

# January 2020 Activity

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

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

January 2020								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		24,768,295			2,473,570			22,294,725
		1,456,995,062			180,916,847			1,276,078,215
		1.70%			1.37%			1.75%

NW Natural  
 Washington Quarterly Results of Operations Report

	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
<b>Monthly Summary</b>												
<b>Sales of Gas</b>												
480.1 Residential	72,210,569	(7,111,838)	72,210,569	10,901,020	(997,600)	9,903,420	7,687,739	64,522,829	64,522,829	(6,114,238)	64,522,829	
481.1 Commercial	31,819,694		31,819,694	2,931,430		2,931,430	2,931,430	28,888,264	28,888,264		28,888,264	
481.2 Industrial Firm	2,143,136		2,143,136	220,844		220,844	220,844	1,922,292	1,922,292		1,922,292	
481.3 Interruptible	1,945,407		1,945,407	61,006		61,006	61,006	1,884,400	1,884,400		1,884,400	
481.5 Interruptible Incentive	0		0	0		0	0	0	0		0	
495.20 Unbilled Revenue	0	(7,111,838)	(7,111,838)	0	(997,600)	(997,600)	(997,600)	0	0	(6,114,238)	(6,114,238)	
<b>Total Sales of Gas</b>	108,118,805	(7,111,838)	101,006,967	10,901,020	(997,600)	9,903,420	7,687,739	64,522,829	64,522,829	(6,114,238)	64,522,829	
<b>Transportation Revenue</b>												
489.4 North Mist	1,622,126		1,622,126	0		0	0	1,622,126	1,622,126		1,622,126	
489.12 Industrial Firm	1,132,622		1,132,622	145,956		145,956	145,956	986,666	986,666		986,666	
489.13 Interruptible	679,478		679,478	59,616		59,616	59,616	619,862	619,862		619,862	
489.15 Interruptible Incentive	0		0	0		0	0	0	0		0	
489.3 Agency Fee/Balancing	23,967		23,967	0		0	0	23,967	23,967		23,967	
<b>Total Transportation Revenue</b>	3,458,193	0	3,458,193	205,571	0	205,571	205,571	3,252,621	3,252,621	0	3,252,621	
495.6 Rate Adjustments - Amortizations	(4,425,777)		(4,425,777)	(315,067)		(315,067)	(315,067)	(4,110,710)	(4,110,710)		(4,110,710)	
<b>Miscellaneous Revenues</b>												
487 Late Payment Charge	279,993		279,993	13,559		13,559	13,559	266,454	266,454		266,454	
488.0 Seasonal Reconnect Fee	1,100		1,100	0		0	0	1,100	1,100		1,100	
488.0 Delinquent Reconnect Fee	31,598		31,598	0		0	0	31,598	31,598		31,598	
488.1 Returned Check Charge	14,504		14,504	1,319		1,319	1,319	13,185	13,185		13,185	
488.3 Recon Charge CR During Office Hours	17,605		17,605	1,075		1,075	1,075	16,530	16,530		16,530	
488.4 Field Collection Charge	31,545		31,545	2,685		2,685	2,685	28,860	28,860		28,860	
488.5 Recon Charge CR After Office Hours	4,550		4,550	4,550		4,550	4,550	0	0		0	
488.6 Recon Charge Seas During Office Hours	565		565	25		25	25	540	540		540	
488.7 Recon Charge Seas After Office Hours	300		300	300		300	300	0	0		0	
488.8 Automated Payment Charge	3,253		3,253	445		445	445	2,808	2,808		2,808	
493.2 Rent - Utility Property	15,890	9,398	9,398	1,497	628	628	628	8,770	8,770		8,770	
495.1 Meter Rentals	29,330		29,330	1,371		1,371	1,497	14,393	14,393		14,393	
495.2 Other Gas Revenue - Miscellaneous	430,232	9,398	439,630	26,806	628	27,434	27,434	27,959	27,959		27,959	
<b>Total Miscellaneous Revenues</b>	107,581,453	(7,102,440)	100,479,013	10,818,330	(996,972)	9,821,358	9,821,358	96,763,123	(6,105,468)	90,657,655	90,657,655	
<b>Total Operating Revenue</b>												
<b>Cost of Gas</b>												
804.7 WACOG Incurred	24,649,471		24,649,471	2,662,415		2,662,415	2,662,415	21,987,056	21,987,056		21,987,056	
805.7 WACOG Deferred	(153,764)		(153,764)	(338,852)		(338,852)	(338,852)	185,089	185,089		185,089	
804.6 Demand Incurred	6,724,900		6,724,900	739,739		739,739	739,739	5,985,161	5,985,161		5,985,161	
805.8 Demand Deferred	4,471,544		4,471,544	486,853		486,853	486,853	3,984,691	3,984,691		3,984,691	
805.4 Amortization of Gas Costs	3,177,440		3,177,440	80,850		80,850	80,850	3,096,590	3,096,590		3,096,590	
<b>Total Cost of Gas</b>	38,869,592	0	38,869,592	3,631,004	0	3,631,004	3,631,004	35,238,588	35,238,588	0	35,238,588	
<b>Environmental Expense</b>												
407.03 Environmental Expense	1,495,194		1,495,194	0		0	0	0	0		0	
<b>Operations &amp; Maintenance</b>												
Detail Operations & Maintenance	2,065,061	13,807,270	15,872,330	53,300	1,540,614	1,593,914	1,593,914	2,011,761	12,266,656	14,278,417	14,278,417	
<b>Other Taxes</b>												
408.11 Property	1,952,828		1,952,828	161,569		161,569	161,569	1,791,259	1,791,259		1,791,259	
408.12 Franchise	2,575,468		2,575,468	413,969		413,969	413,969	2,161,499	2,161,499		2,161,499	
408.13 Payroll	533,665		533,665	54,195		54,195	54,195	479,470	479,470		479,470	
408.14 Other	66,505		66,505	4,405		4,405	4,405	62,100	62,100		62,100	
408.15 Regulatory	0		0	0		0	0	0	0		0	
<b>Total Other Taxes</b>	4,594,801	533,665	5,128,466	579,943	54,195	634,138	634,138	4,014,858	4,014,858	479,470	4,494,328	
<b>Depreciation</b>												
403.1 Depreciation	7,938,084		7,938,084	929,550		929,550	929,550	7,008,534	7,008,534		7,008,534	
<b>Income Taxes</b>												
409.11 Federal Income Taxes	3,476,447		3,476,447	568,517		568,517	568,517	2,907,930	2,907,930		2,907,930	
410.11 Federal Income Taxes - Deferred	2,656,154		2,656,154	0		0	0	2,656,154	2,656,154		2,656,154	
411.42 Federal Income Tax Credit	(1,893,474)		(1,893,474)	(9,334)		(9,334)	(9,334)	(1,884,140)	(1,884,140)		(1,884,140)	
409.12 Oregon Income Taxes	1,140,599		1,140,599	0		0	0	1,140,599	1,140,599		1,140,599	
410.12 Oregon Income Taxes - Deferred	1,027,326		1,027,326	0		0	0	1,027,326	1,027,326		1,027,326	
411.12 Oregon Income Tax Credit	6,407,052		6,407,052	559,183		559,183	559,183	5,847,869	5,847,869		5,847,869	
<b>Total Operating Revenue Deductions</b>	45,529,454	22,279,019	75,710,718	4,264,247	2,524,359	7,347,789	7,347,789	41,265,207	19,754,660	68,362,930	68,362,930	
<b>Net Operating Income</b>												
			24,768,295			2,473,570					22,294,725	

	January 2020								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>NW Natural</b>									
<b>Washington Results of Operations</b>									
<b>Monthly Summary</b>									
<b>Rate Base</b>									
101 Gross Plant			3,290,596,490			381,431,168			2,909,165,322
108.1X Accumulated Depreciation			(1,424,789,500)			(152,072,879)			(1,272,716,621)
ADJ Working Capital Allowance			(7,508,902)			(959,540)			(6,549,362)
117.X Storage Gas - Cushion			25,407,855			2,708,477			22,699,378
186.XX Leasehold Improvements			27,497,733			3,109,994			24,387,739
252.XX Customer Contributions			(7,532,633)			(994,615)			(6,538,018)
283.XX Deferred Taxes - Federal			(366,959,267)			(52,305,757)			(314,663,510)
283.XX Deferred Taxes - State			(79,716,713)			0			(79,716,713)
<b>Total Rate Base</b>			1,456,995,062			180,916,847			1,276,078,215
<b>Rate Of Return on Rate Base</b>			1.70%			1.37%			1.75%

January 2020						
System	System	System	Washington	Washington	Washington	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct
					Total	Allocated
		84,195,882			10,218,744	
		1,368,325,507			174,098,636	
		6.15%			5.87%	
						73,977,138
						1,194,226,871
						6.19%

**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**



	January 2020								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>NW Natural</b>									
<b>Washington Results of Operations</b>									
<b>13 Month AMA Ended Reports</b>									
<b>Rate Base</b>									
101 Gross Plant			3,189,929,994			371,714,233			2,818,215,761
108.1X Accumulated Depreciation			(1,391,784,127)			(146,723,628)			(1,245,060,498)
Adj Working Capital Allowance			(3,243,864)			(378,940)			(2,864,924)
117.X Storage Gas - Cushion			24,096,394			2,568,676			21,527,718
186.XX Leasehold Improvements			1,269,034			143,528			1,125,506
252.XX Customer Contributions			(5,265,944)			(919,475)			(4,346,469)
283.XX Deferred Taxes - Federal			(366,959,267)			(52,305,757)			(314,665,510)
283.XX Deferred Taxes - State			(79,716,713)			0			(79,716,713)
<b>Total Rate Base</b>			<b>1,368,325,507</b>			<b>174,098,636</b>			<b>1,194,226,871</b>
<b>Rate Of Return on Rate Base</b>			<b>6.15%</b>			<b>5.87%</b>			<b>6.19%</b>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended January 31, 2020**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>			
<b>Underground Storage Expense</b>			
<b>Operation</b>			
816 Wells Expense	\$ 38,749	\$ 4,131	\$ 34,618
818 Compressor Station Expense	\$ 5,600	\$ 597	\$ 5,003
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 291,159	\$ 30,927	\$ 260,231
821 Purification Expense	\$ -	\$ -	\$ -
<b>Maintenance</b>			
832 Wells Expense	\$ 15,851	\$ 1,690	\$ 14,162
834 Compressor Expense	\$ 54,210	\$ 5,750	\$ 48,459
<b>Total Underground Storage Expense</b>	<u>\$ 405,568</u>	<u>\$ 43,095</u>	<u>\$ 362,473</u>
<b>Other Storage Expense</b>			
<b>Operation</b>			
840 Supervision and Engineering	\$ 16,054	\$ 1,711	\$ 14,343
<b>Total Other Storage Expense</b>	<u>\$ 16,054</u>	<u>\$ 1,711</u>	<u>\$ 14,343</u>
<b>Liquified Natural Gas Expense</b>			
<b>Operation</b>			
844 Supervision and Engineering	\$ 143,221	\$ 15,267	\$ 127,954
845 LNG Fuel	\$ -	\$ -	\$ -
<b>Maintenance</b>			
847 Supervision and Engineering	\$ 92,610	\$ 9,872	\$ 82,738
<b>Total Liquified Natural Gas Expense</b>	<u>\$ 235,832</u>	<u>\$ 25,140</u>	<u>\$ 210,692</u>
<b>Total Natural Gas Storage</b>			
	<u>\$ 235,832</u>	<u>\$ 25,140</u>	<u>\$ 210,692</u>
<b>Transmission Expense</b>			
<b>Operation</b>			
856 Mains Expense	\$ 194,786	\$ 15,386	\$ 179,400
<b>Maintenance</b>			
863 Maintenance of Mains	\$ 790	\$ 78	\$ 712
<b>Total Transmission Expense</b>	<u>\$ 195,576</u>	<u>\$ 15,464</u>	<u>\$ 180,111</u>
<b>Distribution Expense</b>			
<b>Operation</b>			
870 Supervision and Engineering	\$ 300,417	\$ 25,836	\$ 274,581
874 Mains and Services Expense	\$ 980,795	\$ 104,956	\$ 875,838
875 Measuring and Regulator Station Expense - General	\$ 33,740	\$ 3,232	\$ 30,509
877 Measuring and Regulator Station Expense - City Gate	\$ 70,695	\$ 6,433	\$ 64,262
878 Meter and House Regulator Expense	\$ 619,251	\$ 70,201	\$ 549,050
879 Customer Installation Expense	\$ 1,050,712	\$ 120,510	\$ 930,202
880 Other Expense	\$ 129,069	\$ 14,993	\$ 114,076
881 Rents	\$ 22,141	\$ 2,861	\$ 19,280
<b>Maintenance</b>			
885 Supervision and Engineering	\$ 494,594	\$ 29,072	\$ 465,522
887 Mains	\$ 270,656	\$ 3,033	\$ 267,623
889 Measuring and Regulator Station Expense - General	\$ 126,653	\$ 11,764	\$ 114,889
891 Measuring and Regulator Station Expense - City Gate	\$ 100,079	\$ 8,624	\$ 91,455
892 Services	\$ 56,860	\$ 2,417	\$ 54,443
893 Meters and House Regulators	\$ 282,756	\$ 29,307	\$ 253,449
894 Other Equipment	\$ 4,685	\$ 191	\$ 4,494
<b>Total Distribution Expense</b>	<u>\$ 4,543,103</u>	<u>\$ 433,430</u>	<u>\$ 4,109,673</u>



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended January 31, 2020**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	\$ 159,317	\$ 18,130	\$ 141,187
902 Meter Reading Expenses	\$ 96,505	\$ 10,286	\$ 86,219
903 Customer Records and Collection Expense	\$ 1,489,449	\$ 168,232	\$ 1,321,217
904 Uncollectible Accounts	\$ 107,686	\$ 11,813	\$ 95,873
<b>Total Customer Accounts Expense</b>	<b>\$ 1,852,957</b>	<b>\$ 208,462</b>	<b>\$ 1,644,495</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	\$ 162	\$ 19	\$ 143
908 Customer Assistance Expense	\$ 226,114	\$ 25,063	\$ 201,051
909 Customer Information Expense	\$ 156,808	\$ 17,845	\$ 138,964
910 Miscellaneous Customer Service Expense	\$ 17,300	\$ 1,986	\$ 15,314
<b>Total Customer Service and Informational</b>	<b>\$ 400,384</b>	<b>\$ 44,912</b>	<b>\$ 355,472</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	\$ 11,973	\$ 1,363	\$ 10,611
912 Demonstration and Selling Expense	\$ 211,892	\$ 24,123	\$ 187,769
913 Advertising	\$ 15,056	\$ 1,713	\$ 13,343
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
<b>Total Sales Expense</b>	<b>\$ 238,921</b>	<b>\$ 27,199</b>	<b>\$ 211,722</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	\$ 5,370,111	\$ 638,812	\$ 4,731,299
922 Administrative Expenses Transferred - Credit	\$ (1,794,108)	\$ (202,183)	\$ (1,591,926)
924 Property Insurance Premium	\$ 302,226	\$ 34,182	\$ 268,044
925 Injuries and Damages	\$ 10,103	\$ 1,143	\$ 8,960
926 Employee Pensions and Benefits	\$ 2,743,531	\$ 171,736	\$ 2,571,795
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 584,023	\$ 66,053	\$ 517,970
931 Rents	\$ 389,747	\$ 44,082	\$ 345,665
<b>Maintenance</b>			
935 Maintenance of General Plant	\$ 378,303	\$ 40,675	\$ 337,628
<b>Total Administrative and General Expense</b>	<b>\$ 7,983,936</b>	<b>\$ 794,501</b>	<b>\$ 7,189,435</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$ 15,872,330</b>	<b>\$ 1,593,914</b>	<b>\$ 14,278,417</b>

**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended January 31, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Firm Sales Volumes Total	\$ -	\$ 38,748.50	\$ 38,748.50	\$ -	\$ 4,130.59	\$ 4,130.59	\$ -	\$ 34,617.91	\$ 34,617.91
816 Wells Expense Total	\$ -	\$ 38,748.50	\$ 38,748.50	\$ -	\$ 4,130.59	\$ 4,130.59	\$ -	\$ 34,617.91	\$ 34,617.91
Firm Sales Volumes Total	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 596.96	\$ 596.96	\$ -	\$ 5,003.04	\$ 5,003.04
818 Compressor Station Expense Total	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 596.96	\$ 596.96	\$ -	\$ 5,003.04	\$ 5,003.04
Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
Direct-OR Total	\$ 259.37	\$ -	\$ 259.37	\$ -	\$ -	\$ -	\$ 259.37	\$ -	\$ 259.37
Firm Sales Volumes Total	\$ -	\$ 286,897.08	\$ 286,897.08	\$ -	\$ 30,583.23	\$ 30,583.23	\$ -	\$ 256,313.85	\$ 256,313.85
Sendout Volumes Total	\$ -	\$ 4,002.10	\$ 4,002.10	\$ -	\$ 344.18	\$ 344.18	\$ -	\$ 3,657.92	\$ 3,657.92
820 Measuring and Regulator Station Expense Total	\$ 259.37	\$ 290,899.18	\$ 291,158.55	\$ -	\$ 30,927.41	\$ 30,927.41	\$ 259.37	\$ 259,971.77	\$ 260,231.14
Firm Sales Volumes Total	\$ -	\$ 15,851.48	\$ 15,851.48	\$ -	\$ 1,689.77	\$ 1,689.77	\$ -	\$ 14,161.71	\$ 14,161.71
832 Wells Expense Total	\$ -	\$ 15,851.48	\$ 15,851.48	\$ -	\$ 1,689.77	\$ 1,689.77	\$ -	\$ 14,161.71	\$ 14,161.71
Direct-OR Total	\$ 265.20	\$ -	\$ 265.20	\$ -	\$ -	\$ -	\$ 265.20	\$ -	\$ 265.20
Firm Sales Volumes Total	\$ -	\$ 53,944.59	\$ 53,944.59	\$ -	\$ 5,750.49	\$ 5,750.49	\$ -	\$ 48,194.10	\$ 48,194.10
834 Compressor Expense Total	\$ 265.20	\$ 53,944.59	\$ 54,209.79	\$ -	\$ 5,750.49	\$ 5,750.49	\$ 265.20	\$ 48,194.10	\$ 48,459.30
Firm Sales Volumes Total	\$ -	\$ 16,054.11	\$ 16,054.11	\$ -	\$ 1,711.37	\$ 1,711.37	\$ -	\$ 14,342.74	\$ 14,342.74
840 Supervision and Engineering Total	\$ -	\$ 16,054.11	\$ 16,054.11	\$ -	\$ 1,711.37	\$ 1,711.37	\$ -	\$ 14,342.74	\$ 14,342.74
Firm Sales Volumes Total	\$ -	\$ 143,221.36	\$ 143,221.36	\$ -	\$ 15,267.40	\$ 15,267.40	\$ -	\$ 127,953.96	\$ 127,953.96
844 Supervision and Engineering Total	\$ -	\$ 143,221.36	\$ 143,221.36	\$ -	\$ 15,267.40	\$ 15,267.40	\$ -	\$ 127,953.96	\$ 127,953.96
Firm Sales Volumes Total	\$ -	\$ 92,610.36	\$ 92,610.36	\$ -	\$ 9,872.26	\$ 9,872.26	\$ -	\$ 82,738.10	\$ 82,738.10
847 Supervision and Engineering Total	\$ -	\$ 92,610.36	\$ 92,610.36	\$ -	\$ 9,872.26	\$ 9,872.26	\$ -	\$ 82,738.10	\$ 82,738.10
3-factor Total	\$ -	\$ 127,892.06	\$ 127,892.06	\$ -	\$ 14,464.59	\$ 14,464.59	\$ -	\$ 113,427.47	\$ 113,427.47
Direct-OR Total	\$ 1,863.80	\$ -	\$ 1,863.80	\$ -	\$ -	\$ -	\$ 1,863.80	\$ -	\$ 1,863.80
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales/Sendout Volumes Total	\$ -	\$ 8.65	\$ 8.65	\$ -	\$ 0.81	\$ 0.81	\$ -	\$ 7.84	\$ 7.84
Sendout Volumes Total	\$ -	\$ 1,809.92	\$ 1,809.92	\$ -	\$ 155.65	\$ 155.65	\$ -	\$ 1,654.27	\$ 1,654.27
Transmission Total	\$ -	\$ 63,211.62	\$ 63,211.62	\$ -	\$ 765.28	\$ 765.28	\$ -	\$ 62,446.34	\$ 62,446.34
856 Mains Expense Total	\$ 1,863.80	\$ 192,922.25	\$ 194,786.05	\$ -	\$ 15,386.34	\$ 15,386.34	\$ 1,863.80	\$ 177,535.91	\$ 179,999.71
3-factor Total	\$ -	\$ 675.92	\$ 675.92	\$ -	\$ 76.45	\$ 76.45	\$ -	\$ 599.47	\$ 599.47
Transmission Total	\$ -	\$ 113.66	\$ 113.66	\$ -	\$ 1.38	\$ 1.38	\$ -	\$ 112.28	\$ 112.28
863 Maintenance of Mains Total	\$ -	\$ 789.58	\$ 789.58	\$ -	\$ 77.82	\$ 77.82	\$ -	\$ 711.76	\$ 711.76
Sendout Volumes Total	\$ -	\$ 300,417.02	\$ 300,417.02	\$ -	\$ 25,835.86	\$ 25,835.86	\$ -	\$ 274,581.16	\$ 274,581.16
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total	\$ -	\$ 300,417.02	\$ 300,417.02	\$ -	\$ 25,835.86	\$ 25,835.86	\$ -	\$ 274,581.16	\$ 274,581.16
3-factor Total	\$ -	\$ 192,913.64	\$ 192,913.64	\$ -	\$ 21,818.53	\$ 21,818.53	\$ -	\$ 171,095.11	\$ 171,095.11
Customers-All Total	\$ -	\$ 403,343.51	\$ 403,343.51	\$ -	\$ 45,900.49	\$ 45,900.49	\$ -	\$ 357,443.02	\$ 357,443.02
Direct-OR Total	\$ 223,282.33	\$ -	\$ 223,282.33	\$ -	\$ -	\$ -	\$ 223,282.33	\$ -	\$ 223,282.33
Direct-WA Total	\$ 30,515.36	\$ -	\$ 30,515.36	\$ 30,515.36	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 101,341.38	\$ 101,341.38	\$ -	\$ 6,333.84	\$ 6,333.84	\$ -	\$ 95,007.54	\$ 95,007.54
Sendout Volumes Total	\$ -	\$ 432.57	\$ 432.57	\$ -	\$ 37.20	\$ 37.20	\$ -	\$ 395.37	\$ 395.37
Transmission Total	\$ -	\$ 28,965.77	\$ 28,965.77	\$ -	\$ 350.68	\$ 350.68	\$ -	\$ 28,615.09	\$ 28,615.09
874 Mains and Services Expense Total	\$ 253,797.69	\$ 726,996.87	\$ 980,794.56	\$ 30,515.36	\$ 74,440.74	\$ 104,956.10	\$ 223,282.33	\$ 652,556.13	\$ 875,838.46
3-factor Total	\$ -	\$ 87.27	\$ 87.27	\$ -	\$ 9.87	\$ 9.87	\$ -	\$ 77.40	\$ 77.40
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 24,658.88	\$ 24,658.88	\$ -	\$ 2,120.66	\$ 2,120.66	\$ -	\$ 22,538.22	\$ 22,538.22
Telemetering Total	\$ -	\$ 8,994.24	\$ 8,994.24	\$ -	\$ 1,101.34	\$ 1,101.34	\$ -	\$ 7,892.90	\$ 7,892.90
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 33,740.39	\$ 33,740.39	\$ -	\$ 3,231.87	\$ 3,231.87	\$ -	\$ 30,508.52	\$ 30,508.52
3-factor Total	\$ -	\$ 11,013.50	\$ 11,013.50	\$ -	\$ 1,245.63	\$ 1,245.63	\$ -	\$ 9,767.87	\$ 9,767.87
Customers-All Total	\$ -	\$ 1,971.81	\$ 1,971.81	\$ -	\$ 224.39	\$ 224.39	\$ -	\$ 1,747.42	\$ 1,747.42
Sendout Volumes Total	\$ -	\$ 57,709.63	\$ 57,709.63	\$ -	\$ 4,963.03	\$ 4,963.03	\$ -	\$ 52,746.60	\$ 52,746.60
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 70,694.94	\$ 70,694.94	\$ -	\$ 6,433.05	\$ 6,433.05	\$ -	\$ 64,261.89	\$ 64,261.89
Customers-All Total	\$ -	\$ 609,812.41	\$ 609,812.41	\$ -	\$ 69,396.65	\$ 69,396.65	\$ -	\$ 540,415.76	\$ 540,415.76
Customers-Ind Total	\$ -	\$ 995.33	\$ 995.33	\$ -	\$ 77.83	\$ 77.83	\$ -	\$ 917.50	\$ 917.50
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 8,442.98	\$ 8,442.98	\$ -	\$ 726.10	\$ 726.10	\$ -	\$ 7,716.88	\$ 7,716.88
878 Meter and House Regulator Expense Total	\$ -	\$ 619,250.72	\$ 619,250.72	\$ -	\$ 70,200.58	\$ 70,200.58	\$ -	\$ 549,050.14	\$ 549,050.14
3-factor Total	\$ -	\$ 27,883.48	\$ 27,883.48	\$ -	\$ 3,153.62	\$ 3,153.62	\$ -	\$ 24,729.86	\$ 24,729.86
Customers-All Total	\$ -	\$ 990,699.75	\$ 990,699.75	\$ -	\$ 112,741.63	\$ 112,741.63	\$ -	\$ 877,958.12	\$ 877,958.12
Direct-OR Total	\$ 23,471.33	\$ -	\$ 23,471.33	\$ -	\$ -	\$ -	\$ 23,471.33	\$ -	\$ 23,471.33

**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended January 31, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Direct-WA Total	\$ 4,345.10	\$ -	\$ 4,345.10	\$ 4,345.10	\$ -	\$ 4,345.10	\$ -	\$ -	\$ 4,345.10
Perimeter Total	\$ -	\$ 4,312.04	\$ 4,312.04	\$ -	\$ 269.50	\$ 269.50	\$ -	\$ 4,042.54	\$ 4,042.54
<b>879 Customer Installation Expense Total</b>	<b>\$ 27,816.43</b>	<b>\$ 1,022,895.27</b>	<b>\$ 1,050,711.70</b>	<b>\$ 4,345.10</b>	<b>\$ 116,164.76</b>	<b>\$ 120,509.86</b>	<b>\$ 23,471.33</b>	<b>\$ 906,730.51</b>	<b>\$ 930,201.84</b>
3-factor Total	\$ -	\$ (232.33)	\$ (232.33)	\$ -	\$ (26.28)	\$ (26.28)	\$ -	\$ (206.05)	\$ (206.05)
Customers-All Total	\$ -	\$ 115,603.60	\$ 115,603.60	\$ -	\$ 13,155.69	\$ 13,155.69	\$ -	\$ 102,447.91	\$ 102,447.91
Customers-Ind Total	\$ -	\$ 329.78	\$ 329.78	\$ -	\$ 25.79	\$ 25.79	\$ -	\$ 303.99	\$ 303.99
Direct-OR Total	\$ 3,493.29	\$ -	\$ 3,493.29	\$ -	\$ -	\$ -	\$ 3,493.29	\$ -	\$ 3,493.29
Direct-WA Total	\$ 1,160.86	\$ -	\$ 1,160.86	\$ 1,160.86	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ (898.19)	\$ (898.19)	\$ -	\$ (56.14)	\$ (56.14)	\$ -	\$ (842.05)	\$ (842.05)
Sendout Volumes Total	\$ 8,351.74	\$ -	\$ 8,351.74	\$ 718.25	\$ -	\$ 718.25	\$ -	\$ 7,633.49	\$ 7,633.49
Transmission Total	\$ -	\$ 1,260.22	\$ 1,260.22	\$ -	\$ 15.26	\$ 15.26	\$ -	\$ 1,244.96	\$ 1,244.96
<b>880 Other Expense Total</b>	<b>\$ 4,654.15</b>	<b>\$ 124,414.82</b>	<b>\$ 129,068.97</b>	<b>\$ 1,160.86</b>	<b>\$ 13,832.57</b>	<b>\$ 14,993.43</b>	<b>\$ 3,493.29</b>	<b>\$ 110,582.25</b>	<b>\$ 114,075.54</b>
3-factor Total	\$ -	\$ 19,582.29	\$ 19,582.29	\$ -	\$ 2,214.76	\$ 2,214.76	\$ -	\$ 17,367.53	\$ 17,367.53
Customers-The Dalles Total	\$ -	\$ 2,558.99	\$ 2,558.99	\$ -	\$ 646.14	\$ 646.14	\$ -	\$ 1,912.85	\$ 1,912.85
<b>881 Rents Total</b>	<b>\$ -</b>	<b>\$ 22,141.28</b>	<b>\$ 22,141.28</b>	<b>\$ -</b>	<b>\$ 2,860.90</b>	<b>\$ 2,860.90</b>	<b>\$ -</b>	<b>\$ 19,280.38</b>	<b>\$ 19,280.38</b>
3-factor Total	\$ -	\$ 171,520.30	\$ 171,520.30	\$ -	\$ 19,398.95	\$ 19,398.95	\$ -	\$ 152,121.35	\$ 152,121.35
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 290,041.34	\$ -	\$ 290,041.34	\$ -	\$ -	\$ -	\$ 290,041.34	\$ -	\$ 290,041.34
Direct-WA Total	\$ 8,991.33	\$ -	\$ 8,991.33	\$ 8,991.33	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ (813.01)	\$ (813.01)	\$ -	\$ (86.67)	\$ (86.67)	\$ -	\$ (726.34)	\$ (726.34)
Perimeter Total	\$ -	\$ 9,736.49	\$ 9,736.49	\$ -	\$ 608.53	\$ 608.53	\$ -	\$ 9,127.96	\$ 9,127.96
Sendout Volumes Total	\$ -	\$ (310.02)	\$ (310.02)	\$ -	\$ (26.66)	\$ (26.66)	\$ -	\$ (283.36)	\$ (283.36)
Transmission Total	\$ -	\$ 15,427.59	\$ 15,427.59	\$ -	\$ 186.78	\$ 186.78	\$ -	\$ 15,240.81	\$ 15,240.81
<b>885 Supervision and Engineering Total</b>	<b>\$ 299,032.67</b>	<b>\$ 195,561.35</b>	<b>\$ 494,594.02</b>	<b>\$ 8,991.33</b>	<b>\$ 20,080.93</b>	<b>\$ 29,072.26</b>	<b>\$ 290,041.34</b>	<b>\$ 175,480.42</b>	<b>\$ 465,521.76</b>
3-factor Total	\$ -	\$ 17,550.21	\$ 17,550.21	\$ -	\$ 1,984.93	\$ 1,984.93	\$ -	\$ 15,565.28	\$ 15,565.28
Direct-OR Total	\$ 246,142.27	\$ -	\$ 246,142.27	\$ -	\$ -	\$ -	\$ 246,142.27	\$ -	\$ 246,142.27
Direct-WA Total	\$ 766.08	\$ -	\$ 766.08	\$ 766.08	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 3,941.52	\$ 3,941.52	\$ -	\$ 246.35	\$ 246.35	\$ -	\$ 3,695.18	\$ 3,695.18
Sendout Volumes Total	\$ -	\$ 110.75	\$ 110.75	\$ 9.52	\$ -	\$ 9.52	\$ 101.23	\$ -	\$ 101.23
Transmission Total	\$ -	\$ 2,145.39	\$ 2,145.39	\$ -	\$ 25.97	\$ 25.97	\$ -	\$ 2,119.42	\$ 2,119.42
<b>887 Mains Total</b>	<b>\$ 246,908.35</b>	<b>\$ 23,747.87</b>	<b>\$ 270,656.22</b>	<b>\$ 766.08</b>	<b>\$ 2,266.77</b>	<b>\$ 3,032.85</b>	<b>\$ 246,142.27</b>	<b>\$ 21,481.10</b>	<b>\$ 267,623.37</b>
3-factor Total	\$ -	\$ 1,714.16	\$ 1,714.16	\$ -	\$ 193.87	\$ 193.87	\$ -	\$ 1,520.29	\$ 1,520.29
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 101,510.48	\$ 101,510.48	\$ -	\$ 8,729.90	\$ 8,729.90	\$ -	\$ 92,780.58	\$ 92,780.58
Telemetering Total	\$ -	\$ 23,172.15	\$ 23,172.15	\$ -	\$ 2,837.41	\$ 2,837.41	\$ -	\$ 20,334.74	\$ 20,334.74
Transmission Total	\$ -	\$ 256.00	\$ 256.00	\$ 3.10	\$ -	\$ 3.10	\$ -	\$ 252.90	\$ 252.90
<b>889 Measuring and Regulator Station Expense - General Total</b>	<b>\$ -</b>	<b>\$ 126,652.79</b>	<b>\$ 126,652.79</b>	<b>\$ -</b>	<b>\$ 11,764.28</b>	<b>\$ 11,764.28</b>	<b>\$ -</b>	<b>\$ 114,888.51</b>	<b>\$ 114,888.51</b>
3-factor Total	\$ -	\$ 313.99	\$ 313.99	\$ -	\$ 35.51	\$ 35.51	\$ -	\$ 278.48	\$ 278.48
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 5,087.34	\$ 5,087.34	\$ -	\$ 542.31	\$ 542.31	\$ -	\$ 4,545.03	\$ 4,545.03
Sendout Volumes Total	\$ -	\$ 93,374.97	\$ 93,374.97	\$ -	\$ 8,030.25	\$ 8,030.25	\$ -	\$ 85,344.72	\$ 85,344.72
Transmission Total	\$ -	\$ 1,302.92	\$ 1,302.92	\$ -	\$ 15.77	\$ 15.77	\$ -	\$ 1,287.15	\$ 1,287.15
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	<b>\$ -</b>	<b>\$ 100,079.22</b>	<b>\$ 100,079.22</b>	<b>\$ -</b>	<b>\$ 8,623.84</b>	<b>\$ 8,623.84</b>	<b>\$ -</b>	<b>\$ 91,455.38</b>	<b>\$ 91,455.38</b>
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 41,331.54	\$ -	\$ 41,331.54	\$ -	\$ -	\$ -	\$ 41,331.54	\$ -	\$ 41,331.54
Perimeter Total	\$ 1,226.72	\$ -	\$ 1,226.72	\$ 1,226.72	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 1,682.88	\$ 1,682.88	\$ -	\$ 105.18	\$ 105.18	\$ -	\$ 1,577.70	\$ 1,577.70
Transmission Total	\$ -	\$ 12,618.83	\$ 12,618.83	\$ -	\$ 1,085.22	\$ 1,085.22	\$ -	\$ 11,533.61	\$ 11,533.61
<b>892 Services Total</b>	<b>\$ 42,558.26</b>	<b>\$ 14,301.71</b>	<b>\$ 56,859.97</b>	<b>\$ 1,226.72</b>	<b>\$ 1,190.40</b>	<b>\$ 2,417.12</b>	<b>\$ 41,331.54</b>	<b>\$ 13,111.31</b>	<b>\$ 54,442.85</b>
3-factor Total	\$ -	\$ 534.91	\$ 534.91	\$ -	\$ 60.50	\$ 60.50	\$ -	\$ 474.41	\$ 474.41
Customers-All Total	\$ -	\$ 151,055.48	\$ 151,055.48	\$ -	\$ 17,190.11	\$ 17,190.11	\$ -	\$ 133,865.37	\$ 133,865.37
Customers-Comm Total	\$ -	\$ 368.12	\$ 368.12	\$ -	\$ 38.43	\$ 38.43	\$ -	\$ 329.69	\$ 329.69
Customers-Ind Total	\$ -	\$ 641.85	\$ 641.85	\$ -	\$ 50.19	\$ 50.19	\$ -	\$ 591.66	\$ 591.66
Customers-Res Total	\$ -	\$ 27,832.82	\$ 27,832.82	\$ -	\$ 3,195.21	\$ 3,195.21	\$ -	\$ 24,637.61	\$ 24,637.61
Direct-OR Total	\$ 1,965.66	\$ -	\$ 1,965.66	\$ -	\$ -	\$ -	\$ 1,965.66	\$ -	\$ 1,965.66
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 102,275.16	\$ 102,275.16	\$ -	\$ 8,795.66	\$ 8,795.66	\$ -	\$ 93,479.50	\$ 93,479.50
Transmission Total	\$ -	\$ (1,918.14)	\$ (1,918.14)	\$ -	\$ (23.22)	\$ (23.22)	\$ -	\$ (1,894.92)	\$ (1,894.92)
<b>893 Meters and House Regulators Total</b>	<b>\$ 1,965.66</b>	<b>\$ 280,790.20</b>	<b>\$ 282,755.86</b>	<b>\$ -</b>	<b>\$ 29,306.89</b>	<b>\$ 29,306.89</b>	<b>\$ 1,965.66</b>	<b>\$ 251,483.31</b>	<b>\$ 253,448.97</b>

**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended January 31, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ 1,622.01	\$ 1,622.01	\$ -	\$ 183.45	\$ 183.45	\$ -	\$ -	\$ 1,438.56
Direct-OR Total	\$ 2,468.75	\$ -	\$ 2,468.75	\$ -	\$ -	\$ -	\$ 2,468.75	\$ -	\$ 2,468.75
Transmission Total	\$ -	\$ 594.09	\$ 594.09	\$ -	\$ 7.19	\$ 7.19	\$ -	\$ -	\$ 586.90
894 Other Equipment Total	\$ 2,468.75	\$ 2,216.10	\$ 4,684.85	\$ -	\$ 190.64	\$ 190.64	\$ 2,468.75	\$ 2,025.46	\$ 4,494.21
Customers-All Total	\$ -	\$ 159,317.21	\$ 159,317.21	\$ -	\$ 18,130.30	\$ 18,130.30	\$ -	\$ -	\$ 141,186.91
Customers-All Total	\$ -	\$ 159,317.21	\$ 159,317.21	\$ -	\$ 18,130.30	\$ 18,130.30	\$ -	\$ -	\$ 141,186.91
Direct-OR Total	\$ 6,117.28	\$ -	\$ 6,117.28	\$ -	\$ -	\$ -	\$ 6,117.28	\$ -	\$ 6,117.28
902 Meter Reading Expenses Total	\$ 6,117.28	\$ 90,387.31	\$ 96,504.59	\$ -	\$ 10,286.08	\$ 10,286.08	\$ 6,117.28	\$ 80,101.23	\$ 86,218.51
3-factor Total	\$ -	\$ 10,822.02	\$ 10,822.02	\$ -	\$ 1,223.97	\$ 1,223.97	\$ -	\$ 9,598.05	\$ 9,598.05
Customers-All Total	\$ -	\$ 1,443,244.00	\$ 1,443,244.00	\$ -	\$ 164,241.17	\$ 164,241.17	\$ -	\$ 1,279,002.83	\$ 1,279,002.83
Customers-Ind Total	\$ -	\$ 35,383.35	\$ 35,383.35	\$ -	\$ 2,766.98	\$ 2,766.98	\$ -	\$ 32,616.37	\$ 32,616.37
903 Customer Records and Collection Expense Total	\$ -	\$ 1,489,449.37	\$ 1,489,449.37	\$ -	\$ 168,232.12	\$ 168,232.12	\$ -	\$ 1,321,217.25	\$ 1,321,217.25
Customers-All Total	\$ -	\$ (9,963.00)	\$ (9,963.00)	\$ -	\$ (1,133.79)	\$ (1,133.79)	\$ -	\$ (8,829.21)	\$ (8,829.21)
Customers-Comm Total	\$ -	\$ 17,359.82	\$ 17,359.82	\$ -	\$ 1,812.37	\$ 1,812.37	\$ -	\$ 15,547.45	\$ 15,547.45
Customers-Ind Total	\$ -	\$ 3,404.02	\$ 3,404.02	\$ -	\$ 266.19	\$ 266.19	\$ -	\$ 3,137.83	\$ 3,137.83
Customers-Res Total	\$ -	\$ 94,673.52	\$ 94,673.52	\$ -	\$ 10,868.52	\$ 10,868.52	\$ -	\$ 83,805.00	\$ 83,805.00
Direct-OR Total	\$ 2,211.45	\$ -	\$ 2,211.45	\$ -	\$ -	\$ -	\$ 2,211.45	\$ -	\$ 2,211.45
904 Uncollectible Accounts Total	\$ 2,211.45	\$ 105,474.36	\$ 107,685.81	\$ -	\$ 11,813.29	\$ 11,813.29	\$ 2,211.45	\$ 93,661.07	\$ 95,872.52
Customers-Res Total	\$ -	\$ 162.00	\$ 162.00	\$ -	\$ 18.60	\$ 18.60	\$ -	\$ 143.40	\$ 143.40
907 Supervision Total	\$ -	\$ 162.00	\$ 162.00	\$ -	\$ 18.60	\$ 18.60	\$ -	\$ 143.40	\$ 143.40
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 149,003.14	\$ 149,003.14	\$ -	\$ 16,956.56	\$ 16,956.56	\$ -	\$ 132,046.58	\$ 132,046.58
Customers-Ind Total	\$ -	\$ 75,570.89	\$ 75,570.89	\$ -	\$ 5,909.64	\$ 5,909.64	\$ -	\$ 69,661.25	\$ 69,661.25
Customers-Res Total	\$ -	\$ (545.88)	\$ (545.88)	\$ -	\$ (62.67)	\$ (62.67)	\$ -	\$ (483.21)	\$ (483.21)
Direct-OR Total	\$ (174.00)	\$ -	\$ (174.00)	\$ -	\$ -	\$ -	\$ (174.00)	\$ -	\$ (174.00)
Direct-WA Total	\$ 2,259.35	\$ -	\$ 2,259.35	\$ 2,259.35	\$ -	\$ 2,259.35	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total	\$ 2,085.35	\$ 224,028.15	\$ 226,113.50	\$ 2,259.35	\$ 22,803.53	\$ 25,062.88	\$ (174.00)	\$ 201,224.62	\$ 201,050.62
Customers-All Total	\$ -	\$ 156,808.35	\$ 156,808.35	\$ -	\$ 17,844.79	\$ 17,844.79	\$ -	\$ 138,963.56	\$ 138,963.56
Customers-Res Total	\$ -	\$ 156,808.35	\$ 156,808.35	\$ -	\$ 17,844.79	\$ 17,844.79	\$ -	\$ 138,963.56	\$ 138,963.56
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 17,299.98	\$ 17,299.98	\$ -	\$ 1,986.04	\$ 1,986.04	\$ -	\$ 15,313.94	\$ 15,313.94
Customers-All Total	\$ -	\$ 11,973.16	\$ 11,973.16	\$ -	\$ 1,362.55	\$ 1,362.55	\$ -	\$ 10,610.61	\$ 10,610.61
3-factor Total	\$ -	\$ 1,629.46	\$ 1,629.46	\$ -	\$ 184.29	\$ 184.29	\$ -	\$ 1,445.17	\$ 1,445.17
Customers-All Total	\$ -	\$ 199,360.30	\$ 199,360.30	\$ -	\$ 22,687.20	\$ 22,687.20	\$ -	\$ 176,673.10	\$ 176,673.10
Customers-Res Total	\$ -	\$ 10,901.93	\$ 10,901.93	\$ -	\$ 1,251.54	\$ 1,251.54	\$ -	\$ 9,650.39	\$ 9,650.39
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total	\$ -	\$ 211,891.69	\$ 211,891.69	\$ -	\$ 24,123.04	\$ 24,123.04	\$ -	\$ 187,768.65	\$ 187,768.65
3-factor Total	\$ -	\$ 53.42	\$ 53.42	\$ -	\$ 6.04	\$ 6.04	\$ -	\$ 47.38	\$ 47.38
Customers-All Total	\$ -	\$ 15,002.97	\$ 15,002.97	\$ -	\$ 1,707.34	\$ 1,707.34	\$ -	\$ 13,295.63	\$ 13,295.63
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
913 Advertising Total	\$ -	\$ 15,056.39	\$ 15,056.39	\$ -	\$ 1,713.38	\$ 1,713.38	\$ -	\$ 13,343.01	\$ 13,343.01
3-factor Total	\$ -	\$ 4,567,238.36	\$ 4,567,238.36	\$ -	\$ 516,554.66	\$ 516,554.66	\$ -	\$ 4,050,683.70	\$ 4,050,683.70
Customers-Ind Total	\$ -	\$ 191,338.10	\$ 191,338.10	\$ -	\$ 21,774.28	\$ 21,774.28	\$ -	\$ 169,563.82	\$ 169,563.82
Customers-Res Total	\$ -	\$ 672.08	\$ 672.08	\$ -	\$ 52.56	\$ 52.56	\$ -	\$ 619.52	\$ 619.52
Direct-OR Total	\$ 16,855.50	\$ 12,723.27	\$ 12,723.27	\$ -	\$ 1,460.63	\$ 1,460.63	\$ -	\$ 11,262.64	\$ 11,262.64
Employee Cost Total	\$ -	\$ 383,885.21	\$ 383,885.21	\$ -	\$ 39,817.75	\$ 39,817.75	\$ -	\$ 344,067.46	\$ 344,067.46
Regulatory Total	\$ -	\$ 197,060.37	\$ 197,060.37	\$ -	\$ 59,118.11	\$ 59,118.11	\$ -	\$ 137,942.26	\$ 137,942.26
Sales Volumes Total	\$ -	\$ 336.00	\$ 336.00	\$ -	\$ 34.27	\$ 34.27	\$ -	\$ 301.73	\$ 301.73
Sendout Volumes Total	\$ -	\$ 2.31	\$ 2.31	\$ -	\$ 0.20	\$ 0.20	\$ -	\$ 2.11	\$ 2.11
921 Office Supplies and Expense Total	\$ 16,855.50	\$ 5,353,255.70	\$ 5,370,111.20	\$ -	\$ 638,812.45	\$ 638,812.45	\$ 16,855.50	\$ 4,714,443.25	\$ 4,731,298.75
3-factor Total	\$ -	\$ (44,492.07)	\$ (44,492.07)	\$ -	\$ (5,032.05)	\$ (5,032.05)	\$ -	\$ (39,460.02)	\$ (39,460.02)
Admin Tran Total	\$ -	\$ (1,215,951.00)	\$ (1,215,951.00)	\$ -	\$ (141,797.09)	\$ (141,797.09)	\$ -	\$ (1,074,153.91)	\$ (1,074,153.91)
Employee Cost Total	\$ -	\$ (533,665.29)	\$ (533,665.29)	\$ -	\$ (55,353.40)	\$ (55,353.40)	\$ -	\$ (478,311.89)	\$ (478,311.89)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,794,108.36)	\$ (1,794,108.36)	\$ -	\$ (202,182.54)	\$ (202,182.54)	\$ -	\$ (1,591,925.82)	\$ (1,591,925.82)
3-factor Total	\$ -	\$ 302,225.86	\$ 302,225.86	\$ -	\$ 34,181.74	\$ 34,181.74	\$ -	\$ 268,044.12	\$ 268,044.12
924 Property Insurance Premium Total	\$ -	\$ 302,225.86	\$ 302,225.86	\$ -	\$ 34,181.74	\$ 34,181.74	\$ -	\$ 268,044.12	\$ 268,044.12
3-factor Total	\$ -	\$ 10,102.68	\$ 10,102.68	\$ -	\$ 1,142.61	\$ 1,142.61	\$ -	\$ 8,960.07	\$ 8,960.07
925 Injuries and Damages Total	\$ -	\$ 10,102.68	\$ 10,102.68	\$ -	\$ 1,142.61	\$ 1,142.61	\$ -	\$ 8,960.07	\$ 8,960.07

**NW Natural**  
**Rates & regulatory Affairs**  
**Operations and Maintenance Expenses**  
**State Allocation of System Accounts**  
**For the period ended January 31, 2020**

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
3-factor Total	\$ -	\$ 178,434.30	\$ 178,434.30	\$ -	\$ 20,180.92	\$ 20,180.92	\$ -	\$ 158,253.38	\$ 158,253.38
Direct-OR Total	\$ 1,103,279.00	\$ -	\$ 1,103,279.00	\$ -	\$ -	\$ -	\$ 1,103,279.00	\$ -	\$ 1,103,279.00
Employee Cost Total	\$ -	\$ 1,461,063.65	\$ 1,461,063.65	\$ -	\$ 151,545.99	\$ 151,545.99	\$ -	\$ 1,309,517.66	\$ 1,309,517.66
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 9.13	\$ 9.13	\$ -	\$ 744.87	\$ 744.87
<b>926 Employee Pensions and Benefits Total</b>	<b>\$ 1,103,279.00</b>	<b>\$ 1,640,251.95</b>	<b>\$ 2,743,530.95</b>	<b>\$ -</b>	<b>\$ 171,736.04</b>	<b>\$ 171,736.04</b>	<b>\$ 1,103,279.00</b>	<b>\$ 1,468,515.91</b>	<b>\$ 2,571,794.91</b>
<b>930 Miscellaneous General Expense Total</b>	<b>\$ -</b>	<b>\$ 584,022.77</b>	<b>\$ 584,022.77</b>	<b>\$ -</b>	<b>\$ 66,052.98</b>	<b>\$ 66,052.98</b>	<b>\$ -</b>	<b>\$ 517,969.79</b>	<b>\$ 517,969.79</b>
3-factor Total	\$ -	\$ 386,992.16	\$ 386,992.16	\$ -	\$ 43,768.81	\$ 43,768.81	\$ -	\$ 343,223.35	\$ 343,223.35
Customers-All Total	\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 313.54	\$ 313.54	\$ -	\$ 2,441.66	\$ 2,441.66
<b>931 Rents Total</b>	<b>\$ -</b>	<b>\$ 389,747.36</b>	<b>\$ 389,747.36</b>	<b>\$ -</b>	<b>\$ 44,082.36</b>	<b>\$ 44,082.36</b>	<b>\$ -</b>	<b>\$ 345,665.00</b>	<b>\$ 345,665.00</b>
3-factor Total	\$ -	\$ 289,221.98	\$ 289,221.98	\$ -	\$ 32,711.01	\$ 32,711.01	\$ -	\$ 256,510.97	\$ 256,510.97
Customers-All Total	\$ -	\$ 15,924.49	\$ 15,924.49	\$ -	\$ 1,812.21	\$ 1,812.21	\$ -	\$ 14,112.28	\$ 14,112.28
Customers-The Dalles Total	\$ -	\$ 1,321.31	\$ 1,321.31	\$ -	\$ 333.63	\$ 333.63	\$ -	\$ 987.68	\$ 987.68
Direct-OR Total	\$ 48,886.59	\$ -	\$ 48,886.59	\$ -	\$ -	\$ -	\$ 48,886.59	\$ -	\$ 48,886.59
Direct-WA Total	\$ 4,035.03	\$ -	\$ 4,035.03	\$ 4,035.03	\$ -	\$ 4,035.03	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 7,597.60	\$ 7,597.60	\$ -	\$ 809.90	\$ 809.90	\$ -	\$ 6,787.70	\$ 6,787.70
Sendout Volumes Total	\$ -	\$ 11,316.43	\$ 11,316.43	\$ -	\$ 973.21	\$ 973.21	\$ -	\$ 10,343.22	\$ 10,343.22
<b>935 Maintenance of General Plant Total</b>	<b>\$ 52,921.62</b>	<b>\$ 325,381.81</b>	<b>\$ 378,303.43</b>	<b>\$ 4,035.03</b>	<b>\$ 36,639.96</b>	<b>\$ 40,674.99</b>	<b>\$ 48,886.59</b>	<b>\$ 288,741.85</b>	<b>\$ 337,628.44</b>
<b>Grand Total</b>	<b>\$ 2,065,060.53</b>	<b>\$ 13,807,269.71</b>	<b>\$ 15,872,330.24</b>	<b>\$ 53,299.83</b>	<b>\$ 1,540,613.80</b>	<b>\$ 1,593,913.63</b>	<b>\$ 2,011,760.70</b>	<b>\$ 12,266,655.91</b>	<b>\$ 14,278,416.61</b>

# February 2020 Activity

February 2020

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

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

	<b>System Direct</b>	<b>System Allocated</b>	<b>System Total</b>	<b>Washington Direct</b>	<b>Washington Allocated</b>	<b>Washington Total</b>	<b>Oregon Direct</b>	<b>Oregon Allocated</b>	<b>Oregon Total</b>
			19,908,535			2,437,046			17,471,490
			1,457,187,637			180,937,069			1,276,250,569
			1.37%			1.35%			1.37%

NW Natural  
 Washington Quarterly Results of Operations Report

		February 2020								
		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Monthly Summary</b>										
<b>Sales of Gas</b>										
480.1	Residential	60,628,730	(2,380,653)	60,628,730	6,471,456	218,932	6,471,456	54,157,274	(2,599,585)	54,157,274
481.1	Commercial	27,094,190		27,094,190	2,484,973		2,484,973	24,609,217		24,609,217
481.2	Industrial Firm	2,060,256		2,060,256	210,316		210,316	1,849,940		1,849,940
481.3	Interruptible	1,930,253		1,930,253	59,048		59,048	1,871,205		1,871,205
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue	0	(2,380,653)	(2,380,653)	0	218,932	218,932	0	(2,599,585)	(2,599,585)
	<b>Total Sales of Gas</b>	91,713,429	(2,380,653)	89,332,776	9,225,793	218,932	9,444,725	82,487,636	(2,599,585)	79,888,051
<b>Transportation Revenue</b>										
489.4	North Mist	1,622,126		1,622,126	0		0	1,622,126		1,622,126
489.12	Industrial Firm	1,117,524		1,117,524	140,822		140,822	976,702		976,702
489.13	Interruptible	668,037		668,037	59,583		59,583	608,455		608,455
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	22,077		22,077	0		0	22,077		22,077
	<b>Total Transportation Revenue</b>	3,429,765	0	3,429,765	200,404	0	200,404	3,229,360	0	3,229,360
495.6	Rate Adjustments - Amortizations	(2,537,029)		(2,537,029)	(299,827)		(299,827)	(2,237,202)		(2,237,202)
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	301,731		301,731	13,950		13,950	287,781		287,781
488.0	Seasonal Reconnect Fee	2,800		2,800	0		0	2,800		2,800
488.0	Delinquent Reconnect Fee	38,450		38,450	0		0	38,450		38,450
488.1	Returned Check Charge	15,450		15,450	1,920		1,920	13,530		13,530
488.3	Recon Charge CR During Office Hours	22,965		22,965	1,125		1,125	21,840		21,840
488.4	Field Collection Charge	40,535		40,535	3,720		3,720	36,815		36,815
488.5	Recon Charge CR After Office Hours	4,680		4,680	4,600		4,600	80		80
488.6	Recon Charge Seas During Office Hours	145		145	(5)		(5)	150		150
488.7	Recon Charge Seas After Office Hours	600		600	600		600	0		0
488.8	Automated Payment Charge	3,875		3,875	578		578	3,298		3,298
493.2	Rent - Utility Property	9,398		9,398	628		628	8,770		8,770
495.1	Meter Rentals	15,753		15,753	1,489		1,489	14,264		14,264
495.2	Other Gas Revenue - Miscellaneous	41,133		41,133	885		885	40,248		40,248
495.2	Total Miscellaneous Revenues	488,117	9,398	497,515	28,861	628	29,490	459,256	8,770	468,025
	<b>Total Operating Revenue</b>	93,094,282	(2,371,255)	90,723,027	9,155,232	219,560	9,374,792	83,939,050	(2,590,815)	81,348,235
<b>Cost of Gas</b>										
804.7	WACOG Incurred	22,313,130		22,313,130	2,049,078		2,049,078	20,264,052		20,264,052
805.7	WACOG Deferred	810,662		810,662	20,154		20,154	790,508		790,508
804.6	Demand Incurred	6,315,058		6,315,058	694,656		694,656	5,620,401		5,620,401
805.8	Demand Deferred	4,359,846		4,359,846	461,891		461,891	3,897,955		3,897,955
805.4	Amortization of Gas Costs	2,689,862		2,689,862	67,824		67,824	2,622,039		2,622,039
	<b>Total Cost of Gas</b>	36,488,558	0	36,488,558	3,293,603	0	3,293,603	33,194,955	0	33,194,955
407.03	Environmental Expense									
Detail	Operations & Maintenance	1,949,772	13,191,101	15,140,873	97,513	1,479,039	1,576,552	1,852,259	11,712,062	13,564,321
<b>Other Taxes</b>										
408.11	Property	1,937,839		1,937,839	161,569		161,569	1,776,270		1,776,270
408.12	Franchise	2,279,218		2,279,218	366,929		366,929	1,912,289		1,912,289
408.13	Payroll	502,534		502,534	51,034		51,034	451,500		451,500
408.14	Other	66,235		66,235	4,135		4,135	62,100		62,100
408.15	Regulatory	0		0	0		0	0		0
	<b>Total Other Taxes</b>	4,283,292	502,534	4,785,826	532,633	51,034	583,667	3,750,658	451,500	4,202,158
403.1	Depreciation		7,979,845	7,979,845		934,440	934,440		7,045,405	7,045,405
<b>Income Taxes</b>										
409.11	Federal Income Taxes									
410.11	Federal Income Taxes - Deferred									
411.42	Federal Income Tax Credit									
409.12	Oregon Income Taxes									
410.12	Oregon Income Taxes - Deferred									
411.12	Oregon Income Tax Credit									
	<b>Total Income Taxes</b>									
	<b>Total Operating Revenue Deductions</b>	42,721,621	21,673,480	70,814,492	3,923,749	2,464,513	6,937,746	38,797,872	19,208,968	63,876,745
	<b>Net Operating Income</b>			19,908,535			2,437,046			17,471,490



February 2020

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
101 Gross Plant			3,299,319,433			382,518,004			2,916,801,429
108.1X Accumulated Depreciation			(1,431,293,668)			(152,901,268)			(1,278,392,401)
ADJ Working Capital Allowance			(7,039,226)			(899,522)			(6,139,704)
117.X Storage Gas - Cushion			25,406,245			2,708,306			22,697,940
186.XX Leasehold Improvements			28,735,742			3,250,012			25,485,730
252.XX Customer Contributions			(7,655,812)			(1,010,081)			(6,645,731)
283.XX Deferred Taxes - Federal			(369,467,000)			(52,728,382)			(316,738,618)
283.XX Deferred Taxes - State			(80,818,076)			0			(80,818,076)
<b>Total Rate Base</b>			1,457,187,637			180,937,069			1,276,250,569
<b>Rate Of Return on Rate Base</b>			1.37%			1.35%			1.37%

**February 2020**

System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		83,339,887				9,751,511			73,588,376
		1,374,748,316				174,483,812			1,200,264,504
		6.06%				5.59%			6.13%

**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**

February 2020

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

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
<b>Sales of Gas</b>												
480.1	Residential		434,240,093	0	48,441,549	0	48,441,549	0	385,798,544	0	385,798,544	0
481.1	Commercial		209,656,088	0	19,039,992	0	19,039,992	0	190,616,095	0	190,616,095	0
481.2	Industrial Firm		21,016,033	0	1,855,652	0	1,855,652	0	19,160,381	0	19,160,381	0
481.3	Interruptible		16,528,600	0	494,772	0	494,772	0	16,033,829	0	16,033,829	0
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		(7,671,360)	(7,671,360)	0	(946,779)	(946,779)	0	(6,724,581)	(6,724,581)	(6,724,581)	0
	<b>Total Sales of Gas</b>		681,440,814	(7,671,360)	673,769,454	0	68,885,187	0	611,608,849	(6,724,581)	604,884,267	0
<b>Transportation Revenue</b>												
489.4	North Mist		3,244,252	0	0	0	0	0	3,244,252	0	3,244,252	0
489.12	Industrial Firm		12,212,829	0	1,536,240	0	1,536,240	0	10,676,590	0	10,676,590	0
489.13	Interruptible		7,846,130	0	741,623	0	741,623	0	7,104,507	0	7,104,507	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		1,061,063	0	2,277,863	0	2,277,863	0	1,061,063	0	1,061,063	0
	<b>Total Transportation Revenue</b>		24,364,275	0	24,364,275	0	24,364,275	0	22,086,412	0	22,086,412	0
495.6	Rate Adjustments - Amortizations		(5,382,179)	0	(5,382,179)	0	(5,382,179)	0	(1,901,534)	0	(1,901,534)	0
<b>Miscellaneous Revenues</b>												
487	Late Payment Charge		2,118,939	0	94,698	0	94,698	0	2,024,242	0	2,024,242	0
488.0	Seasonal Reconnect Fee		12,750	0	0	0	0	0	12,750	0	12,750	0
488.0	Delinquent Reconnect Fee		281,698	0	12,710	0	12,710	0	268,988	0	268,988	0
488.1	Returned Check Charge		131,788	0	14,128	0	14,128	0	117,660	0	117,660	0
488.3	Recon Charge CR During Office Hours		230,904	0	44,185	0	44,185	0	186,719	0	186,719	0
488.4	Field Collection Charge		354,725	0	29,010	0	29,010	0	325,715	0	325,715	0
488.5	Recon Charge CR After Office Hours		39,420	0	10,648	0	10,648	0	28,773	0	28,773	0
488.6	Recon Charge Seas During Office Hours		9,020	0	20	0	20	0	9,000	0	9,000	0
488.7	Recon Charge Seas After Office Hours		1,730	0	900	0	900	0	830	0	830	0
488.8	Automated Payment Charge		36,053	0	5,130	0	5,130	0	30,923	0	30,923	0
493.2	Rent - Utility Property		158,491	158,491	0	6,612	6,612	0	151,879	151,879	151,879	0
495.1	Meter Rentals		189,643	0	3,251	0	3,251	0	186,392	0	186,392	0
495.2	Other Gas Revenue - Miscellaneous		1,158,950	0	30,037	0	30,037	0	1,128,913	0	1,128,913	0
495.2	Miscellaneous Revenues		4,565,621	158,491	4,724,112	6,612	251,329	6,612	4,320,904	151,879	4,472,783	0
	<b>Total Operating Revenue</b>		704,988,530	(7,512,869)	697,475,662	(940,166)	67,933,734	(940,166)	636,114,630	(6,572,702)	629,541,928	0
<b>Cost of Gas</b>												
804.7	WACOG Incurred		179,845,968	0	17,386,017	0	17,386,017	0	162,459,951	0	162,459,951	0
805.7	WACOG Deferred		(1,830,597)	0	(794,794)	0	(794,794)	0	(1,035,804)	0	(1,035,804)	0
804.6	Demand Incurred		78,173,165	0	8,448,568	0	8,448,568	0	69,724,597	0	69,724,597	0
805.8	Demand Deferred		776,192	0	41,386	0	41,386	0	734,806	0	734,806	0
805.4	Amortization of Gas Costs		(2,934,942)	0	(1,981,926)	0	(1,981,926)	0	(953,016)	0	(953,016)	0
	<b>Total Cost of Gas</b>		254,029,785	0	254,029,785	0	23,099,251	0	230,930,534	0	230,930,534	0
407.03	Environmental Expense		11,878,039	0	0	0	0	0	11,878,039	0	11,878,039	0
Detail	Operations & Maintenance	O&M	41,370,466	158,434,068	199,804,534	780,855	18,156,509	17,375,654	40,589,610	141,058,414	181,648,025	0
<b>Other Taxes</b>												
408.11	Property		22,254,090	0	1,298,374	0	1,298,374	0	20,955,717	0	20,955,717	0
408.12	Franchise		17,866,584	0	2,821,497	0	2,821,497	0	15,045,087	0	15,045,087	0
408.13	Payroll		0	6,388,487	6,388,487	0	663,473	663,473	5,725,013	5,725,013	5,725,013	0
408.14	Other		901,142	0	63,165	0	63,165	0	837,977	0	837,977	0
408.15	Regulatory		1,801,929	0	127,627	0	127,627	0	1,674,302	0	1,674,302	0
	<b>Total Other Taxes</b>		42,823,746	6,388,487	49,212,233	663,473	4,974,136	663,473	38,513,083	5,725,013	44,238,097	0
403.1	Depreciation		0	91,190,944	91,190,944	0	10,384,895	10,384,895	80,806,050	80,806,050	80,806,050	0
<b>Income Taxes</b>												
409.11	Federal Income Taxes		6,351,314	0	1,586,108	0	1,586,108	0	4,765,206	0	4,765,206	0
410.11	Federal Income Taxes - Deferred		28,494,920	0	0	0	0	0	28,494,920	0	28,494,920	0
411.42	Federal Income Tax Credit		(32,038,802)	0	(18,677)	0	(18,677)	0	(32,020,126)	0	(32,020,126)	0
409.12	Oregon Income Taxes		1,899,131	0	0	0	0	0	1,899,131	0	1,899,131	0
410.12	Oregon Income Taxes - Deferred		9,112,208	0	0	0	0	0	9,112,208	0	9,112,208	0
411.12	Oregon Income Tax Credit		(5,798,531)	0	0	0	0	0	(5,798,531)	0	(5,798,531)	0
	<b>Total Operating Revenue Deductions</b>		338,223,997	256,013,499	614,135,775	28,190,770	28,424,022	28,424,022	310,033,227	227,589,477	555,953,532	0
	<b>Net Operating Income</b>		83,339,887	0	83,339,887	0	9,751,511	0	73,588,376	0	73,588,376	0

February 2020

**NW Natural  
 Washington Results of Operations  
 13 Month A/M/A Ended Reports**

**Rate Base  
 Gross Plant**

**101 108.1X Adj 117.X 186.XX 252.XX 283.XX 283.XX**

**Accumulated Depreciation  
 Working Capital Allowance  
 Storage Gas - Cushion  
 Leasehold Improvements  
 Customer Contributions  
 Deferred Taxes - Federal  
 Deferred Taxes - State**

**Total Rate Base**

**Rate Of Return on Rate Base**

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			3,204,037,327			373,178,935			2,830,858,392
			(1,397,353,759)			(147,557,361)			(1,249,796,398)
			(4,411,037)			(515,026)			(3,896,011)
			24,671,281			2,629,959			22,041,322
			3,607,611			408,021			3,199,590
			(5,518,030)			(932,333)			(4,585,697)
			(369,467,000)			(52,728,382)			(316,738,618)
			(80,818,076)			0			(80,818,076)
			1,374,748,316			174,483,812			1,200,264,504
			6.06%			5.59%			6.13%

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended February 29, 2020**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>			
<b>Underground Storage Expense</b>			
<b>Operation</b>			
<b>816 Wells Expense</b>	\$ 80,825	\$ 8,616	\$ 72,209
<b>818 Compressor Station Expense</b>	\$ 20,690	\$ 2,206	\$ 18,484
<b>819 Compressor Station Fuel</b>	\$ 0	\$ 0	\$ 0
<b>820 Measuring and Regulator Station Expense</b>	\$ 187,333	\$ 19,814	\$ 167,519
<b>821 Purification Expense</b>	\$ -	\$ -	\$ -
<b>Maintenance</b>			
<b>832 Wells Expense</b>	\$ 22,966	\$ 2,448	\$ 20,518
<b>834 Compressor Expense</b>	\$ 57,926	\$ 5,543	\$ 52,383
<b>Total Underground Storage Expense</b>	<u>\$ 369,741</u>	<u>\$ 38,626</u>	<u>\$ 331,114</u>
<b>Other Storage Expense</b>			
<b>Operation</b>			
<b>840 Supervision and Engineering</b>	\$ 8,955	\$ 955	\$ 8,000
<b>Total Other Storage Expense</b>	<u>\$ 8,955</u>	<u>\$ 955</u>	<u>\$ 8,000</u>
<b>Liquified Natural Gas Expense</b>			
<b>Operation</b>			
<b>844 Supervision and Engineering</b>	\$ 150,903	\$ 16,086	\$ 134,817
<b>845 LNG Fuel</b>	\$ -	\$ -	\$ -
<b>Maintenance</b>			
<b>847 Supervision and Engineering</b>	\$ 121,329	\$ 12,934	\$ 108,396
<b>Total Liquified Natural Gas Expense</b>	<u>\$ 272,233</u>	<u>\$ 29,020</u>	<u>\$ 243,213</u>
<b>Total Natural Gas Storage</b>			
	<u>\$ 272,233</u>	<u>\$ 29,020</u>	<u>\$ 243,213</u>
<b>Transmission Expense</b>			
<b>Operation</b>			
<b>856 Mains Expense</b>	\$ 104,490	\$ 5,681	\$ 98,810
<b>Maintenance</b>			
<b>863 Maintenance of Mains</b>	\$ 589	\$ 55	\$ 534
<b>Total Transmission Expense</b>	<u>\$ 105,079</u>	<u>\$ 5,736</u>	<u>\$ 99,343</u>
<b>Distribution Expense</b>			
<b>Operation</b>			
<b>870 Supervision and Engineering</b>	\$ 310,079	\$ 26,667	\$ 283,412
<b>874 Mains and Services Expense</b>	\$ 1,005,819	\$ 116,349	\$ 889,470
<b>875 Measuring and Regulator Station Expense - General</b>	\$ 28,900	\$ 2,552	\$ 26,348
<b>877 Measuring and Regulator Station Expense - City Gate</b>	\$ 59,337	\$ 5,324	\$ 54,013
<b>878 Meter and House Regulator Expense</b>	\$ 609,004	\$ 69,094	\$ 539,910
<b>879 Customer Installation Expense</b>	\$ 854,425	\$ 97,746	\$ 756,679
<b>880 Other Expense</b>	\$ 148,450	\$ 14,098	\$ 134,352
<b>881 Rents</b>	\$ 10,083	\$ 1,497	\$ 8,586
<b>Maintenance</b>			
<b>885 Supervision and Engineering</b>	\$ 622,482	\$ 53,764	\$ 568,718
<b>887 Mains</b>	\$ 231,799	\$ 19,650	\$ 212,149
<b>889 Measuring and Regulator Station Expense - General</b>	\$ 135,594	\$ 12,859	\$ 122,735
<b>891 Measuring and Regulator Station Expense - City Gate</b>	\$ 23,089	\$ 1,941	\$ 21,148
<b>892 Services</b>	\$ 63,018	\$ 7,382	\$ 55,635
<b>893 Meters and House Regulators</b>	\$ 247,231	\$ 26,389	\$ 220,842
<b>894 Other Equipment</b>	\$ 3,171	\$ 183	\$ 2,988
<b>Total Distribution Expense</b>	<u>\$ 4,352,480</u>	<u>\$ 455,495</u>	<u>\$ 3,896,985</u>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended February 29, 2020**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	\$ 163,132	\$ 18,564	\$ 144,568
902 Meter Reading Expenses	\$ 77,090	\$ 8,553	\$ 68,537
903 Customer Records and Collection Expense	\$ 1,477,413	\$ 166,924	\$ 1,310,489
904 Uncollectible Accounts	\$ 94,424	\$ 11,018	\$ 83,406
<b>Total Customer Accounts Expense</b>	<u>\$ 1,812,059</u>	<u>\$ 205,059</u>	<u>\$ 1,607,000</u>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	\$ 94	\$ 11	\$ 83
908 Customer Assistance Expense	\$ 266,020	\$ 29,845	\$ 236,175
909 Customer Information Expense	\$ 170,574	\$ 19,411	\$ 151,163
910 Miscellaneous Customer Service Expense	\$ 46,752	\$ 5,367	\$ 41,385
<b>Total Customer Service and Informational</b>	<u>\$ 483,440</u>	<u>\$ 54,635</u>	<u>\$ 428,806</u>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	\$ 13,419	\$ 1,527	\$ 11,892
912 Demonstration and Selling Expense	\$ 160,061	\$ 18,213	\$ 141,848
913 Advertising	\$ 67,222	\$ 7,650	\$ 59,572
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
<b>Total Sales Expense</b>	<u>\$ 240,702</u>	<u>\$ 27,390</u>	<u>\$ 213,312</u>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	\$ 5,645,343	\$ 669,079	\$ 4,976,264
922 Administrative Expenses Transferred - Credit	\$ (1,840,298)	\$ (207,978)	\$ (1,632,320)
924 Property Insurance Premium	\$ 301,826	\$ 34,137	\$ 267,689
925 Injuries and Damages	\$ 3,995	\$ 452	\$ 3,543
926 Employee Pensions and Benefits	\$ 2,454,134	\$ 162,895	\$ 2,291,240
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 89,365	\$ 10,107	\$ 79,258
931 Rents	\$ 412,126	\$ 46,613	\$ 365,513
<b>Maintenance</b>			
935 Maintenance of General Plant	\$ 429,693	\$ 44,332	\$ 385,361
<b>Total Administrative and General Expense</b>	<u>\$ 7,496,184</u>	<u>\$ 759,636</u>	<u>\$ 6,736,548</u>
<b>Total Operations and Maintenance Expense</b>	<u><u>\$ 15,140,873</u></u>	<u><u>\$ 1,576,552</u></u>	<u><u>\$ 13,564,321</u></u>

**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended February 29, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Firm Sales Volumes Total	\$ -	\$ 80,825.35	\$ 80,825.35	\$ -	\$ 8,615.98	\$ 8,615.98	\$ -	\$ 72,209.37	\$ 72,209.37
816 Wells Expense Total	\$ -	\$ 80,825.35	\$ 80,825.35	\$ -	\$ 8,615.98	\$ 8,615.98	\$ -	\$ 72,209.37	\$ 72,209.37
Firm Sales Volumes Total	\$ -	\$ 20,690.00	\$ 20,690.00	\$ -	\$ 2,205.55	\$ 2,205.55	\$ -	\$ 18,484.45	\$ 18,484.45
818 Compressor Station Expense Total	\$ -	\$ 20,690.00	\$ 20,690.00	\$ -	\$ 2,205.55	\$ 2,205.55	\$ -	\$ 18,484.45	\$ 18,484.45
Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
Direct-OR Total	\$ 736.94	\$ -	\$ 736.94	\$ -	\$ -	\$ -	\$ 736.94	\$ -	\$ 736.94
Firm Sales Volumes Total	\$ -	\$ 182,856.20	\$ 182,856.20	\$ -	\$ 19,492.47	\$ 19,492.47	\$ -	\$ 163,363.73	\$ 163,363.73
820 Measuring and Regulator Station Expense Total	\$ -	\$ 3,740.23	\$ 3,740.23	\$ -	\$ 321.66	\$ 321.66	\$ -	\$ 3,418.57	\$ 3,418.57
Firm Sales Volumes Total	\$ 736.94	\$ 186,596.43	\$ 187,333.37	\$ -	\$ 19,814.13	\$ 19,814.13	\$ 736.94	\$ 166,782.30	\$ 167,519.24
832 Wells Expense Total	\$ -	\$ 22,965.73	\$ 22,965.73	\$ -	\$ 2,448.15	\$ 2,448.15	\$ -	\$ 20,517.58	\$ 20,517.58
Direct-OR Total	\$ 5,931.22	\$ -	\$ 5,931.22	\$ -	\$ -	\$ -	\$ 5,931.22	\$ -	\$ 5,931.22
Firm Sales Volumes Total	\$ -	\$ 51,994.84	\$ 51,994.84	\$ -	\$ 5,542.65	\$ 5,542.65	\$ -	\$ 46,452.19	\$ 46,452.19
834 Compressor Expense Total	\$ 5,931.22	\$ 51,994.84	\$ 57,926.06	\$ -	\$ 5,542.65	\$ 5,542.65	\$ 5,931.22	\$ 46,452.19	\$ 52,383.41
Firm Sales Volumes Total	\$ -	\$ 8,954.56	\$ 8,954.56	\$ -	\$ 954.56	\$ 954.56	\$ -	\$ 8,000.00	\$ 8,000.00
840 Supervision and Engineering Total	\$ -	\$ 8,954.56	\$ 8,954.56	\$ -	\$ 954.56	\$ 954.56	\$ -	\$ 8,000.00	\$ 8,000.00
Firm Sales Volumes Total	\$ -	\$ 150,903.45	\$ 150,903.45	\$ -	\$ 16,086.31	\$ 16,086.31	\$ -	\$ 134,817.14	\$ 134,817.14
844 Supervision and Engineering Total	\$ -	\$ 150,903.45	\$ 150,903.45	\$ -	\$ 16,086.31	\$ 16,086.31	\$ -	\$ 134,817.14	\$ 134,817.14
Firm Sales Volumes Total	\$ -	\$ 121,329.42	\$ 121,329.42	\$ -	\$ 12,933.72	\$ 12,933.72	\$ -	\$ 108,395.70	\$ 108,395.70
847 Supervision and Engineering Total	\$ -	\$ 121,329.42	\$ 121,329.42	\$ -	\$ 12,933.72	\$ 12,933.72	\$ -	\$ 108,395.70	\$ 108,395.70
3-factor Total	\$ -	\$ 41,113.54	\$ 41,113.54	\$ -	\$ 4,649.94	\$ 4,649.94	\$ -	\$ 36,463.60	\$ 36,463.60
Direct-OR Total	\$ 1,232.60	\$ -	\$ 1,232.60	\$ -	\$ -	\$ -	\$ 1,232.60	\$ -	\$ 1,232.60
Perimeter Total	\$ -	\$ 1,147.00	\$ 1,147.00	\$ -	\$ 71.69	\$ 71.69	\$ -	\$ 1,075.31	\$ 1,075.31
Sales/Shutdown Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
856 Mains Expense Total	\$ -	\$ 2,986.68	\$ 2,986.68	\$ -	\$ 256.85	\$ 256.85	\$ -	\$ 2,729.83	\$ 2,729.83
Transmission Total	\$ -	\$ 58,010.60	\$ 58,010.60	\$ -	\$ 702.32	\$ 702.32	\$ -	\$ 57,308.28	\$ 57,308.28
3-factor Total	\$ 1,232.60	\$ 103,257.82	\$ 104,490.42	\$ -	\$ 5,680.80	\$ 5,680.80	\$ 1,232.60	\$ 97,577.02	\$ 98,809.62
Transmission Total	\$ -	\$ 477.30	\$ 477.30	\$ -	\$ 53.98	\$ 53.98	\$ -	\$ 423.32	\$ 423.32
863 Maintenance of Mains Total	\$ -	\$ 111.66	\$ 111.66	\$ -	\$ 1.35	\$ 1.35	\$ -	\$ 110.31	\$ 110.31
Shutdown Volumes Total	\$ -	\$ 588.96	\$ 588.96	\$ -	\$ 55.33	\$ 55.33	\$ -	\$ 533.63	\$ 533.63
Transmission Total	\$ -	\$ 310,078.92	\$ 310,078.92	\$ -	\$ 26,666.79	\$ 26,666.79	\$ -	\$ 283,412.13	\$ 283,412.13
3-factor Total	\$ -	\$ 310,078.92	\$ 310,078.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 270,786.40	\$ 270,786.40	\$ -	\$ 30,625.94	\$ 30,625.94	\$ -	\$ 240,160.46	\$ 240,160.46
Direct-OR Total	\$ 247,193.74	\$ 473,048.74	\$ 473,048.74	\$ -	\$ 53,832.95	\$ 53,832.95	\$ -	\$ 419,215.79	\$ 419,215.79
Direct-WA Total	\$ 34,044.84	\$ -	\$ 34,044.84	\$ 34,044.84	\$ -	\$ -	\$ 247,193.74	\$ -	\$ 247,193.74
Perimeter Total	\$ -	\$ (38,174.46)	\$ (38,174.46)	\$ -	\$ (2,385.90)	\$ (2,385.90)	\$ -	\$ (35,788.56)	\$ (35,788.56)
874 Mains and Services Expense Total	\$ -	\$ 27.47	\$ 27.47	\$ -	\$ 2.36	\$ 2.36	\$ -	\$ 25.11	\$ 25.11
Transmission Total	\$ -	\$ 18,891.96	\$ 18,891.96	\$ -	\$ 228.72	\$ 228.72	\$ -	\$ 18,663.24	\$ 18,663.24
3-factor Total	\$ 281,238.58	\$ 724,580.11	\$ 1,005,818.69	\$ 34,044.84	\$ 82,304.07	\$ 116,348.91	\$ 247,193.74	\$ 642,276.04	\$ 889,469.78
Customers-All Total	\$ -	\$ 1,436.30	\$ 1,436.30	\$ -	\$ 162.45	\$ 162.45	\$ -	\$ 1,273.85	\$ 1,273.85
Direct-OR Total	\$ -	\$ (8,678.50)	\$ (8,678.50)	\$ -	\$ (987.61)	\$ (987.61)	\$ -	\$ (7,690.89)	\$ (7,690.89)
Shutdown Volumes Total	\$ -	\$ 28,772.68	\$ 28,772.68	\$ -	\$ 2,474.45	\$ 2,474.45	\$ -	\$ 26,298.23	\$ 26,298.23
Telemetering Total	\$ -	\$ 7,369.56	\$ 7,369.56	\$ -	\$ 902.40	\$ 902.40	\$ -	\$ 6,467.16	\$ 6,467.16
3-factor Total	\$ -	\$ 28,900.04	\$ 28,900.04	\$ -	\$ 2,551.68	\$ 2,551.68	\$ -	\$ 26,348.36	\$ 26,348.36
Customers-All Total	\$ -	\$ 7,160.34	\$ 7,160.34	\$ -	\$ 809.83	\$ 809.83	\$ -	\$ 6,350.51	\$ 6,350.51
Direct-OR Total	\$ -	\$ 976.14	\$ 976.14	\$ -	\$ 111.08	\$ 111.08	\$ -	\$ 865.06	\$ 865.06
Shutdown Volumes Total	\$ -	\$ 51,200.57	\$ 51,200.57	\$ -	\$ 4,403.25	\$ 4,403.25	\$ -	\$ 46,797.32	\$ 46,797.32
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 59,337.05	\$ 59,337.05	\$ -	\$ 5,324.17	\$ 5,324.17	\$ -	\$ 54,012.88	\$ 54,012.88
Customers-All Total	\$ -	\$ 601,541.67	\$ 601,541.67	\$ -	\$ 68,455.44	\$ 68,455.44	\$ -	\$ 533,086.23	\$ 533,086.23
Customers-Ind Total	\$ -	\$ 248.83	\$ 248.83	\$ -	\$ 19.46	\$ 19.46	\$ -	\$ 229.37	\$ 229.37
Customers-Ries Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 38.47	\$ 38.47	\$ -	\$ 2.40	\$ 2.40	\$ -	\$ 36.07	\$ 36.07
878 Meter and House Regulator Expense Total	\$ -	\$ 7,174.88	\$ 7,174.88	\$ -	\$ 617.04	\$ 617.04	\$ -	\$ 6,557.84	\$ 6,557.84
Shutdown Volumes Total	\$ -	\$ 609,003.85	\$ 609,003.85	\$ -	\$ 69,094.34	\$ 69,094.34	\$ -	\$ 539,909.51	\$ 539,909.51
3-factor Total	\$ -	\$ 33,487.65	\$ 33,487.65	\$ -	\$ 3,787.45	\$ 3,787.45	\$ -	\$ 29,700.20	\$ 29,700.20
Customers-All Total	\$ -	\$ 790,068.73	\$ 790,068.73	\$ -	\$ 89,909.82	\$ 89,909.82	\$ -	\$ 700,158.91	\$ 700,158.91
Direct-OR Total	\$ 23,250.18	\$ -	\$ 23,250.18	\$ -	\$ -	\$ -	\$ 23,250.18	\$ -	\$ 23,250.18

**NW Natural**  
**Rates & regulatory Affairs**  
**Operations and Maintenance Expenses**  
**State Allocation of System Accounts**  
**For the period ended February 29, 2020**

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Direct-WA Total	\$ 3,810.26	\$ -	\$ 3,810.26	\$ 3,810.26	\$ -	\$ 3,810.26	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 3,808.15	\$ 3,808.15	\$ -	\$ 238.01	\$ 238.01	\$ -	\$ -	\$ 3,570.14
<b>879 Customer Installation Expense Total</b>	<b>\$ 27,060.44</b>	<b>\$ 827,364.53</b>	<b>\$ 854,424.97</b>	<b>\$ 3,810.26</b>	<b>\$ 93,935.28</b>	<b>\$ 97,745.54</b>	<b>\$ 23,250.18</b>	<b>\$ 733,429.25</b>	<b>\$ 756,679.43</b>
3-factor Total	\$ -	\$ 636.69	\$ 636.69	\$ -	\$ 72.01	\$ 72.01	\$ -	\$ -	\$ 564.68
Customers-All Total	\$ -	\$ 106,625.66	\$ 106,625.66	\$ -	\$ 12,134.00	\$ 12,134.00	\$ -	\$ -	\$ 94,491.66
Customers-Ind Total	\$ -	\$ 89.94	\$ 89.94	\$ -	\$ 7.03	\$ 7.03	\$ -	\$ -	\$ 82.91
Direct-OR Total	\$ 10,015.13	\$ -	\$ 10,015.13	\$ -	\$ -	\$ -	\$ 10,015.13	\$ -	\$ 10,015.13
Direct-WA Total	\$ (837.30)	\$ -	\$ (837.30)	\$ (837.30)	\$ -	\$ (837.30)	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 2,803.98	\$ 2,803.98	\$ -	\$ 175.25	\$ 175.25	\$ -	\$ -	\$ 2,628.73
Sendout Volumes Total	\$ -	\$ 29,699.31	\$ 29,699.31	\$ -	\$ 2,554.14	\$ 2,554.14	\$ -	\$ -	\$ 27,145.17
Transmission Total	\$ -	\$ (583.83)	\$ (583.83)	\$ (837.30)	\$ (7.07)	\$ (7.07)	\$ -	\$ -	\$ (576.76)
<b>880 Other Expense Total</b>	<b>\$ 9,177.83</b>	<b>\$ 139,271.75</b>	<b>\$ 148,449.58</b>	<b>\$ (837.30)</b>	<b>\$ 14,935.36</b>	<b>\$ 14,098.06</b>	<b>\$ 10,015.13</b>	<b>\$ 124,336.39</b>	<b>\$ 134,351.52</b>
3-factor Total	\$ -	\$ 7,523.67	\$ 7,523.67	\$ -	\$ 850.93	\$ 850.93	\$ -	\$ -	\$ 6,672.74
Customers-The Dalles Total	\$ -	\$ 2,558.99	\$ 2,558.99	\$ -	\$ 646.14	\$ 646.14	\$ -	\$ -	\$ 1,912.85
<b>881 Rents Total</b>	<b>\$ -</b>	<b>\$ 10,082.66</b>	<b>\$ 10,082.66</b>	<b>\$ -</b>	<b>\$ 1,497.07</b>	<b>\$ 1,497.07</b>	<b>\$ -</b>	<b>\$ 8,585.59</b>	<b>\$ 8,585.59</b>
3-factor Total	\$ -	\$ 199,544.71	\$ 199,544.71	\$ -	\$ 22,568.51	\$ 22,568.51	\$ -	\$ 176,976.20	\$ 176,976.20
Customers-All Total	\$ -	\$ 192.00	\$ 192.00	\$ -	\$ 21.85	\$ 21.85	\$ -	\$ -	\$ 170.15
Direct-OR Total	\$ 358,101.48	\$ -	\$ 358,101.48	\$ -	\$ -	\$ -	\$ 358,101.48	\$ -	\$ 358,101.48
Direct-WA Total	\$ 29,521.84	\$ -	\$ 29,521.84	\$ 29,521.84	\$ -	\$ 29,521.84	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 2,096.26	\$ 2,096.26	\$ -	\$ 223.46	\$ 223.46	\$ -	\$ -	\$ 1,872.80
Perimeter Total	\$ -	\$ 20,408.35	\$ 20,408.35	\$ -	\$ 1,275.52	\$ 1,275.52	\$ -	\$ -	\$ 19,132.83
Sendout Volumes Total	\$ -	\$ 12,617.61	\$ 12,617.61	\$ -	\$ 152.76	\$ 152.76	\$ -	\$ -	\$ 12,464.85
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>885 Supervision and Engineering Total</b>	<b>\$ 387,623.32</b>	<b>\$ 234,858.93</b>	<b>\$ 622,482.25</b>	<b>\$ 29,521.84</b>	<b>\$ 24,242.10</b>	<b>\$ 53,763.94</b>	<b>\$ 358,101.48</b>	<b>\$ 210,616.83</b>	<b>\$ 568,718.31</b>
3-factor Total	\$ -	\$ 16,882.83	\$ 16,882.83	\$ -	\$ 1,909.45	\$ 1,909.45	\$ -	\$ -	\$ 14,973.38
Direct-OR Total	\$ 188,148.20	\$ -	\$ 188,148.20	\$ -	\$ -	\$ -	\$ 188,148.20	\$ -	\$ 188,148.20
Direct-WA Total	\$ 17,323.10	\$ -	\$ 17,323.10	\$ 17,323.10	\$ -	\$ 17,323.10	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 4,804.12	\$ 4,804.12	\$ -	\$ 300.26	\$ 300.26	\$ -	\$ -	\$ 4,503.86
Sendout Volumes Total	\$ -	\$ 823.03	\$ 823.03	\$ 70.78	\$ 70.78	\$ 70.78	\$ -	\$ -	\$ 752.25
Transmission Total	\$ -	\$ 3,817.91	\$ 3,817.91	\$ -	\$ 46.22	\$ 46.22	\$ -	\$ -	\$ 3,771.69
<b>887 Mains Total</b>	<b>\$ 205,471.30</b>	<b>\$ 26,327.89</b>	<b>\$ 231,799.19</b>	<b>\$ 17,323.10</b>	<b>\$ 2,326.71</b>	<b>\$ 19,649.81</b>	<b>\$ 188,148.20</b>	<b>\$ 24,001.18</b>	<b>\$ 212,149.38</b>
3-factor Total	\$ -	\$ 1,584.11	\$ 1,584.11	\$ -	\$ 179.16	\$ 179.16	\$ -	\$ -	\$ 1,404.95
Customers-All Total	\$ -	\$ 2,774.60	\$ 2,774.60	\$ -	\$ 315.75	\$ 315.75	\$ -	\$ -	\$ 2,458.85
Sendout Volumes Total	\$ -	\$ 101,654.37	\$ 101,654.37	\$ -	\$ 8,742.28	\$ 8,742.28	\$ -	\$ -	\$ 92,912.09
Telemetering Total	\$ -	\$ 29,581.16	\$ 29,581.16	\$ -	\$ 3,622.18	\$ 3,622.18	\$ -	\$ -	\$ 25,958.98
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>889 Measuring and Regulator Station Expense - General Total</b>	<b>\$ -</b>	<b>\$ 135,594.24</b>	<b>\$ 135,594.24</b>	<b>\$ -</b>	<b>\$ 12,859.37</b>	<b>\$ 12,859.37</b>	<b>\$ -</b>	<b>\$ 122,734.87</b>	<b>\$ 122,734.87</b>
3-factor Total	\$ -	\$ 374.76	\$ 374.76	\$ -	\$ 42.39	\$ 42.39	\$ -	\$ -	\$ 332.37
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 218.53	\$ -	\$ 218.53	\$ -	\$ -	\$ -	\$ 218.53	\$ -	\$ 218.53
Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 22,006.65	\$ 22,006.65	\$ -	\$ 1,892.57	\$ 1,892.57	\$ -	\$ -	\$ 20,114.08
Transmission Total	\$ -	\$ 488.59	\$ 488.59	\$ -	\$ 5.92	\$ 5.92	\$ -	\$ -	\$ 482.67
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	<b>\$ 218.53</b>	<b>\$ 22,870.00</b>	<b>\$ 23,088.53</b>	<b>\$ -</b>	<b>\$ 1,940.87</b>	<b>\$ 1,940.87</b>	<b>\$ 218.53</b>	<b>\$ 20,929.13</b>	<b>\$ 21,147.66</b>
3-factor Total	\$ -	\$ 19.81	\$ 19.81	\$ -	\$ 2.24	\$ 2.24	\$ -	\$ -	\$ 17.57
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 39,947.87	\$ -	\$ 39,947.87	\$ -	\$ -	\$ -	\$ 39,947.87	\$ -	\$ 39,947.87
Direct-WA Total	\$ 6,042.68	\$ -	\$ 6,042.68	\$ 6,042.68	\$ -	\$ 6,042.68	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 5,324.80	\$ 5,324.80	\$ -	\$ 332.80	\$ 332.80	\$ -	\$ -	\$ 4,992.00
Sendout Volumes Total	\$ -	\$ 11,682.74	\$ 11,682.74	\$ -	\$ 1,004.72	\$ 1,004.72	\$ -	\$ -	\$ 10,678.02
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>892 Services Total</b>	<b>\$ 45,990.55</b>	<b>\$ 17,027.35</b>	<b>\$ 63,017.90</b>	<b>\$ 6,042.68</b>	<b>\$ 1,339.76</b>	<b>\$ 7,382.44</b>	<b>\$ 39,947.87</b>	<b>\$ 15,687.59</b>	<b>\$ 55,635.46</b>
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 149,667.72	\$ 149,667.72	\$ -	\$ 17,032.19	\$ 17,032.19	\$ -	\$ -	\$ 132,635.53
Direct-OR Total	\$ -	\$ 2,255.91	\$ 2,255.91	\$ -	\$ 235.52	\$ 235.52	\$ -	\$ -	\$ 2,020.39
Direct-WA Total	\$ -	\$ 288.36	\$ 288.36	\$ -	\$ 22.55	\$ 22.55	\$ -	\$ -	\$ 265.81
Perimeter Total	\$ -	\$ 27,787.77	\$ 27,787.77	\$ -	\$ 3,190.04	\$ 3,190.04	\$ -	\$ -	\$ 24,597.73
Sendout Volumes Total	\$ 39.44	\$ -	\$ 39.44	\$ -	\$ -	\$ -	\$ 39.44	\$ -	\$ 39.44
Perimeter Total	\$ -	\$ 192.00	\$ 192.00	\$ -	\$ 12.00	\$ 12.00	\$ -	\$ -	\$ 180.00
Sendout Volumes Total	\$ -	\$ 68,822.72	\$ 68,822.72	\$ -	\$ 5,918.75	\$ 5,918.75	\$ -	\$ -	\$ 62,903.97
Transmission Total	\$ -	\$ (1,822.46)	\$ (1,822.46)	\$ -	\$ (22.06)	\$ (22.06)	\$ -	\$ -	\$ (1,800.40)
<b>893 Meters and House Regulators Total</b>	<b>\$ 39.44</b>	<b>\$ 247,192.02</b>	<b>\$ 247,231.46</b>	<b>\$ -</b>	<b>\$ 26,386.98</b>	<b>\$ 26,386.98</b>	<b>\$ 39.44</b>	<b>\$ 220,803.04</b>	<b>\$ 220,842.48</b>



**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended February 29, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ 1,503.33	\$ 1,503.33	\$ -	\$ 1,700.03	\$ 1,700.03	\$ -	\$ 1,333.30	\$ 1,333.30
Direct-OR Total	\$ 592.50	\$ -	\$ 592.50	\$ -	\$ -	\$ -	\$ 592.50	\$ -	\$ 592.50
Transmission Total	\$ -	\$ 1,074.80	\$ 1,074.80	\$ -	\$ 13.01	\$ 13.01	\$ -	\$ 1,061.79	\$ 1,061.79
<b>894 Other Equipment Total</b>	<b>\$ 592.50</b>	<b>\$ 2,578.13</b>	<b>\$ 3,170.63</b>	<b>\$ -</b>	<b>\$ 183.04</b>	<b>\$ 183.04</b>	<b>\$ 592.50</b>	<b>\$ 2,395.09</b>	<b>\$ 2,987.59</b>
Customers-All Total	\$ -	\$ 163,132.27	\$ 163,132.27	\$ -	\$ 18,564.45	\$ 18,564.45	\$ -	\$ 144,567.82	\$ 144,567.82
Customers-All Total	\$ -	\$ 163,132.27	\$ 163,132.27	\$ -	\$ 18,564.45	\$ 18,564.45	\$ -	\$ 144,567.82	\$ 144,567.82
Direct-OR Total	\$ 1,931.84	\$ -	\$ 1,931.84	\$ -	\$ 8,553.05	\$ 8,553.05	\$ 1,931.84	\$ -	\$ 66,605.54
<b>902 Meter Reading Expenses Total</b>	<b>\$ 1,931.84</b>	<b>\$ 75,158.59</b>	<b>\$ 77,090.43</b>	<b>\$ -</b>	<b>\$ 8,553.05</b>	<b>\$ 8,553.05</b>	<b>\$ 1,931.84</b>	<b>\$ 66,605.54</b>	<b>\$ 68,537.38</b>
3-factor Total	\$ -	\$ 11,178.27	\$ 11,178.27	\$ -	\$ 1,264.26	\$ 1,264.26	\$ -	\$ 9,914.01	\$ 9,914.01
Customers-All Total	\$ -	\$ 1,432,585.23	\$ 1,432,585.23	\$ -	\$ 163,028.20	\$ 163,028.20	\$ -	\$ 1,269,557.03	\$ 1,269,557.03
Customers-Ind Total	\$ -	\$ 33,649.40	\$ 33,649.40	\$ -	\$ 2,631.38	\$ 2,631.38	\$ -	\$ 31,018.02	\$ 31,018.02
<b>903 Customer Records and Collection Expense Total</b>	<b>\$ -</b>	<b>\$ 1,477,412.90</b>	<b>\$ 1,477,412.90</b>	<b>\$ -</b>	<b>\$ 166,923.84</b>	<b>\$ 166,923.84</b>	<b>\$ -</b>	<b>\$ 1,310,489.06</b>	<b>\$ 1,310,489.06</b>
Customers-All Total	\$ -	\$ 1,483.00	\$ 1,483.00	\$ -	\$ 168.77	\$ 168.77	\$ -	\$ 1,314.23	\$ 1,314.23
Customers-Comm Total	\$ -	\$ 14,767.15	\$ 14,767.15	\$ -	\$ 1,541.69	\$ 1,541.69	\$ -	\$ 13,225.46	\$ 13,225.46
Customers-Ind Total	\$ -	\$ 3,245.28	\$ 3,245.28	\$ -	\$ 253.78	\$ 253.78	\$ -	\$ 2,991.50	\$ 2,991.50
Customers-Res Total	\$ -	\$ 78,865.46	\$ 78,865.46	\$ -	\$ 9,053.75	\$ 9,053.75	\$ -	\$ 69,811.71	\$ 69,811.71
Direct-OR Total	\$ (3,937.35)	\$ -	\$ (3,937.35)	\$ -	\$ -	\$ -	\$ (3,937.35)	\$ -	\$ (3,937.35)
<b>904 Uncollectible Accounts Total</b>	<b>\$ (3,937.35)</b>	<b>\$ 98,360.89</b>	<b>\$ 94,423.54</b>	<b>\$ -</b>	<b>\$ 11,017.99</b>	<b>\$ 11,017.99</b>	<b>\$ (3,937.35)</b>	<b>\$ 87,342.90</b>	<b>\$ 83,405.55</b>
Customers-Res Total	\$ -	\$ 93.95	\$ 93.95	\$ -	\$ 10.79	\$ 10.79	\$ -	\$ 83.16	\$ 83.16
<b>907 Supervision Total</b>	<b>\$ -</b>	<b>\$ 93.95</b>	<b>\$ 93.95</b>	<b>\$ -</b>	<b>\$ 10.79</b>	<b>\$ 10.79</b>	<b>\$ -</b>	<b>\$ 83.16</b>	<b>\$ 83.16</b>
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 132,008.47	\$ 132,008.47	\$ -	\$ 15,022.56	\$ 15,022.56	\$ -	\$ 116,985.91	\$ 116,985.91
Customers-Ind Total	\$ -	\$ 131,300.68	\$ 131,300.68	\$ -	\$ 10,267.71	\$ 10,267.71	\$ -	\$ 121,032.97	\$ 121,032.97
Customers-Res Total	\$ -	\$ (1,846.41)	\$ (1,846.41)	\$ -	\$ (211.97)	\$ (211.97)	\$ -	\$ (1,634.44)	\$ (1,634.44)
Direct-OR Total	\$ (209.70)	\$ -	\$ (209.70)	\$ -	\$ -	\$ -	\$ (209.70)	\$ -	\$ (209.70)
Direct-WA Total	\$ 4,767.12	\$ -	\$ 4,767.12	\$ 4,767.12	\$ -	\$ 4,767.12	\$ -	\$ -	\$ -
<b>908 Customer Assistance Expense Total</b>	<b>\$ 4,557.42</b>	<b>\$ 261,462.74</b>	<b>\$ 266,020.16</b>	<b>\$ 4,767.12</b>	<b>\$ 25,078.31</b>	<b>\$ 29,845.43</b>	<b>\$ (209.70)</b>	<b>\$ 236,384.43</b>	<b>\$ 236,174.73</b>
Customers-All Total	\$ -	\$ 170,574.27	\$ 170,574.27	\$ -	\$ 19,411.35	\$ 19,411.35	\$ -	\$ 151,162.92	\$ 151,162.92
Customers-Res Total	\$ -	\$ 170,574.27	\$ 170,574.27	\$ -	\$ 19,411.35	\$ 19,411.35	\$ -	\$ 151,162.92	\$ 151,162.92
<b>909 Customer Information Expense Total</b>	<b>\$ -</b>	<b>\$ 46,751.85</b>	<b>\$ 46,751.85</b>	<b>\$ -</b>	<b>\$ 5,367.11</b>	<b>\$ 5,367.11</b>	<b>\$ -</b>	<b>\$ 41,384.74</b>	<b>\$ 41,384.74</b>
Customers-Res Total	\$ -	\$ 46,751.85	\$ 46,751.85	\$ -	\$ 5,367.11	\$ 5,367.11	\$ -	\$ 41,384.74	\$ 41,384.74
<b>910 Miscellaneous Customer Service Expense Total</b>	<b>\$ -</b>	<b>\$ 13,419.32</b>	<b>\$ 13,419.32</b>	<b>\$ -</b>	<b>\$ 1,527.12</b>	<b>\$ 1,527.12</b>	<b>\$ -</b>	<b>\$ 11,892.20</b>	<b>\$ 11,892.20</b>
Customers-All Total	\$ -	\$ 13,419.32	\$ 13,419.32	\$ -	\$ 1,527.12	\$ 1,527.12	\$ -	\$ 11,892.20	\$ 11,892.20
3-factor Total	\$ -	\$ 3,196.03	\$ 3,196.03	\$ -	\$ 361.47	\$ 361.47	\$ -	\$ 2,834.56	\$ 2,834.56
Customers-All Total	\$ -	\$ 155,643.51	\$ 155,643.51	\$ -	\$ 17,712.23	\$ 17,712.23	\$ -	\$ 137,931.28	\$ 137,931.28
Customers-Res Total	\$ -	\$ 1,212.01	\$ 1,212.01	\$ -	\$ 139.14	\$ 139.14	\$ -	\$ 1,072.87	\$ 1,072.87
Direct-OR Total	\$ 9.28	\$ -	\$ 9.28	\$ -	\$ -	\$ -	\$ 9.28	\$ -	\$ 9.28
<b>912 Demonstration and Selling Expense Total</b>	<b>\$ 9.28</b>	<b>\$ 160,051.55</b>	<b>\$ 160,060.83</b>	<b>\$ -</b>	<b>\$ 18,212.84</b>	<b>\$ 18,212.84</b>	<b>\$ 9.28</b>	<b>\$ 141,838.71</b>	<b>\$ 141,847.99</b>
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 67,222.11	\$ 67,222.11	\$ -	\$ 7,649.88	\$ 7,649.88	\$ -	\$ 59,572.23	\$ 59,572.23
Customers-Res Total	\$ -	\$ 67,222.11	\$ 67,222.11	\$ -	\$ 7,649.88	\$ 7,649.88	\$ -	\$ 59,572.23	\$ 59,572.23
<b>913 Advertising Total</b>	<b>\$ -</b>	<b>\$ 67,222.11</b>	<b>\$ 67,222.11</b>	<b>\$ -</b>	<b>\$ 7,649.88</b>	<b>\$ 7,649.88</b>	<b>\$ -</b>	<b>\$ 59,572.23</b>	<b>\$ 59,572.23</b>
3-factor Total	\$ -	\$ 4,854,470.57	\$ 4,854,470.57	\$ -	\$ 549,040.62	\$ 549,040.62	\$ -	\$ 4,305,429.95	\$ 4,305,429.95
Customers-All Total	\$ -	\$ 195,746.55	\$ 195,746.55	\$ -	\$ 22,275.96	\$ 22,275.96	\$ -	\$ 173,470.59	\$ 173,470.59
Customers-Ind Total	\$ -	\$ 370.00	\$ 370.00	\$ -	\$ 28.93	\$ 28.93	\$ -	\$ 341.07	\$ 341.07
Customers-Res Total	\$ -	\$ 13,805.34	\$ 13,805.34	\$ -	\$ 1,584.85	\$ 1,584.85	\$ -	\$ 12,220.49	\$ 12,220.49
Direct-OR Total	\$ 20,818.48	\$ -	\$ 20,818.48	\$ -	\$ -	\$ -	\$ 20,818.48	\$ -	\$ 20,818.48
Employee Cost Total	\$ -	\$ 365,258.68	\$ 365,258.68	\$ -	\$ 37,885.75	\$ 37,885.75	\$ -	\$ 327,372.93	\$ 327,372.93
Regulatory Total	\$ -	\$ 193,883.00	\$ 193,883.00	\$ -	\$ 58,164.90	\$ 58,164.90	\$ -	\$ 135,718.10	\$ 135,718.10
Sales Volumes Total	\$ -	\$ 793.89	\$ 793.89	\$ -	\$ 80.98	\$ 80.98	\$ -	\$ 712.91	\$ 712.91
Sendout Volumes Total	\$ -	\$ 196.04	\$ 196.04	\$ -	\$ 16.86	\$ 16.86	\$ -	\$ 179.18	\$ 179.18
<b>921 Office Supplies and Expense Total</b>	<b>\$ 20,818.48</b>	<b>\$ 5,624,524.07</b>	<b>\$ 5,645,342.55</b>	<b>\$ -</b>	<b>\$ 669,078.85</b>	<b>\$ 669,078.85</b>	<b>\$ 20,818.48</b>	<b>\$ 4,955,445.22</b>	<b>\$ 4,976,263.70</b>
3-factor Total	\$ -	\$ (42,206.63)	\$ (42,206.63)	\$ -	\$ (4,773.57)	\$ (4,773.57)	\$ -	\$ (37,433.06)	\$ (37,433.06)
Admin Tran Total	\$ -	\$ (1,295,557.28)	\$ (1,295,557.28)	\$ -	\$ (151,080.31)	\$ (151,080.31)	\$ -	\$ (1,144,476.97)	\$ (1,144,476.97)
Employee Cost Total	\$ -	\$ (502,533.86)	\$ (502,533.86)	\$ -	\$ (52,124.35)	\$ (52,124.35)	\$ -	\$ (450,409.51)	\$ (450,409.51)
<b>922 Administrative Expenses Transferred - Credit Total</b>	<b>\$ -</b>	<b>\$ (1,840,297.77)</b>	<b>\$ (1,840,297.77)</b>	<b>\$ -</b>	<b>\$ (207,978.23)</b>	<b>\$ (207,978.23)</b>	<b>\$ -</b>	<b>\$ (1,632,319.54)</b>	<b>\$ (1,632,319.54)</b>
3-factor Total	\$ -	\$ 301,825.86	\$ 301,825.86	\$ -	\$ 34,136.50	\$ 34,136.50	\$ -	\$ 267,689.36	\$ 267,689.36
3-factor Total	\$ -	\$ 301,825.86	\$ 301,825.86	\$ -	\$ 34,136.50	\$ 34,136.50	\$ -	\$ 267,689.36	\$ 267,689.36
3-factor Total	\$ -	\$ 3,994.81	\$ 3,994.81	\$ -	\$ 451.81	\$ 451.81	\$ -	\$ 3,543.00	\$ 3,543.00
3-factor Total	\$ -	\$ 3,994.81	\$ 3,994.81	\$ -	\$ 451.81	\$ 451.81	\$ -	\$ 3,543.00	\$ 3,543.00
<b>925 Injuries and Damages Total</b>	<b>\$ -</b>	<b>\$ 3,994.81</b>	<b>\$ 3,994.81</b>	<b>\$ -</b>	<b>\$ 451.81</b>	<b>\$ 451.81</b>	<b>\$ -</b>	<b>\$ 3,543.00</b>	<b>\$ 3,543.00</b>

**NW Natural**  
**Rates & regulatory Affairs**  
**Operations and Maintenance Expenses**  
**State Allocation of System Accounts**  
**For the period ended February 29, 2020**

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
3-factor Total	\$ -	\$ 178,722.94	\$ 178,722.94	\$ -	\$ 20,213.56	\$ 20,213.56	\$ -	\$ 158,509.38	\$ 158,509.38
Direct-OR Total	\$ 899,149.00	\$ -	\$ 899,149.00	\$ -	\$ -	\$ -	\$ 899,149.00	\$ -	\$ 899,149.00
Employee Cost Total	\$ -	\$ 1,375,508.40	\$ 1,375,508.40	\$ -	\$ 142,671.94	\$ 142,671.94	\$ -	\$ 1,232,836.46	\$ 1,232,836.46
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 9.13	\$ 9.13	\$ -	\$ 744.87	\$ 744.87
<b>926 Employee Pensions and Benefits Total</b>	<b>\$ 899,149.00</b>	<b>\$ 1,554,985.34</b>	<b>\$ 2,454,134.34</b>	<b>\$ -</b>	<b>\$ 162,894.63</b>	<b>\$ 162,894.63</b>	<b>\$ 899,149.00</b>	<b>\$ 1,392,090.71</b>	<b>\$ 2,291,239.71</b>
3-factor Total	\$ -	\$ 89,364.92	\$ 89,364.92	\$ -	\$ 10,107.17	\$ 10,107.17	\$ -	\$ 79,257.75	\$ 79,257.75
<b>930 Miscellaneous General Expense Total</b>	<b>\$ -</b>	<b>\$ 89,364.92</b>	<b>\$ 89,364.92</b>	<b>\$ -</b>	<b>\$ 10,107.17</b>	<b>\$ 10,107.17</b>	<b>\$ -</b>	<b>\$ 79,257.75</b>	<b>\$ 79,257.75</b>
3-factor Total	\$ -	\$ 409,371.22	\$ 409,371.22	\$ -	\$ 46,299.88	\$ 46,299.88	\$ -	\$ 363,071.34	\$ 363,071.34
Customers-All Total	\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 313.54	\$ 313.54	\$ -	\$ 2,441.66	\$ 2,441.66
<b>931 Rents Total</b>	<b>\$ -</b>	<b>\$ 412,126.42</b>	<b>\$ 412,126.42</b>	<b>\$ -</b>	<b>\$ 46,613.43</b>	<b>\$ 46,613.43</b>	<b>\$ -</b>	<b>\$ 365,512.99</b>	<b>\$ 365,512.99</b>
3-factor Total	\$ -	\$ 288,013.40	\$ 288,013.40	\$ -	\$ 32,574.32	\$ 32,574.32	\$ -	\$ 255,439.08	\$ 255,439.08
Customers-All Total	\$ -	\$ 47,400.64	\$ 47,400.64	\$ -	\$ 5,394.19	\$ 5,394.19	\$ -	\$ 42,006.45	\$ 42,006.45
Customers-The Dalles Total	\$ -	\$ 1,857.49	\$ 1,857.49	\$ -	\$ 469.02	\$ 469.02	\$ -	\$ 1,388.47	\$ 1,388.47
Direct-OR Total	\$ 59,089.14	\$ -	\$ 59,089.14	\$ -	\$ -	\$ -	\$ 59,089.14	\$ -	\$ 59,089.14
Direct-WA Total	\$ 2,840.62	\$ -	\$ 2,840.62	\$ 2,840.62	\$ -	\$ 2,840.62	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 20,945.46	\$ 20,945.46	\$ -	\$ 2,232.79	\$ 2,232.79	\$ -	\$ 18,712.67	\$ 18,712.67
Sendout Volumes Total	\$ -	\$ 9,546.25	\$ 9,546.25	\$ -	\$ 820.98	\$ 820.98	\$ -	\$ 8,725.27	\$ 8,725.27
<b>935 Maintenance of General Plant Total</b>	<b>\$ 61,929.76</b>	<b>\$ 367,763.24</b>	<b>\$ 429,693.00</b>	<b>\$ 2,840.62</b>	<b>\$ 41,491.29</b>	<b>\$ 44,331.91</b>	<b>\$ 59,089.14</b>	<b>\$ 326,271.95</b>	<b>\$ 385,361.09</b>
<b>Grand Total</b>	<b>\$ 1,949,771.68</b>	<b>\$ 13,191,101.37</b>	<b>\$ 15,140,873.05</b>	<b>\$ 97,513.16</b>	<b>\$ 1,479,038.95</b>	<b>\$ 1,576,552.11</b>	<b>\$ 1,852,258.52</b>	<b>\$ 11,712,062.42</b>	<b>\$ 13,564,320.94</b>

# **March 2020 Activity**

March 2020

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

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			12,016,431			1,694,073			10,322,358
		1,438,484,942				181,244,775			1,257,240,167
		0.84%				0.93%			0.82%

NW Natural  
 Washington Quarterly Results of Operations Report

	System				Washington				Oregon				March 2020	
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	Allocated	Total	
<b>Monthly Summary</b>														
<b>Sales of Gas</b>														
480.1 Residential	54,039,175	(4,318,051)	54,039,175	6,276,965		6,276,965		47,762,209		47,762,209			47,762,209	
481.1 Commercial	24,678,674		24,678,674	2,415,871		2,415,871		22,262,802		22,262,802			22,262,802	
481.2 Industrial Firm	1,974,303		1,974,303	214,271		214,271		1,760,032		1,760,032			1,760,032	
481.3 Interruptible	1,962,470		1,962,470	55,404		55,404		1,907,066		1,907,066			1,907,066	
481.5 Interruptible Incentive	0		0	0		0		0		0			0	
481.5 Unbilled Revenue	0		0	0		0		0		0			0	
495.20 Total Sales of Gas	82,654,622	(4,318,051)	78,336,570	8,962,512	(506,066)	8,456,446	(506,066)	73,692,109	(3,811,985)	70,880,124	(3,811,985)		69,880,124	
<b>Transportation Revenue</b>														
489.4 North Mist	1,622,126		1,622,126	0		0		1,622,126		1,622,126			1,622,126	
489.12 Industrial Firm	1,109,411		1,109,411	140,807		140,807		968,604		968,604			968,604	
489.13 Interruptible	705,182		705,182	68,878		68,878		636,304		636,304			636,304	
489.15 Interruptible Incentive	0		0	0		0		0		0			0	
489.3 Agency Fee/Balancing	61,574		61,574	0		0		61,574		61,574			61,574	
495.6 Total Transportation Revenue	3,498,293	0	3,498,293	209,685	0	209,685	0	3,288,608	0	3,288,608	0		3,288,608	
<b>Rate Adjustments - Amortizations</b>														
495.6 Rate Adjustments - Amortizations	328,678		328,678	(260,591)		(260,591)		589,269		589,269			589,269	
<b>Miscellaneous Revenues</b>														
487 Late Payment Charge	372,497		372,497	34,488		34,488		338,009		338,009			338,009	
488.0 Seasonal Reconnect Fee	2,400		2,400	0		0		2,400		2,400			2,400	
488.0 Delinquent Reconnect Fee	28,600		28,600	0		0		28,600		28,600			28,600	
488.1 Returned Check Charge	12,555		12,555	1,185		1,185		11,370		11,370			11,370	
488.3 Recon Charge CR During Office Hours	20,885		20,885	1,075		1,075		19,810		19,810			19,810	
488.4 Field Collection Charge	32,365		32,365	3,345		3,345		29,020		29,020			29,020	
488.5 Recon Charge CR After Office Hours	3,510		3,510	3,350		3,350		160		160			160	
488.6 Recon Charge Seas During Office Hours	300		300	0		0		300		300			300	
488.7 Recon Charge Seas After Office Hours	250		250	250		250		0		0			0	
488.8 Automated Payment Charge	3,690		3,690	478		478		3,213		3,213			3,213	
493.2 Rent - Utility Property	9,398		9,398	628		628		8,770		8,770			8,770	
495.1 Meter Rentals	15,772		15,772	1,505		1,505		14,267		14,267			14,267	
495.2 Other Gas Revenue - Miscellaneous	32,384		32,384	2,180		2,180		30,203		30,203			30,203	
495.2 Total Miscellaneous Revenues	525,208		525,208	47,856		47,856		477,352		477,352			477,352	
<b>Total Operating Revenue</b>	87,006,801	(4,308,653)	82,698,148	8,959,463	(505,438)	8,454,025	(505,438)	78,047,338	(3,803,215)	74,244,123	(3,803,215)		70,440,908	
<b>Cost of Gas</b>														
804.7 WACOG Incurred	19,091,203		19,091,203	1,586,058		1,586,058		17,505,145		17,505,145			17,505,145	
805.7 WACOG Deferred	1,959,540		1,959,540	188,264		188,264		1,771,276		1,771,276			1,771,276	
804.6 Demand Incurred	6,661,709		6,661,709	732,788		732,788		5,928,921		5,928,921			5,928,921	
805.8 Demand Deferred	2,943,261		2,943,261	291,570		291,570		2,651,691		2,651,691			2,651,691	
805.4 Amortization of Gas Costs	2,570,447		2,570,447	65,641		65,641		2,504,806		2,504,806			2,504,806	
805.4 Total Cost of Gas	33,226,160		33,226,160	2,864,321		2,864,321		30,361,839		30,361,839			30,361,839	
<b>Environmental Expense</b>														
407.03 Environmental Expense	1,191,061		1,191,061	0		0		1,191,061		1,191,061			1,191,061	
<b>Operations &amp; Maintenance</b>														
O&M Operations & Maintenance	1,825,438	17,331,341	19,156,779	70,968	1,923,993	1,994,961	1,923,993	1,754,470	15,407,348	17,161,819	15,407,348		17,161,819	
<b>Other Taxes</b>														
408.11 Property	1,852,326		1,852,326	161,569		161,569		1,690,757		1,690,757			1,690,757	
408.12 Franchise	2,053,307		2,053,307	373,683		373,683		1,679,624		1,679,624			1,679,624	
408.13 Payroll	86,441	719,848	806,289	0	73,103	73,103	73,103	86,441	646,745	646,745	646,745		646,745	
408.14 Other	1,920,623		1,920,623	0		0		1,920,623		1,920,623			1,920,623	
408.15 Regulatory	5,912,697	719,848	6,632,545	535,252	73,103	608,355	608,355	5,377,445	646,745	6,024,190	646,745		6,024,190	
408.15 Total Other Taxes	11,725,014	719,848	12,444,862	770,404	73,103	843,507	843,507	11,274,165	1,366,838	12,641,003	1,366,838		12,641,003	
<b>Depreciation</b>														
403.1 Depreciation	8,027,974		8,027,974	940,076		940,076		7,087,898		7,087,898			7,087,898	
<b>Income Taxes</b>														
409.11 Federal Income Taxes	6,059,033		6,059,033	361,574		361,574		5,697,459		5,697,459			5,697,459	
410.11 Federal Income Taxes - Deferred	1,674,226		1,674,226	0		0		1,674,226		1,674,226			1,674,226	
411.42 Federal Income Tax Credit	(6,171,391)		(6,171,391)	(9,334)		(9,334)		(6,162,057)		(6,162,057)			(6,162,057)	
409.12 Oregon Income Taxes	2,110,658		2,110,658	0		0		2,110,658		2,110,658			2,110,658	
410.12 Oregon Income Taxes - Deferred	689,765		689,765	0		0		689,765		689,765			689,765	
411.12 Oregon Income Tax Credit	(1,915,094)		(1,915,094)	0		0		(1,915,094)		(1,915,094)			(1,915,094)	
411.12 Total Income Taxes	2,447,197		2,447,197	352,240		352,240		2,094,957		2,094,957			2,094,957	
<b>Total Operating Revenue Deductions</b>	40,964,295	26,079,164	67,043,459	3,470,541	2,937,172	6,407,713	6,407,713	37,493,754	23,141,992	60,635,746	23,141,992		60,635,746	
<b>Net Operating Income</b>														
Net Operating Income			12,016,431			1,694,073				10,322,358			10,322,358	

March 2020

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
<b>101 Gross Plant</b>			3,322,049,103			384,957,976			2,937,091,127
<b>108.1X Accumulated Depreciation</b>			(1,480,943,127)			(155,815,987)			(1,325,127,140)
<b>ADJ Working Capital Allowance</b>			(330,162)			(42,190)			(287,971)
<b>117.X Storage Gas - Cushion</b>			25,404,862			2,708,158			22,696,704
<b>186.XX Leasehold Improvements</b>			29,411,666			3,326,459			26,085,207
<b>252.XX Customer Contributions</b>			(5,635,851)			(1,022,323)			(4,613,528)
<b>283.XX Deferred Taxes - Federal</b>			(370,186,440)			(52,867,318)			(317,319,122)
<b>283.XX Deferred Taxes - State</b>			(81,285,110)			0			(81,285,110)
<b>Total Rate Base</b>			<b>1,438,484,942</b>			<b>181,244,775</b>			<b>1,257,240,167</b>

March 2020

System		System			Washington			Oregon		
Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
				87,659,239			9,737,171			77,922,068
				1,382,751,313			175,166,369			1,207,584,943
				6.34%			5.56%			6.45%

**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

March 2020

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
<b>NW Natural</b>												
<b>Washington Results of Operations</b>												
<b>12 Month Ended Reports</b>												
480.1	Residential		428,574,477	0	428,574,477	47,536,745	0	47,536,745	381,037,732	0	381,037,732	381,037,732
481.1	Commercial		203,597,925	0	203,597,925	18,639,584	0	18,639,584	184,958,341	0	184,958,341	184,958,341
481.2	Industrial Firm		20,903,719	0	20,903,719	1,847,437	0	1,847,437	19,056,281	0	19,056,281	19,056,281
481.3	Interruptible		16,818,708	0	16,818,708	504,228	0	504,228	16,314,480	0	16,314,480	16,314,480
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		4,003,378	4,003,378	4,003,378	0	1,125,389	1,125,389	0	2,877,990	2,877,990	2,877,990
	<b>Total Sales of Gas</b>		<b>669,894,827</b>	<b>4,003,378</b>	<b>673,898,206</b>	<b>68,527,994</b>	<b>1,125,389</b>	<b>69,653,383</b>	<b>601,366,834</b>	<b>2,877,990</b>	<b>604,244,823</b>	<b>604,244,823</b>
<b>Transportation Revenue</b>												
489.4	North Mist		4,866,378	0	4,866,378	0	0	0	4,866,378	0	4,866,378	4,866,378
489.12	Industrial Firm		12,231,066	0	12,231,066	1,536,294	0	1,536,294	10,694,772	0	10,694,772	10,694,772
489.13	Interruptible		7,982,886	0	7,982,886	739,390	0	739,390	7,243,496	0	7,243,496	7,243,496
489.15	Agency Fee/Balancing		0	0	0	0	0	0	0	0	0	0
489.3	Total Transportation Revenue		<b>396,964</b>	<b>0</b>	<b>396,964</b>	<b>2,275,684</b>	<b>0</b>	<b>2,275,684</b>	<b>23,201,611</b>	<b>0</b>	<b>23,201,611</b>	<b>23,201,611</b>
	<b>Rate Adjustments - Amortizations</b>		<b>(6,932,195)</b>	<b>0</b>	<b>(6,932,195)</b>	<b>(3,164,815)</b>	<b>0</b>	<b>(3,164,815)</b>	<b>(3,767,380)</b>	<b>0</b>	<b>(3,767,380)</b>	<b>(3,767,380)</b>
<b>Miscellaneous Revenues</b>												
487	Late Payment Charge		2,223,043	0	2,223,043	116,928	0	116,928	2,106,115	0	2,106,115	2,106,115
488.0	Seasonal Reconnect Fee		13,900	0	13,900	0	0	0	13,900	0	13,900	13,900
488.0	Delinquent Reconnect Fee		269,898	0	269,898	0	0	0	269,898	0	269,898	269,898
488.1	Returned Check Charge		132,359	0	132,359	14,264	0	14,264	118,095	0	118,095	118,095
488.3	Recon Charge CR During Office Hours		227,409	0	227,409	38,885	0	38,885	188,524	0	188,524	188,524
488.4	Field Collection Charge		342,375	0	342,375	28,960	0	28,960	313,415	0	313,415	313,415
488.5	Recon Charge CR After Office Hours		37,700	0	37,700	13,998	0	13,998	23,703	0	23,703	23,703
488.6	Recon Charge Seas During Office Hours		8,905	0	8,905	20	0	20	8,885	0	8,885	8,885
488.7	Recon Charge Seas After Office Hours		1,880	0	1,880	1,150	0	1,150	730	0	730	730
488.8	Automated Payment Charge		35,588	0	35,588	5,020	0	5,020	30,568	0	30,568	30,568
493.2	Rent - Utility Property		152,050	152,050	152,050	6,476	6,476	6,476	145,574	145,574	145,574	145,574
495.1	Meter Rentals		189,433	0	189,433	4,730	0	4,730	184,703	0	184,703	184,703
495.2	Other Gas Revenue - Miscellaneous		(211,168)	0	(211,168)	28,156	0	28,156	(239,324)	0	(239,324)	(239,324)
	<b>Total Miscellaneous Revenues</b>		<b>3,271,321</b>	<b>152,050</b>	<b>3,423,371</b>	<b>252,110</b>	<b>6,476</b>	<b>258,585</b>	<b>3,019,212</b>	<b>145,574</b>	<b>3,164,786</b>	<b>3,164,786</b>
<b>Total Operating Revenue</b>												
			691,711,248	4,155,428	695,866,676	67,890,972	1,131,864	69,022,836	623,820,276	3,023,564	626,843,840	626,843,840
<b>Cost of Gas</b>												
804.7	WACOG Incurred		171,723,313	0	171,723,313	16,278,698	0	16,278,698	155,444,616	0	155,444,616	155,444,616
805.7	WACOG Deferred		4,193,592	0	4,193,592	(44,703)	0	(44,703)	4,238,296	0	4,238,296	4,238,296
804.6	Demand Incurred		78,095,720	0	78,095,720	8,459,372	0	8,459,372	69,636,348	0	69,636,348	69,636,348
805.8	Demand Deferred		612,565	0	612,565	618	0	618	611,946	0	611,946	611,946
805.4	Amortization of Gas Costs		3,273,355	0	3,273,355	(1,236,925)	0	(1,236,925)	4,510,280	0	4,510,280	4,510,280
	<b>Total Cost of Gas</b>		<b>257,898,545</b>	<b>0</b>	<b>257,898,545</b>	<b>23,457,059</b>	<b>0</b>	<b>23,457,059</b>	<b>234,441,486</b>	<b>0</b>	<b>234,441,486</b>	<b>234,441,486</b>
<b>Environmental Expense</b>												
407.03	Environmental Expense		11,780,367	0	11,780,367	0	0	0	11,780,367	0	11,780,367	11,780,367
<b>Operations &amp; Maintenance</b>												
Detail			18,991,640	160,167,871	179,159,512	769,814	17,608,583	18,378,397	18,221,826	142,559,288	160,781,114	160,781,114
<b>Other Taxes</b>												
408.11	Property		22,495,194	0	22,495,194	1,676,317	0	1,676,317	20,818,877	0	20,818,877	20,818,877
408.12	Franchise		17,849,597	0	17,849,597	2,849,346	0	2,849,346	15,000,250	0	15,000,250	15,000,250
408.13	Payroll		6,466,109	6,466,109	6,466,109	669,592	669,592	669,592	5,796,517	5,796,517	5,796,517	
408.14	Other		910,938	0	910,938	60,844	0	60,844	850,094	0	850,094	850,094
408.15	Regulatory		1,911,764	0	1,911,764	127,627	0	127,627	1,784,137	0	1,784,137	1,784,137
	<b>Total Other Taxes</b>		<b>43,167,493</b>	<b>6,466,109</b>	<b>49,633,601</b>	<b>4,714,135</b>	<b>669,592</b>	<b>5,383,727</b>	<b>38,453,358</b>	<b>5,796,517</b>	<b>44,249,875</b>	<b>44,249,875</b>
<b>Depreciation</b>												
403.1	Depreciation		92,112,087	92,112,087	92,112,087	0	10,520,477	10,520,477	0	81,591,610	81,591,610	81,591,610
<b>Income Taxes</b>												
409.11	Federal Income Taxes		15,404,089	15,404,089	15,404,089	1,574,014	0	1,574,014	13,830,075	0	13,830,075	13,830,075
410.11	Federal Income Taxes - Deferred		26,842,734	0	26,842,734	0	0	0	26,842,734	0	26,842,734	26,842,734
411.42	Federal Income Tax Credit		(32,298,891)	(32,298,891)	(32,298,891)	(28,010)	0	(28,010)	(32,270,881)	0	(32,270,881)	(32,270,881)
409.12	Oregon Income Taxes		5,067,286	5,067,286	5,067,286	0	0	0	5,067,286	0	5,067,286	5,067,286
410.12	Oregon Income Taxes - Deferred		8,626,319	8,626,319	8,626,319	0	0	0	8,626,319	0	8,626,319	8,626,319
411.12	Oregon Income Tax Credit		(6,018,213)	(6,018,213)	(6,018,213)	0	0	0	(6,018,213)	0	(6,018,213)	(6,018,213)
	<b>Total Income Taxes</b>		<b>17,623,324</b>	<b>17,623,324</b>	<b>17,623,324</b>	<b>1,546,004</b>	<b>0</b>	<b>1,546,004</b>	<b>16,077,320</b>	<b>0</b>	<b>16,077,320</b>	<b>16,077,320</b>
<b>Total Operating Revenue Deductions</b>												
			320,057,679	258,746,067	608,207,437	28,941,008	28,798,652	59,285,665	291,116,670	229,947,414	548,921,772	548,921,772
<b>Net Operating Income</b>												
			87,659,239	87,659,239	87,659,239	9,737,171	9,737,171	9,737,171	77,922,068	77,922,068	77,922,068	77,922,068



March 2020

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

	System		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Rate Base</b>						
101 Gross Plant		3,218,754,871		374,705,977		2,844,048,895
108.1X Accumulated Depreciation		(1,404,792,616)		(148,482,329)		(1,256,310,287)
Adj Working Capital Allowance		(5,152,117)		(599,619)		(4,552,498)
117.X Storage Gas - Cushion		25,070,751		2,672,542		22,398,209
186.XX Leasehold Improvements		6,026,242		681,568		5,344,674
252.XX Customer Contributions		(5,684,269)		(944,451)		(4,739,818)
283.XX Deferred Taxes - Federal		(370,186,440)		(52,867,318)		(317,319,122)
283.XX Deferred Taxes - State		(81,285,110)		0		(81,285,110)
<b>Total Rate Base</b>		<b>1,382,751,313</b>		<b>175,166,369</b>		<b>1,207,584,943</b>
<b>Rate Of Return on Rate Base</b>		<b>6.34%</b>		<b>5.56%</b>		<b>6.45%</b>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended March 31, 2020**

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
<b>816</b>	<b>Wells Expense</b>	\$ 25,765	\$ 2,747	\$ 23,018
<b>818</b>	<b>Compressor Station Expense</b>	\$ 6,703	\$ 715	\$ 5,989
<b>819</b>	<b>Compressor Station Fuel</b>	\$ 0	\$ 0	\$ 0
<b>820</b>	<b>Measuring and Regulator Station Expense</b>	\$ 278,764	\$ 29,581	\$ 249,183
<b>821</b>	<b>Purification Expense</b>	\$ -	\$ -	\$ -
				\$ -
				\$ -
<b>Maintenance</b>				
<b>832</b>	<b>Wells Expense</b>	\$ 22,568	\$ 2,406	\$ 20,162
<b>834</b>	<b>Compressor Expense</b>	\$ 63,013	\$ 5,890	\$ 57,123
	<b>Total Underground Storage Expense</b>	<u>\$ 396,813</u>	<u>\$ 41,338</u>	<u>\$ 355,475</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
<b>840</b>	<b>Supervision and Engineering</b>	\$ 12,747	\$ 1,359	\$ 11,388
	<b>Total Other Storage Expense</b>	<u>\$ 12,747</u>	<u>\$ 1,359</u>	<u>\$ 11,388</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
<b>844</b>	<b>Supervision and Engineering</b>	\$ 110,907	\$ 11,823	\$ 99,085
<b>845</b>	<b>LNG Fuel</b>	\$ -	\$ -	\$ -
<b>Maintenance</b>				
<b>847</b>	<b>Supervision and Engineering</b>	\$ 106,346	\$ 11,337	\$ 95,010
	<b>Total Liquified Natural Gas Expense</b>			
	<b>Total Natural Gas Storage</b>	<u>\$ 217,254</u>	<u>\$ 23,159</u>	<u>\$ 194,095</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
<b>856</b>	<b>Mains Expense</b>	\$ 120,120	\$ 3,244	\$ 116,875
<b>Maintenance</b>				
<b>863</b>	<b>Maintenance of Mains</b>	\$ 938	\$ 98	\$ 840
	<b>Total Transmission Expense</b>	<u>\$ 121,058</u>	<u>\$ 3,342</u>	<u>\$ 117,716</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
<b>870</b>	<b>Supervision and Engineering</b>	\$ 294,767	\$ 25,349	\$ 269,418
<b>874</b>	<b>Mains and Services Expense</b>	\$ 1,260,536	\$ 151,020	\$ 1,109,516
<b>875</b>	<b>Measuring and Regulator Station Expense - General</b>	\$ 39,287	\$ 3,547	\$ 35,740
<b>877</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	\$ 59,354	\$ 5,391	\$ 53,963
<b>878</b>	<b>Meter and House Regulator Expense</b>	\$ 615,932	\$ 69,869	\$ 546,063
<b>879</b>	<b>Customer Installation Expense</b>	\$ 911,537	\$ 97,444	\$ 814,093
<b>880</b>	<b>Other Expense</b>	\$ 90,210	\$ 8,906	\$ 81,304
<b>881</b>	<b>Rents</b>	\$ 3,047	\$ 701	\$ 2,345
<b>Maintenance</b>				
<b>885</b>	<b>Supervision and Engineering</b>	\$ 403,952	\$ 7,526	\$ 396,427
<b>887</b>	<b>Mains</b>	\$ 289,588	\$ 22,970	\$ 266,617
<b>889</b>	<b>Measuring and Regulator Station Expense - General</b>	\$ 188,357	\$ 16,995	\$ 171,362
<b>891</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	\$ 16,107	\$ 1,469	\$ 14,637
<b>892</b>	<b>Services</b>	\$ 90,810	\$ 7,401	\$ 83,409
<b>893</b>	<b>Meters and House Regulators</b>	\$ 361,499	\$ 38,865	\$ 322,634
<b>894</b>	<b>Other Equipment</b>	\$ 2,901	\$ 208	\$ 2,692
	<b>Total Distribution Expense</b>	<u>\$ 4,627,884</u>	<u>\$ 457,661</u>	<u>\$ 4,170,223</u>
<b>Customer Accounts Expense</b>				

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended March 31, 2020**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Operation</b>			
<b>901 Supervision</b>	\$ 175,040	\$ 19,920	\$ 155,121
<b>902 Meter Reading Expenses</b>	\$ 94,503	\$ 10,679	\$ 83,824
<b>903 Customer Records and Collection Expense</b>	\$ 1,495,575	\$ 168,886	\$ 1,326,689
<b>904 Uncollectible Accounts</b>	\$ 132,919	\$ 14,996	\$ 117,922
<b>Total Customer Accounts Expense</b>	<u>\$ 1,898,037</u>	<u>\$ 214,480</u>	<u>\$ 1,683,556</u>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
<b>907 Supervision</b>	\$ -	\$ -	\$ -
<b>908 Customer Assistance Expense</b>	\$ 232,168	\$ 26,039	\$ 206,129
<b>909 Customer Information Expense</b>	\$ 314,193	\$ 35,755	\$ 278,438
<b>910 Miscellaneous Customer Service Expense</b>	\$ 57,099	\$ 6,555	\$ 50,544
<b>Total Customer Service and Informational</b>	<u>\$ 603,459</u>	<u>\$ 68,349</u>	<u>\$ 535,111</u>
<b>Sales Expense</b>			
<b>Operation</b>			
<b>911 Supervision</b>	\$ 13,904	\$ 1,582	\$ 12,322
<b>912 Demonstration and Selling Expense</b>	\$ 273,737	\$ 30,208	\$ 243,528
<b>913 Advertising</b>	\$ 134,608	\$ 15,319	\$ 119,290
<b>916 Miscellaneous Sales Expense</b>	\$ -	\$ -	\$ -
<b>Total Sales Expense</b>	<u>\$ 422,249</u>	<u>\$ 47,109</u>	<u>\$ 375,140</u>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
<b>921 Office Supplies and Expense</b>	\$ 8,391,516	\$ 970,685	\$ 7,420,831
<b>922 Administrative Expenses Transferred - Credit</b>	\$ (1,973,734)	\$ (223,114)	\$ (1,750,619)
<b>924 Property Insurance Premium</b>	\$ 174,322	\$ 19,716	\$ 154,606
<b>925 Injuries and Damages</b>	\$ 13,534	\$ 1,531	\$ 12,003
<b>926 Employee Pensions and Benefits</b>	\$ 2,969,751	\$ 226,781	\$ 2,742,969
<b>928 Regulatory Commission Expense</b>	\$ -	\$ -	\$ -
<b>930 Miscellaneous General Expense</b>	\$ 133,180	\$ 15,063	\$ 118,117
<b>931 Rents</b>	\$ 522,324	\$ 59,077	\$ 463,247
<b>Maintenance</b>			
<b>935 Maintenance of General Plant</b>	\$ 626,388	\$ 68,425	\$ 557,963
<b>Total Administrative and General Expense</b>	<u>\$ 10,857,280</u>	<u>\$ 1,138,163</u>	<u>\$ 9,719,117</u>
<b>Total Operations and Maintenance Expense</b>	<u><u>\$ 19,156,779</u></u>	<u><u>\$ 1,994,961</u></u>	<u><u>\$ 17,161,819</u></u>

**NW Natural**  
**Rates & regulatory Affairs**  
**Operations and Maintenance Expenses**  
**State Allocation of System Accounts**  
**For the period ended March 31, 2020**

FERC Description	System			Washington			Oregon			
	Allocation Method	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Firm Sales Volumes Total		\$ -	\$ 25,764.98	\$ 25,764.98	\$ -	\$ 2,746.55	\$ 2,746.55	\$ -	\$ 23,018.43	\$ 23,018.43
816 Wells Expense Total		\$ -	\$ 25,764.98	\$ 25,764.98	\$ -	\$ 2,746.55	\$ 2,746.55	\$ -	\$ 23,018.43	\$ 23,018.43
Firm Sales Volumes Total		\$ -	\$ 6,703.18	\$ 6,703.18	\$ -	\$ 714.56	\$ 714.56	\$ -	\$ 5,988.62	\$ 5,988.62
818 Compressor Station Expense Total		\$ -	\$ 6,703.18	\$ 6,703.18	\$ -	\$ 714.56	\$ 714.56	\$ -	\$ 5,988.62	\$ 5,988.62
Firm Sales Volumes Total		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
Direct-OR Total		\$ 490.89	\$ -	\$ 490.89	\$ -	\$ -	\$ -	\$ 490.89	\$ -	\$ 490.89
Firm Sales Volumes Total		\$ -	\$ 274,255.69	\$ 274,255.69	\$ -	\$ 29,235.66	\$ 29,235.66	\$ -	\$ 245,020.03	\$ 245,020.03
820 Measuring and Regulator Station Expense Total		\$ -	\$ 4,017.38	\$ 4,017.38	\$ -	\$ 345.49	\$ 345.49	\$ -	\$ 3,671.89	\$ 3,671.89
Firm Sales Volumes Total		\$ 490.89	\$ 278,273.07	\$ 278,763.96	\$ -	\$ 29,581.15	\$ 29,581.15	\$ 490.89	\$ 248,691.92	\$ 249,182.81
832 Wells Expense Total		\$ -	\$ 22,567.52	\$ 22,567.52	\$ -	\$ 2,405.70	\$ 2,405.70	\$ -	\$ 20,161.82	\$ 20,161.82
Direct-OR Total		\$ 7,759.20	\$ -	\$ 7,759.20	\$ -	\$ -	\$ -	\$ 7,759.20	\$ -	\$ 7,759.20
Firm Sales Volumes Total		\$ -	\$ 55,253.79	\$ 55,253.79	\$ -	\$ 5,890.05	\$ 5,890.05	\$ -	\$ 49,363.74	\$ 49,363.74
834 Compressor Expense Total		\$ 7,759.20	\$ 55,253.79	\$ 63,012.99	\$ -	\$ 5,890.05	\$ 5,890.05	\$ 7,759.20	\$ 49,363.74	\$ 57,122.94
Firm Sales Volumes Total		\$ -	\$ 12,746.76	\$ 12,746.76	\$ -	\$ 1,358.80	\$ 1,358.80	\$ -	\$ 11,387.96	\$ 11,387.96
840 Supervision and Engineering Total		\$ -	\$ 12,746.76	\$ 12,746.76	\$ -	\$ 1,358.80	\$ 1,358.80	\$ -	\$ 11,387.96	\$ 11,387.96
Firm Sales Volumes Total		\$ -	\$ 110,907.37	\$ 110,907.37	\$ -	\$ 11,822.73	\$ 11,822.73	\$ -	\$ 99,084.64	\$ 99,084.64
844 Supervision and Engineering Total		\$ -	\$ 110,907.37	\$ 110,907.37	\$ -	\$ 11,822.73	\$ 11,822.73	\$ -	\$ 99,084.64	\$ 99,084.64
Firm Sales Volumes Total		\$ -	\$ 106,346.41	\$ 106,346.41	\$ -	\$ 11,336.53	\$ 11,336.53	\$ -	\$ 95,009.88	\$ 95,009.88
847 Supervision and Engineering Total		\$ -	\$ 106,346.41	\$ 106,346.41	\$ -	\$ 11,336.53	\$ 11,336.53	\$ -	\$ 95,009.88	\$ 95,009.88
3-factor Total		\$ -	\$ 17,468.15	\$ 17,468.15	\$ -	\$ 1,975.65	\$ 1,975.65	\$ -	\$ 15,492.50	\$ 15,492.50
Direct-OR Total		\$ 1,907.11	\$ -	\$ 1,907.11	\$ -	\$ -	\$ -	\$ 1,907.11	\$ -	\$ 1,907.11
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales/Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
855 Mains Expense Total		\$ -	\$ 661.59	\$ 661.59	\$ -	\$ 56.90	\$ 56.90	\$ -	\$ 604.69	\$ 604.69
Transmission Total		\$ -	\$ 100,082.70	\$ 100,082.70	\$ -	\$ 1,211.67	\$ 1,211.67	\$ -	\$ 98,871.03	\$ 98,871.03
3-factor Total		\$ 1,907.11	\$ 118,212.44	\$ 120,119.55	\$ -	\$ 3,244.21	\$ 3,244.21	\$ 1,907.11	\$ 114,968.23	\$ 116,875.34
Transmission Total		\$ -	\$ 854.81	\$ 854.81	\$ -	\$ 96.68	\$ 96.68	\$ -	\$ 758.13	\$ 758.13
863 Maintenance of Mains Total		\$ -	\$ 83.15	\$ 83.15	\$ -	\$ 1.01	\$ 1.01	\$ -	\$ 82.14	\$ 82.14
Sendout Volumes Total		\$ -	\$ 294,754.98	\$ 294,754.98	\$ -	\$ 25,348.93	\$ 25,348.93	\$ -	\$ 269,406.05	\$ 269,406.05
Transmission Total		\$ -	\$ 12.00	\$ 12.00	\$ -	\$ 0.15	\$ 0.15	\$ -	\$ 11.85	\$ 11.85
3-factor Total		\$ -	\$ 294,766.98	\$ 294,766.98	\$ -	\$ 25,349.07	\$ 25,349.07	\$ -	\$ 269,417.91	\$ 269,417.91
Customers-All Total		\$ -	\$ 222,191.75	\$ 222,191.75	\$ -	\$ 25,129.89	\$ 25,129.89	\$ -	\$ 197,061.86	\$ 197,061.86
Direct-OR Total		\$ -	\$ 589,718.29	\$ 589,718.29	\$ -	\$ 67,109.94	\$ 67,109.94	\$ -	\$ 522,608.35	\$ 522,608.35
Direct-WA Total		\$ 324,610.22	\$ -	\$ 324,610.22	\$ -	\$ -	\$ -	\$ 324,610.22	\$ -	\$ 324,610.22
Perimeter Total		\$ 55,956.33	\$ -	\$ 55,956.33	\$ -	\$ -	\$ -	\$ 55,956.33	\$ -	\$ 55,956.33
Sendout Volumes Total		\$ -	\$ 39,677.43	\$ 39,677.43	\$ -	\$ 2,479.84	\$ 2,479.84	\$ -	\$ 37,197.59	\$ 37,197.59
Transmission Total		\$ -	\$ 28,381.71	\$ 28,381.71	\$ -	\$ 343.61	\$ 343.61	\$ -	\$ 28,038.10	\$ 28,038.10
874 Mains and Services Expense Total		\$ 380,566.55	\$ 879,969.18	\$ 1,260,535.73	\$ 55,956.33	\$ 95,063.28	\$ 151,019.61	\$ 324,610.22	\$ 784,905.90	\$ 1,109,516.12
3-factor Total		\$ -	\$ 1,046.59	\$ 1,046.59	\$ -	\$ 118.37	\$ 118.37	\$ -	\$ 928.22	\$ 928.22
Customers-All Total		\$ -	\$ (4,213.51)	\$ (4,213.51)	\$ -	\$ (479.50)	\$ (479.50)	\$ -	\$ (3,734.01)	\$ (3,734.01)
Sendout Volumes Total		\$ -	\$ 35,408.38	\$ 35,408.38	\$ -	\$ 3,045.12	\$ 3,045.12	\$ -	\$ 32,363.26	\$ 32,363.26
Telemetering Total		\$ -	\$ 7,045.66	\$ 7,045.66	\$ -	\$ 862.73	\$ 862.73	\$ -	\$ 6,182.93	\$ 6,182.93
3-factor Total		\$ -	\$ 9,228.58	\$ 9,228.58	\$ -	\$ 3,546.73	\$ 3,546.73	\$ -	\$ 35,740.39	\$ 35,740.39
Customers-All Total		\$ -	\$ 1,308.03	\$ 1,308.03	\$ -	\$ 148.85	\$ 148.85	\$ -	\$ 1,159.18	\$ 1,159.18
Sendout Volumes Total		\$ -	\$ 48,817.42	\$ 48,817.42	\$ -	\$ 4,198.30	\$ 4,198.30	\$ -	\$ 44,619.12	\$ 44,619.12
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 59,354.03	\$ 59,354.03	\$ -	\$ 5,390.90	\$ 5,390.90	\$ -	\$ 53,963.13	\$ 53,963.13
Customers-All Total		\$ -	\$ 610,292.16	\$ 610,292.16	\$ -	\$ 69,451.25	\$ 69,451.25	\$ -	\$ 540,840.91	\$ 540,840.91
Customers-Ind Total		\$ -	\$ 1,949.19	\$ 1,949.19	\$ -	\$ 152.43	\$ 152.43	\$ -	\$ 1,796.76	\$ 1,796.76
Customers-Res Total		\$ -	\$ 106.97	\$ 106.97	\$ -	\$ 12.28	\$ 12.28	\$ -	\$ 94.69	\$ 94.69
Direct-OR Total		\$ 640.00	\$ -	\$ 640.00	\$ -	\$ -	\$ -	\$ 640.00	\$ -	\$ 640.00
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 2,944.12	\$ 2,944.12	\$ -	\$ 253.19	\$ 253.19	\$ -	\$ 2,690.93	\$ 2,690.93
878 Meter and House Regulator Expense Total		\$ 640.00	\$ 615,292.44	\$ 615,932.44	\$ -	\$ 69,869.15	\$ 69,869.15	\$ 640.00	\$ 545,423.29	\$ 546,063.29
3-factor Total		\$ -	\$ 14,860.02	\$ 14,860.02	\$ -	\$ 1,680.67	\$ 1,680.67	\$ -	\$ 13,179.35	\$ 13,179.35

**NW Natural**  
 Rates & regulatory Affairs  
 Operations and Maintenance Expenses  
 State Allocation of System Accounts  
 For the period ended March 31, 2020

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>879 Customer Installation Expense Total</b>	\$ 22,147.28	\$ 889,389.85	\$ 911,537.13	\$ (3,506.22)	\$ 100,949.94	\$ 97,443.72	\$ 25,653.50	\$ 788,439.91	\$ 814,093.41
3-factor Total	\$ -	\$ 3,336.60	\$ 3,336.60	\$ -	\$ 377.37	\$ 377.37	\$ -	\$ 2,959.23	\$ 2,959.23
Customers-All Total	\$ -	\$ 56,322.30	\$ 56,322.30	\$ -	\$ 6,409.48	\$ 6,409.48	\$ -	\$ 49,912.82	\$ 49,912.82
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ (530.23)	\$ -	\$ (530.23)	\$ -	\$ -	\$ -	\$ (530.23)	\$ -	\$ (530.23)
Direct-WA Total	\$ (672.47)	\$ -	\$ (672.47)	\$ (672.47)	\$ -	\$ (672.47)	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ (461.82)	\$ (461.82)	\$ -	\$ (28.86)	\$ (28.86)	\$ -	\$ (432.96)	\$ (432.96)
Sendout Volumes Total	\$ -	\$ 32,892.24	\$ 32,892.24	\$ -	\$ 2,828.73	\$ 2,828.73	\$ -	\$ 30,063.51	\$ 30,063.51
Transmission Total	\$ -	\$ (676.39)	\$ (676.39)	\$ -	\$ (8.19)	\$ (8.19)	\$ -	\$ (668.20)	\$ (668.20)
<b>880 Other Expense Total</b>	\$ (1,202.70)	\$ 91,412.93	\$ 90,210.23	\$ (672.47)	\$ 95,785.53	\$ 8,906.06	\$ (530.23)	\$ 81,834.40	\$ 81,304.17
3-factor Total	\$ -	\$ 487.65	\$ 487.65	\$ -	\$ 55.15	\$ 55.15	\$ -	\$ 432.50	\$ 432.50
Customers-The Dalles Total	\$ -	\$ 2,558.99	\$ 2,558.99	\$ -	\$ 646.14	\$ 646.14	\$ -	\$ 1,912.85	\$ 1,912.85
<b>881 Rents Total</b>	\$ -	\$ 3,046.64	\$ 3,046.64	\$ -	\$ 701.30	\$ 701.30	\$ -	\$ 2,345.34	\$ 2,345.34
3-factor Total	\$ -	\$ 188,327.04	\$ 188,327.04	\$ -	\$ 21,299.79	\$ 21,299.79	\$ -	\$ 167,027.25	\$ 167,027.25
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 189,689.10	\$ -	\$ 189,689.10	\$ -	\$ -	\$ -	\$ 189,689.10	\$ -	\$ 189,689.10
Direct-WA Total	\$ (15,748.81)	\$ -	\$ (15,748.81)	\$ (15,748.81)	\$ -	\$ (15,748.81)	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 2,534.82	\$ 2,534.82	\$ -	\$ 270.21	\$ 270.21	\$ -	\$ 2,264.61	\$ 2,264.61
Perimeter Total	\$ -	\$ 24,418.29	\$ 24,418.29	\$ -	\$ 1,526.14	\$ 1,526.14	\$ -	\$ 22,892.15	\$ 22,892.15
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 14,731.84	\$ 14,731.84	\$ -	\$ 178.35	\$ 178.35	\$ -	\$ 14,553.49	\$ 14,553.49
<b>885 Supervision and Engineering Total</b>	\$ 173,940.29	\$ 230,011.99	\$ 403,952.28	\$ (15,748.81)	\$ 23,274.50	\$ 7,525.69	\$ 189,689.10	\$ 206,737.49	\$ 396,426.59
3-factor Total	\$ -	\$ 17,548.30	\$ 17,548.30	\$ -	\$ 1,984.71	\$ 1,984.71	\$ -	\$ 15,563.59	\$ 15,563.59
Customers-All Total	\$ 244,278.61	\$ -	\$ 244,278.61	\$ -	\$ -	\$ -	\$ 244,278.61	\$ -	\$ 244,278.61
Direct-OR Total	\$ 20,616.94	\$ -	\$ 20,616.94	\$ 20,616.94	\$ -	\$ 20,616.94	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 3,884.60	\$ 3,884.60	\$ -	\$ 242.79	\$ 242.79	\$ -	\$ 3,641.81	\$ 3,641.81
Sendout Volumes Total	\$ -	\$ 1,165.94	\$ 1,165.94	\$ -	\$ 100.27	\$ 100.27	\$ -	\$ 1,065.67	\$ 1,065.67
Transmission Total	\$ -	\$ 2,093.15	\$ 2,093.15	\$ -	\$ 25.34	\$ 25.34	\$ -	\$ 2,067.81	\$ 2,067.81
<b>887 Mains Total</b>	\$ 264,895.55	\$ 24,691.99	\$ 289,587.54	\$ 20,616.94	\$ 2,353.11	\$ 22,970.05	\$ 244,278.61	\$ 22,338.88	\$ 266,617.49
3-factor Total	\$ -	\$ 1,817.00	\$ 1,817.00	\$ -	\$ 205.50	\$ 205.50	\$ -	\$ 1,611.50	\$ 1,611.50
Customers-All Total	\$ -	\$ 2,629.33	\$ 2,629.33	\$ -	\$ 299.22	\$ 299.22	\$ -	\$ 2,330.11	\$ 2,330.11
Sendout Volumes Total	\$ -	\$ 162,209.38	\$ 162,209.38	\$ -	\$ 13,950.01	\$ 13,950.01	\$ -	\$ 148,259.37	\$ 148,259.37
Telemetering Total	\$ -	\$ 20,642.55	\$ 20,642.55	\$ -	\$ 2,527.66	\$ 2,527.66	\$ -	\$ 18,114.89	\$ 18,114.89
Transmission Total	\$ -	\$ 1,059.16	\$ 1,059.16	\$ -	\$ 12.82	\$ 12.82	\$ -	\$ 1,046.34	\$ 1,046.34
<b>889 Measuring and Regulator Station Expense - General Total</b>	\$ -	\$ 188,357.42	\$ 188,357.42	\$ -	\$ 16,995.21	\$ 16,995.21	\$ -	\$ 171,362.21	\$ 171,362.21
3-factor Total	\$ -	\$ 307.97	\$ 307.97	\$ -	\$ 34.83	\$ 34.83	\$ -	\$ 273.14	\$ 273.14
Customers-All Total	\$ -	\$ 574.57	\$ 574.57	\$ -	\$ 65.39	\$ 65.39	\$ -	\$ 509.18	\$ 509.18
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 2,904.00	\$ 2,904.00	\$ -	\$ 309.57	\$ 309.57	\$ -	\$ 2,594.43	\$ 2,594.43
Sendout Volumes Total	\$ -	\$ 12,320.08	\$ 12,320.08	\$ -	\$ 1,059.53	\$ 1,059.53	\$ -	\$ 11,260.55	\$ 11,260.55
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	\$ -	\$ 16,106.62	\$ 16,106.62	\$ -	\$ 1,469.31	\$ 1,469.31	\$ -	\$ 14,637.31	\$ 14,637.31
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 879.16	\$ 879.16	\$ -	\$ 100.05	\$ 100.05	\$ -	\$ 779.11	\$ 779.11
Direct-OR Total	\$ 67,919.55	\$ -	\$ 67,919.55	\$ -	\$ -	\$ -	\$ 67,919.55	\$ -	\$ 67,919.55
Direct-WA Total	\$ 5,933.85	\$ -	\$ 5,933.85	\$ 5,933.85	\$ -	\$ 5,933.85	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 663.66	\$ 663.66	\$ -	\$ 41.48	\$ 41.48	\$ -	\$ 622.18	\$ 622.18
Sendout Volumes Total	\$ -	\$ 15,413.70	\$ 15,413.70	\$ -	\$ 1,325.58	\$ 1,325.58	\$ -	\$ 14,088.12	\$ 14,088.12
<b>892 Services Total</b>	\$ 73,853.40	\$ 16,956.52	\$ 90,809.92	\$ 5,933.85	\$ 1,467.11	\$ 7,400.96	\$ 67,919.55	\$ 15,489.41	\$ 83,408.96
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 214,984.49	\$ 214,984.49	\$ -	\$ 24,465.23	\$ 24,465.23	\$ -	\$ 190,519.26	\$ 190,519.26
Customers-Comm Total	\$ -	\$ 4,161.68	\$ 4,161.68	\$ -	\$ 434.48	\$ 434.48	\$ -	\$ 3,727.20	\$ 3,727.20
Customers-Ind Total	\$ -	\$ 304.82	\$ 304.82	\$ -	\$ 23.84	\$ 23.84	\$ -	\$ 280.98	\$ 280.98
Customers-Res Total	\$ -	\$ 53,700.18	\$ 53,700.18	\$ -	\$ 6,164.78	\$ 6,164.78	\$ -	\$ 47,535.40	\$ 47,535.40
Direct-OR Total	\$ 39.44	\$ -	\$ 39.44	\$ -	\$ -	\$ -	\$ 39.44	\$ -	\$ 39.44



**NW Natural**  
**Rates & regulatory Affairs**  
**Operations and Maintenance Expenses**  
**State Allocation of System Accounts**  
**For the period ended March 31, 2020**

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Employee Cost Total	\$ -	\$ (534,870.18)	\$ (534,870.18)	\$ -	\$ (55,478.37)	\$ (55,478.37)	\$ -	\$ (479,391.81)	\$ (479,391.81)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,973,733.77)	\$ (1,973,733.77)	\$ -	\$ (223,114.38)	\$ (223,114.38)	\$ -	\$ (1,750,619.39)	\$ (1,750,619.39)
3-factor Total	\$ -	\$ 174,321.53	\$ 174,321.53	\$ -	\$ 19,715.77	\$ 19,715.77	\$ -	\$ 154,605.76	\$ 154,605.76
924 Property Insurance Premium Total	\$ -	\$ 174,321.53	\$ 174,321.53	\$ -	\$ 19,715.77	\$ 19,715.77	\$ -	\$ 154,605.76	\$ 154,605.76
3-factor Total	\$ -	\$ 13,533.65	\$ 13,533.65	\$ -	\$ 1,530.66	\$ 1,530.66	\$ -	\$ 12,002.99	\$ 12,002.99
925 Injuries and Damages Total	\$ -	\$ 13,533.65	\$ 13,533.65	\$ -	\$ 1,530.66	\$ 1,530.66	\$ -	\$ 12,002.99	\$ 12,002.99
3-factor Total	\$ -	\$ 180,023.28	\$ 180,023.28	\$ -	\$ 20,360.63	\$ 20,360.63	\$ -	\$ 159,662.65	\$ 159,662.65
Direct-OR Total	\$ 798,946.00	\$ -	\$ 798,946.00	\$ -	\$ -	\$ -	\$ 798,946.00	\$ -	\$ 798,946.00
Employee Cost Total	\$ -	\$ 1,990,027.39	\$ 1,990,027.39	\$ -	\$ 206,411.73	\$ 206,411.73	\$ -	\$ 1,783,615.66	\$ 1,783,615.66
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 9.13	\$ 9.13	\$ -	\$ 744.87	\$ 744.87
926 Employee Pensions and Benefits Total	\$ 798,946.00	\$ 2,170,804.67	\$ 2,969,750.67	\$ -	\$ 226,781.49	\$ 226,781.49	\$ 798,946.00	\$ 1,944,023.18	\$ 2,742,969.18
3-factor Total	\$ -	\$ 133,179.54	\$ 133,179.54	\$ -	\$ 15,062.61	\$ 15,062.61	\$ -	\$ 118,116.93	\$ 118,116.93
930 Miscellaneous General Expense Total	\$ -	\$ 133,179.54	\$ 133,179.54	\$ -	\$ 15,062.61	\$ 15,062.61	\$ -	\$ 118,116.93	\$ 118,116.93
3-factor Total	\$ -	\$ 519,568.85	\$ 519,568.85	\$ -	\$ 58,763.24	\$ 58,763.24	\$ -	\$ 460,805.61	\$ 460,805.61
Customers-All Total	\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 313.54	\$ 313.54	\$ -	\$ 2,441.66	\$ 2,441.66
931 Rents Total	\$ -	\$ 522,324.05	\$ 522,324.05	\$ -	\$ 59,076.78	\$ 59,076.78	\$ -	\$ 463,247.27	\$ 463,247.27
3-factor Total	\$ -	\$ 507,858.44	\$ 507,858.44	\$ -	\$ 57,438.79	\$ 57,438.79	\$ -	\$ 450,419.65	\$ 450,419.65
Customers-All Total	\$ -	\$ 23,107.60	\$ 23,107.60	\$ -	\$ 2,629.64	\$ 2,629.64	\$ -	\$ 20,477.96	\$ 20,477.96
Customers-The Dalles Total	\$ -	\$ 804.03	\$ 804.03	\$ -	\$ 203.02	\$ 203.02	\$ -	\$ 601.01	\$ 601.01
Direct-OR Total	\$ 63,206.45	\$ -	\$ 63,206.45	\$ -	\$ -	\$ -	\$ 63,206.45	\$ -	\$ 63,206.45
Direct-WA Total	\$ 5,477.61	\$ -	\$ 5,477.61	\$ 5,477.61	\$ -	\$ 5,477.61	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 21,642.84	\$ 21,642.84	\$ -	\$ 2,307.13	\$ 2,307.13	\$ -	\$ 19,335.71	\$ 19,335.71
Sendout Volumes Total	\$ -	\$ 4,291.09	\$ 4,291.09	\$ -	\$ 369.03	\$ 369.03	\$ -	\$ 3,922.06	\$ 3,922.06
935 Maintenance of General Plant Total	\$ 68,684.06	\$ 557,704.00	\$ 626,388.06	\$ 5,477.61	\$ 62,947.61	\$ 68,425.22	\$ 63,206.45	\$ 494,756.39	\$ 557,962.84
Grand Total	\$ 1,825,437.80	\$ 17,331,341.43	\$ 19,156,779.23	\$ 70,967.57	\$ 1,923,992.94	\$ 1,994,960.51	\$ 1,754,470.23	\$ 15,407,348.49	\$ 17,161,818.72

# **Rate Base and Allocation Factors**



Allocation Factors - Summary	Washington	Oregon
Customers-all	11.380%	88.620%
Customers-Residential	11.480%	88.520%
Customers-Commercial	10.440%	89.560%
Customers-Industrial	7.820%	92.180%
Customers-The Dalles	25.250%	74.750%
3-factor	11.310%	88.690%
firm volumes	10.660%	89.340%
sales volumes	10.200%	89.800%
sendout volumes	8.600%	91.400%
sales/sendout volumes	9.400%	90.600%
Customers Portland/Vancouver	15.600%	84.400%
Customers Portland/Vancouver 80%	12.480%	87.520%
Customers Portland/Vancouver Commercial	15.490%	84.510%
Payroll	10.155%	89.845%
Admin Transfer	11.661%	88.339%
Employee Cost	10.372%	89.628%
Regulatory	30.000%	70.000%
Telemetering	12.245%	87.755%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.960%	88.040%
Depreciation	11.710%	88.290%
Rate Base	13.860%	86.140%

**NW Natural  
 State Allocation Factors  
 Updated for year ended 2019 data  
 Customers**

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Total Customers</b>			
December 2019	762,884	87,504	675,380
December 2018	750,421	84,650	665,771
Average	756,653	86,077	670,576
% of System		11.38%	88.62%
<b>Residential Customers</b>			
December 2019	692,012	80,116	611,896
December 2018	680,134	77,357	602,777
Average	686,073	78,737	607,337
% of System		11.48%	88.52%
<b>Commercial Customers</b>			
December 2019	69,858	7,308	62,550
December 2018	69,259	7,213	62,046
Average	69,559	7,261	62,298
% of System		10.44%	89.56%
<b>Industrial Customers</b>			
December 2019	1,014	80	934
December 2018	1,031	80	951
Average	1,023	80	943
% of System		7.82%	92.18%
<b>The Dalles</b>			
December 2019	8,460	2,133	6,327
December 2018	8,318	2,103	6,215
Average	8,389	2,118	6,271
% of System		25.25%	74.75%
<b>Portland / Vancouver</b>			
December 2019	542,524	85,371	457,153
December 2018	533,590	82,547	451,043
Average	538,057	83,959	454,098
% of System		15.60%	84.40%

**Portland / Vancouver Commercial**

December 2019	45,728	7,088	38,640
December 2018	45,199	6,997	38,202
Average	45,464	7,043	38,421
% of System		15.49%	84.51%

**Volumes - 12 Months Ended 12/31/19**

<b>Firm Delivered % of System</b>	772,781,756	82,415,513 10.66%	690,366,243 89.34%
<b>Sales Volumes % of System</b>	820,247,693	83,688,576 10.20%	736,559,117 89.80%
<b>Sendout Volumes % of System</b>	1,215,153,606	104,508,093 8.60%	1,110,645,513 91.40%

**3-factor formula (simple average)  
 Gross Plant Directly Assigned  
 Number of Employees Directly Assigned  
 Number of Customers**

<b>Average</b>		11.31%	88.69%
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**Derivation of factor for 3-factor - Gross Plant Directly Assigned**

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>December 31, 2019</b>			
<b>Intangible - Other Production</b>	84,795	447	84,348
<b>Transmission Distribution</b>	675,198	0	675,198
	192,013,583	1,115,001	190,898,582
	2,373,283,800	305,117,836	2,068,165,964
<b>December 31, 2018</b>			
<b>Intangible Production</b>	84,795	447	84,348
<b>Transmission Distribution</b>	675,198	0	675,198
	182,352,775	1,115,001	181,237,774
	2,264,986,007	292,211,686	1,972,774,321

Average	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	187,183,179	1,115,001	186,068,178
Distribution	2,319,134,903	298,664,761	2,020,470,142
<b>Gross Plant Directly Assigned</b>	<b>2,507,078,076</b>	<b>299,780,209</b>	<b>2,207,297,867</b>
<b>% of System</b>		<b>11.96%</b>	<b>88.04%</b>

**NW Natural  
 Washington Annual Commission Basis Report and Quarterly ROO  
 Rate Base (Less Gas Reserves)**

<b>SYSTEM</b>	2020		<b>System</b>	2020		<b>System</b>
	January	February		February	March	
<b>Gross Plant</b>						
<b>Intangible</b>						
<b>Software</b>	126,361,928	126,902,292	126,902,292	127,269,224		
<b>Other</b>	84,795	84,795	84,795	84,795		
<b>Production</b>	675,198	675,198	675,198	675,198		
<b>Transmission</b>	192,106,204	192,161,416	192,161,416	192,375,287		
<b>Distribution</b>	2,382,356,019	2,388,897,736	2,388,897,736	2,401,160,967		
<b>General</b>	246,500,038	248,093,184	248,093,184	257,398,924		
<b>Storage and storage transmission CNG and LNG</b>	338,721,539	338,714,043	338,714,043	339,293,940		
	3,790,768	3,790,768	3,790,768	3,790,768		
<b>Total Gross Plant</b>	3,290,596,490	3,299,319,433	3,299,319,433	3,322,049,103		
<b>Accumulated Depreciation</b>						
<b>Intangible</b>						
<b>Production</b>	(72,842,194)	(73,357,372)	(73,357,372)	(73,875,107)		
<b>Transmission</b>	(691,036)	(691,036)	(691,036)	(691,036)		
<b>Distribution</b>	(44,464,096)	(44,762,261)	(44,762,261)	(45,060,633)		
<b>General</b>	(1,089,103,715)	(1,092,819,126)	(1,092,819,126)	(1,139,906,331)		
	(65,263,476)	(66,672,450)	(66,672,450)	(67,851,871)		
<b>Storage and storage transmission CNG and LNG</b>	(150,166,871)	(150,726,650)	(150,726,650)	(151,286,713)		
	(2,258,112)	(2,264,774)	(2,264,774)	(2,271,436)		
<b>Total Accumulated Depreciation</b>	(1,424,789,500)	(1,431,293,668)	(1,431,293,668)	(1,480,943,127)		
<b>Storage Gas</b>						
<b>Customer Contributions</b>	25,407,855	25,406,245	25,406,245	25,404,862		
<b>Leasehold Improvements</b>	(7,532,633)	(7,655,812)	(7,655,812)	(5,635,851)		
	27,497,733	28,735,742	28,735,742	29,411,666		
<b>Total Rate Base Excluding ADIT and WC</b>	1,911,179,944	1,914,511,940	1,914,511,940	1,890,286,654		
<b>Less: ADIT</b>	(446,675,980)	(450,285,076)	(450,285,076)	(451,471,550)		
<b>Total System Rate Base Less Working Capital</b>	1,464,503,964	1,464,226,863	1,464,226,863	1,438,815,104		
<b>Add: Working Capital</b>	(7,508,902)	(7,039,226)	(7,039,226)	(330,162)		
<b>Total System Rate Base (Less Gas Reserves)</b>	<b>1,456,995,062</b>	<b>1,457,187,637</b>	<b>1,457,187,637</b>	<b>1,438,484,942</b>		

**NW Natural  
 Washington Annual Commission Basis Report and Quarterly ROO  
 Rate Base (Less Gas Reserves)**

<b>OREGON</b>	2020 January	2020 February	2020 March
<b>Gross Plant</b>			
<b>Intangible</b>			
<b>Software</b>	111,981,941	112,460,811	112,785,987
<b>Other</b>	84,348	84,348	84,348
<b>Production</b>	675,198	675,198	675,198
<b>Transmission</b>	190,991,202	191,046,214	191,260,085
<b>Distribution</b>	2,076,214,154	2,081,909,957	2,092,881,809
<b>General</b>	219,724,823	221,137,942	229,398,662
<b>Storage and storage transmission CNG and LNG</b>	306,131,623 3,362,033	306,124,926 3,362,033	306,643,006 3,362,033
<b>Total Gross Plant</b>	2,909,165,322	2,916,801,429	2,937,091,127
<b>Accumulated Depreciation</b>			
<b>Intangible</b>			
<b>Production</b>	(64,552,752)	(65,009,303)	(65,468,120)
<b>Transmission</b>	(691,036)	(691,036)	(691,036)
<b>Distribution</b>	(44,270,790)	(44,567,208)	(44,863,833)
<b>General</b>	(967,895,077)	(971,054,545)	(1,015,473,829)
	(58,184,098)	(59,437,113)	(60,486,545)
<b>Storage and storage transmission CNG and LNG</b>	(135,120,148)	(135,624,568)	(136,129,241)
	(2,002,719)	(2,008,628)	(2,014,537)
<b>Total Accumulated Depreciation</b>	(1,272,716,621)	(1,278,392,401)	(1,325,127,140)
<b>Storage Gas</b>	22,699,378	22,697,940	22,696,704
<b>Customer Contributions</b>	(6,538,018)	(6,645,731)	(4,613,528)
<b>Leasehold Improvements</b>	24,387,739	25,485,730	26,085,207
<b>Total Rate Base Excluding ADIT and WC</b>	1,676,997,800	1,679,946,967	1,656,132,370
<b>Less: ADIT</b>	(394,370,223)	(397,556,694)	(398,604,231)
<b>Total Rate Base Less Working Capital</b>	1,282,627,577	1,282,390,273	1,257,528,139
<b>Add: Working Capital</b>	(6,549,362)	(6,139,704)	(287,971)
<b>Total Oregon Rate Base (Less Gas Reserves)</b>	<b>1,276,078,215</b>	<b>1,276,250,569</b>	<b>1,257,240,167</b>

**NW Natural  
 Washington Annual Commission Basis Report and Quarterly ROO  
 Rate Base (Less Gas Reserves)**

<b>WASHINGTON</b>	2020 January	2020 February	2020 March
<b>Gross Plant</b>			
<b>Intangible</b>	14,379,987	14,441,481	14,483,238
	447	447	447
<b>Production</b>			
<b>Transmission</b>	1,115,001	1,115,202	1,115,202
<b>Distribution</b>	306,141,865	306,987,779	308,279,157
<b>General</b>	26,775,215	26,955,242	28,000,262
<b>Storage and storage transmission CNG and LNG</b>	32,589,916	32,589,117	32,650,934
	428,736	428,736	428,736
<b>Total Gross Plant</b>	381,431,168	382,518,004	384,957,976
<b>Accumulated Depreciation</b>			
<b>Intangible</b>	(8,289,442)	(8,348,069)	(8,406,987)
<b>Production</b>	0	0	0
<b>Transmission</b>	(193,306)	(195,053)	(196,800)
<b>Distribution</b>	(121,208,638)	(121,764,581)	(124,432,502)
<b>General</b>	(7,079,378)	(7,235,337)	(7,365,326)
<b>Storage and storage transmission CNG and LNG</b>	(15,046,723)	(15,102,082)	(15,157,472)
	(255,392)	(256,146)	(256,899)
<b>Total Accumulated Depreciation</b>	(152,072,879)	(152,901,268)	(155,815,987)
<b>Storage Gas</b>	2,708,477	2,708,306	2,708,158
<b>Customer Contributions</b>	(994,615)	(1,010,081)	(1,022,323)
<b>Leasehold Improvements</b>	3,109,994	3,250,012	3,326,459
<b>Total Rate Base Excluding ADIT and WC</b>	234,182,144	234,564,973	234,154,284
<b>Less: ADIT</b>	(52,305,757)	(52,728,382)	(52,867,318)
<b>Total Rate Base Less Working Capital</b>	<b>181,876,387</b>	<b>181,836,591</b>	<b>181,286,965</b>
<b>Add: Working Capital</b>	(959,540)	(899,522)	(42,190)
<b>Total Washington Rate Base</b>	<b>180,916,847</b>	<b>180,937,069</b>	<b>181,244,775</b>

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



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	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
<b>Volumes</b>												
Residential	8,544,615	8,445,411	9,017,217	4,286,896	2,835,385	1,808,156	1,510,870	1,212,497	1,289,696	2,809,838	5,296,958	7,879,873
Commercial	3,496,106	3,448,355	3,872,299	1,947,327	1,434,132	1,012,501	909,087	739,777	791,286	1,298,085	2,191,838	3,159,843
Industrial Firm	373,094	375,199	408,746	266,973	209,141	180,354	181,282	186,541	136,100	213,527	294,056	352,452
Interruptible	145,963	124,091	107,780	100,080	93,647	83,375	84,358	86,359	83,675	112,174	116,760	134,801
<b>Transport Firm</b>	1,037,515	1,104,372	969,113	1,090,727	1,057,143	943,809	948,898	907,772	864,724	1,093,463	1,124,204	1,250,664
<b>Transport Interruptible</b>	1,023,849	774,666	898,063	525,825	506,062	469,916	535,942	493,473	804,471	1,143,655	663,976	634,915
<b>Total</b>	14,621,142	14,272,094	15,273,218	8,217,828	6,135,510	4,498,111	4,170,437	3,626,419	3,969,952	6,670,742	9,687,792	13,412,548
<b>Customers</b>												
Residential	77,678	77,871	78,069	78,266	78,400	78,579	78,744	78,967	79,195	79,453	79,827	80,116
Commercial	7,197	7,220	7,279	7,278	7,286	7,246	7,208	7,206	7,177	7,238	7,285	7,296
Industrial Firm	55	55	55	55	55	55	55	55	53	53	53	53
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>	30	30	21	22	22	22	22	22	22	22	22	22
<b>Transport Interruptible</b>	11	15	13	12	12	12	12	12	12	12	12	12
<b>Total</b>	84,976	85,196	85,442	85,638	85,780	85,919	86,046	86,267	86,464	86,783	87,204	87,504
<b>Use per Customer</b>												
Residential	110	108	116	55	36	23	19	15	16	35	66	98
Commercial	486	478	532	268	197	140	126	103	110	179	301	433
Industrial Firm	6,784	6,822	7,432	4,854	3,803	3,279	3,296	3,392	2,568	4,029	5,548	6,650
Interruptible	29,193	24,818	21,556	20,016	18,729	16,675	16,872	17,272	16,735	22,435	23,352	26,960
<b>Transport Firm</b>	34,584	36,812	46,148	49,579	48,052	42,900	43,132	41,262	39,306	49,703	51,100	56,848
<b>Transport Interruptible</b>	93,077	51,644	69,082	43,819	42,172	39,160	44,662	41,123	67,039	95,305	55,331	52,910

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

12 Months Ended	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
<b>Volumes</b>												
Residential	49,016,201	50,886,019	52,643,455	51,711,657	51,894,220	51,966,067	52,083,429	52,142,675	52,145,455	52,949,294	54,466,311	54,937,412
Commercial	21,457,531	22,229,618	23,092,391	22,811,500	22,915,497	22,984,961	23,048,730	23,106,107	23,125,440	23,433,187	24,060,137	24,300,636
Industrial Firm	3,028,979	3,077,028	3,148,088	3,119,206	3,103,211	3,095,441	3,126,164	3,146,751	3,111,491	3,128,729	3,167,764	3,177,465
Interruptible	1,318,656	1,312,638	1,300,253	1,292,470	1,289,661	1,278,795	1,282,182	1,281,821	1,272,625	1,279,769	1,276,259	1,273,063
<b>Transport Firm</b>	9,865,505	10,027,394	10,082,518	10,332,319	10,683,065	10,951,096	11,277,242	11,515,042	11,742,118	12,007,851	12,163,565	12,392,404
<b>Transport Interruptible</b>	10,902,961	10,929,153	10,929,644	10,594,719	10,251,818	9,908,799	9,604,759	9,121,288	8,960,617	8,962,778	8,702,491	8,474,813
<b>Total</b>	95,589,833	98,461,850	101,196,349	99,861,871	100,137,472	100,185,159	100,422,506	100,313,684	100,357,746	101,761,608	103,836,527	104,555,793
<b>Average Customers</b>												
Residential	76,348	76,564	76,778	76,994	77,207	77,420	77,635	77,857	78,080	78,303	78,534	78,764
Commercial	7,001	7,021	7,046	7,070	7,099	7,126	7,153	7,179	7,199	7,216	7,234	7,243
Industrial Firm	55	55	55	55	55	55	55	55	55	55	55	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>	30	30	29	29	28	27	27	26	25	25	24	23
<b>Transport Interruptible</b>	11	11	12	12	12	12	12	12	12	12	12	12
<b>Total</b>	83,450	83,686	83,924	84,164	84,405	84,645	84,886	85,134	85,376	85,616	85,864	86,102
<b>12 Month Use per Average Customer</b>												
Residential	642	665	686	672	672	671	671	670	668	676	694	697
Commercial	3,065	3,166	3,278	3,227	3,228	3,225	3,222	3,218	3,212	3,247	3,326	3,355
Industrial Firm	55,493	56,287	57,499	56,885	56,508	56,366	56,839	57,214	56,745	57,233	58,124	58,481
Interruptible	263,731	262,528	260,051	258,494	257,932	255,759	256,436	256,364	254,525	255,954	255,252	254,613
<b>Transport Firm</b>	328,850	334,246	344,701	361,481	382,677	401,875	424,222	444,310	465,034	488,455	508,581	533,007
<b>Transport Interruptible</b>	991,178	964,337	950,404	914,652	878,727	843,302	811,670	765,423	746,718	741,747	715,273	691,821

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

	2020 January	2020 February	2020 March
<b><u>Volumes</u></b>			
<b>Residential</b>	8,688,963	7,188,191	6,946,471
<b>Commercial</b>	3,658,957	3,066,029	2,975,020
<b>Industrial Firm</b>	363,635	345,612	353,694
<b>Interruptible</b>	131,119	126,025	117,832
<b>Transport Firm</b>	1,206,639	1,131,084	1,154,432
<b>Transport Interruptible</b>	634,770	597,069	724,341
<b>Total</b>	14,684,083	12,454,010	12,271,790
<b><u>Customers</u></b>			
<b>Residential</b>	80,408	80,665	80,880
<b>Commercial</b>	7,331	7,298	7,335
<b>Industrial Firm</b>	53	53	53
<b>Interruptible</b>	5	5	5
<b>Transport Firm</b>	22	22	22
<b>Transport Interruptible</b>	10	10	10
<b>Total</b>	87,829	88,053	88,305
<b><u>Use per Customer</u></b>			
<b>Residential</b>	108	89	86
<b>Commercial</b>	499	420	406
<b>Industrial Firm</b>	6,861	6,521	6,673
<b>Interruptible</b>	26,224	25,205	23,566
<b>Transport Firm</b>	54,847	51,413	52,474
<b>Transport Interruptible</b>	63,477	59,707	72,434

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

12 Months Ended	2020		2020
	January	February	
<b>Volumes</b>			
Residential	55,081,760	53,824,540	51,753,794
Commercial	24,463,487	24,081,161	23,183,882
Industrial Firm	3,168,006	3,138,419	3,083,367
Interruptible	1,258,219	1,260,153	1,270,205
<b>Transport Firm</b>	12,561,528	12,588,240	12,773,559
<b>Transport Interruptible</b>	8,085,734	7,908,137	7,734,415
<b>Total</b>	104,618,734	102,800,650	99,799,222
<b>Average Customers</b>			
Residential	78,991	79,224	79,458
Commercial	7,254	7,261	7,265
Industrial Firm	54	54	54
Interruptible	5	5	5
<b>Transport Firm</b>	23	22	22
<b>Transport Interruptible</b>	12	12	12
<b>Total</b>	86,339	86,577	86,816
<b>12 Month Use per Average Customer</b>			
Residential	697	679	651
Commercial	3,372	3,317	3,191
Industrial Firm	58,486	58,119	57,276
Interruptible	251,644	252,031	254,041
<b>Transport Firm</b>	556,230	574,368	580,616
<b>Transport Interruptible</b>	664,581	673,033	672,558