.09	Direct-OR Total
	1,348.93	0.00	1,348.93	1,348.93	0.00	1,348.93	0.00	0.00	0.00	Direct-WA Total
	0.00	14,105.44	14,105.44	0.00	1,387.98	1,387.98	0.00	12,717.46	12,717.46	3-factor Total
	2,094.94	0.00	2,094.94	0.00	0.00	0.00	2,094.94	0.00	2,094.94	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	5,768.51	0.00	5,768.51	0.00	0.00	0.00	5,768.51	0.00	5,768.51	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
856 Mains Expense Total	47,695.47	14,105.44	61,800.91	1,348.93	1,387.98	2,736.91	46,346.54	12,717.46	59,064.00	3-factor Total
	1,098.86	0.00	1,098.86	0.00	0.00	0.00	1,098.86	0.00	1,098.86	Direct-OR Total
863 Maintenance of Mains Total	1,098.86	0.00	1,098.86	0.00	0.00	0.00	1,098.86	0.00	1,098.86	3-factor Total
	0.00	25,909.52	25,909.52	0.00	2,075.38	2,075.38	0.00	23,834.14	23,834.14	Sendout Volumes Total
	0.00	109,605.16	109,605.16	0.00	10,313.85	10,313.85	0.00	99,291.31	99,291.31	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sales/Sendout Volumes Total
	0.00	75,026.14	75,026.14	0.00	6,009.59	6,009.59	0.00	69,016.55	69,016.55	Sendout Volumes Total
	0.00	589.73	589.73	0.00	55.49	55.49	0.00	534.24	534.24	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
870 Supervision and Engineering Total	0.00	211,130.95	211,130.95	0.00	18,454.31	18,454.31	0.00	192,676.64	192,676.64	3-factor Total
	0.00	65,237.32	65,237.32	0.00	6,830.25	6,830.25	0.00	58,406.97	58,406.97	sendout volumes Total
	25,733.89	0.00	25,733.89	0.00	0.00	0.00	25,733.89	0.00	25,733.89	Customers-All Total
	5,660.88	0.00	5,660.88	5,660.88	0.00	5,660.88	0.00	0.00	0.00	Direct-OR Total
	0.00	30,568.40	30,568.40	0.00	3,007.93	3,007.93	0.00	27,560.47	27,560.47	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	14,867.69	14,867.69	0.00	2,133.51	2,133.51	0.00	12,734.18	12,734.18	Customers Port/Van Total
	0.00	54,109.98	54,109.98	0.00	5,324.42	5,324.42	0.00	48,785.56	48,785.56	3-factor Total
	0.00	26.94	26.94	0.00	2.16	2.16	0.00	24.78	24.78	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	(4,712.27)	0.00	(4,712.27)	0.00	0.00	0.00	(4,712.27)	0.00	(4,712.27)	Direct-OR Total
	0.00	1,542.91	1,542.91	0.00	221.41	221.41	0.00	1,321.50	1,321.50	Customers Port/Van Total
	0.00	4,766.24	4,766.24	0.00	469.00	469.00	0.00	4,297.24	4,297.24	3-factor Total
	0.00	193,644.30	193,644.30	0.00	20,274.56	20,274.56	0.00	173,369.74	173,369.74	Customers-All Total
	0.00	117,301.79	117,301.79	0.00	11,542.50	11,542.50	0.00	105,759.29	105,759.29	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	322.57	322.57	0.00	46.29	46.29	0.00	276.28	276.28	Customers Port/Van Total
	0.00	40,286.76	40,286.76	0.00	3,964.22	3,964.22	0.00	36,322.54	36,322.54	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	0.00	2,646.61	2,646.61	0.00	260.43	260.43	0.00	2,386.18	2,386.18	3-factor Total
	(6.09)	0.00	(6.09)	0.00	0.00	0.00	(6.09)	0.00	(6.09)	Direct-OR 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	132,840.03	132,840.03	0.00	13,071.46	13,071.46	0.00	119,768.57	119,768.57	3-factor Total
	1,750.55	0.00	1,750.55	1,750.55	0.00	1,750.55	0.00	0.00	0.00	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	885.12	885.12	0.00	87.10	87.10	0.00	798.02	798.02	Customers Port/Van Total
	4,829.17	0.00	4,829.17	0.00	0.00	0.00	4,829.17	0.00	4,829.17	3-factor Total
	0.00	(457.50)	(457.50)	0.00	(45.03)	(45.03)	0.00	(412.48)	(412.48)	3-factor Total
	62,743.44	0.00	62,743.44	0.00	0.00	0.00	62,743.44	0.00	62,743.44	Direct-OR Total
	2,295.40	0.00	2,295.40	2,295.40	0.00	2,295.40	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	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	48,599.50	48,599.50	0.00	4,782.19	4,782.19	0.00	43,817.31	43,817.31	3-factor Total
	(390.76)	0.00	(390.76)	(390.76)	0.00	(390.76)	0.00	0.00	0.00	Direct-WA Total
	32,986.54	0.00	32,986.54	0.00	0.00	0.00	32,986.54	0.00	32,986.54	Direct-OR Total
	(3,678.91)	0.00	(3,678.91)	(3,678.91)	0.00	(3,678.91)	0.00	0.00	0.00	direct-wa Total
	0.00	(7,962.47)	(7,962.47)	0.00	(783.52)	(783.52)	0.00	(7,178.95)	(7,178.95)	3-factor Total
874 Mains and Services Expense Total	127,211.84	699,226.19	826,438.03	5,637.16	71,188.99	76,826.15	121,574.66	628,037.20	749,611.86	3-factor Total
	0.00	6,141.41	6,141.41	0.00	491.93	491.93	0.00	5,649.48	5,649.48	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	5,011.00	5,011.00	0.00	539.68	539.68	0.00	4,471.32	4,471.32	Telemetering Total
	0.00	1,193.24	1,193.24	0.00	95.58	95.58	0.00	1,097.66	1,097.66	Sendout Volumes Total
875 Measuring and Regulator Station Expense - General T	0.00	12,345.65	12,345.65	0.00	1,127.19	1,127.19	0.00	11,218.46	11,218.46	3-factor Total
	0.00	5,137.34	5,137.34	0.00	411.51	411.51	0.00	4,725.83	4,725.83	Sendout Volumes Total
	1,566.70	0.00	1,566.70	0.00	0.00	0.00	1,566.70	0.00	1,566.70	Direct-OR Total
	0.00									

For the period ended April 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	340,006.05	340,006.05	0.00	35,598.63	35,598.63	0.00	304,407.42	304,407.42	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	154,973.70	154,973.70	0.00	16,225.75	16,225.75	0.00	138,747.95	138,747.95	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	5,197.92	5,197.92	0.00	511.48	511.48	0.00	4,686.44	4,686.44	3-factor Total
	0.00	14,683.58	14,683.58	0.00	1,027.85	1,027.85	0.00	13,655.73	13,655.73	Customers-Ind Total
878 Meter and House Regulator Expense Total	0.00	516,991.34	516,991.34	0.00	53,519.90	53,519.90	0.00	463,471.44	463,471.44	
	0.00	187,420.62	187,420.62	0.00	19,622.94	19,622.94	0.00	167,797.68	167,797.68	Customers-All Total
	0.00	25,506.83	25,506.83	0.00	2,680.77	2,680.77	0.00	22,826.06	22,826.06	Employee Cost Total
	300.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00	0.00	Direct-OR Total
	0.00	30,748.12	30,748.12	0.00	3,025.61	3,025.61	0.00	27,722.51	27,722.51	3-factor Total
	0.00	504,471.53	504,471.53	0.00	52,818.17	52,818.17	0.00	451,653.36	451,653.36	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	40,224.71	40,224.71	0.00	4,211.53	4,211.53	0.00	36,013.18	36,013.18	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	1,047.45	1,047.45	0.00	109.67	109.67	0.00	937.78	937.78	Customers-All Total
	0.00	7,441.83	7,441.83	0.00	732.28	732.28	0.00	6,709.55	6,709.55	3-factor Total
879 Customer Installation Expense Total	300.00	796,861.09	797,161.09	0.00	83,200.97	83,200.97	300.00	713,660.12	713,660.12	
	0.00	3,456.12	3,456.12	0.00	276.84	276.84	0.00	3,179.28	3,179.28	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	114.46	114.46	0.00	11.26	11.26	0.00	103.20	103.20	3-factor Total
	0.00	7,014.30	7,014.30	0.00	561.84	561.84	0.00	6,452.46	6,452.46	Sendout Volumes Total
	0.00	4,463.41	4,463.41	0.00	439.20	439.20	0.00	4,024.21	4,024.21	3-factor Total
	554.97	0.00	554.97	0.00	0.00	0.00	554.97	0.00	554.97	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	933.69	933.69	0.00	91.88	91.88	0.00	841.81	841.81	3-factor Total
	0.00	4,641.53	4,641.53	0.00	485.97	485.97	0.00	4,155.56	4,155.56	Customers-All Total
	1,666.00	0.00	1,666.00	1,666.00	0.00	1,666.00	0.00	0.00	0.00	Direct-WA Total
	0.00	14,430.43	14,430.43	0.00	1,419.95	1,419.95	0.00	13,010.48	13,010.48	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	437.20	437.20	0.00	43.02	43.02	0.00	394.18	394.18	3-factor Total
	0.00	10,237.03	10,237.03	0.00	819.99	819.99	0.00	9,417.04	9,417.04	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	209.41	0.00	209.41	0.00	0.00	0.00	209.41	0.00	209.41	Direct-OR Total
	0.00	1,122.11	1,122.11	0.00	110.41	110.41	0.00	1,011.70	1,011.70	3-factor Total
	0.00	53.25	53.25	0.00	5.60	5.60	0.00	47.65	47.65	Employee Cost Total
	4,542.97	0.00	4,542.97	0.00	0.00	0.00	4,542.97	0.00	4,542.97	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	18,592.93	18,592.93	0.00	1,829.54	1,829.54	0.00	16,763.39	16,763.39	3-factor Total
	0.00	609.32	609.32	0.00	63.80	63.80	0.00	545.52	545.52	Customers-All Total
	292.24	0.00	292.24	292.24	0.00	292.24	0.00	0.00	0.00	Direct-WA Total
	0.00	5,252.31	5,252.31	0.00	549.92	549.92	0.00	4,702.39	4,702.39	Customers-All Total
	416.48	0.00	416.48	0.00	0.00	0.00	416.48	0.00	416.48	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	4,992.62	4,992.62	0.00	491.27	491.27	0.00	4,501.35	4,501.35	3-factor Total
	0.00	19,563.22	19,563.22	0.00	1,567.01	1,567.01	0.00	17,996.21	17,996.21	Sendout Volumes Total
	1,999.20	0.00	1,999.20	1,999.20	0.00	1,999.20	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	Customers-All Total
	1,604.80	0.00	1,604.80	0.00	0.00	0.00	1,604.80	0.00	1,604.80	Direct-OR Total
	0.00	1,455.84	1,455.84	0.00	143.26	143.26	0.00	1,312.58	1,312.58	3-factor Total
	0.00	29,021.62	29,021.62	0.00	3,038.56	3,038.56	0.00	25,983.06	25,983.06	Customers-All Total
	0.00	28.12	28.12	0.00	2.77	2.77	0.00	25.35	25.35	3-factor Total
	0.00	2,192.88	2,192.88	0.00	175.65	175.65	0.00	2,017.23	2,017.23	sendout volumes Total
	1,249.50	0.00	1,249.50	1,249.50	0.00	1,249.50	0.00	0.00	0.00	Direct-WA Total
	0.00	91.11	91.11	0.00	9.54	9.54	0.00	81.57	81.57	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	505.52	505.52	0.00	49.74	49.74	0.00	455.78	455.78	3-factor Total
880 Other Expense Total	12,535.57	129,205.57	141,741.14	5,206.84	12,167.82	17,374.66	7,332.63	117,032.63	124,335.63	
	0.00	5,651.38	5,651.38	0.00	556.10	556.10	0.00	5,095.28	5,095.28	3-factor Total
881 Rents Total	0.00	5,651.38	5,651.38	0.00	556.10	556.10	0.00	5,095.28	5,095.28	
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	77,088.38	77,088.38	0.00	7,585.50	7,585.50	0.00	69,502.88	69,502.88	3-factor Total
	0.00	2,373.27	2,373.27	0.00	248.48	248.48	0.00	2,124.79	2,124.79	Customers-All Total
	2,384.55	0.00	2,384.55	0.00	0.00	0.00	2,384.55	0.00	2,384.55	Direct-OR Total
	0.00	65,390.91	65,390.91	0.00	6,434.47	6,434.47	0.00	58,956.44	58,956.44	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	816.16	0.00	816.16	816.16	0.00	816.16	0.00	0.00	0.00	Direct-WA Total
	0.00	146.26	146.26	0.00	0.00	0.00	146.26	0.00	146.26	Direct-OR Total
	0.00	2,955.17	2,955.17	0.00	290.79	290.79	0.00	2,664.38	2,664.38	3-factor Total
	3,762.50	0.00	3,762.50	0.00	0.00	0.00	3,762.50	0.00	3,762.50	Direct-OR Total
	8,181.86	0.00	8,181.86	8,181.86	0.00	8,181.86	0.00	0.00	0.00	Direct-WA Total
	0.00	352.85	352.85	0.00	34.72	34.72	0.00	318.13	318.13	3-factor Total
	343,169.46	0.00	343,169.46	0.00	0.00	0.00	343,169.46	0.00	343,169.46	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	(108.01)	0.00	(108.01)	(108.01)	0.00	(108.01)	0.00	0.00	0.00	Direct-WA Total
	0.00	61.84	61.84	0.00	6.09	6.09	0.00	55.75	55.75	3-factor Total
	12,652.73	0.00	12,652.73	0.00	0.00	0.00	12,652.73	0.00	12,652.73	Direct-OR Total
	2,177.65	0.00	2,177.65	2,177.65	0.00	2,177.65	0.00	0.00	0.00	Direct-WA Total
	0.00	159,506.21	159,506.21	0.00	15,695.41	15,695.41	0.00	143,810.80	143,810.80	3-factor Total
	13,585.72	0.00	13,585.72	0.00	0.00	0.00	13,585.72	0.00	13,585.72	Direct-OR Total
	0.00	63,074.56	63,074.56	0.00	6,206.53	6,206.53	0.00	56,868.03	56,868.03	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	20,404.50	20,404.50	0.00	2,007.80	2,007.80	0.00	18,396.70	18,396.70	3-factor Total
	79.00	0.00	79.00	79.00	0.00	79.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	625.00	625.00	0.00	61.50	61.50	0.00	563.50	563.50	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
885 Supervision and Engineering Total	386,847.88	391,632.69	778,480.57	11,146						

For the period ended April 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	14,480.82	14,480.82	0.00	1,424.91	1,424.91	0.00	13,055.91	13,055.91	3-factor Total
	9,908.93	0.00	9,908.93	0.00	0.00	0.00	9,908.93	0.00	9,908.93	Direct-OR Total
	1,708.51	0.00	1,708.51	1,708.51	0.00	1,708.51	0.00	0.00	0.00	Direct-WA Total
	0.00	30,354.89	30,354.89	0.00	2,986.92	2,986.92	0.00	27,367.97	27,367.97	3-factor Total
	299.15	0.00	299.15	0.00	0.00	0.00	299.15	0.00	299.15	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	21,196.04	0.00	21,196.04	0.00	0.00	0.00	21,196.04	0.00	21,196.04	Direct-OR Total
	371.52	0.00	371.52	371.52	0.00	371.52	0.00	0.00	0.00	Direct-WA Total
	0.00	36,054.80	36,054.80	0.00	3,547.79	3,547.79	0.00	32,507.01	32,507.01	3-factor Total
	10,729.94	0.00	10,729.94	0.00	0.00	0.00	10,729.94	0.00	10,729.94	Direct-OR Total
	0.00	43.00	43.00	0.00	4.23	4.23	0.00	38.77	38.77	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	3,505.90	0.00	3,505.90	0.00	0.00	0.00	3,505.90	0.00	3,505.90	Direct-OR Total
	352.44	0.00	352.44	352.44	0.00	352.44	0.00	0.00	0.00	Direct-WA Total
	0.00	4,383.48	4,383.48	0.00	431.34	431.34	0.00	3,952.14	3,952.14	3-factor Total
	(531.56)	0.00	(531.56)	(531.56)	0.00	(531.56)	0.00	0.00	0.00	Direct-WA Total
	0.00	8,571.53	8,571.53	0.00	843.44	843.44	0.00	7,728.09	7,728.09	3-factor Total
887 Mains Total	66,726.44	188,477.49	255,203.93	7,752.34	20,097.44	27,849.78	58,974.10	168,380.05	227,354.15	
	0.00	39,034.64	39,034.64	0.00	3,126.67	3,126.67	0.00	35,907.97	35,907.97	Sendout Volumes Total
	2,376.02	0.00	2,376.02	0.00	0.00	0.00	2,376.02	0.00	2,376.02	Direct-OR Total
	0.00	1,657.55	1,657.55	0.00	132.77	132.77	0.00	1,524.78	1,524.78	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	3,451.99	3,451.99	0.00	276.51	276.51	0.00	3,175.48	3,175.48	Sendout Volumes Total
	2,977.24	0.00	2,977.24	0.00	0.00	0.00	2,977.24	0.00	2,977.24	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	11,662.58	11,662.58	0.00	1,256.06	1,256.06	0.00	10,406.52	10,406.52	Telemetry Total
	0.00	1,436.07	1,436.07	0.00	141.31	141.31	0.00	1,294.76	1,294.76	3-factor Total
889 Measuring and Regulator Station Expense - General T	5,353.26	57,242.83	62,596.09	0.00	4,933.32	4,933.32	5,353.26	52,309.51	57,662.77	
	0.00	3,117.07	3,117.07	0.00	249.68	249.68	0.00	2,867.39	2,867.39	Sendout Volumes Total
	0.00	335.18	335.18	0.00	32.98	32.98	0.00	302.20	302.20	3-factor Total
	0.00	1,200.00	1,200.00	0.00	96.12	96.12	0.00	1,103.88	1,103.88	Sendout Volumes Total
	0.00	73.15	73.15	0.00	7.20	7.20	0.00	65.95	65.95	3-factor Total
891 Measuring and Regulator Station Expense - City Gate	0.00	4,725.40	4,725.40	0.00	385.98	385.98	0.00	4,339.42	4,339.42	
	0.00	3,120.33	3,120.33	0.00	307.04	307.04	0.00	2,813.29	2,813.29	3-factor Total
	5,872.05	0.00	5,872.05	0.00	0.00	0.00	5,872.05	0.00	5,872.05	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	10,253.71	0.00	10,253.71	0.00	0.00	0.00	10,253.71	0.00	10,253.71	Direct-OR Total
	561.24	0.00	561.24	561.24	0.00	561.24	0.00	0.00	0.00	Direct-WA Total
	0.00	10,149.45	10,149.45	0.00	998.71	998.71	0.00	9,150.74	9,150.74	3-factor Total
	0.00	20,700.60	20,700.60	0.00	1,658.12	1,658.12	0.00	19,042.48	19,042.48	Sendout Volumes Total
	0.00	4,339.62	4,339.62	0.00	454.36	454.36	0.00	3,885.26	3,885.26	Customers-All Total
	11,873.29	0.00	11,873.29	0.00	0.00	0.00	11,873.29	0.00	11,873.29	Direct-OR Total
	1,827.41	0.00	1,827.41	1,827.41	0.00	1,827.41	0.00	0.00	0.00	Direct-WA Total
	0.00	7,396.55	7,396.55	0.00	727.82	727.82	0.00	6,668.73	6,668.73	3-factor Total
	223.78	0.00	223.78	0.00	0.00	0.00	223.78	0.00	223.78	Direct-OR Total
	0.00	9,222.91	9,222.91	0.00	738.76	738.76	0.00	8,484.15	8,484.15	Sendout Volumes Total
	2,857.03	0.00	2,857.03	0.00	0.00	0.00	2,857.03	0.00	2,857.03	Direct-OR Total
	3,578.45	0.00	3,578.45	3,578.45	0.00	3,578.45	0.00	0.00	0.00	Direct-WA Total
	20,687.24	0.00	20,687.24	0.00	0.00	0.00	20,687.24	0.00	20,687.24	Direct-OR Total
	0.00	4,819.65	4,819.65	0.00	474.25	474.25	0.00	4,345.40	4,345.40	3-factor Total
892 Services Total	57,734.20	59,749.11	117,483.31	5,967.10	5,359.06	11,326.16	51,767.10	54,390.05	106,157.15	
	0.00	23,316.65	23,316.65	0.00	1,867.66	1,867.66	0.00	21,448.99	21,448.99	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	11,125.68	11,125.68	0.00	1,164.86	1,164.86	0.00	9,960.82	9,960.82	Customers-All Total
	1,096.17	0.00	1,096.17	0.00	0.00	0.00	1,096.17	0.00	1,096.17	Direct-OR Total
	0.00	11,983.17	11,983.17	0.00	959.86	959.86	0.00	11,023.31	11,023.31	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	(838.31)	0.00	(838.31)	0.00	0.00	0.00	(838.31)	0.00	(838.31)	Direct-OR Total
	0.00	21,043.09	21,043.09	0.00	2,230.57	2,230.57	0.00	18,812.52	18,812.52	Customers-Res Total
	0.00	(494.12)	(494.12)	0.00	(39.58)	(39.58)	0.00	(454.54)	(454.54)	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	2,715.25	0.00	2,715.25	0.00	0.00	0.00	2,715.25	0.00	2,715.25	Direct-OR Total
	0.00	50.00	50.00	0.00	4.92	4.92	0.00	45.08	45.08	3-factor Total
	0.00	2,990.70	2,990.70	0.00	239.56	239.56	0.00	2,751.14	2,751.14	Sendout Volumes Total
	717.96	0.00	717.96	0.00	0.00	0.00	717.96	0.00	717.96	Direct-OR Total
	0.00	6,155.63	6,155.63	0.00	644.49	644.49	0.00	5,511.14	5,511.14	Customers-All Total
	0.00	1,302.55	1,302.55	0.00	104.33	104.33	0.00	1,198.22	1,198.22	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	25,544.68	25,544.68	0.00	2,046.13	2,046.13	0.00	23,498.55	23,498.55	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,329.68	2,329.68	0.00	178.60	178.60	0.00	2,051.08	2,051.08	Sendout Volumes Total
	0.00	2,238.53	2,238.53	0.00	207.51	207.51	0.00	2,031.02	2,031.02	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	29,755.94	29,755.94	0.00	2,082.92	2,082.92	0.00	27,673.02	27,673.02	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	117,929.06	117,929.06	0.00	12,347.17	12,347.17	0.00	105,581.89	105,581.89	Customers-All Total
893 Meters and House Regulators Total	3,691.07	255,171.24	258,862.31	0.00	24,029.00	24,029.00	3,691.07	231,132.24	234,823.31	
	19.19	0.00	19.19	0.00	0.00	0.00	19.19	0.00	19.19	Direct-OR Total
	0.00	1,356.01	1,356.01	0.00	133.43	133.43	0.00	1,222.58	1,222.58	3-factor Total
894 Other Equipment Total	19.19	1,356.01	1,375.20	0.00	133.43	133.43	19.19	1,222.58	1,241.77	
	0.00	137,748.15	137,748.15	0.00	13,554.42	13,554.42	0.00	124,193.73	124,193.73	3-factor Total
901 Supervision Total	0.00	137,748.15	137,748.15	0.00	13,554.42	13,554.42	0.00	124,193.73	124,193.73	
	0.00	52,486.88	52,486.88	0.00	5,495.37	5,495.37	0.00	46,991.51	46,991.51	Customers-All Total
902 Meter Reading Expenses Total	0.00	52,486.88	52,486.88	0.00	5,495.37	5,495.37	0.00	46,991.51	46,991.51	
	0.00	31,824.48	31,824.48	0.00	2,227.72	2,227.72	0.00	29,596.76	29,596.76	Customers-Ind Total
	0.00	339,815.56	339,815.56	0.00	36,020.45	36,020.45	0.00	303,795.11	303,795.11	Customers-Res Total
	0.00	92.86	92.86	0.00	9.14	9.14	0.00	83.72	83.72	3-factor Total
	0.00	72,599.17	72,599.17	0.00	7,695.51	7,695.51	0.00	64,903.66	64,903.66	Customers-Res Total

For the period ended April 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	3,260.25	3,260.25	0.00	228.22	228.22	0.00	3,032.03	3,032.03	Customers-Ind Total
	(504.33)	0.00	(504.33)	0.00	0.00	0.00	(504.33)	0.00	(504.33)	Direct-OR Total
	0.00	(10,866.00)	(10,866.00)	0.00	(1,137.67)	(1,137.67)	0.00	(9,728.33)	(9,728.33)	Customers-All Total
904 Uncollectible Accounts Total	(504.33)	113,258.72	112,754.39	0.00	11,748.54	11,748.54	(504.33)	101,510.18	101,005.85	
	0.00	62.55	62.55	0.00	6.63	6.63	0.00	55.92	55.92	Customers-Res Total
907 Supervision Total	0.00	62.55	62.55	0.00	6.63	6.63	0.00	55.92	55.92	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	1,515.04	1,515.04	0.00	158.62	158.62	0.00	1,356.42	1,356.42	Customers-All Total
	0.00	946.96	946.96	0.00	87.78	87.78	0.00	859.18	859.18	Customers-Comm Total
	0.00	6,139.12	6,139.12	0.00	429.74	429.74	0.00	5,709.38	5,709.38	Customers-Ind Total
	0.00	200.00	200.00	0.00	21.20	21.20	0.00	178.80	178.80	Customers-Res Total
	0.00	6,029.60	6,029.60	0.00	631.30	631.30	0.00	5,398.30	5,398.30	Customers-All Total
	0.00	14,817.32	14,817.32	0.00	1,458.03	1,458.03	0.00	13,359.29	13,359.29	3-factor Total
	0.00	37,118.47	37,118.47	0.00	3,934.56	3,934.56	0.00	33,183.91	33,183.91	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	59,233.55	59,233.55	0.00	4,146.35	4,146.35	0.00	55,087.20	55,087.20	Customers-Ind Total
	0.00	11,401.55	11,401.55	0.00	1,193.74	1,193.74	0.00	10,207.81	10,207.81	Customers-All Total
	1,133.01	0.00	1,133.01	1,133.01	0.00	1,133.01	0.00	0.00	0.00	Direct-WA Total
	0.00	63.75	63.75	0.00	6.67	6.67	0.00	57.08	57.08	Customers-Res Total
	0.00	12,142.21	12,142.21	0.00	1,287.07	1,287.07	0.00	10,855.14	10,855.14	Customers-All Total
	0.00	208.40	208.40	0.00	20.51	20.51	0.00	187.89	187.89	3-factor Total
	0.00	1,560.13	1,560.13	0.00	165.37	165.37	0.00	1,394.76	1,394.76	Customers-Res Total
	0.00	11,918.56	11,918.56	0.00	1,247.88	1,247.88	0.00	10,670.68	10,670.68	Customers-All Total
	0.00	4,537.32	4,537.32	0.00	479.50	479.50	0.00	4,047.42	4,047.42	Customers-Ind Total
	0.00	10,680.71	10,680.71	0.00	1,118.28	1,118.28	0.00	9,562.43	9,562.43	Customers-All Total
	6,102.72	0.00	6,102.72	0.00	0.00	0.00	6,102.72	0.00	6,102.72	Direct-OR Total
	12,951.55	0.00	12,951.55	12,951.55	0.00	12,951.55	0.00	0.00	0.00	Direct-WA Total
	53,798.24	0.00	53,798.24	0.00	0.00	0.00	53,798.24	0.00	53,798.24	Direct-OR Total
	1,942.74	0.00	1,942.74	1,942.74	0.00	1,942.74	0.00	0.00	0.00	Direct-WA Total
	3,150.00	0.00	3,150.00	0.00	0.00	0.00	3,150.00	0.00	3,150.00	Direct-OR Total
	1,750.00	0.00	1,750.00	1,750.00	0.00	1,750.00	0.00	0.00	0.00	Direct-WA Total
	5,766.00	0.00	5,766.00	0.00	0.00	0.00	5,766.00	0.00	5,766.00	Direct-OR Total
	(17,237.39)	0.00	(17,237.39)	(17,237.39)	0.00	(17,237.39)	0.00	0.00	0.00	Direct-WA Total
	(70,165.57)	0.00	(70,165.57)	0.00	0.00	0.00	(70,165.57)	0.00	(70,165.57)	Direct-OR Total
	0.00	(49,137.99)	(49,137.99)	0.00	(5,208.63)	(5,208.63)	0.00	(43,929.36)	(43,929.36)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
908 Customer Assistance Expense Total	(798.70)	129,364.70	128,566.00	549.91	11,178.37	11,728.28	(1,348.61)	118,186.33	116,837.72	
	0.00	177,821.99	177,821.99	0.00	18,849.14	18,849.14	0.00	158,972.85	158,972.85	Customers-Res Total
909 Customer Information Expense Total	0.00	177,821.99	177,821.99	0.00	18,849.14	18,849.14	0.00	158,972.85	158,972.85	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	16,442.32	16,442.32	0.00	1,742.89	1,742.89	0.00	14,699.43	14,699.43	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
910 Miscellaneous Customer Service Expense Total	0.00	16,442.32	16,442.32	0.00	1,742.89	1,742.89	0.00	14,699.43	14,699.43	
	0.00	14,598.98	14,598.98	0.00	1,528.51	1,528.51	0.00	13,070.47	13,070.47	Customers-All Total
911 Supervision Total	0.00	14,598.98	14,598.98	0.00	1,528.51	1,528.51	0.00	13,070.47	13,070.47	
	0.00	1,517.50	1,517.50	0.00	203.26	203.26	0.00	1,314.24	1,314.24	Customers-Res Total
	0.00	41,032.20	41,032.20	0.00	4,296.07	4,296.07	0.00	36,736.13	36,736.13	Customers-All Total
	0.00	1,378.64	1,378.64	0.00	127.80	127.80	0.00	1,250.84	1,250.84	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	11,921.53	11,921.53	0.00	1,248.18	1,248.18	0.00	10,673.35	10,673.35	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	9.25	0.00	9.25	0.00	0.00	0.00	9.25	0.00	9.25	Direct-OR Total
	0.00	127.60	127.60	0.00	12.56	12.56	0.00	115.04	115.04	3-factor Total
	0.00	429.60	429.60	0.00	44.98	44.98	0.00	384.62	384.62	Customers-All Total
	0.00	459.04	459.04	0.00	45.17	45.17	0.00	413.87	413.87	3-factor Total
	0.00	20,213.79	20,213.79	0.00	2,116.38	2,116.38	0.00	18,097.41	18,097.41	Customers-All Total
	0.00	87.54	87.54	0.00	8.61	8.61	0.00	78.93	78.93	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	4,179.91	4,179.91	0.00	437.64	437.64	0.00	3,742.27	3,742.27	Customers-All Total
	0.00	56.35	56.35	0.00	5.97	5.97	0.00	50.38	50.38	Customers-Res Total
	0.00	7,068.85	7,068.85	0.00	740.11	740.11	0.00	6,328.74	6,328.74	Customers-All Total
	0.00	10,224.21	10,224.21	0.00	1,083.77	1,083.77	0.00	9,140.44	9,140.44	Customers-Res Total
	0.00	61,406.61	61,406.61	0.00	6,429.28	6,429.28	0.00	54,977.33	54,977.33	Customers-All Total
	0.00	26.95	26.95	0.00	2.65	2.65	0.00	24.30	24.30	3-factor Total
	0.00	102,484.65	102,484.65	0.00	10,730.14	10,730.14	0.00	91,754.51	91,754.51	Customers-All Total
	0.00	2,005.11	2,005.11	0.00	212.54	212.54	0.00	1,792.57	1,792.57	Customers-Res Total
912 Demonstration and Selling Expense Total	9.25	265,020.08	265,029.33	0.00	27,745.11	27,745.11	9.25	237,274.97	237,284.22	
	0.00	13,826.95	13,826.95	0.00	1,465.65	1,465.65	0.00	12,361.30	12,361.30	Customers-Res Total
913 Advertising Total	0.00	13,826.95	13,826.95	0.00	1,465.65	1,465.65	0.00	12,361.30	12,361.30	
	0.00	22.61	22.61	0.00	2.40	2.40	0.00	20.21	20.21	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	22.61	22.61	0.00	2.40	2.40	0.00	20.21	20.21	
	0.00	45,682.42	45,682.42	0.00	4,495.15	4,495.15	0.00	41,187.27	41,187.27	3-factor Total
	0.00	50.00	50.00	0.00	4.01	4.01	0.00	45.99	45.99	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	1,000.00	1,000.00	0.00	104.70	104.70	0.00	895.30	895.30	Customers-All Total
	0.00	34,847.56	34,847.56	0.00	3,429.00	3,429.00	0.00	31,418.56	31,418.56	3-factor Total
	0.00	425.69	425.69	0.00	45.12	45.12	0.00	380.57	380.57	Customers-Res Total
	0.00	68.90	68.90	0.00	7.21	7.21	0.00	61.69	61.69	Customers-All Total
	583.10	0.00	583.10	583.10	0.00	583.10	0.00	0.00	0.00	Direct-WA Total
	0.00	17.83	17.83	0.00	1.89	1.89	0.00	15.94	15.94	Customers-Res Total
	1,348.61	0.00	1,348.61	0.00	0.00	0.00	1,348.61	0.00	1,348.61	Direct-OR Total
	0.00	12,019.52	12,019.52	0.00	1,274.07	1,274.07	0.00	10,745.45	10,745.45	Customers-Res Total
	0.00	22,511.40	22,511.40	0.00	2,215.12	2,215.12	0.00	20,296.28	20,296.28	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	11,754.55	11,754.55	0.00	1,235.40	1,235.40	0.00	10,519.15	10,519.15	Employee Cost Total
	408.54	0.00	408.54	0.00	0.00	0.00	408.54	0.00	408.54	Direct-OR Total
	0.00	117,403.33	117,403.33	0.00	11,552.48	11,552.48	0.00	105,850.85	105,850.85	3-factor Total
	0.00	71,934.14	71,934.14	0.00	7,560.28	7,560.28	0.00	64,373.86	64,373.86	Employee Cost Total
	0.00	1,516,362.61	1,516,362.61	0.00	149,210.08	149,210.08	0			

For the period ended April 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	25,284.83	25,284.83	0.00	2,488.03	2,488.03	0.00	22,796.80	22,796.80	3-factor Total
	0.00	57,849.93	57,849.93	0.00	6,080.03	6,080.03	0.00	51,769.90	51,769.90	Employee Cost Total
	0.00	172,974.54	172,974.54	0.00	17,020.69	17,020.69	0.00	155,953.85	155,953.85	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	1,536.08	1,536.08	0.00	151.14	151.14	0.00	1,384.94	1,384.94	3-factor Total
	0.00	23,174.36	23,174.36	0.00	2,435.63	2,435.63	0.00	20,738.73	20,738.73	Employee Cost Total
	0.00	1,192.73	1,192.73	0.00	83.49	83.49	0.00	1,109.24	1,109.24	Customers-Ind Total
	0.00	694,251.02	694,251.02	0.00	68,314.29	68,314.29	0.00	625,936.73	625,936.73	3-factor Total
	0.00	2,280.92	2,280.92	0.00	239.72	239.72	0.00	2,041.20	2,041.20	Employee Cost Total
	0.00	73,750.57	73,750.57	0.00	7,257.66	7,257.66	0.00	66,493.51	66,493.51	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,379.00	2,379.00	0.00	234.09	234.09	0.00	2,144.91	2,144.91	3-factor Total
	0.00	54,493.83	54,493.83	0.00	16,348.15	16,348.15	0.00	38,145.68	38,145.68	regulatory Total
	0.00	(3,375.00)	(3,375.00)	0.00	(332.10)	(332.10)	0.00	(3,042.90)	(3,042.90)	3-factor Total
	10,439.25	0.00	10,439.25	0.00	0.00	0.00	10,439.25	0.00	0.00	Direct-OR Total
	0.00	1,335.50	1,335.50	0.00	131.42	131.42	0.00	1,204.08	1,204.08	3-factor Total
	0.00	5,929.50	5,929.50	0.00	623.19	623.19	0.00	5,306.31	5,306.31	Employee Cost Total
	0.00	14,610.28	14,610.28	0.00	1,437.65	1,437.65	0.00	13,172.63	13,172.63	3-factor Total
	5,775.00	0.00	5,775.00	0.00	0.00	0.00	5,775.00	0.00	0.00	Direct-OR Total
	0.00	16,501.44	16,501.44	0.00	1,623.74	1,623.74	0.00	14,877.70	14,877.70	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	6,809.40	6,809.40	0.00	670.04	670.04	0.00	6,139.36	6,139.36	3-factor Total
921 Office Supplies and Expense Total	85,278.38	4,366,153.31	4,451,431.69	583.10	462,686.18	463,269.28	84,695.28	3,906,487.13	3,991,182.41	
	0.00	(1,068,207.80)	(1,068,207.80)	0.00	(113,016.38)	(113,016.38)	0.00	(955,191.42)	(955,191.42)	Admin Tran Total
	0.00	(440,790.74)	(440,790.74)	0.00	(46,327.11)	(46,327.11)	0.00	(394,463.63)	(394,463.63)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,508,998.54)	(1,508,998.54)	0.00	(159,343.49)	(159,343.49)	0.00	(1,349,655.05)	(1,349,655.05)	
	0.00	257,081.01	257,081.01	0.00	25,296.77	25,296.77	0.00	231,784.24	231,784.24	3-factor Total
924 Property Insurance Premium Total	0.00	257,081.01	257,081.01	0.00	25,296.77	25,296.77	0.00	231,784.24	231,784.24	
	0.00	789.00	789.00	0.00	77.64	77.64	0.00	711.36	711.36	3-factor Total
925 Injuries and Damages Total	0.00	789.00	789.00	0.00	77.64	77.64	0.00	711.36	711.36	
	0.00	87,154.16	87,154.16	0.00	9,159.50	9,159.50	0.00	77,994.26	77,994.26	Employee Cost Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	0.00	Direct-OR Total
	0.00	142,446.87	142,446.87	0.00	14,971.16	14,971.16	0.00	127,475.71	127,475.71	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	229,601.03	230,093.03	0.00	24,131.06	24,131.06	492.00	205,469.97	205,961.97	
	0.00	360,614.86	360,614.86	0.00	35,484.50	35,484.50	0.00	325,130.36	325,130.36	3-factor Total
930 Miscellaneous General Expense Total	0.00	360,614.86	360,614.86	0.00	35,484.50	35,484.50	0.00	325,130.36	325,130.36	
	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
	0.00	380,493.74	380,493.74	0.00	37,440.58	37,440.58	0.00	343,053.16	343,053.16	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	16,498.29	0.00	16,498.29	16,498.29	0.00	16,498.29	0.00	0.00	0.00	Direct-WA Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	0.00	Direct-OR Total
	0.00	972.00	972.00	0.00	95.64	95.64	0.00	876.36	876.36	3-factor Total
931 Rents Total	20,487.47	383,505.74	403,993.21	16,498.29	37,749.81	54,248.10	3,989.18	345,755.93	349,745.11	
	0.00	25,261.25	25,261.25	0.00	2,485.71	2,485.71	0.00	22,775.54	22,775.54	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	8,740.17	8,740.17	0.00	915.10	915.10	0.00	7,825.07	7,825.07	Customers-All Total
	0.00	53,994.51	53,994.51	0.00	5,313.06	5,313.06	0.00	48,681.45	48,681.45	3-factor Total
	8.15	0.00	8.15	0.00	0.00	0.00	8.15	0.00	0.00	Direct-OR Total
	0.00	3,510.93	3,510.93	0.00	345.47	345.47	0.00	3,165.46	3,165.46	3-factor Total
	5,998.97	0.00	5,998.97	0.00	0.00	0.00	5,998.97	0.00	0.00	Direct-OR Total
	0.00	2,001.24	2,001.24	0.00	287.18	287.18	0.00	1,714.06	1,714.06	Customers port/van Total
	2,734.34	0.00	2,734.34	0.00	0.00	0.00	2,734.34	0.00	0.00	Direct-OR Total
	0.00	25,077.27	25,077.27	0.00	2,467.60	2,467.60	0.00	22,609.67	22,609.67	3-factor Total
	3,256.32	0.00	3,256.32	3,256.32	0.00	3,256.32	0.00	0.00	0.00	Direct-WA Total
	22,528.39	0.00	22,528.39	0.00	0.00	0.00	22,528.39	0.00	0.00	Direct-OR Total
	0.00	170.00	170.00	0.00	16.15	16.15	0.00	153.85	153.85	sales volumes Total
	0.00	1,247.31	1,247.31	0.00	317.57	317.57	0.00	929.74	929.74	Customers-The Dalles Total
	2,312.70	0.00	2,312.70	0.00	0.00	0.00	2,312.70	0.00	0.00	Direct-OR Total
	0.00	435.00	435.00	0.00	41.33	41.33	0.00	393.67	393.67	sales volumes Total
	1,154.77	0.00	1,154.77	0.00	0.00	0.00	1,154.77	0.00	0.00	Direct-OR Total
	0.00	4,150.28	4,150.28	0.00	408.39	408.39	0.00	3,741.89	3,741.89	3-factor Total
	0.00	292.24	292.24	0.00	30.71	30.71	0.00	261.53	261.53	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	72,184.19	72,184.19	0.00	7,102.92	7,102.92	0.00	65,081.27	65,081.27	3-factor Total
	0.00	327.90	327.90	0.00	34.33	34.33	0.00	293.57	293.57	Customers-All Total
	0.00	91.73	91.73	0.00	9.02	9.02	0.00	82.71	82.71	3-factor Total
	166.54	0.00	166.54	0.00	0.00	0.00	166.54	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	428.06	428.06	0.00	42.12	42.12	0.00	385.94	385.94	3-factor Total
	1,252.53	0.00	1,252.53	0.00	0.00	0.00	1,252.53	0.00	0.00	Direct-OR Total
	0.00	21,538.06	21,538.06	0.00	2,119.35	2,119.35	0.00	19,418.71	19,418.71	3-factor Total
	2,704.00	0.00	2,704.00	0.00	0.00	0.00	2,704.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	1,654.97	0.00	1,654.97	0.00	0.00	0.00	1,654.97	0.00	0.00	Direct-OR Total
	0.00	38,387.52	38,387.52	0.00	3,777.33	3,777.33	0.00	34,610.19	34,610.19	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	4,438.93	0.00	4,438.93	0.00	0.00	0.00	4,438.93	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	50.22	0.00	50.22	0.00	0.00	0.00	50.22	0.00	0.00	Direct-OR Total
	0.00	278.00	278.00	0.00	27.36	27.36	0.00	250.64	250.64	3-factor Total
	0.00	326.32	326.32	0.00	30.71	30.71	0.00	295.61	295.61	Firm Volumes Total
	0.00	2,983.88	2,983.88	0.00	293.62	293.62	0.00	2,690.26	2,690.26	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
935 Maintenance of General Plant Total	48,260.83	261,425.86	309,686.69	3,256.32	26,065.03	29,321.35	45,004.51	235,360.83	280,365.34	
Grand Total	867,399.47	10,607,718.29	11,475,115.76	87,446.75	1,077,845.04	1,165,291.79	809,452.72	9,529,871.25	10,339,323.97	

May 2014 Activity

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

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

May 2014								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,162,560			33,468			3,129,092
		1,065,905,844			110,057,090			955,848,754
		0.30%			0.03%			0.33%

NW Natural
Washington Quarterly Results of Operations Report

May 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.									
Sales of Gas											
480.1	Residential		27,487,911		27,487,911	2,826,456		2,826,456	24,661,455		24,661,455
481.1	Commercial		14,353,431		14,353,431	1,206,607		1,206,607	13,146,825		13,146,825
481.2	Industrial Firm		1,898,123		1,898,123	190,618		190,618	1,707,505		1,707,505
481.3	Interruptible		2,594,589		2,594,589	59,033		59,033	2,535,556		2,535,556
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(12,225,257)	(12,225,257)		(1,213,875)	(1,213,875)		(11,011,382)	(11,011,382)
	Total Sales of Gas		46,334,055	(12,225,257)	34,108,798	4,282,714	(1,213,875)	3,068,839	42,051,341	(11,011,382)	31,039,959
Transportation Revenue											
489.12	Industrial Firm		687,642		687,642	76,353		76,353	611,289		611,289
489.13	Interruptible		612,697		612,697	68,502		68,502	544,196		544,196
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		1,300,339	0	1,300,339	144,854	0	144,854	1,155,485	0	1,155,485
495.6	Rate Adjustments - Amortizations		2,786,549		2,786,549	(85,286)		(85,286)	2,871,835		2,871,835
Miscellaneous Revenues											
487	Late Payment Charge		238,574		238,574	10,355		10,355	228,218		228,218
488.0	Seasonal Reconnect Fee		2,500		2,500	0		0	2,500		2,500
488.0	Delinquent Reconnect Fee		31,150		31,150	0		0	31,150		31,150
488.1	Returned Check Charge		9,870		9,870	915		915	8,955		8,955
488.3	Recon Charge CR During Office Hours		32,975		32,975	1,875		1,875	31,100		31,100
488.4	Field Collection Charge		53,015		53,015	4,695		4,695	48,320		48,320
488.5	Recon Charge CR After Office Hours		4,710		4,710	4,550		4,550	160		160
488.6	Recon Charge Seas During Office Hours		950		950	80		80	870		870
488.7	Recon Charge Seas After Office Hours		350		350	350		350	0		0
488.8	Automated Payment Charge		7,418		7,418	938		938	6,480		6,480
493.2	Rent - Utility Property	B		22,610	22,610		1,502	1,502		21,107	21,107
495.1	Meter Rentals		17,407		17,407	1,727		1,727	15,680		15,680
495.2	Other Gas Revenue - Miscellaneous		6,892		6,892	430		430	6,462		6,462
	Total Miscellaneous Revenues		405,811	22,610	428,420	25,915	1,502	27,418	379,895	21,107	401,003
	Total Operating Revenue		50,826,754	(12,202,647)	38,624,107	4,368,198	(1,212,373)	3,155,825	46,458,557	(10,990,275)	35,468,282
Cost of Gas											
804.7	WACOG Incurred		13,543,255		13,543,255	1,185,655		1,185,655	12,357,600		12,357,600
805.7	WACOG Deferred		(1,491,983)		(1,491,983)	(147,728)		(147,728)	(1,344,255)		(1,344,255)
804.6	Demand Incurred		7,553,586		7,553,586	735,023		735,023	6,818,563		6,818,563
805.8	Demand Deferred		(3,606,763)		(3,606,763)	(408,132)		(408,132)	(3,198,630)		(3,198,630)
805.4	Amortization of Gas Costs		(472,263)		(472,263)	(115,314)		(115,314)	(356,949)		(356,949)
	Total Cost of Gas		15,525,832	0	15,525,832	1,249,504	0	1,249,504	14,276,328	0	14,276,328
Detail	Operations & Maintenance	O&M	864,128	9,917,884	10,782,012	64,330	1,013,245	1,077,576	799,797	8,904,639	9,704,437
Other Taxes											
408.11	Property		1,687,542		1,687,542	144,603		144,603	1,542,939		1,542,939
408.12	Franchise		931,867		931,867	145,725		145,725	786,142		786,142
408.13	Payroll	C		421,118	421,118		44,933	44,933		376,185	376,185
408.14	Other		157,714		157,714	17,430		17,430	140,284		140,284
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		2,777,123	421,118	3,198,240	307,758	44,933	352,691	2,469,365	376,185	2,845,549
403.1	Depreciation	D		6,025,853	6,025,853		615,420	615,420		5,410,432	5,410,432
Income Taxes											
409.11	Federal Income Taxes				0			(145,129)			145,129
410.1	Federal Income Taxes - Deferred				9,649			0			9,649
411.4	Federal Income Tax Credit				(67,630)			(27,705)			(39,925)
409.1	Oregon Income Taxes				0			0			0
410.1	Oregon Income Taxes - Deferred				(12,130)			0			(12,130)
411.1	Oregon Income Tax Credit				(280)			0			(280)
	Total Income Taxes				(70,391)			(172,834)			102,443
	Total Operating Revenue Deductions		19,167,083	16,364,855	35,461,547	1,621,592	1,673,599	3,122,357	17,545,490	14,691,256	32,339,190
	Net Operating Income				3,162,560			33,468			3,129,092

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
		2,604,093,885			260,196,027			2,343,897,858
		(1,158,632,014)			(114,548,633)			(1,044,083,381)
		(12,586,850)			(1,723,451)			(10,863,400)
		14,081,030			1,325,025			12,756,005
		1,264,894			284,120			980,774
		(3,403,942)			(250,423)			(3,153,519)
		(315,062,796)			(35,225,575)			(279,837,221)
		(63,848,362)			0			(63,848,362)
		1,065,905,844			110,057,090			955,848,754
		0.30%			0.03%			0.33%
		100.00%			9.93%			90.07%
		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

May 2014								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		90,690,707			10,675,839			80,014,869
		1,073,335,675			111,956,396			961,379,279
		8.45%			9.54%			8.32%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		461,158,819	0	461,158,819	50,395,901	0	50,395,901	410,762,918	0	410,762,918
481.1	Commercial		230,612,928	0	230,612,928	20,803,360	0	20,803,360	209,809,569	0	209,809,569
481.2	Industrial Firm		25,300,307	0	25,300,307	2,551,016	0	2,551,016	22,749,291	0	22,749,291
481.3	Interruptible		31,228,541	0	31,228,541	789,289	0	789,289	30,439,252	0	30,439,252
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	(7,811,864)	(7,811,864)	0	(815,679)	(815,679)	0	(6,996,185)	(6,996,185)
	Total Sales of Gas		748,300,595	(7,811,864)	740,488,731	74,539,566	(815,679)	73,723,886	673,761,029	(6,996,185)	666,764,844
Transportation Revenue											
489.12	Industrial Firm		8,381,128	0	8,381,128	958,887	0	958,887	7,422,241	0	7,422,241
489.13	Interruptible		7,682,130	0	7,682,130	878,174	0	878,174	6,803,956	0	6,803,956
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		654,064	0	654,064	0	0	0	654,064	0	654,064
	Total Transportation Revenue		16,717,322	0	16,717,322	1,837,061	0	1,837,061	14,880,262	0	14,880,262
495.6	Rate Adjustments - Amortizations		409,138	0	409,138	(1,554,221)	0	(1,554,221)	1,963,359	0	1,963,359
Miscellaneous Revenues											
487	Late Payment Charge		2,315,873	0	2,315,873	107,355	0	107,355	2,208,518	0	2,208,518
488.0	Seasonal Reconnect Fee		134,480	0	134,480	0	0	0	134,480	0	134,480
488.0	Delinquent Reconnect Fee		230,150	0	230,150	9,360	0	9,360	220,790	0	220,790
488.1	Returned Check Charge		119,350	0	119,350	11,563	0	11,563	107,788	0	107,788
488.3	Recon Charge CR During Office Hours		318,300	0	318,300	18,435	0	18,435	299,865	0	299,865
488.4	Field Collection Charge		466,155	0	466,155	42,970	0	42,970	423,185	0	423,185
488.5	Recon Charge CR After Office Hours		47,565	0	47,565	44,455	0	44,455	3,110	0	3,110
488.6	Recon Charge Seas During Office Hours		18,155	0	18,155	1,460	0	1,460	16,695	0	16,695
488.7	Recon Charge Seas After Office Hours		3,530	0	3,530	3,450	0	3,450	80	0	80
488.8	Automated Payment Charge		77,518	0	77,518	9,748	0	9,748	67,770	0	67,770
493.2	Rent - Utility Property	B	0	278,233	278,233	0	18,113	18,113	0	260,120	260,120
495.1	Meter Rentals		220,601	0	220,601	22,455	0	22,455	198,146	0	198,146
495.2	Other Gas Revenue - Miscellaneous		184,432	0	184,432	4,455	0	4,455	179,977	0	179,977
	Total Miscellaneous Revenues		4,136,109	278,233	4,414,342	275,705	18,113	293,818	3,860,404	260,120	4,120,524
	Total Operating Revenue		769,563,164	(7,533,631)	762,029,533	75,098,110	(797,566)	74,300,544	694,465,054	(6,736,065)	687,728,989
Cost of Gas											
804.7	WACOG Incurred		316,101,260	0	316,101,260	30,122,930	0	30,122,930	285,978,330	0	285,978,330
805.7	WACOG Deferred		(21,920,696)	0	(21,920,696)	(2,711,893)	0	(2,711,893)	(19,208,803)	0	(19,208,803)
804.6	Demand Incurred		93,493,882	0	93,493,882	8,990,875	0	8,990,875	84,503,008	0	84,503,008
805.8	Demand Deferred		4,042,559	0	4,042,559	248,129	0	248,129	3,794,430	0	3,794,430
805.4	Amortization of Gas Costs		(9,000,669)	0	(9,000,669)	(2,163,389)	0	(2,163,389)	(6,837,279)	0	(6,837,279)
	Total Cost of Gas		382,716,337	0	382,716,337	34,486,652	0	34,486,652	348,229,685	0	348,229,685
Detail	Operations & Maintenance	O&M	11,094,708	119,841,277	130,935,985	727,828	12,055,656	12,783,484	10,366,880	107,785,621	118,152,501
Other Taxes											
408.11	Property		20,009,283	0	20,009,283	1,503,953	0	1,503,953	18,505,331	0	18,505,331
408.12	Franchise		19,101,602	0	19,101,602	3,006,572	0	3,006,572	16,095,031	0	16,095,031
408.13	Payroll	C	0	5,331,458	5,331,458	0	558,777	558,777	0	4,772,681	4,772,681
408.14	Other		6,624	0	6,624	53,527	0	53,527	(46,904)	0	(46,904)
408.15	Regulatory		1,828,415	0	1,828,415	147,927	0	147,927	1,680,488	0	1,680,488
	Total Other Taxes		40,945,925	5,331,458	46,277,383	4,711,979	558,777	5,270,756	36,233,946	4,772,681	41,006,627
403.1	Depreciation	D	0	70,709,390	70,709,390	0	7,285,046	7,285,046	0	63,424,343	63,424,343
Income Taxes											
409.11	Federal Income Taxes				16,202,079			3,937,546			12,264,533
410.1	Federal Income Taxes - Deferred				70,185,885			0			70,185,885
411.4	Federal Income Tax Credit				(52,794,406)			(138,779)			(52,655,627)
409.1	Oregon Income Taxes				(857,662)			0			(857,662)
410.1	Oregon Income Taxes - Deferred				9,894,538			0			9,894,538
411.1	Oregon Income Tax Credit				(1,930,703)			0			(1,930,703)
	Total Income Taxes				40,699,731			3,798,767			36,900,964
	Total Operating Revenue Deductions		434,756,969	195,882,125	671,338,826	39,926,459	19,899,480	63,624,705	394,830,510	175,982,645	607,714,120
	Net Operating Income				90,690,707			10,675,839			80,014,869

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

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

Total Rate Base

Rate Of Return on Rate Base

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,537,959,545			253,103,515			2,284,856,030
		(1,133,230,981)			(110,099,240)			(1,023,131,741)
		34,870,271			3,097,969			31,772,301
		14,103,499			1,324,671			12,778,828
		1,355,060			302,644			1,052,416
		(3,377,788)			(241,252)			(3,136,536)
		(315,313,998)			(35,531,912)			(279,782,086)
		(63,029,932)			0			(63,029,932)
		1,073,335,675			111,956,396			961,379,279
		8.45%			9.54%			8.32%
		100.00%			10.44%			89.56%
		100.00%			6.51%			93.49%
		100.00%			10.48%			89.52%
		100.00%			10.30%			89.70%

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

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$14,256	\$1,342	\$12,915
818	Compressor Station Expense	(30,000)	(2,823)	(27,177)
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	125,985	11,699	114,286
821	Purification Expense	-	-	-
Maintenance				
832	Wells Expense	17,475	1,644	15,831
Total Underground Storage Expense		<u>127,716</u>	<u>11,862</u>	<u>115,854</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	6,596	621	5,975
Total Other Storage Expense		<u>6,596</u>	<u>621</u>	<u>5,975</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	119,620	11,256	108,364
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	38,533	3,628	34,905
Total Liquified Natural Gas Expense		<u>158,153</u>	<u>14,884</u>	<u>143,269</u>
Total Natural Gas Storage		<u>292,465</u>	<u>27,367</u>	<u>265,098</u>
Transmission Expense				
Operation				
856	Mains Expense	73,420	3,441	69,979
Maintenance				
863	Maintenance of Mains	135	-	135
Total Transmission Expense		<u>73,556</u>	<u>3,441</u>	<u>70,114</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	219,491	19,255	200,235
874	Mains and Services Expense	880,718	86,490	794,228
875	Measuring and Regulator Station Expense - General	11,603	1,070	10,533
877	Measuring and Regulator Station Expense - City Gate	38,459	3,123	35,336
878	Meter and House Regulator Expense	447,866	46,553	401,312
879	Customer Installation Expense	784,698	81,853	702,845
880	Other Expense	187,577	19,451	168,126

For the period ended May 31, 2014

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
881	Rents	43,949	4,325	39,624
Maintenance				
885	Supervision and Engineering	775,495	44,573	730,921
887	Mains	250,405	26,764	223,641
889	Measuring and Regulator Station Expense - General	46,968	3,952	43,016
891	Measuring and Regulator Station Expense - City Gate	2,955	238	2,717
892	Services	141,380	14,046	127,333
893	Meters and House Regulators	250,941	23,104	227,837
894	Other Equipment	1,306	117	1,189
	Total Distribution Expense	<u>4,083,810</u>	<u>374,915</u>	<u>3,708,895</u>
Customer Accounts Expense				
Operation				
901	Supervision	138,695	13,648	125,047
902	Meter Reading Expenses	53,066	5,556	47,510
903	Customer Records and Collection Expense	1,503,343	151,529	1,351,814
904	Uncollectible Accounts	58,669	6,161	52,508
	Total Customer Accounts Expense	<u>1,753,773</u>	<u>176,893</u>	<u>1,576,879</u>
Customer Service and Informational				
Operation				
907	Supervision	231	24	206
908	Customer Assistance Expense	126,678	11,791	114,886
909	Customer Information Expense	168,571	17,869	150,702
910	Miscellaneous Customer Service Expense	18,041	1,912	16,129
	Total Customer Service and Informational	<u>313,521</u>	<u>31,597</u>	<u>281,924</u>
Sales Expense				
Operation				
911	Supervision	15,104	1,581	13,523
912	Demonstration and Selling Expense	228,670	23,928	204,742
913	Advertising	10,474	1,110	9,364
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>254,248</u>	<u>26,619</u>	<u>227,629</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,224,996	440,508	3,784,487
922	Administrative Expenses Transferred - Credit	(1,492,742)	(157,637)	(1,335,104)
924	Property Insurance Premium	276,674	27,225	249,449
925	Injuries and Damages	639	63	576
926	Employee Pensions and Benefits	257,224	26,983	230,242
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	134,392	13,224	121,168
931	Rents	306,443	53,698	252,745
Maintenance				

For the period ended May 31, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
935 Maintenance of General Plant	303,014	32,680	270,334
Total Administrative and General Expense	<u>4,010,641</u>	<u>436,743</u>	<u>3,573,897</u>
Total Operations and Maintenance Expense	<u>\$10,782,012</u>	<u>\$1,077,576</u>	<u>\$9,704,437</u>

For the period ended May 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total	Total	Direct	Total	Total	Direct	Total	Total	
	May	May	May	May	May	May	May	May	May	
	0.00	292,585.17	292,585.17	0.00	30,633.67	30,633.67	0.00	261,951.50	261,951.50	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	144,246.97	144,246.97	0.00	15,102.66	15,102.66	0.00	129,144.31	129,144.31	Customers-All Total
	96.31	0.00	96.31	0.00	0.00	0.00	96.31	0.00	96.31	Direct-OR Total
	0.00	1,563.57	1,563.57	0.00	153.86	153.86	0.00	1,409.71	1,409.71	3-factor Total
	0.00	7,134.97	7,134.97	0.00	499.45	499.45	0.00	6,635.52	6,635.52	Customers-Ind Total
878 Meter and House Regulator Expense Total	96.31	447,769.42	447,769.42	0.00	46,553.40	46,553.40	96.31	401,216.02	401,312.33	
	0.00	183,419.32	183,419.32	0.00	19,204.00	19,204.00	0.00	164,215.32	164,215.32	Customers-All Total
	0.00	24,885.45	24,885.45	0.00	2,615.48	2,615.48	0.00	22,270.17	22,270.17	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	33,798.88	33,798.88	0.00	3,325.81	3,325.81	0.00	30,473.07	30,473.07	3-factor Total
	0.00	494,675.86	494,675.86	0.00	51,792.56	51,792.56	0.00	442,883.30	442,883.30	Customers-All Total
	581.57	0.00	581.57	0.00	0.00	0.00	581.57	0.00	581.57	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	39,804.11	39,804.11	0.00	4,167.49	4,167.49	0.00	35,636.62	35,636.62	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	1,024.31	1,024.31	0.00	107.25	107.25	0.00	917.06	917.06	Customers-All Total
	0.00	6,508.61	6,508.61	0.00	640.45	640.45	0.00	5,868.16	5,868.16	3-factor Total
879 Customer Installation Expense Total	581.57	784,116.74	784,698.31	0.00	81,853.04	81,853.04	581.57	702,263.70	702,845.27	
	0.00	1,678.87	1,678.87	0.00	134.48	134.48	0.00	1,544.39	1,544.39	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	2,422.61	2,422.61	0.00	194.05	194.05	0.00	2,228.56	2,228.56	Sendout Volumes Total
	0.00	3,888.13	3,888.13	0.00	382.59	382.59	0.00	3,505.54	3,505.54	3-factor Total
	253.56	0.00	253.56	0.00	0.00	0.00	253.56	0.00	253.56	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	59.32	59.32	0.00	5.84	5.84	0.00	53.48	53.48	3-factor Total
	0.00	2,894.79	2,894.79	0.00	303.08	303.08	0.00	2,591.71	2,591.71	Customers-All Total
	499.80	0.00	499.80	0.00	0.00	0.00	499.80	0.00	499.80	Direct-WA Total
	0.00	9,011.93	9,011.93	0.00	886.77	886.77	0.00	8,125.16	8,125.16	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	12,067.29	12,067.29	0.00	966.59	966.59	0.00	11,100.70	11,100.70	Sendout Volumes Total
	0.00	1,095.17	1,095.17	0.00	114.66	114.66	0.00	980.51	980.51	Customers-All Total
	163.95	0.00	163.95	0.00	0.00	0.00	163.95	0.00	163.95	Direct-OR Total
	0.00	377.25	377.25	0.00	37.12	37.12	0.00	340.13	340.13	3-factor Total
	0.00	31.00	31.00	0.00	3.26	3.26	0.00	27.74	27.74	Employee Cost Total
	2,468.65	0.00	2,468.65	0.00	0.00	0.00	2,468.65	0.00	2,468.65	Direct-OR Total
	39.59	0.00	39.59	0.00	0.00	0.00	39.59	0.00	39.59	direct-wa Total
	0.00	17,040.64	17,040.64	0.00	1,676.80	1,676.80	0.00	15,363.84	15,363.84	3-factor Total
	0.00	2,752.39	2,752.39	0.00	288.18	288.18	0.00	2,464.21	2,464.21	Customers-All Total
	499.72	0.00	499.72	0.00	0.00	0.00	499.72	0.00	499.72	Direct-WA Total
	0.00	9,020.94	9,020.94	0.00	944.49	944.49	0.00	8,076.45	8,076.45	Customers-All Total
	2,935.71	0.00	2,935.71	0.00	0.00	0.00	2,935.71	0.00	2,935.71	Direct-OR Total
	832.96	0.00	832.96	0.00	0.00	0.00	832.96	0.00	832.96	Direct-WA Total
	0.00	7,927.19	7,927.19	0.00	780.04	780.04	0.00	7,147.15	7,147.15	3-factor Total
	0.00	19,919.60	19,919.60	0.00	1,595.56	1,595.56	0.00	18,324.04	18,324.04	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	629.53	629.53	0.00	65.91	65.91	0.00	563.62	563.62	Customers-All Total
	814.19	0.00	814.19	0.00	0.00	0.00	814.19	0.00	814.19	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	86,430.26	86,430.26	0.00	9,049.25	9,049.25	0.00	77,381.01	77,381.01	Customers-All Total
	0.00	30.43	30.43	0.00	2.99	2.99	0.00	27.44	27.44	3-factor Total
	0.00	605.13	605.13	0.00	48.47	48.47	0.00	556.66	556.66	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	193.13	193.13	0.00	20.22	20.22	0.00	172.91	172.91	Customers-All Total
	191.52	0.00	191.52	0.00	0.00	0.00	191.52	0.00	191.52	Direct-OR Total
	0.00	80.83	80.83	0.00	78.90	78.90	0.00	727.93	727.93	3-factor Total
880 Other Expense Total	6,699.65	178,877.43	185,577.08	1,872.07	17,879.25	19,751.32	6,828.76	161,125.74	168,125.74	
	0.00	43,948.84	43,948.84	0.00	4,324.57	4,324.57	0.00	39,624.27	39,624.27	3-factor Total
881 Rents Total	0.00	43,948.84	43,948.84	0.00	4,324.57	4,324.57	0.00	39,624.27	39,624.27	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	143.59	0.00	143.59	0.00	0.00	0.00	143.59	0.00	143.59	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	75,581.17	75,581.17	0.00	7,437.18	7,437.18	0.00	68,143.99	68,143.99	3-factor Total
	0.00	1,523.58	1,523.58	0.00	169.99	169.99	0.00	1,453.59	1,453.59	Customers-All Total
	1,580.38	0.00	1,580.38	0.00	0.00	0.00	1,580.38	0.00	1,580.38	Direct-OR Total
	0.00	62,809.98	62,809.98	0.00	6,180.50	6,180.50	0.00	56,629.48	56,629.48	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	1,117.87	0.00	1,117.87	1,117.87	0.00	1,117.87	0.00	0.00	0.00	Direct-WA Total
	42.22	0.00	42.22	0.00	0.00	0.00	42.22	0.00	42.22	Direct-OR Total
	0.00	4,878.11	4,878.11	0.00	480.01	480.01	0.00	4,398.10	4,398.10	3-factor Total
	0.00	622.10	622.10	0.00	0.00	0.00	622.10	0.00	622.10	Direct-OR Total
	8,121.24	0.00	8,121.24	8,121.24	0.00	8,121.24	0.00	0.00	0.00	Direct-WA Total
	0.00	828.13	828.13	0.00	81.49	81.49	0.00	746.64	746.64	3-factor Total
	355,358.93	0.00	355,358.93	0.00	0.00	0.00	355,358.93	0.00	355,358.93	Direct-OR Total
	0.00	1,086.86	1,086.86	0.00	106.95	106.95	0.00	979.91	979.91	3-factor Total
	(2,440.03)	0.00	(2,440.03)	(2,440.03)	0.00	(2,440.03)	0.00	0.00	0.00	Direct-WA Total
	0.00	56.84	56.84	0.00	5.99	5.99	0.00	51.25	51.25	3-factor Total
	45,045.34	0.00	45,045.34	0.00	0.00	0.00	45,045.34	0.00	45,045.34	Direct-OR Total
	3,073.38	0.00	3,073.38	3,073.38	0.00	3,073.38	0.00	0.00	0.00	Direct-WA Total
	0.00	145,353.52	145,353.52	0.00	14,302.79	14,302.79	0.00	131,050.73	131,050.73	3-factor Total
	13,948.02	0.00	13,948.02	0.00	0.00	0.00	13,948.02	0.00	13,948.02	Direct-OR Total
	0.00	37,038.98	37,038.98	0.00	3,644.64	3,644.64	0.00	33,394.34	33,394.34	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	16,946.67	16,946.67	0.00	1,667.35	1,667.35	0.00	15,279.12	15,279.12	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	2,277.84	2,277.84	0.00	224.14	224.14	0.00	2,053.70	2,053.70	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	400.00	0.00	400.00	400.00	0.00	400.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
885 Supervision and Engineering Total	427,013.04	348,481.68	775,494.72	10,272.						

For the period ended May 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
	0.00	16,662.97	16,662.97	0.00	1,639.64	1,639.64	0.00	15,023.33	15,023.33	3-factor Total
	7,463.04	0.00	7,463.04	0.00	0.00	0.00	7,463.04	0.00	7,463.04	Direct-OR Total
	5,202.25	0.00	5,202.25	5,202.25	0.00	5,202.25	0.00	0.00	5,202.25	Direct-WA Total
	0.00	12,258.59	12,258.59	0.00	1,206.25	1,206.25	0.00	11,052.34	11,052.34	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	37,962.15	0.00	37,962.15	0.00	0.00	0.00	37,962.15	0.00	37,962.15	Direct-OR Total
	2,721.90	0.00	2,721.90	2,721.90	0.00	2,721.90	0.00	0.00	0.00	Direct-WA Total
	0.00	13,723.62	13,723.62	0.00	1,350.40	1,350.40	0.00	12,373.22	12,373.22	3-factor Total
	5,857.50	0.00	5,857.50	0.00	0.00	0.00	5,857.50	0.00	5,857.50	Direct-OR Total
	4.00	43.00	43.00	0.00	4.23	4.23	0.00	38.77	38.77	3-factor Total
	589.00	0.00	589.00	0.00	0.00	0.00	589.00	0.00	589.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	12,663.51	0.00	12,663.51	0.00	0.00	0.00	12,663.51	0.00	12,663.51	Direct-OR Total
	178.01	0.00	178.01	178.01	0.00	178.01	0.00	0.00	0.00	Direct-WA Total
	0.00	9,930.32	9,930.32	0.00	977.14	977.14	0.00	8,953.18	8,953.18	3-factor Total
	(2,025.23)	0.00	(2,025.23)	(2,025.23)	0.00	(2,025.23)	0.00	0.00	0.00	Direct-WA Total
	0.00	14,168.02	14,168.02	0.00	1,394.13	1,394.13	0.00	12,773.89	12,773.89	3-factor Total
887 Mains Total	95,263.51	155,141.55	250,405.06	10,049.09	16,714.95	26,764.04	85,214.42	138,426.60	223,641.02	
	0.00	27,942.38	27,942.38	0.00	2,238.18	2,238.18	0.00	25,704.20	25,704.20	Sendout Volumes Total
	936.45	0.00	936.45	0.00	0.00	0.00	936.45	0.00	936.45	Direct-OR Total
	0.00	6,413.95	6,413.95	0.00	513.76	513.76	0.00	5,900.19	5,900.19	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,641.08	1,641.08	0.00	131.46	131.46	0.00	1,509.62	1,509.62	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	8,778.06	8,778.06	0.00	945.40	945.40	0.00	7,832.66	7,832.66	Telemetering Total
	0.00	1,256.26	1,256.26	0.00	123.62	123.62	0.00	1,132.64	1,132.64	3-factor Total
889 Measuring and Regulator Station Expense - General Tot	936.45	46,031.73	46,968.18	0.00	3,952.42	3,952.42	936.45	42,079.31	43,015.76	
	0.00	2,881.90	2,881.90	0.00	230.84	230.84	0.00	2,651.06	2,651.06	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	72.97	72.97	0.00	7.18	7.18	0.00	65.79	65.79	3-factor Total
891 Measuring and Regulator Station Expense - City Gate T	0.00	2,954.87	2,954.87	0.00	238.02	238.02	0.00	2,716.85	2,716.85	
	0.00	3,477.36	3,477.36	0.00	342.17	342.17	0.00	3,135.19	3,135.19	3-factor Total
	6,580.24	0.00	6,580.24	0.00	0.00	0.00	6,580.24	0.00	6,580.24	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	7,947.76	0.00	7,947.76	0.00	0.00	0.00	7,947.76	0.00	7,947.76	Direct-OR Total
	648.59	0.00	648.59	648.59	0.00	648.59	0.00	0.00	0.00	Direct-WA Total
	0.00	12,996.44	12,996.44	0.00	1,278.85	1,278.85	0.00	11,717.59	11,717.59	3-factor Total
	0.00	15,412.29	15,412.29	0.00	1,234.52	1,234.52	0.00	14,177.77	14,177.77	Sendout Volumes Total
	0.00	22,731.92	22,731.92	0.00	2,380.03	2,380.03	0.00	20,351.89	20,351.89	Customers-All Total
	15,889.13	0.00	15,889.13	0.00	0.00	0.00	15,889.13	0.00	15,889.13	Direct-OR Total
	1,104.09	0.00	1,104.09	1,104.09	0.00	1,104.09	0.00	0.00	0.00	Direct-WA Total
	0.00	11,936.98	11,936.98	0.00	1,174.60	1,174.60	0.00	10,762.38	10,762.38	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	7,662.62	7,662.62	0.00	613.78	613.78	0.00	7,048.84	7,048.84	Sendout Volumes Total
	8,556.20	0.00	8,556.20	0.00	0.00	0.00	8,556.20	0.00	8,556.20	Direct-OR Total
	4,292.19	0.00	4,292.19	4,292.19	0.00	4,292.19	0.00	0.00	0.00	Direct-WA Total
	12,209.27	0.00	12,209.27	0.00	0.00	0.00	12,209.27	0.00	12,209.27	Direct-OR Total
	0.00	9,934.61	9,934.61	0.00	977.57	977.57	0.00	8,957.04	8,957.04	3-factor Total
892 Services Total	57,227.47	84,152.22	141,379.69	6,044.87	8,001.52	14,046.39	51,182.60	78,150.70	127,333.30	
	0.00	15,026.68	15,026.68	0.00	1,208.36	1,208.36	0.00	13,818.32	13,818.32	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	8,237.49	8,237.49	0.00	862.47	862.47	0.00	7,375.02	7,375.02	Customers-All Total
	1,812.09	0.00	1,812.09	0.00	0.00	0.00	1,812.09	0.00	1,812.09	Direct-OR Total
	0.00	5,324.98	5,324.98	0.00	426.53	426.53	0.00	4,898.45	4,898.45	Sendout Volumes Total
	0.00	468.86	468.86	0.00	46.14	46.14	0.00	422.72	422.72	3-factor Total
	660.73	0.00	660.73	0.00	0.00	0.00	660.73	0.00	660.73	Direct-OR Total
	0.00	12,204.92	12,204.92	0.00	1,293.72	1,293.72	0.00	10,911.20	10,911.20	Customers-Res Total
	0.00	2,062.24	2,062.24	0.00	165.19	165.19	0.00	1,897.05	1,897.05	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	193.48	0.00	193.48	0.00	0.00	0.00	193.48	0.00	193.48	Direct-OR Total
	0.00	40.00	40.00	0.00	3.94	3.94	0.00	36.06	36.06	3-factor Total
	0.00	5,815.37	5,815.37	0.00	465.81	465.81	0.00	5,349.56	5,349.56	Sendout Volumes Total
	478.64	0.00	478.64	0.00	0.00	0.00	478.64	0.00	478.64	Direct-OR Total
	0.00	8,297.60	8,297.60	0.00	868.76	868.76	0.00	7,428.84	7,428.84	Customers-All Total
	0.00	(1,875.59)	(1,875.59)	0.00	(150.23)	(150.23)	0.00	(1,725.36)	(1,725.36)	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	31,382.68	31,382.68	0.00	2,513.75	2,513.75	0.00	28,868.93	28,868.93	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,477.03	1,477.03	0.00	118.31	118.31	0.00	1,358.72	1,358.72	Sendout Volumes Total
	0.00	3,579.68	3,579.68	0.00	331.84	331.84	0.00	3,247.84	3,247.84	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	38,969.78	38,969.78	0.00	2,727.88	2,727.88	0.00	36,241.90	36,241.90	Customers-Ind Total
	0.00	(32.64)	(32.64)	0.00	(3.46)	(3.46)	0.00	(29.18)	(29.18)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	116,757.77	116,757.77	0.00	12,224.54	12,224.54	0.00	104,533.23	104,533.23	Customers-All Total
893 Meters and House Regulators Total	3,144.84	247,795.85	250,940.69	0.00	23,103.55	23,103.55	3,144.84	224,692.30	227,837.24	
	119.32	0.00	119.32	0.00	0.00	0.00	119.32	0.00	119.32	Direct-OR Total
	0.00	1,186.71	1,186.71	0.00	116.77	116.77	0.00	1,069.94	1,069.94	3-factor Total
894 Other Equipment Total	119.32	1,186.71	1,306.03	0.00	116.77	116.77	119.32	1,069.94	1,189.26	
	0.00	138,695.06	138,695.06	0.00	13,647.59	13,647.59	0.00	125,047.47	125,047.47	3-factor Total
901 Supervision Total	0.00	138,695.06	138,695.06	0.00	13,647.59	13,647.59	0.00	125,047.47	125,047.47	
	0.00	53,065.75	53,065.75	0.00	5,555.98	5,555.98	0.00	47,509.77	47,509.77	Customers-All Total
902 Meter Reading Expenses Total	0.00	53,065.75	53,065.75	0.00	5,555.98	5,555.98	0.00	47,509.77	47,509.77	
	0.00	31,016.26	31,016.26	0.00	2,171.14	2,171.14	0.00	28,845.12	28,845.12	Customers-Ind Total
	0.00	356,972.14	356,972.14	0.00	37,839.05	37,839.05	0.00	319,133.09	319,133.09	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	48,614.88	48,614.88	0.00	5,153.18	5,153.18	0.00	43,461.70	43,461.70	Customers-Res Total

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
	0.00	2,982.91	2,982.91	0.00	208.80	208.80	0.00	2,774.11	2,774.11	Customers-Ind Total
	(1,194.50)	0.00	(1,194.50)	0.00	0.00	0.00	(1,194.50)	0.00	(1,194.50)	Direct-OR Total
904 Uncollectible Accounts Total	0.00	(25,816.00)	(25,816.00)	0.00	(2,807.64)	(2,807.64)	0.00	(24,008.36)	(24,008.36)	Customers-All Total
		(1,194.50)	59,863.60		6,160.75	6,160.75		(1,194.50)	59,702.85	52,508.35
907 Supervision Total	0.00	230.61	230.61	0.00	24.44	24.44	0.00	206.17	206.17	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	191.98	191.98	0.00	20.10	20.10	0.00	171.88	171.88	Customers-All Total
	0.00	1,117.12	1,117.12	0.00	109.12	109.12	0.00	1,008.00	1,008.00	Customers-Comm Total
	0.00	6,456.93	6,456.93	0.00	451.99	451.99	0.00	6,004.94	6,004.94	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	1,962.05	1,962.05	0.00	205.42	205.42	0.00	1,756.63	1,756.63	Customers-All Total
	0.00	17,360.36	17,360.36	0.00	1,708.26	1,708.26	0.00	15,652.10	15,652.10	3-factor Total
	0.00	47,222.89	47,222.89	0.00	5,005.63	5,005.63	0.00	42,217.26	42,217.26	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	55,061.24	55,061.24	0.00	3,854.29	3,854.29	0.00	51,206.95	51,206.95	Customers-Ind Total
	0.00	10,331.80	10,331.80	0.00	1,081.74	1,081.74	0.00	9,250.06	9,250.06	Customers-All Total
	1,890.59	0.00	1,890.59	1,890.59	0.00	1,890.59	0.00	0.00	0.00	Direct-WA Total
	0.00	315.65	315.65	0.00	33.05	33.05	0.00	282.60	282.60	Customers-Res Total
	0.00	10,989.69	10,989.69	0.00	1,164.91	1,164.91	0.00	9,824.78	9,824.78	Customers-Res Total
	0.00	(208.40)	(208.40)	0.00	(20.51)	(20.51)	0.00	(187.89)	(187.89)	3-factor Total
	0.00	3,008.36	3,008.36	0.00	318.89	318.89	0.00	2,689.47	2,689.47	Customers-Res Total
	0.00	14,301.10	14,301.10	0.00	1,497.33	1,497.33	0.00	12,803.77	12,803.77	Customers-All Total
	0.00	5,642.04	5,642.04	0.00	598.06	598.06	0.00	5,043.98	5,043.98	Customers-Res Total
	0.00	13,080.32	13,080.32	0.00	1,369.51	1,369.51	0.00	11,710.81	11,710.81	Customers-All Total
	2,915.28	0.00	2,915.28	0.00	0.00	0.00	2,915.28	0.00	2,915.28	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	60,631.58	0.00	60,631.58	0.00	0.00	0.00	60,631.58	0.00	60,631.58	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	3,375.00	0.00	3,375.00	0.00	0.00	0.00	3,375.00	0.00	3,375.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	6,542.25	0.00	6,542.25	0.00	0.00	0.00	6,542.25	0.00	6,542.25	Direct-OR Total
	(1,249.50)	0.00	(1,249.50)	(1,249.50)	0.00	(1,249.50)	0.00	0.00	0.00	Direct-WA Total
	(75,382.39)	0.00	(75,382.39)	0.00	0.00	0.00	(75,382.39)	0.00	(75,382.39)	Direct-OR Total
	0.00	(58,938.09)	(58,938.09)	0.00	(6,247.44)	(6,247.44)	0.00	(52,690.65)	(52,690.65)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
908 Customer Assistance Expense Total	(1,277.19)	127,955.04	126,677.85	641.09	11,150.35	11,791.44	(1,918.28)	116,804.69	114,886.41	Customers-Res Total
	0.00	169,571.00	169,571.00	0.00	17,868.52	17,868.52	0.00	150,702.48	150,702.48	Customers-Res Total
909 Customer Information Expense Total	0.00	169,571.00	169,571.00	0.00	17,868.52	17,868.52	0.00	150,702.48	150,702.48	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	18,041.07	18,041.07	0.00	1,912.35	1,912.35	0.00	16,128.72	16,128.72	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
910 Miscellaneous Customer Service Expense Total	0.00	18,041.07	18,041.07	0.00	1,912.35	1,912.35	0.00	16,128.72	16,128.72	Customers-All Total
	0.00	15,104.10	15,104.10	0.00	1,581.40	1,581.40	0.00	13,522.70	13,522.70	Customers-All Total
911 Supervision Total	0.00	15,104.10	15,104.10	0.00	1,581.40	1,581.40	0.00	13,522.70	13,522.70	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	15,498.73	15,498.73	0.00	1,622.72	1,622.72	0.00	13,876.01	13,876.01	Customers-All Total
	0.00	1,731.17	1,731.17	0.00	160.48	160.48	0.00	1,570.69	1,570.69	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	3,576.87	3,576.87	0.00	374.50	374.50	0.00	3,202.37	3,202.37	Customers-All Total
	0.00	500.00	500.00	0.00	49.20	49.20	0.00	450.80	450.80	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dailies Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	396.00	396.00	0.00	38.97	38.97	0.00	357.03	357.03	3-factor Total
	0.00	34.25	34.25	0.00	3.59	3.59	0.00	30.66	30.66	Customers-All Total
	0.00	420.12	420.12	0.00	41.34	41.34	0.00	378.78	378.78	3-factor Total
	0.00	18,817.16	18,817.16	0.00	1,970.16	1,970.16	0.00	16,847.00	16,847.00	Customers-All Total
	0.00	86.70	86.70	0.00	8.54	8.54	0.00	78.16	78.16	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	2,679.76	2,679.76	0.00	280.57	280.57	0.00	2,399.19	2,399.19	Customers-All Total
	0.00	10.82	10.82	0.00	1.15	1.15	0.00	9.67	9.67	Customers-Res Total
	0.00	20,398.55	20,398.55	0.00	2,135.73	2,135.73	0.00	18,262.82	18,262.82	Customers-All Total
	0.00	9,628.98	9,628.98	0.00	1,020.67	1,020.67	0.00	8,608.31	8,608.31	Customers-Res Total
	0.00	58,322.89	58,322.89	0.00	6,106.41	6,106.41	0.00	52,216.48	52,216.48	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	94,295.91	94,295.91	0.00	9,872.79	9,872.79	0.00	84,423.12	84,423.12	Customers-All Total
	0.00	2,272.12	2,272.12	0.00	240.84	240.84	0.00	2,031.28	2,031.28	Customers-Res Total
912 Demonstration and Selling Expense Total	0.00	228,670.03	228,670.03	0.00	23,927.66	23,927.66	0.00	204,742.37	204,742.37	Customers-Res Total
	0.00	10,473.91	10,473.91	0.00	1,110.23	1,110.23	0.00	9,363.68	9,363.68	Customers-Res Total
913 Advertising Total	0.00	10,473.91	10,473.91	0.00	1,110.23	1,110.23	0.00	9,363.68	9,363.68	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	45,999.10	45,999.10	0.00	4,467.27	4,467.27	0.00	40,931.83	40,931.83	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sandout Volumes Total
	0.00	3,736.60	3,736.60	0.00	351.61	351.61	0.00	3,384.99	3,384.99	Firm Volumes Total
	0.00	1,000.00	1,000.00	0.00	104.70	104.70	0.00	895.30	895.30	Customers-All Total
	0.00	5,855.48	5,855.48	0.00	576.18	576.18	0.00	5,279.30	5,279.30	3-factor Total
	0.00	205.14	205.14	0.00	21.74	21.74	0.00	183.40	183.40	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	1,249.50	0.00	1,249.50	1,249.50	0.00	1,249.50	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	Customers-Res Total
	1,918.28	0.00	1,918.28	0.00	0.00	0.00	1,918.28	0.00	1,918.28	Direct-OR Total
	0.00	11,715.20	11,715.20	0.00	1,241.81	1,241.81	0.00	10,473.39	10,473.39	Customers-Res Total
	0.00	37,857.31	37,857.31	0.00	3,725.16	3,725.16	0.00	34,132.15	34,132.15	3-factor Total
	0.00	972.00	972.00	0.00	101.77	101.77	0.00	870.23	870.23	Customers-All Total
	0.00	9,536.59	9,536.59	0.00	1,002.30	1,002.30	0.00	8,534.29	8,534.29	Employee Cost Total
	805.85	0.00	805.85	0.00	0.00	0.00	805.85	0.00	805.85	Direct-OR Total
	0.00	95,656.93	95,656.93	0.00	9,412.65	9,412.65	0.00	86,244.28	86,244.28	3-factor Total
	0.00	81,143.18	81,143.18	0.00	8,528.15	8,528.15	0.00	72,615.03	72,615.03	Employee Cost Total
	0.00	1,392,842.95	1,392,842.95	0.00	137,055.77	137,055.77	0.00	1,255,787.18	1,255,787.18	3-factor Total
	0.00	732.50	732.50	0.00	76.99	76.99	0.00	655.51	655.51	Employee Cost Total
	0.00	164,261.29								

For the period ended May 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
	0.00	25,246.33	25,246.33	0.00	2,484.24	2,484.24	0.00	22,762.09	22,762.09	3-factor Total
	0.00	32,457.39	32,457.39	0.00	3,411.27	3,411.27	0.00	29,046.12	29,046.12	Employee Cost Total
	0.00	169,871.04	169,871.04	0.00	16,715.31	16,715.31	0.00	153,155.73	153,155.73	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	863.77	863.77	0.00	84.99	84.99	0.00	778.78	778.78	3-factor Total
	0.00	19,018.04	19,018.04	0.00	1,998.80	1,998.80	0.00	17,019.24	17,019.24	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	650,377.51	650,377.51	0.00	63,997.14	63,997.14	0.00	586,380.37	586,380.37	3-factor Total
	0.00	6,695.41	6,695.41	0.00	703.69	703.69	0.00	5,991.72	5,991.72	Employee Cost Total
	0.00	78,057.68	78,057.68	0.00	7,686.88	7,686.88	0.00	70,370.80	70,370.80	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	122.00	122.00	0.00	12.00	12.00	0.00	110.00	110.00	3-factor Total
	0.00	76,370.00	76,370.00	0.00	22,911.00	22,911.00	0.00	53,459.00	53,459.00	regulatory Total
	0.00	10,175.00	10,175.00	0.00	1,001.22	1,001.22	0.00	9,173.78	9,173.78	3-factor Total
	27,567.50	0.00	27,567.50	0.00	0.00	0.00	27,567.50	0.00	0.00	Direct-OR Total
	0.00	29,165.00	29,165.00	0.00	2,869.84	2,869.84	0.00	26,295.16	26,295.16	3-factor Total
	0.00	(2,597.00)	(2,597.00)	0.00	(272.94)	(272.94)	0.00	(2,324.06)	(2,324.06)	Employee Cost Total
	0.00	45,225.11	45,225.11	0.00	4,450.16	4,450.16	0.00	40,774.95	40,774.95	3-factor Total
	19,225.00	0.00	19,225.00	0.00	0.00	0.00	19,225.00	0.00	0.00	Direct-OR Total
	0.00	(10,344.98)	(10,344.98)	0.00	(1,017.94)	(1,017.94)	0.00	(9,327.04)	(9,327.04)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	(2,689.94)	(2,689.94)	0.00	(264.69)	(264.69)	0.00	(2,425.25)	(2,425.25)	3-factor Total
921 Office Supplies and Expense Total	123,449.75	4,103,945.79	4,224,995.54	1,249.50	439,258.95	440,508.45	122,200.25	3,662,286.84	3,784,487.09	
	0.00	(1,071,623.74)	(1,071,623.74)	0.00	(113,372.80)	(113,372.80)	0.00	(958,245.97)	(958,245.97)	Admin Tran Total
	0.00	(421,117.79)	(421,117.79)	0.00	(44,259.48)	(44,259.48)	0.00	(376,858.31)	(376,858.31)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,492,741.56)	(1,492,741.56)	0.00	(157,637.28)	(157,637.28)	0.00	(1,335,104.28)	(1,335,104.28)	
	0.00	276,673.96	276,673.96	0.00	27,224.72	27,224.72	0.00	249,449.24	249,449.24	3-factor Total
924 Property Insurance Premium Total	0.00	276,673.96	276,673.96	0.00	27,224.72	27,224.72	0.00	249,449.24	249,449.24	
	0.00	638.58	638.58	0.00	62.84	62.84	0.00	575.74	575.74	3-factor Total
925 Injuries and Damages Total	0.00	638.58	638.58	0.00	62.84	62.84	0.00	575.74	575.74	
	0.00	83,415.19	83,415.19	0.00	8,766.54	8,766.54	0.00	74,648.25	74,648.25	Employee Cost Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	0.00	Direct-OR Total
	0.00	173,317.20	173,317.20	0.00	18,215.63	18,215.63	0.00	155,101.57	155,101.57	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	256,732.39	257,224.39	0.00	26,982.57	26,982.57	492.00	229,749.82	230,241.82	
	0.00	134,392.48	134,392.48	0.00	13,224.22	13,224.22	0.00	121,168.26	121,168.26	3-factor Total
930 Miscellaneous General Expense Total	0.00	134,392.48	134,392.48	0.00	13,224.22	13,224.22	0.00	121,168.26	121,168.26	
	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
	0.00	300,493.74	300,493.74	0.00	37,440.58	37,440.58	0.00	263,053.16	263,053.16	3-factor Total
	(97,000.00)	0.00	(97,000.00)	0.00	0.00	0.00	(97,000.00)	0.00	0.00	Direct-OR Total
	15,947.73	0.00	15,947.73	15,947.73	0.00	15,947.73	0.00	0.00	0.00	Direct-WA Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	0.00	Direct-OR Total
	0.00	972.00	972.00	0.00	95.64	95.64	0.00	876.36	876.36	3-factor Total
931 Rents Total	(77,063.09)	383,505.74	306,442.65	15,947.73	37,749.81	53,697.54	(93,010.82)	345,755.93	252,745.11	
	0.00	2,564.70	2,564.70	0.00	252.37	252.37	0.00	2,312.33	2,312.33	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	7,895.92	7,895.92	0.00	826.70	826.70	0.00	7,069.22	7,069.22	Customers-All Total
	0.00	47,184.84	47,184.84	0.00	4,642.99	4,642.99	0.00	42,541.85	42,541.85	3-factor Total
	27.25	0.00	27.25	0.00	0.00	0.00	27.25	0.00	0.00	Direct-OR Total
	0.00	2,953.67	2,953.67	0.00	290.64	290.64	0.00	2,663.03	2,663.03	3-factor Total
	3,618.89	0.00	3,618.89	0.00	0.00	0.00	3,618.89	0.00	0.00	Direct-OR Total
	0.00	1,204.41	1,204.41	0.00	172.83	172.83	0.00	1,031.58	1,031.58	Customers port/van Total
	2,246.16	0.00	2,246.16	0.00	0.00	0.00	2,246.16	0.00	0.00	Direct-OR Total
	0.00	24,922.03	24,922.03	0.00	2,452.33	2,452.33	0.00	22,469.70	22,469.70	3-factor Total
	7,157.92	0.00	7,157.92	7,157.92	0.00	7,157.92	0.00	0.00	0.00	Direct-WA Total
	22,964.36	0.00	22,964.36	0.00	0.00	0.00	22,964.36	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	437.37	437.37	0.00	111.35	111.35	0.00	326.02	326.02	Customers-The Dalles Total
	1,723.00	0.00	1,723.00	0.00	0.00	0.00	1,723.00	0.00	0.00	Direct-OR Total
	0.00	665.00	665.00	0.00	63.18	63.18	0.00	601.82	601.82	sales volumes Total
	2,013.31	0.00	2,013.31	0.00	0.00	0.00	2,013.31	0.00	0.00	Direct-OR Total
	0.00	4,583.69	4,583.69	0.00	451.04	451.04	0.00	4,132.65	4,132.65	3-factor Total
	0.00	1,828.77	1,828.77	0.00	192.20	192.20	0.00	1,636.57	1,636.57	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	71,748.57	71,748.57	0.00	7,060.10	7,060.10	0.00	64,688.47	64,688.47	3-factor Total
	0.00	52.06	52.06	0.00	5.45	5.45	0.00	46.61	46.61	Customers-All Total
	0.00	54.65	54.65	0.00	5.38	5.38	0.00	49.27	49.27	3-factor Total
	556.86	0.00	556.86	0.00	0.00	0.00	556.86	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	1,474.31	1,474.31	0.00	145.07	145.07	0.00	1,329.24	1,329.24	3-factor Total
	1,094.29	0.00	1,094.29	0.00	0.00	0.00	1,094.29	0.00	0.00	Direct-OR Total
	0.00	36,150.17	36,150.17	0.00	3,557.18	3,557.18	0.00	32,592.99	32,592.99	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15,436.82	15,436.82	0.00	1,518.98	1,518.98	0.00	13,917.84	13,917.84	3-factor Total
	2,718.58	0.00	2,718.58	0.00	0.00	0.00	2,718.58	0.00	0.00	Direct-OR Total
	0.00	34,490.97	34,490.97	0.00	3,393.90	3,393.90	0.00	31,097.07	31,097.07	3-factor Total
	(2,884.80)	0.00	(2,884.80)	0.00	0.00	0.00	(2,884.80)	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	4,246.45	0.00	4,246.45	0.00	0.00	0.00	4,246.45	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	278.00	278.00	0.00	27.36	27.36	0.00	250.64	250.64	3-factor Total
	0.00	326.32	326.32	0.00	30.71	30.71	0.00	295.61	295.61	Firm Volumes Total
	0.00	3,279.52	3,279.52	0.00	322.70	322.70	0.00	2,956.82	2,956.82	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
935 Maintenance of General Plant Total	45,482.27	257,532.39	303,014.66	7,157.92	25,522.46	32,680.38	38,324.35	232,009.73	270,334.08	
Grand Total	864,127.76	9,917,884.47	10,782,012.23	64,330.35	1,013,245.36	1,077,575.71	799,797.41	8,904,639.11	9,704,436.52	

June 2014 Activity

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

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

June 2014								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		1,597,363			155,849			1,441,514
		1,089,741,429			112,042,316			977,699,113
		0.15%			0.14%			0.15%

NW Natural
Washington Quarterly Results of Operations Report

June 2014

Monthly Summary

Acct Description Alloc. Ref.

Sales of Gas

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1 Residential		12,083,012	1,950,987		1,950,987	10,132,025		10,132,025
481.1 Commercial		7,309,246	946,885		946,885	6,362,361		6,362,361
481.2 Industrial Firm		1,288,207	144,042		144,042	1,144,165		1,144,165
481.3 Interruptible		1,659,997	55,966		55,966	1,604,032		1,604,032
481.5 Interruptible Incentive		0	0		0	0		0
495.20 Unbilled Revenue	A	(1,559,391)		(52,192)	(52,192)		(1,507,199)	(1,507,199)
Total Sales of Gas		22,340,462	3,097,879	(52,192)	3,045,687	19,242,583	(1,507,199)	17,735,384

Transportation Revenue

489.12 Industrial Firm		679,489	79,795		79,795	599,694		599,694
489.13 Interruptible		0	65,015		65,015	(65,015)		(65,015)
489.15 Interruptible Incentive		0	0		0	0		0
489.3 Agency Fee/Balancing		605,433	0		0	605,433		605,433
Total Transportation Revenue		1,284,922	144,810	0	144,810	1,140,112	0	1,140,112

495.6 Rate Adjustments - Amortizations

		9,548,733	(56,703)		(56,703)	9,605,436		9,605,436
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Miscellaneous Revenues

487 Late Payment Charge		175,616	7,322		7,322	168,294		168,294
488.0 Seasonal Reconnect Fee		1,400	0		0	1,400		1,400
488.0 Delinquent Reconnect Fee		24,600	0		0	24,600		24,600
488.1 Returned Check Charge		10,260	1,230		1,230	9,030		9,030
488.3 Recon Charge CR During Office Hours		28,380	1,830		1,830	26,550		26,550
488.4 Field Collection Charge		50,630	3,870		3,870	46,760		46,760
488.5 Recon Charge CR After Office Hours		4,490	4,250		4,250	240		240
488.6 Recon Charge Seas During Office Hours		1,410	150		150	1,260		1,260
488.7 Recon Charge Seas After Office Hours		400	400		400	0		0
488.8 Automated Payment Charge		6,820	890		890	5,930		5,930
493.2 Rent - Utility Property	B	22,903		1,503	1,503		21,400	21,400
495.1 Meter Rentals		17,566	1,694		1,694	15,872		15,872
495.2 Other Gas Revenue - Miscellaneous		3,979	144		144	3,835		3,835
Total Miscellaneous Revenues		325,550	21,780	1,503	23,283	303,770	21,400	325,171

Total Operating Revenue

		33,499,667	3,207,766	(50,689)	3,157,077	30,291,901	(1,485,799)	28,806,103
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Cost of Gas

804.7 WACOG Incurred		12,420,203	1,127,540		1,127,540	11,292,663		11,292,663
805.7 WACOG Deferred		(1,378,819)	(112,468)		(112,468)	(1,266,351)		(1,266,351)
804.6 Demand Incurred		7,330,338	713,242		713,242	6,617,096		6,617,096
805.8 Demand Deferred		(4,179,140)	(389,578)		(389,578)	(3,789,562)		(3,789,562)
805.4 Amortization of Gas Costs		(324,153)	(78,335)		(78,335)	(245,818)		(245,818)
Total Cost of Gas		13,868,428	1,260,401	0	1,260,401	12,608,028	0	12,608,028

Detail Operations & Maintenance

	O&M	791,795	8,299,675	9,091,470	64,916	849,520	914,436	726,879	7,450,155	8,177,034
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Other Taxes

408.11 Property		1,687,542	144,603		144,603	1,542,939		1,542,939
408.12 Franchise		640,541	125,804		125,804	514,737		514,737
408.13 Payroll	C	408,784	43,617		43,617	365,166		365,166
408.14 Other		(4,918)	2,371		2,371	(7,288)		(7,288)
408.15 Regulatory		0	0		0	0		0
Total Other Taxes		2,323,165	272,778	43,617	316,395	2,050,387	365,166	2,415,554

403.1 Depreciation

	D	6,046,002		617,478	617,478		5,428,524	5,428,524
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Income Taxes

409.11 Federal Income Taxes		0			(79,777)			79,777
410.1 Federal Income Taxes - Deferred		4,099,020			0			4,099,020
411.4 Federal Income Tax Credit		(5,232,787)			(27,705)			(5,205,082)
409.1 Oregon Income Taxes		0			0			0
410.1 Oregon Income Taxes - Deferred		(123,748)			0			(123,748)
411.1 Oregon Income Tax Credit		(114,518)			0			(114,518)
Total Income Taxes		(1,372,033)			(107,482)			(1,264,551)

Total Operating Revenue Deductions

		16,983,389	14,754,461	30,365,817	1,598,095	1,510,615	3,001,228	15,385,294	13,243,846	27,364,588
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Net Operating Income

				1,597,363			155,849			1,441,514
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NW Natural
Washington Results of Operations
Monthly Summary

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base										
101	Gross Plant			2,610,438,684			260,453,182			2,349,985,502
108.1X	Accumulated Depreciation			(1,163,679,965)			(115,022,837)			(1,048,657,128)
ADJ	Working Capital Allowance			3,669,887			(88,077)			3,757,965
117.X	Storage Gas - Cushion			14,071,045			1,324,085			12,746,959
186.XX	Leasehold Improvements			1,246,006			280,519			965,487
252.XX	Customer Contributions			(3,458,490)			(267,766)			(3,190,724)
283.XX	Deferred Taxes - Federal			(309,813,845)			(34,636,789)			(275,177,056)
283.XX	Deferred Taxes - State			(62,731,893)			0			(62,731,893)
Total Rate Base				1,089,741,429			112,042,316			977,699,113
Rate Of Return on Rate Base				0.15%			0.14%			0.15%
Allocation References:										
A	Unbilled Revenue			100.00%			3.35%			96.65%
B	Follows plant split			100.00%			10.44%			89.56%
O&M	See OO&M Detail									
C	Payroll Factor			100.00%			10.67%			89.33%
D	Depreciation Factor			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
		92,471,669			10,866,800			81,604,869
		1,078,182,854			112,098,855			966,084,000
		8.58%			9.69%			8.45%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct Description Alloc. Ref.

System		System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Sales of Gas											
480.1	Residential		456,687,373	0	456,687,373	50,146,692	0	50,146,692	406,540,681	0	406,540,681
481.1	Commercial		229,236,555	0	229,236,555	20,751,299	0	20,751,299	208,485,255	0	208,485,255
481.2	Industrial Firm		25,391,366	0	25,391,366	2,543,312	0	2,543,312	22,848,055	0	22,848,055
481.3	Interruptible		31,168,354	0	31,168,354	770,695	0	770,695	30,397,659	0	30,397,659
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	(112,589)	(112,589)	0	21,228	21,228	0	(133,816)	(133,816)
Total Sales of Gas			742,483,649	(112,589)	742,371,060	74,211,999	21,228	74,233,227	668,271,650	(133,816)	668,137,834
Transportation Revenue											
489.12	Industrial Firm		8,442,037	0	8,442,037	969,009	0	969,009	7,473,027	0	7,473,027
489.13	Interruptible		7,068,578	0	7,068,578	877,951	0	877,951	6,190,628	0	6,190,628
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		1,259,497	0	1,259,497	0	0	0	1,259,497	0	1,259,497
Total Transportation Revenue			16,770,112	0	16,770,112	1,846,960	0	1,846,960	14,923,152	0	14,923,152
495.6	Rate Adjustments - Amortizations		2,799,393	0	2,799,393	(1,554,007)	0	(1,554,007)	4,353,399	0	4,353,399
Miscellaneous Revenues											
487	Late Payment Charge		2,317,087	0	2,317,087	107,795	0	107,795	2,209,292	0	2,209,292
488.0	Seasonal Reconnect Fee		134,180	0	134,180	0	0	0	134,180	0	134,180
488.0	Delinquent Reconnect Fee		222,350	0	222,350	9,360	0	9,360	212,990	0	212,990
488.1	Returned Check Charge		118,525	0	118,525	11,788	0	11,788	106,738	0	106,738
488.3	Recon Charge CR During Office Hours		314,555	0	314,555	18,290	0	18,290	296,265	0	296,265
488.4	Field Collection Charge		467,745	0	467,745	42,360	0	42,360	425,385	0	425,385
488.5	Recon Charge CR After Office Hours		47,110	0	47,110	44,130	0	44,130	2,980	0	2,980
488.6	Recon Charge Seas During Office Hours		18,295	0	18,295	1,480	0	1,480	16,815	0	16,815
488.7	Recon Charge Seas After Office Hours		3,680	0	3,680	3,600	0	3,600	80	0	80
488.8	Automated Payment Charge		77,733	0	77,733	9,833	0	9,833	67,900	0	67,900
493.2	Rent - Utility Property	B	0	278,243	278,243	0	18,050	18,050	0	260,193	260,193
495.1	Meter Rentals		219,080	0	219,080	22,203	0	22,203	196,877	0	196,877
495.2	Other Gas Revenue - Miscellaneous		184,730	0	184,730	4,599	0	4,599	180,131	0	180,131
Total Miscellaneous Revenues			4,125,069	278,243	4,403,312	275,437	18,050	293,486	3,849,633	260,193	4,109,826
Total Operating Revenue			766,178,223	165,654	766,343,877	74,780,389	39,277	74,819,667	691,397,834	126,377	691,524,211
Cost of Gas											
804.7	WACOG Incurred		318,094,627	0	318,094,627	30,315,482	0	30,315,482	287,779,145	0	287,779,145
805.7	WACOG Deferred		(21,817,266)	0	(21,817,266)	(2,693,803)	0	(2,693,803)	(19,123,463)	0	(19,123,463)
804.6	Demand Incurred		93,195,302	0	93,195,302	8,979,958	0	8,979,958	84,215,344	0	84,215,344
805.8	Demand Deferred		4,634,880	0	4,634,880	330,684	0	330,684	4,304,195	0	4,304,195
805.4	Amortization of Gas Costs		(8,829,318)	0	(8,829,318)	(2,142,819)	0	(2,142,819)	(6,686,499)	0	(6,686,499)
Total Cost of Gas			385,278,225	0	385,278,225	34,789,502	0	34,789,502	350,488,723	0	350,488,723
Detail	Operations & Maintenance	O&M	10,960,997	119,299,283	130,260,280	746,953	12,020,134	12,767,087	10,214,045	107,279,149	117,493,193
Other Taxes											
408.11	Property		20,013,980	0	20,013,980	1,481,028	0	1,481,028	18,532,953	0	18,532,953
408.12	Franchise		19,191,872	0	19,191,872	3,014,616	0	3,014,616	16,177,256	0	16,177,256
408.13	Payroll	C	0	5,343,362	5,343,362	0	561,317	561,317	0	4,782,045	4,782,045
408.14	Other		(138,844)	0	(138,844)	37,055	0	37,055	(175,899)	0	(175,899)
408.15	Regulatory		1,828,415	0	1,828,415	147,927	0	147,927	1,680,488	0	1,680,488
Total Other Taxes			40,895,424	5,343,362	46,238,786	4,680,626	561,317	5,241,943	36,214,798	4,782,045	40,996,843
403.1	Depreciation	D	0	70,972,424	70,972,424	0	7,302,889	7,302,889	0	63,669,535	63,669,535
Income Taxes											
409.11	Federal Income Taxes				16,202,079			4,017,894			12,184,186
410.1	Federal Income Taxes - Deferred				74,263,748			0			74,263,748
411.4	Federal Income Tax Credit				(56,564,938)			(166,448)			(56,398,490)
409.1	Oregon Income Taxes				(857,662)			0			(857,662)
410.1	Oregon Income Taxes - Deferred				9,905,562			0			9,905,562
411.1	Oregon Income Tax Credit				(1,826,296)			0			(1,826,296)
Total Income Taxes					41,122,493			3,851,446			37,271,047
Total Operating Revenue Deductions			437,134,646	195,615,069	632,750,715	40,217,080	19,884,341	63,952,866	396,917,566	175,730,729	609,919,342
Net Operating Income					133,593,162	34,563,309	10,866,801	10,866,800	294,480,268	150,646,548	81,604,869

**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	Oregon		Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,550,954,368			254,292,676			2,296,661,693
		(1,137,889,791)			(110,834,304)			(1,027,055,487)
		31,330,980			2,737,280			28,593,700
		14,102,121			1,324,893			12,777,228
		1,338,911			299,303			1,039,609
		(3,369,215)			(243,144)			(3,126,070)
		(315,203,355)			(35,477,848)			(279,725,507)
		(63,081,166)			0			(63,081,166)
		1,078,182,854			112,098,855			966,084,000
		8.58%			9.69%			8.45%
		100.00%			-18.85%			118.85%
		100.00%			6.49%			93.51%
		100.00%			10.50%			89.50%
		100.00%			10.29%			89.71%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended June 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$22,691	\$2,135	\$20,556
818 Compressor Station Expense	27,058	2,546	24,512
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	178,198	16,768	161,430
821 Purification Expense	(204)	(19)	(185)
Maintenance			
832 Wells Expense	16,029	1,508	14,520
Total Underground Storage Expense	<u>243,771</u>	<u>22,939</u>	<u>220,833</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,639	907	8,732
Total Other Storage Expense	<u>9,639</u>	<u>907</u>	<u>8,732</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	120,458	11,335	109,123
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	34,768	3,275	31,493
Total Liquified Natural Gas Expense	<u>155,226</u>	<u>14,610</u>	<u>140,616</u>
Total Natural Gas Storage	<u>408,636</u>	<u>38,456</u>	<u>370,180</u>
Transmission Expense			
Operation			
856 Mains Expense	178,808	7,975	170,833
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	<u>178,808</u>	<u>7,975</u>	<u>170,833</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	230,630	20,072	210,558
874 Mains and Services Expense	817,437	86,951	730,486
875 Measuring and Regulator Station Expense - General	24,455	2,077	22,378
877 Measuring and Regulator Station Expense - City Gate	22,219	1,837	20,382
878 Meter and House Regulator Expense	450,179	46,749	403,431
879 Customer Installation Expense	816,109	85,147	730,963
880 Other Expense	148,970	15,148	133,822

For the period ended June 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
881 Rents	18,410	1,812	16,599
Maintenance			
885 Supervision and Engineering	746,817	53,907	692,910
887 Mains	240,938	31,836	209,102
889 Measuring and Regulator Station Expense - General	70,753	5,852	64,900
891 Measuring and Regulator Station Expense - City Gate	4,846	402	4,443
892 Services	113,495	9,821	103,674
893 Meters and House Regulators	253,360	23,728	229,632
894 Other Equipment	1,665	143	1,522
Total Distribution Expense	<u>3,960,283</u>	<u>385,481</u>	<u>3,574,803</u>
Customer Accounts Expense			
Operation			
901 Supervision	127,747	12,570	115,177
902 Meter Reading Expenses	61,808	6,471	55,337
903 Customer Records and Collection Expense	1,383,653	139,550	1,244,103
904 Uncollectible Accounts	(133,548)	(14,020)	(119,528)
Total Customer Accounts Expense	<u>1,439,661</u>	<u>144,572</u>	<u>1,295,088</u>
Customer Service and Informational			
Operation			
907 Supervision	268	28	239
908 Customer Assistance Expense	127,059	13,741	113,318
909 Customer Information Expense	115,090	12,200	102,891
910 Miscellaneous Customer Service Expense	13,055	1,384	11,671
Total Customer Service and Informational	<u>255,472</u>	<u>27,353</u>	<u>228,119</u>
Sales Expense			
Operation			
911 Supervision	15,351	1,607	13,744
912 Demonstration and Selling Expense	200,942	21,049	179,893
913 Advertising	16,111	1,708	14,404
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	<u>232,405</u>	<u>24,364</u>	<u>208,041</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	3,322,239	353,112	2,969,127
922 Administrative Expenses Transferred - Credit	(1,405,462)	(148,412)	(1,257,050)
924 Property Insurance Premium	227,036	22,340	204,696
925 Injuries and Damages	(72,999)	(7,183)	(65,815)
926 Employee Pensions and Benefits	(171,456)	(18,072)	(153,384)
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	70,680	6,955	63,725
931 Rents	405,943	53,698	352,245
Maintenance			

For the period ended June 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
935 Maintenance of General Plant	<u>240,223</u>	<u>23,797</u>	<u>216,426</u>
Total Administrative and General Expense	<u>2,616,204</u>	<u>286,235</u>	<u>2,329,970</u>
Total Operations and Maintenance Expense	<u>\$9,091,470</u>	<u>\$914,436</u>	<u>\$8,177,034</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended June 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	
816 Wells Expense Total	0.00	22,691.04	22,691.04	0.00	2,135.23	2,135.23	0.00	20,555.81	20,555.81	Firm Volumes Total
818 Compressor Station Expense Total	0.00	27,057.66	27,057.66	0.00	2,546.12	2,546.12	0.00	24,511.54	24,511.54	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
	0.00	178,197.92	178,197.92	0.00	16,768.42	16,768.42	0.00	161,429.50	161,429.50	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
820 Measuring and Regulator Station Expense Total	0.00	178,197.92	178,197.92	0.00	16,768.42	16,768.42	0.00	161,429.50	161,429.50	Firm Volumes Total
821 Purification Expense Total	0.00	(203.90)	(203.90)	0.00	(19.19)	(19.19)	0.00	(184.71)	(184.71)	Firm Volumes Total
	0.00	16,028.68	16,028.68	0.00	1,508.30	1,508.30	0.00	14,520.38	14,520.38	Firm Volumes Total
832 Wells Expense Total	0.00	16,028.68	16,028.68	0.00	1,508.30	1,508.30	0.00	14,520.38	14,520.38	Firm Volumes Total
	0.00	9,638.68	9,638.68	0.00	907.00	907.00	0.00	8,731.68	8,731.68	Firm Volumes Total
840 Supervision and Engineering Total	0.00	9,638.68	9,638.68	0.00	907.00	907.00	0.00	8,731.68	8,731.68	Firm Volumes Total
	0.00	120,458.25	120,458.25	0.00	11,335.12	11,335.12	0.00	109,123.13	109,123.13	Firm Volumes Total
844 Supervision and Engineering Total	0.00	120,458.25	120,458.25	0.00	11,335.12	11,335.12	0.00	109,123.13	109,123.13	Firm Volumes Total
	0.00	23,774.93	23,774.93	0.00	2,237.22	2,237.22	0.00	21,537.71	21,537.71	Firm Volumes Total
	0.00	784.08	784.08	0.00	77.15	77.15	0.00	706.93	706.93	3-factor Total
	0.00	10,208.61	10,208.61	0.00	960.63	960.63	0.00	9,247.98	9,247.98	Firm Volumes Total
847 Supervision and Engineering Total	0.00	34,767.62	34,767.62	0.00	3,275.00	3,275.00	0.00	31,492.62	31,492.62	Firm Volumes Total
	33,822.33	0.00	33,822.33	0.00	0.00	0.00	33,822.33	0.00	33,822.33	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	79,853.46	79,853.46	0.00	7,857.58	7,857.58	0.00	71,995.88	71,995.88	3-factor Total
	61,084.57	0.00	61,084.57	0.00	0.00	0.00	61,084.57	0.00	61,084.57	Direct-OR Total
	0.00	1,131.15	1,131.15	0.00	111.31	111.31	0.00	1,019.84	1,019.84	3-factor Total
	2,855.95	0.00	2,855.95	0.00	0.00	0.00	2,855.95	0.00	2,855.95	Direct-OR Total
	0.00	60.85	60.85	0.00	5.99	5.99	0.00	54.86	54.86	3-factor Total
856 Mains Expense Total	97,762.85	81,045.46	178,808.31	0.00	7,974.88	7,974.88	97,762.85	73,070.58	170,833.43	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
863 Maintenance of Mains Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	19,066.59	19,066.59	0.00	1,572.23	1,572.23	0.00	17,539.36	17,539.36	Sendout Volumes Total
	0.00	112,294.00	112,294.00	0.00	10,566.87	10,566.87	0.00	101,727.13	101,727.13	Firm Volumes Total
	0.00	148.35	148.35	0.00	12.98	12.98	0.00	135.37	135.37	Sales/Sendout Volumes Total
	0.00	97,296.98	97,296.98	0.00	7,793.49	7,793.49	0.00	89,503.49	89,503.49	Sendout Volumes Total
	0.00	1,824.21	1,824.21	0.00	171.66	171.66	0.00	1,652.55	1,652.55	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
870 Supervision and Engineering Total	0.00	230,630.13	230,630.13	0.00	20,072.23	20,072.23	0.00	210,557.90	210,557.90	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	0.00	74,908.24	74,908.24	0.00	7,842.89	7,842.89	0.00	67,065.35	67,065.35	Customers-All Total
	24,211.79	0.00	24,211.79	0.00	0.00	0.00	24,211.79	0.00	24,211.79	Direct-OR Total
	6,690.24	0.00	6,690.24	6,690.24	0.00	6,690.24	0.00	0.00	6,690.24	Direct-WA Total
	0.00	24,437.98	24,437.98	0.00	2,404.70	2,404.70	0.00	22,033.28	22,033.28	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	13,727.85	13,727.85	0.00	1,969.95	1,969.95	0.00	11,757.90	11,757.90	Customers Port/Van Total
	0.00	48,463.58	48,463.58	0.00	4,767.83	4,767.83	0.00	43,695.75	43,695.75	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	590.31	0.00	590.31	0.00	0.00	0.00	590.31	0.00	590.31	Direct-OR Total
	0.00	1,340.90	1,340.90	0.00	192.42	192.42	0.00	1,148.48	1,148.48	Customers Port/Van Total
	0.00	2,364.67	2,364.67	0.00	232.68	232.68	0.00	2,131.99	2,131.99	3-factor Total
	0.00	244,704.25	244,704.25	0.00	25,628.91	25,628.91	0.00	219,155.34	219,155.34	Customers-All Total
	0.00	135,804.69	135,804.69	0.00	13,363.18	13,363.18	0.00	122,441.51	122,441.51	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	943.19	943.19	0.00	135.35	135.35	0.00	807.84	807.84	Customers Port/Van Total
	0.00	35,100.82	35,100.82	0.00	3,453.92	3,453.92	0.00	31,646.90	31,646.90	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	0.00	302.03	302.03	0.00	29.72	29.72	0.00	272.31	272.31	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	85.26	85.26	0.00	9.79	9.79	0.00	75.47	75.47	Customers Port/Van 80% Total
	0.00	176,865.80	176,865.80	0.00	17,403.60	17,403.60	0.00	159,462.20	159,462.20	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	1,598.16	0.00	1,598.16	1,598.16	0.00	1,598.16	0.00	0.00	1,598.16	Direct-WA Total
	0.00	282.06	282.06	0.00	40.48	40.48	0.00	241.58	241.58	Customers Port/Van Total
	0.00	470.88	470.88	0.00	46.33	46.33	0.00	424.55	424.55	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	16,024.35	0.00	16,024.35	0.00	0.00	0.00	16,024.35	0.00	16,024.35	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	13,321.61	13,321.61	0.00	1,310.85	1,310.85	0.00	12,010.76	12,010.76	3-factor Total
	(557.87)	0.00	(557.87)	(557.87)	0.00	(557.87)	0.00	0.00	(557.87)	Direct-WA Total
	(3,827.51)	0.00	(3,827.51)	0.00	0.00	0.00	(3,827.51)	0.00	(3,827.51)	Direct-OR Total
	483.10	0.00	483.10	483.10	0.00	483.10	0.00	0.00	483.10	Direct-WA Total
	0.00	(969.80)	(969.80)	0.00	(95.43)	(95.43)	0.00	(874.37)	(874.37)	3-factor Total
874 Mains and Services Expense Total	45,212.57	772,224.01	817,436.58	8,213.63	78,737.17	86,950.80	36,998.94	693,486.84	730,485.78	Direct-OR Total
	0.00	20,042.25	20,042.25	0.00	1,605.38	1,605.38	0.00	18,436.87	18,436.87	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	4,280.07	4,280.07	0.00	460.96	460.96	0.00	3,819.11	3,819.11	Telemetry Total
	0.00	133.02	133.02	0.00	10.65	10.65	0.00	122.37	122.37	Sendout Volumes Total
875 Measuring and Regulator Station Expense - General Total	0.00	24,455.34	24,455.34	0.00	2,076.99	2,076.99	0.00	22,378.35	22,378.35	Firm Volumes Total
	0.00	4,422.28	4,422.28	0.00	354.22	354.22	0.00	4,068.06	4,068.06	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15,475.79	15,475.79	0.00	1,239.61	1,239.61	0.00	14,236.18	14,236.18	Sendout Volumes Total
	0.00	2,320.45	2,320.45	0.00	242.95	242.95	0.00	2,077.50	2,077.50	Customers-All Total
877 Measuring and Regulator Station Expense - City Gate	0.00	22,218.52	22,218.52	0.00	1,836.78	1,836.78	0.00	20,381.74	20,381.74	Firm Volumes Total
	0.00	586.04	586.04	0.00	41.02	41.02	0.00	545.02	545.02	Customers-Ind Total
	0.00	2,064.52	2,064.52	0.00	165.37	165.37	0.00	1,899.15	1,899.15	Sendout Volumes Total
	0.00	104.16	104.16	0.00	10.91	10.91	0.00	93.25	93.25	Customers-All Total
	0.00	136.74	136.74	0.00	10.95	10.95	0.00	125.79	125.79	Sendout Volumes Total

For the period ended June 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	
	0.00	306,554.08	306,554.08	0.00	32,096.21	32,096.21	0.00	274,457.87	274,457.87	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	130,694.44	130,694.44	0.00	13,683.71	13,683.71	0.00	117,010.73	117,010.73	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	1,334.75	1,334.75	0.00	131.34	131.34	0.00	1,203.41	1,203.41	3-factor Total
	0.00	8,704.72	8,704.72	0.00	609.33	609.33	0.00	8,095.39	8,095.39	Customers-Ind Total
878 Meter and House Regulator Expense Total	0.00	450,179.45	450,179.45	0.00	46,748.84	46,748.84	0.00	403,430.61	403,430.61	
	0.00	199,042.64	199,042.64	0.00	20,839.77	20,839.77	0.00	178,202.87	178,202.87	Customers-All Total
	0.00	30,608.09	30,608.09	0.00	3,216.91	3,216.91	0.00	27,391.18	27,391.18	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	41,518.92	41,518.92	0.00	4,085.47	4,085.47	0.00	37,433.45	37,433.45	3-factor Total
	0.00	479,577.02	479,577.02	0.00	50,211.71	50,211.71	0.00	429,365.31	429,365.31	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	52,639.84	52,639.84	0.00	5,511.39	5,511.39	0.00	47,128.45	47,128.45	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	4,704.24	4,704.24	0.00	492.53	492.53	0.00	4,211.71	4,211.71	Customers-All Total
	0.00	8,018.60	8,018.60	0.00	789.03	789.03	0.00	7,229.57	7,229.57	3-factor Total
879 Customer Installation Expense Total	0.00	816,109.35	816,109.35	0.00	85,146.81	85,146.81	0.00	730,962.54	730,962.54	
	0.00	2,361.75	2,361.75	0.00	189.18	189.18	0.00	2,172.57	2,172.57	Sendout Volumes Total
	441.62	0.00	441.62	0.00	0.00	0.00	441.62	0.00	441.62	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	3,248.37	3,248.37	0.00	260.19	260.19	0.00	2,988.18	2,988.18	Sendout Volumes Total
	0.00	4,799.62	4,799.62	0.00	472.28	472.28	0.00	4,327.34	4,327.34	Direct-OR Total
	(1.02)	0.00	(1.02)	0.00	0.00	0.00	0.00	(1.02)	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	653.74	653.74	0.00	64.33	64.33	0.00	589.41	589.41	3-factor Total
	0.00	4,566.57	4,566.57	0.00	478.12	478.12	0.00	4,088.45	4,088.45	Customers-All Total
	666.40	0.00	666.40	666.40	0.00	666.40	0.00	0.00	0.00	Direct-WA Total
	0.00	7,471.72	7,471.72	0.00	735.22	735.22	0.00	6,736.50	6,736.50	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	26.47	26.47	0.00	2.60	2.60	0.00	23.87	23.87	3-factor Total
	0.00	5,068.21	5,068.21	0.00	405.96	405.96	0.00	4,662.25	4,662.25	Sendout Volumes Total
	0.00	438.08	438.08	0.00	45.87	45.87	0.00	392.21	392.21	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	837.20	837.20	0.00	82.38	82.38	0.00	754.82	754.82	3-factor Total
	0.00	106.50	106.50	0.00	11.19	11.19	0.00	95.31	95.31	Employee Cost Total
	(112.32)	0.00	(112.32)	0.00	0.00	0.00	(112.32)	0.00	(112.32)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	2,403.63	2,403.63	0.00	236.52	236.52	0.00	2,167.11	2,167.11	3-factor Total
	0.00	999.61	999.61	0.00	104.66	104.66	0.00	894.95	894.95	Customers-All Total
	59.11	0.00	59.11	59.11	0.00	59.11	0.00	0.00	0.00	Direct-WA Total
	0.00	5,396.73	5,396.73	0.00	565.04	565.04	0.00	4,831.69	4,831.69	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	3,050.08	3,050.08	0.00	300.13	300.13	0.00	2,749.95	2,749.95	3-factor Total
	0.00	26,813.71	26,813.71	0.00	2,147.78	2,147.78	0.00	24,665.93	24,665.93	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	645.92	645.92	0.00	63.56	63.56	0.00	582.36	582.36	3-factor Total
	0.00	77,881.46	77,881.46	0.00	8,154.19	8,154.19	0.00	69,727.27	69,727.27	Customers-All Total
	0.00	19.19	19.19	0.00	1.89	1.89	0.00	17.30	17.30	3-factor Total
	0.00	510.64	510.64	0.00	40.90	40.90	0.00	469.74	469.74	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	617.05	617.05	0.00	60.72	60.72	0.00	556.33	556.33	3-factor Total
880 Other Expense Total	1,053.79	147,915.24	148,972.71	772.21	14,423.21	15,195.42	372.28	133,483.54	133,855.84	3-factor Total
	0.00	18,410.43	18,410.43	0.00	1,811.59	1,811.59	0.00	16,598.84	16,598.84	3-factor Total
881 Rents Total	0.00	16,410.43	16,410.43	0.00	1,811.59	1,811.59	0.00	16,598.84	16,598.84	
	0.00	(3,491.11)	(3,491.11)	0.00	(365.52)	(365.52)	0.00	(3,125.59)	(3,125.59)	Customers-All Total
	659.56	0.00	659.56	0.00	0.00	0.00	659.56	0.00	659.56	Direct-OR Total
	34.96	0.00	34.96	34.96	0.00	34.96	0.00	0.00	0.00	direct-wa Total
	0.00	88,036.58	88,036.58	0.00	8,662.80	8,662.80	0.00	79,373.78	79,373.78	3-factor Total
	0.00	2,372.59	2,372.59	0.00	248.41	248.41	0.00	2,124.18	2,124.18	Customers-All Total
	2,320.50	0.00	2,320.50	0.00	0.00	0.00	2,320.50	0.00	2,320.50	Direct-OR Total
	0.00	65,640.43	65,640.43	0.00	6,459.02	6,459.02	0.00	59,181.41	59,181.41	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	601.63	0.00	601.63	0.00	0.00	0.00	601.63	0.00	601.63	Direct-OR Total
	0.00	2,618.96	2,618.96	0.00	257.71	257.71	0.00	2,361.25	2,361.25	3-factor Total
	0.00	1,449.00	1,449.00	0.00	0.00	0.00	1,449.00	0.00	1,449.00	Direct-OR Total
	8,000.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00	Direct-WA Total
	0.00	2,279.45	2,279.45	0.00	224.30	224.30	0.00	2,055.15	2,055.15	3-factor Total
	299,045.86	0.00	299,045.86	0.00	0.00	0.00	299,045.86	0.00	299,045.86	Direct-OR Total
	0.00	13,375.07	13,375.07	0.00	1,316.11	1,316.11	0.00	12,058.96	12,058.96	3-factor Total
	1,631.69	0.00	1,631.69	1,631.69	0.00	1,631.69	0.00	0.00	0.00	Direct-WA Total
	0.00	32.68	32.68	0.00	3.22	3.22	0.00	29.46	29.46	3-factor Total
	28,152.89	0.00	28,152.89	0.00	0.00	0.00	28,152.89	0.00	28,152.89	Direct-OR Total
	4,844.64	0.00	4,844.64	4,844.64	0.00	4,844.64	0.00	0.00	0.00	Direct-WA Total
	0.00	160,941.54	160,941.54	0.00	15,836.65	15,836.65	0.00	145,104.89	145,104.89	3-factor Total
	12,861.10	0.00	12,861.10	0.00	0.00	0.00	12,861.10	0.00	12,861.10	Direct-OR Total
	0.00	32,193.82	32,193.82	0.00	3,167.87	3,167.87	0.00	29,025.95	29,025.95	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	20,115.19	20,115.19	0.00	1,979.34	1,979.34	0.00	18,135.85	18,135.85	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	1,550.00	0.00	1,550.00	1,550.00	0.00	1,550.00	0.00	0.00	0.00	Direct-WA Total
	0.00	337.50	337.50	0.00	33.21	33.21	0.00	304.29	304.29	3-factor Total
	387.50	0.00	387.50	0.00	0.00	0.00	387.50	0.00	387.50	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	225.00	225.00	0.00	22.14	22.14	0.00	202.86	202.86	3-factor Total
	600.00	0.00	600.00	0.00	0.00	0.00	600.00	0.00	600.00	Direct-OR Total
885 Supervision and Engineering Total	362,139.33	384,677.70	746,817.03	16,061.29	37,845.26					

For the period ended June 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	
	0.00	15,464.13	15,464.13	0.00	1,521.67	1,521.67	0.00	13,942.46	13,942.46	3-factor Total
	13,784.89	0.00	13,784.89	0.00	0.00	0.00	13,784.89	0.00	13,784.89	Direct-OR Total
	1,317.56	0.00	1,317.56	1,317.56	0.00	1,317.56	0.00	0.00	0.00	Direct-WA Total
	0.00	14,029.51	14,029.51	0.00	1,380.50	1,380.50	0.00	12,649.01	12,649.01	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	13,755.21	0.00	13,755.21	0.00	0.00	0.00	13,755.21	0.00	13,755.21	Direct-OR Total
	3,963.83	0.00	3,963.83	3,963.83	0.00	3,963.83	0.00	0.00	0.00	Direct-WA Total
	0.00	23,092.62	23,092.62	0.00	2,272.31	2,272.31	0.00	20,820.31	20,820.31	3-factor Total
	4,458.89	0.00	4,458.89	0.00	0.00	0.00	4,458.89	0.00	4,458.89	Direct-OR Total
	0.00	43.00	43.00	0.00	4.23	4.23	0.00	38.77	38.77	3-factor Total
	1,799.47	0.00	1,799.47	0.00	0.00	0.00	1,799.47	0.00	1,799.47	Direct-OR Total
	0.00	229.60	229.60	0.00	22.59	22.59	0.00	207.01	207.01	3-factor Total
	6,485.47	0.00	6,485.47	0.00	0.00	0.00	6,485.47	0.00	6,485.47	Direct-OR Total
	18.00	0.00	18.00	18.00	0.00	18.00	0.00	0.00	0.00	Direct-WA Total
	0.00	16,416.92	16,416.92	0.00	1,615.43	1,615.43	0.00	14,801.49	14,801.49	3-factor Total
	(393.24)	0.00	(393.24)	(393.24)	0.00	(393.24)	0.00	0.00	0.00	Direct-WA Total
	0.00	3,629.49	3,629.49	0.00	357.14	357.14	0.00	3,272.35	3,272.35	3-factor Total
887 Mains Total	66,703.11	172,235.01	240,938.12	13,258.79	18,576.92	31,835.71	55,444.32	153,658.09	209,102.41	
	0.00	54,047.39	54,047.39	0.00	4,329.20	4,329.20	0.00	49,718.19	49,718.19	Sendout Volumes Total
	592.67	0.00	592.67	0.00	0.00	0.00	592.67	0.00	592.67	Direct-OR Total
	0.00	3,428.47	3,428.47	0.00	274.62	274.62	0.00	3,153.85	3,153.85	Sendout Volumes Total
	193.53	0.00	193.53	0.00	0.00	0.00	193.53	0.00	193.53	Direct-OR Total
	0.00	1,555.47	1,555.47	0.00	124.60	124.60	0.00	1,430.87	1,430.87	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,430.45	1,430.45	0.00	114.58	114.58	0.00	1,315.87	1,315.87	Sendout Volumes Total
	0.00	7,960.55	7,960.55	0.00	857.35	857.35	0.00	7,103.20	7,103.20	Telemetering Total
	0.00	1,543.97	1,543.97	0.00	151.93	151.93	0.00	1,392.04	1,392.04	3-factor Total
889 Measuring and Regulator Station Expense - General T	786.20	69,966.30	70,752.50	0.00	5,852.28	5,852.28	786.20	64,114.02	64,900.22	
	0.00	3,275.33	3,275.33	0.00	262.35	262.35	0.00	3,012.98	3,012.98	Sendout Volumes Total
	0.00	322.15	322.15	0.00	31.70	31.70	0.00	290.45	290.45	3-factor Total
	0.00	800.00	800.00	0.00	64.08	64.08	0.00	735.92	735.92	sendout volumes Total
	0.00	448.15	448.15	0.00	44.10	44.10	0.00	404.05	404.05	3-factor Total
891 Measuring and Regulator Station Expense - City Gate	0.00	4,845.63	4,845.63	0.00	402.23	402.23	0.00	4,443.40	4,443.40	
	0.00	4,611.34	4,611.34	0.00	483.76	483.76	0.00	4,127.58	4,127.58	3-factor Total
	7,610.43	0.00	7,610.43	0.00	0.00	0.00	7,610.43	0.00	7,610.43	Direct-OR Total
	0.00	229.60	229.60	0.00	22.59	22.59	0.00	207.01	207.01	3-factor Total
	5,743.02	0.00	5,743.02	0.00	0.00	0.00	5,743.02	0.00	5,743.02	Direct-OR Total
	1,912.44	0.00	1,912.44	1,912.44	0.00	1,912.44	0.00	0.00	0.00	Direct-WA Total
	0.00	12,188.93	12,188.93	0.00	1,199.39	1,199.39	0.00	10,989.54	10,989.54	3-factor Total
	0.00	7,018.24	7,018.24	0.00	562.16	562.16	0.00	6,456.08	6,456.08	Sendout Volumes Total
	0.00	1,240.50	1,240.50	0.00	129.88	129.88	0.00	1,110.62	1,110.62	Customers-All Total
	23,199.57	0.00	23,199.57	0.00	0.00	0.00	23,199.57	0.00	23,199.57	Direct-OR Total
	1,321.97	0.00	1,321.97	1,321.97	0.00	1,321.97	0.00	0.00	0.00	Direct-WA Total
	0.00	9,323.59	9,323.59	0.00	917.44	917.44	0.00	8,406.15	8,406.15	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	9,419.71	9,419.71	0.00	754.52	754.52	0.00	8,665.19	8,665.19	Sendout Volumes Total
	7,985.78	0.00	7,985.78	0.00	0.00	0.00	7,985.78	0.00	7,985.78	Direct-OR Total
	1,267.62	0.00	1,267.62	1,267.62	0.00	1,267.62	0.00	0.00	0.00	Direct-WA Total
	7,421.80	0.00	7,421.80	0.00	0.00	0.00	7,421.80	0.00	7,421.80	Direct-OR Total
	0.00	13,000.94	13,000.94	0.00	1,279.29	1,279.29	0.00	11,721.65	11,721.65	3-factor Total
892 Services Total	56,463.63	57,022.63	113,486.26	4,502.03	5,319.63	9,821.66	51,960.60	51,713.62	103,674.22	
	0.00	21,437.52	21,437.52	0.00	1,717.15	1,717.15	0.00	19,720.37	19,720.37	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	11,557.32	11,557.32	0.00	1,210.05	1,210.05	0.00	10,347.27	10,347.27	Customers-All Total
	2,964.95	0.00	2,964.95	0.00	0.00	0.00	2,964.95	0.00	2,964.95	Direct-OR Total
	0.00	10,623.65	10,623.65	0.00	850.95	850.95	0.00	9,772.70	9,772.70	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	2,365.80	0.00	2,365.80	0.00	0.00	0.00	2,365.80	0.00	2,365.80	Direct-OR Total
	0.00	21,433.56	21,433.56	0.00	2,271.96	2,271.96	0.00	19,161.60	19,161.60	Customers-Res Total
	0.00	(207.29)	(207.29)	0.00	(16.60)	(16.60)	0.00	(190.69)	(190.69)	Sendout Volumes Total
	0.00	625.00	625.00	0.00	66.25	66.25	0.00	558.75	558.75	Customers-Res Total
	(4,239.64)	0.00	(4,239.64)	0.00	0.00	0.00	(4,239.64)	0.00	(4,239.64)	Direct-OR Total
	0.00	34.96	34.96	0.00	3.44	3.44	0.00	31.52	31.52	3-factor Total
	0.00	2,593.80	2,593.80	0.00	207.76	207.76	0.00	2,386.04	2,386.04	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	6,171.94	6,171.94	0.00	646.20	646.20	0.00	5,525.74	5,525.74	Customers-All Total
	0.00	1,740.79	1,740.79	0.00	139.44	139.44	0.00	1,601.35	1,601.35	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	31,398.34	31,398.34	0.00	2,515.01	2,515.01	0.00	28,883.33	28,883.33	Sendout Volumes Total
	217.41	0.00	217.41	0.00	0.00	0.00	217.41	0.00	217.41	Direct-OR Total
	0.00	2,083.10	2,083.10	0.00	166.86	166.86	0.00	1,916.24	1,916.24	Sendout Volumes Total
	0.00	191.66	191.66	0.00	17.77	17.77	0.00	173.89	173.89	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	28,082.09	28,082.09	0.00	1,965.75	1,965.75	0.00	26,116.34	26,116.34	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
	0.00	114,284.96	114,284.96	0.00	11,965.63	11,965.63	0.00	102,319.33	102,319.33	Customers-All Total
893 Meters and House Regulators Total	1,308.53	252,051.42	253,359.95	0.00	23,727.32	23,727.32	1,308.53	228,322.19	229,630.72	
	212.18	0.00	212.18	0.00	0.00	0.00	212.18	0.00	212.18	Direct-OR Total
	0.00	1,452.49	1,452.49	0.00	142.93	142.93	0.00	1,309.56	1,309.56	3-factor Total
894 Other Equipment Total	212.18	1,452.49	1,664.67	0.00	142.93	142.93	212.18	1,309.56	1,521.74	
	0.00	127,747.19	127,747.19	0.00	12,570.32	12,570.32	0.00	115,176.87	115,176.87	3-factor Total
901 Supervision Total	0.00	127,747.19	127,747.19	0.00	12,570.32	12,570.32	0.00	115,176.87	115,176.87	
	0.00	61,808.22	61,808.22	0.00	6,471.32	6,471.32	0.00	55,336.90	55,336.90	Customers-All Total
902 Meter Reading Expenses Total	0.00	61,808.22	61,808.22	0.00	6,471.32	6,471.32	0.00	55,336.90	55,336.90	
	0.00	28,525.11	28,525.11	0.00	1,996.76	1,996.76	0.00	26,528.35	26,528.35	Customers-Ind Total
	0.00	342,345.26	342,345.26	0.00	36,288.60	36,288.60	0.00	306,056.66	306,056.66	Customers-Res Total
	0.00	183.00	183.00	0.00	18.01	18.01	0.00	164.99	164.99	3-factor Total
	0.00	41,092.29	41,092.29	0.00	4,355.78	4,355.78	0.			

For the period ended June 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	
	0.00	25,284.83	25,284.83	0.00	2,488.03	2,488.03	0.00	22,796.80	22,796.80	3-factor Total
	0.00	(770,581.75)	(770,581.75)	0.00	(80,988.15)	(80,988.15)	0.00	(689,593.60)	(689,593.60)	Employee Cost Total
	0.00	318,096.69	318,096.69	0.00	31,300.70	31,300.70	0.00	286,795.99	286,795.99	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	3,353.05	3,353.05	0.00	329.94	329.94	0.00	3,023.11	3,023.11	3-factor Total
	0.00	25,303.74	25,303.74	0.00	2,659.42	2,659.42	0.00	22,644.32	22,644.32	Employee Cost Total
	0.00	1,808.99	1,808.99	0.00	126.63	126.63	0.00	1,682.36	1,682.36	Customers-Ind Total
	0.00	504,900.83	504,900.83	0.00	49,682.25	49,682.25	0.00	455,218.58	455,218.58	3-factor Total
	0.00	3,645.47	3,645.47	0.00	383.14	383.14	0.00	3,262.33	3,262.33	Employee Cost Total
	0.00	76,677.04	76,677.04	0.00	7,545.02	7,545.02	0.00	69,132.02	69,132.02	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	67,260.26	67,260.26	0.00	20,178.08	20,178.08	0.00	47,082.18	47,082.18	regulatory Total
	0.00	29,678.00	29,678.00	0.00	2,920.32	2,920.32	0.00	26,757.68	26,757.68	3-factor Total
	51,485.25	0.00	51,485.25	0.00	0.00	0.00	51,485.25	0.00	51,485.25	Direct-OR Total
	0.00	9,558.00	9,558.00	0.00	940.51	940.51	0.00	8,617.49	8,617.49	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	43,704.25	43,704.25	0.00	4,300.49	4,300.49	0.00	39,403.76	39,403.76	3-factor Total
	(25,000.00)	0.00	(25,000.00)	0.00	0.00	0.00	(25,000.00)	0.00	(25,000.00)	Direct-OR Total
	0.00	(5,206.64)	(5,206.64)	0.00	(512.34)	(512.34)	0.00	(4,694.30)	(4,694.30)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	696.65	696.65	0.00	68.55	68.55	0.00	628.10	628.10	3-factor Total
921 Office Supplies and Expense Total	98,603.67	3,223,635.18	3,223,238.85	0.00	353,111.81	353,111.81	98,603.67	2,870,523.37	2,969,177.04	
	0.00	(995,678.15)	(995,678.15)	0.00	(105,448.53)	(105,448.53)	0.00	(891,229.60)	(891,229.60)	Admin Tran Total
	0.00	(408,783.68)	(408,783.68)	0.00	(42,963.16)	(42,963.16)	0.00	(365,820.52)	(365,820.52)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,405,461.83)	(1,405,461.83)	0.00	(148,411.71)	(148,411.71)	0.00	(1,257,050.12)	(1,257,050.12)	
	0.00	227,035.96	227,035.96	0.00	22,340.34	22,340.34	0.00	204,695.62	204,695.62	3-factor Total
924 Property Insurance Premium Total	0.00	227,035.96	227,035.96	0.00	22,340.34	22,340.34	0.00	204,695.62	204,695.62	
	0.00	(72,998.52)	(72,998.52)	0.00	(7,183.05)	(7,183.05)	0.00	(65,815.47)	(65,815.47)	3-factor Total
925 Injuries and Damages Total	0.00	(72,998.52)	(72,998.52)	0.00	(7,183.05)	(7,183.05)	0.00	(65,815.47)	(65,815.47)	
	0.00	83,993.48	83,993.48	0.00	8,827.71	8,827.71	0.00	75,165.77	75,165.77	Employee Cost Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	(255,941.13)	(255,941.13)	0.00	(26,899.41)	(26,899.41)	0.00	(229,041.72)	(229,041.72)	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	(171,947.65)	(171,455.65)	0.00	(18,071.70)	(18,071.70)	492.00	(153,875.95)	(153,383.95)	
	0.00	70,680.28	70,680.28	0.00	6,954.94	6,954.94	0.00	63,725.34	63,725.34	3-factor Total
930 Miscellaneous General Expense Total	0.00	70,680.28	70,680.28	0.00	6,954.94	6,954.94	0.00	63,725.34	63,725.34	
	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
	0.00	380,493.74	380,493.74	0.00	37,440.58	37,440.58	0.00	343,053.16	343,053.16	3-factor Total
	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	Direct-OR Total
	15,947.73	0.00	15,947.73	15,947.73	0.00	15,947.73	0.00	0.00	0.00	Direct-WA 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
	0.00	972.00	972.00	0.00	95.64	95.64	0.00	876.36	876.36	3-factor Total
931 Rents Total	22,436.91	383,505.74	405,942.65	15,947.73	37,749.81	53,697.54	6,489.18	345,755.93	352,245.11	
	0.00	11,780.99	11,780.99	0.00	1,159.25	1,159.25	0.00	10,621.74	10,621.74	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	7,527.43	7,527.43	0.00	788.12	788.12	0.00	6,739.31	6,739.31	Customers-All Total
	0.00	52,204.41	52,204.41	0.00	5,136.91	5,136.91	0.00	47,067.50	47,067.50	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,758.56	2,758.56	0.00	271.44	271.44	0.00	2,487.12	2,487.12	3-factor Total
	5,053.47	0.00	5,053.47	0.00	0.00	0.00	5,053.47	0.00	5,053.47	Direct-OR Total
	0.00	1,214.88	1,214.88	0.00	174.34	174.34	0.00	1,040.54	1,040.54	Customers port/ van Total
	2,058.65	0.00	2,058.65	0.00	0.00	0.00	2,058.65	0.00	2,058.65	Direct-OR Total
	0.00	28,839.21	28,839.21	0.00	2,837.78	2,837.78	0.00	26,001.43	26,001.43	3-factor Total
	3,366.31	0.00	3,366.31	3,366.31	0.00	3,366.31	0.00	0.00	0.00	Direct-WA Total
	16,389.33	0.00	16,389.33	0.00	0.00	0.00	16,389.33	0.00	16,389.33	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	1,456.21	1,456.21	0.00	370.75	370.75	0.00	1,085.46	1,085.46	Customers-The Dalles Total
	1,239.58	0.00	1,239.58	0.00	0.00	0.00	1,239.58	0.00	1,239.58	Direct-OR Total
	0.00	6,185.00	6,185.00	0.00	587.58	587.58	0.00	5,597.42	5,597.42	sales volumes Total
	1,722.41	0.00	1,722.41	0.00	0.00	0.00	1,722.41	0.00	1,722.41	Direct-OR Total
	0.00	3,238.58	3,238.58	0.00	318.68	318.68	0.00	2,919.90	2,919.90	3-factor Total
	0.00	1,975.67	1,975.67	0.00	207.64	207.64	0.00	1,768.03	1,768.03	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	75,893.37	75,893.37	0.00	7,467.92	7,467.92	0.00	68,425.45	68,425.45	3-factor Total
	0.00	57.40	57.40	0.00	6.01	6.01	0.00	51.39	51.39	Customers-All Total
	0.00	104.69	104.69	0.00	10.30	10.30	0.00	94.39	94.39	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	552.52	552.52	0.00	54.37	54.37	0.00	498.15	498.15	3-factor Total
	1,362.52	0.00	1,362.52	0.00	0.00	0.00	1,362.52	0.00	1,362.52	Direct-OR Total
	0.00	17,648.36	17,648.36	0.00	1,786.60	1,786.60	0.00	15,911.76	15,911.76	3-factor Total
	146.00	0.00	146.00	0.00	0.00	0.00	146.00	0.00	146.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	2,641.67	0.00	2,641.67	0.00	0.00	0.00	2,641.67	0.00	2,641.67	Direct-OR Total
	0.00	(9,176.85)	(9,176.85)	0.00	(903.01)	(903.01)	0.00	(8,273.84)	(8,273.84)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	1,877.71	0.00	1,877.71	0.00	0.00	0.00	1,877.71	0.00	1,877.71	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	278.00	278.00	0.00	27.36	27.36	0.00	250.64	250.64	3-factor Total
	0.00	326.32	326.32	0.00	30.71	30.71	0.00	295.61	295.61	Firm Volumes Total
	0.00	1,500.33	1,500.33	0.00	147.63	147.63	0.00	1,352.70	1,352.70	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
935 Maintenance of General Plant Total	35,857.65	204,365.08	240,222.73	3,366.31	20,430.38	23,796.69	32,491.34	183,934.70	216,426.04	
Grand Total	791,794.66	8,299,674.84	9,091,469.50	64,915.72	849,519.91	914,435.63	726,878.94	7,450,154.93	8,177,033.67	

Rate Base and Allocation Factors

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

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

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

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

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

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

SYSTEM		2012 Dec	2013 December	Dec 12 - Dec 13 12 month average	Allocation Method
		System	System	System	
Gross Plant					
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		278,392,658	279,519,367	279,088,869	Firm Delivered Volumes
CNG and LNG		2,545,186	2,527,301	2,542,316	3-Factor
Encana		99,769,227	153,839,135	130,680,397	Direct
Total Gross Plant		2,521,258,277	2,725,348,364	2,597,528,405	
Accumulated Depreciation					
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		(102,365,705)	(109,184,265)	(105,773,346)	Firm Delivered Volumes
CNG and LNG		(2,464,388)	(2,324,428)	(2,376,564)	3-Factor
Encana		(7,483,115)	(18,583,085)	(12,696,690)	Direct
Total Accumulated Depreciation		(1,076,989,085)	(1,141,243,250)	(1,109,639,233)	
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
Total Rate Base Excluding ADIT and WC		1,456,692,958	1,596,472,605	1,499,996,255	

OREGON		2012 Dec OREGON	2013 December OREGON	Dec 12 - Dec 13 12 month average OREGON	Allocation Method
Gross Plant					
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		255,301,209	256,321,894	255,931,906	Firm Delivered Volumes
CNG and LNG		2,294,740	2,278,615	2,292,152	3-Factor
Encana		99,769,227	153,839,135	130,680,397	Direct
Total Gross Plant		2,276,735,405	2,472,553,311	2,349,248,210	
Accumulated Depreciation					
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		(95,034,288)	(101,364,504)	(98,197,874)	Firm Delivered Volumes
CNG and LNG		(2,221,892)	(2,095,704)	(2,142,710)	3-Factor
Encana		(7,483,115)	(18,583,085)	(12,696,690)	Direct
Total Accumulated Depreciation		(975,820,264)	(1,034,055,485)	(1,005,402,821)	
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
Total Rate Base Excluding ADIT		1,311,862,528	1,449,459,435	1,354,532,153	

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

		2012	2013	Dec 12 - Dec 13	
WASHINGTON		2012 Dec WASHINGTON	2013 December WASHINGTON	Dec 12 - Dec 13 12 month average WASHINGTON	
Gross Plant					
Intangible	Software	10,103,865	10,797,070	10,343,180	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		772,600	968,602	909,771	Direct
Distribution		199,869,416	206,637,568	202,950,452	Direct
General		10,434,649	10,945,207	10,669,218	3-Factor & Direct
Storage and storage transmission		23,091,449	23,197,472	23,156,963	Firm Delivered Volumes
CNG and LNG		250,446	248,686	250,164	3-Factor
Total Gross Plant		244,522,872	252,795,053	248,280,194	
Accumulated Depreciation					
Intangible		(6,970,189)	(7,405,500)	(7,202,762)	Total Customers
Production		0	0	0	Direct
Transmission		(45,150)	(63,800)	(54,076)	Direct
Distribution		(81,188,305)	(86,067,359)	(83,638,049)	Direct
General		(5,391,265)	(5,602,622)	(5,532,199)	3-Factor
Storage and storage transmission		(7,331,417)	(7,819,762)	(7,575,472)	Firm Delivered Volumes
CNG and LNG		(242,496)	(228,724)	(233,854)	3-Factor
Total Accumulated Depreciation		(101,168,821)	(107,187,765)	(104,236,412)	
Storage Gas		1,329,855	1,329,368	1,327,599	Firm Delivered Volumes
Customer Advances		(193,819)	(227,624)	(227,685)	Direct
Leasehold Improvements		340,343	304,139	320,405	Direct & 3-Factor
Total Rate Base Excluding ADIT		144,830,431	147,013,170	145,464,101	
Total Rate Base Used				<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
Volumes												
Residential	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602	1,278,343	1,096,187	1,109,914	2,277,487	3,590,088	7,990,702
Commercial	3,567,264	2,968,564	2,327,093	1,688,409	1,214,810	982,427	766,605	674,595	686,244	1,101,305	1,610,376	3,140,019
Industrial Firm	396,077	338,948	299,345	268,008	232,664	188,413	200,035	203,519	204,275	265,248	299,508	391,969
Interruptible	161,224	125,285	133,027	115,604	153,845	131,259	97,647	90,593	112,292	166,890	(85,328)	121,289
Transport Firm	916,659	745,809	789,017	731,803	635,482	587,015	597,096	656,502	676,361	735,725	772,706	929,803
Transport Interruptible	787,376	663,828	741,684	770,231	713,728	691,909	814,962	930,009	1,096,427	1,235,301	849,097	782,084
Total	14,578,769	11,822,761	9,739,316	7,414,908	5,394,622	4,454,625	3,754,688	3,651,405	3,885,513	5,781,956	7,036,447	13,355,866
Customers												
Residential	65,645	65,769	65,834	65,910	65,989	66,039	66,082	66,186	66,286	66,513	66,779	67,045
Commercial	5,854	5,891	5,914	5,894	5,894	5,924	5,945	5,949	6,002	6,028	6,074	6,142
Industrial Firm	38	38	38	38	38	39	37	37	37	37	37	37
Interruptible	6	6	6	6	5	6	6	6	6	6	4	7
Transport Firm	12	20	20	12	12	12	12	12	12	12	13	13
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	71,566	71,735	71,823	71,871	71,949	72,031	72,093	72,201	72,354	72,607	72,918	73,255
Use per Customer												
Residential	133	106	83	58	37	28	19	17	17	34	54	119
Commercial	609	504	393	286	206	166	129	113	114	183	265	511
Industrial Firm	10,423	8,920	7,878	7,053	6,123	4,831	5,406	5,501	5,521	7,169	8,095	10,594
Interruptible	26,871	20,881	22,171	19,267	30,769	21,877	16,275	15,099	18,715	27,815	(21,332)	17,327
Transport Firm	76,388	37,290	39,451	60,984	52,957	48,918	49,758	54,709	56,363	61,310	59,439	71,523
Transport Interruptible	71,580	60,348	67,426	70,021	64,884	62,901	74,087	84,546	99,675	112,300	77,191	71,099

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

12 Months Ended	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June	2013 July	2013 August	2013 September	2013 October	2013 November	2013 December
Volumes												
Residential	45,004,262	45,475,127	44,790,133	43,890,930	43,559,324	43,517,202	43,413,989	43,436,903	43,400,629	44,111,921	44,523,937	46,680,915
Commercial	20,099,549	20,278,997	19,985,021	19,648,486	19,549,836	19,529,582	19,479,567	19,520,716	19,496,830	19,627,616	19,928,851	20,727,711
Industrial Firm	3,084,981	3,045,400	3,019,185	3,036,469	3,055,988	3,042,649	3,061,131	3,089,907	3,129,061	3,181,512	3,220,124	3,288,009
Interruptible	2,153,070	2,007,637	1,862,737	1,744,461	1,731,400	1,699,220	1,665,014	1,569,663	1,533,623	1,632,519	1,341,306	1,323,627
Transport Firm	8,604,773	8,578,291	8,546,177	8,562,907	8,502,183	8,459,185	8,431,218	8,468,757	8,523,421	8,606,597	8,665,638	8,773,978
Transport Interruptible	9,189,164	9,212,232	9,307,007	9,435,437	9,448,010	9,478,904	9,647,221	9,808,215	10,028,487	10,138,211	10,102,336	10,076,636
Total	88,135,799	88,597,684	87,510,260	86,318,690	85,846,741	85,726,742	85,698,140	85,894,161	86,112,051	87,298,376	87,782,192	90,870,876
Average Customers												
Residential	65,173	65,249	65,322	65,395	65,469	65,544	65,624	65,713	65,804	65,914	66,039	66,173
Commercial	5,583	5,614	5,646	5,675	5,704	5,736	5,773	5,812	5,856	5,902	5,931	5,959
Industrial Firm	38	38	38	38	38	38	38	38	38	38	38	38
Interruptible	8	8	7	7	7	7	6	6	6	6	6	6
Transport Firm	12	13	13	13	13	13	13	13	13	13	13	14
Transport Interruptible	9	10	10	10	10	10	11	11	11	11	11	11
Total	70,822	70,931	71,037	71,138	71,241	71,348	71,465	71,593	71,728	71,884	72,038	72,200
12 Month Use per Average Customer												
Residential	691	697	686	671	665	664	662	661	660	669	674	705
Commercial	3,600	3,612	3,540	3,463	3,427	3,405	3,374	3,359	3,330	3,326	3,360	3,478
Industrial Firm	81,721	80,673	79,802	80,083	80,421	79,895	80,556	81,492	82,706	84,278	85,490	87,486
Interruptible	274,860	264,743	254,010	246,277	256,504	261,418	259,483	251,146	252,102	275,919	233,271	226,907
Transport Firm	717,064	672,807	636,982	638,229	633,703	630,498	628,414	631,212	635,286	641,485	645,886	649,924
Transport Interruptible	984,553	961,276	946,475	943,544	929,312	917,313	918,783	919,520	925,706	921,656	918,394	916,058

NW Natural
Washington Qtrly Results of Operations
Monthly Volumes, Customers, and
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	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June
Volumes						
Residential	8,504,093	7,887,630	5,577,659	3,816,462	2,487,938	1,566,987
Commercial	3,652,334	3,356,475	2,455,158	1,769,964	1,187,472	904,368
Industrial Firm	403,214	374,236	335,166	275,457	237,005	168,941
Interruptible	232,910	142,803	114,827	99,211	89,841	85,563
Transport Firm	832,429	780,602	763,310	702,499	669,622	671,756
Transport Interruptible	862,564	683,553	735,354	792,231	683,193	724,135
Total	14,487,544	13,225,299	9,981,474	7,455,824	5,355,071	4,121,750
Customers						
Residential	67,275	67,436	67,534	67,610	67,670	67,740
Commercial	6,212	6,159	6,181	6,183	6,175	6,144
Industrial Firm	38	38	39	39	39	39
Interruptible	6	6	5	5	5	5
Transport Firm	13	13	13	13	13	14
Transport Interruptible	11	11	11	11	11	11
Total	73,555	73,663	73,783	73,861	73,913	73,953
Use per Customer						
Residential	126	117	83	56	37	23
Commercial	588	545	397	286	192	147
Industrial Firm	10,611	9,848	8,594	7,063	6,077	4,332
Interruptible	38,818	23,801	22,965	19,842	17,968	17,113
Transport Firm	64,033	60,046	58,716	54,038	51,509	47,983
Transport Interruptible	78,415	62,141	66,850	72,021	62,108	65,830

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

12 Months Ended	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June
Volumes						
Residential	46,434,839	47,342,142	47,470,651	47,446,260	47,490,105	47,183,490
Commercial	20,812,781	21,200,692	21,328,757	21,410,312	21,382,974	21,304,915
Industrial Firm	3,295,146	3,330,434	3,366,255	3,373,704	3,378,045	3,358,573
Interruptible	1,395,313	1,412,831	1,394,631	1,378,238	1,314,234	1,268,538
Transport Firm						
Transport Firm	8,689,748	8,724,541	8,698,834	8,669,530	8,703,670	8,788,411
Transport Interruptible	10,151,824	10,171,549	10,165,219	10,187,219	10,156,684	10,186,910
Total	90,779,651	92,182,189	92,424,347	92,465,263	92,425,712	92,092,837
Average Customers						
Residential	66,309	66,448	66,590	66,731	66,871	67,013
Commercial	5,989	6,011	6,034	6,058	6,081	6,100
Industrial Firm	38	38	38	38	38	38
Interruptible	6	6	6	6	6	6
Transport Firm						
Transport Firm	14	13	12	13	13	13
Transport Interruptible	11	11	11	11	11	11
Total	72,366	72,527	72,690	72,856	73,020	73,180
12 Month Use per Average Customer						
Residential	700	712	713	711	710	704
Commercial	3,475	3,527	3,535	3,534	3,516	3,493
Industrial Firm	87,676	88,615	89,370	89,370	89,288	88,773
Interruptible	239,197	242,200	242,545	243,218	231,924	227,201
Transport Firm						
Transport Firm	639,736	671,119	700,577	693,562	691,682	689,287
Transport Interruptible	922,893	924,686	924,111	926,111	923,335	926,265