

April 2019 Activity

Apr 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System		Washington		Washington		Oregon		
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
		Total							Total
		6,376,544			217,877				6,158,667
		1,327,348,809			171,880,126				1,155,468,683
		0.48%			0.13%				0.53%

**NW Natural
Washington Quarterly Results of Operations Report**

Apr 2019

	System		System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary												
Sales of Gas												
480.1 Residential	38,917,736	(8,641,027)	38,917,736	3,700,819	(800,297)	3,700,819	3,700,819	(800,297)	3,700,819	35,216,917	(7,840,731)	35,216,917
481.1 Commercial	19,125,603	(8,641,027)	19,125,603	1,503,141	(800,297)	1,503,141	1,503,141	(800,297)	1,503,141	17,622,461	(7,840,731)	17,622,461
481.2 Industrial Firm	1,663,338		1,663,338	154,152		1,663,338	154,152		1,663,338	1,509,185		1,509,185
481.3 Interruptible	1,511,899		1,511,899	33,463		1,511,899	33,463		1,511,899	1,478,436		1,478,436
481.5 Interruptible Incentive	0		0	0		0	0		0	0		0
495.20 Unbilled Revenue	0	(8,641,027)	(8,641,027)	0	(800,297)	(800,297)	0	(800,297)	(800,297)	0	(7,840,731)	(7,840,731)
Total Sales of Gas	61,218,575	(8,641,027)	52,577,548	5,391,576	(800,297)	5,391,576	4,591,280	(800,297)	4,591,280	55,826,999	(7,840,731)	47,986,269
Transportation Revenue												
489.12 Industrial Firm	1,027,917		1,027,917	126,023		1,027,917	126,023		1,027,917	901,895		901,895
489.13 Interruptible	619,388		619,388	52,335		619,388	52,335		619,388	567,053		567,053
489.15 Interruptible Incentive	0		0	0		0	0		0	0		0
489.3 Agency Fee/Balancing	47,560		47,560	0		47,560	0		47,560	47,560		47,560
Total Transportation Revenue	1,694,866	0	1,694,866	178,358	0	1,694,866	178,358	0	1,694,866	1,516,508	0	1,516,508
Rate Adjustments - Amortizations	(3,044,458)		(3,044,458)	(306,147)		(3,044,458)	(306,147)		(3,044,458)	(2,738,310)		(2,738,310)
Miscellaneous Revenues												
487 Late Payment Charge	271,596		271,596	12,843		271,596	12,843		271,596	258,753		258,753
488.0 Seasonal Reconnect Fee	1,000		1,000	0		1,000	0		1,000	1,000		1,000
488.0 Delinquent Reconnect Fee	30,600		30,600	0		30,600	0		30,600	30,600		30,600
488.1 Returned Check Charge	10,620		10,620	1,020		10,620	1,020		10,620	9,600		9,600
488.3 Recon Charge CR During Office Hours	22,970		22,970	5,420		22,970	5,420		22,970	17,550		17,550
488.4 Field Collection Charge	38,970		38,970	3,290		38,970	3,290		38,970	35,680		35,680
488.5 Recon Charge CR After Office Hours	4,010		4,010	543		4,010	543		4,010	3,468		3,468
488.6 Recon Charge Seas During Office Hours	155		155	0		155	0		155	155		155
488.7 Recon Charge Seas After Office Hours	100		100	0		100	0		100	100		100
488.8 Automated Payment Charge	3,703		3,703	543		3,703	543		3,703	3,160		3,160
493.2 Rent - Utility Property	15,858		15,858	765		15,858	765		15,858	15,093		15,093
495.1 Meter Rentals	16,803		16,803	27		16,803	27		16,803	16,776		16,776
495.2 Other Gas Revenue - Miscellaneous	(534,293)		(534,293)	2,792		(534,293)	2,792		(534,293)	(537,086)		(537,086)
Total Miscellaneous Revenues	(133,767)	15,858	(117,909)	26,477	765	(117,909)	27,242	765	(117,909)	(160,244)	15,093	(145,151)
Total Operating Revenue	59,735,216	(8,625,170)	51,110,046	5,290,264	(799,532)	51,110,046	4,490,732	(799,532)	4,490,732	54,444,952	(7,825,638)	46,619,314
Cost of Gas												
804.7 WACOG Incurred	10,594,929		10,594,929	924,970		10,594,929	924,970		10,594,929	9,669,959		9,669,959
805.7 WACOG Deferred	2,865,747		2,865,747	252,855		2,865,747	252,855		2,865,747	2,612,892		2,612,892
804.6 Demand Incurred	6,385,070		6,385,070	683,620		6,385,070	683,620		6,385,070	5,701,450		5,701,450
805.8 Demand Deferred	(698,010)		(698,010)	(108,326)		(698,010)	(108,326)		(698,010)	(589,684)		(589,684)
805.4 Amortization of Gas Costs	(2,018,813)		(2,018,813)	(333,738)		(2,018,813)	(333,738)		(2,018,813)	(1,685,074)		(1,685,074)
Total Cost of Gas	17,128,923	0	17,128,923	1,419,381	0	17,128,923	1,419,381	0	17,128,923	15,709,542	0	15,709,542
407.03 Environmental Expense	840,847		840,847	0		840,847	0		840,847	840,847		840,847
Detail Operations & Maintenance	1,824,132	13,355,679	15,179,811	85,402	1,450,150	15,179,811	1,535,552	1,450,150	15,179,811	17,387,311	11,905,528	13,644,259
Other Taxes												
408.11 Property	1,821,399		1,821,399	151,862		1,821,399	151,862		1,821,399	1,669,537		1,669,537
408.12 Franchise	1,390,040		1,390,040	195,416		1,390,040	195,416		1,390,040	1,194,624		1,194,624
408.13 Payroll	534,071		534,071	55,704		534,071	55,704		534,071	478,367		478,367
408.14 Other	299,212	534,071	833,283	1,639	(8,859)	833,283	1,639	(8,859)	833,283	297,573		297,573
408.15 Regulatory	(8,859)		(8,859)	127,627		(8,859)	127,627		(8,859)	(136,486)		(136,486)
Total Other Taxes	3,501,791	534,071	4,035,863	476,543	55,704	4,035,863	532,247	55,704	4,035,863	3,025,248	478,367	3,503,616
403.1 Depreciation	7,139,531		7,139,531	808,195		7,139,531	808,195		7,139,531	6,331,336		6,331,336
Income Taxes												
409.11 Federal Income Taxes	(436,573)		(436,573)	(22,519)		(436,573)	(22,519)		(436,573)	(414,054)		(414,054)
410.11 Federal Income Taxes - Deferred	1,495,544		1,495,544	0		1,495,544	0		1,495,544	1,495,544		1,495,544
411.42 Federal Income Tax Credit	(756,245)		(756,245)	(1)		(756,245)	(1)		(756,245)	(756,244)		(756,244)
409.12 Oregon Income Taxes	(175,251)		(175,251)	0		(175,251)	0		(175,251)	(175,251)		(175,251)
410.12 Oregon Income Taxes - Deferred	550,662		550,662	0		550,662	0		550,662	550,662		550,662
411.12 Oregon Income Tax Credit	(269,610)		(269,610)	0		(269,610)	0		(269,610)	(269,610)		(269,610)
Total Income Taxes	408,527		408,527	(22,520)		408,527	(22,520)		408,527	431,047		431,047
Total Operating Revenue Deductions	22,454,847	21,029,281	44,733,502	1,981,326	2,314,049	44,733,502	4,272,854	2,314,049	44,733,502	20,473,521	18,715,232	40,460,648
Net Operating Income			6,376,544			6,376,544	217,877		6,376,544	6,331,336		6,158,667

Apr 2019

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			3,147,749,714			366,859,871			2,780,889,843
108.1X Accumulated Depreciation			(1,375,121,279)			(144,053,037)			(1,231,068,242)
ADJ Working Capital Allowance			1,483,344			165,838			1,317,506
117.X Storage Gas - Cushion			22,712,334			2,391,609			20,320,725
186.XX Leasehold Improvements			44,900			5,047			39,853
252.XX Customer Contributions			(4,779,239)			(880,523)			(3,898,715)
283.XX Deferred Taxes - Federal			(385,197,655)			(52,608,677)			(332,588,978)
283.XX Deferred Taxes - State			(79,543,310)			0			(79,543,310)
Total Rate Base			1,327,348,809			171,880,126			1,155,468,683
Rate Of Return on Rate Base			0.48%			0.13%			0.53%

Apr 2019

System Allocated	System			Washington			Oregon		
	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	88,737,080			8,320,854			80,416,226		
	1,310,123,067			170,085,655			1,140,037,411		
	6.77%			4.89%			7.05%		

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 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		System		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
480.1	Residential		412,037,017	0	45,326,707	0	412,037,017	0	45,326,707	0	366,710,310	0	366,710,310	
481.1	Commercial		204,634,671	0	17,783,891	0	204,634,671	0	17,783,891	0	186,850,779	0	186,850,779	
481.2	Industrial Firm		20,439,467	0	1,857,147	0	20,439,467	0	1,857,147	0	18,582,320	0	18,582,320	
481.3	Interruptible		17,477,258	0	495,000	0	17,477,258	0	495,000	0	16,982,257	0	16,982,257	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
481.5	Unbilled Revenue		0	0	0	0	0	0	0	0	0	0	0	
495.20	Total Sales of Gas	A	654,588,413	(563,910)	65,462,746	(154,061)	654,024,503	(154,061)	65,308,685	(409,849)	588,715,818	(409,849)	588,715,818	
489.12	Transportation Revenue		12,237,367	0	1,428,681	0	12,237,367	0	1,428,681	0	10,808,686	0	10,808,686	
489.13	Industrial Firm		7,706,831	0	911,472	0	7,706,831	0	911,472	0	6,795,359	0	6,795,359	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		3,772,117	0	0	0	3,772,117	0	0	0	3,772,117	0	3,772,117	
495.6	Total Transportation Revenue		23,716,315	0	2,340,153	0	23,716,315	0	2,340,153	0	21,376,162	0	21,376,162	
495.6	Rate Adjustments - Amortizations		(1,346,443)	0	(3,619,408)	0	(1,346,443)	0	(3,619,408)	0	2,272,965	0	2,272,965	
487	Miscellaneous Revenues		2,017,774	0	88,428	0	2,017,774	0	88,428	0	1,929,346	0	1,929,346	
488.0	Late Payment Charge		12,450	0	0	0	12,450	0	0	0	12,450	0	12,450	
488.0	Seasonal Reconnect Fee		266,060	0	20,930	0	266,060	0	20,930	0	245,130	0	245,130	
488.1	Delinquent Reconnect Fee		118,937	0	12,122	0	118,937	0	12,122	0	106,815	0	106,815	
488.3	Returned Check Charge		240,804	0	31,905	0	240,804	0	31,905	0	208,899	0	208,899	
488.4	Recon Charge CR During Office Hours		363,135	0	30,900	0	363,135	0	30,900	0	332,235	0	332,235	
488.5	Recon Charge CR After Office Hours		38,450	0	20,593	0	38,450	0	20,593	0	17,858	0	17,858	
488.6	Recon Charge Seas During Office Hours		9,595	0	545	0	9,595	0	545	0	9,050	0	9,050	
488.7	Recon Charge Seas After Office Hours		1,430	0	750	0	1,430	0	750	0	680	0	680	
488.8	Automated Payment Charge		37,340	0	5,325	0	37,340	0	5,325	0	32,015	0	32,015	
493.2	Rent - Utility Property		184,142	0	11,836	0	184,142	0	11,836	0	172,306	0	172,306	
495.1	Meter Rentals		3,205,321	0	45,476	0	3,205,321	0	45,476	0	3,159,845	0	3,159,845	
495.2	Other Gas Revenue - Miscellaneous		6,495,438	788,996	268,809	8,954	7,284,434	788,996	277,763	780,042	6,226,629	780,042	7,006,671	
	Total Miscellaneous Revenues		683,453,723	225,086	64,452,300	(145,107)	683,678,809	(145,107)	64,307,193	370,193	619,001,423	370,193	619,371,616	
	Total Operating Revenue		211,323,369	0	20,338,547	0	211,323,369	0	20,338,547	0	190,984,822	0	190,984,822	
804.7	WACOG Incurred		(21,346,178)	0	(2,672,712)	0	(21,346,178)	0	(2,672,712)	0	(18,673,466)	0	(18,673,466)	
805.7	WACOG Deferred		77,922,794	0	8,267,405	0	77,922,794	0	8,267,405	0	69,655,390	0	69,655,390	
805.8	Demand Incurred		1,387,422	0	204,468	0	1,387,422	0	204,468	0	1,182,953	0	1,182,953	
805.4	Demand Deferred		(21,637,971)	0	(3,725,592)	0	(21,637,971)	0	(3,725,592)	0	(17,912,379)	0	(17,912,379)	
	Amortization of Gas Costs		247,649,436	0	22,412,115	0	247,649,436	0	22,412,115	0	225,237,321	0	225,237,321	
407.03	Environmental Expense		10,953,927	0	0	0	10,953,927	0	0	0	10,953,927	0	10,953,927	
Detail	Operations & Maintenance	O&M	31,712,585	158,474,942	816,515	17,397,868	190,187,526	17,397,868	18,214,383	141,077,073	30,896,070	141,077,073	171,973,143	
408.11	Other Taxes		21,521,572	0	1,195,582	0	21,521,572	0	1,195,582	0	20,325,990	0	20,325,990	
408.12	Property		17,558,372	0	2,700,598	0	17,558,372	0	2,700,598	0	14,857,774	0	14,857,774	
408.13	Franchise		0	6,317,515	0	6,317,515	0	661,740	0	5,655,774	0	5,655,774		
408.14	Payroll		1,336,307	0	92,459	0	1,336,307	0	92,459	0	1,243,849	0	1,243,849	
408.15	Other		1,801,929	0	127,627	0	1,801,929	0	127,627	0	1,674,302	0	1,674,302	
	Regulatory		42,218,181	6,317,515	4,116,265	661,740	48,535,696	661,740	4,778,006	5,655,774	38,101,916	5,655,774	43,757,690	
	Total Other Taxes		84,683,568	84,683,568	0	9,338,480	84,683,568	9,338,480	9,338,480	0	75,345,088	0	75,345,088	
403.1	Depreciation		1,086,855	0	1,246,782	0	1,086,855	0	1,246,782	0	(159,927)	0	(159,927)	
	Income Taxes		22,726,641	0	(3,427)	0	22,726,641	0	(3,427)	0	22,726,641	0	22,726,641	
409.11	Federal Income Taxes - Deferred		(14,380,294)	0	0	0	(14,380,294)	0	0	0	(14,376,867)	0	(14,376,867)	
411.42	Federal Income Tax Credit		2,282,942	0	0	0	2,282,942	0	0	0	2,282,942	0	2,282,942	
409.12	Oregon Income Taxes		8,312,467	0	0	0	8,312,467	0	0	0	8,312,467	0	8,312,467	
410.12	Oregon Income Taxes - Deferred		(7,097,035)	0	0	0	(7,097,035)	0	0	0	(7,097,035)	0	(7,097,035)	
411.12	Oregon Income Tax Credit		12,931,576	0	1,243,355	0	12,931,576	0	1,243,355	0	11,688,221	0	11,688,221	
	Total Operating Revenue Deductions		321,580,201	249,476,024	27,344,895	27,398,089	594,941,729	27,398,089	55,986,339	222,077,935	294,235,306	222,077,935	538,955,390	
	Net Operating Income		88,737,080	88,737,080	8,320,854	8,320,854	88,737,080	8,320,854	8,320,854	0	80,416,226	0	80,416,226	

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30 2019

Natural Gas Storage		System	Washington	Oregon
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 98,933	\$ 10,418	\$ 88,515
818	Compressor Station Expense	\$ 5,213	\$ 549	\$ 4,664
819	Compressor Station Fuel	\$ -	\$ -	\$ -
820	Measuring and Regulator Station Expense	\$ 279,644	\$ 29,329	\$ 250,315
821	Purification Expense	\$ -	\$ -	\$ -
				\$ -
				\$ -
Maintenance				
832	Wells Expense	\$ 18,510	\$ 1,949	\$ 16,561
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	\$ 424,875	\$ 44,622	\$ 380,254
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 8,472	\$ 892	\$ 7,580
	Total Other Storage Expense	\$ 8,472	\$ 892	\$ 7,580
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 141,156	\$ 14,864	\$ 126,292
845	LNG Fuel	\$ (5,655)	\$ (596)	\$ (5,060)
Maintenance				
847	Supervision and Engineering	\$ 123,414	\$ 12,995	\$ 110,418
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	\$ 258,914	\$ 27,264	\$ 231,650
Transmission Expense				
Operation				
856	Mains Expense	\$ 96,000	\$ 2,079	\$ 93,921
Maintenance				
863	Maintenance of Mains	\$ 295,992	\$ 33,209	\$ 262,782
	Total Transmission Expense	\$ 391,992	\$ 35,288	\$ 356,703
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 314,371	\$ 26,604	\$ 287,767
874	Mains and Services Expense	\$ 1,254,372	\$ 134,155	\$ 1,120,217
875	Measuring and Regulator Station Expense - General	\$ 4,558	\$ 508	\$ 4,050
877	Measuring and Regulator Station Expense - City Gate	\$ 39,830	\$ 3,478	\$ 36,352
878	Meter and House Regulator Expense	\$ 515,994	\$ 57,594	\$ 458,400
879	Customer Installation Expense	\$ 801,706	\$ 88,584	\$ 713,122
880	Other Expense	\$ 159,180	\$ 14,282	\$ 144,897
881	Rents	\$ 24,231	\$ 3,075	\$ 21,156
Maintenance				
885	Supervision and Engineering	\$ 596,763	\$ 36,868	\$ 559,894
887	Mains	\$ 305,274	\$ 13,452	\$ 291,822
889	Measuring and Regulator Station Expense - General	\$ 167,833	\$ 15,608	\$ 152,225
891	Measuring and Regulator Station Expense - City Gate	\$ 9,828	\$ 866	\$ 8,963
892	Services	\$ 74,063	\$ 1,764	\$ 72,298
893	Meters and House Regulators	\$ 272,552	\$ 25,707	\$ 246,845
894	Other Equipment	\$ 2,474	\$ 169	\$ 2,305
	Total Distribution Expense	\$ 4,543,028	\$ 422,713	\$ 4,120,315

Customer Accounts Expense

Operation

901	Supervision	\$ 160,344	\$ 17,943	\$ 142,402
902	Meter Reading Expenses	\$ 78,220	\$ 8,729	\$ 69,490
903	Customer Records and Collection Expense	\$ 1,529,164	\$ 170,311	\$ 1,358,853
904	Uncollectible Accounts	\$ 57,862	\$ 6,325	\$ 51,537
	Total Customer Accounts Expense	\$ 1,825,590	\$ 203,308	\$ 1,622,282

Customer Service and Informational

Operation

907	Supervision	\$ 158	\$ 18	\$ 140
908	Customer Assistance Expense	\$ 303,514	\$ 27,716	\$ 275,799
909	Customer Information Expense	\$ 278,303	\$ 31,142	\$ 247,161
910	Miscellaneous Customer Service Expense	\$ 15,269	\$ 1,722	\$ 13,547
	Total Customer Service and Informational	\$ 597,245	\$ 60,598	\$ 536,647

Sales Expense

Operation

911	Supervision	\$ 12,937	\$ 1,448	\$ 11,489
912	Demonstration and Selling Expense	\$ 195,702	\$ 21,894	\$ 173,808
913	Advertising	\$ 124,626	\$ 13,946	\$ 110,681
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 333,265	\$ 37,287	\$ 295,978

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$ 4,954,005	\$ 589,419	\$ 4,364,586
922	Administrative Expenses Transferred - Credit	\$ (1,656,746)	\$ (204,175)	\$ (1,452,571)
924	Property Insurance Premium	\$ 152,089	\$ 17,095	\$ 134,994
925	Injuries and Damages	\$ 4,438	\$ 499	\$ 3,939
926	Employee Pensions and Benefits	\$ 2,103,533	\$ 162,486	\$ 1,941,047
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 509,308	\$ 57,246	\$ 452,062
931	Rents	\$ 392,902	\$ 44,161	\$ 348,741

Maintenance

935	Maintenance of General Plant	\$ 336,901	\$ 36,850	\$ 300,051
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	Total Administrative and General Expense	\$ 6,796,430	\$ 703,580	\$ 6,092,850
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	Total Operations and Maintenance Expense	<u>\$ 15,179,811</u>	<u>\$ 1,535,552</u>	<u>\$ 13,644,259</u>
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NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended April 30 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Firm Sales Volumes Total	\$ -	\$ 98,932.94	\$ 98,932.94	\$ -	\$ 10,417.64	\$ 10,417.64	\$ -	\$ 88,515.30	\$ 88,515.30
816 Wells Expense Total	\$ -	\$ 98,932.94	\$ 98,932.94	\$ -	\$ 10,417.64	\$ 10,417.64	\$ -	\$ 88,515.30	\$ 88,515.30
Firm Sales Volumes Total	\$ -	\$ 5,213.00	\$ 5,213.00	\$ -	\$ 548.93	\$ 548.93	\$ -	\$ 4,664.07	\$ 4,664.07
818 Compressor Station Expense Total	\$ -	\$ 5,213.00	\$ 5,213.00	\$ -	\$ 548.93	\$ 548.93	\$ -	\$ 4,664.07	\$ 4,664.07
Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819 Compressor Station Fuel Total	\$ 351.44	\$ -	\$ 351.44	\$ -	\$ -	\$ -	\$ 351.44	\$ -	\$ 351.44
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 275,407.87	\$ 275,407.87	\$ -	\$ 29,000.45	\$ 29,000.45	\$ -	\$ 246,407.42	\$ 246,407.42
Sendout Volumes Total	\$ -	\$ 3,884.72	\$ 3,884.72	\$ -	\$ 328.65	\$ 328.65	\$ -	\$ 3,556.07	\$ 3,556.07
820 Measuring and Regulator Station Expense Total	\$ 351.44	\$ 279,292.59	\$ 279,644.03	\$ -	\$ 29,329.10	\$ 29,329.10	\$ 351.44	\$ 249,963.49	\$ 250,314.93
Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 18,510.12	\$ 18,510.12	\$ -	\$ 1,949.12	\$ 1,949.12	\$ -	\$ 16,561.00	\$ 16,561.00
832 Wells Expense Total	\$ -	\$ 18,510.12	\$ 18,510.12	\$ -	\$ 1,949.12	\$ 1,949.12	\$ -	\$ 16,561.00	\$ 16,561.00
Firm Sales Volumes Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20
834 Compressor Expense Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20
Firm Sales Volumes Total	\$ -	\$ 8,472.38	\$ 8,472.38	\$ -	\$ 892.14	\$ 892.14	\$ -	\$ 7,580.24	\$ 7,580.24
840 Supervision and Engineering Total	\$ -	\$ 8,472.38	\$ 8,472.38	\$ -	\$ 892.14	\$ 892.14	\$ -	\$ 7,580.24	\$ 7,580.24
Firm Sales Volumes Total	\$ -	\$ 141,155.62	\$ 141,155.62	\$ -	\$ 14,863.69	\$ 14,863.69	\$ -	\$ 126,291.93	\$ 126,291.93
844 Supervision and Engineering Total	\$ -	\$ 141,155.62	\$ 141,155.62	\$ -	\$ 14,863.69	\$ 14,863.69	\$ -	\$ 126,291.93	\$ 126,291.93
Firm Sales Volumes Total	\$ -	\$ (5,655.32)	\$ (5,655.32)	\$ -	\$ (595.51)	\$ (595.51)	\$ -	\$ (5,059.81)	\$ (5,059.81)
845 LNG Fuel Total	\$ -	\$ (5,655.32)	\$ (5,655.32)	\$ -	\$ (595.51)	\$ (595.51)	\$ -	\$ (5,059.81)	\$ (5,059.81)
Firm Sales Volumes Total	\$ -	\$ 123,413.70	\$ 123,413.70	\$ -	\$ 12,995.46	\$ 12,995.46	\$ -	\$ 110,418.24	\$ 110,418.24
847 Supervision and Engineering Total	\$ -	\$ 123,413.70	\$ 123,413.70	\$ -	\$ 12,995.46	\$ 12,995.46	\$ -	\$ 110,418.24	\$ 110,418.24
3-factor Total	\$ -	\$ 8,864.04	\$ 8,864.04	\$ -	\$ 996.32	\$ 996.32	\$ -	\$ 7,867.72	\$ 7,867.72
Direct-OR Total	\$ 570.37	\$ -	\$ 570.37	\$ -	\$ -	\$ -	\$ 570.37	\$ -	\$ 570.37
Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 956.33	\$ 956.33	\$ -	\$ 80.91	\$ 80.91	\$ -	\$ 875.42	\$ 875.42
Transmission Total	\$ -	\$ 85,609.15	\$ 85,609.15	\$ -	\$ 1,001.63	\$ 1,001.63	\$ -	\$ 84,607.52	\$ 84,607.52
856 Mains Expense Total	\$ 570.37	\$ 95,429.52	\$ 95,999.89	\$ -	\$ 2,078.85	\$ 2,078.85	\$ 570.37	\$ 93,350.67	\$ 93,921.04
3-factor Total	\$ -	\$ 295,393.70	\$ 295,393.70	\$ -	\$ 33,202.25	\$ 33,202.25	\$ -	\$ 262,191.45	\$ 262,191.45
Transmission Total	\$ -	\$ 597.99	\$ 597.99	\$ -	\$ 7.00	\$ 7.00	\$ -	\$ 590.99	\$ 590.99
3-factor Total	\$ -	\$ 278.95	\$ 278.95	\$ -	\$ 31.35	\$ 31.35	\$ -	\$ 247.60	\$ 247.60
Sendout Volumes Total	\$ -	\$ 314,091.99	\$ 314,091.99	\$ -	\$ 26,572.18	\$ 26,572.18	\$ -	\$ 287,519.81	\$ 287,519.81
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total	\$ -	\$ 314,370.94	\$ 314,370.94	\$ -	\$ 26,603.54	\$ 26,603.54	\$ -	\$ 287,767.40	\$ 287,767.40
3-factor Total	\$ -	\$ 274,767.54	\$ 274,767.54	\$ -	\$ 30,883.87	\$ 30,883.87	\$ -	\$ 243,883.67	\$ 243,883.67
Customers-All Total	\$ -	\$ 457,882.66	\$ 457,882.66	\$ -	\$ 51,237.07	\$ 51,237.07	\$ -	\$ 406,645.59	\$ 406,645.59
Direct-OR Total	\$ 348,794.91	\$ -	\$ 348,794.91	\$ -	\$ -	\$ -	\$ 348,794.91	\$ -	\$ 348,794.91
Direct-WA Total	\$ 47,676.57	\$ -	\$ 47,676.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 50,521.22	\$ 50,521.22	\$ -	\$ 3,294.84	\$ 3,294.84	\$ -	\$ 47,226.38	\$ 47,226.38
Sendout Volumes Total	\$ -	\$ 2,584.59	\$ 2,584.59	\$ -	\$ 218.66	\$ 218.66	\$ -	\$ 2,365.93	\$ 2,365.93
Transmission Total	\$ -	\$ 72,144.42	\$ 72,144.42	\$ -	\$ 844.09	\$ 844.09	\$ -	\$ 71,300.33	\$ 71,300.33
874 Mains and Services Expense Total	\$ 396,471.48	\$ 857,900.43	\$ 1,254,371.91	\$ 47,676.57	\$ 86,478.53	\$ 134,155.10	\$ 348,794.91	\$ 771,421.90	\$ 1,120,216.81
3-factor Total	\$ -	\$ 1,910.12	\$ 1,910.12	\$ -	\$ 214.70	\$ 214.70	\$ -	\$ 1,695.42	\$ 1,695.42
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 2,532.63	\$ -	\$ 2,532.63	\$ -	\$ -	\$ -	\$ 2,532.63	\$ -	\$ 2,532.63
Sendout Volumes Total	\$ -	\$ (6,465.48)	\$ (6,465.48)	\$ -	\$ (546.98)	\$ (546.98)	\$ -	\$ (5,918.50)	\$ (5,918.50)
Telemetering Total	\$ -	\$ 6,580.82	\$ 6,580.82	\$ -	\$ 840.11	\$ 840.11	\$ -	\$ 5,740.71	\$ 5,740.71
875 Measuring and Regulator Station Expense - General Total	\$ 2,532.63	\$ 2,025.46	\$ 4,558.09	\$ -	\$ 507.83	\$ 507.83	\$ 2,532.63	\$ 1,517.63	\$ 4,050.26
3-factor Total	\$ -	\$ 3,604.97	\$ 3,604.97	\$ -	\$ 405.20	\$ 405.20	\$ -	\$ 3,199.77	\$ 3,199.77
Customers-All Total	\$ -	\$ 1,781.62	\$ 1,781.62	\$ -	\$ 199.36	\$ 199.36	\$ -	\$ 1,582.26	\$ 1,582.26
Sendout Volumes Total	\$ -	\$ 33,885.94	\$ 33,885.94	\$ -	\$ 2,866.75	\$ 2,866.75	\$ -	\$ 31,019.19	\$ 31,019.19
Transmission Total	\$ -	\$ 557.60	\$ 557.60	\$ -	\$ 6.52	\$ 6.52	\$ -	\$ 551.08	\$ 551.08
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 39,830.13	\$ 39,830.13	\$ -	\$ 3,477.84	\$ 3,477.84	\$ -	\$ 36,352.29	\$ 36,352.29
Customers-All Total	\$ -	\$ 510,719.35	\$ 510,719.35	\$ -	\$ 57,149.50	\$ 57,149.50	\$ -	\$ 453,569.85	\$ 453,569.85
Customers-Ind Total	\$ -	\$ 3,351.68	\$ 3,351.68	\$ -	\$ 281.88	\$ 281.88	\$ -	\$ 3,069.80	\$ 3,069.80

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended April 30 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-All Total	\$ -	\$ 129,430.56	\$ 129,430.56	\$ -	\$ 14,483.28	\$ 14,483.28	\$ -	\$ 114,947.28	\$ 114,947.28
Customers-Comm Total	\$ -	\$ 12,128.77	\$ 12,128.77	\$ -	\$ 1,251.69	\$ 1,251.69	\$ -	\$ 10,877.08	\$ 10,877.08
Customers-Ind Total	\$ -	\$ 8,627.09	\$ 8,627.09	\$ -	\$ 725.54	\$ 725.54	\$ -	\$ 7,901.55	\$ 7,901.55
Customers-Res Total	\$ -	\$ 22,116.91	\$ 22,116.91	\$ -	\$ 2,494.79	\$ 2,494.79	\$ -	\$ 19,622.12	\$ 19,622.12
Direct-OR Total	\$ 37.52	\$ -	\$ 37.52	\$ -	\$ -	\$ -	\$ 37.52	\$ -	\$ 37.52
Sendout Volumes Total	\$ -	\$ 76,527.41	\$ 76,527.41	\$ -	\$ 6,474.22	\$ 6,474.22	\$ -	\$ 70,053.19	\$ 70,053.19
Transmission Total	\$ -	\$ 23,683.83	\$ 23,683.83	\$ -	\$ 2,771.10	\$ 2,771.10	\$ -	\$ 23,406.73	\$ 23,406.73
893 Meters and House Regulators Total	\$ 37.52	\$ 272,514.57	\$ 272,552.09	\$ -	\$ 25,706.61	\$ 25,706.61	\$ 37.52	\$ 246,845.96	\$ 246,845.48
3-factor Total	\$ -	\$ 1,453.15	\$ 1,453.15	\$ -	\$ 163.33	\$ 163.33	\$ -	\$ 1,289.82	\$ 1,289.82
Direct-OR Total	\$ 562.50	\$ -	\$ 562.50	\$ -	\$ -	\$ -	\$ 562.50	\$ -	\$ 562.50
Transmission Total	\$ -	\$ 458.40	\$ 458.40	\$ -	\$ 5.36	\$ 5.36	\$ -	\$ 453.04	\$ 453.04
894 Other Equipment Total	\$ 562.50	\$ 1,911.55	\$ 2,474.05	\$ -	\$ 168.70	\$ 168.70	\$ 562.50	\$ 1,742.85	\$ 2,305.35
Customers-All Total	\$ -	\$ 160,344.31	\$ 160,344.31	\$ -	\$ 17,942.53	\$ 17,942.53	\$ -	\$ 142,401.78	\$ 142,401.78
Customers-Comm Total	\$ -	\$ 160,344.31	\$ 160,344.31	\$ -	\$ 17,942.53	\$ 17,942.53	\$ -	\$ 142,401.78	\$ 142,401.78
Customers-Ind Total	\$ -	\$ 77,720.89	\$ 77,720.89	\$ -	\$ 8,696.97	\$ 8,696.97	\$ -	\$ 69,023.92	\$ 69,023.92
Perimeter Total	\$ -	\$ 498.72	\$ 498.72	\$ -	\$ 32.53	\$ 32.53	\$ -	\$ 466.19	\$ 466.19
902 Meter Reading Expenses Total	\$ -	\$ 78,219.61	\$ 78,219.61	\$ -	\$ 8,729.49	\$ 8,729.49	\$ -	\$ 69,490.12	\$ 69,490.12
3-factor Total	\$ -	\$ 10,914.20	\$ 10,914.20	\$ -	\$ 1,226.76	\$ 1,226.76	\$ -	\$ 9,687.44	\$ 9,687.44
Customers-All Total	\$ -	\$ 1,489,603.58	\$ 1,489,603.58	\$ -	\$ 166,686.64	\$ 166,686.64	\$ -	\$ 1,322,916.94	\$ 1,322,916.94
Customers-Comm Total	\$ -	\$ 28,499.97	\$ 28,499.97	\$ -	\$ 2,396.85	\$ 2,396.85	\$ -	\$ 26,103.12	\$ 26,103.12
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 86.93	\$ -	\$ 86.93	\$ -	\$ -	\$ -	\$ 86.93	\$ -	\$ 86.93
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 58.97	\$ 58.97	\$ -	\$ 0.69	\$ 0.69	\$ -	\$ 58.28	\$ 58.28
903 Customer Records and Collection Expense Total	\$ 86.93	\$ 1,529,076.72	\$ 1,529,163.65	\$ -	\$ 170,310.93	\$ 170,310.93	\$ 86.93	\$ 1,358,765.79	\$ 1,358,852.72
Customers-All Total	\$ -	\$ (9,878.00)	\$ (9,878.00)	\$ -	\$ (1,105.35)	\$ (1,105.35)	\$ -	\$ (8,772.65)	\$ (8,772.65)
Customers-Comm Total	\$ -	\$ 8,817.46	\$ 8,817.46	\$ -	\$ 909.96	\$ 909.96	\$ -	\$ 7,907.50	\$ 7,907.50
Customers-Ind Total	\$ -	\$ 2,035.32	\$ 2,035.32	\$ -	\$ 171.17	\$ 171.17	\$ -	\$ 1,864.15	\$ 1,864.15
Customers-Res Total	\$ -	\$ 56,287.25	\$ 56,287.25	\$ -	\$ 6,349.20	\$ 6,349.20	\$ -	\$ 49,938.05	\$ 49,938.05
Direct-OR Total	\$ 600.09	\$ -	\$ 600.09	\$ -	\$ -	\$ -	\$ 600.09	\$ -	\$ 600.09
904 Uncollectible Accounts Total	\$ 600.09	\$ 57,262.03	\$ 57,862.12	\$ -	\$ 6,324.99	\$ 6,324.99	\$ 600.09	\$ 50,937.04	\$ 51,537.13
Customers-Res Total	\$ -	\$ 157.86	\$ 157.86	\$ -	\$ 17.81	\$ 17.81	\$ -	\$ 140.05	\$ 140.05
907 Supervision Total	\$ -	\$ 157.86	\$ 157.86	\$ -	\$ 17.81	\$ 17.81	\$ -	\$ 140.05	\$ 140.05
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 209,004.54	\$ 209,004.54	\$ -	\$ 23,387.61	\$ 23,387.61	\$ -	\$ 185,616.93	\$ 185,616.93
Customers-Comm Total	\$ -	\$ 97,568.75	\$ 97,568.75	\$ -	\$ 8,205.53	\$ 8,205.53	\$ -	\$ 89,363.22	\$ 89,363.22
Customers-Ind Total	\$ -	\$ 973.78	\$ 973.78	\$ -	\$ 109.84	\$ 109.84	\$ -	\$ 863.94	\$ 863.94
Customers-Res Total	\$ (45.40)	\$ -	\$ (45.40)	\$ -	\$ -	\$ -	\$ (45.40)	\$ -	\$ (45.40)
Direct-OR Total	\$ (3,987.23)	\$ -	\$ (3,987.23)	\$ (3,987.23)	\$ -	\$ (3,987.23)	\$ -	\$ -	\$ -
Direct-WA Total	\$ (4,032.63)	\$ 307,547.07	\$ 303,514.44	\$ (3,987.23)	\$ 31,715.75	\$ 27,715.75	\$ (45.40)	\$ 275,844.09	\$ 275,798.69
Customers-All Total	\$ -	\$ 278,302.99	\$ 278,302.99	\$ -	\$ 31,142.10	\$ 31,142.10	\$ -	\$ 247,160.89	\$ 247,160.89
Customers-Comm Total	\$ -	\$ 278,302.99	\$ 278,302.99	\$ -	\$ 31,142.10	\$ 31,142.10	\$ -	\$ 247,160.89	\$ 247,160.89
Customers-Ind Total	\$ -	\$ 750.00	\$ 750.00	\$ -	\$ 84.30	\$ 84.30	\$ -	\$ 665.70	\$ 665.70
Customers-Res Total	\$ -	\$ 14,519.41	\$ 14,519.41	\$ -	\$ 1,637.79	\$ 1,637.79	\$ -	\$ 12,881.62	\$ 12,881.62
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 15,269.41	\$ 15,269.41	\$ -	\$ 1,722.09	\$ 1,722.09	\$ -	\$ 13,547.32	\$ 13,547.32
Customers-All Total	\$ -	\$ 12,936.86	\$ 12,936.86	\$ -	\$ 1,447.63	\$ 1,447.63	\$ -	\$ 11,489.23	\$ 11,489.23
Customers-Comm Total	\$ -	\$ 12,936.86	\$ 12,936.86	\$ -	\$ 1,447.63	\$ 1,447.63	\$ -	\$ 11,489.23	\$ 11,489.23
Customers-Ind Total	\$ -	\$ 472.05	\$ 472.05	\$ -	\$ 53.06	\$ 53.06	\$ -	\$ 418.99	\$ 418.99
Customers-Res Total	\$ -	\$ 195,380.06	\$ 195,380.06	\$ -	\$ 21,863.03	\$ 21,863.03	\$ -	\$ 173,517.03	\$ 173,517.03
Direct-OR Total	\$ -	\$ (500.00)	\$ (500.00)	\$ -	\$ (42.05)	\$ (42.05)	\$ -	\$ (457.95)	\$ (457.95)
Customers-Res Total	\$ -	\$ 172.91	\$ 172.91	\$ -	\$ 19.50	\$ 19.50	\$ -	\$ 153.41	\$ 153.41
Direct-OR Total	\$ 176.70	\$ -	\$ 176.70	\$ -	\$ -	\$ -	\$ 176.70	\$ -	\$ 176.70
912 Demonstration and Selling Expense Total	\$ 176.70	\$ 195,525.02	\$ 195,701.72	\$ -	\$ 21,893.54	\$ 21,893.54	\$ 176.70	\$ 173,631.48	\$ 173,808.18
3-factor Total	\$ -	\$ 450.10	\$ 450.10	\$ -	\$ 50.59	\$ 50.59	\$ -	\$ 399.51	\$ 399.51
Customers-All Total	\$ -	\$ 124,176.33	\$ 124,176.33	\$ -	\$ 13,895.33	\$ 13,895.33	\$ -	\$ 110,281.00	\$ 110,281.00
Customers-Comm Total	\$ -	\$ 124,626.43	\$ 124,626.43	\$ -	\$ 13,945.92	\$ 13,945.92	\$ -	\$ 110,680.51	\$ 110,680.51
Customers-Ind Total	\$ -	\$ 4,228,976.90	\$ 4,228,976.90	\$ -	\$ 475,337.00	\$ 475,337.00	\$ -	\$ 3,753,639.90	\$ 3,753,639.90
Customers-Res Total	\$ -	\$ 154,838.15	\$ 154,838.15	\$ -	\$ 17,326.39	\$ 17,326.39	\$ -	\$ 137,511.76	\$ 137,511.76

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended April 30 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-Ind Total	\$ -	\$ 2,870.88	\$ 2,870.88	\$ -	\$ 241.44	\$ 241.44	\$ -	\$ 2,629.44	\$ 2,629.44
Customers-Res Total	\$ -	\$ 12,647.88	\$ 12,647.88	\$ -	\$ 1,426.68	\$ 1,426.68	\$ -	\$ 11,221.20	\$ 11,221.20
Direct-OR Total	\$ 706.90	\$ -	\$ 706.90	\$ -	\$ -	\$ -	\$ 706.90	\$ -	\$ 706.90
Direct-WA Total	\$ 7,028.72	\$ -	\$ 7,028.72	\$ 7,028.72	\$ -	\$ 7,028.72	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ 395,227.50	\$ 395,227.50	\$ -	\$ 42,546.24	\$ 42,546.24	\$ -	\$ 352,681.26	\$ 352,681.26
Regulatory Total	\$ -	\$ 151,708.49	\$ 151,708.49	\$ -	\$ 45,512.55	\$ 45,512.55	\$ -	\$ 106,195.94	\$ 106,195.94
Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total	\$ 7,735.62	\$ 4,946,269.80	\$ 4,954,005.42	\$ 7,028.72	\$ 582,390.30	\$ 589,419.02	\$ 706.90	\$ 4,363,879.50	\$ 4,364,586.40
3-factor Total	\$ -	\$ (41,196.44)	\$ (41,196.44)	\$ -	\$ (4,630.48)	\$ (4,630.48)	\$ -	\$ (36,565.96)	\$ (36,565.96)
Admin Tran Total	\$ -	\$ (1,088,353.00)	\$ (1,088,353.00)	\$ -	\$ (142,791.91)	\$ (142,791.91)	\$ -	\$ (945,561.09)	\$ (945,561.09)
Employee Cost Total	\$ -	\$ (527,196.82)	\$ (527,196.82)	\$ -	\$ (56,752.74)	\$ (56,752.74)	\$ -	\$ (470,444.08)	\$ (470,444.08)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,656,746.26)	\$ (1,656,746.26)	\$ -	\$ (204,175.13)	\$ (204,175.13)	\$ -	\$ (1,452,571.13)	\$ (1,452,571.13)
3-factor Total	\$ -	\$ 152,088.81	\$ 152,088.81	\$ -	\$ 17,094.78	\$ 17,094.78	\$ -	\$ 134,994.03	\$ 134,994.03
924 Property Insurance Premium Total	\$ -	\$ 152,088.81	\$ 152,088.81	\$ -	\$ 17,094.78	\$ 17,094.78	\$ -	\$ 134,994.03	\$ 134,994.03
3-factor Total	\$ -	\$ 4,438.08	\$ 4,438.08	\$ -	\$ 498.84	\$ 498.84	\$ -	\$ 3,939.24	\$ 3,939.24
925 Injuries and Damages Total	\$ -	\$ 4,438.08	\$ 4,438.08	\$ -	\$ 498.84	\$ 498.84	\$ -	\$ 3,939.24	\$ 3,939.24
3-factor Total	\$ -	\$ 203,182.88	\$ 203,182.88	\$ -	\$ 22,837.76	\$ 22,837.76	\$ -	\$ 180,345.12	\$ 180,345.12
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 602,439.00	\$ -	\$ 602,439.00	\$ -	\$ -	\$ -	\$ 602,439.00	\$ -	\$ 602,439.00
Employee Cost Total	\$ -	\$ 1,297,157.06	\$ 1,297,157.06	\$ -	\$ 139,638.96	\$ 139,638.96	\$ -	\$ 1,157,518.10	\$ 1,157,518.10
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total	\$ 602,439.00	\$ 1,501,093.94	\$ 2,103,532.94	\$ -	\$ 162,485.54	\$ 162,485.54	\$ 602,439.00	\$ 1,338,608.40	\$ 1,941,047.40
3-factor Total	\$ -	\$ 509,308.35	\$ 509,308.35	\$ -	\$ 57,246.26	\$ 57,246.26	\$ -	\$ 452,062.09	\$ 452,062.09
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total	\$ -	\$ 509,308.35	\$ 509,308.35	\$ -	\$ 57,246.26	\$ 57,246.26	\$ -	\$ 452,062.09	\$ 452,062.09
930 Miscellaneous General Expense Total	\$ -	\$ 390,261.94	\$ 390,261.94	\$ -	\$ 43,865.44	\$ 43,865.44	\$ -	\$ 346,396.50	\$ 346,396.50
3-factor Total	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ 2,344.58	\$ 2,344.58
Customers-All Total	\$ -	\$ 392,901.94	\$ 392,901.94	\$ -	\$ 44,160.86	\$ 44,160.86	\$ -	\$ 348,741.08	\$ 348,741.08
3-factor Total	\$ -	\$ 234,057.45	\$ 234,057.45	\$ -	\$ 26,308.06	\$ 26,308.06	\$ -	\$ 207,749.39	\$ 207,749.39
Customers-All Total	\$ -	\$ 34,925.59	\$ 34,925.59	\$ -	\$ 3,908.17	\$ 3,908.17	\$ -	\$ 31,017.42	\$ 31,017.42
Customers-The Dalles Total	\$ -	\$ 994.27	\$ 994.27	\$ -	\$ 250.66	\$ 250.66	\$ -	\$ 743.61	\$ 743.61
Direct-OR Total	\$ 52,309.89	\$ -	\$ 52,309.89	\$ -	\$ -	\$ -	\$ 52,309.89	\$ -	\$ 52,309.89
Direct-WA Total	\$ 5,516.87	\$ -	\$ 5,516.87	\$ 5,516.87	\$ -	\$ 5,516.87	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 4,666.03	\$ 4,666.03	\$ 491.33	\$ -	\$ 491.33	\$ -	\$ 4,174.70	\$ 4,174.70
Sendout Volumes Total	\$ -	\$ 4,430.56	\$ 4,430.56	\$ -	\$ 374.83	\$ 374.83	\$ -	\$ 4,055.73	\$ 4,055.73
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total	\$ 57,826.76	\$ 279,073.90	\$ 336,900.66	\$ 5,516.87	\$ 31,333.04	\$ 36,849.91	\$ 52,309.89	\$ 247,740.86	\$ 300,050.75
Grand Total	\$ 1,824,132.38	\$ 13,355,678.87	\$ 15,179,811.25	\$ 85,401.57	\$ 1,450,150.40	\$ 1,535,551.97	\$ 1,738,730.81	\$ 11,905,528.47	\$ 13,644,259.28

May 2019 Activity

May 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			1,726,460			(197,844)			1,924,304
		1,328,449,356			172,122,685				1,156,326,671
		0.13%			-0.11%				0.17%

NW Natural
Washington Quarterly Results of Operations Report

May 2019

	System		System		System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Monthly Summary														
Sales of Gas														
480.1 Residential	25,540,744		25,540,744	2,633,270		2,633,270					22,907,473		22,907,473	
481.1 Commercial	13,221,432		13,221,432	1,113,105		1,113,105					12,108,328		12,108,328	
481.2 Industrial Firm	1,499,765		1,499,765	123,518		123,518					1,376,246		1,376,246	
481.3 Interruptible	1,245,446		1,245,446	30,123		30,123					1,215,323		1,215,323	
481.5 Interruptible Incentive	0		0	0		0					0		0	
495.20 Unbilled Revenue		(8,255,045)	(8,255,045)		(780,616)	(780,616)					(7,474,430)		(7,474,430)	
Total Sales of Gas	41,507,387	(8,255,045)	33,252,342	3,900,017	(780,616)	3,119,401					37,607,371	(7,474,430)	30,132,941	
Transportation Revenue														
489.12 Industrial Firm	967,092		967,092	121,442		121,442					845,650		845,650	
489.13 Interruptible	643,354		643,354	52,092		52,092					591,261		591,261	
489.15 Agency Fee/Balancing	0		0	0		0					0		0	
489.3 Total Transportation Revenue	1,625,242	0	1,625,242	173,534	0	173,534					1,451,708	0	1,451,708	
Rate Adjustments - Amortizations	1,007,016		1,007,016	(204,326)		(204,326)					1,211,342		1,211,342	
Miscellaneous Revenues														
487 Late Payment Charge	214,201		214,201	7,804		7,804					206,397		206,397	
488.0 Seasonal Reconnect Fee	800		800	0		0					800		800	
488.0 Delinquent Reconnect Fee	29,650		29,650	0		0					29,650		29,650	
488.1 Returned Check Charge	10,335		10,335	1,110		1,110					9,225		9,225	
488.3 Recon Charge CR During Office Hours	24,545		24,545	7,305		7,305					17,240		17,240	
488.4 Field Collection Charge	46,400		46,400	3,800		3,800					42,600		42,600	
488.5 Recon Charge CR After Office Hours	5,440		5,440	555		555					4,885		4,885	
488.6 Recon Charge Seas During Office Hours	500		500	0		0					500		500	
488.7 Recon Charge Seas After Office Hours	100		100	0		0					100		100	
488.8 Automated Payment Charge	3,820		3,820	555		555					3,265		3,265	
493.2 Rent - Utility Property	15,635	15,861	15,861	765		765					15,096		15,096	
495.1 Meter Rentals	27,188		27,188	1,640		1,640					25,548		25,548	
495.2 Other Gas Revenue - Miscellaneous	378,614	15,861	394,475	22,795	765	23,560					355,819	15,096	370,915	
Total Miscellaneous Revenues	44,518,260	(8,239,185)	36,279,075	3,892,021	(779,851)	3,112,170					40,626,239	(7,459,334)	33,166,905	
Total Operating Revenue														
Cost of Gas														
804.7 WACOG Incurred	6,799,106		6,799,106	508,034		508,034					6,291,073		6,291,073	
805.7 WACOG Deferred	1,495,622		1,495,622	233,930		233,930					1,261,691		1,261,691	
804.6 Demand Incurred	6,501,207		6,501,207	696,279		696,279					5,804,927		5,804,927	
805.8 Demand Deferred	(2,963,762)		(2,963,762)	(329,950)		(329,950)					(2,633,812)		(2,633,812)	
805.4 Amortization of Gas Costs	(1,315,497)		(1,315,497)	(230,754)		(230,754)					(1,084,743)		(1,084,743)	
Total Cost of Gas	10,516,676	0	10,516,676	877,539	0	877,539					9,639,137	0	9,639,137	
Environmental Expense														
407.03 Environmental Expense			525,343											525,343
Operations & Maintenance	1,590,019	12,372,802	13,962,822	49,302	1,353,832	1,403,134					1,540,717	11,018,970	12,559,688	
Other Taxes														
408.11 Property	1,851,617		1,851,617	151,911		151,911					1,699,706		1,699,706	
408.12 Franchise	932,656		932,656	139,804		139,804					792,852		792,852	
408.13 Payroll	547,819		547,819	57,138		57,138					490,682		490,682	
408.14 Other	77,994		77,994	2,619		2,619					75,375		75,375	
408.15 Regulatory	0		0	0		0					0		0	
Total Other Taxes	2,862,268	547,819	3,410,087	294,334	57,138	351,472					2,567,933	490,682	3,058,615	
Depreciation														
403.1 Depreciation		7,166,133	7,166,133		811,206	811,206					6,354,927		6,354,927	
Income Taxes														
409.11 Federal Income Taxes			9,201,931			(133,336)							9,335,267	
410.11 Federal Income Taxes - Deferred			85,502			0							85,502	
411.42 Federal Income Tax Credit			(11,639,912)			(1)							(11,639,911)	
409.12 Oregon Income Taxes			3,245,844			0							3,245,844	
410.12 Oregon Income Taxes - Deferred			30,311			0							30,311	
411.12 Oregon Income Tax Credit			(1,952,121)			0							(1,952,121)	
Total Income Taxes			(1,028,445)			(133,337)							(895,108)	
Total Operating Revenue Deductions	14,968,963	20,086,755	34,552,616	1,221,175	2,222,176	3,310,014					13,747,788	17,864,579	31,242,601	
Net Operating Income			1,726,460			(197,844)							1,924,304	

May 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	System Direct	System Allocated	System Total	Washington		Oregon		May 2019	
					Direct	Allocated	Direct	Allocated	Washington Total	Oregon Total
	Sales of Gas									
480.1	Residential	411,920,979	0	411,920,979	45,302,668	0	366,618,310	0	45,302,668	366,618,310
481.1	Commercial	204,425,443	0	204,425,443	17,768,554	0	186,656,889	0	17,768,554	186,656,889
481.2	Industrial Firm	20,340,872	0	20,340,872	1,835,573	0	18,505,298	0	1,835,573	18,505,298
481.3	Interruptible	17,332,289	0	17,332,289	492,438	0	16,839,851	0	492,438	16,839,851
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	2,629,595	2,629,595	0	213,335	0	0	213,335	2,416,260
	Total Sales of Gas	654,019,582	2,629,595	656,649,177	65,399,234	213,335	588,620,348	2,416,260	65,612,568	591,036,609
	Transportation Revenue									
489.12	Industrial Firm	12,290,545	0	12,290,545	1,444,029	0	10,846,516	0	1,444,029	10,846,516
489.13	Interruptible	7,699,279	0	7,699,279	888,201	0	6,811,078	0	888,201	6,811,078
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	3,990,489	0	3,990,489	0	0	3,990,489	0	0	3,990,489
	Total Transportation Revenue	23,980,313	0	23,980,313	2,332,230	0	21,648,083	0	2,332,230	21,648,083
495.6	Rate Adjustments - Amortizations	(2,587,334)	0	(2,587,334)	(3,645,121)	0	1,057,788	0	(3,645,121)	1,057,788
	Miscellaneous Revenues									
487	Late Payment Charge	2,004,418	0	2,004,418	85,585	0	1,918,834	0	85,585	1,918,834
488.0	Seasonal Reconnect Fee	11,350	0	11,350	0	0	11,350	0	0	11,350
488.0	Delinquent Reconnect Fee	268,410	0	268,410	20,630	0	247,780	0	20,630	247,780
488.1	Returned Check Charge	119,657	0	119,657	12,422	0	107,235	0	12,422	107,235
488.3	Recon Charge CR During Office Hours	239,734	0	239,734	37,635	0	202,099	0	37,635	202,099
488.4	Field Collection Charge	366,385	0	366,385	30,590	0	335,795	0	30,590	335,795
488.5	Recon Charge CR After Office Hours	39,050	0	39,050	16,598	0	22,453	0	16,598	22,453
488.6	Recon Charge Seas During Office Hours	9,770	0	9,770	520	0	9,250	0	520	9,250
488.7	Recon Charge Seas After Office Hours	1,330	0	1,330	550	0	780	0	550	780
488.8	Automated Payment Charge	37,215	0	37,215	5,263	0	31,953	0	5,263	31,953
493.2	Rent - Utility Property	789,239	0	789,239	8,983	0	780,257	0	8,983	780,257
495.1	Meter Rentals	183,981	0	183,981	10,263	0	173,719	0	10,263	173,719
495.2	Other Gas Revenue - Miscellaneous	3,194,972	0	3,194,972	46,532	0	3,148,440	0	46,532	3,148,440
	Total Miscellaneous Revenues	6,476,272	789,239	7,265,511	266,586	8,983	6,209,686	780,257	275,568	6,989,943
	Total Operating Revenue	681,888,833	3,418,834	685,307,667	64,352,928	222,317	617,535,905	3,196,517	64,575,245	620,732,422
	Cost of Gas									
804.7	WACOG Incurred	210,791,157	0	210,791,157	20,301,210	0	190,489,948	0	20,301,210	190,489,948
805.7	WACOG Deferred	(21,031,317)	0	(21,031,317)	(2,636,670)	0	(18,394,646)	0	(2,636,670)	(18,394,646)
804.6	Demand Incurred	77,488,011	0	77,488,011	8,234,711	0	69,253,300	0	8,234,711	69,253,300
805.8	Demand Deferred	2,026,091	0	2,026,091	277,872	0	1,748,219	0	277,872	1,748,219
805.4	Amortization of Gas Costs	(21,841,992)	0	(21,841,992)	(3,793,859)	0	(18,048,133)	0	(3,793,859)	(18,048,133)
	Total Cost of Gas	247,431,951	0	247,431,951	22,383,264	0	225,048,686	0	22,383,264	225,048,686
407.03	Environmental Expense	0	10,949,227	10,949,227	0	0	0	0	0	10,949,227
Detail	Operations & Maintenance	32,170,096	158,642,642	190,812,738	821,321	17,326,195	31,348,774	141,316,446	18,147,517	172,665,221
	Other Taxes									
408.11	Property	21,545,389	0	21,545,389	1,226,836	0	20,318,552	0	1,226,836	20,318,552
408.12	Franchise	17,618,027	0	17,618,027	2,703,770	0	14,914,256	0	2,703,770	14,914,256
408.13	Payroll	0	6,336,721	6,336,721	663,384	0	5,673,337	0	663,384	5,673,337
408.14	Other	1,348,043	0	1,348,043	89,731	0	1,258,312	0	89,731	1,258,312
408.15	Regulatory	1,801,929	0	1,801,929	127,627	0	1,674,302	0	127,627	1,674,302
	Total Other Taxes	42,313,387	6,336,721	48,650,109	4,147,965	663,384	38,165,422	5,673,337	4,811,349	43,838,759
403.1	Depreciation	0	84,944,872	84,944,872	0	9,398,441	0	75,546,430	0	75,546,430
	Income Taxes									
409.11	Federal Income Taxes	10,635,764	0	10,635,764	1,299,940	0	9,335,824	0	1,299,940	9,335,824
410.11	Federal Income Taxes - Deferred	22,744,147	0	22,744,147	0	0	22,744,147	0	0	22,744,147
411.42	Federal Income Tax Credit	(25,700,525)	0	(25,700,525)	(3,000)	0	(25,697,525)	0	(3,000)	(25,697,525)
409.12	Oregon Income Taxes	5,647,114	0	5,647,114	0	0	5,647,114	0	0	5,647,114
410.12	Oregon Income Taxes - Deferred	8,318,673	0	8,318,673	0	0	8,318,673	0	0	8,318,673
411.12	Oregon Income Tax Credit	(8,930,353)	0	(8,930,353)	0	0	(8,930,353)	0	0	(8,930,353)
	Total Operating Revenue Deductions	321,915,433	249,924,235	595,502,715	27,352,550	27,388,021	294,562,883	222,536,214	56,037,511	539,466,203
	Net Operating Income			89,805,953					8,537,734	81,266,219

Alloc. Ref.

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended May 31 2019

Natural Gas Storage		System	Washington	Oregon
Underground Storage Expense				
Operation				
816	Wells Expense	\$ (41,903)	\$ (4,412)	\$ (37,490)
818	Compressor Station Expense	\$ 430	\$ 45	\$ 385
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 161,544	\$ 16,911	\$ 144,633
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 20,834	\$ 2,194	\$ 18,640
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
Total Underground Storage Expense		\$ 163,481	\$ 17,115	\$ 146,367
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 7,451	\$ 785	\$ 6,666
Total Other Storage Expense		\$ 7,451	\$ 785	\$ 6,666
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 147,509	\$ 15,533	\$ 131,976
845	LNG Fuel	\$ (54,465)	\$ (5,735)	\$ (48,730)
Maintenance				
847	Supervision and Engineering	\$ 134,069	\$ 14,118	\$ 119,952
Total Liquified Natural Gas Expense				
Total Natural Gas Storage		\$ 227,113	\$ 23,915	\$ 203,198
Transmission Expense				
Operation				
856	Mains Expense	\$ 338,653	\$ 30,233	\$ 308,419
Maintenance				
863	Maintenance of Mains	\$ 214,460	\$ 24,105	\$ 190,355
Total Transmission Expense		\$ 553,113	\$ 54,339	\$ 498,774
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 254,048	\$ 21,488	\$ 232,559
874	Mains and Services Expense	\$ 1,074,128	\$ 131,696	\$ 942,432
875	Measuring and Regulator Station Expense - General	\$ 39,421	\$ 3,774	\$ 35,647
877	Measuring and Regulator Station Expense - City Gate	\$ 38,412	\$ 3,344	\$ 35,068
878	Meter and House Regulator Expense	\$ 513,279	\$ 57,393	\$ 455,886
879	Customer Installation Expense	\$ 824,786	\$ 92,648	\$ 732,138
880	Other Expense	\$ 117,819	\$ 10,144	\$ 107,675
881	Rents	\$ 31,938	\$ 3,941	\$ 27,997
Maintenance				
885	Supervision and Engineering	\$ 684,556	\$ 15,908	\$ 668,649
887	Mains	\$ 371,094	\$ 5,503	\$ 365,591
889	Measuring and Regulator Station Expense - General	\$ 166,829	\$ 15,094	\$ 151,735
891	Measuring and Regulator Station Expense - City Gate	\$ 16,977	\$ 961	\$ 16,017
892	Services	\$ 68,081	\$ 2,597	\$ 65,484
893	Meters and House Regulators	\$ 225,745	\$ 23,818	\$ 201,927
894	Other Equipment	\$ 2,041	\$ 214	\$ 1,828
Total Distribution Expense		\$ 4,429,155	\$ 388,523	\$ 4,040,632

Customer Accounts Expense

Operation

901	Supervision	\$ 160,696	\$ 17,982	\$ 142,714
902	Meter Reading Expenses	\$ 90,456	\$ 10,122	\$ 80,334
903	Customer Records and Collection Expense	\$ 1,505,323	\$ 167,402	\$ 1,337,921
904	Uncollectible Accounts	\$ 35,454	\$ 4,077	\$ 31,377
	Total Customer Accounts Expense	\$ 1,791,930	\$ 199,583	\$ 1,592,346

Customer Service and Informational

Operation

907	Supervision	\$ 129	\$ 15	\$ 114
908	Customer Assistance Expense	\$ 303,256	\$ 37,265	\$ 265,990
909	Customer Information Expense	\$ 260,041	\$ 29,099	\$ 230,943
910	Miscellaneous Customer Service Expense	\$ 15,725	\$ 1,774	\$ 13,951
	Total Customer Service and Informational	\$ 579,151	\$ 68,152	\$ 510,999

Sales Expense

Operation

911	Supervision	\$ 14,886	\$ 1,666	\$ 13,220
912	Demonstration and Selling Expense	\$ 162,984	\$ 18,181	\$ 144,803
913	Advertising	\$ 36,153	\$ 4,046	\$ 32,108
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 214,024	\$ 23,892	\$ 190,131

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$ 4,608,132	\$ 539,700	\$ 4,068,432
922	Administrative Expenses Transferred - Credit	\$ (1,567,738)	\$ (191,850)	\$ (1,375,889)
924	Property Insurance Premium	\$ 288,490	\$ 32,426	\$ 256,064
925	Injuries and Damages	\$ 9,743	\$ 1,095	\$ 8,648
926	Employee Pensions and Benefits	\$ 1,922,727	\$ 164,701	\$ 1,758,026
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 5,000	\$ 562	\$ 4,438
931	Rents	\$ 408,673	\$ 45,934	\$ 362,740

Maintenance

935	Maintenance of General Plant	\$ 322,379	\$ 34,263	\$ 288,115
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	Total Administrative and General Expense	\$ 5,997,405	\$ 626,830	\$ 5,370,575
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	Total Operations and Maintenance Expense	<u>\$ 13,962,822</u>	<u>\$ 1,403,134</u>	<u>\$ 12,559,688</u>
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NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended May 31 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
816 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ (41,902.62)	\$ (41,902.62)	\$ -	\$ (4,412.35)	\$ (4,412.35)	\$ -	\$ (37,490.27)	\$ (37,490.27)
	Firm Sales Volumes Total	\$ -	\$ (41,902.62)	\$ (41,902.62)	\$ -	\$ (4,412.35)	\$ (4,412.35)	\$ -	\$ (37,490.27)	\$ (37,490.27)
818 Compressor Station Expense Total	Firm Sales Volumes Total	\$ -	\$ 430.46	\$ 430.46	\$ -	\$ 430.46	\$ 430.46	\$ -	\$ 385.13	\$ 385.13
	Firm Sales Volumes Total	\$ -	\$ 430.46	\$ 430.46	\$ -	\$ 430.46	\$ 430.46	\$ -	\$ 385.13	\$ 385.13
819 Compressor Station Fuel Total	Direct-OR Total	\$ 267.62	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
	Firm Sales Volumes Total	\$ -	\$ 157,818.80	\$ 157,818.80	\$ -	\$ 16,618.32	\$ 16,618.32	\$ -	\$ 141,200.48	\$ 141,200.48
	Sendout Volumes Total	\$ -	\$ 3,457.74	\$ 3,457.74	\$ -	\$ 292.52	\$ 292.52	\$ -	\$ 3,165.22	\$ 3,165.22
820 Measuring and Regulator Station Expense Total	Firm Sales Volumes Total	\$ 267.62	\$ 161,276.54	\$ 161,544.16	\$ -	\$ 16,910.84	\$ 16,910.84	\$ 267.62	\$ 144,365.70	\$ 144,633.32
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total	Firm Sales Volumes Total	\$ -	\$ 20,834.03	\$ 20,834.03	\$ -	\$ 2,193.82	\$ 2,193.82	\$ -	\$ 18,640.21	\$ 18,640.21
	Firm Sales Volumes Total	\$ -	\$ 20,834.03	\$ 20,834.03	\$ -	\$ 2,193.82	\$ 2,193.82	\$ -	\$ 18,640.21	\$ 18,640.21
832 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ 20,834.03	\$ 20,834.03	\$ -	\$ 2,193.82	\$ 2,193.82	\$ -	\$ 18,640.21	\$ 18,640.21
	Firm Sales Volumes Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20
834 Compressor Expense Total	Firm Sales Volumes Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20
	Firm Sales Volumes Total	\$ -	\$ 7,450.74	\$ 7,450.74	\$ -	\$ 784.56	\$ 784.56	\$ -	\$ 6,666.18	\$ 6,666.18
840 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 7,450.74	\$ 7,450.74	\$ -	\$ 784.56	\$ 784.56	\$ -	\$ 6,666.18	\$ 6,666.18
	Firm Sales Volumes Total	\$ -	\$ 147,508.70	\$ 147,508.70	\$ -	\$ 15,532.67	\$ 15,532.67	\$ -	\$ 131,976.03	\$ 131,976.03
844 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 147,508.70	\$ 147,508.70	\$ -	\$ 15,532.67	\$ 15,532.67	\$ -	\$ 131,976.03	\$ 131,976.03
	Firm Sales Volumes Total	\$ -	\$ (54,465.24)	\$ (54,465.24)	\$ -	\$ (5,735.19)	\$ (5,735.19)	\$ -	\$ (48,730.05)	\$ (48,730.05)
845 LNG Fuel Total	Firm Sales Volumes Total	\$ -	\$ (54,465.24)	\$ (54,465.24)	\$ -	\$ (5,735.19)	\$ (5,735.19)	\$ -	\$ (48,730.05)	\$ (48,730.05)
	Firm Sales Volumes Total	\$ -	\$ 134,069.41	\$ 134,069.41	\$ -	\$ 14,117.51	\$ 14,117.51	\$ -	\$ 119,951.90	\$ 119,951.90
847 Supervision and Engineering Total	3-factor Total	\$ -	\$ 261,161.23	\$ 261,161.23	\$ -	\$ 29,354.52	\$ 29,354.52	\$ -	\$ 231,806.71	\$ 231,806.71
	Direct-OR Total	\$ 4,896.11	\$ -	\$ 4,896.11	\$ -	\$ -	\$ -	\$ 4,896.11	\$ -	\$ 4,896.11
	Sales/Sendout Volumes Total	\$ -	\$ 75.78	\$ 75.78	\$ -	\$ 6.99	\$ 6.99	\$ -	\$ 68.79	\$ 68.79
	Sendout Volumes Total	\$ -	\$ 318.78	\$ 318.78	\$ -	\$ 26.97	\$ 26.97	\$ -	\$ 291.81	\$ 291.81
	Transmission Total	\$ -	\$ 72,200.76	\$ 72,200.76	\$ -	\$ 844.75	\$ 844.75	\$ -	\$ 71,356.01	\$ 71,356.01
856 Mains Expense Total	3-factor Total	\$ 4,896.11	\$ 333,756.55	\$ 338,652.66	\$ -	\$ 30,233.23	\$ 30,233.23	\$ 4,896.11	\$ 303,523.32	\$ 308,419.43
	3-factor Total	\$ -	\$ 214,460.20	\$ 214,460.20	\$ -	\$ 24,105.33	\$ 24,105.33	\$ -	\$ 190,354.87	\$ 190,354.87
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total	3-factor Total	\$ -	\$ 214,460.20	\$ 214,460.20	\$ -	\$ 24,105.33	\$ 24,105.33	\$ -	\$ 190,354.87	\$ 190,354.87
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 253,993.53	\$ 253,993.53	\$ -	\$ 21,487.85	\$ 21,487.85	\$ -	\$ 232,505.68	\$ 232,505.68
	Transmission Total	\$ -	\$ 54.00	\$ 54.00	\$ -	\$ 0.63	\$ 0.63	\$ -	\$ 53.37	\$ 53.37
870 Supervision and Engineering Total	3-factor Total	\$ -	\$ 254,047.53	\$ 254,047.53	\$ -	\$ 21,488.48	\$ 21,488.48	\$ -	\$ 232,559.05	\$ 232,559.05
	Customers-All Total	\$ -	\$ 307,589.15	\$ 307,589.15	\$ -	\$ 34,573.02	\$ 34,573.02	\$ -	\$ 273,016.13	\$ 273,016.13
	Direct-OR Total	\$ 231,432.85	\$ 480,291.12	\$ 711,723.97	\$ -	\$ 53,744.58	\$ 53,744.58	\$ -	\$ 665,468.55	\$ 719,212.52
	Direct-WA Total	\$ 41,444.27	\$ -	\$ 41,444.27	\$ -	\$ -	\$ -	\$ 231,432.85	\$ -	\$ 231,432.85
	Perimeter Total	\$ -	\$ 31,300.39	\$ 31,300.39	\$ -	\$ 2,041.32	\$ 2,041.32	\$ -	\$ 29,259.07	\$ 29,259.07
	Sendout Volumes Total	\$ -	\$ 1,407.20	\$ 1,407.20	\$ -	\$ 119.05	\$ 119.05	\$ -	\$ 1,288.15	\$ 1,288.15
	Transmission Total	\$ -	\$ (19,337.06)	\$ (19,337.06)	\$ -	\$ (226.24)	\$ (226.24)	\$ -	\$ (19,110.82)	\$ (19,110.82)
874 Mains and Services Expense Total	3-factor Total	\$ 272,877.12	\$ 801,250.80	\$ 1,074,127.92	\$ 41,444.27	\$ 90,251.72	\$ 131,695.99	\$ 231,432.85	\$ 710,999.08	\$ 942,431.93
	Customers-All Total	\$ -	\$ 167.36	\$ 167.36	\$ -	\$ 18.81	\$ 18.81	\$ -	\$ 148.55	\$ 148.55
	Direct-OR Total	\$ 347.55	\$ 536.65	\$ 884.20	\$ -	\$ 60.05	\$ 60.05	\$ -	\$ 476.60	\$ 544.80
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347.55	\$ -	\$ 347.55
	Telemetering Total	\$ -	\$ 27,938.11	\$ 27,938.11	\$ -	\$ 2,363.56	\$ 2,363.56	\$ -	\$ 25,574.55	\$ 25,574.55
875 Measuring and Regulator Station Expense - General Total	3-factor Total	\$ 347.55	\$ 39,073.15	\$ 39,420.70	\$ -	\$ 3,774.05	\$ 3,774.05	\$ 347.55	\$ 35,299.10	\$ 35,646.65
	Customers-All Total	\$ -	\$ 1,609.67	\$ 1,609.67	\$ -	\$ 180.93	\$ 180.93	\$ -	\$ 1,428.74	\$ 1,428.74
	Sendout Volumes Total	\$ -	\$ 1,799.43	\$ 1,799.43	\$ -	\$ 201.36	\$ 201.36	\$ -	\$ 1,598.07	\$ 1,598.07
	Transmission Total	\$ -	\$ 35,002.92	\$ 35,002.92	\$ -	\$ 2,961.25	\$ 2,961.25	\$ -	\$ 32,041.67	\$ 32,041.67
877 Measuring and Regulator Station Expense - City Gate Total	3-factor Total	\$ -	\$ 38,412.02	\$ 38,412.02	\$ -	\$ 3,343.53	\$ 3,343.53	\$ -	\$ 35,068.49	\$ 35,068.49
	Customers-All Total	\$ -	\$ 511,745.27	\$ 511,745.27	\$ -	\$ 57,264.30	\$ 57,264.30	\$ -	\$ 454,480.97	\$ 454,480.97
	Customers-Ind Total	\$ -	\$ 1,533.66	\$ 1,533.66	\$ -	\$ 128.98	\$ 128.98	\$ -	\$ 1,404.68	\$ 1,404.68

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended May 31 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	\$ -	\$ 513,278.93	\$ 513,278.93	\$ -	\$ 57,393.28	\$ 57,393.28	\$ -	\$ 455,885.65	\$ 455,885.65
3-factor Total	\$ -	\$ (48,040.76)	\$ (48,040.76)	\$ -	\$ (5,399.78)	\$ (5,399.78)	\$ -	\$ (42,640.98)	\$ (42,640.98)
Customers-All Total	\$ -	\$ 856,471.01	\$ 856,471.01	\$ -	\$ 95,839.11	\$ 95,839.11	\$ -	\$ 760,631.90	\$ 760,631.90
Direct-OR Total	\$ 11,477.18	\$ -	\$ 11,477.18	\$ -	\$ -	\$ -	\$ 11,477.18	\$ -	\$ 11,477.18
Direct-WA Total	\$ 2,022.49	\$ -	\$ 2,022.49	\$ 2,022.49	\$ -	\$ 2,022.49	\$ -	\$ -	\$ 2,022.49
Perimeter Total	\$ -	\$ 2,856.31	\$ 2,856.31	\$ -	\$ 186.28	\$ 186.28	\$ -	\$ 2,670.03	\$ 2,670.03
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 13,499.67	\$ 811,286.56	\$ 824,786.23	\$ 2,022.49	\$ 90,625.60	\$ 92,648.09	\$ 11,477.18	\$ 720,660.96	\$ 732,138.14
3-factor Total	\$ -	\$ (3,680.13)	\$ (3,680.13)	\$ -	\$ (413.65)	\$ (413.65)	\$ -	\$ (3,266.48)	\$ (3,266.48)
Customers-All Total	\$ -	\$ 92,489.39	\$ 92,489.39	\$ -	\$ 10,349.56	\$ 10,349.56	\$ -	\$ 82,139.83	\$ 82,139.83
Customers-Ind Total	\$ -	\$ 1,539.87	\$ 1,539.87	\$ -	\$ 129.50	\$ 129.50	\$ -	\$ 1,410.37	\$ 1,410.37
Direct-OR Total	\$ 20,418.16	\$ -	\$ 20,418.16	\$ -	\$ -	\$ -	\$ 20,418.16	\$ -	\$ 20,418.16
Direct-WA Total	\$ (1,742.80)	\$ -	\$ (1,742.80)	\$ (1,742.80)	\$ -	\$ (1,742.80)	\$ -	\$ -	\$ (1,742.80)
Perimeter Total	\$ -	\$ 1,690.60	\$ 1,690.60	\$ -	\$ 110.26	\$ 110.26	\$ -	\$ 1,580.34	\$ 1,580.34
Sendout Volumes Total	\$ -	\$ 22,336.73	\$ 22,336.73	\$ -	\$ 1,889.69	\$ 1,889.69	\$ -	\$ 20,447.04	\$ 20,447.04
Transmission Total	\$ -	\$ (15,232.45)	\$ (15,232.45)	\$ -	\$ (178.22)	\$ (178.22)	\$ -	\$ (15,054.23)	\$ (15,054.23)
880 Other Expense Total	\$ 18,675.36	\$ 99,144.01	\$ 117,819.37	\$ (1,742.80)	\$ 11,887.14	\$ 10,144.34	\$ 20,418.16	\$ 87,256.87	\$ 107,675.03
3-factor Total	\$ -	\$ 29,423.78	\$ 29,423.78	\$ -	\$ 3,307.23	\$ 3,307.23	\$ -	\$ 26,116.55	\$ 26,116.55
Customers-The Dailies Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72
3-factor Total	\$ -	\$ 31,938.45	\$ 31,938.45	\$ -	\$ 3,941.18	\$ 3,941.18	\$ -	\$ 27,997.27	\$ 27,997.27
Customers-All Total	\$ -	\$ 181,482.38	\$ 181,482.38	\$ -	\$ 20,398.62	\$ 20,398.62	\$ -	\$ 161,083.76	\$ 161,083.76
Direct-OR Total	\$ 421,879.02	\$ 203.82	\$ 421,879.02	\$ -	\$ 22.81	\$ 22.81	\$ -	\$ 181.01	\$ 181.01
Direct-WA Total	\$ (9,452.55)	\$ -	\$ (9,452.55)	\$ (9,452.55)	\$ -	\$ (9,452.55)	\$ -	\$ -	\$ (9,452.55)
Perimeter Total	\$ -	\$ 71,831.32	\$ 71,831.32	\$ -	\$ 4,684.62	\$ 4,684.62	\$ -	\$ 67,146.70	\$ 67,146.70
Sendout Volumes Total	\$ -	\$ 498.72	\$ 498.72	\$ -	\$ 42.19	\$ 42.19	\$ -	\$ 456.53	\$ 456.53
Transmission Total	\$ -	\$ 18,113.42	\$ 18,113.42	\$ -	\$ 211.93	\$ 211.93	\$ -	\$ 17,901.49	\$ 17,901.49
885 Supervision and Engineering Total	\$ 412,426.47	\$ 272,129.66	\$ 684,556.13	\$ (9,452.55)	\$ 25,360.17	\$ 15,907.62	\$ 421,879.02	\$ 246,769.49	\$ 668,648.51
3-factor Total	\$ -	\$ 17,478.05	\$ 17,478.05	\$ -	\$ 1,964.53	\$ 1,964.53	\$ -	\$ 15,513.52	\$ 15,513.52
Direct-OR Total	\$ 331,017.13	\$ -	\$ 331,017.13	\$ -	\$ -	\$ -	\$ 331,017.13	\$ -	\$ 331,017.13
Direct-WA Total	\$ 2,732.51	\$ -	\$ 2,732.51	\$ 2,732.51	\$ -	\$ 2,732.51	\$ -	\$ -	\$ 2,732.51
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 10,725.29	\$ 10,725.29	\$ -	\$ 699.47	\$ 699.47	\$ -	\$ 10,025.82	\$ 10,025.82
Sendout Volumes Total	\$ -	\$ 9,141.14	\$ 9,141.14	\$ -	\$ 106.95	\$ 106.95	\$ -	\$ 9,034.19	\$ 9,034.19
Transmission Total	\$ -	\$ 37,344.48	\$ 37,344.48	\$ 2,732.51	\$ 2,770.96	\$ 5,503.47	\$ 331,017.13	\$ 34,573.52	\$ 365,590.65
887 Mains Total	\$ 333,749.64	\$ 37,344.48	\$ 371,094.12	\$ 2,732.51	\$ 2,770.96	\$ 5,503.47	\$ 331,017.13	\$ 34,573.52	\$ 365,590.65
3-factor Total	\$ -	\$ 1,996.13	\$ 1,996.13	\$ -	\$ 224.37	\$ 224.37	\$ -	\$ 1,771.76	\$ 1,771.76
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 4,648.26	\$ -	\$ 4,648.26	\$ -	\$ -	\$ -	\$ 4,648.26	\$ -	\$ 4,648.26
Sendout Volumes Total	\$ -	\$ 125,337.16	\$ 125,337.16	\$ -	\$ 10,603.52	\$ 10,603.52	\$ -	\$ 114,733.64	\$ 114,733.64
Telemetering Total	\$ -	\$ 33,273.82	\$ 33,273.82	\$ -	\$ 4,247.74	\$ 4,247.74	\$ -	\$ 29,026.08	\$ 29,026.08
Transmission Total	\$ -	\$ 1,573.54	\$ 1,573.54	\$ -	\$ 18.41	\$ 18.41	\$ -	\$ 1,555.13	\$ 1,555.13
889 Measuring and Regulator Station Expense - General Total	\$ 4,648.26	\$ 162,180.65	\$ 166,828.91	\$ -	\$ 15,094.04	\$ 15,094.04	\$ 4,648.26	\$ 147,086.61	\$ 151,734.87
3-factor Total	\$ -	\$ 74.23	\$ 74.23	\$ -	\$ 8.34	\$ 8.34	\$ -	\$ 65.89	\$ 65.89
Direct-OR Total	\$ 5,647.10	\$ -	\$ 5,647.10	\$ -	\$ -	\$ -	\$ 5,647.10	\$ -	\$ 5,647.10
Sendout Volumes Total	\$ -	\$ 11,255.77	\$ 11,255.77	\$ -	\$ 952.24	\$ 952.24	\$ -	\$ 10,303.53	\$ 10,303.53
891 Measuring and Regulator Station Expense - City Gate Total	\$ 5,647.10	\$ 11,330.00	\$ 16,977.10	\$ -	\$ 960.58	\$ 960.58	\$ 5,647.10	\$ 10,369.42	\$ 16,016.52
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 49,899.39	\$ -	\$ 49,899.39	\$ -	\$ -	\$ -	\$ 49,899.39	\$ -	\$ 49,899.39
Direct-WA Total	\$ 1,359.12	\$ -	\$ 1,359.12	\$ 1,359.12	\$ -	\$ 1,359.12	\$ -	\$ -	\$ 1,359.12
Perimeter Total	\$ -	\$ 3,750.07	\$ 3,750.07	\$ -	\$ 244.57	\$ 244.57	\$ -	\$ 3,505.50	\$ 3,505.50
Sendout Volumes Total	\$ -	\$ 11,525.72	\$ 11,525.72	\$ -	\$ 975.08	\$ 975.08	\$ -	\$ 10,550.64	\$ 10,550.64
Transmission Total	\$ -	\$ 1,546.43	\$ 1,546.43	\$ -	\$ 18.09	\$ 18.09	\$ -	\$ 1,528.34	\$ 1,528.34
892 Services Total	\$ 51,258.51	\$ 16,922.22	\$ 68,080.73	\$ 1,359.12	\$ 1,237.74	\$ 2,596.86	\$ 49,899.39	\$ 15,584.48	\$ 65,483.87
3-factor Total	\$ -	\$ 718.52	\$ 718.52	\$ -	\$ 80.76	\$ 80.76	\$ -	\$ 637.76	\$ 637.76

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended May 31 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-All Total	\$ -	\$ 144,189.17	\$ 144,189.17	\$ -	\$ 16,134.77	\$ 16,134.77	\$ -	\$ 128,054.40	\$ 128,054.40
Customers-Comm Total	\$ -	\$ (16,860.29)	\$ (16,860.29)	\$ -	\$ (1,739.98)	\$ (1,739.98)	\$ -	\$ (15,120.31)	\$ (15,120.31)
Customers-Ind Total	\$ -	\$ 3,497.08	\$ 3,497.08	\$ -	\$ 294.10	\$ 294.10	\$ -	\$ 3,202.98	\$ 3,202.98
Customers-Res Total	\$ -	\$ 27,617.57	\$ 27,617.57	\$ -	\$ 3,115.26	\$ 3,115.26	\$ -	\$ 24,502.31	\$ 24,502.31
Direct-OR Total	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ -	\$ -	\$ 900.00	\$ -	\$ 900.00
Sendout Volumes Total	\$ -	\$ 70,841.01	\$ 70,841.01	\$ -	\$ 5,993.15	\$ 5,993.15	\$ -	\$ 64,847.86	\$ 64,847.86
Transmission Total	\$ -	\$ (5,157.99)	\$ (5,157.99)	\$ -	\$ (60.35)	\$ (60.35)	\$ -	\$ (5,097.64)	\$ (5,097.64)
893 Meters and House Regulators Total	\$ 900.00	\$ 224,845.07	\$ 225,745.07	\$ -	\$ 23,817.72	\$ 23,817.72	\$ 900.00	\$ 201,027.95	\$ 201,927.95
3-factor Total	\$ -	\$ 1,883.43	\$ 1,883.43	\$ -	\$ 211.70	\$ 211.70	\$ -	\$ 1,671.73	\$ 1,671.73
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 158.02	\$ 158.02	\$ -	\$ 1.85	\$ 1.85	\$ -	\$ 156.17	\$ 156.17
894 Other Equipment Total	\$ -	\$ 2,041.45	\$ 2,041.45	\$ -	\$ 213.55	\$ 213.55	\$ -	\$ 1,827.90	\$ 1,827.90
Customers-All Total	\$ -	\$ 160,695.96	\$ 160,695.96	\$ -	\$ 17,981.88	\$ 17,981.88	\$ -	\$ 142,714.08	\$ 142,714.08
Customers-Comm Total	\$ -	\$ 160,695.96	\$ 160,695.96	\$ -	\$ 17,981.88	\$ 17,981.88	\$ -	\$ 142,714.08	\$ 142,714.08
Customers-Ind Total	\$ -	\$ 90,456.23	\$ 90,456.23	\$ -	\$ 10,122.05	\$ 10,122.05	\$ -	\$ 80,334.18	\$ 80,334.18
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total	\$ -	\$ 90,456.23	\$ 90,456.23	\$ -	\$ 10,122.05	\$ 10,122.05	\$ -	\$ 80,334.18	\$ 80,334.18
3-factor Total	\$ -	\$ 11,074.30	\$ 11,074.30	\$ -	\$ 1,244.75	\$ 1,244.75	\$ -	\$ 9,829.55	\$ 9,829.55
Customers-All Total	\$ -	\$ 1,458,300.10	\$ 1,458,300.10	\$ -	\$ 163,183.78	\$ 163,183.78	\$ -	\$ 1,295,116.32	\$ 1,295,116.32
Customers-Comm Total	\$ -	\$ 35,359.66	\$ 35,359.66	\$ -	\$ 2,973.75	\$ 2,973.75	\$ -	\$ 32,385.91	\$ 32,385.91
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total	\$ -	\$ 36,600.43	\$ 36,600.43	\$ -	\$ 4,128.53	\$ 4,128.53	\$ -	\$ 32,471.90	\$ 32,471.90
Direct-OR Total	\$ 588.87	\$ -	\$ 588.87	\$ -	\$ -	\$ -	\$ 588.87	\$ -	\$ 588.87
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total	\$ 588.87	\$ 1,504,734.06	\$ 1,505,322.93	\$ -	\$ 167,402.28	\$ 167,402.28	\$ 588.87	\$ 1,337,331.78	\$ 1,337,920.65
Customers-All Total	\$ -	\$ (7,279.00)	\$ (7,279.00)	\$ -	\$ (814.52)	\$ (814.52)	\$ -	\$ (6,464.48)	\$ (6,464.48)
Customers-Comm Total	\$ -	\$ 6,008.31	\$ 6,008.31	\$ -	\$ 620.06	\$ 620.06	\$ -	\$ 5,388.25	\$ 5,388.25
Customers-Ind Total	\$ -	\$ 1,698.86	\$ 1,698.86	\$ -	\$ 142.87	\$ 142.87	\$ -	\$ 1,555.99	\$ 1,555.99
Customers-Res Total	\$ -	\$ 36,600.43	\$ 36,600.43	\$ -	\$ 4,128.53	\$ 4,128.53	\$ -	\$ 32,471.90	\$ 32,471.90
Direct-OR Total	\$ (1,574.20)	\$ -	\$ (1,574.20)	\$ -	\$ -	\$ -	\$ (1,574.20)	\$ -	\$ (1,574.20)
904 Uncollectible Accounts Total	\$ (1,574.20)	\$ 37,028.60	\$ 35,454.40	\$ -	\$ 4,076.94	\$ 4,076.94	\$ (1,574.20)	\$ 32,951.66	\$ 31,377.46
Customers-Res Total	\$ -	\$ 128.85	\$ 128.85	\$ -	\$ 14.53	\$ 14.53	\$ -	\$ 114.32	\$ 114.32
907 Supervision Total	\$ -	\$ 128.85	\$ 128.85	\$ -	\$ 14.53	\$ 14.53	\$ -	\$ 114.32	\$ 114.32
3-factor Total	\$ -	\$ (259.60)	\$ (259.60)	\$ -	\$ (29.18)	\$ (29.18)	\$ -	\$ (230.42)	\$ (230.42)
Customers-All Total	\$ -	\$ 173,527.69	\$ 173,527.69	\$ -	\$ 19,417.75	\$ 19,417.75	\$ -	\$ 154,109.94	\$ 154,109.94
Customers-Comm Total	\$ -	\$ 121,325.94	\$ 121,325.94	\$ -	\$ 10,203.51	\$ 10,203.51	\$ -	\$ 111,122.43	\$ 111,122.43
Customers-Ind Total	\$ -	\$ 1,558.63	\$ 1,558.63	\$ -	\$ 175.81	\$ 175.81	\$ -	\$ 1,382.82	\$ 1,382.82
Customers-Res Total	\$ (394.61)	\$ -	\$ (394.61)	\$ -	\$ -	\$ -	\$ (394.61)	\$ -	\$ (394.61)
Direct-WA Total	\$ 7,497.45	\$ -	\$ 7,497.45	\$ 7,497.45	\$ -	\$ 7,497.45	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total	\$ 7,102.84	\$ 296,152.66	\$ 303,255.50	\$ 7,497.45	\$ 29,676.89	\$ 37,265.34	\$ (394.61)	\$ 266,384.77	\$ 265,990.16
Customers-All Total	\$ -	\$ 260,041.49	\$ 260,041.49	\$ -	\$ 29,098.64	\$ 29,098.64	\$ -	\$ 230,942.85	\$ 230,942.85
Customers-Comm Total	\$ -	\$ 260,041.49	\$ 260,041.49	\$ -	\$ 29,098.64	\$ 29,098.64	\$ -	\$ 230,942.85	\$ 230,942.85
Customers-Ind Total	\$ -	\$ 15,200.00	\$ 15,200.00	\$ -	\$ 1,772.08	\$ 1,772.08	\$ -	\$ 13,427.92	\$ 13,427.92
Customers-Res Total	\$ -	\$ 15,725.16	\$ 15,725.16	\$ -	\$ 1,773.78	\$ 1,773.78	\$ -	\$ 13,951.38	\$ 13,951.38
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 14,885.91	\$ 14,885.91	\$ -	\$ 1,665.73	\$ 1,665.73	\$ -	\$ 13,220.18	\$ 13,220.18
Customers-All Total	\$ -	\$ 14,885.91	\$ 14,885.91	\$ -	\$ 1,665.73	\$ 1,665.73	\$ -	\$ 13,220.18	\$ 13,220.18
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 162,002.27	\$ 162,002.27	\$ -	\$ 18,128.05	\$ 18,128.05	\$ -	\$ 143,874.22	\$ 143,874.22
Customers-Comm Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Ind Total	\$ -	\$ 469.60	\$ 469.60	\$ -	\$ 52.97	\$ 52.97	\$ -	\$ 416.63	\$ 416.63
Customers-Res Total	\$ 512.44	\$ -	\$ 512.44	\$ -	\$ -	\$ -	\$ 512.44	\$ -	\$ 512.44
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total	\$ 512.44	\$ 162,471.87	\$ 162,984.31	\$ -	\$ 18,181.02	\$ 18,181.02	\$ 512.44	\$ 144,290.85	\$ 144,803.29
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 36,153.47	\$ 36,153.47	\$ -	\$ 4,045.57	\$ 4,045.57	\$ -	\$ 32,107.90	\$ 32,107.90
913 Advertising Total	\$ -	\$ 36,153.47	\$ 36,153.47	\$ -	\$ 4,045.57	\$ 4,045.57	\$ -	\$ 32,107.90	\$ 32,107.90
3-factor Total	\$ -	\$ 3,922,070.92	\$ 3,922,070.92	\$ -	\$ 440,840.77	\$ 440,840.77	\$ -	\$ 3,481,230.15	\$ 3,481,230.15
Customers-All Total	\$ -	\$ 183,374.45	\$ 183,374.45	\$ -	\$ 20,519.60	\$ 20,519.60	\$ -	\$ 162,854.85	\$ 162,854.85

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended May 31 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-Ind Total	\$ -	\$ 41.62	\$ 41.62	\$ -	\$ 3.50	\$ 3.50	\$ -	\$ 38.12	\$ 38.12
Customers-Res Total	\$ -	\$ 13,443.50	\$ 13,443.50	\$ -	\$ 1,516.43	\$ 1,516.43	\$ -	\$ 11,927.07	\$ 11,927.07
Direct-OR Total	\$ 572.69	\$ -	\$ 572.69	\$ -	\$ -	\$ -	\$ 572.69	\$ -	\$ 572.69
Direct-WA Total	\$ 387.64	\$ -	\$ 387.64	\$ 387.64	\$ -	\$ 387.64	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ 363,794.28	\$ 363,794.28	\$ -	\$ 39,162.45	\$ 39,162.45	\$ -	\$ 324,631.83	\$ 324,631.83
Regulatory Total	\$ -	\$ 124,145.79	\$ 124,145.79	\$ -	\$ 37,243.74	\$ 37,243.74	\$ -	\$ 86,902.05	\$ 86,902.05
Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 300.90	\$ 300.90	\$ -	\$ 25.46	\$ 25.46	\$ -	\$ 275.44	\$ 275.44
921 Office Supplies and Expense Total	\$ 960.33	\$ 4,607,171.46	\$ 4,608,131.79	\$ 387.64	\$ 539,311.95	\$ 539,699.59	\$ 572.69	\$ 4,067,859.51	\$ 4,068,432.20
3-factor Total	\$ -	\$ (49,800.31)	\$ (49,800.31)	\$ -	\$ (5,597.55)	\$ (5,597.55)	\$ -	\$ (44,202.76)	\$ (44,202.76)
Admin Tran Total	\$ -	\$ (970,119.00)	\$ (970,119.00)	\$ -	\$ (127,279.61)	\$ (127,279.61)	\$ -	\$ (842,839.39)	\$ (842,839.39)
Employee Cost Total	\$ -	\$ (547,819.12)	\$ (547,819.12)	\$ -	\$ (58,972.73)	\$ (58,972.73)	\$ -	\$ (488,846.39)	\$ (488,846.39)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,567,738.43)	\$ (1,567,738.43)	\$ -	\$ (191,849.90)	\$ (191,849.90)	\$ -	\$ (1,375,888.53)	\$ (1,375,888.53)
3-factor Total	\$ -	\$ 288,489.81	\$ 288,489.81	\$ -	\$ 32,426.25	\$ 32,426.25	\$ -	\$ 256,063.56	\$ 256,063.56
924 Property Insurance Premium Total	\$ -	\$ 288,489.81	\$ 288,489.81	\$ -	\$ 32,426.25	\$ 32,426.25	\$ -	\$ 256,063.56	\$ 256,063.56
3-factor Total	\$ -	\$ 9,743.00	\$ 9,743.00	\$ -	\$ 1,095.11	\$ 1,095.11	\$ -	\$ 8,647.89	\$ 8,647.89
925 Injuries and Damages Total	\$ -	\$ 9,743.00	\$ 9,743.00	\$ -	\$ 1,095.11	\$ 1,095.11	\$ -	\$ 8,647.89	\$ 8,647.89
3-factor Total	\$ -	\$ 202,653.72	\$ 202,653.72	\$ -	\$ 22,778.28	\$ 22,778.28	\$ -	\$ 179,875.44	\$ 179,875.44
Customers-All Total	\$ -	\$ 321.01	\$ 321.01	\$ -	\$ 35.92	\$ 35.92	\$ -	\$ 285.09	\$ 285.09
Direct-OR Total	\$ 401,042.00	\$ -	\$ 401,042.00	\$ -	\$ -	\$ -	\$ 401,042.00	\$ -	\$ 401,042.00
Employee Cost Total	\$ -	\$ 1,317,956.36	\$ 1,317,956.36	\$ -	\$ 141,878.00	\$ 141,878.00	\$ -	\$ 1,176,078.36	\$ 1,176,078.36
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total	\$ 401,042.00	\$ 1,521,685.09	\$ 1,922,727.09	\$ -	\$ 164,701.02	\$ 164,701.02	\$ 401,042.00	\$ 1,356,984.07	\$ 1,758,026.07
3-factor Total	\$ -	\$ 4,170.39	\$ 4,170.39	\$ -	\$ 468.75	\$ 468.75	\$ -	\$ 3,701.64	\$ 3,701.64
Customers-All Total	\$ -	\$ 829.50	\$ 829.50	\$ -	\$ 92.82	\$ 92.82	\$ -	\$ 736.68	\$ 736.68
930 Miscellaneous General Expense Total	\$ -	\$ 4,999.89	\$ 4,999.89	\$ -	\$ 561.57	\$ 561.57	\$ -	\$ 4,438.32	\$ 4,438.32
3-factor Total	\$ -	\$ 406,033.12	\$ 406,033.12	\$ -	\$ 45,638.12	\$ 45,638.12	\$ -	\$ 360,395.00	\$ 360,395.00
Customers-All Total	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ 2,344.58	\$ 2,344.58
931 Rents Total	\$ -	\$ 408,673.12	\$ 408,673.12	\$ -	\$ 45,933.54	\$ 45,933.54	\$ -	\$ 362,739.58	\$ 362,739.58
3-factor Total	\$ -	\$ 221,004.22	\$ 221,004.22	\$ -	\$ 24,840.87	\$ 24,840.87	\$ -	\$ 196,163.35	\$ 196,163.35
Customers-All Total	\$ -	\$ 21,610.96	\$ 21,610.96	\$ -	\$ 2,418.27	\$ 2,418.27	\$ -	\$ 19,192.69	\$ 19,192.69
Customers-The Dalles Total	\$ -	\$ 1,373.79	\$ 1,373.79	\$ -	\$ 346.33	\$ 346.33	\$ -	\$ 1,027.46	\$ 1,027.46
Direct-OR Total	\$ 57,139.83	\$ -	\$ 57,139.83	\$ -	\$ -	\$ -	\$ 57,139.83	\$ -	\$ 57,139.83
Direct-WA Total	\$ 5,053.70	\$ -	\$ 5,053.70	\$ 5,053.70	\$ -	\$ 5,053.70	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 11,289.45	\$ 11,289.45	\$ -	\$ 1,188.78	\$ 1,188.78	\$ -	\$ 10,100.67	\$ 10,100.67
Sendout Volumes Total	\$ -	\$ 4,906.55	\$ 4,906.55	\$ -	\$ 415.09	\$ 415.09	\$ -	\$ 4,491.46	\$ 4,491.46
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total	\$ 62,193.53	\$ 260,184.97	\$ 322,378.50	\$ 5,053.70	\$ 29,209.35	\$ 34,263.05	\$ 57,139.83	\$ 230,975.62	\$ 288,115.45
Grand Total	\$ 1,590,019.22	\$ 12,372,802.32	\$ 13,962,821.54	\$ 49,301.83	\$ 1,353,831.92	\$ 1,403,133.75	\$ 1,540,717.99	\$ 11,018,970.40	\$ 12,559,687.79

June 2019 Activity

June 2019

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Total Operating Revenue		(2,700,875)			(319,613)		(2,381,262)	
Total Rate Base		1,344,396,223			173,806,544		1,170,589,679	
Rate Of Return on Rate Base		-0.20%			-0.18%		-0.20%	

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2019

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
NW Natural								
Washington Results of Operations								
Monthly Summary								
Rate Base								
101 Gross Plant		3,170,316,422						2,800,573,112
108.1X Accumulated Depreciation		(1,386,185,814)						(1,240,607,187)
ADJ Working Capital Allowance		3,428,314						3,045,029
117.X Storage Gas - Cushion		25,388,795						22,715,355
186.XX Leasehold Improvements		100,198						88,936
252.XX Customer Contributions		(4,937,414)						(4,003,744)
283.XX Deferred Taxes - Federal		(381,304,348)						(328,811,891)
283.XX Deferred Taxes - State		(82,409,931)						(82,409,931)
Total Rate Base		1,344,396,223						1,170,589,679
Rate Of Return on Rate Base		-0.20%						-0.20%

June 2019

System		System		Washington		Washington		Oregon		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated
		89,351,070				8,617,612				80,733,458	
		1,323,464,690				171,703,885				1,151,760,805	
		6.75%				5.02%				7.01%	

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 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Alloc. Ref.

Acct

Description

Sales of Gas

Alloc. Ref.

System Direct

System Allocated

System Total

Washington Direct

Washington Allocated

Washington Total

Oregon Direct

Oregon Allocated

Oregon Total

Acct	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Residential	410,165,043	0	410,165,043	45,256,938	0	45,256,938	364,908,105	0	364,908,105
481.1	Commercial	203,176,547	0	203,176,547	17,756,924	0	17,756,924	185,419,623	0	185,419,623
481.2	Industrial Firm	20,032,770	0	20,032,770	1,820,319	0	1,820,319	18,212,451	0	18,212,451
481.3	Interruptible	16,780,935	0	16,780,935	487,496	0	487,496	16,293,438	0	16,293,438
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
481.5	Unbilled Revenue	0	723,479	723,479	0	109,254	109,254	0	614,225	614,225
495.20	Total Sales of Gas	650,155,295	723,479	650,878,774	65,321,677	109,254	65,430,931	584,833,618	614,225	585,447,843
Transportation Revenue										
489.12	Industrial Firm	12,333,097	0	12,333,097	1,454,985	0	1,454,985	10,878,111	0	10,878,111
489.13	Interruptible	7,682,728	0	7,682,728	863,369	0	863,369	6,819,358	0	6,819,358
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	3,983,051	0	3,983,051	0	0	0	3,983,051	0	3,983,051
495.6	Total Transportation Revenue	23,998,875	0	23,998,875	2,318,354	0	2,318,354	21,680,520	0	21,680,520
Rate Adjustments - Amortizations										
1,886,658		1,886,658	0	1,886,658	(3,660,460)	0	(3,660,460)	5,547,118	0	5,547,118
Miscellaneous Revenues										
487	Late Payment Charge	2,020,964	0	2,020,964	87,873	0	87,873	1,933,091	0	1,933,091
488.0	Seasonal Reconnect Fee	11,300	0	11,300	0	0	0	11,300	0	11,300
488.0	Delinquent Reconnect Fee	266,710	0	266,710	20,430	0	20,430	246,280	0	246,280
488.1	Returned Check Charge	120,572	0	120,572	12,497	0	12,497	108,075	0	108,075
488.3	Recon Charge CR During Office Hours	237,104	0	237,104	40,240	0	40,240	196,864	0	196,864
488.4	Field Collection Charge	361,895	0	361,895	30,115	0	30,115	331,780	0	331,780
488.5	Recon Charge CR After Office Hours	37,690	0	37,690	13,198	0	13,198	24,493	0	24,493
488.6	Recon Charge Seas During Office Hours	9,510	0	9,510	445	0	445	9,065	0	9,065
488.7	Recon Charge Seas After Office Hours	1,280	0	1,280	500	0	500	780	0	780
488.8	Automated Payment Charge	36,743	0	36,743	5,148	0	5,148	31,595	0	31,595
493.2	Rent - Utility Property	189,413	789,483	978,896	189,413	9,011	198,424	780,472	780,472	1,560,944
495.1	Meter Rentals	3,185,696	0	3,185,696	9,259	0	9,259	180,155	0	180,155
495.2	Other Gas Revenue - Miscellaneous	6,478,876	789,483	7,268,359	267,675	0	267,675	3,137,724	0	3,137,724
495.2	Total Miscellaneous Revenues	682,519,703	1,512,962	684,032,665	64,247,246	118,265	64,365,511	618,272,457	1,394,697	619,667,154
Total Operating Revenue										
804.7	WACOG Incurred	209,507,880	0	209,507,880	20,160,383	0	20,160,383	189,347,498	0	189,347,498
805.7	WACOG Deferred	(21,150,830)	0	(21,150,830)	(2,619,322)	0	(2,619,322)	(18,531,508)	0	(18,531,508)
804.6	Demand Incurred	77,792,233	0	77,792,233	8,279,292	0	8,279,292	69,512,941	0	69,512,941
805.8	Demand Deferred	1,383,186	0	1,383,186	208,704	0	208,704	1,174,481	0	1,174,481
805.4	Amortization of Gas Costs	(22,014,815)	0	(22,014,815)	(3,838,010)	0	(3,838,010)	(18,176,805)	0	(18,176,805)
805.4	Total Cost of Gas	245,517,654	0	245,517,654	22,191,048	0	22,191,048	223,326,607	0	223,326,607
407.03	Environmental Expense	10,912,337	0	10,912,337	0	0	0	0	0	10,912,337
Detail	Operations & Maintenance	32,261,625	157,702,137	189,963,762	799,654	17,147,324	17,946,978	31,461,971	140,554,813	172,016,784
Other Taxes										
408.11	Property	21,531,032	0	21,531,032	1,258,320	0	1,258,320	20,272,712	0	20,272,712
408.12	Franchise	17,420,150	0	17,420,150	2,695,906	0	2,695,906	14,724,244	0	14,724,244
408.13	Payroll	0	6,333,516	6,333,516	0	662,708	662,708	0	5,670,808	5,670,808
408.14	Other	1,223,267	0	1,223,267	92,959	0	92,959	1,130,308	0	1,130,308
408.15	Regulatory	1,801,929	0	1,801,929	127,627	0	127,627	1,674,302	0	1,674,302
408.15	Total Other Taxes	41,976,379	6,333,516	48,309,895	4,174,813	662,708	4,837,521	37,801,566	5,670,808	43,472,374
403.1	Depreciation	0	85,188,349	85,188,349	0	9,456,659	9,456,659	0	75,731,690	75,731,690
Income Taxes										
409.11	Federal Income Taxes	10,768,657	0	10,768,657	1,318,266	0	1,318,266	9,450,391	0	9,450,391
410.11	Federal Income Taxes - Deferred	23,021,829	0	23,021,829	0	0	0	23,021,829	0	23,021,829
411.42	Federal Income Tax Credit	(24,376,195)	0	(24,376,195)	(2,573)	0	(2,573)	(24,373,622)	0	(24,373,622)
409.12	Oregon Income Taxes	5,702,603	0	5,702,603	0	0	0	5,702,603	0	5,702,603
410.12	Oregon Income Taxes - Deferred	8,138,676	0	8,138,676	0	0	0	8,138,676	0	8,138,676
411.12	Oregon Income Tax Credit	(8,465,973)	0	(8,465,973)	0	0	0	(8,465,973)	0	(8,465,973)
411.12	Total Income Taxes	14,789,597	0	14,789,597	1,315,693	0	1,315,693	13,473,904	0	13,473,904
Total Operating Revenue Deductions										
319,755,659		249,224,002	594,681,595	594,681,595	27,165,514	27,266,691	55,747,899	292,590,144	221,957,311	538,933,696
Net Operating Income										
89,351,070		89,351,070	89,351,070	89,351,070	8,617,612	8,617,612	8,617,612	8,617,612	8,617,612	8,617,612

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended June 30 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 10,827	\$ 1,140	\$ 9,687
818	Compressor Station Expense	\$ (6,222)	\$ (655)	\$ (5,567)
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 263,191	\$ 27,569	\$ 235,622
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 19,323	\$ 2,035	\$ 17,288
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
Total Underground Storage Expense		<u>\$ 309,694</u>	<u>\$ 32,466</u>	<u>\$ 277,228</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 8,551	\$ 900	\$ 7,651
Total Other Storage Expense		<u>\$ 8,551</u>	<u>\$ 900</u>	<u>\$ 7,651</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 151,233	\$ 15,925	\$ 135,309
845	LNG Fuel	\$ (19,893)	\$ (2,095)	\$ (17,799)
Maintenance				
847	Supervision and Engineering	\$ 84,483	\$ 8,896	\$ 75,587
Total Liquified Natural Gas Expense				
Total Natural Gas Storage		<u>\$ 215,823</u>	<u>\$ 22,726</u>	<u>\$ 193,097</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 80,559	\$ 120	\$ 80,439
Maintenance				
863	Maintenance of Mains	\$ (337,975)	\$ (37,988)	\$ (299,986)
Total Transmission Expense		<u>\$ (257,416)</u>	<u>\$ (37,868)</u>	<u>\$ (219,547)</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 410,306	\$ 34,712	\$ 375,594
874	Mains and Services Expense	\$ 792,737	\$ 97,876	\$ 694,861
875	Measuring and Regulator Station Expense - General	\$ (1,680)	\$ 49	\$ (1,729)
877	Measuring and Regulator Station Expense - City Gate	\$ 34,180	\$ 2,971	\$ 31,209
878	Meter and House Regulator Expense	\$ 480,359	\$ 53,698	\$ 426,661
879	Customer Installation Expense	\$ 719,679	\$ 79,565	\$ 640,114
880	Other Expense	\$ 95,113	\$ 9,326	\$ 85,787
881	Rents	\$ 27,459	\$ 3,438	\$ 24,022
Maintenance				
885	Supervision and Engineering	\$ 579,901	\$ 37,543	\$ 542,358
887	Mains	\$ 174,111	\$ 9,218	\$ 164,894
889	Measuring and Regulator Station Expense - General	\$ 107,406	\$ 10,296	\$ 97,111
891	Measuring and Regulator Station Expense - City Gate	\$ 14,129	\$ 1,204	\$ 12,925
892	Services	\$ (11,631)	\$ 978	\$ (12,609)
893	Meters and House Regulators	\$ 242,087	\$ 24,973	\$ 217,114
894	Other Equipment	\$ 2,515	\$ 167	\$ 2,348
Total Distribution Expense		<u>\$ 3,666,673</u>	<u>\$ 366,013</u>	<u>\$ 3,300,659</u>

Customer Accounts Expense

Operation

901	Supervision	\$ 163,405	\$ 18,285	\$ 145,120
902	Meter Reading Expenses	\$ 74,137	\$ 8,226	\$ 65,911
903	Customer Records and Collection Expense	\$ 1,262,588	\$ 140,422	\$ 1,122,166
904	Uncollectible Accounts	\$ (172,815)	\$ (18,937)	\$ (153,878)
	Total Customer Accounts Expense	\$ 1,327,315	\$ 147,996	\$ 1,179,319

Customer Service and Informational

Operation

907	Supervision	\$ 57	\$ 6	\$ 51
908	Customer Assistance Expense	\$ 164,677	\$ 16,134	\$ 148,543
909	Customer Information Expense	\$ 266,595	\$ 29,832	\$ 236,763
910	Miscellaneous Customer Service Expense	\$ 25,486	\$ 2,875	\$ 22,611
	Total Customer Service and Informational	\$ 456,816	\$ 48,847	\$ 407,969

Sales Expense

Operation

911	Supervision	\$ 17,586	\$ 1,968	\$ 15,618
912	Demonstration and Selling Expense	\$ 198,651	\$ 21,325	\$ 177,325
913	Advertising	\$ 31,716	\$ 3,549	\$ 28,167
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 247,953	\$ 26,842	\$ 221,111

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$ 4,194,337	\$ 501,191	\$ 3,693,146
922	Administrative Expenses Transferred - Credit	\$ (1,794,348)	\$ (222,883)	\$ (1,571,465)
924	Property Insurance Premium	\$ 301,376	\$ 33,875	\$ 267,501
925	Injuries and Damages	\$ 18,270	\$ 2,054	\$ 16,216
926	Employee Pensions and Benefits	\$ 1,963,560	\$ 182,405	\$ 1,781,155
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 49,086	\$ 5,517	\$ 43,569
931	Rents	\$ 392,963	\$ 44,168	\$ 348,795

Maintenance

935	Maintenance of General Plant	\$ 339,000	\$ 39,027	\$ 299,973
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	Total Administrative and General Expense	\$ 5,464,244	\$ 585,354	\$ 4,878,891
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	Total Operations and Maintenance Expense	<u>\$ 11,439,653</u>	<u>\$ 1,193,277</u>	<u>\$ 10,246,376</u>
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NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended June 30 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
816 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ 10,826.75	\$ 10,826.75	\$ -	\$ 1,140.06	\$ 1,140.06	\$ -	\$ 9,686.69	\$ 9,686.69
818 Compressor Station Expense Total	Firm Sales Volumes Total	\$ -	\$ 6,222.31	\$ 6,222.31	\$ -	\$ 1,140.06	\$ 1,140.06	\$ -	\$ 9,686.69	\$ 9,686.69
819 Compressor Station Fuel Total	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 5,567.10	\$ 5,567.10
820 Measuring and Regulator Station Expense Total	Firm Sales Volumes Total	\$ -	\$ 262,526.91	\$ 263,191.21	\$ -	\$ 27,569.33	\$ 27,569.33	\$ 664.30	\$ 234,957.58	\$ 235,621.88
821 Purification Expense Total	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
832 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ 19,323.02	\$ 19,323.02	\$ -	\$ 2,034.71	\$ 2,034.71	\$ -	\$ 17,288.31	\$ 17,288.31
834 Compressor Expense Total	Firm Sales Volumes Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20
840 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 8,551.47	\$ 8,551.47	\$ -	\$ 900.47	\$ 900.47	\$ -	\$ 7,651.00	\$ 7,651.00
844 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 151,233.45	\$ 151,233.45	\$ -	\$ 15,924.88	\$ 15,924.88	\$ -	\$ 135,308.57	\$ 135,308.57
845 LNG Fuel Total	Firm Sales Volumes Total	\$ -	\$ 19,893.27	\$ 19,893.27	\$ -	\$ 2,094.76	\$ 2,094.76	\$ -	\$ 17,798.51	\$ 17,798.51
847 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 84,482.93	\$ 84,482.93	\$ -	\$ 8,896.05	\$ 8,896.05	\$ -	\$ 75,586.88	\$ 75,586.88
3-factor Total	3-factor Total	\$ -	\$ (7,966.19)	\$ (7,966.19)	\$ -	\$ (895.40)	\$ (895.40)	\$ -	\$ (7,070.79)	\$ (7,070.79)
Sales/Sendout Volumes Total	Sales/Sendout Volumes Total	\$ 1,725.00	\$ -	\$ 1,725.00	\$ -	\$ -	\$ -	\$ 1,725.00	\$ -	\$ 1,725.00
Sendout Volumes Total	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	Transmission Total	\$ -	\$ 86,800.16	\$ 86,800.16	\$ -	\$ 1,015.56	\$ 1,015.56	\$ -	\$ 85,784.60	\$ 85,784.60
856 Mains Expense Total	3-factor Total	\$ 1,725.00	\$ 78,833.97	\$ 80,558.97	\$ -	\$ 120.16	\$ 120.16	\$ 1,725.00	\$ 78,713.81	\$ 80,438.81
863 Maintenance of Mains Total	3-factor Total	\$ -	\$ (337,974.62)	\$ (337,974.62)	\$ -	\$ (37,988.35)	\$ (37,988.35)	\$ -	\$ (299,986.27)	\$ (299,986.27)
3-factor Total	3-factor Total	\$ -	\$ (337,974.62)	\$ (337,974.62)	\$ -	\$ (37,988.35)	\$ (37,988.35)	\$ -	\$ (299,986.27)	\$ (299,986.27)
Sendout Volumes Total	Sendout Volumes Total	\$ -	\$ 410,305.73	\$ 410,305.73	\$ -	\$ 34,711.86	\$ 34,711.86	\$ -	\$ 375,593.87	\$ 375,593.87
Transmission Total	Transmission Total	\$ -	\$ 410,305.73	\$ 410,305.73	\$ -	\$ 34,711.86	\$ 34,711.86	\$ -	\$ 375,593.87	\$ 375,593.87
870 Supervision and Engineering Total	3-factor Total	\$ -	\$ 259,367.14	\$ 259,367.14	\$ -	\$ 29,152.87	\$ 29,152.87	\$ -	\$ 230,214.27	\$ 230,214.27
Customers-All Total	Customers-All Total	\$ -	\$ 429,171.19	\$ 429,171.19	\$ -	\$ 48,024.26	\$ 48,024.26	\$ -	\$ 381,146.93	\$ 381,146.93
Direct-OR Total	Direct-OR Total	\$ 82,673.29	\$ -	\$ 82,673.29	\$ -	\$ -	\$ -	\$ 82,673.29	\$ -	\$ 82,673.29
Direct-WA Total	Direct-WA Total	\$ 20,172.89	\$ -	\$ 20,172.89	\$ 20,172.89	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	Perimeter Total	\$ -	\$ 9,538.17	\$ 9,538.17	\$ -	\$ 622.05	\$ 622.05	\$ -	\$ 8,916.12	\$ 8,916.12
Sendout Volumes Total	Sendout Volumes Total	\$ -	\$ (8,185.49)	\$ (8,185.49)	\$ -	\$ (95.77)	\$ (95.77)	\$ -	\$ (8,089.72)	\$ (8,089.72)
Transmission Total	Transmission Total	\$ 102,846.18	\$ 689,891.01	\$ 792,737.19	\$ 20,172.89	\$ 77,703.40	\$ 97,876.29	\$ 82,673.29	\$ 612,187.61	\$ 694,860.90
874 Mains and Services Expense Total	3-factor Total	\$ -	\$ 920.48	\$ 920.48	\$ -	\$ 103.46	\$ 103.46	\$ -	\$ 81.70	\$ 81.70
Customers-All Total	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	Sendout Volumes Total	\$ -	\$ (6,439.29)	\$ (6,439.29)	\$ -	\$ (544.76)	\$ (544.76)	\$ -	\$ (5,894.53)	\$ (5,894.53)
Telemetering Total	Telemetering Total	\$ -	\$ 3,838.91	\$ 3,838.91	\$ -	\$ 490.08	\$ 490.08	\$ -	\$ 3,348.83	\$ 3,348.83
875 Measuring and Regulator Station Expense - General Total	3-factor Total	\$ -	\$ 1,442.86	\$ 1,442.86	\$ -	\$ 162.18	\$ 162.18	\$ -	\$ 1,280.68	\$ 1,280.68
Customers-All Total	Customers-All Total	\$ -	\$ 1,425.29	\$ 1,425.29	\$ -	\$ 159.49	\$ 159.49	\$ -	\$ 1,265.80	\$ 1,265.80
Sendout Volumes Total	Sendout Volumes Total	\$ -	\$ 31,311.83	\$ 31,311.83	\$ -	\$ 2,648.98	\$ 2,648.98	\$ -	\$ 28,662.85	\$ 28,662.85
Transmission Total	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total	3-factor Total	\$ -	\$ 34,179.98	\$ 34,179.98	\$ -	\$ 2,970.65	\$ 2,970.65	\$ -	\$ 31,209.33	\$ 31,209.33
Customers-All Total	Customers-All Total	\$ -	\$ 478,491.35	\$ 478,491.35	\$ -	\$ 53,543.18	\$ 53,543.18	\$ -	\$ 424,948.17	\$ 424,948.17
Customers-Ind Total	Customers-Ind Total	\$ -	\$ 83.75	\$ 83.75	\$ -	\$ 7.04	\$ 7.04	\$ -	\$ 76.71	\$ 76.71

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended June 30 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Direct-OR Total	\$ 35.51	\$ -	\$ 35.51	\$ -	\$ -	\$ -	\$ 35.51	\$ -	\$ 35.51
Sendout Volumes Total	\$ -	\$ 1,748.84	\$ 1,748.84	\$ -	\$ 147.95	\$ 147.95	\$ -	\$ 1,600.89	\$ 1,600.89
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	\$ 35.51	\$ 480,323.94	\$ 480,359.45	\$ -	\$ 53,698.18	\$ 53,698.18	\$ 35.51	\$ 426,625.76	\$ 426,661.27
3-factor Total	\$ -	\$ 27,595.94	\$ 27,595.94	\$ -	\$ 3,101.78	\$ 3,101.78	\$ -	\$ 24,494.16	\$ 24,494.16
Customers-All Total	\$ -	\$ 671,744.72	\$ 671,744.72	\$ -	\$ 75,168.23	\$ 75,168.23	\$ -	\$ 596,576.49	\$ 596,576.49
Direct-OR Total	\$ 15,556.84	\$ -	\$ 15,556.84	\$ -	\$ -	\$ -	\$ 15,556.84	\$ -	\$ 15,556.84
Direct-WA Total	\$ 1,051.60	\$ -	\$ 1,051.60	\$ 1,051.60	\$ -	\$ 1,051.60	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 3,729.99	\$ 3,729.99	\$ -	\$ 243.26	\$ 243.26	\$ -	\$ 3,486.73	\$ 3,486.73
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 16,608.44	\$ 703,070.65	\$ 719,679.09	\$ 1,051.60	\$ 78,513.28	\$ 79,564.88	\$ 15,556.84	\$ 624,557.37	\$ 640,114.21
3-factor Total	\$ -	\$ 390.88	\$ 390.88	\$ -	\$ 43.93	\$ 43.93	\$ -	\$ 346.95	\$ 346.95
Customers-All Total	\$ -	\$ 68,430.73	\$ 68,430.73	\$ -	\$ 7,657.40	\$ 7,657.40	\$ -	\$ 60,773.33	\$ 60,773.33
Customers-Ind Total	\$ -	\$ 804.58	\$ 804.58	\$ -	\$ 67.67	\$ 67.67	\$ -	\$ 736.91	\$ 736.91
Direct-OR Total	\$ 6,127.85	\$ -	\$ 6,127.85	\$ -	\$ -	\$ -	\$ 6,127.85	\$ -	\$ 6,127.85
Direct-WA Total	\$ (77.46)	\$ -	\$ (77.46)	\$ (77.46)	\$ -	\$ (77.46)	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 511.06	\$ 511.06	\$ 33.33	\$ 33.33	\$ 33.33	\$ -	\$ 477.73	\$ 477.73
Sendout Volumes Total	\$ -	\$ 18,925.69	\$ 18,925.69	\$ -	\$ 1,601.11	\$ 1,601.11	\$ -	\$ 17,324.58	\$ 17,324.58
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880 Other Expense Total	\$ 6,050.39	\$ 89,062.94	\$ 95,113.33	\$ (77.46)	\$ 9,403.44	\$ 9,325.98	\$ 6,127.85	\$ 79,659.50	\$ 85,787.35
3-factor Total	\$ -	\$ 24,944.75	\$ 24,944.75	\$ -	\$ 2,803.79	\$ 2,803.79	\$ -	\$ 22,140.96	\$ 22,140.96
Customers-The Dailies Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72
881 Rents Total	\$ -	\$ 27,459.42	\$ 27,459.42	\$ -	\$ 3,437.74	\$ 3,437.74	\$ -	\$ 24,021.68	\$ 24,021.68
3-factor Total	\$ -	\$ 214,804.93	\$ 214,804.93	\$ -	\$ 24,144.07	\$ 24,144.07	\$ -	\$ 190,660.86	\$ 190,660.86
Customers-All Total	\$ -	\$ (1,550.72)	\$ (1,550.72)	\$ -	\$ (173.53)	\$ (173.53)	\$ -	\$ (1,377.19)	\$ (1,377.19)
Direct-OR Total	\$ 318,904.67	\$ -	\$ 318,904.67	\$ -	\$ -	\$ -	\$ 318,904.67	\$ -	\$ 318,904.67
Direct-WA Total	\$ 12,141.34	\$ -	\$ 12,141.34	\$ 12,141.34	\$ -	\$ 12,141.34	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 17,526.79	\$ 17,526.79	\$ -	\$ 1,143.04	\$ 1,143.04	\$ -	\$ 16,383.75	\$ 16,383.75
Sendout Volumes Total	\$ -	\$ 1,049.86	\$ 1,049.86	\$ -	\$ 88.82	\$ 88.82	\$ -	\$ 961.04	\$ 961.04
Transmission Total	\$ -	\$ 17,023.65	\$ 17,023.65	\$ -	\$ 199.18	\$ 199.18	\$ -	\$ 16,824.47	\$ 16,824.47
885 Supervision and Engineering Total	\$ 331,046.01	\$ 248,854.51	\$ 579,900.52	\$ 12,141.34	\$ 25,401.59	\$ 37,542.93	\$ 318,904.67	\$ 223,452.92	\$ 542,357.59
3-factor Total	\$ -	\$ 14,355.54	\$ 14,355.54	\$ -	\$ 1,613.56	\$ 1,613.56	\$ -	\$ 12,741.98	\$ 12,741.98
Direct-OR Total	\$ 137,190.03	\$ -	\$ 137,190.03	\$ -	\$ -	\$ -	\$ 137,190.03	\$ -	\$ 137,190.03
Direct-WA Total	\$ 6,936.50	\$ -	\$ 6,936.50	\$ 6,936.50	\$ -	\$ 6,936.50	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 7,902.47	\$ 7,902.47	\$ -	\$ 515.38	\$ 515.38	\$ -	\$ 7,387.09	\$ 7,387.09
Sendout Volumes Total	\$ -	\$ 846.55	\$ 846.55	\$ -	\$ 71.62	\$ 71.62	\$ -	\$ 774.93	\$ 774.93
Transmission Total	\$ -	\$ 6,880.24	\$ 6,880.24	\$ -	\$ 80.50	\$ 80.50	\$ -	\$ 6,799.74	\$ 6,799.74
887 Mains Total	\$ 144,126.53	\$ 29,984.80	\$ 174,111.33	\$ 6,936.50	\$ 2,281.06	\$ 9,217.56	\$ 137,190.03	\$ 27,703.74	\$ 164,893.77
3-factor Total	\$ -	\$ 1,494.53	\$ 1,494.53	\$ -	\$ 167.99	\$ 167.99	\$ -	\$ 1,326.54	\$ 1,326.54
Customers-All Total	\$ -	\$ 683.30	\$ 683.30	\$ -	\$ 76.46	\$ 76.46	\$ -	\$ 606.84	\$ 606.84
Direct-OR Total	\$ 1,060.07	\$ -	\$ 1,060.07	\$ -	\$ -	\$ -	\$ 1,060.07	\$ -	\$ 1,060.07
Sendout Volumes Total	\$ -	\$ 75,402.92	\$ 75,402.92	\$ -	\$ 6,379.09	\$ 6,379.09	\$ -	\$ 69,023.83	\$ 69,023.83
Telemetering Total	\$ -	\$ 28,765.58	\$ 28,765.58	\$ -	\$ 3,672.21	\$ 3,672.21	\$ -	\$ 25,093.37	\$ 25,093.37
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
889 Measuring and Regulator Station Expense - General Total	\$ 1,060.07	\$ 106,346.33	\$ 107,406.40	\$ -	\$ 10,295.75	\$ 10,295.75	\$ 1,060.07	\$ 96,050.58	\$ 97,110.65
3-factor Total	\$ -	\$ 323.76	\$ 323.76	\$ -	\$ 36.39	\$ 36.39	\$ -	\$ 287.37	\$ 287.37
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 13,805.61	\$ 13,805.61	\$ -	\$ 1,167.95	\$ 1,167.95	\$ -	\$ 12,637.66	\$ 12,637.66
891 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 14,129.37	\$ 14,129.37	\$ -	\$ 1,204.35	\$ 1,204.35	\$ -	\$ 12,925.02	\$ 12,925.02
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ (20,566.02)	\$ -	\$ (20,566.02)	\$ -	\$ -	\$ -	\$ (20,566.02)	\$ -	\$ (20,566.02)
Direct-WA Total	\$ 163.30	\$ -	\$ 163.30	\$ 163.30	\$ -	\$ 163.30	\$ -	\$ (3,507.74)	\$ (3,507.74)
Perimeter Total	\$ -	\$ (3,752.46)	\$ (3,752.46)	\$ -	\$ (244.72)	\$ (244.72)	\$ -	\$ 11,464.44	\$ 11,464.44
Sendout Volumes Total	\$ -	\$ 12,523.97	\$ 12,523.97	\$ -	\$ 1,059.53	\$ 1,059.53	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Services Total	\$ (20,402.72)	\$ 8,771.51	\$ (11,631.21)	\$ 163.30	\$ 814.80	\$ 978.10	\$ (20,566.02)	\$ 7,956.71	\$ (12,609.31)
3-factor Total	\$ -	\$ 1,049.19	\$ 1,049.19	\$ -	\$ 117.93	\$ 117.93	\$ -	\$ 931.26	\$ 931.26

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended June 30 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-All Total	\$ -	\$ 137,447.08	\$ 137,447.08	\$ -	\$ 15,380.33	\$ 15,380.33	\$ -	\$ 122,066.75	\$ 122,066.75
Customers-Comm Total	\$ -	\$ (41.04)	\$ (41.04)	\$ -	\$ (4.24)	\$ (4.24)	\$ -	\$ (36.80)	\$ (36.80)
Customers-Ind Total	\$ -	\$ 217.91	\$ 217.91	\$ -	\$ 18.33	\$ 18.33	\$ -	\$ 199.58	\$ 199.58
Customers-Res Total	\$ -	\$ 29,449.15	\$ 29,449.15	\$ -	\$ 3,321.86	\$ 3,321.86	\$ -	\$ 26,127.29	\$ 26,127.29
Direct-OR Total	\$ 88.77	\$ -	\$ 88.77	\$ -	\$ -	\$ -	\$ 88.77	\$ -	\$ 88.77
Sendout Volumes Total	\$ -	\$ 72,352.97	\$ 72,352.97	\$ -	\$ 6,121.06	\$ 6,121.06	\$ -	\$ 66,231.91	\$ 66,231.91
Transmission Total	\$ -	\$ 1,522.62	\$ 1,522.62	\$ -	\$ 17.81	\$ 17.81	\$ -	\$ 1,504.81	\$ 1,504.81
893 Meters and House Regulators Total	\$ 88.77	\$ 241,997.88	\$ 242,086.65	\$ -	\$ 24,973.09	\$ 24,973.09	\$ 88.77	\$ 217,024.79	\$ 217,113.56
3-factor Total	\$ -	\$ 1,412.20	\$ 1,412.20	\$ -	\$ 158.73	\$ 158.73	\$ -	\$ 1,253.47	\$ 1,253.47
Direct-OR Total	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ 375.00	\$ -	\$ 375.00
Transmission Total	\$ -	\$ 728.08	\$ 728.08	\$ -	\$ 8.52	\$ 8.52	\$ -	\$ 719.56	\$ 719.56
894 Other Equipment Total	\$ 375.00	\$ 2,140.28	\$ 2,515.28	\$ -	\$ 167.25	\$ 167.25	\$ 375.00	\$ 1,973.03	\$ 2,348.03
Customers-All Total	\$ -	\$ 163,404.50	\$ 163,404.50	\$ -	\$ 18,284.96	\$ 18,284.96	\$ -	\$ 145,119.54	\$ 145,119.54
Customers-Comm Total	\$ -	\$ 163,404.50	\$ 163,404.50	\$ -	\$ 18,284.96	\$ 18,284.96	\$ -	\$ 145,119.54	\$ 145,119.54
Customers-Ind Total	\$ -	\$ 72,641.02	\$ 72,641.02	\$ -	\$ 8,128.53	\$ 8,128.53	\$ -	\$ 64,512.49	\$ 64,512.49
Perimeter Total	\$ -	\$ 1,496.16	\$ 1,496.16	\$ -	\$ 97.58	\$ 97.58	\$ -	\$ 1,398.58	\$ 1,398.58
902 Meter Reading Expenses Total	\$ -	\$ 74,137.18	\$ 74,137.18	\$ -	\$ 8,226.11	\$ 8,226.11	\$ -	\$ 65,911.07	\$ 65,911.07
3-factor Total	\$ -	\$ 11,583.92	\$ 11,583.92	\$ -	\$ 1,302.03	\$ 1,302.03	\$ -	\$ 10,281.89	\$ 10,281.89
Customers-All Total	\$ -	\$ 1,224,101.02	\$ 1,224,101.02	\$ -	\$ 136,976.90	\$ 136,976.90	\$ -	\$ 1,087,124.12	\$ 1,087,124.12
Customers-Comm Total	\$ -	\$ 29,671.92	\$ 29,671.92	\$ -	\$ 2,495.41	\$ 2,495.41	\$ -	\$ 27,176.51	\$ 27,176.51
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 504.71	\$ -	\$ 504.71	\$ -	\$ -	\$ -	\$ 504.71	\$ -	\$ 504.71
Employee Cost Total	\$ -	\$ (3,273.90)	\$ (3,273.90)	\$ -	\$ (352.44)	\$ (352.44)	\$ -	\$ (2,921.46)	\$ (2,921.46)
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total	\$ 504.71	\$ 1,262,082.96	\$ 1,262,587.67	\$ -	\$ 140,421.91	\$ 140,421.91	\$ 504.71	\$ 1,121,661.05	\$ 1,122,165.76
Customers-All Total	\$ -	\$ (22,709.00)	\$ (22,709.00)	\$ -	\$ (2,541.14)	\$ (2,541.14)	\$ -	\$ (20,167.86)	\$ (20,167.86)
Customers-Comm Total	\$ -	\$ 22,332.16	\$ 22,332.16	\$ -	\$ 2,304.68	\$ 2,304.68	\$ -	\$ 20,027.48	\$ 20,027.48
Customers-Ind Total	\$ -	\$ (26,149.70)	\$ (26,149.70)	\$ -	\$ (2,199.19)	\$ (2,199.19)	\$ -	\$ (23,950.51)	\$ (23,950.51)
Customers-Res Total	\$ -	\$ (146,288.25)	\$ (146,288.25)	\$ -	\$ (16,501.31)	\$ (16,501.31)	\$ -	\$ (129,786.94)	\$ (129,786.94)
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total	\$ -	\$ (172,814.79)	\$ (172,814.79)	\$ -	\$ (18,936.96)	\$ (18,936.96)	\$ -	\$ (153,877.83)	\$ (153,877.83)
Customers-Res Total	\$ -	\$ 57.45	\$ 57.45	\$ -	\$ 6.48	\$ 6.48	\$ -	\$ 50.97	\$ 50.97
907 Supervision Total	\$ -	\$ 57.45	\$ 57.45	\$ -	\$ 6.48	\$ 6.48	\$ -	\$ 50.97	\$ 50.97
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 60,577.17	\$ 60,577.17	\$ -	\$ 6,778.59	\$ 6,778.59	\$ -	\$ 53,798.58	\$ 53,798.58
Customers-Comm Total	\$ -	\$ 96,101.52	\$ 96,101.52	\$ -	\$ 8,082.14	\$ 8,082.14	\$ -	\$ 88,019.38	\$ 88,019.38
Customers-Res Total	\$ (838.77)	\$ 8,525.87	\$ 7,687.10	\$ -	\$ 961.72	\$ 961.72	\$ (838.77)	\$ 7,564.15	\$ 7,564.15
Direct-OR Total	\$ 311.51	\$ -	\$ 311.51	\$ -	\$ -	\$ -	\$ 311.51	\$ -	\$ 311.51
Direct-WA Total	\$ (527.26)	\$ 165,204.56	\$ 164,677.30	\$ 311.51	\$ -	\$ 311.51	\$ (838.77)	\$ -	\$ (838.77)
908 Customer Assistance Expense Total	\$ -	\$ 266,594.78	\$ 266,594.78	\$ 311.51	\$ 15,822.44	\$ 16,133.95	\$ (838.77)	\$ 149,382.12	\$ 148,543.35
Customers-All Total	\$ -	\$ 266,594.78	\$ 266,594.78	\$ -	\$ 29,831.96	\$ 29,831.96	\$ -	\$ 236,762.82	\$ 236,762.82
Customers-Comm Total	\$ -	\$ 266,594.78	\$ 266,594.78	\$ -	\$ 29,831.96	\$ 29,831.96	\$ -	\$ 236,762.82	\$ 236,762.82
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total	\$ -	\$ 25,486.22	\$ 25,486.22	\$ -	\$ 2,874.85	\$ 2,874.85	\$ -	\$ 22,611.37	\$ 22,611.37
Customers-All Total	\$ -	\$ 17,585.96	\$ 17,585.96	\$ -	\$ 1,967.87	\$ 1,967.87	\$ -	\$ 15,618.09	\$ 15,618.09
Customers-Comm Total	\$ -	\$ 17,585.96	\$ 17,585.96	\$ -	\$ 1,967.87	\$ 1,967.87	\$ -	\$ 15,618.09	\$ 15,618.09
Customers-Res Total	\$ -	\$ (11.50)	\$ (11.50)	\$ -	\$ (1.29)	\$ (1.29)	\$ -	\$ (10.21)	\$ (10.21)
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 180,669.84	\$ 180,669.84	\$ -	\$ 20,216.96	\$ 20,216.96	\$ -	\$ 160,452.88	\$ 160,452.88
Customers-All Total	\$ -	\$ 9,835.52	\$ 9,835.52	\$ -	\$ 1,109.45	\$ 1,109.45	\$ -	\$ 8,726.07	\$ 8,726.07
Customers-Comm Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total	\$ 8,156.67	\$ -	\$ 8,156.67	\$ -	\$ -	\$ -	\$ 8,156.67	\$ -	\$ 8,156.67
Direct-OR Total	\$ -	\$ 190,493.86	\$ 190,493.86	\$ -	\$ 21,325.11	\$ 21,325.11	\$ -	\$ 169,168.75	\$ 169,168.75
912 Demonstration and Selling Expense Total	\$ 8,156.67	\$ 190,493.86	\$ 198,650.53	\$ -	\$ 21,325.11	\$ 21,325.11	\$ 8,156.67	\$ 169,168.75	\$ 177,325.42
3-factor Total	\$ -	\$ 31,716.09	\$ 31,716.09	\$ -	\$ 3,549.03	\$ 3,549.03	\$ -	\$ 28,167.06	\$ 28,167.06
Customers-All Total	\$ -	\$ 31,716.09	\$ 31,716.09	\$ -	\$ 3,549.03	\$ 3,549.03	\$ -	\$ 28,167.06	\$ 28,167.06
913 Advertising Total	\$ -	\$ 4,234,001.98	\$ 4,234,001.98	\$ -	\$ 475,901.82	\$ 475,901.82	\$ -	\$ 3,758,100.16	\$ 3,758,100.16
Customers-All Total	\$ -	\$ 185,071.24	\$ 185,071.24	\$ -	\$ 20,709.47	\$ 20,709.47	\$ -	\$ 164,361.77	\$ 164,361.77

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.190%	88.810%
Customers-Residential	11.280%	88.720%
Customers-Commercial	10.320%	89.680%
Customers-Industrial	8.410%	91.590%
Customers-The Dalles	25.210%	74.790%
3-factor	11.240%	88.760%
firm volumes	10.530%	89.470%
sales volumes	10.000%	90.000%
sendout volumes	8.460%	91.540%
sales/sendout volumes	9.230%	90.770%
Customers Portland/Vancouver	15.340%	84.660%
Customers Portland/Vancouver 80%	12.272%	87.728%
Customers Portland/Vancouver Commercial	15.300%	84.700%
Payroll	10.430%	89.570%
Admin Transfer	13.120%	86.880%
Employee Cost	10.765%	89.235%
Regulatory	30.000%	70.000%
Telemetering	12.766%	87.234%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.770%	88.230%
Depreciation	11.320%	88.680%
Rate Base	13.650%	86.350%

NW Natural
State Allocation Factors
 Updated for year ended 2018 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2018	750,421	84,650	665,771
December 2017	737,873	81,842	656,031
Average	744,147	83,246	660,901
% of System		11.19%	88.81%
Residential Customers			
December 2018	680,134	77,357	602,777
December 2017	668,803	74,805	593,998
Average	674,469	76,081	598,388
% of System		11.28%	88.72%
Commercial Customers			
December 2018	69,087	7,192	61,895
December 2017	67,881	6,937	60,944
Average	68,484	7,065	61,420
% of System		10.32%	89.68%
Industrial Customers			
December 2018	1,200	101	1,099
December 2017	1,189	100	1,089
Average	1,195	101	1,094
% of System		8.41%	91.59%
The Dalles			
December 2018	8,318	2,103	6,215
December 2017	8,119	2,040	6,079
Average	8,219	2,072	6,147
% of System		25.21%	74.79%
Portland / Vancouver			
December 2018	533,590	82,547	451,043
December 2017	524,992	79,802	445,190
Average	529,291	81,175	448,117
% of System		15.34%	84.66%
Portland / Vancouver Commercial			
December 2018	45,081	6,976	38,105
December 2017	44,470	6,724	37,746
Average	44,776	6,850	37,926
% of System		15.30%	84.70%
Volumes - 12 Months Ended 12/31/18			
Firm Delivered			
% of System	707,286,110	74,457,613	632,828,497
		10.53%	89.47%
Sales Volumes			
% of System	757,920,725	75,761,489	682,159,236
		10.00%	90.00%
Sendout Volumes			
	1,139,020,655	96,359,078	1,042,661,577

% of System	8.46%	91.54%
3-factor formula (simple average)		
Gross Plant Directly Assigned	11.77%	88.23%
Number of Employees Directly Assigned	10.77%	89.23%
Number of Customers	11.19%	88.81%
Average	11.24%	88.76%

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

December 31, 2018	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	182,352,775	1,115,001	181,237,774
Distribution	2,264,469,664	292,099,081	1,972,370,583
December 31, 2017	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	174,469,959	1,114,837	173,355,122
Distribution	2,213,122,578	279,892,232	1,933,230,346
Gross Plant Directly Assigned	2,388,352,531	281,007,516	2,107,345,014
% of System		11.77%	88.23%

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

SYSTEM	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June
	System	System	System	System	System	System
Gross Plant						
Intangible	117,034,848	117,398,918	117,447,064	117,776,760	117,763,758	121,381,491
Production	84,795	84,795	84,795	84,795	84,795	84,795
Transmission	675,198	675,198	675,198	675,198	675,198	675,198
Distribution	182,421,893	183,863,442	184,711,990	184,735,321	184,737,011	185,052,493
General	2,270,157,414	2,275,839,368	2,279,905,993	2,284,979,590	2,291,376,167	2,297,717,863
	212,371,974	215,664,667	216,617,423	221,729,094	222,150,349	227,476,402
Storage and storage transmission CNG and LNG	333,718,352	333,767,538	333,829,538	333,978,187	334,067,836	334,137,411
	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
Total Gross Plant	3,120,255,244	3,131,084,695	3,137,062,770	3,147,749,714	3,154,645,883	3,170,316,422
Accumulated Depreciation						
Intangible	(67,101,749)	(67,553,969)	(68,007,353)	(68,461,761)	(68,917,151)	(69,382,497)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(41,510,060)	(41,794,141)	(42,080,010)	(42,366,563)	(42,653,134)	(42,407,954)
Distribution	(1,046,084,023)	(1,050,165,974)	(1,053,018,731)	(1,056,518,392)	(1,060,429,415)	(1,063,659,572)
General	(57,498,915)	(58,307,119)	(59,262,721)	(60,178,527)	(61,003,480)	(62,020,153)
Storage and storage transmission CNG and LNG	(143,049,257)	(143,601,708)	(144,154,114)	(144,706,846)	(145,259,879)	(145,813,126)
	(2,178,168)	(2,184,830)	(2,191,492)	(2,198,154)	(2,204,816)	(2,211,478)
Total Accumulated Depreciation	(1,358,113,208)	(1,364,298,776)	(1,369,405,456)	(1,375,121,279)	(1,381,158,910)	(1,386,185,814)
Storage Gas	18,503,986	18,512,819	22,711,010	22,712,334	25,399,042	25,388,795
Customer Contributions	(4,536,195)	(4,602,194)	(4,699,738)	(4,779,239)	(4,909,726)	(4,937,414)
Leasehold Improvements	55,662	51,975	48,289	44,900	68,690	100,198
Total Rate Base Excluding ADIT and WC Less: ADIT	1,776,165,489	1,780,748,520	1,785,716,876	1,790,606,430	1,794,044,980	1,804,682,187
	(460,604,521)	(462,702,231)	(464,160,671)	(464,740,965)	(464,529,153)	(463,714,278)
Total System Rate Base Less Working Capital	1,315,560,968	1,318,046,289	1,321,556,205	1,325,865,465	1,329,515,827	1,340,967,909
Add: Working Capital	7,397,206	7,930,207	4,378,305	1,483,344	(1,066,471)	3,428,314
Total System Rate Base (Less Gas Reserves)	1,322,958,175	1,325,976,496	1,325,934,510	1,327,348,809	1,328,449,356	1,344,396,223

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

<u>OREGON</u>	2019	2019	2019	2019	2019	2019
	January	February	March	April	May	June
<u>Gross Plant</u>	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
Intangible	103,938,649	104,261,979	104,304,738	104,597,540	104,585,993	107,798,902
Production	84,348	84,348	84,348	84,348	84,348	84,348
Transmission	675,198	675,198	675,198	675,198	675,198	675,198
Distribution	181,306,892	182,748,441	183,596,989	183,620,320	183,622,010	183,937,492
General	1,976,286,023	1,981,111,594	1,984,591,198	1,988,885,138	1,994,315,741	1,999,791,623
	189,126,882	191,987,702	192,834,360	197,377,428	197,754,346	202,493,221
Storage and storage transmission CNG and LNG	302,052,710	302,096,716	302,152,188	302,285,184	302,365,393	302,427,642
	3,364,686	3,364,686	3,364,686	3,364,686	3,364,686	3,364,686
Total Gross Plant	2,756,835,387	2,766,330,664	2,771,603,704	2,780,889,843	2,786,767,716	2,800,573,112
Accumulated Depreciation						
Intangible	(59,593,063)	(59,994,679)	(60,397,330)	(60,800,890)	(61,205,321)	(61,618,596)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(41,337,716)	(41,620,050)	(41,904,172)	(42,188,979)	(42,473,803)	(42,226,875)
Distribution	(931,856,539)	(935,331,028)	(937,631,453)	(940,575,137)	(943,905,846)	(946,590,695)
General	(52,068,215)	(52,796,980)	(53,656,588)	(54,480,902)	(55,224,611)	(56,138,551)
Storage and storage transmission CNG and LNG	(128,884,390)	(129,382,929)	(129,881,426)	(130,380,217)	(130,879,275)	(131,378,526)
	(1,933,342)	(1,939,255)	(1,945,168)	(1,951,081)	(1,956,995)	(1,962,908)
Total Accumulated Depreciation	(1,216,364,301)	(1,221,755,958)	(1,226,107,173)	(1,231,068,242)	(1,236,336,887)	(1,240,607,187)
Storage Gas	16,555,516	16,563,420	20,319,541	20,320,725	22,724,523	22,715,355
Customer Contributions	(3,699,913)	(3,742,368)	(3,817,990)	(3,898,715)	(3,997,958)	(4,003,744)
Leasehold Improvements	49,405	46,133	42,861	39,853	60,969	88,936
Total Rate Base Excluding ADIT and WC	1,553,376,095	1,557,441,891	1,562,040,943	1,566,283,464	1,569,218,363	1,578,766,472
Less: ADIT	(408,464,089)	(410,324,339)	(411,617,683)	(412,132,288)	(411,944,453)	(411,221,822)
Total Rate Base Less Working Capital	1,144,912,006	1,147,117,552	1,150,423,260	1,154,151,177	1,157,273,911	1,167,544,650
Add: Working Capital	6,624,198	7,101,500	3,920,772	1,317,506	(947,240)	3,045,029
Total Oregon Rate Base (Less Gas Reserves)	1,151,536,204	1,154,219,053	1,154,344,032	1,155,468,683	1,156,326,671	1,170,589,679

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

<u>WASHINGTON</u>	2019	2019	2019	2019	2019	2019	2019
	January	February	March	April	May	June	WASHINGTON
<u>Gross Plant</u>	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Intangible	13,096,200	13,136,939	13,142,326	13,179,219	13,177,764	13,582,589	
Production	447	447	447	447	447	447	
Transmission	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	
Distribution	293,871,392	294,727,775	295,314,795	296,094,452	297,060,426	297,926,240	
General	23,245,092	23,676,965	23,783,063	24,351,666	24,396,003	24,983,182	
Storage and storage transmission	31,665,643	31,670,822	31,677,350	31,693,003	31,702,443	31,709,769	
CNG and LNG	426,082	426,082	426,082	426,082	426,082	426,082	
Total Gross Plant	363,419,856	364,754,031	365,459,066	366,859,871	367,878,167	369,743,310	
Accumulated Depreciation							
Intangible	(7,508,686)	(7,559,289)	(7,610,023)	(7,660,871)	(7,711,829)	(7,763,901)	
Production	0	0	0	0	0	0	
Transmission	(172,344)	(174,091)	(175,838)	(177,585)	(179,331)	(181,078)	
Distribution	(114,227,484)	(114,834,946)	(115,387,278)	(115,943,254)	(116,523,568)	(117,068,876)	
General	(5,430,700)	(5,510,139)	(5,606,133)	(5,697,626)	(5,778,869)	(5,881,602)	
Storage and storage transmission	(14,164,867)	(14,218,779)	(14,272,687)	(14,326,629)	(14,380,603)	(14,434,600)	
CNG and LNG	(244,826)	(245,575)	(246,324)	(247,072)	(247,821)	(248,570)	
Total Accumulated Depreciation	(141,748,907)	(142,542,819)	(143,298,282)	(144,053,037)	(144,822,022)	(145,578,628)	
Storage Gas	1,948,470	1,949,400	2,391,469	2,391,609	2,674,519	2,673,440	
Customer Contributions	(836,282)	(859,825)	(881,748)	(880,523)	(911,768)	(933,670)	
Leasehold Improvements	6,256	5,842	5,428	5,047	7,721	11,262	
Total Rate Base Excluding ADIT and WC	222,789,394	223,306,629	223,675,933	224,322,966	224,826,617	225,915,715	
Less: ADIT	(52,140,432)	(52,377,893)	(52,542,988)	(52,608,677)	(52,584,700)	(52,492,456)	
Total Rate Base Less Working Capital	170,648,963	170,928,737	171,132,945	171,714,289	172,241,916	173,423,258	
Add: Working Capital	773,008	828,707	457,533	165,838	-119,231	383,285	
Total Washington Rate Base	171,421,971	171,757,443	171,590,478	171,880,126	172,122,685	173,806,544	

Customer Counts, Volumes and Usage per Customer

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

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
Volumes												
Residential	9,183,356	6,575,593	7,259,781	5,218,694	2,652,822	1,736,309	1,393,508	1,153,251	1,286,916	2,005,999	3,779,941	7,408,772
Commercial	3,784,153	2,676,268	3,009,526	2,228,218	1,330,135	943,037	845,318	682,400	771,953	990,338	1,564,888	2,919,344
Industrial Firm	401,209	327,150	337,686	295,855	225,136	188,124	150,559	165,954	171,360	196,289	255,021	342,751
Interruptible	131,183	130,109	120,165	107,863	96,456	94,241	80,971	86,720	92,871	105,030	120,270	137,997
Transport Firm												
Transport Firm	861,841	942,483	913,989	840,926	706,397	675,778	622,732	669,972	637,648	827,730	968,490	1,021,825
Transport Interruptible	906,646	748,474	897,572	860,750	846,963	812,935	839,982	976,944	965,142	1,141,494	924,263	862,593
Total	15,390,388	11,400,077	12,538,719	9,552,306	5,859,909	4,450,424	3,933,090	3,735,241	3,925,890	5,266,880	7,612,873	12,693,282
Customers												
Residential	75,122	75,286	75,497	75,674	75,847	76,020	76,168	76,305	76,517	76,775	77,055	77,357
Commercial	6,949	6,980	6,984	6,991	6,939	6,913	6,887	6,890	6,944	7,027	7,069	7,192
Industrial Firm	54	54	54	54	54	55	54	55	55	55	55	55
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm												
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	82,171	82,366	82,581	82,765	82,886	83,034	83,155	83,296	83,562	83,903	84,225	84,650
Use per Customer												
Residential	122	87	96	69	35	23	18	15	17	26	49	96
Commercial	545	383	431	319	182	136	123	99	111	141	221	406
Industrial Firm	7,430	6,058	6,253	5,479	4,169	3,420	2,788	3,017	3,116	3,569	4,637	6,232
Interruptible	26,237	26,022	24,033	21,573	19,291	18,848	16,194	17,344	18,574	21,006	24,054	27,599
Transport Firm												
Transport Firm	32,728	31,416	30,466	28,031	23,547	22,526	20,758	22,332	21,255	27,591	32,283	34,061
Transport Interruptible	82,604	68,043	81,597	78,250	77,178	73,903	76,362	88,813	87,740	103,772	84,024	78,418

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

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June
<u>Volumes</u>						
Residential	8,544,615	8,445,411	9,017,217	4,286,896	2,835,385	1,808,156
Commercial	3,496,106	3,448,355	3,872,299	1,947,327	1,434,132	1,012,501
Industrial Firm	373,094	375,199	408,746	266,973	209,141	180,354
Interruptible	145,963	124,091	107,780	100,080	93,647	83,375
Transport Firm	1,037,515	1,104,372	969,113	1,090,727	1,057,143	943,809
Transport Interruptible	1,023,849	774,666	898,063	525,825	506,062	469,916
Total	14,621,142	14,272,094	15,273,218	8,217,828	6,135,510	4,498,111
<u>Customers</u>						
Residential	77,678	77,871	78,069	78,266	78,400	78,579
Commercial	7,197	7,220	7,279	7,278	7,286	7,246
Industrial Firm	55	55	55	55	55	55
Interruptible	5	5	5	5	5	5
Transport Firm	30	30	21	22	22	22
Transport Interruptible	11	15	13	12	12	12
Total	84,976	85,196	85,442	85,638	85,780	85,919
<u>Use per Customer</u>						
Residential	110	108	116	55	36	23
Commercial	486	478	532	268	197	140
Industrial Firm	6,784	6,822	7,432	4,854	3,803	3,279
Interruptible	29,193	24,818	21,556	20,016	18,729	16,675
Transport Firm	34,584	36,812	46,148	49,579	48,052	42,900
Transport Interruptible	93,077	51,644	69,082	43,819	42,172	39,160

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

12 Months Ended	2019		2019		2019		2019	
	January	February	March	April	May	June	June	June
Volumes								
Residential	49,016,201	50,886,019	52,643,455	51,711,657	51,894,220	51,966,067		
Commercial	21,457,531	22,229,618	23,092,391	22,811,500	22,915,497	22,984,961		
Industrial Firm	3,028,979	3,077,028	3,148,088	3,119,206	3,103,211	3,095,441		
Interruptible	1,318,656	1,312,638	1,300,253	1,292,470	1,289,661	1,278,795		
Transport Firm	9,865,505	10,027,394	10,082,518	10,332,319	10,683,065	10,951,096		
Transport Interruptible	10,902,961	10,929,153	10,929,644	10,594,719	10,251,818	9,908,799		
Total	95,589,833	98,461,850	101,196,349	99,861,871	100,137,472	100,185,159		
Average Customers								
Residential	76,348	76,564	76,778	76,994	77,207	77,420		
Commercial	7,001	7,021	7,046	7,070	7,099	7,126		
Industrial Firm	55	55	55	55	55	55		
Interruptible	5	5	5	5	5	5		
Transport Firm	30	30	29	29	28	27		
Transport Interruptible	11	11	12	12	12	12		
Total	83,450	83,686	83,924	84,164	84,405	84,645		
12 Month Use per Average Customer								
Residential	642	665	686	672	672	671		
Commercial	3,065	3,166	3,278	3,227	3,228	3,225		
Industrial Firm	55,493	56,287	57,499	56,885	56,508	56,366		
Interruptible	263,731	262,528	260,051	258,494	257,932	255,759		
Transport Firm	328,850	334,246	344,701	361,481	382,677	401,875		
Transport Interruptible	991,178	964,337	950,404	914,652	878,727	843,302		