

UG-150383

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February 27, 2015

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

Dear Mr. King,

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

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RECORDS MANAGEMENT
2015 MAR - 2 AM 8:23
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

October 2014 Activity

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REGISTRATION/ANAGEMENT

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

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

October 2014								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		5,196,922			253,923			4,942,999
		1,137,385,506			114,386,124			1,022,999,382
		0.46%			0.22%			0.48%

NW Natural
Washington Quarterly Results of Operations Report

October 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		15,529,791		15,529,791	1,719,792		1,719,792	13,809,999		13,809,999
481.1	Commercial		9,619,958		9,619,958	865,393		865,393	8,754,565		8,754,565
481.2	Industrial Firm		1,969,280		1,969,280	146,267		146,267	1,823,012		1,823,012
481.3	Interruptible		2,464,526		2,464,526	53,569		53,569	2,410,957		2,410,957
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		9,673,362	9,673,362		958,551	958,551		8,714,811	8,714,811
Total Sales of Gas			29,583,554	9,673,362	39,256,915	2,785,021	958,551	3,743,572	26,798,533	8,714,811	35,513,344
Transportation Revenue											
489.12	Industrial Firm		719,488		719,488	81,548		81,548	637,939		637,939
489.13	Interruptible		651,585		651,585	87,901		87,901	563,684		563,684
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
Total Transportation Revenue			1,371,072	0	1,371,072	169,449	0	169,449	1,201,623	0	1,201,623
495.6	Rate Adjustments - Amortizations		4,005,850		4,005,850	(48,393)		(48,393)	4,054,243		4,054,243
Miscellaneous Revenues											
487	Late Payment Charge		82,380		82,380	4,015		4,015	78,365		78,365
488.0	Seasonal Reconnect Fee		300		300	0		0	300		300
488.0	Delinquent Reconnect Fee		13,350		13,350	100		100	13,250		13,250
488.1	Returned Check Charge		6,795		6,795	585		585	6,210		6,210
488.3	Recon Charge CR During Office Hours		22,120		22,120	1,450		1,450	20,670		20,670
488.4	Field Collection Charge		22,935		22,935	2,295		2,295	20,640		20,640
488.5	Recon Charge CR After Office Hours		2,130		2,130	2,050		2,050	80		80
488.6	Recon Charge Seas During Office Hours		1,655		1,655	100		100	1,555		1,555
488.7	Recon Charge Seas After Office Hours		100		100	100		100	0		0
488.8	Automated Payment Charge		4,570		4,570	570		570	4,000		4,000
493.2	Rent - Utility Property	B		22,746	22,746		1,504	1,504		21,242	21,242
495.1	Meter Rentals		17,292		17,292	1,668		1,668	15,624		15,624
495.2	Other Gas Revenue - Miscellaneous		36,718		36,718	877		877	35,841		35,841
Total Miscellaneous Revenues			210,345	22,746	233,091	13,810	1,504	15,314	196,535	21,242	217,778
Total Operating Revenue			35,170,821	9,696,108	44,866,929	2,919,887	960,055	3,879,941	32,250,934	8,736,053	40,986,988
Cost of Gas											
804.7	WACOG Incurred		14,345,269		14,345,269	1,258,865		1,258,865	13,086,404		13,086,404
805.7	WACOG Deferred		(259,377)		(259,377)	28,417		28,417	(287,794)		(287,794)
804.6	Demand Incurred		7,600,839		7,600,839	739,575		739,575	6,861,264		6,861,264
805.8	Demand Deferred		(2,919,503)		(2,919,503)	(316,941)		(316,941)	(2,602,562)		(2,602,562)
805.4	Amortization of Gas Costs		(289,947)		(289,947)	(68,908)		(68,908)	(221,039)		(221,039)
Total Cost of Gas			18,477,282	0	18,477,282	1,641,008	0	1,641,008	16,836,273	0	16,836,273
Detail	Operations & Maintenance	O&M	242,542	9,939,574	10,182,116	56,340	1,012,761	1,069,101	186,202	8,926,813	9,113,015
Other Taxes											
408.11	Property		1,790,562		1,790,562	144,603		144,603	1,645,959		1,645,959
408.12	Franchise		1,066,943		1,066,943	144,895		144,895	922,049		922,049
408.13	Payroll	C		421,666	421,666		44,992	44,992		376,674	376,674
408.14	Other		(7,646)		(7,646)	3,816		3,816	(11,462)		(11,462)
408.15	Regulatory		0		0	0		0	0		0
Total Other Taxes			2,849,859	421,666	3,271,525	293,314	44,992	338,306	2,556,545	376,674	2,933,219
403.1	Depreciation	D		6,180,051	6,180,051		631,169	631,169		5,548,883	5,548,883
Income Taxes											
409.11	Federal Income Taxes				(3,092,950)			(25,860)			(3,067,090)
410.11	Federal Income Taxes - Deferred				4,388,881			0			4,388,881
411.42	Federal Income Tax Credit				(6,916)			(27,705)			20,789
409.12	Oregon Income Taxes				(545,176)			0			(545,176)
410.12	Oregon Income Taxes - Deferred				818,946			0			818,946
411.12	Oregon Income Tax Credit				(3,752)			0			(3,752)
Total Income Taxes					1,559,033			(53,565)			1,612,598
Total Operating Revenue Deductions			21,569,683	16,541,291	39,670,007	1,990,662	1,688,921	3,626,018	19,579,021	14,852,370	36,043,989
Net Operating Income			5,196,922			253,923			4,942,999		

**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			2,650,485,328			262,076,272			2,388,409,056
108.1X Accumulated Depreciation			(1,176,524,032)			(116,229,409)			(1,060,294,623)
ADJ Working Capital Allowance			36,455,687			3,110,820			33,344,867
117.X Storage Gas - Cushion			14,035,851			1,320,774			12,715,078
186.XX Leasehold Improvements			1,155,233			264,618			890,616
252.XX Customer Contributions			(3,229,277)			(259,487)			(2,969,790)
283.XX Deferred Taxes - Federal			(321,688,894)			(35,897,463)			(285,791,431)
283.XX Deferred Taxes - State			(63,304,391)			0			(63,304,391)
Total Rate Base			1,137,385,506			114,386,124			1,022,999,382
Rate Of Return on Rate Base			0.46%			0.22%			0.48%
Allocation References:									
A Unbilled Revenue			100.00%			9.91%			90.09%
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

October 2014

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		94,270,222			10,375,509			83,894,712
		1,098,166,889			112,719,038			985,447,850
		8.58%			9.20%			8.51%

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

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Acct	Description	Alloc. Ref.								
Sales of Gas										
480.1	Residential	448,778,550	0	448,778,550	49,448,105	0	49,448,105	399,330,445	0	399,330,445
481.1	Commercial	227,989,064	0	227,989,064	20,605,693	0	20,605,693	207,383,371	0	207,383,371
481.2	Industrial Firm	25,415,844	0	25,415,844	2,428,982	0	2,428,982	22,986,862	0	22,986,862
481.3	Interruptible	31,361,774	0	31,361,774	707,659	0	707,659	30,654,115	0	30,654,115
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	0	0	0	0	0	0	0	0
	Total Sales of Gas	733,545,232	(8,431,440)	725,113,792	73,190,439	(828,708)	72,361,731	660,354,793	(7,602,732)	652,752,061
Transportation Revenue										
489.12	Industrial Firm	8,680,826	0	8,680,826	987,823	0	987,823	7,693,003	0	7,693,003
489.13	Interruptible	7,511,966	0	7,511,966	856,507	0	856,507	6,655,459	0	6,655,459
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	645,047	0	645,047	0	0	0	645,047	0	645,047
	Total Transportation Revenue	16,837,839	0	16,837,839	1,844,330	0	1,844,330	14,993,509	0	14,993,509
495.6	Rate Adjustments - Amortizations	12,389,397	0	12,389,397	(1,553,595)	0	(1,553,595)	13,942,992	0	13,942,992
Miscellaneous Revenues										
487	Late Payment Charge	2,296,731	0	2,296,731	107,153	0	107,153	2,189,578	0	2,189,578
488.0	Seasonal Reconnect Fee	64,430	0	64,430	0	0	0	64,430	0	64,430
488.0	Delinquent Reconnect Fee	279,450	0	279,450	9,460	0	9,460	269,990	0	269,990
488.1	Returned Check Charge	115,845	0	115,845	11,370	0	11,370	104,475	0	104,475
488.3	Recon Charge CR During Office Hours	304,665	0	304,665	17,895	0	17,895	286,770	0	286,770
488.4	Field Collection Charge	461,900	0	461,900	42,460	0	42,460	419,440	0	419,440
488.5	Recon Charge CR After Office Hours	46,470	0	46,470	44,080	0	44,080	2,390	0	2,390
488.6	Recon Charge Seas During Office Hours	16,135	0	16,135	1,080	0	1,080	15,055	0	15,055
488.7	Recon Charge Seas After Office Hours	3,810	0	3,810	3,700	0	3,700	110	0	110
488.8	Automated Payment Charge	75,800	0	75,800	9,940	0	9,940	65,860	0	65,860
493.2	Rent - Utility Property	0	279,745	279,745	0	18,179	18,179	0	261,566	261,566
495.1	Meter Rentals	214,432	0	214,432	21,238	0	21,238	193,194	0	193,194
495.2	Other Gas Revenue - Miscellaneous	214,835	0	214,835	5,898	0	5,898	208,938	0	208,938
	Total Miscellaneous Revenues	4,094,503	279,745	4,374,248	274,273	18,179	292,453	3,820,230	261,566	4,081,796
	Total Operating Revenue	766,866,971	(8,151,695)	758,715,277	73,755,447	(810,528)	72,944,919	693,111,524	(7,341,166)	685,770,358
Cost of Gas										
804.7	WACOG Incurred	311,481,561	0	311,481,561	29,595,456	0	29,595,456	281,886,105	0	281,886,105
805.7	WACOG Deferred	(23,153,989)	0	(23,153,989)	(2,754,981)	0	(2,754,981)	(20,399,008)	0	(20,399,008)
804.6	Demand Incurred	91,641,538	0	91,641,538	8,914,100	0	8,914,100	82,727,438	0	82,727,438
805.8	Demand Deferred	2,952,984	0	2,952,984	89,467	0	89,467	2,863,517	0	2,863,517
805.4	Amortization of Gas Costs	(8,240,676)	0	(8,240,676)	(2,071,774)	0	(2,071,774)	(6,168,902)	0	(6,168,902)
	Total Cost of Gas	374,681,418	0	374,681,418	33,772,268	0	33,772,268	340,909,150	0	340,909,150
Detail	Operations & Maintenance	9,888,448	120,349,172	130,237,620	757,874	12,175,626	12,933,500	9,130,573	108,173,546	117,304,119
Other Taxes										
408.11	Property	20,306,943	0	20,306,943	1,389,327	0	1,389,327	18,917,616	0	18,917,616
408.12	Franchise	18,913,625	0	18,913,625	2,900,651	0	2,900,651	16,012,974	0	16,012,974
408.13	Payroll	0	5,294,051	5,294,051	0	561,476	561,476	0	4,732,575	4,732,575
408.14	Other	(299,385)	0	(299,385)	44,362	0	44,362	(343,747)	0	(343,747)
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	40,749,599	5,294,051	46,043,650	4,482,267	561,476	5,043,743	36,267,332	4,732,575	40,999,907
403.1	Depreciation	0	72,555,869	72,555,869	0	7,428,918	7,428,918	0	65,126,951	65,126,951
Income Taxes										
409.11	Federal Income Taxes			28,258,383			3,668,103			24,590,280
410.11	Federal Income Taxes - Deferred			56,417,336			0			56,417,336
411.42	Federal Income Tax Credit			(51,001,610)			(277,123)			(50,724,487)
409.12	Oregon Income Taxes			(2,586,523)			0			(2,586,523)
410.12	Oregon Income Taxes - Deferred			11,633,299			0			11,633,299
411.12	Oregon Income Tax Credit			(1,794,386)			0			(1,794,386)
	Total Income Taxes			40,926,499			3,390,980			37,535,519
	Total Operating Revenue Deductions	425,319,464	198,199,092	664,445,055	39,012,410	20,166,019	62,569,409	386,307,055	178,033,073	601,875,646
	Net Operating Income			94,270,222			10,375,509			83,894,712

**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
		2,601,759,650			258,924,786			2,342,834,864
		(1,155,494,913)			(113,668,644)			(1,041,826,269)
		20,627,055			1,633,685			18,993,370
		14,085,990			1,324,785			12,761,205
		1,272,654			285,774			986,880
		(3,349,859)			(251,678)			(3,098,182)
		(317,231,347)			(35,529,671)			(281,701,676)
		(63,502,341)			0			(63,502,341)
		1,098,166,889			112,719,038			985,447,850
		8.58%			9.20%			8.51%
		100.00%			9.83%			90.17%
		100.00%			6.50%			93.50%
		100.00%			10.61%			89.39%
		100.00%			10.24%			89.76%

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

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$18,790	\$1,761	\$17,029
818	Compressor Station Expense	40,786	3,822	36,965
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	125,170	11,728	113,441
821	Purification Expense	(69)	(6)	(63)
Maintenance				
832	Wells Expense	12,405	1,162	11,243
Total Underground Storage Expense		<u>197,082</u>	<u>18,467</u>	<u>178,615</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	6,931	649	6,282
Total Other Storage Expense		<u>6,931</u>	<u>649</u>	<u>6,282</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	169,544	15,886	153,657
845	LNG Fuel	(29,742)	(2,787)	(26,955)
Maintenance				
847	Supervision and Engineering	99,796	9,351	90,445
Total Liquified Natural Gas Expense		<u>239,598</u>	<u>22,450</u>	<u>217,148</u>
Total Natural Gas Storage		<u>443,611</u>	<u>41,566</u>	<u>402,044</u>
Transmission Expense				
Operation				
856	Mains Expense	18,703	5,024	13,679
Maintenance				
863	Maintenance of Mains	-	-	-
Total Transmission Expense		<u>18,703</u>	<u>5,024</u>	<u>13,679</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	207,168	18,022	189,146
874	Mains and Services Expense	714,791	89,803	624,988
875	Measuring and Regulator Station Expense - General	11,769	1,113	10,655
877	Measuring and Regulator Station Expense - City Gate	34,792	2,859	31,933
878	Meter and House Regulator Expense	514,669	53,601	461,069
879	Customer Installation Expense	922,106	97,462	824,644
880	Other Expense	105,363	12,190	93,173
881	Rents	28,016	2,771	25,245

For the period ended October 31, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Maintenance			
885 Supervision and Engineering	184,338	23,156	161,183
887 Mains	204,376	13,611	190,764
889 Measuring and Regulator Station Expense - General	100,069	8,506	91,563
891 Measuring and Regulator Station Expense - City Gate	10,630	852	9,778
892 Services	88,779	11,693	77,086
893 Meters and House Regulators	211,163	18,966	192,197
894 Other Equipment	1,715	147	1,568
Total Distribution Expense	<u>3,339,744</u>	<u>354,752</u>	<u>2,984,991</u>
Customer Accounts Expense			
Operation			
901 Supervision	143,399	14,182	129,216
902 Meter Reading Expenses	67,960	7,197	60,763
903 Customer Records and Collection Expense	1,514,639	152,984	1,361,655
904 Uncollectible Accounts	72,916	7,612	65,304
Total Customer Accounts Expense	<u>1,798,914</u>	<u>181,975</u>	<u>1,616,939</u>
Customer Service and Informational			
Operation			
907 Supervision	349	37	312
908 Customer Assistance Expense	127,717	12,273	115,443
909 Customer Information Expense	136,135	14,594	121,541
910 Miscellaneous Customer Service Expense	20,305	2,177	18,128
Total Customer Service and Informational	<u>284,506</u>	<u>29,081</u>	<u>255,425</u>
Sales Expense			
Operation			
911 Supervision	14,332	1,518	12,815
912 Demonstration and Selling Expense	166,867	17,685	149,182
913 Advertising	6,993	750	6,244
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	<u>188,192</u>	<u>19,952</u>	<u>168,240</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,093,457	423,198	3,670,259
922 Administrative Expenses Transferred - Credit	(1,458,886)	(154,055)	(1,304,831)
924 Property Insurance Premium	193,770	19,164	174,606
925 Injuries and Damages	7,854	777	7,077
926 Employee Pensions and Benefits	237,495	24,909	212,586
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	316,171	31,269	284,902
931 Rents	403,752	53,923	349,829
Maintenance			
935 Maintenance of General Plant	314,832	37,565	277,267
Total Administrative and General Expense	<u>4,108,447</u>	<u>436,750</u>	<u>3,671,697</u>
Total Operations and Maintenance Expense	<u>\$10,182,116</u>	<u>\$1,069,101</u>	<u>\$9,113,015</u>

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	
816 Wells Expense Total	0.00	18,789.55	18,789.55	0.00	1,760.60	1,760.60	0.00	17,028.95	17,028.95	Firm volumes Total
	0.00	40,786.31	40,786.31	0.00	3,821.68	3,821.68	0.00	36,964.63	36,964.63	Firm Volumes Total
818 Compressor Station Expense Total	0.00	40,786.31	40,786.31	0.00	3,821.68	3,821.68	0.00	36,964.63	36,964.63	Firm Volumes 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	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
820 Measuring and Regulator Station Expense Total	0.00	125,169.63	125,169.63	0.00	11,728.39	11,728.39	0.00	113,441.24	113,441.24	Firm Volumes Total
	0.00	(69.30)	(69.30)	0.00	(6.49)	(6.49)	0.00	(62.81)	(62.81)	Firm Volumes Total
821 Purification Expense Total	0.00	(69.30)	(69.30)	0.00	(6.49)	(6.49)	0.00	(62.81)	(62.81)	Firm Volumes Total
	0.00	12,405.34	12,405.34	0.00	1,162.38	1,162.38	0.00	11,242.96	11,242.96	Firm Volumes Total
832 Wells Expense Total	0.00	12,405.34	12,405.34	0.00	1,162.38	1,162.38	0.00	11,242.96	11,242.96	Firm Volumes Total
	0.00	6,931.21	6,931.21	0.00	649.45	649.45	0.00	6,281.76	6,281.76	Firm Volumes Total
840 Supervision and Engineering Total	0.00	6,931.21	6,931.21	0.00	649.45	649.45	0.00	6,281.76	6,281.76	Firm Volumes Total
	0.00	169,543.57	169,543.57	0.00	15,886.24	15,886.24	0.00	153,657.33	153,657.33	Firm Volumes Total
844 Supervision and Engineering Total	0.00	169,543.57	169,543.57	0.00	15,886.24	15,886.24	0.00	153,657.33	153,657.33	Firm Volumes Total
	0.00	(29,742.06)	(29,742.06)	0.00	(2,786.83)	(2,786.83)	0.00	(26,955.23)	(26,955.23)	Firm Volumes Total
845 LNG Fuel Total	0.00	(29,742.06)	(29,742.06)	0.00	(2,786.83)	(2,786.83)	0.00	(26,955.23)	(26,955.23)	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	99,796.33	99,796.33	0.00	9,350.92	9,350.92	0.00	90,445.41	90,445.41	Firm Volumes Total
847 Supervision and Engineering Total	0.00	99,796.33	99,796.33	0.00	9,350.92	9,350.92	0.00	90,445.41	90,445.41	Firm Volumes Total
	0.00	50,796.40	50,796.40	0.00	5,023.77	5,023.77	0.00	45,772.63	45,772.63	3-factor Total
	(32,093.81)	0.00	(32,093.81)	0.00	0.00	0.00	(32,093.81)	0.00	(32,093.81)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	(32,093.81)	50,796.40	18,702.59	0.00	5,023.77	5,023.77	(32,093.81)	45,772.63	13,678.82	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
	43.75	0.00	43.75	0.00	0.00	0.00	43.75	0.00	43.75	Direct-OR Total
	0.00	108,149.27	108,149.27	0.00	10,133.59	10,133.59	0.00	98,015.68	98,015.68	Firm Volumes Total
	0.00	25.50	25.50	0.00	2.23	2.23	0.00	23.27	23.27	Sales/Sendout Volumes Total
	0.00	98,949.10	98,949.10	0.00	7,886.24	7,886.24	0.00	91,062.86	91,062.86	Sendout Volumes Total
870 Supervision and Engineering Total	43.75	207,123.87	207,167.62	0.00	18,022.06	18,022.06	43.75	189,101.81	189,145.56	3-factor Total
	0.00	445,274.52	445,274.52	0.00	44,037.62	44,037.62	0.00	401,236.90	401,236.90	Customers Port/Van Total
	0.00	6,254.49	6,254.49	0.00	907.53	907.53	0.00	5,346.96	5,346.96	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	237,829.62	237,829.62	0.00	25,186.15	25,186.15	0.00	212,643.47	212,643.47	Direct-OR Total
	5,760.72	0.00	5,760.72	0.00	0.00	0.00	5,760.72	0.00	5,760.72	Direct-WA Total
	19,671.74	0.00	19,671.74	19,671.74	0.00	19,671.74	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	25,432.46	689,358.63	714,791.09	19,671.74	70,131.30	89,803.04	5,760.72	619,227.33	624,988.05	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	5,502.57	5,502.57	0.00	438.56	438.56	0.00	5,064.01	5,064.01	Telemetering Total
	0.00	6,266.25	6,266.25	0.00	674.88	674.88	0.00	5,591.37	5,591.37	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	0.00	11,768.82	11,768.82	0.00	1,113.44	1,113.44	0.00	10,655.38	10,655.38	3-factor Total
	0.00	65.62	65.62	0.00	6.49	6.49	0.00	59.13	59.13	Customers-All Total
	0.00	3,230.90	3,230.90	0.00	342.15	342.15	0.00	2,888.75	2,888.75	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	31,495.19	31,495.19	0.00	2,510.16	2,510.16	0.00	28,985.03	28,985.03	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	34,791.71	34,791.71	0.00	2,858.80	2,858.80	0.00	31,932.91	31,932.91	3-factor Total
	0.00	4,664.80	4,664.80	0.00	461.35	461.35	0.00	4,203.45	4,203.45	Customers-All Total
	0.00	484,307.88	484,307.88	0.00	51,288.20	51,288.20	0.00	433,019.68	433,019.68	Customers-Ind Total
	0.00	22,633.84	22,633.84	0.00	1,631.90	1,631.90	0.00	21,001.94	21,001.94	Direct-OR Total
	311.85	0.00	311.85	0.00	0.00	0.00	311.85	0.00	311.85	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	2,750.89	2,750.89	0.00	219.24	219.24	0.00	2,531.65	2,531.65	Sendout Volumes Total
878 Meter and House Regulator Expense Total	311.85	514,357.41	514,669.26	0.00	53,600.69	53,600.69	311.85	460,756.72	461,068.57	3-factor Total
	0.00	23,912.50	23,912.50	0.00	2,364.94	2,364.94	0.00	21,547.56	21,547.56	Customers-All Total
	0.00	871,460.80	871,460.80	0.00	92,287.70	92,287.70	0.00	779,173.10	779,173.10	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	26,733.13	26,733.13	0.00	2,809.65	2,809.65	0.00	23,923.48	23,923.48	Employee Cost Total
879 Customer Installation Expense Total	0.00	922,106.43	922,106.43	0.00	97,462.29	97,462.29	0.00	824,644.14	824,644.14	3-factor Total
	0.00	34,584.83	34,584.83	0.00	3,420.44	3,420.44	0.00	31,164.39	31,164.39	Customers-All Total
	0.00	45,839.13	45,839.13	0.00	4,854.36	4,854.36	0.00	40,984.77	40,984.77	Direct-OR Total
	(613.12)	0.00	(613.12)	0.00	0.00	0.00	(613.12)	0.00	(613.12)	Direct-OR Total

For the period ended October 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	
	2,041.23	0.00	2,041.23	2,041.23	0.00	2,041.23	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	23,510.72	23,510.72	0.00	1,873.80	1,873.80	0.00	21,636.92	21,636.92	Sendout Volumes Total
880 Other Expense Total	1,428.11	103,934.68	105,362.79	2,041.23	10,148.60	12,189.83	(613.12)	93,786.08	93,172.96	
	0.00	28,016.20	28,016.20	0.00	2,770.81	2,770.81	0.00	25,245.39	25,245.39	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
881 Rents Total	0.00	28,016.20	28,016.20	0.00	2,770.81	2,770.81	0.00	25,245.39	25,245.39	
	0.00	221,499.82	221,499.82	0.00	21,906.33	21,906.33	0.00	199,593.49	199,593.49	3-factor Total
	0.00	2,271.55	2,271.55	0.00	240.56	240.56	0.00	2,030.99	2,030.99	Customers-All Total
	(40,441.84)	0.00	(40,441.84)	0.00	0.00	0.00	(40,441.84)	0.00	(40,441.84)	Direct-OR Total
	1,008.88	0.00	1,008.88	1,008.88	0.00	1,008.88	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
885 Supervision and Engineering Total	(39,432.96)	223,771.37	184,338.41	1,008.88	22,146.89	23,155.77	(40,441.84)	201,624.48	161,182.64	
	0.00	38,875.18	38,875.18	0.00	3,844.77	3,844.77	0.00	35,030.41	35,030.41	3-factor Total
	0.00	105,611.14	105,611.14	0.00	12,261.45	12,261.45	0.00	93,349.69	93,349.69	Customers Port/Van 80% Total
	62,384.07	0.00	62,384.07	0.00	0.00	0.00	62,384.07	0.00	62,384.07	Direct-OR Total
	(2,494.88)	0.00	(2,494.88)	(2,494.88)	0.00	(2,494.88)	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
887 Mains Total	59,889.19	144,486.32	204,375.51	(2,494.88)	16,106.22	13,611.34	62,384.07	128,380.10	190,764.17	
	0.00	1,579.98	1,579.98	0.00	156.26	156.26	0.00	1,423.72	1,423.72	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	562.31	0.00	562.31	0.00	0.00	0.00	562.31	0.00	562.31	Direct-OR Total
	0.00	78,459.50	78,459.50	0.00	6,253.22	6,253.22	0.00	72,206.28	72,206.28	Sendout Volumes Total
	0.00	19,467.66	19,467.66	0.00	2,096.67	2,096.67	0.00	17,370.99	17,370.99	Telemetry Total
889 Measuring and Regulator Station Expense - General Total	562.31	99,507.14	100,069.45	0.00	8,506.15	8,506.15	562.31	91,000.99	91,563.30	
	0.00	261.82	261.82	0.00	25.89	25.89	0.00	235.93	235.93	3-factor Total
	0.00	10,368.05	10,368.05	0.00	826.33	826.33	0.00	9,541.72	9,541.72	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	10,629.87	10,629.87	0.00	852.22	852.22	0.00	9,777.65	9,777.65	
	0.00	25,020.71	25,020.71	0.00	2,474.54	2,474.54	0.00	22,546.17	22,546.17	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	36,292.87	0.00	36,292.87	0.00	0.00	0.00	36,292.87	0.00	36,292.87	Direct-OR Total
	7,638.20	0.00	7,638.20	7,638.20	0.00	7,638.20	0.00	0.00	0.00	Direct-WA Total
	0.00	19,827.41	19,827.41	0.00	1,580.24	1,580.24	0.00	18,247.17	18,247.17	Sendout Volumes Total
892 Services Total	43,931.07	44,848.12	88,779.19	7,638.20	4,054.78	11,692.98	36,292.87	40,793.34	77,086.21	
	0.00	185.90	185.90	0.00	18.38	18.38	0.00	167.52	167.52	3-factor Total
	0.00	88,026.00	88,026.00	0.00	9,321.96	9,321.96	0.00	78,704.04	78,704.04	Customers-All Total
	0.00	7,416.47	7,416.47	0.00	698.63	698.63	0.00	6,717.84	6,717.84	Customers-Comm Total
	0.00	17,370.70	17,370.70	0.00	1,252.43	1,252.43	0.00	16,118.27	16,118.27	Customers-Ind Total
	0.00	17,246.97	17,246.97	0.00	1,848.88	1,848.88	0.00	15,398.09	15,398.09	Customers-Res Total
	7,824.75	0.00	7,824.75	0.00	0.00	0.00	7,824.75	0.00	7,824.75	Direct-OR Total
	0.00	73,091.89	73,091.89	0.00	5,825.43	5,825.43	0.00	67,266.46	67,266.46	Sendout Volumes Total
893 Meters and House Regulators Total	7,824.75	203,337.93	211,162.68	0.00	18,965.71	18,965.71	7,824.75	184,372.22	192,196.97	
	0.00	1,486.51	1,486.51	0.00	147.02	147.02	0.00	1,339.49	1,339.49	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	228.06	0.00	228.06	0.00	0.00	0.00	228.06	0.00	228.06	Direct-OR Total
894 Other Equipment Total	228.06	1,486.51	1,714.57	0.00	147.02	147.02	228.06	1,339.49	1,567.55	
	0.00	143,398.58	143,398.58	0.00	14,182.12	14,182.12	0.00	129,216.46	129,216.46	3-factor Total
901 Supervision Total	0.00	143,398.58	143,398.58	0.00	14,182.12	14,182.12	0.00	129,216.46	129,216.46	
	0.00	67,960.43	67,960.43	0.00	7,197.01	7,197.01	0.00	60,763.42	60,763.42	Customers-All Total
902 Meter Reading Expenses Total	0.00	67,960.43	67,960.43	0.00	7,197.01	7,197.01	0.00	60,763.42	60,763.42	
	0.00	956,398.98	956,398.98	0.00	94,587.87	94,587.87	0.00	861,811.11	861,811.11	3-factor Total
	0.00	129,034.93	129,034.93	0.00	13,664.80	13,664.80	0.00	115,370.13	115,370.13	Customers-All Total
	0.00	36,451.41	36,451.41	0.00	2,628.15	2,628.15	0.00	33,823.26	33,823.26	Customers-Ind Total
	0.00	392,753.99	392,753.99	0.00	42,103.23	42,103.23	0.00	350,650.76	350,650.76	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	0.00	1,514,639.31	1,514,639.31	0.00	152,984.05	152,984.05	0.00	1,361,655.26	1,361,655.26	
	0.00	22,179.00	22,179.00	0.00	2,348.76	2,348.76	0.00	19,830.24	19,830.24	Customers-All Total
	0.00	5,560.31	5,560.31	0.00	523.78	523.78	0.00	5,036.53	5,036.53	Customers-Comm Total
	0.00	2,951.98	2,951.98	0.00	212.84	212.84	0.00	2,739.14	2,739.14	Customers-Ind Total
	0.00	42,224.27	42,224.27	0.00	4,526.44	4,526.44	0.00	37,697.83	37,697.83	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	72,915.56	72,915.56	0.00	7,611.82	7,611.82	0.00	65,303.74	65,303.74	
	0.00	349.48	349.48	0.00	37.46	37.46	0.00	312.02	312.02	Customers-Res Total
907 Supervision Total	0.00	349.48	349.48	0.00	37.46	37.46	0.00	312.02	312.02	
	0.00	14,531.33	14,531.33	0.00	1,437.15	1,437.15	0.00	13,094.18	13,094.18	3-factor Total
	0.00	43,000.24	43,000.24	0.00	4,553.73	4,553.73	0.00	38,446.51	38,446.51	Customers-All Total
	0.00	1,014.72	1,014.72	0.00	95.59	95.59	0.00	919.13	919.13	Customers-Comm Total
	0.00	73,191.11	73,191.11	0.00	5,277.08	5,277.08	0.00	67,914.03	67,914.03	Customers-Ind Total
	0.00	(3,567.83)	(3,567.83)	0.00	(382.47)	(382.47)	0.00	(3,185.36)	(3,185.36)	Customers-Res Total
	(1,745.26)	0.00	(1,745.26)	0.00	0.00	0.00	(1,745.26)	0.00	(1,745.26)	Direct-OR Total
	1,292.34	0.00	1,292.34	1,292.34	0.00	1,292.34	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total

For the period ended October 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	
908 Customer Assistance Expense Total	(452.92)	128,169.57	127,716.65	1,292.34	10,981.08	12,273.42	(1,745.26)	117,188.49	115,443.23	
	0.00	136,135.18	136,135.18	0.00	14,593.70	14,593.70	0.00	121,541.48	121,541.48	Customers-Res Total
909 Customer Information Expense Total	0.00	136,135.18	136,135.18	0.00	14,593.70	14,593.70	0.00	121,541.48	121,541.48	
	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	20,304.58	20,304.58	0.00	2,176.65	2,176.65	0.00	18,127.93	18,127.93	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	20,304.58	20,304.58	0.00	2,176.65	2,176.65	0.00	18,127.93	18,127.93	
	0.00	14,332.35	14,332.35	0.00	1,517.80	1,517.80	0.00	12,814.55	12,814.55	Customers-All Total
911 Supervision Total	0.00	14,332.35	14,332.35	0.00	1,517.80	1,517.80	0.00	12,814.55	12,814.55	
	0.00	71.00	71.00	0.00	7.02	7.02	0.00	63.98	63.98	3-factor Total
	0.00	152,442.24	152,442.24	0.00	16,143.63	16,143.63	0.00	136,298.61	136,298.61	Customers-All Total
	0.00	352.48	352.48	0.00	33.20	33.20	0.00	319.28	319.28	Customers-Comm Total
	0.00	14,000.88	14,000.88	0.00	1,500.89	1,500.89	0.00	12,499.99	12,499.99	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
912 Demonstration and Selling Expense Total	0.00	166,866.60	166,866.60	0.00	17,684.74	17,684.74	0.00	149,181.86	149,181.86	
	0.00	6,993.33	6,993.33	0.00	749.69	749.69	0.00	6,243.64	6,243.64	Customers-Res Total
913 Advertising Total	0.00	6,993.33	6,993.33	0.00	749.69	749.69	0.00	6,243.64	6,243.64	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,509,339.11	3,509,339.11	0.00	347,073.67	347,073.67	0.00	3,162,265.44	3,162,265.44	3-factor Total
	0.00	4,917.65	4,917.65	0.00	520.77	520.77	0.00	4,396.88	4,396.88	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	12,295.72	12,295.72	0.00	1,318.10	1,318.10	0.00	10,977.62	10,977.62	Customers-Res Total
	101,824.27	0.00	101,824.27	0.00	0.00	0.00	101,824.27	0.00	101,824.27	Direct-OR Total
	83.30	0.00	83.30	83.30	0.00	83.30	0.00	0.00	0.00	Direct-WA Total
	0.00	333,186.89	333,186.89	0.00	35,017.94	35,017.94	0.00	298,168.95	298,168.95	Employee Cost Total
	0.00	1,418.56	1,418.56	0.00	132.92	132.92	0.00	1,285.64	1,285.64	Firm Volumes Total
	0.00	130,091.43	130,091.43	0.00	39,027.43	39,027.43	0.00	91,064.00	91,064.00	Regulatory 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	300.29	300.29	0.00	23.93	23.93	0.00	276.36	276.36	Sendout Volumes Total
921 Office Supplies and Expense Total	101,907.57	3,991,549.65	4,093,457.22	83.30	423,114.76	423,198.06	101,824.27	3,568,434.89	3,670,259.16	
	0.00	(1,037,219.51)	(1,037,219.51)	0.00	(109,737.82)	(109,737.82)	0.00	(927,481.69)	(927,481.69)	Admin Tran Total
	0.00	(421,666.05)	(421,666.05)	0.00	(44,317.10)	(44,317.10)	0.00	(377,348.95)	(377,348.95)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,458,885.56)	(1,458,885.56)	0.00	(154,054.92)	(154,054.92)	0.00	(1,304,830.64)	(1,304,830.64)	
	0.00	193,770.37	193,770.37	0.00	19,163.89	19,163.89	0.00	174,606.48	174,606.48	3-factor Total
924 Property Insurance Premium Total	0.00	193,770.37	193,770.37	0.00	19,163.89	19,163.89	0.00	174,606.48	174,606.48	
	0.00	7,854.11	7,854.11	0.00	776.77	776.77	0.00	7,077.34	7,077.34	3-factor Total
925 Injuries and Damages Total	0.00	7,854.11	7,854.11	0.00	776.77	776.77	0.00	7,077.34	7,077.34	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	237,003.48	237,003.48	0.00	24,909.05	24,909.05	0.00	212,094.43	212,094.43	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	237,003.48	237,495.48	0.00	24,909.05	24,909.05	492.00	212,094.43	212,586.43	
	0.00	316,171.36	316,171.36	0.00	31,269.36	31,269.36	0.00	284,902.00	284,902.00	3-factor Total
930 Miscellaneous General Expense Total	0.00	316,171.36	316,171.36	0.00	31,269.36	31,269.36	0.00	284,902.00	284,902.00	
	0.00	381,545.04	381,545.04	0.00	37,734.80	37,734.80	0.00	343,810.24	343,810.24	3-factor Total
	0.00	2,270.00	2,270.00	0.00	240.39	240.39	0.00	2,029.61	2,029.61	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	15,947.73	0.00	15,947.73	15,947.73	0.00	15,947.73	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	19,936.91	383,815.04	403,751.95	15,947.73	37,975.19	53,922.92	3,989.18	345,839.85	349,829.03	
	0.00	243,877.90	243,877.90	0.00	24,119.51	24,119.51	0.00	219,758.39	219,758.39	3-factor Total
	0.00	3,713.51	3,713.51	0.00	538.83	538.83	0.00	3,174.68	3,174.68	Customers port/van Total
	0.00	10,192.52	10,192.52	0.00	1,079.38	1,079.38	0.00	9,113.14	9,113.14	Customers-All Total
	0.00	1,522.50	1,522.50	0.00	387.78	387.78	0.00	1,134.72	1,134.72	Customers-The Dalles Total
	41,382.31	0.00	41,382.31	0.00	0.00	0.00	41,382.31	0.00	41,382.31	Direct-OR Total
	11,151.30	0.00	11,151.30	11,151.30	0.00	11,151.30	0.00	0.00	0.00	Direct-WA Total
	0.00	331.13	331.13	0.00	34.80	34.80	0.00	296.33	296.33	Employee Cost Total
	0.00	293.69	293.69	0.00	27.52	27.52	0.00	266.17	266.17	Firm Volumes Total
	0.00	2,367.16	2,367.16	0.00	225.59	225.59	0.00	2,141.57	2,141.57	sales volumes Total
935 Maintenance of General Plant Total	52,533.61	262,298.41	314,832.02	11,151.30	26,413.41	37,564.71	41,382.31	235,885.00	277,267.31	
Grand Total	242,541.95	9,939,573.83	10,182,115.78	56,339.84	1,012,760.72	1,069,100.56	186,202.11	8,926,813.11	9,113,015.22	

November 2014 Activity

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

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

November 2014

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		13,349,675			1,882,297			11,467,377
		1,180,491,442			119,599,349			1,060,892,093
		1.13%			1.57%			1.08%

NW Natural
Washington Quarterly Results of Operations Report

November 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	34,821,998		34,821,998	3,690,467		3,690,467	31,131,530		31,131,530
481.1	Commercial	16,874,599		16,874,599	1,423,012		1,423,012	15,451,586		15,451,586
481.2	Industrial Firm	2,169,717		2,169,717	199,255		199,255	1,970,461		1,970,461
481.3	Interruptible	3,202,861		3,202,861	80,557		80,557	3,122,304		3,122,304
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		35,692,018	35,692,018		3,848,604	3,848,604		31,843,414	31,843,414
Total Sales of Gas		57,069,174	35,692,018	92,761,192	5,393,292	3,848,604	9,241,896	51,675,882	31,843,414	83,519,296
Transportation Revenue										
489.12	Industrial Firm	897,363		897,363	106,183		106,183	791,180		791,180
489.13	Interruptible	656,618		656,618	73,765		73,765	582,853		582,853
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
Total Transportation Revenue		1,553,981	0	1,553,981	179,948	0	179,948	1,374,034	0	1,374,034
495.6	Rate Adjustments - Amortizations	(3,561,229)		(3,561,229)	(118,437)		(118,437)	(3,442,792)		(3,442,792)
Miscellaneous Revenues										
487	Late Payment Charge	87,088		87,088	3,712		3,712	83,377		83,377
488.0	Seasonal Reconnect Fee	3,000		3,000	0		0	3,000		3,000
488.0	Delinquent Reconnect Fee	22,150		22,150	300		300	21,850		21,850
488.1	Returned Check Charge	6,735		6,735	705		705	6,030		6,030
488.3	Recon Charge CR During Office Hours	26,515		26,515	1,025		1,025	25,490		25,490
488.4	Field Collection Charge	18,120		18,120	1,440		1,440	16,680		16,680
488.5	Recon Charge CR After Office Hours	1,840		1,840	1,600		1,600	240		240
488.6	Recon Charge Seas During Office Hours	3,910		3,910	185		185	3,725		3,725
488.7	Recon Charge Seas After Office Hours	380		380	300		300	80		80
488.8	Automated Payment Charge	4,143		4,143	568		568	3,575		3,575
493.2	Rent - Utility Property		22,739	22,739		1,503	1,503		21,235	21,235
495.1	Meter Rentals	17,132		17,132	1,702		1,702	15,430		15,430
495.2	Other Gas Revenue - Miscellaneous	29,835		29,835	387		387	29,448		29,448
Total Miscellaneous Revenues		220,847	22,739	243,586	11,923	1,503	13,426	208,924	21,235	230,160
Total Operating Revenue		55,282,774	35,714,756	90,997,530	5,466,726	3,850,107	9,316,834	49,816,047	31,864,649	81,680,697
Cost of Gas										
804.7	WACOG Incurred	40,638,091		40,638,091	3,568,903		3,568,903	37,069,188		37,069,188
805.7	WACOG Deferred	(2,388,932)		(2,388,932)	(98,527)		(98,527)	(2,290,405)		(2,290,405)
804.6	Demand Incurred	6,717,034		6,717,034	697,228		697,228	6,019,806		6,019,806
805.8	Demand Deferred	3,736,723		3,736,723	278,466		278,466	3,458,257		3,458,257
805.4	Amortization of Gas Costs	558,337		558,337	(29,992)		(29,992)	588,329		588,329
Total Cost of Gas		49,261,252	0	49,261,252	4,416,078	0	4,416,078	44,845,174	0	44,845,174
Detail	Operations & Maintenance	673,720	9,734,514	10,408,234	68,719	987,805	1,056,524	605,001	8,746,709	9,351,711
Other Taxes										
408.11	Property	1,790,671		1,790,671	144,603		144,603	1,646,068		1,646,068
408.12	Franchise	2,353,229		2,353,229	318,162		318,162	2,035,067		2,035,067
408.13	Payroll		419,802	419,802		44,793	44,793		375,009	375,009
408.14	Other	(442)		(442)	14,141		14,141	(14,583)		(14,583)
408.15	Regulatory	0		0	0		0	0		0
Total Other Taxes		4,143,458	419,802	4,563,259	476,906	44,793	521,699	3,666,552	375,009	4,041,561
403.1	Depreciation		6,050,438	6,050,438		617,931	617,931		5,432,506	5,432,506
Income Taxes										
409.11	Federal Income Taxes			(239,686)			850,009			(1,089,695)
410.11	Federal Income Taxes - Deferred			6,357,633			0			6,357,633
411.42	Federal Income Tax Credit			(34,586)			(27,705)			(6,881)
409.12	Oregon Income Taxes			(50,769)			0			(50,769)
410.12	Oregon Income Taxes - Deferred			1,350,840			0			1,350,840
411.12	Oregon Income Tax Credit			(18,760)			0			(18,760)
Total Income Taxes				7,364,672			822,304			6,542,368
Total Operating Revenue Deductions		54,078,430	16,204,753	77,647,855	4,961,703	1,650,529	7,434,536	49,116,727	14,554,224	70,213,319
Net Operating Income				13,349,675			1,882,297			11,467,377

**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	
<u>Allocation References:</u>	
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
		2,635,613,254			261,473,507			2,374,139,747
		(1,157,075,339)			(114,402,399)			(1,042,672,940)
		81,229,247			7,691,158			73,538,090
		14,026,375			1,319,882			12,706,493
		1,132,540			260,642			871,898
		(3,289,953)			(276,907)			(3,013,046)
		(326,762,556)			(36,466,534)			(290,296,022)
		(64,382,127)			0			(64,382,127)
		1,180,491,442			119,599,349			1,060,892,093
		1.13%			1.57%			1.08%
		100.00%			10.94%			89.06%
		100.00%			10.44%			89.56%
		100.00%			10.67%			89.33%
		100.00%			10.21%			89.79%

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

Summary

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		94,730,597			10,688,158			84,042,438
		1,102,519,532			113,058,677			989,460,854
		8.59%			9.45%			8.49%

NW Natural
Washington Results of Operations
12 Month Ended Reports

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Acct	Description	Alloc. Ref.									
	Sales of Gas										
480.1	Residential		446,315,345	0	446,315,345	49,308,569	0	49,308,569	397,006,776	0	397,006,776
481.1	Commercial		227,142,919	0	227,142,919	20,488,283	0	20,488,283	206,654,635	0	206,654,635
481.2	Industrial Firm		25,230,784	0	25,230,784	2,405,436	0	2,405,436	22,825,348	0	22,825,348
481.3	Interruptible		32,138,732	0	32,138,732	825,379	0	825,379	31,313,353	0	31,313,353
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	5,213,056	5,213,056	0	234,847	234,847	0	4,978,209	4,978,209
	Total Sales of Gas		730,827,779	5,213,056	736,040,835	73,027,667	234,847	73,262,514	657,800,112	4,978,209	662,778,321
	Transportation Revenue										
489.12	Industrial Firm		8,822,065	0	8,822,065	1,009,421	0	1,009,421	7,812,644	0	7,812,644
489.13	Interruptible		7,522,891	0	7,522,891	855,656	0	855,656	6,667,235	0	6,667,235
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		645,027	0	645,027	0	0	0	645,027	0	645,027
	Total Transportation Revenue		16,989,982	0	16,989,982	1,865,077	0	1,865,077	15,124,906	0	15,124,906
495.6	Rate Adjustments - Amortizations		8,836,722	0	8,836,722	(1,564,073)	0	(1,564,073)	10,400,795	0	10,400,795
	Miscellaneous Revenues										
487	Late Payment Charge		2,255,560	0	2,255,560	105,602	0	105,602	2,149,958	0	2,149,958
488.0	Seasonal Reconnect Fee		49,030	0	49,030	0	0	0	49,030	0	49,030
488.0	Delinquent Reconnect Fee		300,100	0	300,100	9,710	0	9,710	290,390	0	290,390
488.1	Returned Check Charge		114,180	0	114,180	11,415	0	11,415	102,765	0	102,765
488.3	Recon Charge CR During Office Hours		304,465	0	304,465	17,745	0	17,745	286,720	0	286,720
488.4	Field Collection Charge		460,010	0	460,010	41,890	0	41,890	418,120	0	418,120
488.5	Recon Charge CR After Office Hours		46,590	0	46,590	44,200	0	44,200	2,390	0	2,390
488.6	Recon Charge Seas During Office Hours		16,680	0	16,680	1,140	0	1,140	15,540	0	15,540
488.7	Recon Charge Seas After Office Hours		4,140	0	4,140	3,950	0	3,950	190	0	190
488.8	Automated Payment Charge		75,623	0	75,623	9,940	0	9,940	65,683	0	65,683
493.2	Rent - Utility Property	B	0	279,903	279,903	0	18,152	18,152	0	261,750	261,750
495.1	Meter Rentals		214,071	0	214,071	21,062	0	21,062	193,009	0	193,009
495.2	Other Gas Revenue - Miscellaneous		232,848	0	232,848	5,732	0	5,732	227,117	0	227,117
	Total Miscellaneous Revenues		4,073,297	279,903	4,353,200	272,385	18,152	290,538	3,800,912	261,750	4,062,662
	Total Operating Revenue		760,727,780	5,492,959	766,220,739	73,601,056	253,000	73,854,056	687,126,724	5,239,959	692,366,683
	Cost of Gas										
804.7	WACOG Incurred		320,216,446	0	320,216,446	30,077,927	0	30,077,927	290,138,519	0	290,138,519
805.7	WACOG Deferred		(26,563,760)	0	(26,563,760)	(2,935,213)	0	(2,935,213)	(23,628,547)	0	(23,628,547)
804.6	Demand Incurred		90,504,138	0	90,504,138	8,848,009	0	8,848,009	81,656,129	0	81,656,129
805.8	Demand Deferred		3,337,692	0	3,337,692	22,739	0	22,739	3,314,953	0	3,314,953
805.4	Amortization of Gas Costs		(6,921,788)	0	(6,921,788)	(1,938,248)	0	(1,938,248)	(4,983,540)	0	(4,983,540)
	Total Cost of Gas		380,572,729	0	380,572,729	34,075,214	0	34,075,214	346,497,515	0	346,497,515
Detail	Operations & Maintenance	O&M	9,714,363	120,490,251	130,204,614	717,934	12,205,259	12,923,193	8,996,429	108,284,992	117,281,422
	Other Taxes										
408.11	Property		20,519,680	0	20,519,680	1,467,475	0	1,467,475	19,052,205	0	19,052,205
408.12	Franchise		19,233,370	0	19,233,370	2,984,460	0	2,984,460	16,248,911	0	16,248,911
408.13	Payroll	C	0	5,302,318	5,302,318	0	563,675	563,675	0	4,738,643	4,738,643
408.14	Other		(130,111)	0	(130,111)	54,854	0	54,854	(184,966)	0	(184,966)
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		41,451,355	5,302,318	46,753,673	4,654,716	563,675	5,218,391	36,796,639	4,738,643	41,535,282
403.1	Depreciation	D	0	72,727,350	72,727,350	0	7,437,260	7,437,260	0	65,290,090	65,290,090
	Income Taxes										
409.11	Federal Income Taxes				28,018,697			3,816,631			24,202,066
410.11	Federal Income Taxes - Deferred				56,918,692			0			56,918,692
411.42	Federal Income Tax Credit				(50,987,862)			(304,791)			(50,683,071)
409.12	Oregon Income Taxes				(2,637,292)			0			(2,637,292)
410.12	Oregon Income Taxes - Deferred				11,730,903			0			11,730,903
411.12	Oregon Income Tax Credit				(1,811,362)			0			(1,811,362)
	Total Income Taxes				41,231,776			3,511,840			37,719,936
	Total Operating Revenue Deductions		431,738,447	198,519,919	630,258,366	39,447,864	20,206,193	63,165,897	392,290,583	178,313,726	608,324,245
	Net Operating Income				94,730,597			10,688,158			84,042,438

**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
		2,609,415,769			259,833,391			2,349,582,378
		(1,157,572,601)			(114,156,729)			(1,043,415,872)
		20,752,811			1,643,315			19,109,496
		14,076,815			1,324,275			12,752,540
		1,255,507			282,335			973,172
		(3,360,977)			(256,572)			(3,104,405)
		(318,385,012)			(35,611,339)			(282,773,674)
		(63,662,781)			0			(63,662,781)
		1,102,519,532			113,058,677			989,460,854
		8.59%			9.45%			8.49%
		100.00%			4.50%			95.50%
		100.00%			6.49%			93.51%
		100.00%			10.63%			89.37%
		100.00%			10.23%			89.77%

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

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$62,698	\$5,875	\$56,823
818	Compressor Station Expense	43	4	39
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	125,609	11,770	113,840
821	Purification Expense	2,290	215	2,076
Maintenance				
832	Wells Expense	9,005	844	8,161
Total Underground Storage Expense		<u>199,645</u>	<u>18,707</u>	<u>180,939</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	5,754	539	5,215
Total Other Storage Expense		<u>5,754</u>	<u>539</u>	<u>5,215</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	193,922	18,170	175,751
845	LNG Fuel	(12,758)	(1,195)	(11,562)
Maintenance				
847	Supervision and Engineering	58,308	5,465	52,843
Total Liquified Natural Gas Expense		<u>239,472</u>	<u>22,440</u>	<u>217,032</u>
Total Natural Gas Storage		<u>444,871</u>	<u>41,686</u>	<u>403,185</u>
Transmission Expense				
Operation				
856	Mains Expense	86,166	919	85,247
Maintenance				
863	Maintenance of Mains	-	-	-
Total Transmission Expense		<u>86,166</u>	<u>919</u>	<u>85,247</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	212,532	18,331	194,201
874	Mains and Services Expense	896,978	104,613	792,366
875	Measuring and Regulator Station Expense - General	15,348	1,380	13,968
877	Measuring and Regulator Station Expense - City Gate	53,426	4,353	49,073
878	Meter and House Regulator Expense	438,337	46,060	392,277
879	Customer Installation Expense	1,069,569	112,863	956,706
880	Other Expense	119,778	11,860	107,919
881	Rents	7,715	763	6,952

For the period ended November 30, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Maintenance			
885	Supervision and Engineering	601,949	44,819
887	Mains	204,545	28,379
889	Measuring and Regulator Station Expense - General	87,289	7,505
891	Measuring and Regulator Station Expense - City Gate	12,164	974
892	Services	122,139	6,027
893	Meters and House Regulators	202,982	17,232
894	Other Equipment	1,194	117
	Total Distribution Expense	<u>4,045,947</u>	<u>405,273</u>
Customer Accounts Expense			
Operation			
901	Supervision	127,462	12,606
902	Meter Reading Expenses	49,069	5,196
903	Customer Records and Collection Expense	1,361,419	137,834
904	Uncollectible Accounts	170,935	17,894
	Total Customer Accounts Expense	<u>1,708,885</u>	<u>173,530</u>
Customer Service and Informational			
Operation			
907	Supervision	1,781	191
908	Customer Assistance Expense	103,244	14,152
909	Customer Information Expense	92,709	9,938
910	Miscellaneous Customer Service Expense	21,334	2,287
	Total Customer Service and Informational	<u>219,068</u>	<u>26,568</u>
Sales Expense			
Operation			
911	Supervision	14,449	1,530
912	Demonstration and Selling Expense	291,654	30,873
913	Advertising	4,366	468
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	<u>310,468</u>	<u>32,871</u>
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	3,906,844	401,222
922	Administrative Expenses Transferred - Credit	(1,461,664)	(154,350)
924	Property Insurance Premium	256,884	25,406
925	Injuries and Damages	841	83
926	Employee Pensions and Benefits	88,926	9,294
928	Regulatory Commission Expense	-	-
930	Miscellaneous General Expense	38,329	3,791
931	Rents	408,231	55,064
Maintenance			
935	Maintenance of General Plant	354,436	35,166
	Total Administrative and General Expense	<u>3,592,828</u>	<u>375,676</u>
	Total Operations and Maintenance Expense	<u>\$10,408,234</u>	<u>\$1,056,524</u>

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	
	0.00	62,698.10	62,698.10	0.00	5,874.81	5,874.81	0.00	56,823.29	56,823.29	Firm volumes Total
816 Wells Expense Total	0.00	62,698.10	62,698.10	0.00	5,874.81	5,874.81	0.00	56,823.29	56,823.29	
	0.00	42.72	42.72	0.00	4.00	4.00	0.00	38.72	38.72	Firm Volumes Total
818 Compressor Station Expense Total	0.00	42.72	42.72	0.00	4.00	4.00	0.00	38.72	38.72	
	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	
	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	125,609.23	125,609.23	0.00	11,769.58	11,769.58	0.00	113,839.65	113,839.65	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	125,609.23	125,609.23	0.00	11,769.58	11,769.58	0.00	113,839.65	113,839.65	
	0.00	2,290.29	2,290.29	0.00	214.60	214.60	0.00	2,075.69	2,075.69	Firm Volumes Total
821 Purification Expense Total	0.00	2,290.29	2,290.29	0.00	214.60	214.60	0.00	2,075.69	2,075.69	
	0.00	9,004.97	9,004.97	0.00	843.77	843.77	0.00	8,161.20	8,161.20	Firm Volumes Total
832 Wells Expense Total	0.00	9,004.97	9,004.97	0.00	843.77	843.77	0.00	8,161.20	8,161.20	
	0.00	5,753.81	5,753.81	0.00	539.14	539.14	0.00	5,214.67	5,214.67	Firm Volumes Total
840 Supervision and Engineering Total	0.00	5,753.81	5,753.81	0.00	539.14	539.14	0.00	5,214.67	5,214.67	
	0.00	193,921.64	193,921.64	0.00	18,170.46	18,170.46	0.00	175,751.18	175,751.18	Firm Volumes Total
844 Supervision and Engineering Total	0.00	193,921.64	193,921.64	0.00	18,170.46	18,170.46	0.00	175,751.18	175,751.18	
	0.00	(12,757.58)	(12,757.58)	0.00	(1,195.39)	(1,195.39)	0.00	(11,562.19)	(11,562.19)	Firm Volumes Total
845 LNG Fuel Total	0.00	(12,757.58)	(12,757.58)	0.00	(1,195.39)	(1,195.39)	0.00	(11,562.19)	(11,562.19)	
	0.00	343.30	343.30	0.00	33.95	33.95	0.00	309.35	309.35	3-factor Total
	0.00	57,964.93	57,964.93	0.00	5,431.31	5,431.31	0.00	52,533.62	52,533.62	Firm Volumes Total
847 Supervision and Engineering Total	0.00	58,308.23	58,308.23	0.00	5,465.26	5,465.26	0.00	52,842.97	52,842.97	
	0.00	9,295.53	9,295.53	0.00	919.33	919.33	0.00	8,376.20	8,376.20	3-factor Total
	76,870.95	0.00	76,870.95	0.00	0.00	0.00	76,870.95	0.00	76,870.95	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	76,870.95	9,295.53	86,166.48	0.00	919.33	919.33	76,870.95	8,376.20	85,247.15	
	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	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	99,407.98	99,407.98	0.00	9,314.53	9,314.53	0.00	90,093.45	90,093.45	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	113,123.95	113,123.95	0.00	9,015.98	9,015.98	0.00	104,107.97	104,107.97	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	212,531.93	212,531.93	0.00	18,330.51	18,330.51	0.00	194,201.42	194,201.42	
	0.00	515,515.02	515,515.02	0.00	50,984.43	50,984.43	0.00	464,530.59	464,530.59	3-factor Total
	0.00	11,673.95	11,673.95	0.00	1,693.90	1,693.90	0.00	9,980.05	9,980.05	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	227,297.92	227,297.92	0.00	24,070.84	24,070.84	0.00	203,227.08	203,227.08	Customers-All Total
	114,465.25	0.00	114,465.25	0.00	0.00	0.00	114,465.25	0.00	114,465.25	Direct-OR Total
	27,844.43	0.00	27,844.43	27,844.43	0.00	27,844.43	0.00	0.00	0.00	Direct-WA Total
	0.00	181.74	181.74	0.00	19.10	19.10	0.00	162.64	162.64	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	142,309.68	754,668.63	896,978.31	27,844.43	76,768.27	104,612.70	114,465.25	677,900.36	792,365.61	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	9,733.19	9,733.19	0.00	775.73	775.73	0.00	8,957.46	8,957.46	Sendout Volumes Total
	0.00	5,615.06	5,615.06	0.00	604.74	604.74	0.00	5,010.32	5,010.32	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	0.00	15,348.25	15,348.25	0.00	1,380.47	1,380.47	0.00	13,967.78	13,967.78	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	3,617.75	3,617.75	0.00	383.12	383.12	0.00	3,234.63	3,234.63	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	49,807.90	49,807.90	0.00	3,969.67	3,969.67	0.00	45,838.23	45,838.23	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	53,425.65	53,425.65	0.00	4,352.79	4,352.79	0.00	49,072.86	49,072.86	
	0.00	2,998.80	2,998.80	0.00	296.58	296.58	0.00	2,702.22	2,702.22	3-factor Total
	0.00	425,144.09	425,144.09	0.00	45,022.76	45,022.76	0.00	380,121.33	380,121.33	Customers-All Total
	0.00	8,087.35	8,087.35	0.00	583.10	583.10	0.00	7,504.25	7,504.25	Customers-Ind Total
	133.71	0.00	133.71	0.00	0.00	0.00	133.71	0.00	133.71	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	1,973.11	1,973.11	0.00	157.26	157.26	0.00	1,815.85	1,815.85	Sendout Volumes Total
878 Meter and House Regulator Expense Total	133.71	438,203.35	438,337.06	0.00	46,059.70	46,059.70	133.71	392,143.65	392,277.36	
	0.00	55,784.89	55,784.89	0.00	5,517.13	5,517.13	0.00	50,267.76	50,267.76	3-factor Total
	0.00	996,806.74	996,806.74	0.00	105,561.83	105,561.83	0.00	891,244.91	891,244.91	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	16,977.39	16,977.39	0.00	1,784.32	1,784.32	0.00	15,193.07	15,193.07	Employee Cost Total
879 Customer Installation Expense Total	0.00	1,069,569.02	1,069,569.02	0.00	112,863.28	112,863.28	0.00	956,705.74	956,705.74	

For the period ended November 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	
	0.00	21,276.61	21,276.61	0.00	2,104.26	2,104.26	0.00	19,172.35	19,172.35	3-factor Total
	0.00	67,489.05	67,489.05	0.00	7,147.09	7,147.09	0.00	60,341.96	60,341.96	Customers-All Total
	3,934.54	0.00	3,934.54	0.00	0.00	0.00	3,934.54	0.00	3,934.54	Direct-OR Total
	489.23	0.00	489.23	489.23	0.00	489.23	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	26,588.90	26,588.90	0.00	2,119.15	2,119.15	0.00	24,469.75	24,469.75	Sendout Volumes Total
880 Other Expense Total	4,423.77	115,354.56	119,778.33	489.23	11,370.50	11,859.73	3,934.54	103,984.06	107,918.60	
	0.00	7,714.91	7,714.91	0.00	763.01	763.01	0.00	6,951.90	6,951.90	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
881 Rents Total	0.00	7,714.91	7,714.91	0.00	763.01	763.01	0.00	6,951.90	6,951.90	
	0.00	377,325.03	377,325.03	0.00	37,317.44	37,317.44	0.00	340,007.59	340,007.59	3-factor Total
	0.00	1,343.06	1,343.06	0.00	142.23	142.23	0.00	1,200.83	1,200.83	Customers-All Total
	215,921.93	0.00	215,921.93	0.00	0.00	0.00	215,921.93	0.00	215,921.93	Direct-OR Total
	7,358.86	0.00	7,358.86	7,358.86	0.00	7,358.86	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
885 Supervision and Engineering Total	223,280.79	378,668.09	601,948.88	7,358.86	37,459.67	44,818.53	215,921.93	341,208.42	557,130.35	
	0.00	45,579.71	45,579.71	0.00	4,507.84	4,507.84	0.00	41,071.87	41,071.87	3-factor Total
	0.00	96,060.31	96,060.31	0.00	11,152.60	11,152.60	0.00	84,907.71	84,907.71	Customers Port/Van 80% Total
	50,186.61	0.00	50,186.61	0.00	0.00	0.00	50,186.61	0.00	50,186.61	Direct-OR Total
	12,718.20	0.00	12,718.20	12,718.20	0.00	12,718.20	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	sendout volumes Total
887 Mains Total	62,904.81	141,640.02	204,544.83	12,718.20	15,660.44	28,378.64	50,186.61	125,979.58	176,166.19	
	0.00	1,254.09	1,254.09	0.00	124.03	124.03	0.00	1,130.06	1,130.06	3-factor Total
	0.00	179.00	179.00	0.00	18.96	18.96	0.00	160.04	160.04	Customers-All Total
	1,711.78	0.00	1,711.78	0.00	0.00	0.00	1,711.78	0.00	1,711.78	Direct-OR Total
	0.00	60,722.03	60,722.03	0.00	4,839.54	4,839.54	0.00	55,882.49	55,882.49	Sendout Volumes Total
	0.00	23,422.58	23,422.58	0.00	2,522.61	2,522.61	0.00	20,899.97	20,899.97	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	1,711.78	85,577.70	87,289.48	0.00	7,505.14	7,505.14	1,711.78	78,072.56	79,784.34	
	0.00	211.81	211.81	0.00	20.95	20.95	0.00	190.86	190.86	3-factor Total
	0.00	11,952.61	11,952.61	0.00	952.62	952.62	0.00	10,999.99	10,999.99	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	12,164.42	12,164.42	0.00	973.57	973.57	0.00	11,190.85	11,190.85	
	0.00	40,972.53	40,972.53	0.00	4,052.17	4,052.17	0.00	36,920.36	36,920.36	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	64,012.49	0.00	64,012.49	0.00	0.00	0.00	64,012.49	0.00	64,012.49	Direct-OR Total
	660.01	0.00	660.01	660.01	0.00	660.01	0.00	0.00	0.00	Direct-WA Total
	0.00	16,494.41	16,494.41	0.00	1,314.61	1,314.61	0.00	15,179.80	15,179.80	Sendout Volumes Total
892 Services Total	64,672.50	57,466.94	122,139.44	660.01	5,366.78	6,026.79	64,012.49	52,100.16	116,112.65	
	0.00	1,219.93	1,219.93	0.00	120.66	120.66	0.00	1,099.27	1,099.27	3-factor Total
	0.00	64,838.84	64,838.84	0.00	6,866.42	6,866.42	0.00	57,972.42	57,972.42	Customers-All Total
	0.00	10,706.57	10,706.57	0.00	1,008.56	1,008.56	0.00	9,698.01	9,698.01	Customers-Comm Total
	0.00	10,781.77	10,781.77	0.00	777.37	777.37	0.00	10,004.40	10,004.40	Customers-Ind Total
	0.00	17,208.46	17,208.46	0.00	1,844.75	1,844.75	0.00	15,363.71	15,363.71	Customers-Res Total
	15,239.18	0.00	15,239.18	0.00	0.00	0.00	15,239.18	0.00	15,239.18	Direct-OR Total
	0.00	82,987.53	82,987.53	0.00	6,614.13	6,614.13	0.00	76,373.40	76,373.40	Sendout Volumes Total
893 Meters and House Regulators Total	15,239.18	187,743.10	202,982.28	0.00	17,231.89	17,231.89	15,239.18	170,511.21	185,750.39	
	0.00	1,177.95	1,177.95	0.00	116.50	116.50	0.00	1,061.45	1,061.45	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	16.02	0.00	16.02	0.00	0.00	0.00	16.02	0.00	16.02	Direct-OR Total
894 Other Equipment Total	16.02	1,177.95	1,193.97	0.00	116.50	116.50	16.02	1,061.45	1,077.47	
	0.00	127,461.98	127,461.98	0.00	12,605.99	12,605.99	0.00	114,855.99	114,855.99	3-factor Total
901 Supervision Total	0.00	127,461.98	127,461.98	0.00	12,605.99	12,605.99	0.00	114,855.99	114,855.99	
	0.00	49,069.40	49,069.40	0.00	5,196.45	5,196.45	0.00	43,872.95	43,872.95	Customers-All Total
902 Meter Reading Expenses Total	0.00	49,069.40	49,069.40	0.00	5,196.45	5,196.45	0.00	43,872.95	43,872.95	
	0.00	840,892.70	840,892.70	0.00	83,164.30	83,164.30	0.00	757,728.40	757,728.40	3-factor Total
	0.00	101,890.34	101,890.34	0.00	10,790.19	10,790.19	0.00	91,100.15	91,100.15	Customers-All Total
	0.00	28,452.06	28,452.06	0.00	2,051.39	2,051.39	0.00	26,400.67	26,400.67	Customers-Ind Total
	0.00	390,183.95	390,183.95	0.00	41,827.72	41,827.72	0.00	348,356.23	348,356.23	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	0.00	1,361,419.05	1,361,419.05	0.00	137,833.60	137,833.60	0.00	1,223,585.45	1,223,585.45	
	0.00	60,265.00	60,265.00	0.00	6,382.06	6,382.06	0.00	53,882.94	53,882.94	Customers-All Total
	0.00	10,000.34	10,000.34	0.00	942.03	942.03	0.00	9,058.31	9,058.31	Customers-Ind Total
	0.00	3,469.06	3,469.06	0.00	250.12	250.12	0.00	3,218.94	3,218.94	Customers-Ind Total
	0.00	96,269.98	96,269.98	0.00	10,320.14	10,320.14	0.00	85,949.84	85,949.84	Customers-Res Total
	930.60	0.00	930.60	0.00	0.00	0.00	930.60	0.00	930.60	Direct-OR Total
904 Uncollectible Accounts Total	930.60	170,004.38	170,934.98	0.00	17,894.35	17,894.35	930.60	152,110.03	153,040.63	
	0.00	1,780.77	1,780.77	0.00	190.90	190.90	0.00	1,589.87	1,589.87	Customers-Res Total
907 Supervision Total	0.00	1,780.77	1,780.77	0.00	190.90	190.90	0.00	1,589.87	1,589.87	
	0.00	14,796.70	14,796.70	0.00	1,463.40	1,463.40	0.00	13,333.30	13,333.30	3-factor Total
	0.00	52,218.82	52,218.82	0.00	5,529.98	5,529.98	0.00	46,688.84	46,688.84	Customers-All Total

For the period ended November 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	
	0.00	1,196.72	1,196.72	0.00	112.73	112.73	0.00	1,083.99	1,083.99	Customers-Comm Total
	0.00	69,131.72	69,131.72	0.00	4,984.40	4,984.40	0.00	64,147.32	64,147.32	Customers-Ind Total
	0.00	17,099.41	17,099.41	0.00	1,833.06	1,833.06	0.00	15,266.35	15,266.35	Customers-Res Total
	(51,427.94)	0.00	(51,427.94)	0.00	0.00	0.00	(51,427.94)	0.00	(51,427.94)	Direct-OR Total
	228.26	0.00	228.26	228.26	0.00	228.26	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total
908 Customer Assistance Expense Total	(51,199.68)	154,443.37	103,243.69	228.26	13,923.57	14,151.83	(51,427.94)	140,519.80	89,091.86	
	0.00	92,709.26	92,709.26	0.00	9,938.44	9,938.44	0.00	82,770.82	82,770.82	Customers-Res Total
909 Customer Information Expense Total	0.00	92,709.26	92,709.26	0.00	9,938.44	9,938.44	0.00	82,770.82	82,770.82	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	21,334.17	21,334.17	0.00	2,287.02	2,287.02	0.00	19,047.15	19,047.15	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	21,334.17	21,334.17	0.00	2,287.02	2,287.02	0.00	19,047.15	19,047.15	
	0.00	14,448.83	14,448.83	0.00	1,530.13	1,530.13	0.00	12,918.70	12,918.70	Customers-All Total
911 Supervision Total	0.00	14,448.83	14,448.83	0.00	1,530.13	1,530.13	0.00	12,918.70	12,918.70	
	0.00	2,538.60	2,538.60	0.00	251.06	251.06	0.00	2,287.54	2,287.54	3-factor Total
	0.00	265,332.37	265,332.37	0.00	28,098.69	28,098.69	0.00	237,233.68	237,233.68	Customers-All Total
	0.00	2,057.11	2,057.11	0.00	193.78	193.78	0.00	1,863.33	1,863.33	Customers-Comm Total

For the period ended November 30, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	
	0.00	21,725.73	21,725.73	0.00	2,329.00	2,329.00	0.00	19,396.73	19,396.73	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
912 Demonstration and Selling Expense Total	0.00	291,653.81	291,653.81	0.00	30,872.53	30,872.53	0.00	260,781.28	260,781.28	
	0.00	4,365.77	4,365.77	0.00	468.02	468.02	0.00	3,897.75	3,897.75	Customers-Res Total
913 Advertising Total	0.00	4,365.77	4,365.77	0.00	468.02	468.02	0.00	3,897.75	3,897.75	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,600,824.41	3,600,824.41	0.00	356,121.49	356,121.49	0.00	3,244,702.92	3,244,702.92	3-factor Total
	0.00	2,270.15	2,270.15	0.00	240.41	240.41	0.00	2,029.74	2,029.74	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	12,034.54	12,034.54	0.00	1,290.10	1,290.10	0.00	10,744.44	10,744.44	Customers-Res Total
	76,623.93	0.00	76,623.93	0.00	0.00	0.00	76,623.93	0.00	76,623.93	Direct-OR Total
	166.60	0.00	166.60	166.60	0.00	166.60	0.00	0.00	0.00	Direct-WA Total
	0.00	107,820.53	107,820.53	0.00	11,331.94	11,331.94	0.00	96,488.59	96,488.59	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	106,833.34	106,833.34	0.00	32,050.00	32,050.00	0.00	74,783.34	74,783.34	Regulatory 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	270.96	270.96	0.00	21.60	21.60	0.00	249.36	249.36	Sendout Volumes Total
921 Office Supplies and Expense Total	76,790.53	3,830,053.93	3,906,844.46	166.60	401,055.54	401,222.14	76,623.93	3,428,998.39	3,505,622.32	
	0.00	(1,041,862.26)	(1,041,862.26)	0.00	(110,229.03)	(110,229.03)	0.00	(931,633.23)	(931,633.23)	Admin Tran Total
	0.00	(419,801.52)	(419,801.52)	0.00	(44,121.14)	(44,121.14)	0.00	(375,680.38)	(375,680.38)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,461,663.78)	(1,461,663.78)	0.00	(154,350.17)	(154,350.17)	0.00	(1,307,313.61)	(1,307,313.61)	
	0.00	256,884.03	256,884.03	0.00	25,405.83	25,405.83	0.00	231,478.20	231,478.20	3-factor Total
924 Property Insurance Premium Total	0.00	256,884.03	256,884.03	0.00	25,405.83	25,405.83	0.00	231,478.20	231,478.20	
	0.00	841.00	841.00	0.00	83.17	83.17	0.00	757.83	757.83	3-factor Total
925 Injuries and Damages Total	0.00	841.00	841.00	0.00	83.17	83.17	0.00	757.83	757.83	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	88,433.86	88,433.86	0.00	9,294.40	9,294.40	0.00	79,139.46	79,139.46	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	88,433.86	88,925.86	0.00	9,294.40	9,294.40	492.00	79,139.46	79,631.46	
	0.00	38,329.14	38,329.14	0.00	3,790.75	3,790.75	0.00	34,538.39	34,538.39	3-factor Total
930 Miscellaneous General Expense Total	0.00	38,329.14	38,329.14	0.00	3,790.75	3,790.75	0.00	34,538.39	34,538.39	
	0.00	381,545.04	381,545.04	0.00	37,734.80	37,734.80	0.00	343,810.24	343,810.24	3-factor Total
	0.00	2,270.00	2,270.00	0.00	240.39	240.39	0.00	2,029.61	2,029.61	Customers-All Total
	0.00	4,478.83	4,478.83	0.00	1,140.76	1,140.76	0.00	3,338.07	3,338.07	Customers-The Dalles Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	Direct-OR Total
	15,947.73	0.00	15,947.73	15,947.73	0.00	15,947.73	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	19,936.91	388,293.87	408,230.78	15,947.73	39,115.95	55,063.68	3,989.18	349,177.92	353,167.10	
	0.00	299,745.50	299,745.50	0.00	29,644.82	29,644.82	0.00	270,100.68	270,100.68	3-factor Total
	0.00	3,447.21	3,447.21	0.00	500.19	500.19	0.00	2,947.02	2,947.02	Customers port/van Total
	0.00	10,149.06	10,149.06	0.00	1,074.78	1,074.78	0.00	9,074.28	9,074.28	Customers-All Total
	0.00	500.17	500.17	0.00	127.39	127.39	0.00	372.78	372.78	Customers-The Dalles Total
	31,901.00	0.00	31,901.00	0.00	0.00	0.00	31,901.00	0.00	31,901.00	Direct-OR Total
	3,305.69	0.00	3,305.69	3,305.69	0.00	3,305.69	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	326.32	326.32	0.00	30.58	30.58	0.00	295.74	295.74	Firm Volumes Total
	0.00	5,061.40	5,061.40	0.00	482.35	482.35	0.00	4,579.05	4,579.05	sales volumes Total
935 Maintenance of General Plant Total	35,206.69	319,229.66	354,436.35	3,305.69	31,860.11	35,165.80	31,901.00	287,369.55	319,270.55	
Grand Total	673,720.24	9,734,513.97	10,408,234.21	68,719.01	987,804.66	1,056,523.67	605,001.23	8,746,709.31	9,351,710.54	

December 2014 Activity

NW Natural
Washington Quarterly Results of Operations Report

December 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	65,918,725		65,918,725	7,277,578		7,277,578	58,641,147		58,641,147
481.1	Commercial	31,853,412		31,853,412	2,862,173		2,862,173	28,991,238		28,991,238
481.2	Industrial Firm	2,559,990		2,559,990	272,477		272,477	2,287,513		2,287,513
481.3	Interruptible	3,299,447		3,299,447	81,215		81,215	3,218,232		3,218,232
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		(1,521,266)	(1,521,266)		(566,220)	(566,220)		(955,046)	(955,046)
	Total Sales of Gas	103,631,574	(1,521,266)	102,110,308	10,493,444	(566,220)	9,927,224	93,138,130	(955,046)	92,183,084
Transportation Revenue										
489.12	Industrial Firm	919,949		919,949	111,239		111,239	808,710		808,710
489.13	Interruptible	650,700		650,700	74,832		74,832	575,868		575,868
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	8,741		8,741	0		0	8,741		8,741
	Total Transportation Revenue	1,579,390	0	1,579,390	186,071	0	186,071	1,393,319	0	1,393,319
495.6	Rate Adjustments - Amortizations	1,801,699		1,801,699	(243,976)		(243,976)	2,045,676		2,045,676
Miscellaneous Revenues										
487	Late Payment Charge	168,351		168,351	7,249		7,249	161,102		161,102
488.0	Seasonal Reconnect Fee	2,700		2,700	0		0	2,700		2,700
488.0	Delinquent Reconnect Fee	22,050		22,050	250		250	21,800		21,800
488.1	Returned Check Charge	8,070		8,070	645		645	7,425		7,425
488.3	Recon Charge CR During Office Hours	23,375		23,375	1,005		1,005	22,370		22,370
488.4	Field Collection Charge	16,020		16,020	1,440		1,440	14,580		14,580
488.5	Recon Charge CR After Office Hours	2,590		2,590	2,350		2,350	240		240
488.6	Recon Charge Seas During Office Hours	4,520		4,520	890		890	3,630		3,630
488.7	Recon Charge Seas After Office Hours	300		300	250		250	50		50
488.8	Automated Payment Charge	4,335		4,335	578		578	3,758		3,758
493.2	Rent - Utility Property		22,738	22,738		1,503	1,503		21,235	21,235
495.1	Meter Rentals	17,498		17,498	1,684		1,684	15,814		15,814
495.2	Other Gas Revenue - Miscellaneous	10,017		10,017	299		299	9,718		9,718
	Total Miscellaneous Revenues	279,825	22,738	302,563	16,640	1,503	18,143	263,186	21,235	284,420
	Total Operating Revenue	107,292,489	(1,498,528)	105,793,961	10,452,179	(564,717)	9,887,462	96,840,310	(933,811)	95,906,499
Cost of Gas										
804.7	WACOG Incurred	36,999,573		36,999,573	3,948,551		3,948,551	33,051,022		33,051,022
805.7	WACOG Deferred	2,053,124		2,053,124	106,827		106,827	1,946,297		1,946,297
804.6	Demand Incurred	6,980,337		6,980,337	724,559		724,559	6,255,778		6,255,778
805.8	Demand Deferred	3,664,963		3,664,963	425,695		425,695	3,239,268		3,239,268
805.4	Amortization of Gas Costs	2,345,632		2,345,632	143,237		143,237	2,202,396		2,202,396
	Total Cost of Gas	52,043,630	0	52,043,630	5,348,869	0	5,348,869	46,694,761	0	46,694,761
Detail Operations & Maintenance										
		460,360	10,476,407	10,936,767	46,888	1,076,089	1,122,977	413,472	9,400,319	9,813,790
Other Taxes										
408.11	Property	(29,787)		(29,787)	144,603		144,603	(174,390)		(174,390)
408.12	Franchise	2,591,979		2,591,979	414,666		414,666	2,177,313		2,177,313
408.13	Payroll		43,216	43,216		4,611	4,611		38,605	38,605
408.14	Other	46,615		46,615	2,969		2,969	43,646		43,646
408.15	Regulatory	1,798,146		1,798,146	0		0	1,798,146		1,798,146
	Total Other Taxes	4,406,953	43,216	4,450,169	562,238	4,611	566,849	3,844,715	38,605	3,883,320
403.1	Depreciation		6,096,142	6,096,142		622,599	622,599		5,473,543	5,473,543
Income Taxes										
409.11	Federal Income Taxes			(1,182,127)			682,894			(1,865,021)
410.11	Federal Income Taxes - Deferred			20,196,286			0			20,196,286
411.42	Federal Income Tax Credit			(9,267,820)			(27,705)			(9,240,115)
409.12	Oregon Income Taxes			(2,245,659)			0			(2,245,659)
410.12	Oregon Income Taxes - Deferred			4,595,461			0			4,595,461
411.12	Oregon Income Tax Credit			(31,291)			0			(31,291)
	Total Income Taxes			12,064,850			655,189			11,409,661
	Total Operating Revenue Deductions	56,910,943	16,615,765	85,591,559	5,957,995	1,703,299	8,316,484	50,952,948	14,912,466	77,275,075
	Net Operating Income			20,202,403			1,570,978			18,631,424

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

December 2014

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
		20,202,403			1,570,978			18,631,424
		1,174,572,313			118,510,123			1,056,062,190
		1.72%			1.33%			1.76%

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,646,813,603			261,927,457			2,384,886,146
108.1X Accumulated Depreciation			(1,161,319,988)			(114,801,141)			(1,046,518,847)
ADJ Working Capital Allowance			73,618,029			6,931,650			66,686,378
117.X Storage Gas - Cushion			14,018,464			1,319,137			12,699,326
186.XX Leasehold Improvements			1,107,853			254,673			853,180
252.XX Customer Contributions			(3,165,309)			(284,759)			(2,880,550)
283.XX Deferred Taxes - Federal			(329,336,462)			(36,836,895)			(292,499,567)
283.XX Deferred Taxes - State			(67,163,876)			0			(67,163,876)
Total Rate Base			1,174,572,313			118,510,123			1,056,062,190
Rate Of Return on Rate Base			1.72%			1.33%			1.76%
Allocation References:									
A Unbilled Revenue			100.00%			10.28%			89.72%
B Follows plant split			100.00%			10.44%			89.56%
O&M See O&M Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			10.21%			89.79%

**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
		95,668,478			9,901,867			85,766,612
		1,106,061,095			113,386,801			992,674,294
		8.65%			8.73%			8.64%

NW Natural
Washington Results of Operations
12 Month Ended Reports

		System		System	Washington		Washington	Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Acct	Description	Alloc. Ref.								
Sales of Gas										
480.1	Residential	440,587,499	0	440,587,499	48,552,041	0	48,552,041	392,035,458	0	392,035,458
481.1	Commercial	226,090,431	0	226,090,431	20,388,328	0	20,388,328	205,702,103	0	205,702,103
481.2	Industrial Firm	25,315,082	0	25,315,082	2,391,085	0	2,391,085	22,923,998	0	22,923,998
481.3	Interruptible	32,030,599	0	32,030,599	827,213	0	827,213	31,203,386	0	31,203,386
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(4,733,674)	(4,733,674)	0	(1,224,803)	(1,224,803)	0	(3,508,871)	(3,508,871)
	Total Sales of Gas	724,023,612	(4,733,674)	719,289,938	72,158,667	(1,224,803)	70,933,863	651,864,945	(3,508,871)	648,356,074
Transportation Revenue										
489.12	Industrial Firm	8,958,392	0	8,958,392	1,025,732	0	1,025,732	7,932,660	0	7,932,660
489.13	Interruptible	7,534,785	0	7,534,785	867,156	0	867,156	6,667,629	0	6,667,629
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	652,501	0	652,501	0	0	0	652,501	0	652,501
	Total Transportation Revenue	17,145,678	0	17,145,678	1,892,887	0	1,892,887	15,252,790	0	15,252,790
495.6	Rate Adjustments - Amortizations	9,651,516	0	9,651,516	(1,548,071)	0	(1,548,071)	11,199,587	0	11,199,587
Miscellaneous Revenues										
487	Late Payment Charge	2,236,899	0	2,236,899	104,427	0	104,427	2,132,472	0	2,132,472
488.0	Seasonal Reconnect Fee	24,050	0	24,050	0	0	0	24,050	0	24,050
488.0	Delinquent Reconnect Fee	320,250	0	320,250	9,760	0	9,760	310,490	0	310,490
488.1	Returned Check Charge	112,770	0	112,770	11,040	0	11,040	101,730	0	101,730
488.3	Recon Charge CR During Office Hours	307,210	0	307,210	17,800	0	17,800	289,410	0	289,410
488.4	Field Collection Charge	455,350	0	455,350	41,390	0	41,390	413,960	0	413,960
488.5	Recon Charge CR After Office Hours	46,070	0	46,070	43,600	0	43,600	2,470	0	2,470
488.6	Recon Charge Seas During Office Hours	18,390	0	18,390	1,800	0	1,800	16,590	0	16,590
488.7	Recon Charge Seas After Office Hours	4,240	0	4,240	4,000	0	4,000	240	0	240
488.8	Automated Payment Charge	74,763	0	74,763	9,878	0	9,878	64,885	0	64,885
493.2	Rent - Utility Property	0	275,942	275,942	0	18,108	18,108	0	257,833	257,833
495.1	Meter Rentals	212,247	0	212,247	20,772	0	20,772	191,476	0	191,476
495.2	Other Gas Revenue - Miscellaneous	240,590	0	240,590	5,478	0	5,478	235,112	0	235,112
	Total Miscellaneous Revenues	4,052,828	275,942	4,328,770	269,944	18,108	288,052	3,782,884	257,833	4,040,718
	Total Operating Revenue	754,873,634	(4,457,732)	750,415,902	72,773,427	(1,206,695)	71,566,732	682,100,207	(3,251,037)	678,849,170
Cost of Gas										
804.7	WACOG Incurred	303,542,834	0	303,542,834	28,860,865	0	28,860,865	274,681,969	0	274,681,969
805.7	WACOG Deferred	(23,189,877)	0	(23,189,877)	(2,429,805)	0	(2,429,805)	(20,760,072)	0	(20,760,072)
804.6	Demand Incurred	89,466,842	0	89,466,842	8,795,053	0	8,795,053	80,671,789	0	80,671,789
805.8	Demand Deferred	(1,058,893)	0	(1,058,893)	(402,399)	0	(402,399)	(656,494)	0	(656,494)
805.4	Amortization of Gas Costs	(3,270,409)	0	(3,270,409)	(1,458,605)	0	(1,458,605)	(1,811,803)	0	(1,811,803)
	Total Cost of Gas	365,490,497	0	365,490,497	33,365,109	0	33,365,109	332,125,388	0	332,125,388
Detail	Operations & Maintenance	9,412,284	117,948,805	127,361,089	692,621	11,974,414	12,667,035	8,719,663	105,974,391	114,694,054
Other Taxes										
408.11	Property	18,901,361	0	18,901,361	1,545,623	0	1,545,623	17,355,738	0	17,355,738
408.12	Franchise	18,837,840	0	18,837,840	2,919,889	0	2,919,889	15,917,951	0	15,917,951
408.13	Payroll	0	4,694,712	4,694,712	0	500,926	500,926	0	4,193,786	4,193,786
408.14	Other	(74,945)	0	(74,945)	55,881	0	55,881	(130,827)	0	(130,827)
408.15	Regulatory	3,626,561	0	3,626,561	147,927	0	147,927	3,478,634	0	3,478,634
	Total Other Taxes	41,290,817	4,694,712	45,985,528	4,669,320	500,926	5,170,246	36,621,496	4,193,786	40,815,283
403.1	Depreciation	0	72,659,709	72,659,709	0	7,420,736	7,420,736	0	65,238,973	65,238,973
Income Taxes										
409.11	Federal Income Taxes			27,090,528			3,374,200			23,716,328
410.11	Federal Income Taxes - Deferred			58,298,912			0			58,298,912
411.42	Federal Income Tax Credit			(50,686,599)			(332,460)			(50,354,139)
409.12	Oregon Income Taxes			(4,882,951)			0			(4,882,951)
410.12	Oregon Income Taxes - Deferred			14,399,735			0			14,399,735
411.12	Oregon Income Tax Credit			(969,024)			0			(969,024)
	Total Income Taxes			43,250,601			3,041,740			40,208,861
	Total Operating Revenue Deductions	416,193,598	195,303,225	654,747,424	38,727,050	19,896,075	61,664,865	377,466,548	175,407,150	593,082,558
	Net Operating Income			95,668,478			9,901,867			85,766,612

NW Natural
Washington Results of Operations
12 Month Ended Reports

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,615,691,134			260,666,063			2,355,025,070
108.1X Accumulated Depreciation			(1,159,767,870)			(114,655,335)			(1,045,112,535)
Adj Working Capital Allowance			21,292,791			1,688,519			19,604,271
117.X Storage Gas - Cushion			14,067,755			1,323,776			12,743,979
186.XX Leasehold Improvements			1,232,945			278,213			954,732
252.XX Customer Contributions			(3,363,228)			(261,333)			(3,101,895)
283.XX Deferred Taxes - Federal			(319,111,470)			(35,653,102)			(283,458,368)
283.XX Deferred Taxes - State			(63,980,960)			0			(63,980,960)
Total Rate Base			1,106,061,095			113,386,801			992,674,294
Rate Of Return on Rate Base			8.65%			8.73%			8.64%
Allocation References:									
A Unbilled Revenue			100.00%			25.87%			74.13%
B Direct			100.00%			6.56%			93.44%
O&M See O&M Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			10.21%			89.79%

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

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$24,110	\$2,259	\$21,851
818	Compressor Station Expense	(14,459)	(1,355)	(13,104)
819	Compressor Station Fuel	0	-	0
820	Measuring and Regulator Station Expense	140,915	13,204	127,711
821	Purification Expense	27,626	2,589	25,037
Maintenance				
832	Wells Expense	6,798	637	6,161
Total Underground Storage Expense		<u>184,990</u>	<u>17,334</u>	<u>167,657</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	7,584	711	6,873
Total Other Storage Expense		<u>7,584</u>	<u>711</u>	<u>6,873</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	170,674	15,992	154,682
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	66,528	6,234	60,293
Total Liquified Natural Gas Expense		<u>237,202</u>	<u>22,227</u>	<u>214,975</u>
Total Natural Gas Storage		<u>429,776</u>	<u>40,271</u>	<u>389,505</u>
Transmission Expense				
Operation				
856	Mains Expense	65,503	(24)	65,527
Maintenance				
863	Maintenance of Mains	-	-	-
Total Transmission Expense		<u>65,503</u>	<u>(24)</u>	<u>65,527</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	207,772	18,003	189,769
874	Mains and Services Expense	964,779	114,618	850,162
875	Measuring and Regulator Station Expense - General	23,645	2,076	21,570
877	Measuring and Regulator Station Expense - City Gate	(13,853)	(1,142)	(12,711)
878	Meter and House Regulator Expense	459,815	48,372	411,443
879	Customer Installation Expense	1,004,780	106,133	898,648
880	Other Expense	65,015	6,449	58,566
881	Rents	14,447	1,827	12,620

For the period ended December 31, 2014

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Maintenance				
885	Supervision and Engineering	526,498	39,276	487,222
887	Mains	(88,162)	(9,423)	(78,739)
889	Measuring and Regulator Station Expense - General	64,102	5,569	58,532
891	Measuring and Regulator Station Expense - City Gate	16,811	1,361	15,450
892	Services	(4,178)	(460)	(3,718)
893	Meters and House Regulators	21,120	7,194	13,927
894	Other Equipment	1,588	133	1,455
	Total Distribution Expense	<u>3,264,179</u>	<u>339,984</u>	<u>2,924,196</u>
Customer Accounts Expense				
Operation				
901	Supervision	130,776	12,934	117,842
902	Meter Reading Expenses	60,120	6,367	53,754
903	Customer Records and Collection Expense	1,519,298	153,592	1,365,706
904	Uncollectible Accounts	(306,121)	(29,634)	(276,487)
	Total Customer Accounts Expense	<u>1,404,073</u>	<u>143,259</u>	<u>1,260,814</u>
Customer Service and Informational				
Operation				
907	Supervision	1,344	144	1,200
908	Customer Assistance Expense	153,090	14,151	138,939
909	Customer Information Expense	98,813	10,593	88,220
910	Miscellaneous Customer Service Expense	22,886	2,453	20,433
	Total Customer Service and Informational	<u>276,132</u>	<u>27,341</u>	<u>248,792</u>
Sales Expense				
Operation				
911	Supervision	14,761	1,563	13,198
912	Demonstration and Selling Expense	453,655	46,492	407,163
913	Advertising	18,693	2,004	16,689
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>487,109</u>	<u>50,059</u>	<u>437,051</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	5,354,584	551,484	4,803,100
922	Administrative Expenses Transferred - Credit	(1,478,413)	(156,152)	(1,322,261)
924	Property Insurance Premium	299,878	29,658	270,220
925	Injuries and Damages	5,690	563	5,127
926	Employee Pensions and Benefits	(103,596)	(10,940)	(92,656)
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	122,851	12,150	110,701
931	Rents	438,422	59,484	378,938
Maintenance				
935	Maintenance of General Plant	370,778	35,842	334,936
	Total Administrative and General Expense	<u>5,010,194</u>	<u>522,089</u>	<u>4,488,105</u>
	Total Operations and Maintenance Expense	<u>\$10,936,967</u>	<u>\$1,122,977</u>	<u>\$9,813,990</u>

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	
	0.00	24,110.29	24,110.29	0.00	2,259.14	2,259.14	0.00	21,851.15	21,851.15	Firm volumes Total
816 Wells Expense Total	0.00	24,110.29	24,110.29	0.00	2,259.14	2,259.14	0.00	21,851.15	21,851.15	
	0.00	(14,459.06)	(14,459.06)	0.00	(1,354.81)	(1,354.81)	0.00	(13,104.25)	(13,104.25)	Firm Volumes Total
818 Compressor Station Expense Total	0.00	(14,459.06)	(14,459.06)	0.00	(1,354.81)	(1,354.81)	0.00	(13,104.25)	(13,104.25)	
	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	
	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	140,915.05	140,915.05	0.00	13,203.74	13,203.74	0.00	127,711.31	127,711.31	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	140,915.05	140,915.05	0.00	13,203.74	13,203.74	0.00	127,711.31	127,711.31	
	0.00	27,626.01	27,626.01	0.00	2,588.56	2,588.56	0.00	25,037.45	25,037.45	Firm Volumes Total
821 Purification Expense Total	0.00	27,626.01	27,626.01	0.00	2,588.56	2,588.56	0.00	25,037.45	25,037.45	
	0.00	6,798.09	6,798.09	0.00	636.98	636.98	0.00	6,161.11	6,161.11	Firm Volumes Total
832 Wells Expense Total	0.00	6,798.09	6,798.09	0.00	636.98	636.98	0.00	6,161.11	6,161.11	
	0.00	7,583.77	7,583.77	0.00	710.60	710.60	0.00	6,873.17	6,873.17	Firm Volumes Total
840 Supervision and Engineering Total	0.00	7,583.77	7,583.77	0.00	710.60	710.60	0.00	6,873.17	6,873.17	
	0.00	170,674.30	170,674.30	0.00	15,992.17	15,992.17	0.00	154,682.13	154,682.13	Firm Volumes Total
844 Supervision and Engineering Total	0.00	170,674.30	170,674.30	0.00	15,992.17	15,992.17	0.00	154,682.13	154,682.13	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	137.32	137.32	0.00	13.58	13.58	0.00	123.74	123.74	3-factor Total
	0.00	66,390.38	66,390.38	0.00	6,220.77	6,220.77	0.00	60,169.61	60,169.61	Firm Volumes Total
847 Supervision and Engineering Total	0.00	66,527.70	66,527.70	0.00	6,234.35	6,234.35	0.00	60,293.35	60,293.35	
	0.00	(246.80)	(246.80)	0.00	(24.40)	(24.40)	0.00	(222.40)	(222.40)	3-factor Total
	65,749.87	0.00	65,749.87	0.00	0.00	0.00	65,749.87	0.00	65,749.87	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	65,749.87	(246.80)	65,503.07	0.00	(24.40)	(24.40)	65,749.87	(222.40)	65,527.47	
	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	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	103,100.09	103,100.09	0.00	9,660.47	9,660.47	0.00	93,439.62	93,439.62	Firm Volumes Total
	0.00	37.50	37.50	0.00	3.28	3.28	0.00	34.22	34.22	Sales/Sendout Volumes Total
	0.00	104,634.70	104,634.70	0.00	8,339.38	8,339.38	0.00	96,295.32	96,295.32	Sendout Volumes Total
870 Supervision and Engineering Total	0.00	207,772.29	207,772.29	0.00	18,003.13	18,003.13	0.00	189,769.16	189,769.16	
	0.00	635,904.32	635,904.32	0.00	62,890.96	62,890.96	0.00	573,013.36	573,013.36	3-factor Total
	0.00	11,103.29	11,103.29	0.00	1,611.08	1,611.08	0.00	9,492.21	9,492.21	Customers Port/Van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers Port/Van 80% Total
	0.00	224,637.29	224,637.29	0.00	23,789.09	23,789.09	0.00	200,848.20	200,848.20	Customers-All Total
	66,807.93	0.00	66,807.93	0.00	0.00	0.00	66,807.93	0.00	66,807.93	Direct-OR Total
	26,326.48	0.00	26,326.48	26,326.48	0.00	26,326.48	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	93,134.41	871,644.90	964,779.31	26,326.48	88,291.13	114,617.61	66,807.93	783,353.77	850,161.70	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	16,823.33	16,823.33	0.00	1,340.82	1,340.82	0.00	15,482.51	15,482.51	Sendout Volumes Total
	0.00	6,821.83	6,821.83	0.00	734.71	734.71	0.00	6,087.12	6,087.12	Telemetry Total
875 Measuring and Regulator Station Expense - General Tot	0.00	23,645.16	23,645.16	0.00	2,075.53	2,075.53	0.00	21,569.63	21,569.63	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	2,539.36	2,539.36	0.00	268.92	268.92	0.00	2,270.44	2,270.44	Customers-All Total
	1,314.75	0.00	1,314.75	0.00	0.00	0.00	1,314.75	0.00	1,314.75	Direct-OR Total
	0.00	(17,707.48)	(17,707.48)	0.00	(1,411.28)	(1,411.28)	0.00	(16,296.20)	(16,296.20)	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Tot	1,314.75	(15,168.12)	(13,853.37)	0.00	(1,142.36)	(1,142.36)	1,314.75	(14,025.76)	(12,711.01)	
	0.00	2,196.68	2,196.68	0.00	217.25	217.25	0.00	1,979.43	1,979.43	3-factor Total
	0.00	447,889.16	447,889.16	0.00	47,431.46	47,431.46	0.00	400,457.70	400,457.70	Customers-All Total
	0.00	6,862.73	6,862.73	0.00	494.80	494.80	0.00	6,367.93	6,367.93	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15.99	15.99	0.00	1.68	1.68	0.00	14.31	14.31	Employee Cost Total
	0.00	2,850.60	2,850.60	0.00	227.19	227.19	0.00	2,623.41	2,623.41	Sendout Volumes Total
878 Meter and House Regulator Expense Total	0.00	459,815.16	459,815.16	0.00	48,372.38	48,372.38	0.00	411,442.78	411,442.78	
	0.00	27,976.65	27,976.65	0.00	2,766.88	2,766.88	0.00	25,209.77	25,209.77	3-factor Total
	0.00	951,208.47	951,208.47	0.00	100,732.97	100,732.97	0.00	850,475.50	850,475.50	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	543.22	0.00	543.22	0.00	0.00	0.00	543.22	0.00	543.22	Direct-OR Total
	0.00	25,052.11	25,052.11	0.00	2,632.98	2,632.98	0.00	22,419.13	22,419.13	Employee Cost Total
879 Customer Installation Expense Total	543.22	1,004,237.23	1,004,780.45	0.00	106,132.83	106,132.83	543.22	898,104.40	898,647.62	
	0.00	22,917.17	22,917.17	0.00	2,266.52	2,266.52	0.00	20,650.65	20,650.65	3-factor Total
	0.00	17,126.60	17,126.60	0.00	1,813.71	1,813.71	0.00	15,312.89	15,312.89	Customers-All Total
	3,854.75	0.00	3,854.75	0.00	0.00	0.00	3,854.75	0.00	3,854.75	Direct-OR Total

For the period ended December 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	
	744.74	0.00	744.74	744.74	0.00	744.74	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	20,371.82	20,371.82	0.00	1,623.64	1,623.64	0.00	18,748.18	18,748.18	Sendout Volumes Total
880 Other Expense Total	4,599.49	60,415.59	65,015.08	744.74	5,703.87	6,448.61	3,854.75	54,711.72	58,566.47	
	0.00	11,893.50	11,893.50	0.00	1,176.27	1,176.27	0.00	10,717.23	10,717.23	3-factor Total
	0.00	2,553.38	2,553.38	0.00	650.35	650.35	0.00	1,903.03	1,903.03	Customers-The Dalles Total
881 Rents Total	0.00	14,446.88	14,446.88	0.00	1,826.62	1,826.62	0.00	12,620.26	12,620.26	
	0.00	342,232.98	342,232.98	0.00	33,846.85	33,846.85	0.00	308,386.13	308,386.13	3-factor Total
	0.00	2,048.76	2,048.76	0.00	216.96	216.96	0.00	1,831.80	1,831.80	Customers-All Total
	179,777.48	0.00	179,777.48	0.00	0.00	0.00	179,777.48	0.00	179,777.48	Direct-OR Total
	5,452.40	0.00	5,452.40	5,452.40	0.00	5,452.40	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	sales volumes Total
	0.00	(3,013.80)	(3,013.80)	0.00	(240.20)	(240.20)	0.00	(2,773.60)	(2,773.60)	Sendout Volumes Total
885 Supervision and Engineering Total	185,229.88	341,267.94	526,497.82	5,452.40	33,823.61	39,276.01	179,777.48	307,444.33	487,221.81	
	0.00	(109,859.85)	(109,859.85)	0.00	(10,865.15)	(10,865.15)	0.00	(98,994.70)	(98,994.70)	3-factor Total
	0.00	91,173.33	91,173.33	0.00	10,585.22	10,585.22	0.00	80,588.11	80,588.11	Customers Port/Van 80% Total
	(60,332.25)	0.00	(60,332.25)	0.00	0.00	0.00	(60,332.25)	0.00	(60,332.25)	Direct-OR Total
	(9,143.05)	0.00	(9,143.05)	(9,143.05)	0.00	(9,143.05)	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
887 Mains Total	(69,475.30)	(18,686.52)	(88,161.82)	(9,143.05)	(279.93)	(9,422.98)	(60,332.25)	(18,406.59)	(78,738.84)	
	0.00	1,426.41	1,426.41	0.00	141.07	141.07	0.00	1,285.34	1,285.34	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	2,027.43	0.00	2,027.43	0.00	0.00	0.00	2,027.43	0.00	2,027.43	Direct-OR Total
	0.00	39,408.91	39,408.91	0.00	3,140.89	3,140.89	0.00	36,268.02	36,268.02	Sendout Volumes Total
	0.00	21,238.96	21,238.96	0.00	2,287.44	2,287.44	0.00	18,951.52	18,951.52	Telemetry Total
889 Measuring and Regulator Station Expense - General Tot	2,027.43	62,074.28	64,101.71	0.00	5,569.40	5,569.40	2,027.43	56,504.88	58,532.31	
	0.00	1,083.97	1,083.97	0.00	107.20	107.20	0.00	976.77	976.77	3-factor Total
	0.00	15,726.62	15,726.62	0.00	1,253.41	1,253.41	0.00	14,473.21	14,473.21	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Tot	0.00	16,810.59	16,810.59	0.00	1,360.61	1,360.61	0.00	15,449.98	15,449.98	
	0.00	(11,615.15)	(11,615.15)	0.00	(1,148.74)	(1,148.74)	0.00	(10,466.41)	(10,466.41)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	(800.23)	0.00	(800.23)	0.00	0.00	0.00	(800.23)	0.00	(800.23)	Direct-OR Total
	34.72	0.00	34.72	34.72	0.00	34.72	0.00	0.00	0.00	Direct-WA Total
	0.00	8,202.49	8,202.49	0.00	653.74	653.74	0.00	7,548.75	7,548.75	Sendout Volumes Total
892 Services Total	(765.51)	(3,412.66)	(4,178.17)	34.72	(495.00)	(460.28)	(800.23)	(2,917.66)	(3,717.89)	
	0.00	97.06	97.06	0.00	9.60	9.60	0.00	87.46	87.46	3-factor Total
	0.00	132,048.68	132,048.68	0.00	13,983.96	13,983.96	0.00	118,064.72	118,064.72	Customers-All Total
	0.00	6,892.41	6,892.41	0.00	649.27	649.27	0.00	6,243.14	6,243.14	Customers-Comm Total
	0.00	(250,325.60)	(250,325.60)	0.00	(18,048.48)	(18,048.48)	0.00	(232,277.12)	(232,277.12)	Customers-Ind Total
	0.00	20,409.48	20,409.48	0.00	2,187.90	2,187.90	0.00	18,221.58	18,221.58	Customers-Res Total
	6,459.11	0.00	6,459.11	0.00	0.00	0.00	6,459.11	0.00	6,459.11	Direct-OR Total
	0.00	105,539.10	105,539.10	0.00	8,411.47	8,411.47	0.00	97,127.63	97,127.63	Sendout Volumes Total
893 Meters and House Regulators Total	6,459.11	14,661.13	21,120.24	0.00	7,193.72	7,193.72	6,459.11	7,467.41	13,926.52	
	0.00	1,341.84	1,341.84	0.00	132.71	132.71	0.00	1,209.13	1,209.13	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	246.25	0.00	246.25	0.00	0.00	0.00	246.25	0.00	246.25	Direct-OR Total
894 Other Equipment Total	246.25	1,341.84	1,588.09	0.00	132.71	132.71	246.25	1,209.13	1,455.38	
	0.00	130,775.61	130,775.61	0.00	12,933.71	12,933.71	0.00	117,841.90	117,841.90	3-factor Total
901 Supervision Total	0.00	130,775.61	130,775.61	0.00	12,933.71	12,933.71	0.00	117,841.90	117,841.90	
	0.00	60,120.49	60,120.49	0.00	6,366.76	6,366.76	0.00	53,753.73	53,753.73	Customers-All Total
902 Meter Reading Expenses Total	0.00	60,120.49	60,120.49	0.00	6,366.76	6,366.76	0.00	53,753.73	53,753.73	
	0.00	966,441.44	966,441.44	0.00	95,581.06	95,581.06	0.00	870,860.38	870,860.38	3-factor Total
	0.00	105,767.62	105,767.62	0.00	11,200.79	11,200.79	0.00	94,566.83	94,566.83	Customers-All Total
	0.00	31,848.22	31,848.22	0.00	2,296.26	2,296.26	0.00	29,551.96	29,551.96	Customers-Ind Total
	0.00	415,240.27	415,240.27	0.00	44,513.76	44,513.76	0.00	370,726.51	370,726.51	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	0.00	1,519,297.55	1,519,297.55	0.00	153,591.87	153,591.87	0.00	1,365,705.68	1,365,705.68	
	0.00	43,320.00	43,320.00	0.00	4,587.59	4,587.59	0.00	38,732.41	38,732.41	Customers-All Total
	0.00	(21,136.37)	(21,136.37)	0.00	(1,991.05)	(1,991.05)	0.00	(19,145.32)	(19,145.32)	Customers-Comm Total
	0.00	(107,206.88)	(107,206.88)	0.00	(7,729.62)	(7,729.62)	0.00	(99,477.26)	(99,477.26)	Customers-Ind Total
	0.00	(228,550.58)	(228,550.58)	0.00	(24,500.62)	(24,500.62)	0.00	(204,049.96)	(204,049.96)	Customers-Res Total
	7,452.91	0.00	7,452.91	0.00	0.00	0.00	7,452.91	0.00	7,452.91	Direct-OR Total
904 Uncollectible Accounts Total	7,452.91	(313,573.83)	(306,120.92)	0.00	(29,633.70)	(29,633.70)	7,452.91	(283,940.13)	(276,487.22)	
	0.00	1,344.07	1,344.07	0.00	144.08	144.08	0.00	1,199.99	1,199.99	Customers-Res Total
907 Supervision Total	0.00	1,344.07	1,344.07	0.00	144.08	144.08	0.00	1,199.99	1,199.99	
	0.00	13,860.51	13,860.51	0.00	1,370.81	1,370.81	0.00	12,489.70	12,489.70	3-factor Total
	0.00	40,919.40	40,919.40	0.00	4,333.36	4,333.36	0.00	36,586.04	36,586.04	Customers-All Total
	0.00	736.40	736.40	0.00	69.37	69.37	0.00	667.03	667.03	Customers-Comm Total
	0.00	80,102.93	80,102.93	0.00	5,775.42	5,775.42	0.00	74,327.51	74,327.51	Customers-Ind Total
	0.00	17,624.44	17,624.44	0.00	1,889.34	1,889.34	0.00	15,735.10	15,735.10	Customers-Res Total
	(866.57)	0.00	(866.57)	0.00	0.00	0.00	(866.57)	0.00	(866.57)	Direct-OR Total
	712.41	0.00	712.41	712.41	0.00	712.41	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sales volumes Total

For the period ended December 31, 2014

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	
908 Customer Assistance Expense Total	(154.16)	153,243.68	153,089.52	712.41	13,438.30	14,150.71	(866.57)	139,805.38	138,938.81	
	0.00	98,812.52	98,812.52	0.00	10,592.70	10,592.70	0.00	88,219.82	88,219.82	Customers-Res Total
909 Customer Information Expense Total	0.00	98,812.52	98,812.52	0.00	10,592.70	10,592.70	0.00	88,219.82	88,219.82	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	46.25	46.25	0.00	4.90	4.90	0.00	41.35	41.35	Customers-All Total
	0.00	22,840.05	22,840.05	0.00	2,448.45	2,448.45	0.00	20,391.60	20,391.60	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	22,886.30	22,886.30	0.00	2,453.35	2,453.35	0.00	20,432.95	20,432.95	
	0.00	14,761.33	14,761.33	0.00	1,563.22	1,563.22	0.00	13,198.11	13,198.11	Customers-All Total
911 Supervision Total	0.00	14,761.33	14,761.33	0.00	1,563.22	1,563.22	0.00	13,198.11	13,198.11	
	0.00	3,668.74	3,668.74	0.00	362.84	362.84	0.00	3,305.90	3,305.90	3-factor Total
	0.00	289,343.21	289,343.21	0.00	30,641.45	30,641.45	0.00	258,701.76	258,701.76	Customers-All Total
	0.00	132,132.82	132,132.82	0.00	12,446.91	12,446.91	0.00	119,685.91	119,685.91	Customers-Comm Total
	0.00	28,362.22	28,362.22	0.00	3,040.43	3,040.43	0.00	25,321.79	25,321.79	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	148.07	0.00	148.07	0.00	0.00	0.00	148.07	0.00	148.07	Direct-OR Total
912 Demonstration and Selling Expense Total	148.07	453,506.99	453,655.06	0.00	46,491.63	46,491.63	148.07	407,015.36	407,163.43	
	0.00	18,693.04	18,693.04	0.00	2,003.89	2,003.89	0.00	16,689.15	16,689.15	Customers-Res Total
913 Advertising Total	0.00	18,693.04	18,693.04	0.00	2,003.89	2,003.89	0.00	16,689.15	16,689.15	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	3,554,779.41	3,554,779.41	0.00	351,567.71	351,567.71	0.00	3,203,211.70	3,203,211.70	3-factor Total
	0.00	1,213.02	1,213.02	0.00	128.46	128.46	0.00	1,084.56	1,084.56	Customers-All Total
	0.00	82.88	82.88	0.00	5.98	5.98	0.00	76.90	76.90	Customers-Ind Total
	0.00	9,787.88	9,787.88	0.00	1,049.26	1,049.26	0.00	8,738.62	8,738.62	Customers-Res Total
	76,370.26	0.00	76,370.26	0.00	0.00	0.00	76,370.26	0.00	76,370.26	Direct-OR Total
	1,441.74	0.00	1,441.74	1,441.74	0.00	1,441.74	0.00	0.00	0.00	Direct-WA Total
	0.00	1,619,657.74	1,619,657.74	0.00	170,226.04	170,226.04	0.00	1,449,431.70	1,449,431.70	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	89,841.96	89,841.96	0.00	26,952.59	26,952.59	0.00	62,889.37	62,889.37	Regulatory 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	1,408.66	1,408.66	0.00	112.27	112.27	0.00	1,296.39	1,296.39	Sendout Volumes Total
921 Office Supplies and Expense Total	77,812.00	5,276,771.55	5,354,583.55	1,441.74	550,042.31	551,484.05	76,370.26	4,726,729.24	4,803,099.50	
	0.00	(1,101,035.63)	(1,101,035.63)	0.00	(116,489.57)	(116,489.57)	0.00	(984,546.06)	(984,546.06)	Admin Tran Total
	0.00	(377,377.04)	(377,377.04)	0.00	(39,662.33)	(39,662.33)	0.00	(337,714.71)	(337,714.71)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,478,412.67)	(1,478,412.67)	0.00	(156,151.90)	(156,151.90)	0.00	(1,322,260.77)	(1,322,260.77)	
	0.00	299,878.04	299,878.04	0.00	29,657.94	29,657.94	0.00	270,220.10	270,220.10	3-factor Total
924 Property Insurance Premium Total	0.00	299,878.04	299,878.04	0.00	29,657.94	29,657.94	0.00	270,220.10	270,220.10	
	0.00	5,689.68	5,689.68	0.00	562.71	562.71	0.00	5,126.97	5,126.97	3-factor Total
925 Injuries and Damages Total	0.00	5,689.68	5,689.68	0.00	562.71	562.71	0.00	5,126.97	5,126.97	
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Direct-OR Total
	0.00	(104,088.11)	(104,088.11)	0.00	(10,939.68)	(10,939.68)	0.00	(93,148.43)	(93,148.43)	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	(104,088.11)	(103,596.11)	0.00	(10,939.68)	(10,939.68)	492.00	(93,148.43)	(92,656.43)	
	0.00	122,851.22	122,851.22	0.00	12,149.99	12,149.99	0.00	110,701.23	110,701.23	3-factor Total
930 Miscellaneous General Expense Total	0.00	122,851.22	122,851.22	0.00	12,149.99	12,149.99	0.00	110,701.23	110,701.23	
	0.00	381,545.04	381,545.04	0.00	37,734.80	37,734.80	0.00	343,810.24	343,810.24	3-factor Total
	0.00	2,270.00	2,270.00	0.00	240.39	240.39	0.00	2,029.61	2,029.61	Customers-All Total
	0.00	13,111.10	13,111.10	0.00	3,339.40	3,339.40	0.00	9,771.70	9,771.70	Customers-The Dalles Total
	23,326.74	0.00	23,326.74	0.00	0.00	0.00	23,326.74	0.00	23,326.74	Direct-OR Total
	18,169.13	0.00	18,169.13	18,169.13	0.00	18,169.13	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	41,495.87	396,926.14	438,422.01	18,169.13	41,314.59	59,483.72	23,326.74	355,611.55	378,938.29	
	0.00	312,657.31	312,657.31	0.00	30,921.80	30,921.80	0.00	281,735.51	281,735.51	3-factor Total
	0.00	3,027.91	3,027.91	0.00	439.35	439.35	0.00	2,588.56	2,588.56	Customers port/van Total
	0.00	7,801.06	7,801.06	0.00	826.13	826.13	0.00	6,974.93	6,974.93	Customers-All Total
	0.00	1,233.88	1,233.88	0.00	314.27	314.27	0.00	919.61	919.61	Customers-The Dalles Total
	40,899.80	0.00	40,899.80	0.00	0.00	0.00	40,899.80	0.00	40,899.80	Direct-OR Total
	3,149.77	0.00	3,149.77	3,149.77	0.00	3,149.77	0.00	0.00	0.00	Direct-WA Total
	0.00	192.37	192.37	0.00	20.22	20.22	0.00	172.15	172.15	Employee Cost Total
	0.00	1,496.62	1,496.62	0.00	140.24	140.24	0.00	1,356.38	1,356.38	Firm Volumes Total
	0.00	319.58	319.58	0.00	30.46	30.46	0.00	289.12	289.12	sales volumes Total
935 Maintenance of General Plant Total	44,049.57	326,728.73	370,778.30	3,149.77	32,692.47	35,842.24	40,899.80	294,036.26	334,936.06	
Grand Total	460,359.86	10,476,607.38	10,936,967.24	46,888.34	1,076,088.82	1,122,977.16	413,471.52	9,400,518.56	9,813,990.08	

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 Corr	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			
% of System	854,080,157	80,395,729	773,684,428
		9.41%	90.59%
Sales Volumes			
% of System	758,034,023	72,020,261	686,013,762
		9.50%	90.50%
Sendout Volumes			
% of System	1,146,431,306	91,773,187	1,054,658,120
		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

	2012	2013	Dec 12 - Dec 13	
WASHINGTON	2012 Dec WASHINGTON	2013 December WASHINGTON	Dec 12 - Dec 13 12 month average WASHINGTON	
Gross Plant				
Intangible	10,103,865	10,797,070	10,343,180	Total Customers
Software	447	447	447	Direct
Other	0	0	0	Direct
Production	772,600	968,602	909,771	Direct
Transmission	199,869,416	206,637,568	202,950,452	Direct
Distribution	10,434,649	10,945,207	10,669,218	3-Factor & Direct
General				
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><u>\$145,464,101</u></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
Use/Customer**

	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December
Volumes												
Residential	8,504,093	7,887,630	5,577,659	3,816,462	2,487,938	1,566,987	1,369,371	1,078,445	1,112,888	1,316,388	3,285,905	6,725,906
Commercial	3,652,334	3,356,475	2,455,158	1,769,964	1,187,472	904,368	782,964	656,478	704,783	822,963	1,403,860	2,800,651
Industrial Firm	403,214	374,236	335,166	275,457	237,005	168,941	161,826	144,792	150,420	181,506	243,018	332,085
Interruptible	232,910	142,803	114,827	99,211	89,841	85,563	76,070	77,333	80,442	87,679	117,264	118,468
Transport Firm	832,429	780,602	763,310	702,499	669,622	671,756	659,734	648,931	595,326	685,885	842,801	917,510
Transport Interruptible	862,564	683,553	735,354	792,231	683,193	724,135	718,841	822,712	1,087,458	1,097,262	831,897	887,988
Total	14,487,544	13,225,299	9,981,474	7,455,824	5,355,071	4,121,750	3,768,806	3,428,691	3,731,317	4,191,683	6,724,745	11,782,608
Customers												
Residential	67,275	67,436	67,534	67,610	67,670	67,740	67,770	67,831	67,914	68,095	68,376	68,691
Commercial	6,212	6,159	6,181	6,183	6,175	6,144	6,130	6,130	6,136	6,134	6,154	6,243
Industrial Firm	38	38	39	39	39	39	39	39	39	39	39	39
Interruptible	6	6	5	5	5	5	5	5	5	5	5	5
Transport Firm	13	13	13	13	13	14	14	14	14	14	21	21
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	73,555	73,663	73,783	73,861	73,913	73,953	73,969	74,030	74,119	74,298	74,606	75,010
Use per Customer												
Residential	126	117	83	56	37	23	20	16	16	19	48	98
Commercial	588	545	397	286	192	147	128	107	115	134	228	449
Industrial Firm	10,611	9,848	8,594	7,063	6,077	4,332	4,149	3,713	3,857	4,654	6,231	8,515
Interruptible	38,818	23,801	22,965	19,842	17,968	17,113	15,214	15,467	16,088	17,536	23,453	23,694
Transport Firm	64,033	60,046	58,716	54,038	51,509	47,983	47,124	46,352	42,523	48,992	40,133	80,726
Transport Interruptible	78,415	62,141	66,850	72,021	62,108	65,830	65,349	74,792	98,860	99,751	75,627	80,726

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	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December
Volumes												
Residential	46,434,839	47,342,142	47,470,651	47,446,260	47,490,105	47,183,490	47,274,518	47,256,776	47,259,750	46,298,651	45,994,468	44,729,672
Commercial	20,812,781	21,200,692	21,328,757	21,410,312	21,382,974	21,304,915	21,321,274	21,321,696	21,043,354	20,836,838	20,497,470	20,497,470
Industrial Firm	3,295,146	3,330,434	3,366,255	3,373,704	3,378,045	3,358,573	3,320,364	3,261,637	3,207,782	3,124,040	3,067,550	3,007,666
Interruptible	1,395,313	1,412,831	1,394,631	1,378,238	1,314,234	1,268,538	1,246,961	1,233,701	1,201,851	1,122,640	1,325,232	1,322,411
Transport Firm	8,689,748	8,724,541	8,698,834	8,669,530	8,703,670	8,788,411	8,851,049	8,843,478	8,762,443	8,712,603	8,782,698	8,770,405
Transport Interruptible	10,151,824	10,171,549	10,165,219	10,187,219	10,156,684	10,188,910	9,373,948	9,985,492	9,976,523	8,741,222	9,821,284	9,927,188
Total	90,779,651	92,182,189	92,424,347	92,465,263	92,425,712	92,092,837	91,388,114	91,884,241	91,730,045	89,042,510	89,828,070	88,254,812
Average Customers												
Residential	66,309	66,448	66,590	66,731	66,871	67,013	67,154	67,291	67,426	67,558	67,691	67,829
Commercial	5,989	6,011	6,034	6,058	6,081	6,100	6,115	6,130	6,141	6,150	6,157	6,165
Industrial Firm	38	38	38	38	38	38	38	38	38	39	39	39
Interruptible	6	6	6	6	6	6	6	5	5	5	5	5
Transport Firm	14	13	12	13	13	13	13	13	13	13	14	15
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	72,366	72,527	72,690	72,856	73,020	73,180	73,336	73,488	73,636	73,776	73,917	74,063
12 Month Use per Average Customer												
Residential	700	712	713	711	710	704	704	702	701	685	679	659
Commercial	3,475	3,527	3,535	3,534	3,516	3,493	3,487	3,475	3,472	3,422	3,384	3,325
Industrial Firm	87,676	88,615	89,370	89,370	89,288	88,773	87,378	85,458	83,681	81,144	79,333	77,451
Interruptible	239,197	242,200	242,545	243,218	231,924	227,201	226,720	227,760	225,347	213,836	248,481	255,951
Transport Firm	639,736	671,119	700,577	693,562	691,682	689,287	685,243	675,935	661,316	649,387	623,624	594,604
Transport Interruptible	922,893	924,686	924,111	926,111	923,335	926,265	852,177	907,772	906,957	794,657	892,844	902,472