

April 2017 Activity

Apr 2017

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		7,746,366			721,522			7,024,844
		1,271,134,436			149,453,833			1,121,680,603
		0.61%			0.48%			0.63%

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

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

NW Natural
 Washington Quarterly Results of Operations Report

	System				Washington				Apr 2017			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Oregon Total	Oregon Total
Monthly Summary												
Sales of Gas												
480.1 Residential	42,678,247	(7,524,082)	42,678,247	4,486,281	(813,560)	4,486,281	(813,560)	4,486,281	38,191,965	(6,710,522)	38,191,965	38,191,965
481.1 Commercial	20,832,695	(7,524,082)	20,832,695	1,699,591	(813,560)	1,699,591	(813,560)	1,699,591	19,133,104	(6,710,522)	19,133,104	19,133,104
481.2 Industrial Firm	1,917,342		1,917,342	187,795		187,795		187,795	1,729,547		1,729,547	1,729,547
481.3 Interruptible	1,977,934		1,977,934	45,872		45,872		45,872	1,932,062		1,932,062	1,932,062
481.5 Interruptible Incentive	0		0	0		0		0	0		0	0
495.20 Unbilled Revenue	0	(7,524,082)	(7,524,082)	0	(813,560)	(813,560)	(813,560)	(813,560)	0	(6,710,522)	(6,710,522)	(6,710,522)
Total Sales of Gas	67,406,217	(7,524,082)	59,882,136	6,419,539	(813,560)	5,605,979	(813,560)	5,605,979	60,986,678	(6,710,522)	54,276,156	54,276,156
Transportation Revenue												
489.12 Industrial Firm	1,021,067		1,021,067	124,463		124,463		124,463	896,604		896,604	896,604
489.13 Interruptible	675,514		675,514	71,653		71,653		71,653	603,861		603,861	603,861
489.15 Interruptible Incentive	0		0	0		0		0	0		0	0
489.3 Agency Fee/Balancing	0		0	0		0		0	0		0	0
Total Transportation Revenue	1,696,581	0	1,696,581	196,116	0	196,116	0	196,116	1,500,466	0	1,500,466	1,500,466
Rate Adjustments - Amortizations	(577,442)		(577,442)	(221,146)		(221,146)		(221,146)	(356,297)		(356,297)	(356,297)
Miscellaneous Revenues												
487 Late Payment Charge	265,455		265,455	12,358		12,358		12,358	253,096		253,096	253,096
488.0 Seasonal Reconnect Fee	2,600		2,600	0		0		0	2,600		2,600	2,600
488.0 Delinquent Reconnect Fee	33,550		33,550	250		250		250	33,300		33,300	33,300
488.1 Returned Check Charge	10,410		10,410	975		975		975	9,435		9,435	9,435
488.3 Recon Charge CR During Office Hours	27,630		27,630	1,450		1,450		1,450	26,180		26,180	26,180
488.4 Field Collection Charge	41,775		41,775	4,235		4,235		4,235	37,540		37,540	37,540
488.5 Recon Charge CR After Office Hours	4,110		4,110	3,950		3,950		3,950	160		160	160
488.6 Recon Charge Seas During Office Hours	410		410	80		80		80	330		330	330
488.7 Recon Charge Seas After Office Hours	200		200	200		200		200	0		0	0
488.8 Automated Payment Change	4,615		4,615	633		633		633	3,983		3,983	3,983
493.2 Rent - Utility Property	28,763		28,763	2,285		2,285		2,285	26,478		26,478	26,478
495.1 Meter Rentals	16,293		16,293	1,680		1,680		1,680	14,613		14,613	14,613
495.2 Other Gas Revenue - Miscellaneous	6,384		6,384	443		443		443	5,941		5,941	5,941
Total Miscellaneous Revenues	413,432	28,763	442,195	26,254	2,285	28,540	2,285	28,540	387,177	26,478	413,656	413,656
Total Operating Revenue	68,938,788	(7,495,318)	61,443,470	6,420,764	(811,275)	5,609,489	(811,275)	5,609,489	62,518,024	(6,684,043)	55,833,981	55,833,981
Cost of Gas												
804.7 WACOG Incurred	17,214,307		17,214,307	1,535,034		1,535,034		1,535,034	15,679,274		15,679,274	15,679,274
804.6 WACOG Deferred	2,140,454		2,140,454	192,040		192,040		192,040	1,948,414		1,948,414	1,948,414
804.6 Demand Incurred	6,633,576		6,633,576	679,278		679,278		679,278	5,954,298		5,954,298	5,954,298
805.8 Demand Deferred	625,622		625,622	36,832		36,832		36,832	586,790		586,790	586,790
805.4 Amortization of Gas Costs	(269,845)		(269,845)	(241,364)		(241,364)		(241,364)	(28,481)		(28,481)	(28,481)
Total Cost of Gas	26,344,115	0	26,344,115	2,203,820	0	2,203,820	0	2,203,820	24,140,295	0	24,140,295	24,140,295
407 Environmental Expense												
Detail Operations & Maintenance	995,421	11,079,832	12,075,253	52,278	1,159,198	1,211,476	1,159,198	1,211,476	943,142	9,920,634	10,863,777	10,863,777
Other Taxes												
408.11 Property	1,761,716		1,761,716	130,461		130,461		130,461	1,631,255		1,631,255	1,631,255
408.12 Franchise	1,553,297		1,553,297	241,795		241,795		241,795	1,311,502		1,311,502	1,311,502
408.13 Payroll	517,200		517,200	3,824		3,824		3,824	465,630		465,630	465,630
408.14 Other	11,217		11,217	120,705		120,705		120,705	7,393		7,393	7,393
408.15 Regulatory	120,705		120,705	496,785		496,785		496,785	2,950,150		2,950,150	2,950,150
Total Other Taxes	3,446,935	517,200	3,964,135	6,611,884	51,570	6,809,693	51,570	6,809,693	5,931,190	465,630	7,415,780	7,415,780
403.1 Depreciation												
Income Taxes												
409.11 Federal Income Taxes	1,558,754		1,558,754	243,971		243,971		243,971	1,314,783		1,314,783	1,314,783
410.1 Federal Income Taxes - Deferred	(341,078)		(341,078)	0		0		0	(340,729)		(340,729)	(340,729)
409.1 Oregon Income Tax Credit	313,158		313,158	0		0		0	313,158		313,158	313,158
410.1 Oregon Income Taxes - Deferred	352,170		352,170	0		0		0	352,170		352,170	352,170
411.1 Oregon Income Tax Credit	(72,490)		(72,490)	0		0		0	(72,490)		(72,490)	(72,490)
Total Income Taxes	3,392,403		3,392,403	243,971		243,971		243,971	3,148,781		3,148,781	3,148,781
Total Operating Revenue Deductions	30,786,471	18,208,916	53,697,104	2,752,884	1,891,461	4,887,967	1,891,461	4,887,967	28,033,587	16,317,455	48,809,137	48,809,137
Net Operating Income			7,746,366			721,522		721,522			7,024,844	7,024,844

Apr 2017

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Total	Direct	Allocated	Direct	Total
NW Natural										
Washington Results of Operations										
Monthly Summary										
Rate Base										
101 Gross Plant		2,868,284,549				304,377,895				2,563,906,654
108.1X Accumulated Depreciation		(1,264,165,943)				(125,738,484)				(1,138,427,459)
ADJ Working Capital Allowance		96,067,415				10,343,478				85,723,936
117.X Storage Gas - Cushion		14,155,351				1,317,863				12,837,488
186.XX Leasehold Improvements		420,486				42,595				377,891
252.XX Customer Contributions		(4,132,732)				(566,429)				(3,566,303)
283.XX Deferred Taxes - Federal		(365,635,583)				(40,323,086)				(325,312,497)
283.XX Deferred Taxes - State		(73,859,107)				0				(73,859,107)
Total Rate Base		1,271,134,436				149,453,833				1,121,680,603
Rate Of Return on Rate Base		0.61%				0.48%				0.63%
Allocation References:										
A Unbilled Revenue		100.00%				12.73%				87.27%
B Follows plant split		100.00%				10.94%				89.06%
OXM See O&M Detail										
D Depreciation Factor		100.00%				10.30%				89.71%

Res to unadj WC Report

Apr 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		93,988,827			11,341,532	
		1,247,055,713			142,426,189	
		7.54%			7.96%	7.48%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports
 13 Month AMA for Rate Base
 Summary
 Total Operating Revenue
 Total Rate Base
 Rate Of Return on Rate Base

Apr 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Alloc. Ref.

Acct	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Residential	438,865,600	0	438,865,600	47,133,174	0	47,133,174	391,732,426	0	391,732,426
481.1	Commercial	221,096,136	0	221,096,136	18,289,348	0	18,289,348	202,806,788	0	202,806,788
481.2	Industrial Firm	21,825,072	0	21,825,072	1,938,500	0	1,938,500	19,886,572	0	19,886,572
481.3	Interruptible	20,183,955	0	20,183,955	556,123	0	556,123	19,627,831	0	19,627,831
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	5,488,599	5,488,599	0	826,881	826,881	0	4,661,718	4,661,718
	Total Sales of Gas	701,970,763	5,488,599	707,459,362	67,917,146	826,881	68,744,027	634,053,617	4,661,718	638,715,335
489.12	Transportation Revenue	11,807,076	0	11,807,076	1,391,108	0	1,391,108	10,415,967	0	10,415,967
489.13	Industrial Firm	8,166,749	0	8,166,749	914,012	0	914,012	7,252,737	0	7,252,737
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	397,889	0	397,889	0	0	0	397,889	0	397,889
	Total Transportation Revenue	20,371,714	0	20,371,714	2,305,121	0	2,305,121	18,066,593	0	18,066,593
495.6	Rate Adjustments - Amortizations	(7,073,762)	0	(7,073,762)	(2,291,162)	0	(2,291,162)	(4,782,601)	0	(4,782,601)
	Miscellaneous Revenues	2,068,209	0	2,068,209	89,371	0	89,371	1,978,838	0	1,978,838
487	Late Payment Charge	14,850	0	14,850	0	0	0	14,850	0	14,850
488.0	Seasonal Reconnect Fee	265,390	0	265,390	1,000	0	1,000	264,390	0	264,390
488.1	Returned Check Charge	104,745	0	104,745	10,185	0	10,185	94,560	0	94,560
488.3	Recon Charge CR During Office Hours	234,640	0	234,640	11,100	0	11,100	223,540	0	223,540
488.4	Field Collection Charge	332,420	0	332,420	27,705	0	27,705	304,715	0	304,715
488.5	Recon Charge CR After Office Hours	33,975	0	33,975	31,275	0	31,275	2,700	0	2,700
488.6	Recon Charge Seas During Office Hours	14,260	0	14,260	1,000	0	1,000	13,260	0	13,260
488.7	Recon Charge Seas After Office Hours	2,240	0	2,240	2,000	0	2,000	240	0	240
488.8	Automated Payment Charge	44,768	0	44,768	5,805	0	5,805	38,963	0	38,963
493.2	Rent - Utility Property	364,851	0	364,851	29,724	0	29,724	335,127	0	335,127
495.1	Meter Rentals	201,691	0	201,691	16,849	0	16,849	184,842	0	184,842
495.2	Other Gas Revenue - Miscellaneous	76,008	0	76,008	8,777	0	8,777	67,232	0	67,232
495.2	Total Miscellaneous Revenues	3,393,197	384,851	3,778,048	205,066	29,724	234,791	3,188,131	355,127	3,543,257
	Total Operating Revenue	718,661,911	5,873,450	724,535,362	68,136,171	856,605	68,992,776	650,525,740	5,016,845	655,542,585
804.7	WACOG Incurred	229,383,338	0	229,383,338	21,552,664	0	21,552,664	207,830,674	0	207,830,674
805.7	WACOG Deferred	10,169,464	0	10,169,464	1,020,544	0	1,020,544	9,148,920	0	9,148,920
804.6	Demand Incurred	80,849,415	0	80,849,415	8,303,074	0	8,303,074	72,546,341	0	72,546,341
805.8	Demand Deferred	7,464,944	0	7,464,944	854,080	0	854,080	6,610,864	0	6,610,864
805.4	Amortization of Gas Costs	(22,998,089)	0	(22,998,089)	(5,281,423)	0	(5,281,423)	(17,716,665)	0	(17,716,665)
	Total Cost of Gas	304,869,072	0	304,869,072	26,448,939	0	26,448,939	278,420,133	0	278,420,133
407	Environmental Expense	15,665,548	0	15,665,548	0	0	0	15,665,548	0	15,665,548
Detail	Operations & Maintenance	12,479,356	130,515,987	142,995,343	620,127	13,565,403	14,185,531	11,859,229	116,950,583	128,809,813
	Other Taxes	20,784,351	0	20,784,351	1,168,319	0	1,168,319	19,616,032	0	19,616,032
408.11	Property	18,594,450	0	18,594,450	2,811,358	0	2,811,358	15,783,092	0	15,783,092
408.12	Franchise	0	5,992,425	5,992,425	82,155	584,569	584,569	0	5,407,856	5,407,856
408.13	Payroll	194,185	0	194,185	120,705	0	120,705	112,030	0	112,030
408.14	Other	1,658,509	0	1,658,509	4,182,538	584,569	4,767,107	1,537,804	0	1,537,804
408.15	Regulatory	41,231,496	5,992,425	47,223,921	0	0	0	37,048,958	5,407,856	42,456,814
	Total Other Taxes	20,784,351	5,992,425	26,776,776	4,182,538	584,569	4,767,107	37,048,958	5,407,856	42,456,814
403.1	Depreciation	0	77,469,427	77,469,427	0	0	0	0	69,513,931	69,513,931
	Income Taxes	0	77,469,427	77,469,427	0	0	0	0	69,513,931	69,513,931
409.11	Federal Income Taxes	16,322,429	0	16,322,429	4,392,584	0	4,392,584	11,929,845	0	11,929,845
410.1	Federal Income Taxes - Deferred	31,624,538	0	31,624,538	(98,413)	0	(98,413)	31,624,538	0	31,624,538
411.4	Federal Income Tax Credit	(12,979,329)	0	(12,979,329)	0	0	0	(12,880,916)	0	(12,880,916)
409.1	Oregon Income Taxes	4,474,492	0	4,474,492	0	0	0	4,474,492	0	4,474,492
410.1	Oregon Income Taxes - Deferred	7,319,128	0	7,319,128	0	0	0	7,319,128	0	7,319,128
411.1	Oregon Income Tax Credit	(4,438,055)	0	(4,438,055)	0	0	0	(4,438,055)	0	(4,438,055)
	Total Income Taxes	42,323,223	0	42,323,223	4,294,171	0	4,294,171	38,029,052	0	38,029,052
	Total Operating Revenue Deductions	358,579,924	213,977,839	572,557,763	31,251,604	22,105,469	57,651,244	327,328,320	191,872,370	572,895,291
	Net Operating Income	358,579,924	213,977,839	572,557,763	31,251,604	22,105,469	57,651,244	327,328,320	191,872,370	572,895,291
				93,988,827	11,341,532		11,341,532			82,647,295

Apr 2017

**NW Natural
 Washington Results of Operations
 13 Month AMA Ended Reports**

Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101			2,808,150,335			293,410,069			2,514,740,266
108.1X			(1,238,252,210)			(122,629,995)			(1,115,622,214)
Adj			105,673,865			11,079,689			94,594,176
117.X			14,147,884			1,327,186			12,820,698
186.XX			517,382			51,911			465,471
252.XX			(3,686,853)			(489,586)			(3,197,268)
283.XX			(365,635,583)			(40,323,086)			(325,312,497)
283.XX			(73,859,107)			0			(73,859,107)
			1,247,055,713			142,426,189			1,104,629,524
			7.54%			7.96%			7.48%
			100.00%			10.27%			89.73%

Rate Of Return on Rate Base

Allocation References:
 D Depreciation Factor

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30, 2017

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	17,973	1,673	16,300
818	Compressor Station Expense	24,290	2,261	22,029
819	Compressor Station Fuel	0	0	0
820	Measuring and Regulator Station Expense	201,170	18,464	182,705
821	Purification Expense	(91)	(8)	(83)
Maintenance				
832	Wells Expense	20,376	1,897	18,479
	Total Underground Storage Expense	<u>\$ 263,718</u>	<u>\$ 24,287</u>	<u>\$ 239,430</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	13,315	1,240	12,075
	Total Other Storage Expense	<u>\$ 13,315</u>	<u>\$ 1,240</u>	<u>\$ 12,075</u>
Liquefied Natural Gas Expense				
Operation				
844	Supervision and Engineering	121,970	11,355	110,615
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	86,922	8,092	78,829
	Total Liquefied Natural Gas Expense	<u>\$ 208,892</u>	<u>\$ 19,448</u>	<u>\$ 189,444</u>
	Total Natural Gas Storage	<u>\$ 485,924</u>	<u>\$ 44,975</u>	<u>\$ 440,949</u>
Transmission Expense				
Operation				
856	Mains Expense	161,084	9,689	151,395
Maintenance				
863	Maintenance of Mains	1,622	144	1,478
	Total Transmission Expense	<u>\$ 162,706</u>	<u>\$ 9,833</u>	<u>\$ 152,873</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	279,867	24,455	255,412
874	Mains and Services Expense	1,104,335	120,346	983,989
875	Measuring and Regulator Station Expense - General	20,310	1,815	18,496
877	Measuring and Regulator Station Expense - City Gate	46,646	3,918	42,729
878	Meter and House Regulator Expense	487,971	52,501	435,469
879	Customer Installation Expense	778,150	84,306	693,844
880	Other Expense	151,288	14,424	136,864
881	Rents	23,796	2,776	21,020
Maintenance				
885	Supervision and Engineering	677,155	28,373	648,782
887	Mains	305,063	19,781	285,282
889	Measuring and Regulator Station Expense - General	119,712	10,532	109,180
891	Measuring and Regulator Station Expense - City Gate	14,309	1,195	13,114
892	Services	57,751	2,525	55,227
893	Meters and House Regulators	222,429	22,236	200,192
894	Other Equipment	1,922	166	1,755
	Total Distribution Expense	<u>\$ 4,290,706</u>	<u>\$ 389,349</u>	<u>\$ 3,901,356</u>

Customer Accounts Expense

Operation

901	Supervision	144,868	15,733	129,135
902	Meter Reading Expenses	54,895	5,962	48,933
903	Customer Records and Collection Expense	1,409,793	152,141	1,257,652
904	Uncollectible Accounts	77,390	8,547	68,843
	Total Customer Accounts Expense	<u>\$ 1,686,945</u>	<u>\$ 182,382</u>	<u>\$ 1,504,563</u>

Customer Service and Informational

Operation

907	Supervision	346	38	308
908	Customer Assistance Expense	183,703	19,097	164,606
909	Customer Information Expense	211,737	22,995	188,742
910	Miscellaneous Customer Service Expense	20,484	2,246	18,238
	Total Customer Service and Informational	<u>\$ 416,270</u>	<u>\$ 44,376</u>	<u>\$ 371,893</u>

Sales Expense

Operation

911	Supervision	16,962	1,842	15,120
912	Demonstration and Selling Expense	342,094	37,141	304,953
913	Advertising	77,383	8,404	68,979
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>\$ 436,438</u>	<u>\$ 47,386</u>	<u>\$ 389,051</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	4,875,101	526,990	4,348,110
922	Administrative Expenses Transferred - Credit	(1,673,411)	(173,991)	(1,499,420)
924	Property Insurance Premium	265,775	26,923	238,852
925	Injuries and Damages	3,516	659	2,857
926	Employee Pensions and Benefits	81,304	8,016	73,289
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	328,759	33,302	295,457
931	Rents	390,130	39,134	350,995

Maintenance

935	Maintenance of General Plant	<u>\$ 325,092</u>	<u>\$ 32,141</u>	<u>\$ 292,951</u>
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	Total Administrative and General Expense	<u>\$ 4,596,265</u>	<u>\$ 493,174</u>	<u>\$ 4,103,090</u>
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	Total Operations and Maintenance Expense	<u>\$ 12,075,253</u>	<u>\$ 1,211,476</u>	<u>\$ 10,863,777</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended April 30, 2017

FERC Description	System			Washington			Oregon			Allocation Method firm volumes Total
	Direct Apr	Allocated Apr	Total Apr	Direct Apr	Allocated Apr	Total Apr	Direct Apr	Allocated Apr	Total Apr	
816 Wells Expense Total	\$ -	\$ 17,973.10	\$ 17,973.10	\$ -	\$ 1,673.30	\$ 1,673.30	\$ -	\$ 16,299.80	\$ 16,299.80	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 24,290.33	\$ 24,290.33	\$ -	\$ 2,261.43	\$ 2,261.43	\$ -	\$ 22,028.90	\$ 22,028.90	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ 7,840.41	\$ 7,840.41	\$ -	\$ 794.23	\$ 794.23	\$ -	\$ 7,046.18	\$ 7,046.18	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 3,534.09	\$ -	\$ 3,534.09	\$ -	\$ -	\$ -	\$ 3,534.09	\$ -	\$ 3,534.09	Direct-OR Total
	\$ -	\$ 189,795.03	\$ 189,795.03	\$ -	\$ 17,669.92	\$ 17,669.92	\$ -	\$ 172,125.11	\$ 172,125.11	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 3,534.09	\$ 197,635.44	\$ 201,169.53	\$ -	\$ 18,464.15	\$ 18,464.15	\$ 3,534.09	\$ 179,171.29	\$ 182,705.38	Firm Volumes Total
	\$ -	\$ (91.17)	\$ (91.17)	\$ -	\$ (8.49)	\$ (8.49)	\$ -	\$ (82.68)	\$ (82.68)	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (91.17)	\$ (91.17)	\$ -	\$ (8.49)	\$ (8.49)	\$ -	\$ (82.68)	\$ (82.68)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 20,375.84	\$ 20,375.84	\$ -	\$ 1,896.99	\$ 1,896.99	\$ -	\$ 18,478.85	\$ 18,478.85	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 13,314.58	\$ 13,314.58	\$ -	\$ 1,239.59	\$ 1,239.59	\$ -	\$ 12,074.99	\$ 12,074.99	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 121,970.12	\$ 121,970.12	\$ -	\$ 11,355.42	\$ 11,355.42	\$ -	\$ 110,614.70	\$ 110,614.70	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 86,921.88	\$ 86,921.88	\$ -	\$ 8,092.43	\$ 8,092.43	\$ -	\$ 78,829.45	\$ 78,829.45	Firm Volumes Total
	\$ -	\$ 89,576.88	\$ 89,576.88	\$ -	\$ 9,074.14	\$ 9,074.14	\$ -	\$ 80,502.74	\$ 80,502.74	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 30,817.69	\$ -	\$ 30,817.69	\$ -	\$ -	\$ -	\$ 30,817.69	\$ -	\$ 30,817.69	Direct-OR Total
	\$ -	\$ 2,041.02	\$ 2,041.02	\$ -	\$ 162.67	\$ 162.67	\$ -	\$ 1,878.35	\$ 1,878.35	Sendout Volumes Total
856 Mains Expense Total	\$ 30,817.69	\$ 130,265.83	\$ 161,083.52	\$ -	\$ 9,688.99	\$ 9,688.99	\$ 30,817.69	\$ 120,576.84	\$ 151,394.53	Transmission Total
	\$ -	\$ 676.16	\$ 676.16	\$ -	\$ 68.50	\$ 68.50	\$ -	\$ 607.66	\$ 607.66	3-factor Total
	\$ -	\$ 945.90	\$ 945.90	\$ -	\$ 75.39	\$ 75.39	\$ -	\$ 870.51	\$ 870.51	Sendout Volumes Total
863 Maintenance of Mains Total	\$ -	\$ 1,622.06	\$ 1,622.06	\$ -	\$ 143.88	\$ 143.88	\$ -	\$ 1,478.18	\$ 1,478.18	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 160,383.64	\$ 160,383.64	\$ -	\$ 14,931.72	\$ 14,931.72	\$ -	\$ 145,451.92	\$ 145,451.92	Firm Sales/Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 119,392.18	\$ 119,392.18	\$ -	\$ 9,515.56	\$ 9,515.56	\$ -	\$ 109,876.62	\$ 109,876.62	Sendout Volumes Total
	\$ -	\$ 279,867.01	\$ 279,867.01	\$ -	\$ 24,455.30	\$ 24,455.30	\$ -	\$ 255,411.71	\$ 255,411.71	3-factor Total
	\$ -	\$ 396,846.81	\$ 396,846.81	\$ -	\$ 34,122.58	\$ 34,122.58	\$ -	\$ 362,724.23	\$ 362,724.23	Customers-All Total
	\$ 208,004.80	\$ -	\$ 208,004.80	\$ -	\$ 52,869.47	\$ 52,869.47	\$ 208,004.80	\$ -	\$ 433,958.09	Direct-OR Total
	\$ 30,385.72	\$ -	\$ 30,385.72	\$ 30,385.72	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 1,164.30	\$ 1,164.30	\$ -	\$ 115.73	\$ 115.73	\$ -	\$ 1,048.57	\$ 1,048.57	Employee Cost Total
	\$ -	\$ 34,874.95	\$ 34,874.95	\$ -	\$ 2,779.53	\$ 2,779.53	\$ -	\$ 32,095.42	\$ 32,095.42	Sendout volumes Total
874 Mains and Services Expense Total	\$ 238,390.52	\$ 865,944.77	\$ 1,104,335.29	\$ 30,385.72	\$ 89,960.22	\$ 120,345.94	\$ 208,004.80	\$ 775,984.55	\$ 983,989.35	Transmission Total
	\$ -	\$ 620.88	\$ 620.88	\$ -	\$ 62.90	\$ 62.90	\$ -	\$ 557.98	\$ 557.98	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	direct-or Total

For the period ended April 30, 2017

	System		Washington		Oregon	
	Direct	Allocated	Total	Direct	Allocated	Total
889 Measuring and Regulator Station Expense - General Total	\$ -	\$ 41,164.01	\$ 41,164.01	\$ -	\$ 4,433.36	\$ 4,433.36
	\$ -	\$ 2,933.19	\$ 2,933.19	\$ -	\$ 34.32	\$ 34.32
	\$ 184.00	\$ 119,528.36	\$ 119,712.36	\$ -	\$ 10,532.20	\$ 10,532.20
	\$ -	\$ 2,505.08	\$ 2,505.08	\$ -	\$ 253.76	\$ 253.76
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 11,803.86	\$ 11,803.86	\$ -	\$ 940.77	\$ 940.77
891 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 14,308.94	\$ 14,308.94	\$ -	\$ 1,194.53	\$ 1,194.53
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,368.71	\$ 1,368.71	\$ -	\$ 148.64	\$ 148.64
	\$ 40,497.49	\$ -	\$ 40,497.49	\$ -	\$ -	\$ -
	\$ 1,523.87	\$ -	\$ 1,523.87	\$ 1,523.87	\$ -	\$ 1,523.87
	\$ -	\$ 10,061.28	\$ 10,061.28	\$ -	\$ 801.88	\$ 801.88
	\$ -	\$ 4,300.04	\$ 4,300.04	\$ -	\$ 50.31	\$ 50.31
892 Services Total	\$ 42,021.36	\$ 15,730.03	\$ 57,751.39	\$ 1,523.87	\$ 1,000.84	\$ 2,524.71
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 128,941.42	\$ 128,941.42	\$ -	\$ 14,003.04	\$ 14,003.04
	\$ -	\$ 1,940.14	\$ 1,940.14	\$ -	\$ 188.19	\$ 188.19
	\$ -	\$ 2,221.56	\$ 2,221.56	\$ -	\$ 171.28	\$ 171.28
	\$ -	\$ 19,516.21	\$ 19,516.21	\$ -	\$ 2,142.88	\$ 2,142.88
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -
	\$ -	\$ 72,273.27	\$ 72,273.27	\$ -	\$ 5,760.18	\$ 5,760.18
	\$ -	\$ 2,395.50	\$ 2,428.78	\$ (2,497.10)	\$ -	\$ (29.22)
893 Meters and House Regulators Total	\$ 33.28	\$ 222,395.50	\$ 222,428.78	\$ -	\$ 22,236.36	\$ 22,236.36
	\$ -	\$ 1,501.65	\$ 1,501.65	\$ -	\$ 152.12	\$ 152.12
	\$ -	\$ 95.27	\$ 95.27	\$ -	\$ 10.35	\$ 10.35
	\$ -	\$ 324.61	\$ 324.61	\$ -	\$ 3.80	\$ 3.80
	\$ -	\$ 1,921.53	\$ 1,921.53	\$ -	\$ 166.26	\$ 166.26
894 Other Equipment Total	\$ -	\$ 144,867.55	\$ 144,867.55	\$ -	\$ 15,733.62	\$ 15,733.62
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 23,046.87	\$ 23,046.87	\$ -	\$ 2,334.65	\$ 2,334.65
	\$ -	\$ 1,361,531.12	\$ 1,361,531.12	\$ -	\$ 147,862.28	\$ 147,862.28
	\$ -	\$ 25,214.82	\$ 25,214.82	\$ -	\$ 1,944.06	\$ 1,944.06
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total	\$ -	\$ 1,409,792.81	\$ 1,409,792.81	\$ -	\$ 152,140.99	\$ 152,140.99
	\$ -	\$ (11,138.00)	\$ (11,138.00)	\$ -	\$ (1,209.59)	\$ (1,209.59)
	\$ -	\$ 8,417.85	\$ 8,417.85	\$ -	\$ 816.53	\$ 816.53
	\$ -	\$ 2,066.26	\$ 2,066.26	\$ -	\$ 159.31	\$ 159.31
	\$ -	\$ 79,966.58	\$ 79,966.58	\$ -	\$ 8,780.33	\$ 8,780.33
	\$ (1,922.85)	\$ -	\$ (1,922.85)	\$ -	\$ -	\$ -
	\$ (1,922.85)	\$ 79,312.69	\$ 77,389.84	\$ -	\$ 8,546.58	\$ 8,546.58
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 88,249.38	\$ 88,249.38	\$ -	\$ 9,583.88	\$ 9,583.88
	\$ -	\$ 90,024.05	\$ 90,024.05	\$ -	\$ 6,940.85	\$ 6,940.85
	\$ -	\$ 4,427.77	\$ 4,427.77	\$ -	\$ 486.17	\$ 486.17
	\$ (1,084.61)	\$ -	\$ (1,084.61)	\$ -	\$ -	\$ -
	\$ 2,086.50	\$ -	\$ 2,086.50	\$ 2,086.50	\$ -	\$ 2,086.50
902 Customer Records and Collection Expense Total	\$ 1,001.89	\$ 182,701.20	\$ 183,703.09	\$ 2,086.50	\$ 17,010.91	\$ 19,097.41
	\$ -	\$ 211,727.89	\$ 211,727.89	\$ -	\$ 22,993.65	\$ 22,993.65
	\$ -	\$ 41,164.01	\$ 41,164.01	\$ -	\$ 4,433.36	\$ 4,433.36
	\$ -	\$ 2,933.19	\$ 2,933.19	\$ -	\$ 34.32	\$ 34.32
	\$ 184.00	\$ 119,528.36	\$ 119,712.36	\$ -	\$ 10,532.20	\$ 10,532.20
	\$ -	\$ 2,505.08	\$ 2,505.08	\$ -	\$ 253.76	\$ 253.76
	\$ -	\$ 11,803.86	\$ 11,803.86	\$ -	\$ 940.77	\$ 940.77
	\$ -	\$ 14,308.94	\$ 14,308.94	\$ -	\$ 1,194.53	\$ 1,194.53
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,368.71	\$ 1,368.71	\$ -	\$ 148.64	\$ 148.64
	\$ 40,497.49	\$ -	\$ 40,497.49	\$ -	\$ -	\$ -
	\$ 1,523.87	\$ -	\$ 1,523.87	\$ 1,523.87	\$ -	\$ 1,523.87
	\$ -	\$ 10,061.28	\$ 10,061.28	\$ -	\$ 801.88	\$ 801.88
	\$ -	\$ 4,300.04	\$ 4,300.04	\$ -	\$ 50.31	\$ 50.31
	\$ 42,021.36	\$ 15,730.03	\$ 57,751.39	\$ 1,523.87	\$ 1,000.84	\$ 2,524.71
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 128,941.42	\$ 128,941.42	\$ -	\$ 14,003.04	\$ 14,003.04
	\$ -	\$ 1,940.14	\$ 1,940.14	\$ -	\$ 188.19	\$ 188.19
	\$ -	\$ 2,221.56	\$ 2,221.56	\$ -	\$ 171.28	\$ 171.28
	\$ -	\$ 19,516.21	\$ 19,516.21	\$ -	\$ 2,142.88	\$ 2,142.88
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -
	\$ -	\$ 72,273.27	\$ 72,273.27	\$ -	\$ 5,760.18	\$ 5,760.18
	\$ -	\$ 2,395.50	\$ 2,428.78	\$ (2,497.10)	\$ -	\$ (29.22)
893 Meters and House Regulators Total	\$ 33.28	\$ 222,395.50	\$ 222,428.78	\$ -	\$ 22,236.36	\$ 22,236.36
	\$ -	\$ 1,501.65	\$ 1,501.65	\$ -	\$ 152.12	\$ 152.12
	\$ -	\$ 95.27	\$ 95.27	\$ -	\$ 10.35	\$ 10.35
	\$ -	\$ 324.61	\$ 324.61	\$ -	\$ 3.80	\$ 3.80
	\$ -	\$ 1,921.53	\$ 1,921.53	\$ -	\$ 166.26	\$ 166.26
894 Other Equipment Total	\$ -	\$ 144,867.55	\$ 144,867.55	\$ -	\$ 15,733.62	\$ 15,733.62
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 23,046.87	\$ 23,046.87	\$ -	\$ 2,334.65	\$ 2,334.65
	\$ -	\$ 1,361,531.12	\$ 1,361,531.12	\$ -	\$ 147,862.28	\$ 147,862.28
	\$ -	\$ 25,214.82	\$ 25,214.82	\$ -	\$ 1,944.06	\$ 1,944.06
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total	\$ -	\$ 1,409,792.81	\$ 1,409,792.81	\$ -	\$ 152,140.99	\$ 152,140.99
	\$ -	\$ (11,138.00)	\$ (11,138.00)	\$ -	\$ (1,209.59)	\$ (1,209.59)
	\$ -	\$ 8,417.85	\$ 8,417.85	\$ -	\$ 816.53	\$ 816.53
	\$ -	\$ 2,066.26	\$ 2,066.26	\$ -	\$ 159.31	\$ 159.31
	\$ -	\$ 79,966.58	\$ 79,966.58	\$ -	\$ 8,780.33	\$ 8,780.33
	\$ (1,922.85)	\$ -	\$ (1,922.85)	\$ -	\$ -	\$ -
	\$ (1,922.85)	\$ 79,312.69	\$ 77,389.84	\$ -	\$ 8,546.58	\$ 8,546.58
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 88,249.38	\$ 88,249.38	\$ -	\$ 9,583.88	\$ 9,583.88
	\$ -	\$ 90,024.05	\$ 90,024.05	\$ -	\$ 6,940.85	\$ 6,940.85
	\$ -	\$ 4,427.77	\$ 4,427.77	\$ -	\$ 486.17	\$ 486.17
	\$ (1,084.61)	\$ -	\$ (1,084.61)	\$ -	\$ -	\$ -
	\$ 2,086.50	\$ -	\$ 2,086.50	\$ 2,086.50	\$ -	\$ 2,086.50
902 Customer Records and Collection Expense Total	\$ 1,001.89	\$ 182,701.20	\$ 183,703.09	\$ 2,086.50	\$ 17,010.91	\$ 19,097.41
	\$ -	\$ 211,727.89	\$ 211,727.89	\$ -	\$ 22,993.65	\$ 22,993.65
	\$ -	\$ 41,164.01	\$ 41,164.01	\$ -	\$ 4,433.36	\$ 4,433.36
	\$ -	\$ 2,933.19	\$ 2,933.19	\$ -	\$ 34.32	\$ 34.32
	\$ 184.00	\$ 119,528.36	\$ 119,712.36	\$ -	\$ 10,532.20	\$ 10,532.20
	\$ -	\$ 2,505.08	\$ 2,505.08	\$ -	\$ 253.76	\$ 253.76
	\$ -	\$ 11,803.86	\$ 11,803.86	\$ -	\$ 940.77	\$ 940.77
	\$ -	\$ 14,308.94	\$ 14,308.94	\$ -	\$ 1,194.53	\$ 1,194.53
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,368.71	\$ 1,368.71	\$ -	\$ 148.64	\$ 148.64
	\$ 40,497.49	\$ -	\$ 40,497.49	\$ -	\$ -	\$ -
	\$ 1,523.87	\$ -	\$ 1,523.87	\$ 1,523.87	\$ -	\$ 1,523.87
	\$ -	\$ 10,061.28	\$ 10,061.28	\$ -	\$ 801.88	\$ 801.88
	\$ -	\$ 4,300.04	\$ 4,300.04	\$ -	\$ 50.31	\$ 50.31
	\$ 42,021.36	\$ 15,730.03	\$ 57,751.39	\$ 1,523.87	\$ 1,000.84	\$ 2,524.71
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 128,941.42	\$ 128,941.42	\$ -	\$ 14,003.04	\$ 14,003.04
	\$ -	\$ 1,940.14	\$ 1,940.14	\$ -	\$ 188.19	\$ 188.19
	\$ -	\$ 2,221.56	\$ 2,221.56	\$ -	\$ 171.28	\$ 171.28
	\$ -	\$ 19,516.21	\$ 19,516.21	\$ -	\$ 2,142.88	\$ 2,142.88
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -
	\$ -	\$ 72,273.27	\$ 72,273.27	\$ -	\$ 5,760.18	\$ 5,760.18
	\$ -	\$ 2,395.50	\$ 2,428.78	\$ (2,497.10)	\$ -	\$ (29.22)
893 Meters and House Regulators Total	\$ 33.28	\$ 222,395.50	\$ 222,428.78	\$ -	\$ 22,236.36	\$ 22,236.36
	\$ -	\$ 1,501.65	\$ 1,501.65	\$ -	\$ 152.12	\$ 152.12
	\$ -	\$ 95.27	\$ 95.27	\$ -	\$ 10.35	\$ 10.35
	\$ -	\$ 324.61	\$ 324.61	\$ -	\$ 3.80	\$ 3.80
	\$ -	\$ 1,921.53	\$ 1,921.53	\$ -	\$ 166.26	\$ 166.26
894 Other Equipment Total	\$ -	\$ 144,867.55	\$ 144,867.55	\$ -	\$ 15,733.62	\$ 15,733.62
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 54,894.69	\$ 54,894.69	\$ -	\$ 5,961.56	\$ 5,961.56
	\$ -	\$ 23,046.87	\$ 23,046.87	\$ -	\$ 2,334.65	\$ 2,334.65
	\$ -	\$ 1,361,531.12	\$ 1,361,531.12	\$ -	\$ 147,862.28	\$ 147,862.28
	\$ -	\$ 25,214.82	\$ 25,214.82	\$ -	\$ 1,944.06	\$ 1,944.06
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total	\$ -	\$ 1,409,792.81	\$ 1,409,792.81	\$ -	\$ 152,140.99	\$ 152,140.99
	\$ -	\$ (11,138.00)	\$ (11,138.00)	\$ -	\$ (1,209.59)	\$ (1,209.59)
	\$ -	\$ 8,417.85	\$ 8,417.85	\$ -	\$ 816.53	\$ 816.53
	\$ -	\$ 2,066.26	\$ 2,066.26	\$ -	\$ 159.31	\$ 159.31
	\$ -	\$ 79,966.58	\$ 79,966.58	\$ -	\$ 8,780.33	\$ 8,780.33
	\$ (1,922.85)	\$ -	\$ (1,922.85)	\$ -	\$ -	\$ -
	\$ (1,922.85)	\$ 79,312.69	\$ 77,389.84	\$ -	\$ 8,546.58	\$ 8,546.58
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ 346.12	\$ 346.12	\$ -	\$ 38.00	\$ 38.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 88,249.38	\$ 88,249.38	\$ -	\$ 9,583.88	\$ 9,583.88
	\$ -	\$ 90,024.05	\$			

For the period ended April 30, 2017

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
909 Customer Information Expense Total	\$ -	\$ 8.83	\$ 8.83	\$ -	\$ 0.97	\$ 0.97	\$ -	\$ 7.86	\$ 7.86
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 2,326.80	\$ 2,326.80	\$ -	\$ 22,994.62	\$ 22,994.62	\$ -	\$ 188,742.10	\$ 188,742.10
911 Supervision Total	\$ -	\$ 18,157.09	\$ 18,157.09	\$ -	\$ 1,993.65	\$ 1,993.65	\$ -	\$ 2,074.11	\$ 2,074.11
912 Demonstration and Selling Expense Total	\$ -	\$ 20,483.89	\$ 20,483.89	\$ -	\$ 2,246.34	\$ 2,246.34	\$ -	\$ 16,163.44	\$ 16,163.44
913 Advertising Total	\$ -	\$ 16,961.54	\$ 16,961.54	\$ -	\$ 1,842.02	\$ 1,842.02	\$ -	\$ 18,237.55	\$ 18,237.55
914 Office Supplies and Expense Total	\$ -	\$ 523.78	\$ 523.78	\$ -	\$ 53.06	\$ 53.06	\$ -	\$ 15,119.52	\$ 15,119.52
915 Administrative Expenses Transferred - Credit Total	\$ -	\$ 337,540.79	\$ 337,540.79	\$ -	\$ 36,656.93	\$ 36,656.93	\$ -	\$ 470.72	\$ 470.72
916 Property Insurance Premium Total	\$ -	\$ 3,921.94	\$ 3,921.94	\$ -	\$ 430.63	\$ 430.63	\$ -	\$ 300,883.86	\$ 300,883.86
917 Injuries and Damages Total	\$ 107.00	\$ -	\$ 107.00	\$ -	\$ -	\$ -	\$ 107.00	\$ -	\$ 3,491.31
918 Employee Pensions and Benefits Total	\$ 107.00	\$ 341,986.51	\$ 342,093.51	\$ -	\$ 37,140.62	\$ 37,140.62	\$ 107.00	\$ 304,845.89	\$ 304,952.89
919 Miscellaneous General Expense Total	\$ -	\$ 10.00	\$ 10.00	\$ -	\$ 1.01	\$ 1.01	\$ -	\$ 8.99	\$ 8.99
920 Rent Total	\$ -	\$ 77,372.63	\$ 77,372.63	\$ -	\$ 8,402.67	\$ 8,402.67	\$ -	\$ 68,969.96	\$ 68,969.96
921 Office Supplies and Expense Total	\$ -	\$ 77,382.63	\$ 77,382.63	\$ -	\$ 8,403.68	\$ 8,403.68	\$ -	\$ -	\$ -
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ 3,957,411.69	\$ 3,957,411.69	\$ -	\$ 400,885.80	\$ 400,885.80	\$ -	\$ 68,978.95	\$ 68,978.95
923 Property Insurance Premium Total	\$ -	\$ 394,250.00	\$ 394,250.00	\$ -	\$ 42,815.55	\$ 42,815.55	\$ -	\$ 3,556,525.89	\$ 3,556,525.89
924 Property Insurance Premium Total	\$ -	\$ 255.85	\$ 255.85	\$ -	\$ 19.73	\$ 19.73	\$ -	\$ 351,434.45	\$ 351,434.45
925 Injuries and Damages Total	\$ -	\$ 14,384.48	\$ 14,384.48	\$ -	\$ 1,579.42	\$ 1,579.42	\$ -	\$ 236.12	\$ 236.12
926 Employee Pensions and Benefits Total	\$ 4,125.01	\$ -	\$ 4,125.01	\$ -	\$ -	\$ -	\$ 4,125.01	\$ -	\$ 12,805.06
927 Miscellaneous General Expense Total	\$ 1,293.06	\$ -	\$ 1,293.06	\$ 1,293.06	\$ -	\$ 1,293.06	\$ -	\$ -	\$ 4,125.01
928 Rent Total	\$ -	\$ 351,865.81	\$ 351,865.81	\$ -	\$ 34,975.46	\$ 34,975.46	\$ -	\$ 316,890.35	\$ 316,890.35
929 Miscellaneous General Expense Total	\$ -	\$ 151,364.62	\$ 151,364.62	\$ -	\$ 45,409.39	\$ 45,409.39	\$ -	\$ -	\$ -
930 Rent Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 105,955.23	\$ 105,955.23
931 Rents Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
932 Office Supplies and Expense Total	\$ 5,418.07	\$ 4,869,682.45	\$ 4,875,100.52	\$ 1,293.06	\$ 525,697.30	\$ 526,990.36	\$ 4,125.01	\$ 4,343,985.15	\$ 4,348,110.16
933 Property Insurance Premium Total	\$ -	\$ (1,156,211.04)	\$ (1,156,211.04)	\$ -	\$ (122,581.49)	\$ (122,581.49)	\$ -	\$ (1,033,629.55)	\$ (1,033,629.55)
934 Property Insurance Premium Total	\$ -	\$ (517,200.04)	\$ (517,200.04)	\$ -	\$ (51,409.68)	\$ (51,409.68)	\$ -	\$ (465,790.36)	\$ (465,790.36)
935 Property Insurance Premium Total	\$ -	\$ (1,673,411.08)	\$ (1,673,411.08)	\$ -	\$ (173,991.18)	\$ (173,991.18)	\$ -	\$ (1,499,419.90)	\$ (1,499,419.90)
936 Property Insurance Premium Total	\$ -	\$ 265,774.86	\$ 265,774.86	\$ -	\$ 26,922.99	\$ 26,922.99	\$ -	\$ 238,851.87	\$ 238,851.87
937 Property Insurance Premium Total	\$ -	\$ 265,774.86	\$ 265,774.86	\$ -	\$ 26,922.99	\$ 26,922.99	\$ -	\$ 238,851.87	\$ 238,851.87
938 Property Insurance Premium Total	\$ -	\$ 3,178.80	\$ 3,178.80	\$ -	\$ 322.01	\$ 322.01	\$ -	\$ 2,856.79	\$ 2,856.79
939 Property Insurance Premium Total	\$ 337.15	\$ -	\$ 337.15	\$ 337.15	\$ -	\$ 337.15	\$ -	\$ -	\$ -
940 Property Insurance Premium Total	\$ 337.15	\$ 3,178.80	\$ 3,515.95	\$ 337.15	\$ 322.01	\$ 659.16	\$ -	\$ 2,856.79	\$ 2,856.79
941 Property Insurance Premium Total	\$ -	\$ 80,550.10	\$ 80,550.10	\$ -	\$ 8,006.68	\$ 8,006.68	\$ -	\$ 72,543.42	\$ 72,543.42
942 Property Insurance Premium Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
943 Property Insurance Premium Total	\$ -	\$ 81,304.10	\$ 81,304.10	\$ -	\$ 8,015.50	\$ 8,015.50	\$ -	\$ 73,288.60	\$ 73,288.60
944 Property Insurance Premium Total	\$ -	\$ 328,258.15	\$ 328,258.15	\$ -	\$ 33,252.55	\$ 33,252.55	\$ -	\$ 295,005.60	\$ 295,005.60
945 Property Insurance Premium Total	\$ -	\$ 500.85	\$ 500.85	\$ -	\$ 49.78	\$ 49.78	\$ -	\$ 451.07	\$ 451.07
946 Property Insurance Premium Total	\$ -	\$ 328,759.00	\$ 328,759.00	\$ -	\$ 33,302.34	\$ 33,302.34	\$ -	\$ 295,456.66	\$ 295,456.66
947 Property Insurance Premium Total	\$ -	\$ 383,650.53	\$ 383,650.53	\$ -	\$ 38,863.80	\$ 38,863.80	\$ -	\$ 344,786.73	\$ 344,786.73
948 Property Insurance Premium Total	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ 2,219.59
949 Property Insurance Premium Total	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18
950 Property Insurance Premium Total	\$ 3,989.18	\$ 386,140.53	\$ 390,129.71	\$ -	\$ 39,134.21	\$ 39,134.21	\$ 3,989.18	\$ 347,006.32	\$ 350,995.50
951 Property Insurance Premium Total	\$ -	\$ 243,953.90	\$ 243,953.90	\$ -	\$ 24,712.53	\$ 24,712.53	\$ -	\$ 219,241.37	\$ 219,241.37
952 Property Insurance Premium Total	\$ -	\$ 3,145.98	\$ 3,145.98	\$ -	\$ 467.81	\$ 467.81	\$ -	\$ 2,678.17	\$ 2,678.17
953 Property Insurance Premium Total	\$ -	\$ 12,457.29	\$ 12,457.29	\$ -	\$ 1,352.86	\$ 1,352.86	\$ -	\$ 11,104.43	\$ 11,104.43
954 Property Insurance Premium Total	\$ -	\$ 2,946.58	\$ 2,946.58	\$ -	\$ 746.96	\$ 746.96	\$ -	\$ 2,199.62	\$ 2,199.62
955 Property Insurance Premium Total	\$ 47,408.24	\$ -	\$ 47,408.24	\$ -	\$ -	\$ -	\$ 47,408.24	\$ -	\$ 47,408.24
956 Property Insurance Premium Total	\$ 3,956.18	\$ -	\$ 3,956.18	\$ 3,956.18	\$ -	\$ 3,956.18	\$ -	\$ -	\$ -
957 Property Insurance Premium Total	\$ -	\$ 754.68	\$ 754.68	\$ -	\$ 70.26	\$ 70.26	\$ -	\$ 684.42	\$ 684.42
958 Property Insurance Premium Total	\$ -	\$ 754.68	\$ 754.68	\$ -	\$ 70.26	\$ 70.26	\$ -	\$ 684.42	\$ 684.42
959 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
960 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
961 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
962 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
963 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
964 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
965 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
966 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
967 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
968 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
969 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
970 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
971 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
972 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
973 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
974 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
975 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
976 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
977 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
978 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
979 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
980 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
981 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
982 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
983 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
984 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
985 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
986 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
987 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
988 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
989 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
990 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
991 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
992 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
993 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
994 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
995 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
996 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
997 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
998 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05
999 Property Insurance Premium Total	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.05	\$ 138.05

May 2017 Activity

May 2017								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		2,682,504			144,848			2,537,656
		1,279,542,278			150,104,227			1,129,438,052
		0.21%			0.10%			0.22%

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

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

NW Natural
 Washington Quarterly Results of Operations Report

		May 2017								
		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Monthly Summary										
Sales of Gas										
480.1	Residential	31,217,612	(11,337,862)	31,217,612	3,272,998	(1,142,553)	3,272,998	27,944,614	(10,195,309)	27,944,614
481.1	Commercial	15,921,979	(11,337,862)	15,921,979	1,319,319	(1,142,553)	1,319,319	14,602,661	(10,195,309)	14,602,661
481.2	Industrial Firm	1,746,764		1,746,764	160,665		160,665	1,586,099		1,586,099
481.3	Interruptible	1,827,669		1,827,669	43,667		43,667	1,784,002		1,784,002
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue	0		(11,337,862)	0		(11,337,862)	0		(11,337,862)
	Total Sales of Gas	50,714,024	(11,337,862)	39,376,163	4,796,648	(1,142,553)	3,654,096	45,917,376	(10,195,309)	35,722,067
Transportation Revenue										
489.12	Industrial Firm	945,738		945,738	105,138		105,138	840,599		840,599
489.13	Interruptible	715,859		715,859	81,612		81,612	634,247		634,247
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	Total Transportation Revenue	1,661,597	0	1,661,597	186,750	0	186,750	1,474,847	0	1,474,847
495.6	Rate Adjustments - Amortizations	322,739		322,739	(157,481)		(157,481)	480,220		480,220
Miscellaneous Revenues										
487	Late Payment Charge	228,207		228,207	9,952		9,952	218,255		218,255
488.0	Seasonal Reconnect Fee	1,500		1,500	0		0	1,500		1,500
488.0	Delinquent Reconnect Fee	30,750		30,750	350		350	30,400		30,400
488.1	Returned Check Charge	9,690		9,690	765		765	8,925		8,925
488.3	Recon Charge CR During Office Hours	25,830		25,830	1,480		1,480	24,350		24,350
488.4	Field Collection Charge	42,185		42,185	3,385		3,385	38,800		38,800
488.5	Recon Charge CR After Office Hours	4,330		4,330	4,250		4,250	80		80
488.6	Recon Charge Seas During Office Hours	445		445	25		25	420		420
488.7	Recon Charge Seas After Office Hours	150		150	150		150	0		0
488.8	Automated Payment Charge	4,560		4,560	713		713	3,848		3,848
493.2	Rent - Utility Property	15,522		15,522	711		711	14,811		14,811
495.1	Meter Rentals	16,596		16,596	1,680		1,680	14,916		14,916
495.2	Other Gas Revenue - Miscellaneous	8,868		8,868	2,189		2,189	6,679		6,679
	Total Miscellaneous Revenues	373,111	15,522	388,633	24,939	711	25,650	348,172	14,811	362,983
Total Operating Revenue		53,071,471	(11,322,340)	41,749,131	4,850,856	(1,141,841)	3,709,015	48,220,615	(10,180,498)	38,040,116
Cost of Gas										
804.7	WACOG Incurred	11,372,463		11,372,463	980,857		980,857	10,391,605		10,391,605
805.7	WACOG Deferred	430,689		430,689	82,436		82,436	348,253		348,253
804.6	Demand Incurred	6,799,413		6,799,413	696,260		696,260	6,103,153		6,103,153
805.8	Demand Deferred	(2,587,399)		(2,587,399)	(257,065)		(257,065)	(2,330,333)		(2,330,333)
805.4	Amortization of Gas Costs	(204,618)		(204,618)	(173,757)		(173,757)	(30,861)		(30,861)
	Total Cost of Gas	15,810,548	0	15,810,548	1,328,731	0	1,328,731	14,481,817	0	14,481,817
407	Environmental Expense	0		0	0		0	0		0
	Detail Operations & Maintenance	954,029	11,679,526	12,633,555	63,376	1,205,198	1,268,574	890,653	10,474,327	11,364,981
Other Taxes										
408.11	Property	1,743,158		1,743,158	128,431		128,431	1,614,727		1,614,727
408.12	Franchise	1,041,070		1,041,070	166,504		166,504	874,566		874,566
408.13	Payroll	522,329		522,329	52,081		52,081	470,248		470,248
408.14	Other	15,102		15,102	3,806		3,806	11,296		11,296
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	2,799,329	522,329	3,321,659	298,741	52,081	350,822	2,500,588	470,248	2,970,836
403.1	Depreciation	6,630,211		6,630,211	682,580		682,580	5,947,631		5,947,631
Income Taxes										
409.11	Federal Income Taxes	(58,017)		(58,017)			(66,191)	8,174		8,174
410.1	Federal Income Taxes - Deferred	43,424		43,424	0		0	43,424		43,424
411.4	Federal Income Tax Credit	(76,922)		(76,922)	(349)		(349)	(76,573)		(76,573)
409.1	Oregon Income Taxes	(11,446)		(11,446)	0		0	(11,446)		(11,446)
410.1	Oregon Income Taxes - Deferred	9,236		9,236	0		0	9,236		9,236
411.1	Oregon Income Tax Credit	(17,128)		(17,128)	0		(66,541)	(17,128)		(17,128)
	Total Income Taxes	(110,853)		(110,853)			(66,541)	(44,312)		(44,312)
	Total Operating Revenue Deductions	19,563,906	18,832,066	39,066,627	1,690,847	1,939,860	3,564,167	17,873,059	16,892,206	35,502,460
	Net Operating Income			2,682,504			144,848			2,537,656

May 2017								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		94,611,431			11,490,421			83,121,010
		1,254,031,447			144,019,800			1,110,011,647
		7.54%			7.98%			7.49%

NW Natural
Washington Results of Operations
 12 Month Ended Reports
 13 Month AWA for Rate Base
 Summary

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

May 2017

NW Natural
Washington Results of Operations
12 Month Ended Reports

Account	Description	Alloc. Ref.	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Residential Sales of Gas		445,698,821	0	445,698,821	48,143,152	0	48,143,152	397,555,669	0	397,555,669
481.1	Commercial		223,801,031	0	223,801,031	18,669,226	0	18,669,226	205,131,805	0	205,131,805
481.2	Industrial Firm		21,980,346	0	21,980,346	1,955,833	0	1,955,833	20,024,513	0	20,024,513
481.3	Interruptible		20,549,537	0	20,549,537	563,721	0	563,721	19,985,816	0	19,985,816
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
481.5	Unbilled Revenue		0	114,581	114,581	0	60,925	60,925	0	53,656	53,656
495.20	Total Sales of Gas	A	712,029,735	114,581	712,144,316	69,331,932	60,925	69,392,858	642,697,803	53,656	642,751,459
489.12	Transportation Revenue		11,864,180	0	11,864,180	1,397,919	0	1,397,919	10,466,261	0	10,466,261
489.13	Industrial Firm		8,216,431	0	8,216,431	919,813	0	919,813	7,296,618	0	7,296,618
489.15	Interruptible		0	0	0	0	0	0	0	0	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		396,993	0	396,993	0	0	0	396,993	0	396,993
489.3	Total Transportation Revenue		20,477,604	0	20,477,604	2,317,732	0	2,317,732	18,159,872	0	18,159,872
495.6	Rate Adjustments - Amortizations		(7,159,423)	0	(7,159,423)	(2,366,754)	0	(2,366,754)	(4,792,669)	0	(4,792,669)
487	Miscellaneous Revenues		2,089,150	0	2,089,150	91,120	0	91,120	1,998,030	0	1,998,030
488.0	Late Payment Charge		15,250	0	15,250	0	0	0	15,250	0	15,250
488.0	Seasonal Reconnect Fee		269,990	0	269,990	1,000	0	1,000	268,990	0	268,990
488.1	Returned Check Charge		106,155	0	106,155	10,020	0	10,020	96,135	0	96,135
488.3	Recon Charge CR During Office Hours		234,620	0	234,620	11,330	0	11,330	223,290	0	223,290
488.4	Field Collection Charge		332,925	0	332,925	27,730	0	27,730	305,195	0	305,195
488.5	Recon Charge CR After Office Hours		34,965	0	34,965	32,425	0	32,425	2,540	0	2,540
488.6	Recon Charge Seas During Office Hours		13,815	0	13,815	945	0	945	12,870	0	12,870
488.7	Recon Charge Seas After Office Hours		2,340	0	2,340	2,100	0	2,100	240	0	240
488.8	Automated Payment Charge		44,388	0	44,388	5,930	0	5,930	38,458	0	38,458
493.2	Rent - Utility Property	B	370,498	0	370,498	28,204	0	28,204	342,293	0	342,293
495.1	Meter Rentals		201,141	0	201,141	16,849	0	16,849	184,292	0	184,292
495.2	Other Gas Revenue - Miscellaneous		75,071	0	75,071	10,084	0	10,084	64,988	0	64,988
495.2	Total Miscellaneous Revenues		3,419,810	370,498	3,790,308	209,533	28,204	237,737	3,210,277	342,293	3,552,571
804.7	Total Operating Revenue		729,252,804	485,079	729,737,883	69,492,443	89,130	69,581,572	659,275,283	395,949	659,671,232
805.7	WACOG Incurred		233,304,704	0	233,304,704	21,944,024	0	21,944,024	211,360,679	0	211,360,679
805.7	WACOG Deferred		8,476,944	0	8,476,944	779,802	0	779,802	7,697,143	0	7,697,143
805.6	Demand Incurred		80,359,120	0	80,359,120	8,248,494	0	8,248,494	72,110,626	0	72,110,626
805.8	Demand Deferred		8,810,869	0	8,810,869	1,011,507	0	1,011,507	7,799,362	0	7,799,362
805.4	Amortization of Gas Costs		(22,928,568)	0	(22,928,568)	(5,328,723)	0	(5,328,723)	(17,599,844)	0	(17,599,844)
805.4	Total Cost of Gas		308,023,070	0	308,023,070	26,655,105	0	26,655,105	281,367,965	0	281,367,965
407	Environmental Expense		15,849,205	0	15,849,205	0	0	0	0	0	0
Detail	Operations & Maintenance	O&M	11,743,031	132,150,214	143,893,246	582,397	13,704,478	14,286,875	11,160,634	118,445,737	129,606,371
408.11	Other Taxes		20,768,077	0	20,768,077	1,138,433	0	1,138,433	19,629,644	0	19,629,644
408.12	Property		18,609,154	0	18,609,154	2,846,253	0	2,846,253	15,762,901	0	15,762,901
408.13	Franchise		0	6,018,573	6,018,573	588,918	0	588,918	5,429,655	0	5,429,655
408.14	Payroll		200,869	0	200,869	83,485	0	83,485	117,385	0	117,385
408.15	Other		1,658,509	0	1,658,509	120,705	0	120,705	1,537,804	0	1,537,804
408.15	Regulatory		41,236,608	6,018,573	47,255,182	4,188,875	588,918	4,777,794	37,047,733	5,429,655	42,477,388
408.15	Total Other Taxes		77,780,742	0	77,780,742	7,990,011	0	7,990,011	69,790,732	0	69,790,732
403.1	Depreciation		19,267,182	0	19,267,182	4,468,003	0	4,468,003	14,799,179	0	14,799,179
409.11	Income Taxes		26,990,053	0	26,990,053	(86,636)	0	(86,636)	26,990,053	0	26,990,053
410.1	Federal Income Taxes - Deferred		(11,204,397)	0	(11,204,397)	0	0	0	(11,204,397)	0	(11,204,397)
411.4	Federal Income Tax Credit		4,509,181	0	4,509,181	0	0	0	4,509,181	0	4,509,181
409.1	Oregon Income Taxes		6,333,272	0	6,333,272	0	0	0	6,333,272	0	6,333,272
410.1	Oregon Income Taxes - Deferred		(4,055,362)	0	(4,055,362)	0	0	0	(4,055,362)	0	(4,055,362)
411.1	Total Income Taxes		41,839,929	0	41,839,929	4,381,367	0	4,381,367	37,458,562	0	37,458,562
Detail	Total Operating Revenue Deductions		361,002,709	215,949,530	576,952,239	31,426,377	22,283,407	53,709,784	329,576,332	193,666,124	523,242,456
Detail	Net Operating Income		368,250,095	270,088,349	638,338,444	36,066,066	66,846,471	112,916,256	329,698,951	195,279,213	636,427,776
Detail	Total		1,097,502,899	760,567,823	1,858,070,722	105,558,509	110,129,899	215,688,408	988,974,234	589,611,962	1,578,586,196

		May 2017								
		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural										
Washington Results of Operations										
13 Month AMA Ended Reports										
	Rate Base									
101	Gross Plant			2,817,654,382			295,305,333			2,522,349,049
108.1X	Accumulated Depreciation			(1,242,573,733)			(123,160,387)			(1,119,413,346)
Adj	Working Capital Allowance			106,496,019			11,225,986			95,270,033
117.X	Storage Gas - Cushion			14,147,696			1,325,989			12,821,707
186.XX	Leasehold Improvements			501,252			50,342			450,909
252.XX	Customer Contributions			(3,735,312)			(498,871)			(3,236,440)
283.XX	Deferred Taxes - Federal			(354,781,931)			(40,228,592)			(324,553,339)
283.XX	Deferred Taxes - State			(73,676,926)			0			(73,676,926)
	Total Rate Base			1,254,031,447			144,019,800			1,110,011,647
	Rate Of Return on Rate Base			7.54%			7.98%			7.49%
	Allocation References:									
	0 Depreciation Factor			100.00%			10.27%			89.73%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended May 31, 2017

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	13,152	1,224	11,927
818	Compressor Station Expense	(5,533)	(515)	(5,018)
819	Compressor Station Fuel	0	0	0
820	Measuring and Regulator Station Expense	197,881	18,483	179,397
821	Purification Expense	592	55	537
Maintenance				
832	Wells Expense	20,642	1,922	18,720
Total Underground Storage Expense		<u>\$ 226,733</u>	<u>\$ 21,170</u>	<u>\$ 205,564</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	8,767	816	7,951
Total Other Storage Expense		<u>\$ 8,767</u>	<u>\$ 816</u>	<u>\$ 7,951</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	136,712	12,728	123,984
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	68,918	6,416	62,501
Total Liquified Natural Gas Expense		<u>\$ 205,630</u>	<u>\$ 19,144</u>	<u>\$ 186,486</u>
Total Natural Gas Storage		<u>\$ 441,130</u>	<u>\$ 41,130</u>	<u>\$ 400,000</u>
Transmission Expense				
Operation				
856	Mains Expense	129,826	5,867	123,959
Maintenance				
863	Maintenance of Mains	2,173	188	1,985
Total Transmission Expense		<u>\$ 131,999</u>	<u>\$ 6,055</u>	<u>\$ 125,944</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	254,319	22,106	232,213
874	Mains and Services Expense	1,234,187	126,986	1,107,200
875	Measuring and Regulator Station Expense - General	63,831	5,310	58,521
877	Measuring and Regulator Station Expense - City Gate	39,334	3,327	36,007
878	Meter and House Regulator Expense	538,583	58,425	480,158
879	Customer Installation Expense	909,315	98,197	811,118
880	Other Expense	315,150	36,428	278,722
881	Rents	40,831	4,136	36,695
Maintenance				
885	Supervision and Engineering	558,731	25,936	532,794
887	Mains	301,934	21,246	280,688
889	Measuring and Regulator Station Expense - General	170,979	14,557	156,422
891	Measuring and Regulator Station Expense - City Gate	5,778	423	5,355
892	Services	10,257	2,203	8,054
893	Meters and House Regulators	348,089	31,290	316,799
894	Other Equipment	2,089	160	1,929
Total Distribution Expense		<u>\$ 4,793,407</u>	<u>\$ 450,731</u>	<u>\$ 4,342,675</u>

Customer Accounts Expense

Operation

901	Supervision	142,821	15,510	127,311
902	Meter Reading Expenses	75,650	8,216	67,435
903	Customer Records and Collection Expense	1,717,340	185,294	1,532,046
904	Uncollectible Accounts	47,024	4,936	42,088
	Total Customer Accounts Expense	<u>\$ 1,982,836</u>	<u>\$ 213,956</u>	<u>\$ 1,768,879</u>

Customer Service and Informational

Operation

907	Supervision	53	6	47
908	Customer Assistance Expense	181,638	17,171	164,467
909	Customer Information Expense	190,232	20,659	169,573
910	Miscellaneous Customer Service Expense	17,214	1,890	15,324
	Total Customer Service and Informational	<u>\$ 389,137</u>	<u>\$ 39,726</u>	<u>\$ 349,410</u>

Sales Expense

Operation

911	Supervision	16,983	1,844	15,138
912	Demonstration and Selling Expense	290,059	31,490	258,569
913	Advertising	42,924	4,489	38,436
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>\$ 349,966</u>	<u>\$ 37,823</u>	<u>\$ 312,143</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	4,942,838	526,663	4,416,175
922	Administrative Expenses Transferred - Credit	(1,700,116)	(176,788)	(1,523,328)
924	Property Insurance Premium	265,975	26,943	239,032
925	Injuries and Damages	4,025	1,944	2,080
926	Employee Pensions and Benefits	79,914	7,877	72,036
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	156,632	15,867	140,765
931	Rents	390,130	39,134	350,995

Maintenance

935	Maintenance of General Plant	<u>\$ 405,684</u>	<u>\$ 37,513</u>	<u>\$ 368,172</u>
	Total Administrative and General Expense	<u>\$ 4,545,081</u>	<u>\$ 479,153</u>	<u>\$ 4,065,928</u>
	Total Operations and Maintenance Expense	<u>\$ 12,633,555</u>	<u>\$ 1,268,574</u>	<u>\$ 11,364,981</u>

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended May 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct May	Allocated May	Total May	Direct May	Allocated May	Total May	Direct May	Allocated May	Total May	
816 Wells Expense Total	\$ -	\$ 13,151.72	\$ 13,151.72	\$ -	\$ 1,224.43	\$ 1,224.43	\$ -	\$ 11,927.29	\$ 11,927.29	Firm volumes Total
818 Compressor Station Expense Total	\$ -	\$ (5,533.33)	\$ (5,533.33)	\$ -	\$ 1,224.43	\$ 1,224.43	\$ -	\$ 11,927.29	\$ 11,927.29	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ (652.44)	\$ -	\$ (652.44)	\$ -	\$ -	\$ -	\$ (652.44)	\$ -	\$ (652.44)	Direct-OR Total
820 Measuring and Regulator Station Expense Total	\$ (652.44)	\$ 198,533.24	\$ 197,880.80	\$ -	\$ 18,483.44	\$ 18,483.44	\$ (652.44)	\$ 180,049.80	\$ 180,049.80	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ 592.32	\$ 592.32	\$ -	\$ 55.14	\$ 55.14	\$ -	\$ 537.18	\$ 537.18	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 20,641.91	\$ 20,641.91	\$ -	\$ 1,921.76	\$ 1,921.76	\$ -	\$ 18,720.15	\$ 18,720.15	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 8,766.98	\$ 8,766.98	\$ -	\$ 816.21	\$ 816.21	\$ -	\$ 7,950.77	\$ 7,950.77	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 136,712.01	\$ 136,712.01	\$ -	\$ 12,727.89	\$ 12,727.89	\$ -	\$ 123,984.12	\$ 123,984.12	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 68,917.64	\$ 68,917.64	\$ -	\$ 6,416.23	\$ 6,416.23	\$ -	\$ 62,501.41	\$ 62,501.41	Firm Volumes Total
	\$ -	\$ 46,652.92	\$ 46,652.92	\$ -	\$ 4,725.94	\$ 4,725.94	\$ -	\$ 41,926.98	\$ 41,926.98	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ (1,928.22)	\$ -	\$ (1,928.22)	\$ -	\$ -	\$ -	\$ (1,928.22)	\$ -	\$ (1,928.22)	Direct-OR Total
	\$ -	\$ 2,139.42	\$ 2,139.42	\$ -	\$ 170.51	\$ 170.51	\$ -	\$ 1,968.91	\$ 1,968.91	Sendout Volumes Total
	\$ -	\$ 82,961.66	\$ 82,961.66	\$ -	\$ 970.65	\$ 970.65	\$ -	\$ 81,991.01	\$ 81,991.01	Transmission Total
856 Mains Expense Total	\$ (1,928.22)	\$ 131,754.00	\$ 129,825.78	\$ -	\$ 5,867.10	\$ 5,867.10	\$ (1,928.22)	\$ 125,886.90	\$ 123,958.68	3-factor Total
	\$ -	\$ 676.16	\$ 676.16	\$ -	\$ 68.50	\$ 68.50	\$ -	\$ 607.66	\$ 607.66	3-factor Total
	\$ -	\$ 1,496.96	\$ 1,496.96	\$ -	\$ 119.31	\$ 119.31	\$ -	\$ 1,377.65	\$ 1,377.65	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 2,173.12	\$ 2,173.12	\$ -	\$ 187.80	\$ 187.80	\$ -	\$ 1,985.32	\$ 1,985.32	3-factor Total
	\$ -	\$ 137,064.59	\$ 137,064.59	\$ -	\$ 12,760.71	\$ 12,760.71	\$ -	\$ 124,303.88	\$ 124,303.88	Firm Volumes Total
	\$ -	\$ 52.03	\$ 52.03	\$ -	\$ 4.58	\$ 4.58	\$ -	\$ 47.45	\$ 47.45	Sales/Sendout Volumes Total
	\$ -	\$ 117,202.30	\$ 117,202.30	\$ -	\$ 9,341.02	\$ 9,341.02	\$ -	\$ 107,861.28	\$ 107,861.28	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 254,318.92	\$ 254,318.92	\$ -	\$ 22,106.32	\$ 22,106.32	\$ -	\$ 232,212.60	\$ 232,212.60	3-factor Total
	\$ -	\$ 360,059.93	\$ 360,059.93	\$ -	\$ 36,474.07	\$ 36,474.07	\$ -	\$ 323,585.86	\$ 323,585.86	Customers-All Total
	\$ 278,400.50	\$ -	\$ 278,400.50	\$ -	\$ 53,347.27	\$ 53,347.27	\$ -	\$ 437,879.88	\$ 437,879.88	Direct-OR Total
	\$ 32,716.64	\$ -	\$ 32,716.64	\$ 32,716.64	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 53,064.23	\$ 53,064.23	\$ -	\$ 4,229.22	\$ 4,229.22	\$ -	\$ 48,835.01	\$ 48,835.01	Sendout volumes Total
	\$ -	\$ 18,718.17	\$ 18,718.17	\$ -	\$ 219.00	\$ 219.00	\$ -	\$ 18,499.17	\$ 18,499.17	Transmission Total
874 Mains and Services Expense Total	\$ 311,117.14	\$ 923,069.48	\$ 1,234,186.62	\$ 32,716.64	\$ 94,269.56	\$ 126,986.20	\$ 278,400.50	\$ 828,799.92	\$ 1,107,200.42	3-factor Total
	\$ -	\$ 1,731.24	\$ 1,731.24	\$ -	\$ 175.37	\$ 175.37	\$ -	\$ 1,555.87	\$ 1,555.87	direct-or Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 55,473.64	\$ 55,473.64	\$ -	\$ 4,421.25	\$ 4,421.25	\$ -	\$ 51,052.39	\$ 51,052.39	Telemetering Total
	\$ -	\$ 6,626.44	\$ 6,626.44	\$ -	\$ 713.67	\$ 713.67	\$ -	\$ 5,912.77	\$ 5,912.77	3-factor Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 63,831.32	\$ 63,831.32	\$ -	\$ 5,310.29	\$ 5,310.29	\$ -	\$ 58,521.03	\$ 58,521.03	Customers-All Total
	\$ -	\$ 6,079.68	\$ 6,079.68	\$ -	\$ 615.87	\$ 615.87	\$ -	\$ 5,463.81	\$ 5,463.81	Direct-OR Total
	\$ -	\$ 3,051.33	\$ 3,051.33	\$ -	\$ 331.37	\$ 331.37	\$ -	\$ 2,719.96	\$ 2,719.96	Sendout Volumes Total
	\$ 343.75	\$ -	\$ 343.75	\$ -	\$ -	\$ -	\$ 343.75	\$ -	\$ -	3-factor Total
	\$ -	\$ 29,859.38	\$ 29,859.38	\$ -	\$ 2,379.79	\$ 2,379.79	\$ -	\$ 27,479.59	\$ 27,479.59	Customers-All Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ 343.75	\$ 38,990.39	\$ 39,334.14	\$ -	\$ 3,327.04	\$ 3,327.04	\$ 343.75	\$ 35,663.35	\$ 36,007.10	Sendout Volumes Total
	\$ -	\$ 309.74	\$ 309.74	\$ -	\$ 31.38	\$ 31.38	\$ -	\$ 278.36	\$ 278.36	3-factor Total
	\$ -	\$ 536,305.27	\$ 536,305.27	\$ -	\$ 58,242.75	\$ 58,242.75	\$ -	\$ 478,062.52	\$ 478,062.52	Customers-All Total
	\$ -	\$ 973.60	\$ 973.60	\$ -	\$ 75.06	\$ 75.06	\$ -	\$ 898.54	\$ 898.54	Customers-Ind Total

For the period ended May 31, 2017

	System		Washington		Oregon		Direct-OR Total Sendout Volumes Total Transmission Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
878 Meter and House Regulator Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 937.25	\$ -	\$ 74.70	\$ -	\$ -	\$ 862.55
	\$ -	\$ 56.72	\$ -	\$ 0.66	\$ -	\$ -	\$ 56.06
	\$ -	\$ 538,582.58	\$ -	\$ 58,424.56	\$ -	\$ -	\$ 480,158.02
	\$ -	\$ 1,466.43	\$ -	\$ 148.55	\$ -	\$ -	\$ 1,317.88
	\$ -	\$ 888,420.33	\$ -	\$ 96,482.45	\$ -	\$ -	\$ 791,937.88
	\$ 17,861.75	\$ -	\$ -	\$ -	\$ 17,861.75	\$ -	\$ 17,861.75
	\$ 1,566.48	\$ -	\$ 1,566.48	\$ -	\$ -	\$ -	\$ -
	\$ 19,428.23	\$ 889,886.76	\$ 1,566.48	\$ 96,631.00	\$ 17,861.75	\$ 793,255.76	\$ 811,117.51
879 Customer Installation Expense Total	\$ -	\$ 158,783.99	\$ -	\$ 16,084.82	\$ -	\$ -	\$ 142,699.17
	\$ -	\$ 21,571.90	\$ -	\$ 2,342.71	\$ -	\$ -	\$ 19,229.19
	\$ 14,621.02	\$ -	\$ -	\$ -	\$ 14,621.02	\$ -	\$ 14,621.02
	\$ 9,297.71	\$ -	\$ 9,297.71	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 108,898.26	\$ -	\$ 8,679.19	\$ -	\$ -	\$ 100,219.07
	\$ -	\$ 1,976.69	\$ -	\$ 23.13	\$ -	\$ -	\$ 1,953.56
	\$ 23,918.73	\$ 291,230.84	\$ 9,297.71	\$ 27,129.85	\$ 14,621.02	\$ 264,100.99	\$ 278,722.01
880 Other Expense Total	\$ -	\$ 40,830.99	\$ -	\$ 4,136.18	\$ -	\$ -	\$ 36,694.81
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 40,830.99	\$ -	\$ 4,136.18	\$ -	\$ -	\$ 36,694.81
881 Rents Total	\$ -	\$ 179,602.24	\$ -	\$ 18,193.71	\$ -	\$ -	\$ 161,408.53
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 343,512.72	\$ -	\$ -	\$ -	\$ 343,512.72	\$ -	\$ 343,512.72
	\$ 7,012.65	\$ -	\$ 7,012.65	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 5,811.35	\$ -	\$ 463.16	\$ -	\$ -	\$ 5,348.19
	\$ -	\$ 22,791.69	\$ -	\$ 266.66	\$ -	\$ -	\$ 22,525.03
	\$ 350,525.37	\$ 208,205.28	\$ 7,012.65	\$ 18,923.53	\$ 343,512.72	\$ 189,281.75	\$ 532,794.47
885 Supervision and Engineering Total	\$ -	\$ 1,974.28	\$ -	\$ 199.99	\$ -	\$ -	\$ 1,774.29
	\$ -	\$ 109,105.95	\$ -	\$ 12,983.61	\$ -	\$ -	\$ 96,122.34
	\$ -	\$ 10,088.31	\$ -	\$ 1,095.59	\$ -	\$ -	\$ 8,992.72
	\$ 163,786.51	\$ -	\$ 163,786.51	\$ -	\$ -	\$ -	\$ 163,786.51
	\$ 6,848.74	\$ -	\$ 6,848.74	\$ -	\$ -	\$ -	\$ -
	\$ 170,635.25	\$ 131,299.21	\$ 6,848.74	\$ 14,397.72	\$ 163,786.51	\$ 116,901.49	\$ 280,688.00
887 Mains Total	\$ -	\$ 1,606.94	\$ -	\$ 162.78	\$ -	\$ -	\$ 1,444.16
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 135,295.18	\$ -	\$ 10,783.03	\$ -	\$ -	\$ 124,512.15
	\$ -	\$ 33,468.04	\$ -	\$ 3,604.51	\$ -	\$ -	\$ 29,863.53
	\$ -	\$ 608.94	\$ -	\$ 7.12	\$ -	\$ -	\$ 601.82
	\$ 170,979.10	\$ 170,979.10	\$ -	\$ 14,557.44	\$ -	\$ 156,421.66	\$ 156,421.66
	\$ 1,412.40	\$ -	\$ 143.08	\$ -	\$ -	\$ 1,269.32	\$ 1,269.32
	\$ 852.81	\$ -	\$ -	\$ -	\$ 852.81	\$ -	\$ 852.81
	\$ 4,225.46	\$ 3,513.06	\$ -	\$ 279.99	\$ -	\$ 3,233.07	\$ 3,233.07
	\$ 852.81	\$ -	\$ -	\$ 423.07	\$ 852.81	\$ 4,502.39	\$ 5,355.20
889 Measuring and Regulator Station Expense - General Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 6,979.77	\$ -	\$ 758.00	\$ -	\$ -	\$ 6,221.77
	\$ (4,894.93)	\$ -	\$ -	\$ -	\$ (4,894.93)	\$ -	\$ (4,894.93)
	\$ 862.15	\$ -	\$ 862.15	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 7,309.92	\$ -	\$ 582.60	\$ -	\$ -	\$ 6,727.32
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (4,032.78)	\$ 14,289.69	\$ 862.15	\$ 1,340.60	\$ (4,894.93)	\$ 12,949.09	\$ 8,054.16
892 Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 119,165.35	\$ -	\$ 12,941.36	\$ -	\$ -	\$ 106,223.99
	\$ -	\$ 17,823.38	\$ -	\$ 1,728.87	\$ -	\$ -	\$ 16,094.51
	\$ -	\$ 70.50	\$ -	\$ 5.44	\$ -	\$ -	\$ 65.06
	\$ -	\$ 12,113.12	\$ -	\$ 1,330.02	\$ -	\$ -	\$ 10,783.10
	\$ 33.28	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ 33.28
	\$ 190,546.94	\$ 190,546.94	\$ -	\$ 15,186.59	\$ -	\$ 175,360.35	\$ 175,360.35
	\$ 8,336.33	\$ 8,336.33	\$ -	\$ 97.54	\$ -	\$ 8,238.79	\$ 8,238.79
	\$ 33.28	\$ 348,052.62	\$ -	\$ 31,289.81	\$ 33.28	\$ 316,765.81	\$ 316,799.09
893 Meters and House Regulators Total	\$ -	\$ 1,512.58	\$ -	\$ 153.22	\$ -	\$ -	\$ 1,359.36

For the period ended May 31, 2017

	System		Washington		Oregon		Customers-All Total Transmission Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 576.75	\$ -	\$ 6.75	\$ -	\$ 570.00	\$ 570.00
894 Other Equipment Total	\$ -	\$ 2,089.33	\$ -	\$ 159.97	\$ -	\$ 1,929.36	\$ 1,929.36
	\$ -	\$ 142,821.47	\$ -	\$ 15,510.41	\$ -	\$ 127,311.06	\$ 127,311.06
901 Supervision Total	\$ -	\$ 142,821.47	\$ -	\$ 15,510.41	\$ -	\$ 127,311.06	\$ 127,311.06
	\$ -	\$ 75,650.39	\$ -	\$ 8,215.63	\$ -	\$ 67,434.76	\$ 67,434.76
902 Meter Reading Expenses Total	\$ -	\$ 75,650.39	\$ -	\$ 8,215.63	\$ -	\$ 67,434.76	\$ 67,434.76
	\$ -	\$ 13,584.50	\$ -	\$ 1,376.11	\$ -	\$ 12,208.39	\$ 12,208.39
	\$ -	\$ 1,668,524.43	\$ -	\$ 181,201.75	\$ -	\$ 1,487,322.68	\$ 1,487,322.68
	\$ -	\$ 35,231.10	\$ -	\$ 2,716.32	\$ -	\$ 32,514.78	\$ 32,514.78
903 Customer Records and Collection Expense Total	\$ -	\$ 1,717,340.03	\$ -	\$ 185,294.18	\$ -	\$ 1,532,045.85	\$ 1,532,045.85
	\$ -	\$ (20,676.00)	\$ -	\$ (2,245.41)	\$ -	\$ (18,430.59)	\$ (18,430.59)
	\$ -	\$ 6,423.07	\$ -	\$ 623.04	\$ -	\$ 5,800.03	\$ 5,800.03
	\$ -	\$ 2,010.61	\$ -	\$ 155.02	\$ -	\$ 1,855.59	\$ 1,855.59
	\$ -	\$ 58,317.99	\$ -	\$ 6,403.32	\$ -	\$ 51,914.67	\$ 51,914.67
	\$ 947.96	\$ -	\$ -	\$ -	\$ 947.96	\$ -	\$ 947.96
904 Uncollectible Accounts Total	\$ 947.96	\$ 46,075.67	\$ -	\$ 4,935.96	\$ 947.96	\$ 41,139.71	\$ 42,087.67
	\$ -	\$ 52.50	\$ -	\$ 5.76	\$ -	\$ 46.74	\$ 46.74
907 Supervision Total	\$ -	\$ 52.50	\$ -	\$ 5.76	\$ -	\$ 46.74	\$ 46.74
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 99,728.82	\$ -	\$ 10,830.55	\$ -	\$ 88,898.27	\$ 88,898.27
	\$ -	\$ 87,521.67	\$ -	\$ 6,747.92	\$ -	\$ 80,773.75	\$ 80,773.75
	\$ -	\$ (2,938.93)	\$ -	\$ (322.69)	\$ -	\$ (2,616.24)	\$ (2,616.24)
	\$ (2,589.08)	\$ -	\$ -	\$ -	\$ (2,589.08)	\$ -	\$ (2,589.08)
	\$ (84.59)	\$ -	\$ (84.59)	\$ -	\$ -	\$ -	\$ (2,589.08)
908 Customer Assistance Expense Total	\$ (2,573.67)	\$ 184,311.56	\$ (84.59)	\$ 17,255.78	\$ (2,589.08)	\$ 167,055.78	\$ 164,466.70
	\$ -	\$ 190,231.84	\$ -	\$ 20,659.18	\$ -	\$ 169,572.66	\$ 169,572.66
909 Customer Information Expense Total	\$ -	\$ 190,231.84	\$ -	\$ 20,659.18	\$ -	\$ 169,572.66	\$ 169,572.66
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 17,214.45	\$ -	\$ 1,890.15	\$ -	\$ 15,324.30	\$ 15,324.30
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 17,214.45	\$ -	\$ 1,890.15	\$ -	\$ 15,324.30	\$ 15,324.30
	\$ -	\$ 16,982.53	\$ -	\$ 1,844.30	\$ -	\$ 15,138.23	\$ 15,138.23
	\$ -	\$ 16,982.53	\$ -	\$ 1,844.30	\$ -	\$ 15,138.23	\$ 15,138.23
	\$ -	\$ 2,017.50	\$ -	\$ 204.37	\$ -	\$ 1,813.13	\$ 1,813.13
	\$ -	\$ 284,830.09	\$ -	\$ 30,932.55	\$ -	\$ 253,897.54	\$ 253,897.54
	\$ -	\$ 3,211.30	\$ -	\$ 352.60	\$ -	\$ 2,858.70	\$ 2,858.70
912 Demonstration and Selling Expense Total	\$ -	\$ 290,058.89	\$ -	\$ 31,489.52	\$ -	\$ 258,569.37	\$ 258,569.37
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 41,332.53	\$ -	\$ 4,488.71	\$ -	\$ 36,843.82	\$ 36,843.82
	\$ 1,591.95	\$ -	\$ -	\$ -	\$ 1,591.95	\$ -	\$ 1,591.95
913 Advertising Total	\$ 1,591.95	\$ 41,332.53	\$ -	\$ 4,488.71	\$ 1,591.95	\$ 36,843.82	\$ 38,435.77
	\$ -	\$ 3,994,284.33	\$ -	\$ 404,621.00	\$ -	\$ 3,589,663.33	\$ 3,589,663.33
	\$ -	\$ 374,196.91	\$ -	\$ 40,637.78	\$ -	\$ 333,559.13	\$ 333,559.13
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 12,683.64	\$ -	\$ 1,392.66	\$ -	\$ 11,290.98	\$ 11,290.98
	\$ 4,869.63	\$ -	\$ -	\$ -	\$ 4,869.63	\$ -	\$ 4,869.63
	\$ 119.61	\$ -	\$ 119.61	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 438,655.58	\$ -	\$ 43,602.36	\$ -	\$ 395,053.22	\$ 395,053.22
	\$ -	\$ (4,599.21)	\$ -	\$ (428.19)	\$ -	\$ (4,171.02)	\$ (4,171.02)
	\$ -	\$ 122,306.90	\$ -	\$ 36,692.07	\$ -	\$ 85,614.83	\$ 85,614.83
	\$ -	\$ 320.38	\$ -	\$ 25.53	\$ -	\$ 294.85	\$ 294.85
921 Office Supplies and Expense Total	\$ 4,989.24	\$ 4,937,848.53	\$ 119.61	\$ 526,543.23	\$ 4,869.63	\$ 4,411,305.30	\$ 4,416,174.93
	\$ -	\$ (1,177,786.69)	\$ -	\$ (124,868.94)	\$ -	\$ (1,052,917.75)	\$ (1,052,917.75)
	\$ -	\$ (522,329.47)	\$ -	\$ (51,919.55)	\$ -	\$ (470,409.92)	\$ (470,409.92)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,700,116.16)	\$ -	\$ (176,788.49)	\$ -	\$ (1,523,327.67)	\$ (1,523,327.67)
	\$ -	\$ 265,974.86	\$ -	\$ 26,943.25	\$ -	\$ 239,031.61	\$ 239,031.61
924 Property Insurance Premium Total	\$ -	\$ 265,974.86	\$ -	\$ 26,943.25	\$ -	\$ 239,031.61	\$ 239,031.61
	\$ -	\$ 2,315.00	\$ -	\$ 234.51	\$ -	\$ 2,080.49	\$ 2,080.49

For the period ended May 31, 2017

	System		Washington		Oregon		Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
\$	1,709.50	\$	1,709.50	\$	1,709.50	\$	direct-wa Total
\$	1,709.50	\$	1,709.50	\$	1,709.50	\$	
925 Injuries and Damages Total	\$	2,315.00	\$	234.51	\$	2,080.49	\$
\$	79,159.58	\$	7,868.46	\$	71,291.12	\$	Employee Cost Total
\$	754.00	\$	8.82	\$	745.18	\$	Transmission Total
926 Employee Pensions and Benefits Total	\$	79,913.58	\$	7,877.28	\$	72,036.30	\$
\$	156,632.22	\$	15,866.84	\$	140,765.38	\$	3-factor Total
\$	156,632.22	\$	15,866.84	\$	140,765.38	\$	Employee Cost Total
930 Miscellaneous General Expense Total	\$	156,632.22	\$	15,866.84	\$	140,765.38	\$
\$	383,650.53	\$	38,863.80	\$	344,786.73	\$	3-factor Total
\$	2,490.00	\$	270.41	\$	2,219.59	\$	Customers-All Total
\$	3,989.18	\$	3,989.18	\$	3,989.18	\$	Direct-OR Total
931 Rents Total	\$	386,140.53	\$	39,134.21	\$	347,006.32	\$
\$	285,577.83	\$	28,929.03	\$	256,648.80	\$	3-factor Total
\$	6,442.72	\$	958.03	\$	5,484.69	\$	Customers port/van Total
\$	29,498.57	\$	3,203.54	\$	26,295.03	\$	Customers-All Total
\$	933.70	\$	236.69	\$	697.01	\$	Customers-The Dalles Total
\$	69,907.03	\$	69,907.03	\$	69,907.03	\$	Direct-OR Total
\$	3,326.65	\$	3,326.65	\$	3,326.65	\$	Direct-WA Total
\$	4,959.76	\$	461.75	\$	4,498.01	\$	Firm Volumes Total
\$	4,970.07	\$	396.11	\$	4,573.96	\$	Sendout Volumes Total
\$	68.00	\$	0.80	\$	67.20	\$	Transmission Total
935 Maintenance of General Plant Total	\$	332,450.65	\$	34,185.97	\$	298,264.68	\$
\$	73,233.68	\$	63,375.54	\$	69,907.03	\$	368,171.71
Grand Total	\$	11,679,525.66	\$	1,205,198.18	\$	10,474,327.48	\$
	\$	12,633,554.62	\$	1,268,573.72	\$	11,364,980.90	\$

June 2017 Activity

June 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		(34,241)			(105,360)	71,119
		1,311,467,097			153,658,994	1,157,808,103
		0.00%			-0.07%	0.01%

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

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

NW Natural
 Washington Quarterly Results of Operations Report

	June 2017								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Monthly Summary									
Sales of Gas									
480.1 Residential	13,050,161	(4,729,240)	13,050,161	2,106,080	(488,803)	2,106,080	10,944,081	(4,240,437)	10,944,081
481.1 Commercial	7,260,927	(4,729,240)	7,260,927	910,524	(488,803)	910,524	6,350,402	(4,240,437)	6,350,402
481.2 Industrial Firm	1,087,302	(4,729,240)	1,087,302	142,809	(488,803)	142,809	944,492	(4,240,437)	944,492
481.3 Interruptible	880,895	(4,729,240)	880,895	41,112	(488,803)	41,112	839,783	(4,240,437)	839,783
481.5 Interruptible Incentive	0	(4,729,240)	0	0	(488,803)	0	0	(4,240,437)	0
495.20 Unbilled Revenue	22,279,284	(4,729,240)	17,550,044	3,200,526	(488,803)	2,711,722	19,078,759	(4,240,437)	14,838,322
Total Sales of Gas									
A									
Transportation Revenue									
489.12 Industrial Firm	891,696		891,696	100,606		100,606	791,090		791,090
489.13 Interruptible	684,256		684,256	72,070		72,070	612,186		612,186
489.15 Interruptible Incentive	0		0	0		0	0		0
489.3 Agency Fee/Balancing	2,054		2,054	0		0	2,054		2,054
Total Transportation Revenue	1,578,006	0	1,578,006	172,676	0	172,676	1,405,330	0	1,405,330
495.6 Rate Adjustments - Amortizations	10,600,450		10,600,450	(94,902)		(94,902)	10,695,352		10,695,352
Miscellaneous Revenues									
487 Late Payment Charge	183,153		183,153	7,780		7,780	175,373		175,373
488.0 Seasonal Reconnect Fee	1,600		1,600	0		0	1,600		1,600
488.0 Delinquent Reconnect Fee	25,400		25,400	100		100	25,300		25,300
488.1 Returned Check Charge	9,645		9,645	750		750	8,895		8,895
488.3 Recon Charge CR During Office Hours	24,895		24,895	1,425		1,425	23,470		23,470
488.4 Field Collection Charge	40,975		40,975	3,315		3,315	37,660		37,660
488.5 Recon Charge CR After Office Hours	4,295		4,295	3,975		3,975	320		320
488.6 Recon Charge Seas During Office Hours	960		960	0		0	960		960
488.7 Recon Charge Seas After Office Hours	300		300	300		300	0		0
488.8 Automated Payment Charge	4,208		4,208	580		580	3,628		3,628
493.2 Rent - Utility Property	15,533		15,533	712		712	14,821		14,821
495.1 Meter Rentals	16,360		16,360	1,090		1,090	15,270		15,270
495.2 Other Gas Revenue - Miscellaneous	6,071		6,071	256		256	5,815		5,815
Total Miscellaneous Revenues	317,861	15,533	333,395	19,571	712	20,284	298,290	14,821	313,111
Total Operating Revenue	34,775,603	(4,713,707)	30,061,896	3,297,871	(488,091)	2,809,780	31,477,732	(4,225,616)	27,252,116
Cost of Gas									
804.7 WACOG Incurred	8,440,986		8,440,986	704,963		704,963	7,736,023		7,736,023
805.7 WACOG Deferred	(392,948)		(392,948)	38,671		38,671	(431,619)		(431,619)
804.6 Demand Incurred	6,493,917		6,493,917	664,977		664,977	5,828,940		5,828,940
805.8 Demand Deferred	(3,551,668)		(3,551,668)	(355,711)		(355,711)	(3,195,958)		(3,195,958)
805.4 Amortization of Gas Costs	(139,620)		(139,620)	(107,762)		(107,762)	(31,858)		(31,858)
Total Cost of Gas	10,850,667	0	10,850,667	945,138	0	945,138	9,905,529	0	9,905,529
407 Environmental Expense	520,036		520,036	0		0	520,036		520,036
Detail Operations & Maintenance	812,534	10,497,860	11,310,394	81,710	1,103,150	1,184,861	730,823	9,394,710	10,125,533
Other Taxes									
408.11 Property	1,711,677		1,711,677	124,987		124,987	1,586,690		1,586,690
408.12 Franchise	565,675		565,675	120,232		120,232	445,444		445,444
408.13 Payroll	492,866		492,866	49,144		49,144	443,722		443,722
408.14 Other	129,709		129,709	8,467		8,467	121,242		121,242
408.15 Regulatory	0		0	0		0	0		0
Total Other Taxes	2,407,061	492,866	2,899,927	253,686	49,144	302,829	2,153,376	443,722	2,597,098
403.1 Depreciation	6,652,021		6,652,021	684,826		684,826	5,967,195		5,967,195
Income Taxes									
409.11 Federal Income Taxes	(1,454,068)		(1,454,068)	(202,164)		(202,164)	(1,251,904)		(1,251,904)
410.1 Federal Income Taxes - Deferred	1,179,840		1,179,840	0		0	1,179,840		1,179,840
411.4 Federal Income Tax Credit	(1,489,632)		(1,489,632)	(349)		(349)	(1,489,283)		(1,489,283)
409.1 Oregon Income Taxes	(294,434)		(294,434)	0		0	(294,434)		(294,434)
410.1 Oregon Income Taxes - Deferred	250,956		250,956	0		0	250,956		250,956
411.1 Oregon Income Tax Credit	(329,570)		(329,570)	0		0	(329,570)		(329,570)
Total Income Taxes	(2,136,908)		(2,136,908)	(202,514)		(202,514)	(1,934,394)		(1,934,394)
Total Operating Revenue Deductions	14,070,262	17,642,747	30,096,137	1,280,534	1,837,120	2,915,140	12,789,728	15,805,627	27,180,997
Net Operating Income									
			(34,241)			(105,360)			71,119

June 2017

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural Washington Results of Operations Monthly Summary									
Rate Base									
101 Gross Plant			2,886,718,475			306,205,322			2,580,513,153
108.1X Accumulated Depreciation			(1,275,144,231)			(126,975,200)			(1,148,169,031)
ADJ Working Capital Allowance			127,119,577			13,838,752			113,280,825
117.X Storage Gas - Cushion			14,149,590			1,317,327			12,832,263
186.XX Leasehold Improvements			377,644			38,255			339,389
252.XX Customer Contributions			(4,073,751)			(607,209)			(3,466,542)
283.XX Deferred Taxes - Federal			(364,150,590)			(40,158,253)			(323,992,337)
283.XX Deferred Taxes - State			(73,529,617)			0			(73,529,617)
Total Rate Base			1,311,467,097			153,658,994			1,157,808,103
Rate Of Return on Rate Base			0.00%			-0.07%			0.01%
Allocation References:									
A Unbilled Revenue			100.00%			10.34%			89.66%
B Follows plant split			100.00%			10.94%			89.06%
o&M See O&M Detail									
D Depreciation Factor			100.00%			10.30%			89.71%

June 2017

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		93,264,830			11,283,717			81,981,113
		1,261,911,463			145,688,867			1,116,222,597
		7.39%			7.75%			7.34%

NW Natural
Washington Results of Operations
12 Month Ended Reports
13 Month AMA for Rate Base
Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Acct	Description	Alloc. Ref.	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Residential		455,238,570	0	455,238,570	50,062,061	0	50,062,061	405,176,509	0	405,176,509
481.1	Commercial		228,376,867	0	228,376,867	19,436,036	0	19,436,036	208,940,831	0	208,940,831
481.2	Industrial Firm		22,815,739	0	22,815,739	2,049,483	0	2,049,483	20,766,256	0	20,766,256
481.3	Interruptible		22,201,456	0	22,201,456	614,649	0	614,649	21,586,807	0	21,586,807
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(220,495)	(220,495)	0	(24,129)	(24,129)	0	(196,366)	(196,366)
	Total Sales of Gas		728,632,632	(220,495)	728,412,137	72,162,230	(24,129)	72,138,101	656,470,403	(196,366)	656,274,036
489.12	Transportation Revenue		11,897,663	0	11,897,663	1,402,607	0	1,402,607	10,495,056	0	10,495,056
489.13	Industrial Firm		8,250,670	0	8,250,670	917,650	0	917,650	7,333,020	0	7,333,020
489.15	Interruptible		0	0	0	0	0	0	0	0	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		397,733	0	397,733	0	0	0	397,733	0	397,733
	Total Transportation Revenue		20,546,066	0	20,546,066	2,320,257	0	2,320,257	18,225,810	0	18,225,810
495.6	Rate Adjustments - Amortizations		(2,722,912)	0	(2,722,912)	(2,390,989)	0	(2,390,989)	(331,923)	0	(331,923)
	Miscellaneous Revenues		2,124,442	0	2,124,442	94,077	0	94,077	2,030,365	0	2,030,365
488.0	Seasonal Reconnect Fee		16,050	0	16,050	0	0	0	16,050	0	16,050
488.0	Delinquent Reconnect Fee		271,090	0	271,090	1,000	0	1,000	270,090	0	270,090
488.1	Returned Check Charge		106,770	0	106,770	9,975	0	9,975	96,795	0	96,795
488.3	Recon Charge CR During Office Hours		237,665	0	237,665	11,555	0	11,555	226,110	0	226,110
488.4	Field Collection Charge		339,280	0	339,280	28,665	0	28,665	310,615	0	310,615
488.5	Recon Charge CR After Office Hours		36,700	0	36,700	34,100	0	34,100	2,600	0	2,600
488.6	Recon Charge Seas During Office Hours		14,125	0	14,125	895	0	895	13,230	0	13,230
488.7	Recon Charge Seas After Office Hours		2,490	0	2,490	2,250	0	2,250	240	0	240
488.8	Automated Payment Charge		44,213	0	44,213	5,998	0	5,998	38,216	0	38,216
493.2	Rent - Utility Property		356,088	0	356,088	26,679	0	26,679	329,409	0	329,409
495.1	Meter Rentals		200,402	0	200,402	16,259	0	16,259	184,143	0	184,143
495.2	Other Gas Revenue - Miscellaneous		79,709	0	79,709	9,911	0	9,911	69,798	0	69,798
	Total Gas Revenue - Miscellaneous		3,472,935	356,088	3,829,023	214,684	26,679	241,363	3,258,251	329,409	3,587,661
	Total Operating Revenue		749,928,722	135,593	750,064,315	72,306,181	2,550	72,308,731	677,622,541	133,043	677,755,584
804.7	WACOG Incurred		235,088,707	0	235,088,707	22,096,165	0	22,096,165	212,992,542	0	212,992,542
805.7	WACOG Deferred		7,309,494	0	7,309,494	613,449	0	613,449	6,696,044	0	6,696,044
804.6	Demand Incurred		80,808,997	0	80,808,997	8,290,936	0	8,290,936	72,518,062	0	72,518,062
805.8	Demand Deferred		8,716,368	0	8,716,368	998,944	0	998,944	7,717,425	0	7,717,425
805.4	Amortization of Gas Costs		(4,000,759)	0	(4,000,759)	(2,791,197)	0	(2,791,197)	(1,209,562)	0	(1,209,562)
	Total Cost of Gas		327,922,808	0	327,922,808	29,208,296	0	29,208,296	298,714,511	0	298,714,511
407	Environmental Expense		15,941,191	0	15,941,191	0	0	0	0	0	0
Detail	Operations & Maintenance		11,822,736	133,181,292	145,004,027	680,247	13,813,258	14,493,505	11,142,489	119,368,033	130,510,522
	Other Taxes		20,897,497	0	20,897,497	1,283,212	0	1,283,212	19,614,285	0	19,614,285
408.11	Property		19,007,841	0	19,007,841	2,954,785	0	2,954,785	16,053,057	0	16,053,057
408.12	Franchise		0	6,075,252	6,075,252	0	596,101	596,101	5,479,151	0	5,479,151
408.13	Payroll		287,933	0	287,933	67,835	0	67,835	220,098	0	220,098
408.14	Other		1,658,509	0	1,658,509	120,705	0	120,705	1,537,804	0	1,537,804
408.15	Regulatory		41,851,779	6,075,252	47,927,031	4,426,537	596,101	5,022,637	37,425,243	5,479,151	42,904,394
	Total Other Taxes		20,897,497	6,075,252	26,972,749	4,426,537	596,101	5,022,637	37,425,243	5,479,151	42,904,394
403.1	Depreciation		78,085,642	0	78,085,642	0	0	0	0	70,061,767	8,023,876
	Income Taxes		18,092,865	0	18,092,865	4,351,558	0	4,351,558	13,741,307	0	13,741,307
409.11	Federal Income Taxes - Deferred		27,938,353	0	27,938,353	(74,858)	0	(74,858)	27,938,353	0	27,938,353
411.4	Federal Income Tax Credit		(11,397,016)	0	(11,397,016)	0	0	0	(11,322,158)	0	(11,322,158)
409.1	Oregon Income Taxes		4,847,548	0	4,847,548	0	0	0	4,847,548	0	4,847,548
410.1	Oregon Income Taxes - Deferred		6,545,846	0	6,545,846	0	0	0	6,545,846	0	6,545,846
411.1	Oregon Income Tax Credit		(4,108,811)	0	(4,108,811)	0	0	0	(4,108,811)	0	(4,108,811)
	Total Operating Revenue Deductions		381,597,322	217,342,186	598,939,508	34,315,080	22,433,235	61,025,014	347,282,242	194,908,951	595,774,470
	Net Operating Income		368,331,394	132,221,807	500,553,201	38,011,091	2,115,313	11,283,717	329,340,299	138,134,092	638,787,313

		June 2017							
		System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101	Gross Plant		2,827,266,865			297,174,985			2,530,091,880
108.1X	Accumulated Depreciation		(1,247,000,245)			(123,694,424)			(1,123,305,821)
Adj	Working Capital Allowance		108,480,031			11,503,284			96,976,747
117.X	Storage Gas - Cushion		14,147,714			1,324,811			12,822,902
186.XX	Leasehold Improvements		485,066			48,766			436,300
252.XX	Customer Contributions		(3,787,761)			(510,302)			(3,277,459)
283.XX	Deferred Taxes - Federal		(364,150,590)			(40,158,253)			(323,992,337)
283.XX	Deferred Taxes - State		(73,529,617)			0			(73,529,617)
	Total Rate Base		1,261,911,463			145,688,867			1,116,222,597
Rate Of Return on Rate Base									
	Allocation References:		7.39%			7.75%			7.34%
0	Depreciation Factor		100.00%			10.28%			89.72%

**NW Natural
 Washington Results of Operations
 13 Month AMA Ended Reports**

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:
 0 Depreciation Factor

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended June 30, 2017

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$12,768	\$1,189	\$11,580
818	Compressor Station Expense	\$9,892	\$921	\$8,971
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$182,683	\$16,941	\$165,742
821	Purification Expense	(\$131)	(\$12)	(\$119)
Maintenance				
832	Wells Expense	\$32,296	\$3,007	\$29,289
Total Underground Storage Expense		<u>237,508</u>	<u>22,045</u>	<u>215,463</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$9,727	\$906	\$8,822
Total Other Storage Expense		<u>9,727</u>	<u>906</u>	<u>8,822</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$133,412	\$12,421	\$120,991
845	LNG Fuel	-	-	-
Maintenance				
847	Supervision and Engineering	\$46,323	\$4,313	\$42,011
Total Liquified Natural Gas Expense		<u>179,735</u>	<u>16,733</u>	<u>163,002</u>
Total Natural Gas Storage		<u>426,971</u>	<u>39,684</u>	<u>387,287</u>
Transmission Expense				
Operation				
856	Mains Expense	\$234,279	\$20,207	\$214,072
Maintenance				
863	Maintenance of Mains	\$1,826	\$146	\$1,680
Total Transmission Expense		<u>236,105</u>	<u>20,353</u>	<u>215,752</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$319,738	\$27,588	\$292,150
874	Mains and Services Expense	\$1,052,887	\$116,202	\$936,685
875	Measuring and Regulator Station Expense - General	\$24,496	\$2,134	\$22,362
877	Measuring and Regulator Station Expense - City Gate	\$29,765	\$2,479	\$27,286
878	Meter and House Regulator Expense	\$526,171	\$56,903	\$469,269
879	Customer Installation Expense	\$841,793	\$91,141	\$750,652
880	Other Expense	\$143,763	\$22,453	\$121,310
881	Rents	\$11,491	\$1,895	\$9,596
Maintenance				
885	Supervision and Engineering	\$552,317	\$19,474	\$532,843
887	Mains	\$222,359	\$20,766	\$201,592
889	Measuring and Regulator Station Expense - General	\$147,576	\$12,753	\$134,823
891	Measuring and Regulator Station Expense - City Gate	\$21,416	\$1,713	\$19,703
892	Services	\$63,945	\$4,716	\$59,229
893	Meters and House Regulators	\$281,090	\$26,508	\$254,583
894	Other Equipment	\$1,540	\$141	\$1,399
Total Distribution Expense		<u>4,240,347</u>	<u>406,865</u>	<u>3,833,482</u>

Customer Accounts Expense

Operation				
901	Supervision	\$140,771	\$15,288	\$125,483
902	Meter Reading Expenses	\$76,075	\$8,262	\$67,813
903	Customer Records and Collection Expense	\$1,614,399	\$174,191	\$1,440,208
904	Uncollectible Accounts	<u>(\$34,810)</u>	<u>(\$4,188)</u>	<u>(\$30,621)</u>
	Total Customer Accounts Expense	1,796,436	193,552	1,602,884
Customer Service and Informational				
Operation				
907	Supervision	\$119	\$13	\$106
908	Customer Assistance Expense	\$154,810	\$21,938	\$132,873
909	Customer Information Expense	\$134,933	\$14,654	\$120,279
910	Miscellaneous Customer Service Expense	<u>\$20,516</u>	<u>\$2,253</u>	<u>\$18,264</u>
	Total Customer Service and Informational	310,379	38,857	271,522
Sales Expense				
Operation				
911	Supervision	\$15,885	\$1,725	\$14,160
912	Demonstration and Selling Expense	\$385,438	\$41,754	\$343,684
913	Advertising	\$49,526	\$5,379	\$44,147
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	450,849	48,858	401,991
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$4,421,285	\$482,013	\$3,939,272
922	Administrative Expenses Transferred - Credit	(\$1,637,602)	(\$170,356)	(\$1,467,246)
924	Property Insurance Premium	\$276,216	\$27,981	\$248,235
925	Injuries and Damages	(\$17,590)	\$3,406	(\$20,996)
926	Employee Pensions and Benefits	(\$94,251)	(\$9,435)	(\$84,816)
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	\$81,057	\$8,211	\$72,846
931	Rents	\$391,723	\$39,296	\$352,427
Maintenance				
935	Maintenance of General Plant	<u>\$428,470</u>	<u>\$55,575</u>	<u>\$372,895</u>
	Total Administrative and General Expense	\$3,849,307	\$436,691	\$3,412,615
	Total Operations and Maintenance Expense	<u>11,310,393.93</u>	<u>\$1,184,860.66</u>	<u>\$10,125,533.27</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended June 30, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	\$ -	\$ 12,768.30	\$ 12,768.30	\$ -	\$ 1,188.73	\$ 1,188.73	\$ -	\$ 11,579.57	\$ 11,579.57	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 9,892.06	\$ 9,892.06	\$ -	\$ 920.95	\$ 920.95	\$ -	\$ 8,971.11	\$ 8,971.11	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 716.49	\$ -	\$ 716.49	\$ -	\$ -	\$ -	\$ 716.49	\$ -	\$ 716.49	Direct-OR Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 181,966.64	\$ 181,966.64	\$ -	\$ 16,941.09	\$ 16,941.09	\$ -	\$ 165,025.55	\$ 165,025.55	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (130.90)	\$ (130.90)	\$ -	\$ (12.19)	\$ (12.19)	\$ -	\$ (118.71)	\$ (118.71)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 32,295.65	\$ 32,295.65	\$ -	\$ 3,006.73	\$ 3,006.73	\$ -	\$ 29,288.92	\$ 29,288.92	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 9,727.27	\$ 9,727.27	\$ -	\$ 905.61	\$ 905.61	\$ -	\$ 8,821.66	\$ 8,821.66	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 133,412.07	\$ 133,412.07	\$ -	\$ 12,420.66	\$ 12,420.66	\$ -	\$ 120,991.41	\$ 120,991.41	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 46,323.34	\$ 46,323.34	\$ -	\$ 4,312.70	\$ 4,312.70	\$ -	\$ 42,010.64	\$ 42,010.64	Firm Volumes Total
856 Mains Expense Total	\$ -	\$ 231,507.04	\$ 231,507.04	\$ -	\$ 20,207.41	\$ 20,207.41	\$ -	\$ 211,299.63	\$ 211,299.63	3-factor Total
	\$ -	\$ 1,825.80	\$ 1,825.80	\$ -	\$ 145.52	\$ 145.52	\$ -	\$ 1,680.28	\$ 1,680.28	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 157,046.04	\$ 157,046.04	\$ -	\$ 14,620.99	\$ 14,620.99	\$ -	\$ 142,425.05	\$ 142,425.05	3-factor Total
	\$ -	\$ 162,691.83	\$ 162,691.83	\$ -	\$ 12,966.54	\$ 12,966.54	\$ -	\$ 149,725.29	\$ 149,725.29	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 319,737.87	\$ 319,737.87	\$ -	\$ 27,587.53	\$ 27,587.53	\$ -	\$ 292,150.34	\$ 292,150.34	Sendout Volumes Total
	\$ -	\$ 358,123.55	\$ 358,123.55	\$ -	\$ 36,277.92	\$ 36,277.92	\$ -	\$ 321,845.63	\$ 321,845.63	3-factor Total
	\$ 166,517.43	\$ -	\$ 166,517.43	\$ -	\$ 49,758.11	\$ 49,758.11	\$ -	\$ 408,419.69	\$ 408,419.69	Customers-All Total
	\$ 26,773.66	\$ -	\$ 26,773.66	\$ -	\$ 26,773.66	\$ 26,773.66	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 42,433.45	\$ 42,433.45	\$ -	\$ 3,381.95	\$ 3,381.95	\$ -	\$ 39,051.50	\$ 39,051.50	Employee Cost Total
	\$ -	\$ 860.85	\$ 860.85	\$ -	\$ 10.07	\$ 10.07	\$ -	\$ 850.78	\$ 850.78	Sendout volumes Total
874 Mains and Services Expense Total	\$ 193,291.09	\$ 859,595.65	\$ 1,052,886.74	\$ 26,773.66	\$ 89,428.04	\$ 116,201.70	\$ 166,517.43	\$ 770,167.61	\$ 936,685.04	Transmission Total
	\$ -	\$ 970.67	\$ 970.67	\$ -	\$ 98.33	\$ 98.33	\$ -	\$ 871.34	\$ 871.34	3-factor Total
	\$ 17.39	\$ -	\$ 17.39	\$ -	\$ -	\$ -	\$ 17.39	\$ -	\$ 17.39	direct-or Total
	\$ -	\$ 17,724.52	\$ 17,724.52	\$ -	\$ 1,412.64	\$ 1,412.64	\$ -	\$ 16,311.88	\$ 16,311.88	Sendout Volumes Total
	\$ -	\$ 5,783.29	\$ 5,783.29	\$ -	\$ 622.86	\$ 622.86	\$ -	\$ 5,160.43	\$ 5,160.43	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	\$ 17.39	\$ 24,478.48	\$ 24,495.87	\$ -	\$ 2,133.83	\$ 2,133.83	\$ 17.39	\$ 22,344.65	\$ 22,362.04	3-factor Total
	\$ -	\$ 2,123.19	\$ 2,123.19	\$ -	\$ 215.08	\$ 215.08	\$ -	\$ 1,908.11	\$ 1,908.11	Customers-All Total
	\$ -	\$ 2,090.73	\$ 2,090.73	\$ -	\$ 227.05	\$ 227.05	\$ -	\$ 1,863.68	\$ 1,863.68	Direct-OR Total

For the period ended June 30, 2017

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 25,550.84	\$ 25,550.84	\$ -	\$ 2,036.40	\$ 2,036.40	\$ -	\$ 23,514.44	\$ 23,514.44
	\$ -	\$ 29,764.76	\$ 29,764.76	\$ -	\$ 2,478.53	\$ 2,478.53	\$ -	\$ 27,286.23	\$ 27,286.23
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 519,912.03	\$ 519,912.03	\$ -	\$ 56,462.45	\$ 56,462.45	\$ -	\$ 463,449.58	\$ 463,449.58
	\$ -	\$ 2,541.76	\$ 2,541.76	\$ -	\$ 195.97	\$ 195.97	\$ -	\$ 2,345.79	\$ 2,345.79
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 2,953.16	\$ 2,953.16	\$ -	\$ 235.37	\$ 235.37	\$ -	\$ 2,717.79	\$ 2,717.79
	\$ -	\$ 764.54	\$ 764.54	\$ -	\$ 8.95	\$ 8.95	\$ -	\$ 755.59	\$ 755.59
878 Meter and House Regulator Expense Total	\$ -	\$ 526,171.49	\$ 526,171.49	\$ -	\$ 56,902.73	\$ 56,902.73	\$ -	\$ 469,268.76	\$ 469,268.76
	\$ -	\$ 15,817.07	\$ 15,817.07	\$ -	\$ 1,602.27	\$ 1,602.27	\$ -	\$ 14,214.80	\$ 14,214.80
	\$ -	\$ 818,025.61	\$ 818,025.61	\$ -	\$ 88,837.58	\$ 88,837.58	\$ -	\$ 729,188.03	\$ 729,188.03
	\$ 7,249.30	\$ -	\$ 7,249.30	\$ -	\$ -	\$ -	\$ 7,249.30	\$ -	\$ 7,249.30
	\$ 701.44	\$ -	\$ 701.44	\$ 701.44	\$ -	\$ 701.44	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 7,950.74	\$ 833,842.68	\$ 841,793.42	\$ 701.44	\$ 90,439.85	\$ 91,141.29	\$ 7,249.30	\$ 743,402.83	\$ 750,652.13
	\$ -	\$ 52,247.30	\$ 52,247.30	\$ -	\$ 5,292.65	\$ 5,292.65	\$ -	\$ 46,954.65	\$ 46,954.65
	\$ -	\$ 8,279.66	\$ 8,279.66	\$ -	\$ 899.17	\$ 899.17	\$ -	\$ 7,380.49	\$ 7,380.49
	\$ 33,285.71	\$ -	\$ 33,285.71	\$ -	\$ -	\$ -	\$ 33,285.71	\$ -	\$ 33,285.71
	\$ 13,514.36	\$ -	\$ 13,514.36	\$ 13,514.36	\$ -	\$ 13,514.36	\$ -	\$ -	\$ -
	\$ -	\$ 34,131.82	\$ 34,131.82	\$ -	\$ 2,720.31	\$ 2,720.31	\$ -	\$ 31,411.51	\$ 31,411.51
	\$ -	\$ 2,304.47	\$ 2,304.47	\$ -	\$ 26.96	\$ 26.96	\$ -	\$ 2,277.51	\$ 2,277.51
880 Other Expense Total	\$ 46,800.07	\$ 96,963.25	\$ 143,763.32	\$ 13,514.36	\$ 8,939.09	\$ 22,453.45	\$ 33,285.71	\$ 88,024.16	\$ 121,309.87
	\$ -	\$ 6,687.06	\$ 6,687.06	\$ -	\$ 677.40	\$ 677.40	\$ -	\$ 6,009.66	\$ 6,009.66
	\$ -	\$ 4,803.98	\$ 4,803.98	\$ -	\$ 1,217.81	\$ 1,217.81	\$ -	\$ 3,586.17	\$ 3,586.17
	\$ -	\$ 11,491.04	\$ 11,491.04	\$ -	\$ 1,895.21	\$ 1,895.21	\$ -	\$ 9,595.83	\$ 9,595.83
881 Rents Total	\$ -	\$ 225,392.77	\$ 225,392.77	\$ -	\$ 22,832.29	\$ 22,832.29	\$ -	\$ 202,560.48	\$ 202,560.48
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 327,376.23	\$ -	\$ 327,376.23	\$ -	\$ -	\$ -	\$ 327,376.23	\$ -	\$ 327,376.23
	\$ (3,999.79)	\$ -	\$ (3,999.79)	\$ (3,999.79)	\$ -	\$ (3,999.79)	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 8,821.03	\$ 8,821.03	\$ -	\$ 703.04	\$ 703.04	\$ -	\$ 8,117.99	\$ 8,117.99
	\$ -	\$ (5,273.54)	\$ (5,273.54)	\$ (61.70)	\$ (61.70)	\$ (61.70)	\$ -	\$ (5,211.84)	\$ (5,211.84)
885 Supervision and Engineering Total	\$ 323,376.44	\$ 228,940.26	\$ 552,316.70	\$ (3,999.79)	\$ 23,473.62	\$ 19,473.83	\$ 327,376.23	\$ 205,466.64	\$ 532,842.87
	\$ -	\$ 3,309.18	\$ 3,309.18	\$ -	\$ 335.22	\$ 335.22	\$ -	\$ 2,973.96	\$ 2,973.96
	\$ -	\$ 103,973.43	\$ 103,973.43	\$ -	\$ 12,372.84	\$ 12,372.84	\$ -	\$ 91,600.59	\$ 91,600.59
	\$ -	\$ 6,542.75	\$ 6,542.75	\$ -	\$ 710.54	\$ 710.54	\$ -	\$ 5,832.21	\$ 5,832.21
	\$ 72,884.54	\$ -	\$ 72,884.54	\$ -	\$ -	\$ -	\$ 72,884.54	\$ -	\$ 72,884.54
	\$ 7,012.67	\$ -	\$ 7,012.67	\$ 7,012.67	\$ -	\$ 7,012.67	\$ -	\$ -	\$ -
	\$ -	\$ 28,636.01	\$ 28,636.01	\$ -	\$ 335.04	\$ 335.04	\$ -	\$ 28,300.97	\$ 28,300.97
887 Mains Total	\$ 79,897.21	\$ 142,461.37	\$ 222,358.58	\$ 7,012.67	\$ 13,753.64	\$ 20,766.31	\$ 72,884.54	\$ 128,707.73	\$ 201,592.27
	\$ -	\$ 1,456.90	\$ 1,456.90	\$ -	\$ 147.58	\$ 147.58	\$ -	\$ 1,309.32	\$ 1,309.32
	\$ 644.00	\$ -	\$ 644.00	\$ -	\$ -	\$ -	\$ 644.00	\$ -	\$ 644.00
	\$ -	\$ 96,191.41	\$ 96,191.41	\$ -	\$ 7,666.46	\$ 7,666.46	\$ -	\$ 88,524.95	\$ 88,524.95
	\$ -	\$ 45,439.66	\$ 45,439.66	\$ -	\$ 4,893.85	\$ 4,893.85	\$ -	\$ 40,545.81	\$ 40,545.81
	\$ -	\$ 3,844.02	\$ 3,844.02	\$ -	\$ 44.98	\$ 44.98	\$ -	\$ 3,799.04	\$ 3,799.04
889 Measuring and Regulator Station Expense - General Total	\$ 644.00	\$ 146,931.99	\$ 147,575.99	\$ -	\$ 12,752.87	\$ 12,752.87	\$ 644.00	\$ 134,179.12	\$ 134,823.12
	\$ -	\$ 293.68	\$ 293.68	\$ -	\$ 29.75	\$ 29.75	\$ -	\$ 263.93	\$ 263.93
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 21,122.56	\$ 21,122.56	\$ -	\$ 1,683.47	\$ 1,683.47	\$ -	\$ 19,439.09	\$ 19,439.09
	\$ -	\$ 21,416.24	\$ 21,416.24	\$ -	\$ 1,713.22	\$ 1,713.22	\$ -	\$ 19,703.02	\$ 19,703.02
891 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 1,638.63	\$ 1,638.63	\$ -	\$ 165.99	\$ 165.99	\$ -	\$ 1,472.64	\$ 1,472.64
	\$ -	\$ 5,331.55	\$ 5,331.55	\$ -	\$ 579.01	\$ 579.01	\$ -	\$ 4,752.54	\$ 4,752.54
	\$ 45,599.34	\$ -	\$ 45,599.34	\$ -	\$ -	\$ -	\$ 45,599.34	\$ -	\$ 45,599.34
	\$ 3,622.16	\$ -	\$ 3,622.16	\$ 3,622.16	\$ -	\$ 3,622.16	\$ -	\$ -	\$ -
	\$ -	\$ 3,793.85	\$ 3,793.85	\$ -	\$ 302.37	\$ 302.37	\$ -	\$ 3,491.48	\$ 3,491.48
	\$ -	\$ 3,959.40	\$ 3,959.40	\$ -	\$ 46.32	\$ 46.32	\$ -	\$ 3,913.08	\$ 3,913.08
892 Services Total	\$ 49,221.50	\$ 14,723.43	\$ 63,944.93	\$ 3,622.16	\$ 1,093.69	\$ 4,715.85	\$ 45,599.34	\$ 13,629.74	\$ 59,229.08

For the period ended June 30, 2017

	System		Washington		Oregon		3-factor Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 162,272.81	\$ -	\$ 17,622.83	\$ -	\$ 144,649.98	Customers-Comm Total
	\$ -	\$ 4,856.31	\$ -	\$ 471.06	\$ -	\$ 4,385.25	Customers-Ind Total
	\$ -	\$ 3,174.64	\$ -	\$ 244.76	\$ -	\$ 2,929.88	Customers-Res Total
	\$ -	\$ 13,159.86	\$ -	\$ 1,444.95	\$ -	\$ 11,714.91	Direct-OR Total
	\$ (454.47)	\$ -	\$ -	\$ (454.47)	\$ -	\$ (454.47)	Sendout Volumes Total
	\$ -	\$ 82,005.38	\$ -	\$ 6,535.83	\$ -	\$ 75,469.55	Transmission Total
	\$ -	\$ 16,075.70	\$ -	\$ 188.09	\$ -	\$ 15,887.61	
893 Meters and House Regulators Total	\$ (454.47)	\$ 281,544.70	\$ -	\$ 26,507.52	\$ (454.47)	\$ 255,037.18	\$ 254,582.71
	\$ -	\$ 1,373.07	\$ -	\$ 139.09	\$ -	\$ 1,233.98	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 167.04	\$ -	\$ 1.95	\$ -	\$ 165.09	Customers-Comm Total
	\$ -	\$ 1,540.11	\$ -	\$ 141.05	\$ -	\$ 1,399.06	Customers-Ind Total
894 Other Equipment Total	\$ -	\$ 140,771.22	\$ -	\$ 15,287.75	\$ -	\$ 125,483.47	Customers-Res Total
	\$ -	\$ 140,771.22	\$ -	\$ 15,287.75	\$ -	\$ 125,483.47	Direct-OR Total
901 Supervision Total	\$ -	\$ 140,771.22	\$ -	\$ 15,287.75	\$ -	\$ 125,483.47	customers-all Total
	\$ -	\$ 76,075.23	\$ -	\$ 8,261.77	\$ -	\$ 67,813.46	
902 Meter Reading Expenses Total	\$ -	\$ 12,651.81	\$ -	\$ 1,281.63	\$ -	\$ 11,370.18	3-factor Total
	\$ -	\$ 1,568,718.66	\$ -	\$ 170,362.85	\$ -	\$ 1,398,355.81	customers-all Total
	\$ -	\$ 33,028.85	\$ -	\$ 2,546.52	\$ -	\$ 30,482.33	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,614,399.32	\$ -	\$ 174,191.00	\$ -	\$ 1,440,208.32	Customers-All Total
	\$ -	\$ 18,283.00	\$ -	\$ 1,985.53	\$ -	\$ 16,297.47	Customers-Comm Total
	\$ -	\$ 2,996.43	\$ -	\$ 290.65	\$ -	\$ 2,705.78	Customers-Ind Total
	\$ -	\$ 9,355.21	\$ -	\$ 721.29	\$ -	\$ 8,633.92	Customers-Res Total
	\$ -	\$ (65,444.22)	\$ -	\$ (7,185.78)	\$ -	\$ (58,258.44)	Direct-OR Total
	\$ -	\$ (34,809.58)	\$ -	\$ (4,188.30)	\$ -	\$ (30,621.28)	
904 Uncollectible Accounts Total	\$ -	\$ 118.74	\$ -	\$ 13.04	\$ -	\$ 105.70	Customers-Res Total
	\$ -	\$ 118.74	\$ -	\$ 13.04	\$ -	\$ 105.70	
907 Supervision Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 78,635.90	\$ -	\$ 8,539.86	\$ -	\$ 70,096.04	Customers-All Total
	\$ -	\$ 79,974.26	\$ -	\$ 6,166.02	\$ -	\$ 73,808.24	Customers-Comm Total
	\$ -	\$ (3,084.61)	\$ -	\$ (338.69)	\$ -	\$ (2,745.92)	Customers-Ind Total
	\$ (8,285.73)	\$ -	\$ -	\$ (8,285.73)	\$ -	\$ (8,285.73)	Customers-Res Total
	\$ 7,570.55	\$ -	\$ 7,570.55	\$ -	\$ -	\$ -	Direct-OR Total
908 Customer Assistance Expense Total	\$ (715.18)	\$ 155,525.55	\$ 14,367.18	\$ 21,937.73	\$ (8,285.73)	\$ 141,158.37	Customers-All Total
	\$ -	\$ 134,933.24	\$ -	\$ 14,653.75	\$ -	\$ 120,279.49	Customers-Comm Total
	\$ -	\$ 134,933.24	\$ -	\$ 14,653.75	\$ -	\$ 120,279.49	Customers-Res Total
	\$ -	\$ 15.31	\$ -	\$ 1.66	\$ -	\$ 13.65	customers-all Total
	\$ -	\$ 20,501.11	\$ -	\$ 2,251.02	\$ -	\$ 18,250.09	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 20,516.42	\$ -	\$ 2,252.68	\$ -	\$ 18,263.74	Customers-All Total
	\$ -	\$ 15,884.83	\$ -	\$ 1,725.09	\$ -	\$ 14,159.74	
911 Supervision Total	\$ -	\$ 15,884.83	\$ -	\$ 1,725.09	\$ -	\$ 14,159.74	3-factor Total
	\$ -	\$ 791.77	\$ -	\$ 80.21	\$ -	\$ 711.56	Customers-All Total
	\$ -	\$ 375,672.43	\$ -	\$ 40,798.03	\$ -	\$ 334,874.40	Customers-Comm Total
	\$ -	\$ 7,977.71	\$ -	\$ 875.95	\$ -	\$ 7,101.76	Customers-Res Total
	\$ 996.00	\$ -	\$ -	\$ 996.00	\$ -	\$ 996.00	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ 996.00	\$ 384,441.91	\$ -	\$ 41,754.18	\$ 996.00	\$ 342,687.73	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 49,525.99	\$ -	\$ 5,378.52	\$ -	\$ 44,147.47	direct-or Total
	\$ -	\$ 49,525.99	\$ -	\$ 5,378.52	\$ -	\$ 44,147.47	
913 Advertising Total	\$ -	\$ 49,525.99	\$ -	\$ 5,378.52	\$ -	\$ 44,147.47	3-factor Total
	\$ -	\$ 3,900,376.12	\$ -	\$ 395,108.10	\$ -	\$ 3,505,268.02	Customers-All Total
	\$ -	\$ 346,784.73	\$ -	\$ 37,660.82	\$ -	\$ 309,123.91	Customers-Comm Total
	\$ -	\$ 28.50	\$ -	\$ 2.20	\$ -	\$ 26.30	Customers-Ind Total
	\$ -	\$ 14,384.48	\$ -	\$ 1,579.42	\$ -	\$ 12,805.06	Customers-Res Total

For the period ended June 30, 2017

	System		Washington		Oregon		Total	direct-or Total direct-wa Total	Employee Cost Total Firm Volumes Total	Regulatory Total Sendout Volumes Total Transmission Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated				
921 Office Supplies and Expense Total	\$ 11,967.61	\$ -	\$ -	\$ -	\$ 11,967.61	\$ -	\$ 11,967.61	\$ -	\$ -	\$ 11,967.61
	\$ 596.06	\$ -	\$ 596.06	\$ -	\$ 596.06	\$ -	\$ 596.06	\$ -	\$ -	\$ 596.06
	\$ -	\$ (14,584.79)	\$ -	\$ (1,449.73)	\$ -	\$ (1,449.73)	\$ -	\$ (13,135.06)	\$ -	\$ (13,135.06)
	\$ -	\$ 161,718.18	\$ -	\$ 48,515.45	\$ -	\$ 48,515.45	\$ -	\$ 113,202.73	\$ -	\$ 113,202.73
	\$ -	\$ 14.13	\$ -	\$ 1.13	\$ -	\$ 1.13	\$ -	\$ 13.00	\$ -	\$ 13.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 12,563.67	\$ 4,408,721.35	\$ 4,421,285.02	\$ 481,417.39	\$ 4,902,702.41	\$ 482,834.78	\$ 5,385,537.19	\$ 3,927,303.96	\$ 3,939,271.57	\$ 9,324,809.15
	\$ -	\$ (1,144,736.60)	\$ (1,144,736.60)	\$ (121,364.97)	\$ (1,266,101.57)	\$ (1,023,371.63)	\$ (2,289,473.20)	\$ -	\$ -	\$ (2,289,473.20)
	\$ -	\$ (492,865.60)	\$ (492,865.60)	\$ (48,990.84)	\$ (541,856.44)	\$ (48,990.84)	\$ (1,033,812.28)	\$ -	\$ -	\$ (1,033,812.28)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,637,602.20)	\$ (1,637,602.20)	\$ (170,355.81)	\$ (1,807,958.01)	\$ (170,355.81)	\$ (1,978,313.82)	\$ -	\$ -	\$ (1,978,313.82)
	\$ -	\$ 276,215.86	\$ 276,215.86	\$ 27,980.67	\$ 304,196.53	\$ 27,980.67	\$ 332,183.20	\$ -	\$ -	\$ 332,183.20
924 Property Insurance Premium Total	\$ -	\$ (23,363.08)	\$ (23,363.08)	\$ -	\$ (23,363.08)	\$ -	\$ (23,363.08)	\$ -	\$ -	\$ (23,363.08)
	\$ 5,772.81	\$ -	\$ 5,772.81	\$ -	\$ 5,772.81	\$ -	\$ 5,772.81	\$ -	\$ -	\$ 5,772.81
925 Injuries and Damages Total	\$ 5,772.81	\$ (23,363.08)	\$ (17,590.27)	\$ (2,366.68)	\$ (14,923.95)	\$ (3,406.13)	\$ (18,327.10)	\$ -	\$ -	\$ (18,327.10)
	\$ -	\$ (95,005.00)	\$ (95,005.00)	\$ (9,443.50)	\$ (104,448.50)	\$ (8.82)	\$ (104,457.32)	\$ -	\$ -	\$ (104,457.32)
	\$ -	\$ 754.00	\$ 754.00	\$ 8.82	\$ 762.82	\$ 8.82	\$ 771.64	\$ -	\$ -	\$ 771.64
926 Employee Pensions and Benefits Total	\$ -	\$ (94,251.00)	\$ (94,251.00)	\$ (9,434.68)	\$ (103,685.68)	\$ (9,434.68)	\$ (113,120.36)	\$ -	\$ -	\$ (113,120.36)
	\$ -	\$ 81,057.06	\$ 81,057.06	\$ 8,211.08	\$ 89,268.14	\$ 8,211.08	\$ 97,479.22	\$ -	\$ -	\$ 97,479.22
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 81,057.06	\$ 81,057.06	\$ 8,211.08	\$ 89,268.14	\$ 8,211.08	\$ 97,479.22	\$ -	\$ -	\$ 97,479.22
930 Miscellaneous General Expense Total	\$ -	\$ 81,057.06	\$ 81,057.06	\$ 8,211.08	\$ 89,268.14	\$ 8,211.08	\$ 97,479.22	\$ -	\$ -	\$ 97,479.22
	\$ -	\$ 385,243.58	\$ 385,243.58	\$ 39,025.17	\$ 424,268.75	\$ 39,025.17	\$ 463,293.92	\$ -	\$ -	\$ 463,293.92
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ 270.41	\$ 2,760.41	\$ 270.41	\$ 3,030.82	\$ -	\$ -	\$ 3,030.82
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ 3,989.18
931 Rents Total	\$ 3,989.18	\$ 387,733.58	\$ 391,722.76	\$ 39,295.59	\$ 431,018.35	\$ 39,295.59	\$ 470,313.94	\$ -	\$ -	\$ 470,313.94
	\$ -	\$ 304,326.64	\$ 304,326.64	\$ 30,828.29	\$ 335,154.93	\$ 30,828.29	\$ 365,983.22	\$ -	\$ -	\$ 365,983.22
	\$ -	\$ 8,398.90	\$ 8,398.90	\$ 1,248.92	\$ 9,647.82	\$ 1,248.92	\$ 10,896.74	\$ -	\$ -	\$ 10,896.74
	\$ -	\$ 21,707.55	\$ 21,707.55	\$ 2,357.44	\$ 24,064.99	\$ 2,357.44	\$ 26,422.43	\$ -	\$ -	\$ 26,422.43
	\$ -	\$ 1,525.48	\$ 1,525.48	\$ 386.71	\$ 1,912.19	\$ 386.71	\$ 2,298.90	\$ -	\$ -	\$ 2,298.90
	\$ 65,547.89	\$ -	\$ 65,547.89	\$ -	\$ 65,547.89	\$ -	\$ 65,547.89	\$ -	\$ -	\$ 65,547.89
	\$ 20,146.40	\$ -	\$ 20,146.40	\$ -	\$ 20,146.40	\$ -	\$ 20,146.40	\$ -	\$ -	\$ 20,146.40
	\$ -	\$ 4,763.68	\$ 4,763.68	\$ 443.50	\$ 5,207.18	\$ 443.50	\$ 5,650.68	\$ -	\$ -	\$ 5,650.68
	\$ -	\$ 2,052.96	\$ 2,052.96	\$ 163.62	\$ 2,216.58	\$ 163.62	\$ 2,380.20	\$ -	\$ -	\$ 2,380.20
935 Maintenance of General Plant Total	\$ 85,694.29	\$ 342,775.21	\$ 428,469.50	\$ 35,428.47	\$ 463,897.97	\$ 55,574.87	\$ 519,472.84	\$ 65,547.89	\$ 65,547.89	\$ 585,020.73
Grand Total	\$ 812,533.68	\$ 10,497,860.25	\$ 11,310,393.93	\$ 1,103,150.34	\$ 12,413,544.27	\$ 1,184,860.66	\$ 13,598,404.93	\$ 9,394,709.91	\$ 9,394,709.91	\$ 22,993,114.84

Rate Base and Allocation Factors

Allocation Factors - Summary

	Washington	Oregon
Customers-all	10.860%	89.140%
Customers-Residential	10.980%	89.020%
Customers-Commercial	9.700%	90.300%
Customers-Industrial	7.710%	92.290%
Customers-The Dalles	25.350%	74.650%
3-factor	10.130%	89.870%
firm volumes	9.310%	90.690%
sales volumes	9.630%	90.370%
sendout volumes	7.970%	92.030%
sales/sendout volumes	8.800%	91.200%
Customers Portland/Vancouver	14.870%	85.130%
Customers Portland/Vancouver 80%	11.896%	88.100%
Customers Portland/Vancouver Commercial	14.340%	85.660%
Payroll	9.971%	90.029%
Admin Transfer	10.602%	89.398%
Employee Cost	9.940%	90.060%
Regulatory	30.000%	70.000%
Telemetrying	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.940%	89.060%
Depreciation	10.300%	89.700%
Rate Base	10.680%	89.320%

**NW Natural
 State Allocation Factors
 Updated for year ended 2016 data**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customers			
Total Customers			
December 2016	725,146	79,263	645,883
December 2015	<u>714,428</u>	<u>77,026</u>	<u>637,402</u>
Average	719,787	78,145	641,643
% of System		10.86%	89.14%
Residential Customers			
December 2016	656,855	72,566	584,289
December 2015	<u>646,841</u>	<u>70,592</u>	<u>576,249</u>
Average	651,848	71,579	580,269
% of System		10.98%	89.02%
Commercial Customers			
December 2016	67,278	6,621	60,657
December 2015	<u>66,421</u>	<u>6,342</u>	<u>60,079</u>
Average	66,850	6,482	60,368
% of System		9.70%	90.30%
Industrial Customers			
December 2016	1,013	76	937
December 2015	<u>1,166</u>	<u>92</u>	<u>1,074</u>
Average	1,090	84	1,006
% of System		7.71%	92.29%
The Dalles			
December 2016	7,930	2,000	5,930
December 2015	<u>7,815</u>	<u>1,992</u>	<u>5,823</u>
Average	7,873	1,996	5,877
% of System		25.35%	74.65%
Portland / Vancouver			
December 2016	516,011	77,263	438,748
December 2015	<u>508,149</u>	<u>75,034</u>	<u>433,115</u>
Average	512,080	76,149	435,932
% of System		14.87%	85.13%
Portland / Vancouver Commercial			
December 2016	44,041	6,406	37,635
December 2015	<u>43,356</u>	<u>6,128</u>	<u>37,228</u>
Average	43,699	6,267	37,432
% of System		14.34%	85.66%
Volumes - 12 Months Ended 12/31/16			
Firm Delivered			
% of System		9.31%	90.69%
Sales Volumes			
% of System		9.63%	90.37%
Sendout Volumes			
% of System		7.97%	92.03%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.94%	89.06%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		<u>10.86%</u>	<u>89.14%</u>
Average		10.13%	89.87%

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

December 31, 2016

System	Washington	Oregon	
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097

December 31, 2015

System	Washington	Oregon	
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	157,894,271	1,015,489	156,878,782
Distribution	2,005,888,596	231,807,252	1,774,081,344

Average

System	Washington	Oregon	
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	160,645,580	1,035,142	159,610,438
Distribution	2,042,045,119	240,009,398	1,802,035,721

**Gross Plant Directly Assigned
 % of System**

2,203,450,692	241,044,987	1,962,405,705
	10.94%	89.06%

NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)

SYSTEM	2016		2017		2017		2017		2017		2017				
	December	System	January	System	February	System	March	System	April	System	May	System	June	System	Allocation Method
Gross Plant															
Intangible															
Software	99,590,429		100,389,064		101,591,919		101,608,015		101,626,899		101,621,923		101,646,111		Total Customers
Other	84,795		84,795		84,795		84,795		84,795		84,795		84,795		Direct
Production	675,198		675,198		675,198		675,198		675,198		675,198		675,198		Direct
Transmission	163,396,889		163,576,895		163,866,679		163,883,241		164,394,939		164,494,359		164,523,028		Direct
Distribution	2,078,201,641		2,083,153,338		2,086,518,571		2,094,207,113		2,100,504,089		2,103,991,742		2,110,080,894		Direct
General	188,971,283		189,888,987		193,124,451		194,162,687		196,156,443		196,000,212		196,852,237		3-Factor & Direct
Storage and storage transmission	293,475,195		293,497,583		293,770,417		293,777,783		301,051,419		301,250,486		309,065,442		Firm Delivered Volumes
CNG and LNG	3,790,768		3,790,768		3,790,768		3,790,768		3,790,768		3,790,768		3,790,768		3-Factor
Total Gross Plant	2,828,186,199		2,835,056,628		2,843,422,798		2,852,189,601		2,868,284,549		2,871,909,484		2,886,718,475		
Accumulated Depreciation															
Intangible															
Production	(60,448,256)		(60,686,739)		(60,928,816)		(61,173,082)		(61,417,411)		(61,661,765)		(61,906,153)		Total Customers
Transmission	(691,036)		(691,036)		(691,036)		(691,036)		(691,036)		(691,036)		(691,036)		Direct
Distribution	(31,497,222)		(31,906,124)		(32,316,885)		(32,726,776)		(33,137,744)		(33,549,085)		(33,961,012)		Direct
General	(958,244,108)		(961,751,548)		(965,529,153)		(968,562,909)		(972,136,684)		(975,600,817)		(979,317,630)		Direct
Storage and storage transmission	(130,835,036)		(131,439,061)		(132,044,676)		(132,649,416)		(133,263,749)		(133,887,098)		(134,518,398)		Firm Delivered Volumes
CNG and LNG	(2,100,004)		(2,102,648)		(2,105,293)		(2,107,937)		(2,110,582)		(2,113,226)		(2,115,871)		3-Factor
Total Accumulated Depreciation	(1,242,899,171)		(1,248,377,286)		(1,253,462,540)		(1,258,553,863)		(1,264,165,943)		(1,269,338,381)		(1,275,144,231)		
Storage Gas	14,133,895		14,161,020		14,159,408		14,158,125		14,155,351		14,152,417		14,149,590		Firm Delivered Volumes
Customer Contributions	(3,740,828)		(3,789,913)		(3,968,433)		(4,027,857)		(4,132,732)		(4,034,214)		(4,073,751)		Direct
Leasehold Improvements	500,783		482,395		461,741		441,117		420,486		399,865		377,644		Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	1,596,180,879		1,597,532,844		1,600,612,975		1,604,207,123		1,614,561,711		1,613,089,171		1,622,027,727		
Less: ADIT	(415,988,671)		(425,581,945)		(429,912,436)		(437,433,743)		(439,494,690)		(438,458,857)		(437,680,207)		
Total System Rate Base Less Working Capital	1,180,192,208		1,171,950,900		1,170,700,539		1,166,773,380		1,175,067,021		1,174,630,314		1,184,347,520		
Add: Working Capital	137,208,543		123,578,724		126,788,405		115,629,756		96,067,415		104,911,964		127,119,577		
Total System Rate Base (Less Gas Reserves)	1,317,400,751		1,295,529,623		1,297,488,945		1,282,403,137		1,271,134,436		1,279,542,278		1,311,467,097		

**NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)**

	2016		2017		2017		2017		2017					
	December OREGON	2016 84,348	January OREGON	2017 89,486,812	February OREGON	2017 84,348	March OREGON	2017 90,573,385	April OREGON	2017 90,590,217	May OREGON	2017 90,585,782	June OREGON	2017 90,607,343
Gross Plant														
Intangible	88,924,294	84,348	89,486,812	84,348	90,559,037	84,348	90,573,385	90,590,217	84,348	90,585,782	84,348	90,585,782	90,607,343	Total Customers
Production	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	84,348	Direct
Transmission	162,342,094	162,518,136	162,518,136	162,800,391	162,800,391	162,811,932	162,811,932	163,321,896	163,321,896	163,418,054	163,418,054	163,418,054	163,438,760	Direct
Distribution	1,829,990,097	1,834,514,224	1,834,514,224	1,837,315,510	1,837,315,510	1,844,200,902	1,844,200,902	1,848,712,908	1,848,712,908	1,851,976,130	1,851,976,130	1,851,976,130	1,857,289,366	Direct
General	174,705,813	175,376,785	175,376,785	178,288,967	178,288,967	179,227,276	179,227,276	181,019,491	181,019,491	180,881,776	180,881,776	180,881,776	181,647,623	3-Factor & Direct
Storage and storage transmission CNG and LNG	268,964,479	3,411,692	269,245,258	269,492,691	269,492,691	3,406,764	3,406,764	276,095,832	276,095,832	276,276,366	276,276,366	276,276,366	283,363,750	Firm Delivered Volumes
														3-Factor
Total Gross Plant	2,529,098,016	2,535,307,524	2,535,307,524	2,542,622,906	2,542,622,906	2,550,479,176	2,550,479,176	2,563,906,654	2,563,906,654	2,567,304,418	2,567,304,418	2,567,304,418	2,580,513,153	
Accumulated Depreciation														
Intangible	(53,974,248)	(54,096,159)	(54,096,159)	(54,311,947)	(54,311,947)	(54,529,685)	(54,529,685)	(54,747,480)	(54,747,480)	(54,965,297)	(54,965,297)	(54,965,297)	(55,183,145)	Total Customers
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	Direct
Transmission	(31,371,468)	(31,778,566)	(31,778,566)	(32,187,511)	(32,187,511)	(32,595,576)	(32,595,576)	(33,004,712)	(33,004,712)	(33,414,218)	(33,414,218)	(33,414,218)	(33,824,299)	Direct
Distribution	(856,567,367)	(859,765,091)	(859,765,091)	(863,008,454)	(863,008,454)	(865,580,292)	(865,580,292)	(868,701,320)	(868,701,320)	(871,703,696)	(871,703,696)	(871,703,696)	(874,914,705)	Direct
General	(53,868,499)	(54,455,703)	(54,455,703)	(54,504,654)	(54,504,654)	(55,227,164)	(55,227,164)	(55,922,724)	(55,922,724)	(56,313,254)	(56,313,254)	(56,313,254)	(57,038,249)	3-Factor
Storage and storage transmission CNG and LNG	(121,105,356)	(1,890,003)	(121,786,281)	(122,342,950)	(122,342,950)	(1,894,403)	(1,894,403)	(123,463,375)	(123,463,375)	(124,036,112)	(124,036,112)	(124,036,112)	(124,616,064)	Firm Delivered Volumes
														3-Factor
Total Accumulated Depreciation	(1,119,467,977)	(1,124,462,485)	(1,124,462,485)	(1,128,938,577)	(1,128,938,577)	(1,133,416,967)	(1,133,416,967)	(1,138,427,427)	(1,138,427,427)	(1,143,022,769)	(1,143,022,769)	(1,143,022,769)	(1,148,169,031)	
Storage Gas	12,803,896	12,842,629	12,842,629	12,841,167	12,841,167	12,840,003	12,840,003	12,837,488	12,837,488	12,834,827	12,834,827	12,834,827	12,832,263	Firm Delivered Volumes
Customer Contributions	(3,236,500)	(3,280,653)	(3,280,653)	(3,447,908)	(3,447,908)	(3,496,037)	(3,496,037)	(3,566,303)	(3,566,303)	(3,443,749)	(3,443,749)	(3,443,749)	(3,466,542)	Direct
Leasehold Improvements	450,705	433,528	433,528	414,967	414,967	396,432	396,432	377,891	377,891	359,359	359,359	359,359	339,389	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	1,419,648,140	1,420,840,544	1,420,840,544	1,423,492,555	1,423,492,555	1,426,802,607	1,426,802,607	1,435,128,302	1,435,128,302	1,434,032,085	1,434,032,085	1,434,032,085	1,442,049,232	
Less: ADIT	(377,944,973)	(386,523,431)	(386,523,431)	(390,461,576)	(390,461,576)	(397,297,859)	(397,297,859)	(399,171,604)	(399,171,604)	(398,230,265)	(398,230,265)	(398,230,265)	(397,521,953)	
Total Rate Base Less Working Capital	1,041,703,167	1,034,317,113	1,034,317,113	1,033,030,979	1,033,030,979	1,029,504,748	1,029,504,748	1,035,956,698	1,035,956,698	1,035,801,820	1,035,801,820	1,035,801,820	1,044,527,279	
Add: Working Capital	122,244,605	110,003,412	110,003,412	112,798,139	112,798,139	103,003,790	103,003,790	85,723,936	85,723,936	93,636,263	93,636,263	93,636,263	113,280,825	
Total Oregon Rate Base (Less Gas Reserves)	1,163,947,771	1,144,320,525	1,144,320,525	1,145,829,118	1,145,829,118	1,132,508,538	1,132,508,538	1,121,680,634	1,121,680,634	1,129,438,083	1,129,438,083	1,129,438,083	1,157,808,103	

Customer Counts, Volumes and Usage per Customer

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

	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	6,880,221	5,789,694	4,919,785	3,529,262	2,083,818	1,747,621	1,347,152	1,154,797	1,262,725	1,993,324	3,147,231	6,837,853
Commercial	3,539,304	2,423,263	2,026,690	1,592,322	1,013,884	925,809	769,933	680,891	735,865	951,516	1,299,735	2,595,188
Industrial Firm	340,180	283,335	290,690	220,211	195,482	192,570	151,630	173,313	167,525	196,857	223,910	293,181
Interruptible	149,344	121,237	127,288	103,613	101,529	86,726	82,508	80,700	86,247	95,511	99,890	135,943
Transport Firm	966,793	814,325	843,296	673,040	647,533	642,237	658,307	644,702	632,304	753,893	764,133	1,026,220
Transport Interruptible	796,198	680,131	787,313	776,401	844,695	829,052	786,535	926,489	1,081,002	1,030,109	876,370	924,444
Total	14,672,040	10,111,955	8,989,262	6,894,849	4,886,941	4,424,015	3,796,065	3,660,792	3,965,668	5,021,210	6,411,269	11,812,829
Customers												
Residential	70,814	70,994	71,106	71,241	71,329	71,455	71,554	71,702	71,893	72,039	72,302	72,566
Commercial	6,334	6,331	6,360	6,403	6,440	6,457	6,445	6,409	6,365	6,409	6,525	6,600
Industrial Firm	49	48	48	49	50	50	47	50	49	51	51	51
Interruptible	5	5	5	5	5	5	5	6	5	5	5	5
Transport Firm	29	29	29	29	30	30	30	30	30	30	30	30
Transport Interruptible	12	11	11	11	11	11	11	11	12	12	11	11
Total	77,243	77,408	77,559	77,738	77,865	78,008	78,092	78,208	78,354	78,546	78,924	79,263
Use per Customer												
Residential	125	82	69	50	29	24	19	16	18	28	44	94
Commercial	550	383	318	249	157	143	119	106	116	148	199	393
Industrial Firm	6,942	5,903	6,060	4,494	3,910	3,851	3,226	3,464	3,419	3,860	4,390	5,749
Interruptible	29,869	24,247	25,486	20,723	20,306	17,345	16,502	15,450	17,249	19,102	19,978	27,189
Transport Firm	33,338	28,080	29,079	23,288	21,584	21,488	21,944	21,490	21,077	25,130	25,471	34,207
Transport Interruptible	66,350	61,830	71,574	70,582	76,750	75,368	71,503	84,226	90,084	85,942	79,670	84,040

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

12 Months Ended	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	41,330,906	41,741,266	42,413,090	42,525,037	42,114,236	42,281,777	42,489,270	42,587,738	42,618,136	43,092,327	43,239,795	42,693,483
Commercial	18,543,198	18,622,377	18,780,380	18,827,665	18,645,645	18,688,014	18,769,937	18,791,716	18,760,492	18,832,310	18,857,673	18,548,400
Industrial Firm	2,686,071	2,696,396	2,745,886	2,746,169	2,756,247	2,762,964	2,750,504	2,758,974	2,762,027	2,783,551	2,755,622	2,728,984
Interruptible	1,244,185	1,258,662	1,276,419	1,270,550	1,276,902	1,282,376	1,294,037	1,302,664	1,304,471	1,304,291	1,275,886	1,270,536
Transport Firm	9,058,789	9,088,795	9,083,870	9,032,567	9,063,474	9,085,752	9,097,680	9,106,671	9,089,086	9,161,526	9,042,682	9,066,783
Transport Interruptible	10,082,382	10,002,238	10,055,692	9,321,189	8,604,976	10,300,474	10,269,872	10,304,141	10,272,679	10,236,295	10,276,048	10,338,739
Total	82,945,531	83,409,734	84,355,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,891	85,410,300	85,447,706	84,646,925
Average Customers												
Residential	69,720	69,883	70,048	70,216	70,384	70,557	70,729	70,906	71,078	71,247	71,418	71,582
Commercial	6,243	6,254	6,266	6,282	6,299	6,317	6,334	6,353	6,368	6,382	6,402	6,423
Industrial Firm	43	44	44	45	46	47	47	48	49	49	49	49
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	23	24	24	25	26	27	27	28	29	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	76,045	76,220	76,399	76,583	76,771	76,963	77,154	77,351	77,540	77,724	77,914	78,101
12 Month Use per Average Customer												
Residential	593	597	605	606	598	599	601	601	600	605	605	596
Commercial	2,970	2,978	2,997	2,997	2,960	2,958	2,963	2,968	2,946	2,951	2,946	2,888
Industrial Firm	62,588	61,750	61,821	60,689	59,702	58,891	58,007	57,181	56,657	56,804	56,142	55,224
Interruptible	246,637	251,752	255,284	254,110	255,380	256,475	256,807	256,382	256,617	256,582	250,994	249,942
Transport Firm	393,860	384,034	373,310	361,303	351,980	342,899	333,660	325,238	316,142	310,560	305,668	305,622
Transport Interruptible	909,689	902,458	907,280	840,435	775,223	929,366	926,605	929,697	919,941	909,893	913,426	918,999

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

	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June
Volumes						
Residential	11,650,193	8,661,732	6,698,721	4,772,255	3,314,570	1,917,135
Commercial	4,653,275	3,571,195	2,781,100	1,980,304	1,502,059	987,979
Industrial Firm	428,454	364,423	335,587	288,298	236,384	208,033
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924
Transport Interruptible	916,504	736,846	904,576	820,637	890,658	799,284
Total	18,984,930	14,388,012	11,770,375	8,846,892	6,809,644	4,691,179
Customers						
Residential	72,798	73,013	73,182	73,393	73,492	73,656
Commercial	6,662	6,650	6,710	6,650	6,717	6,702
Industrial Firm	51	52	52	51	52	52
Interruptible	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11
Total	79,557	79,761	79,990	80,140	80,307	80,456
Use per Customer						
Residential	160	119	92	65	45	26
Commercial	698	537	414	298	224	147
Industrial Firm	8,401	7,008	6,454	5,653	4,546	4,001
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765
Transport Firm	37,435	30,387	31,116	29,239	25,572	22,997
Transport Interruptible	83,319	66,986	82,234	74,603	80,969	72,662

