

October 2023 Activity

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

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

									October 2023
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		5,508,818			53,281			5,455,537	
		2,158,830,826			283,555,893			1,875,274,933	
		0.26%			0.02%			0.29%	

NW Natural
Washington Quarterly Results of Operations Report

									October 2023		
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Monthly Summary	Acct Description										
	Alloc. Ref.										
Sales of Gas											
480.1	Residential	26,477,375		26,477,375	3,248,425		3,248,425	23,228,950		23,228,950	
481.1	Commercial	13,640,639		13,640,639	1,389,993		1,389,993	12,250,645		12,250,645	
481.2	Industrial Firm	3,018,668		3,018,668	181,359		181,359	2,837,309		2,837,309	
481.3	Interruptible	3,341,501		3,341,501	76,723		76,723	3,264,778		3,264,778	
481.5	Interruptible Incentive	0		0	0		0	0		0	
495.20	Unbilled Revenue		27,905,268	27,905,268		2,623,221	2,623,221		25,282,048	25,282,048	
	Total Sales of Gas	46,478,183	27,905,268	74,383,451	4,896,501	2,623,221	7,519,721	41,581,682	25,282,048	66,863,730	
Transportation Revenue											
489.4	North Mist	1,554,113		1,554,113	0		0	1,554,113		1,554,113	
489.12	Industrial Firm	1,039,769		1,039,769	121,368		121,368	918,401		918,401	
489.13	Interruptible	734,337		734,337	90,550		90,550	643,787		643,787	
489.15	Interruptible Incentive	0		0	0		0	0		0	
489.3	Agency Fee/Balancing	99		99	0		0	99		99	
	Total Transportation Revenue	3,328,318	0	3,328,318	211,917	0	211,917	3,116,400	0	3,116,400	
495.6	Rate Adjustments - Amortizations	(530,499)		(530,499)	(177,834)		(177,834)	(352,665)		(352,665)	
Miscellaneous Revenues											
487	Late Payment Charge	75,304		75,304	(916)		(916)	76,219		76,219	
488.0	Seasonal Reconnect Fee	0		0	0		0	0		0	
488.0	Delinquent Reconnect Fee	4,200		4,200	0		0	4,200		4,200	
488.1	Returned Check Charge	33,075		33,075	(4,455)		(4,455)	37,530		37,530	
488.3	Recon Charge CR During Office Hours	6,405		6,405	(175)		(175)	6,580		6,580	
488.4	Field Collection Charge	4,020		4,020	0		0	4,020		4,020	
488.5	Recon Charge CR After Office Hours	80		80	0		0	80		80	
488.6	Recon Charge Seas During Office Hours	790		790	0		0	790		790	
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0	
488.8	Automated Payment Charge	0		0	0		0	0		0	
493.2	Rent - Utility Property		6,398	6,398		0	0		6,398	6,398	
495.1	Meter Rentals	14,947		14,947	(1,457)		(1,457)	16,404		16,404	
495.2	Other Gas Revenue - Miscellaneous	34,891		34,891	(1,230)		(1,230)	36,121		36,121	
	Total Miscellaneous Revenues	173,712	6,398	180,110	(8,233)	0	(8,233)	181,945	6,398	188,343	
	Total Operating Revenue	49,449,713	27,911,666	77,361,380	4,922,351	2,623,221	7,545,572	44,527,362	25,288,446	69,815,808	
Cost of Gas											
804.7	WACOG Incurred	22,320,877		22,320,877	1,940,748		1,940,748	20,380,128		20,380,128	
805.7	WACOG Deferred	6,497,869		6,497,869	936,240		936,240	5,561,629		5,561,629	
804.6	Demand Incurred	6,766,955		6,766,955	765,343		765,343	6,001,613		6,001,613	
805.8	Demand Deferred	(2,677,130)		(2,677,130)	(316,268)		(316,268)	(2,360,862)		(2,360,862)	
805.4	Amortization of Gas Costs	3,337,879		3,337,879	621,936		621,936	2,715,943		2,715,943	
	Total Cost of Gas	36,246,449	0	36,246,449	3,947,998	0	3,947,998	32,298,451	0	32,298,451	
407	Environmental Expense			792,168			46,396			745,772	
Detail	Operations & Maintenance	1,759,371	16,312,845	18,072,216	20,036	2,015,275	2,035,311	1,739,335	14,297,570	16,036,905	
Other Taxes											
408.11	Property	2,651,176		2,651,176	168,182		168,182	2,482,994		2,482,994	
408.12	Franchise	1,821,531		1,821,531	267,712		267,712	1,553,819		1,553,819	
408.13	Payroll		640,101	640,101		57,860	57,860		582,241	582,241	
408.14	Other	86,805		86,805	12,151		12,151	74,654		74,654	
408.15	Regulatory	21,819		21,819	0		0	21,819		21,819	
	Total Other Taxes	4,581,330	640,101	5,221,432	448,045	57,860	505,905	4,133,286	582,241	4,715,527	
403.1	Depreciation		10,734,654	10,734,654		1,170,077	1,170,077		9,564,577	9,564,577	
Income Taxes											
409.11	Federal Income Taxes			88,214			(213,331)			301,545	
410.1	Federal Income Taxes - Deferred			575,050			0			575,050	
411.4	Federal Income Tax Credit			(139,612)			(64)			(139,548)	
409.1	Oregon Income Taxes			192,584			0			192,584	
410.1	Oregon Income Taxes - Deferred			69,407			0			69,407	
411.1	Oregon Income Tax Credit			0			0			0	
	Total Income Taxes			785,643			(213,395)			999,038	
	Total Operating Revenue Deductions	42,587,151	27,687,600	71,852,562	4,416,079	3,243,212	7,492,291	38,171,072	24,444,388	64,360,271	
	Net Operating Income			5,508,818			53,281			5,455,537	

		October 2023							
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
	Rate Base								
101			4,135,283,017			497,305,573			3,637,977,444
108.1X			(1,669,000,980)			(184,725,259)			(1,484,275,721)
ADJ			193,311,339			21,001,572			172,309,766
117.X			22,713,903			2,514,429			20,199,474
186.XX			23,365,563			2,740,781			20,624,782
252.XX			(10,931,433)			(4,485,015)			(6,446,418)
283.XX			(424,105,599)			(50,796,188)			(373,309,411)
283.XX			(111,804,984)			0			(111,804,984)
			Total Rate Base			283,555,893			1,875,274,933
			Rate Of Return on Rate Base			0.02%			0.29%

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

October 2023								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		326,778,896			15,968,565			310,810,331
		2,020,298,883			270,145,722			1,750,153,161
		16.17%			5.91%			17.76%

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

										October 2023								
										System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
										Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural																		
Washington Results of Operations																		
12 Month Ended Reports																		
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>																
Sales of Gas																		
480.1	Residential		675,644,527	0	675,644,527	83,911,597	0	83,911,597	591,732,931	0	591,732,931							
481.1	Commercial		335,158,478	0	335,158,478	34,778,802	0	34,778,802	300,379,676	0	300,379,676							
481.2	Industrial Firm		36,660,317	0	36,660,317	3,249,136	0	3,249,136	33,411,180	0	33,411,180							
481.3	Interruptible		41,222,832	0	41,222,832	988,491	0	988,491	40,234,341	0	40,234,341							
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0							
495.20	Unbilled Revenue	A	0	22,237,117	22,237,117	0	1,589,441	1,589,441	0	20,647,675	20,647,675							
Total Sales of Gas			1,088,686,154	22,237,117	1,110,923,271	122,928,025	1,589,441	124,517,467	965,758,128	20,647,675	986,405,804							
Transportation Revenue																		
489.4	North Mist		18,779,587	0	18,779,587	0	0	0	18,779,587	0	18,779,587							
489.12	Industrial Firm		12,973,604	0	12,973,604	1,527,763	0	1,527,763	11,445,841	0	11,445,841							
489.13	Interruptible		8,581,767	0	8,581,767	822,819	0	822,819	7,758,948	0	7,758,948							
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0							
489.3	Agency Fee/Balancing		57,830	0	57,830	0	0	0	57,830	0	57,830							
Total Transportation Revenue			40,392,788	0	40,392,788	2,350,582	0	2,350,582	38,042,206	0	38,042,206							
495.6	Rate Adjustments - Amortizations		1,687,318	0	1,687,318	(2,873,068)	0	(2,873,068)	4,560,386	0	4,560,386							
Miscellaneous Revenues																		
487	Late Payment Charge		1,783,034	0	1,783,034	(60,697)	0	(60,697)	1,843,731	0	1,843,731							
488.0	Seasonal Reconnect Fee		6,150	0	6,150	0	0	0	6,150	0	6,150							
488.0	Delinquent Reconnect Fee		86,670	0	86,670	0	0	0	86,670	0	86,670							
488.1	Returned Check Charge		511,005	0	511,005	(46,905)	0	(46,905)	557,910	0	557,910							
488.3	Recon Charge CR During Office Hours		49,345	0	49,345	(1,925)	0	(1,925)	51,270	0	51,270							
488.4	Field Collection Charge		121,535	0	121,535	(805)	0	(805)	122,340	0	122,340							
488.5	Recon Charge CR After Office Hours		720	0	720	0	0	0	720	0	720							
488.6	Recon Charge Seas During Office Hours		2,200	0	2,200	0	0	0	2,200	0	2,200							
488.7	Recon Charge Seas After Office Hours		50	0	50	0	0	0	50	0	50							
488.8	Automated Payment Charge		0	0	0	0	0	0	0	0	0							
493.2	Rent - Utility Property	B	0	75,970	75,970	0	0	0	0	75,970	75,970							
495.1	Meter Rentals		182,248	0	182,248	(11,532)	0	(11,532)	193,780	0	193,780							
495.2	Other Gas Revenue - Miscellaneous		1,807,014	0	1,807,014	(11,290)	0	(11,290)	1,818,303	0	1,818,303							
Total Miscellaneous Revenues			4,549,971	75,970	4,625,941	(133,154)	0	(133,154)	4,683,124	75,970	4,759,095							
Total Operating Revenue			1,135,316,230	22,313,087	1,157,629,318	122,272,386	1,589,441	123,861,827	1,013,043,845	20,723,646	1,033,767,490							
Cost of Gas																		
804.7	WACOG Incurred		407,384,326	0	407,384,326	40,906,273	0	40,906,273	366,478,053	0	366,478,053							
805.7	WACOG Deferred		8,842,089	0	8,842,089	145,367	0	145,367	8,696,722	0	8,696,722							
804.6	Demand Incurred		63,574,076	0	63,574,076	7,190,228	0	7,190,228	56,383,848	0	56,383,848							
805.8	Demand Deferred		5,238,579	0	5,238,579	472,358	0	472,358	4,766,221	0	4,766,221							
805.4	Amortization of Gas Costs		56,757,310	0	56,757,310	10,376,278	0	10,376,278	46,381,031	0	46,381,031							
Total Cost of Gas			541,796,380	0	541,796,380	59,090,504	0	59,090,504	482,705,876	0	482,705,876							
407	Environmental Expense				13,105,893			794,228			12,311,665							
Detail	Operations & Maintenance	O&M	19,247,190	208,926,489	228,173,679	403,409	24,432,137	24,835,546	18,843,781	184,494,352	203,338,133							
Other Taxes																		
408.11	Property		31,716,647	0	31,716,647	1,959,770	0	1,959,770	29,756,877	0	29,756,877							
408.12	Franchise		28,652,632	0	28,652,632	5,180,335	0	5,180,335	23,472,297	0	23,472,297							
408.13	Payroll	C	0	7,422,244	7,422,244	0	674,155	674,155	0	6,748,089	6,748,089							
408.14	Other		1,201,361	0	1,201,361	98,515	0	98,515	1,102,847	0	1,102,847							
408.15	Regulatory		4,017,185	0	4,017,185	421,697	0	421,697	3,595,488	0	3,595,488							
Total Other Taxes			65,587,826	7,422,244	73,010,070	7,660,317	674,155	8,334,472	57,927,509	6,748,089	64,675,598							
403.1	Depreciation	D	0	121,591,871	121,591,871	0	13,231,480	13,231,480	0	108,360,391	108,360,391							
Income Taxes																		
409.11	Federal Income Taxes				12,785,901			1,929,583			10,856,318							
410.1	Federal Income Taxes - Deferred				37,258,681			(310,963)			37,569,644							
411.4	Federal Income Tax Credit				(217,081,984)			(11,589)			(217,070,395)							
409.1	Oregon Income Taxes				7,967,713			0			7,967,713							
410.1	Oregon Income Taxes - Deferred				13,542,545			0			13,542,545							
411.1	Oregon Income Tax Credit				(1,300,328)			0			(1,300,328)							
Total Income Taxes					(146,827,472)			1,607,031			(148,434,503)							
Total Operating Revenue Deductions			626,631,396	337,940,604	830,850,421	67,154,230	38,337,773	107,893,262	559,477,166	299,602,831	722,957,160							
Net Operating Income			326,778,896			15,968,565			310,810,331									

		October 2023								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural										
Washington Results of Operations										
13 Month AMA Ended Reports										
Rate Base										
101	Gross Plant			4,049,870,837			488,649,654			3,561,221,183
108.1X	Accumulated Depreciation			(1,625,340,037)			(179,108,796)			(1,446,231,242)
Adj	Working Capital Allowance			95,051,602			10,162,261			84,889,341
117.X	Storage Gas - Cushion			22,713,903			2,513,956			20,199,947
186.XX	Leasehold Improvements			24,487,444			2,842,251			21,645,193
252.XX	Customer Contributions			(10,574,283)			(4,117,417)			(6,456,866)
283.XX	Deferred Taxes - Federal			(424,105,599)			(50,796,188)			(373,309,411)
283.XX	Deferred Taxes - State			(111,804,984)			0			(111,804,984)
Total Rate Base				2,020,298,883			270,145,722			1,750,153,161
Rate Of Return on Rate Base				16.17%			5.91%			17.76%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31,2023

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 142,098	\$ 9,322	\$ 132,777
818	Compressor Station Expense	\$ 65,005	\$ 7,196	\$ 57,809
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 319,495	\$ 23,678	\$ 295,817
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ (11,486)	\$ (2,857)	\$ (8,629)
834	Compressor Expense	\$ 141,686	\$ 14,646	\$ 127,040
	Total Underground Storage Expense	<u>\$ 656,799</u>	<u>\$ 51,985</u>	<u>\$ 604,814</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 20,581	\$ 2,278	\$ 18,302
	Total Other Storage Expense	<u>\$ 20,581</u>	<u>\$ 2,278</u>	<u>\$ 18,302</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 116,949	\$ 12,946	\$ 104,003
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 108,488	\$ 12,010	\$ 96,479
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 225,437</u>	<u>\$ 24,956</u>	<u>\$ 200,481</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 362,637	\$ 47,904	\$ 314,733
Maintenance				
863	Maintenance of Mains	\$ 104	\$ -	\$ 104
	Total Transmission Expense	<u>\$ 362,741</u>	<u>\$ 47,904</u>	<u>\$ 314,836</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 288,343	\$ 26,469	\$ 261,874
874	Mains and Services Expense	\$ 1,917,307	\$ 232,025	\$ 1,685,283
875	Measuring and Regulator Station Expense - General	\$ 11,918	\$ 1,108	\$ 10,810
877	Measuring and Regulator Station Expense - City Gate	\$ 45,537	\$ 4,299	\$ 41,238
878	Meter and House Regulator Expense	\$ 376,405	\$ 45,282	\$ 331,124
879	Customer Installation Expense	\$ 1,395,268	\$ 167,841	\$ 1,227,428
880	Other Expense	\$ 342,838	\$ 35,685	\$ 307,154
881	Rents	\$ 51,591	\$ 5,952	\$ 45,639
Maintenance				
885	Supervision and Engineering	\$ 490,053	\$ 49,522	\$ 440,531
887	Mains	\$ 573,854	\$ 47,636	\$ 526,218
889	Measuring and Regulator Station Expense - General	\$ 179,054	\$ 17,341	\$ 161,712
891	Measuring and Regulator Station Expense - City Gate	\$ 1,508	\$ 130	\$ 1,378
892	Services	\$ 48,138	\$ 5,791	\$ 42,347
893	Meters and House Regulators	\$ 228,639	\$ 27,634	\$ 201,005
894	Other Equipment	\$ 487	\$ 59	\$ 428
	Total Distribution Expense	<u>\$ 5,950,941</u>	<u>\$ 666,771</u>	<u>\$ 5,284,170</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31,2023

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 183,042	\$ 22,020	\$ 161,022
902 Meter Reading Expenses	\$ 77,212	\$ 9,289	\$ 67,923
903 Customer Records and Collection Expense	\$ 1,810,734	\$ 215,504	\$ 1,595,230
904 Uncollectible Accounts	\$ 68,006	\$ 7,802	\$ 60,204
Total Customer Accounts Expense	<u>\$ 2,138,993</u>	<u>\$ 254,615</u>	<u>\$ 1,884,378</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 160,452	\$ 20,738	\$ 139,714
909 Customer Information Expense	\$ 219,898	\$ 26,454	\$ 193,445
910 Miscellaneous Customer Service Expense	\$ 14,052	\$ 1,695	\$ 12,358
Total Customer Service and Informational	<u>\$ 394,403</u>	<u>\$ 48,886</u>	<u>\$ 345,517</u>
Sales Expense			
Operation			
911 Supervision	\$ 17,499	\$ 2,105	\$ 15,394
912 Demonstration and Selling Expense	\$ 133,753	\$ 15,790	\$ 117,964
913 Advertising	\$ 63,884	\$ 7,685	\$ 56,199
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 215,136</u>	<u>\$ 25,580</u>	<u>\$ 189,556</u>
Administrative and General Expense			
Operation			
920 Administrative and General Salaries	\$ 4,337,100	\$ 531,821	\$ 3,805,280
921 Office Supplies and Expense	\$ 3,130,716	\$ 382,302	\$ 2,748,414
922 Administrative Expenses Transferred - Credit	\$ (2,240,102)	\$ (250,015)	\$ (1,990,087)
924 Property Insurance Premium	\$ 466,733	\$ 53,581	\$ 413,152
925 Injuries and Damages	\$ 2,262	\$ 260	\$ 2,002
926 Employee Pensions and Benefits	\$ 600,894	\$ 12,333	\$ 588,561
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 1,000,544	\$ 90,813	\$ 909,731
931 Rents	\$ 236,585	\$ 27,160	\$ 209,425
Maintenance			
932 Maintenance of General Plant	\$ 580,461	\$ 64,081	\$ 516,380
Total Administrative and General Expense	<u>\$ 8,115,194</u>	<u>\$ 912,335</u>	<u>\$ 7,202,859</u>
Total Operations and Maintenance Expense	<u><u>\$ 18,080,224</u></u>	<u><u>\$ 2,035,311</u></u>	<u><u>\$ 16,044,913</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31,2023

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-Ind Total		\$ -	\$ 47,357	\$ 47,357	\$ -	\$ 3,490	\$ 3,490	\$ -	\$ 43,866	\$ 43,866
Customers-Res Total		\$ -	\$ 12,795	\$ 12,795	\$ -	\$ 1,543	\$ 1,543	\$ -	\$ 11,252	\$ 11,252
Direct-OR Total		\$ (17,512)	\$ -	\$ (17,512)	\$ -	\$ -	\$ -	\$ (17,512)	\$ -	\$ (17,512)
Direct-WA Total		\$ 1,741	\$ -	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (15,770)	\$ 176,223	\$ 160,452	\$ 1,741	\$ 18,997	\$ 20,738	\$ (17,512)	\$ 157,226	\$ 139,714
	Customers-All Total	\$ -	\$ 219,898	\$ 219,898	\$ -	\$ 26,454	\$ 26,454	\$ -	\$ 193,445	\$ 193,445
	Customers-Res Total	\$ -	\$ 219,898	\$ 219,898	\$ -	\$ 26,454	\$ 26,454	\$ -	\$ 193,445	\$ 193,445
909 Customer Information Expense Total		\$ -	\$ 14,052	\$ 14,052	\$ -	\$ 1,695	\$ 1,695	\$ -	\$ 12,358	\$ 12,358
	Customers-All Total	\$ -	\$ 14,052	\$ 14,052	\$ -	\$ 1,695	\$ 1,695	\$ -	\$ 12,358	\$ 12,358
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 17,499	\$ 17,499	\$ -	\$ 2,105	\$ 2,105	\$ -	\$ 15,394	\$ 15,394
	Customers-All Total	\$ -	\$ 17,499	\$ 17,499	\$ -	\$ 2,105	\$ 2,105	\$ -	\$ 15,394	\$ 15,394
911 Supervision Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	customers-all Total	\$ -	\$ 130,937	\$ 130,937	\$ -	\$ 15,752	\$ 15,752	\$ -	\$ 115,186	\$ 115,186
	Customers-Res Total	\$ -	\$ 316	\$ 316	\$ -	\$ 38	\$ 38	\$ -	\$ 277	\$ 277
	Direct-OR Total	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
912 Demonstration and Selling Expense Total		\$ 2,500	\$ 131,253	\$ 133,753	\$ -	\$ 15,790	\$ 15,790	\$ 2,500	\$ 115,463	\$ 117,964
	Customers-All Total	\$ -	\$ 63,884	\$ 63,884	\$ -	\$ 7,685	\$ 7,685	\$ -	\$ 56,199	\$ 56,199
913 Advertising Total		\$ -	\$ 63,884	\$ 63,884	\$ -	\$ 7,685	\$ 7,685	\$ -	\$ 56,199	\$ 56,199
	3-factor Total	\$ -	\$ 2,733,330	\$ 2,733,330	\$ -	\$ 313,786	\$ 313,786	\$ -	\$ 2,419,544	\$ 2,419,544
	customers-all Total	\$ -	\$ 1,143,687	\$ 1,143,687	\$ -	\$ 137,586	\$ 137,586	\$ -	\$ 1,006,102	\$ 1,006,102
	Direct-OR Total	\$ 15,228	\$ -	\$ 15,228	\$ -	\$ -	\$ -	\$ 15,228	\$ -	\$ 15,228
	Employee Cost Total	\$ -	\$ 262,067	\$ 262,067	\$ -	\$ 25,613	\$ 25,613	\$ -	\$ 236,455	\$ 236,455
	Regulatory Total	\$ -	\$ 182,787	\$ 182,787	\$ -	\$ 54,836	\$ 54,836	\$ -	\$ 127,951	\$ 127,951
920 Administrative and General Salaries Total		\$ 15,228	\$ 4,321,872	\$ 4,337,100	\$ -	\$ 531,821	\$ 531,821	\$ 15,228	\$ 3,790,051	\$ 3,805,280
	3-factor Total	\$ -	\$ 1,985,283	\$ 1,985,283	\$ -	\$ 227,910	\$ 227,910	\$ -	\$ 1,757,372	\$ 1,757,372
	customers-all Total	\$ -	\$ 820,870	\$ 820,870	\$ -	\$ 98,751	\$ 98,751	\$ -	\$ 722,120	\$ 722,120
	direct-or Total	\$ 20,881	\$ -	\$ 20,881	\$ -	\$ -	\$ -	\$ 20,881	\$ -	\$ 20,881
	Employee Cost Total	\$ -	\$ 172,092	\$ 172,092	\$ -	\$ 16,819	\$ 16,819	\$ -	\$ 155,273	\$ 155,273
	Payroll Total	\$ -	\$ 525	\$ 525	\$ -	\$ 47	\$ 47	\$ -	\$ 478	\$ 478
	Regulatory Total	\$ -	\$ 128,488	\$ 128,488	\$ -	\$ 38,546	\$ 38,546	\$ -	\$ 89,941	\$ 89,941
	Sendout Volumes Total	\$ -	\$ 2,577	\$ 2,577	\$ -	\$ 228	\$ 228	\$ -	\$ 2,349	\$ 2,349
921 Office Supplies and Expense Total		\$ 20,881	\$ 3,109,835	\$ 3,130,716	\$ -	\$ 382,302	\$ 382,302	\$ 20,881	\$ 2,752,533	\$ 2,748,414
	3-factor Total	\$ -	\$ (39,991)	\$ (39,991)	\$ -	\$ (4,591)	\$ (4,591)	\$ -	\$ (35,400)	\$ (35,400)
	Admin Tran Total	\$ -	\$ (1,555,118)	\$ (1,555,118)	\$ -	\$ (182,865)	\$ (182,865)	\$ -	\$ (1,372,253)	\$ (1,372,253)
	Direct-OR Total	\$ (4,893)	\$ -	\$ (4,893)	\$ -	\$ -	\$ -	\$ (4,893)	\$ -	\$ (4,893)
	Employee Cost Total	\$ -	\$ (640,101)	\$ (640,101)	\$ -	\$ (62,560)	\$ (62,560)	\$ -	\$ (577,542)	\$ (577,542)
922 Administrative Expenses Transferred - Credit Total		\$ (4,893)	\$ (2,235,209)	\$ (2,240,102)	\$ -	\$ (250,015)	\$ (250,015)	\$ (4,893)	\$ (1,985,194)	\$ (1,990,087)
	3-factor Total	\$ -	\$ 466,733	\$ 466,733	\$ -	\$ 53,581	\$ 53,581	\$ -	\$ 413,152	\$ 413,152
924 Property Insurance Premium Total		\$ -	\$ 466,733	\$ 466,733	\$ -	\$ 53,581	\$ 53,581	\$ -	\$ 413,152	\$ 413,152
	3-factor Total	\$ -	\$ 2,262	\$ 2,262	\$ -	\$ 260	\$ 260	\$ -	\$ 2,002	\$ 2,002
925 Injuries and Damages Total		\$ -	\$ 2,262	\$ 2,262	\$ -	\$ 260	\$ 260	\$ -	\$ 2,002	\$ 2,002
	Direct-OR Total	\$ 472,186	\$ -	\$ 472,186	\$ -	\$ -	\$ -	\$ 472,186	\$ -	\$ 472,186
	Employee Cost Total	\$ -	\$ 90,896	\$ 90,896	\$ -	\$ 8,884	\$ 8,884	\$ -	\$ 82,013	\$ 82,013
	payroll Total	\$ -	\$ 37,057	\$ 37,057	\$ -	\$ 3,350	\$ 3,350	\$ -	\$ 33,707	\$ 33,707
	Transmission Total	\$ -	\$ 754	\$ 754	\$ -	\$ 100	\$ 100	\$ -	\$ 654	\$ 654
926 Employee Pensions and Benefits Total		\$ 472,186	\$ 128,708	\$ 600,894	\$ -	\$ 12,333	\$ 12,333	\$ 472,186	\$ 116,375	\$ 588,561
	3-factor Total	\$ -	\$ 713,503	\$ 713,503	\$ -	\$ 81,910	\$ 81,910	\$ -	\$ 631,593	\$ 631,593
	Admin Tran Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 278,139	\$ -	\$ 278,139	\$ -	\$ -	\$ -	\$ 278,139	\$ -	\$ 278,139
	Direct-WA Total	\$ 8,902	\$ -	\$ 8,902	\$ 8,902	\$ -	\$ 8,902	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ 287,041	\$ 713,503	\$ 1,000,544	\$ 8,902	\$ 81,910	\$ 90,813	\$ 278,139	\$ 631,593	\$ 909,731
	3-factor Total	\$ -	\$ 236,585	\$ 236,585	\$ -	\$ 27,160	\$ 27,160	\$ -	\$ 209,425	\$ 209,425
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 236,585	\$ 236,585	\$ -	\$ 27,160	\$ 27,160	\$ -	\$ 209,425	\$ 209,425
	3-factor Total	\$ -	\$ 413,660	\$ 413,660	\$ -	\$ 47,488	\$ 47,488	\$ -	\$ 366,172	\$ 366,172
	Customers-All Total	\$ -	\$ 16,792	\$ 16,792	\$ -	\$ 2,020	\$ 2,020	\$ -	\$ 14,772	\$ 14,772
	Customers-The Dalles Total	\$ -	\$ 1,143	\$ 1,143	\$ -	\$ 287	\$ 287	\$ -	\$ 856	\$ 856
	Direct-OR Total	\$ 62,844	\$ -	\$ 62,844	\$ -	\$ -	\$ -	\$ 62,844	\$ -	\$ 62,844
	Direct-WA Total	\$ 6,001	\$ -	\$ 6,001	\$ 6,001	\$ -	\$ 6,001	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 54,058	\$ 54,058	\$ -	\$ 5,984	\$ 5,984	\$ -	\$ 48,074	\$ 48,074
	Sendout Volumes Total	\$ -	\$ 25,845	\$ 25,845	\$ -	\$ 2,285	\$ 2,285	\$ -	\$ 23,560	\$ 23,560
	Transmission Total	\$ -	\$ 117	\$ 117	\$ -	\$ 15	\$ 15	\$ -	\$ 102	\$ 102
932 Maintenance of General Plant Total		\$ 68,846	\$ 511,616	\$ 580,461	\$ 6,001	\$ 58,080	\$ 64,081	\$ 62,844	\$ 453,536	\$ 516,380
Grand Total		\$ 1,351,668	\$ 16,728,556	\$ 18,080,224	\$ 23,156	\$ 2,012,154	\$ 2,035,311	\$ 1,328,512	\$ 14,716,401	\$ 16,044,913

November 2023 Activity

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

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

November 2023								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		19,644,942			3,008,320			16,636,622
		2,164,207,218			284,033,507			1,880,173,710
		0.91%			1.06%			0.88%

NW Natural
Washington Quarterly Results of Operations Report

		November 2023								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary	Acct Description	Alloc. Ref.								
Sales of Gas										
480.1	Residential	55,740,212		55,740,212	6,649,607		6,649,607	49,090,604		49,090,604
481.1	Commercial	23,831,621		23,831,621	2,376,002		2,376,002	21,455,619		21,455,619
481.2	Industrial Firm	3,651,940		3,651,940	240,667		240,667	3,411,273		3,411,273
481.3	Interruptible	3,090,701		3,090,701	76,272		76,272	3,014,429		3,014,429
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		24,472,441	24,472,441		4,113,196	4,113,196		20,359,244	20,359,244
	Total Sales of Gas	86,314,474	24,472,441	110,786,915	9,342,548	4,113,196	13,455,744	76,971,926	20,359,244	97,331,170
Transportation Revenue										
489.4	North Mist	1,554,113		1,554,113	0		0	1,554,113		1,554,113
489.12	Industrial Firm	1,152,577		1,152,577	132,112		132,112	1,020,465		1,020,465
489.13	Interruptible	672,118		672,118	76,584		76,584	595,534		595,534
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	Total Transportation Revenue	3,378,808	0	3,378,808	208,696	0	208,696	3,170,112	0	3,170,112
495.6	Rate Adjustments - Amortizations	517,467		517,467	(533,595)		(533,595)	1,051,062		1,051,062
Miscellaneous Revenues										
487	Late Payment Charge	24,020		24,020	(484)		(484)	24,504		24,504
488.0	Seasonal Reconnect Fee	500		500	0		0	500		500
488.0	Delinquent Reconnect Fee	9,600		9,600	0		0	9,600		9,600
488.1	Returned Check Charge	38,535		38,535	(5,085)		(5,085)	43,620		43,620
488.3	Recon Charge CR During Office Hours	5,145		5,145	(425)		(425)	5,570		5,570
488.4	Field Collection Charge	8,300		8,300	0		0	8,300		8,300
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	1,200		1,200	0		0	1,200		1,200
488.7	Recon Charge Seas After Office Hours	160		160	0		0	160		160
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,398	6,398		0	0		6,398	6,398
495.1	Meter Rentals	14,996		14,996	(1,457)		(1,457)	16,453		16,453
495.2	Other Gas Revenue - Miscellaneous	34,356		34,356	(641)		(641)	34,997		34,997
	Total Miscellaneous Revenues	136,813	6,398	143,211	(8,092)	0	(8,092)	144,904	6,398	151,302
	Total Operating Revenue	90,347,562	24,478,839	114,826,401	9,009,558	4,113,196	13,122,754	81,338,004	20,365,643	101,703,647
Cost of Gas										
804.7	WACOG Incurred	41,945,533		41,945,533	4,307,005		4,307,005	37,638,529		37,638,529
805.7	WACOG Deferred	(1,171,183)		(1,171,183)	279,074		279,074	(1,450,257)		(1,450,257)
804.6	Demand Incurred	6,244,681		6,244,681	701,278		701,278	5,543,403		5,543,403
805.8	Demand Deferred	2,197,834		2,197,834	265,016		265,016	1,932,818		1,932,818
805.4	Amortization of Gas Costs	142,062		142,062	(104,582)		(104,582)	246,644		246,644
	Total Cost of Gas	49,358,927	0	49,358,927	5,447,790	0	5,447,790	43,911,137	0	43,911,137
407	Environmental Expense			1,584,744			410			1,584,334
Detail	Operations & Maintenance	O&M	2,133,630	17,788,281	19,921,911	48,959	2,111,149	2,160,108	2,084,671	15,677,132
Other Taxes										
408.11	Property	2,594,261		2,594,261	168,182		168,182	2,426,079		2,426,079
408.12	Franchise	2,984,009		2,984,009	463,075		463,075	2,520,934		2,520,934
408.13	Payroll		644,597	644,597		58,266	58,266		586,331	586,331
408.14	Other	80,351		80,351	5,697		5,697	74,654		74,654
408.15	Regulatory	44,557		44,557	6,757		6,757	37,800		37,800
	Total Other Taxes	5,703,178	644,597	6,347,775	643,711	58,266	701,978	5,059,466	586,331	5,645,797
403.1	Depreciation		11,102,778	11,102,778		1,210,203	1,210,203		9,892,575	9,892,575
Income Taxes										
409.11	Federal Income Taxes			89,675			595,762			(506,087)
410.1	Federal Income Taxes - Deferred			7,330,438			0			7,330,438
411.4	Federal Income Tax Credit			(3,944,090)			(1,817)			(3,942,273)
409.1	Oregon Income Taxes			1,711,337			0			1,711,337
410.1	Oregon Income Taxes - Deferred			1,677,964			0			1,677,964
411.1	Oregon Income Tax Credit			0			0			0
	Total Income Taxes			6,865,324			593,945			6,271,379
	Total Operating Revenue Deductions	57,195,735	29,535,656	95,181,459	6,140,461	3,379,618	10,114,434	51,055,274	26,156,038	85,067,025
	Net Operating Income			19,644,942			3,008,320			16,636,622

		November 2023							
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
	Rate Base								
101		Gross Plant	4,135,189,003			497,220,923			3,637,968,079
108.1X		Accumulated Depreciation	(1,669,814,336)			(184,885,548)			(1,484,928,788)
ADJ		Working Capital Allowance	204,421,235			22,208,565			182,212,670
117.X		Storage Gas - Cushion	22,713,903			2,514,429			20,199,474
186.XX		Leasehold Improvements	23,235,285			2,725,499			20,509,786
252.XX		Customer Contributions	(10,919,443)			(4,451,159)			(6,468,284)
283.XX		Deferred Taxes - Federal	(427,334,830)			(51,299,201)			(376,035,629)
283.XX		Deferred Taxes - State	(113,283,598)			0			(113,283,598)
		Total Rate Base	<u>2,164,207,218</u>			<u>284,033,507</u>			<u>1,880,173,710</u>
		Rate Of Return on Rate Base	<u>0.91%</u>			<u>1.06%</u>			<u>0.88%</u>

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

November 2023								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		324,118,424			14,948,818			309,169,606
		2,035,265,481			271,875,644			1,763,389,837
		15.93%			5.50%			17.53%

			November 2023								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential		676,708,736	0	676,708,736	84,048,662	0	84,048,662	592,660,074	0	592,660,074
481.1	Commercial		334,153,595	0	334,153,595	34,870,909	0	34,870,909	299,282,687	0	299,282,687
481.2	Industrial Firm		37,584,678	0	37,584,678	3,240,649	0	3,240,649	34,344,029	0	34,344,029
481.3	Interruptible		40,166,233	0	40,166,233	961,102	0	961,102	39,205,131	0	39,205,131
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	(662,329)	(662,329)	0	(215,451)	(215,451)	0	(446,878)	(446,878)
Total Sales of Gas			1,088,613,243	(662,329)	1,087,950,914	123,121,321	(215,451)	122,905,870	965,491,921	(446,878)	965,045,044
Transportation Revenue											
489.4	North Mist		18,714,472	0	18,714,472	0	0	0	18,714,472	0	18,714,472
489.12	Industrial Firm		12,929,086	0	12,929,086	1,519,308	0	1,519,308	11,409,778	0	11,409,778
489.13	Interruptible		8,506,201	0	8,506,201	823,742	0	823,742	7,682,460	0	7,682,460
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		56,412	0	56,412	0	0	0	56,412	0	56,412
Total Transportation Revenue			40,206,172	0	40,206,172	2,343,049	0	2,343,049	37,863,123	0	37,863,123
495.6	Rate Adjustments - Amortizations		11,492,248	0	11,492,248	(2,906,546)	0	(2,906,546)	14,398,794	0	14,398,794
Miscellaneous Revenues											
487	Late Payment Charge		1,844,509	0	1,844,509	(62,167)	0	(62,167)	1,906,676	0	1,906,676
488.0	Seasonal Reconnect Fee		6,450	0	6,450	0	0	0	6,450	0	6,450
488.0	Delinquent Reconnect Fee		94,570	0	94,570	0	0	0	94,570	0	94,570
488.1	Returned Check Charge		512,175	0	512,175	(56,880)	0	(56,880)	569,055	0	569,055
488.3	Recon Charge CR During Office Hours		53,185	0	53,185	(2,375)	0	(2,375)	55,560	0	55,560
488.4	Field Collection Charge		128,805	0	128,805	(835)	0	(835)	129,640	0	129,640
488.5	Recon Charge CR After Office Hours		720	0	720	0	0	0	720	0	720
488.6	Recon Charge Seas During Office Hours		3,160	0	3,160	0	0	0	3,160	0	3,160
488.7	Recon Charge Seas After Office Hours		210	0	210	0	0	0	210	0	210
488.8	Automated Payment Charge		0	0	0	0	0	0	0	0	0
493.2	Rent - Utility Property	B	0	76,114	76,114	0	0	0	0	76,114	76,114
495.1	Meter Rentals		182,666	0	182,666	(14,524)	0	(14,524)	197,190	0	197,190
495.2	Other Gas Revenue - Miscellaneous		1,800,338	0	1,800,338	(13,364)	0	(13,364)	1,813,702	0	1,813,702
Total Miscellaneous Revenues			4,626,787	76,114	4,702,901	(150,145)	0	(150,145)	4,776,933	76,114	4,853,047
Total Operating Revenue			1,144,938,451	(586,215)	1,144,352,236	122,407,680	(215,451)	122,192,228	1,022,530,771	(370,764)	1,022,160,007
Cost of Gas											
804.7	WACOG Incurred		391,408,920	0	391,408,920	39,096,723	0	39,096,723	352,312,198	0	352,312,198
805.7	WACOG Deferred		11,586,305	0	11,586,305	1,164,776	0	1,164,776	10,421,529	0	10,421,529
804.6	Demand Incurred		79,445,697	0	79,445,697	8,980,313	0	8,980,313	70,465,384	0	70,465,384
805.8	Demand Deferred		(11,337,778)	0	(11,337,778)	(1,374,037)	0	(1,374,037)	(9,963,741)	0	(9,963,741)
805.4	Amortization of Gas Costs		57,205,960	0	57,205,960	10,777,761	0	10,777,761	46,428,198	0	46,428,198
Total Cost of Gas			528,309,104	0	528,309,104	58,645,535	0	58,645,535	469,663,569	0	469,663,569
407	Environmental Expense				13,031,893			687,138			12,344,755
Detail	Operations & Maintenance	O&M	19,247,190	210,716,944	229,964,134	403,409	24,692,005	25,095,414	18,843,781	186,024,939	204,868,719
Other Taxes											
408.11	Property		31,632,006	0	31,632,006	1,994,389	0	1,994,389	29,637,617	0	29,637,617
408.12	Franchise		28,304,654	0	28,304,654	5,121,061	0	5,121,061	23,183,594	0	23,183,594
408.13	Payroll	C	0	7,507,150	7,507,150	0	680,157	680,157	0	6,826,994	6,826,994
408.14	Other		1,205,429	0	1,205,429	97,276	0	97,276	1,108,154	0	1,108,154
408.15	Regulatory		4,061,742	0	4,061,742	428,454	0	428,454	3,633,288	0	3,633,288
Total Other Taxes			65,203,832	7,507,150	72,710,982	7,641,180	680,157	8,321,336	57,562,652	6,826,994	64,389,646
403.1	Depreciation	D	0	122,118,154	122,118,154	0	13,302,595	13,302,595	0	108,815,559	108,815,559
Income Taxes											
409.11	Federal Income Taxes				8,363,353			1,513,421			6,849,932
410.1	Federal Income Taxes - Deferred				44,274,472			(310,963)			44,585,435
411.4	Federal Income Tax Credit				(219,608,736)			(11,066)			(219,597,670)
409.1	Oregon Income Taxes				8,768,213			0			8,768,213
410.1	Oregon Income Taxes - Deferred				13,602,571			0			13,602,571
411.1	Oregon Income Tax Credit				(1,300,328)			0			(1,300,328)
Total Income Taxes					(145,900,455)			1,191,392			(147,091,847)
Total Operating Revenue Deductions			612,760,126	340,342,248	820,233,812	66,690,124	38,674,756	107,243,410	546,070,002	301,667,491	712,990,402
Net Operating Income					324,118,424			14,948,818			309,169,606

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

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

November 2023								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		4,061,725,920			490,268,821			3,571,457,099
		(1,631,456,501)			(179,978,249)			(1,451,478,252)
		109,247,887			11,715,662			97,532,224
		22,713,903			2,514,145			20,199,758
		24,320,260			2,834,661			21,485,599
		(10,667,560)			(4,180,195)			(6,487,365)
		(427,334,830)			(51,299,201)			(376,035,629)
		(113,283,598)			0			(113,283,598)
		2,035,265,481			271,875,644			1,763,389,837
		15.93%			5.50%			17.53%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30,2023

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 158,480	\$ 11,553	\$ 146,928
818	Compressor Station Expense	\$ 19,256	\$ 2,132	\$ 17,124
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 446,118	\$ 38,225	\$ 407,893
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 19,876	\$ 1,403	\$ 18,473
834	Compressor Expense	\$ 138,752	\$ 14,646	\$ 124,106
	Total Underground Storage Expense	<u>\$ 782,483</u>	<u>\$ 67,959</u>	<u>\$ 714,524</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 20,328	\$ 2,250	\$ 18,078
	Total Other Storage Expense	<u>\$ 20,328</u>	<u>\$ 2,250</u>	<u>\$ 18,078</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 119,998	\$ 13,284	\$ 106,714
845	LNG Fuel	\$ (9,514)	\$ (1,053)	\$ (8,461)
Maintenance				
847	Supervision and Engineering	\$ 210,093	\$ 23,257	\$ 186,835
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 320,576</u>	<u>\$ 35,488</u>	<u>\$ 285,088</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 237,848	\$ 31,420	\$ 206,429
Maintenance				
863	Maintenance of Mains	\$ 96	\$ -	\$ 96
	Total Transmission Expense	<u>\$ 237,945</u>	<u>\$ 31,420</u>	<u>\$ 206,525</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 298,969	\$ 27,943	\$ 271,026
874	Mains and Services Expense	\$ 1,771,809	\$ 210,801	\$ 1,561,008
875	Measuring and Regulator Station Expense - General	\$ 28,253	\$ 2,554	\$ 25,700
877	Measuring and Regulator Station Expense - City Gate	\$ 65,484	\$ 6,320	\$ 59,163
878	Meter and House Regulator Expense	\$ 377,645	\$ 45,431	\$ 332,214
879	Customer Installation Expense	\$ 1,646,382	\$ 198,020	\$ 1,448,362
880	Other Expense	\$ 169,753	\$ 37,070	\$ 132,683
881	Rents	\$ 16,312	\$ 2,652	\$ 13,660
Maintenance				
885	Supervision and Engineering	\$ 565,208	\$ 44,729	\$ 520,479
887	Mains	\$ 591,233	\$ 52,261	\$ 538,971
889	Measuring and Regulator Station Expense - General	\$ 176,908	\$ 16,714	\$ 160,194
891	Measuring and Regulator Station Expense - City Gate	\$ 1,062	\$ 91	\$ 971
892	Services	\$ 26,632	\$ 3,204	\$ 23,428
893	Meters and House Regulators	\$ 225,471	\$ 27,162	\$ 198,309
894	Other Equipment	\$ 1,129	\$ 136	\$ 993
	Total Distribution Expense	<u>\$ 5,962,250</u>	<u>\$ 675,088</u>	<u>\$ 5,287,163</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30,2023

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 190,458	\$ 22,912	\$ 167,546
902 Meter Reading Expenses	\$ 66,347	\$ 7,982	\$ 58,365
903 Customer Records and Collection Expense	\$ 1,848,523	\$ 220,165	\$ 1,628,358
904 Uncollectible Accounts	\$ 109,588	\$ 12,804	\$ 96,785
Total Customer Accounts Expense	<u>\$ 2,214,916</u>	<u>\$ 263,863</u>	<u>\$ 1,951,053</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 385,117	\$ 46,112	\$ 339,005
909 Customer Information Expense	\$ 148,437	\$ 17,857	\$ 130,580
910 Miscellaneous Customer Service Expense	\$ 13,537	\$ 1,633	\$ 11,904
Total Customer Service and Informational	<u>\$ 547,090</u>	<u>\$ 65,601</u>	<u>\$ 481,489</u>
Sales Expense			
Operation			
911 Supervision	\$ 14,068	\$ 1,692	\$ 12,376
912 Demonstration and Selling Expense	\$ 115,607	\$ 13,564	\$ 102,042
913 Advertising	\$ 86,673	\$ 10,427	\$ 76,247
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 216,348</u>	<u>\$ 25,684</u>	<u>\$ 190,665</u>
Administrative and General Expense			
Operation			
920 Administrative and General Salaries	\$ 4,401,999	\$ 539,409	\$ 3,862,590
921 Office Supplies and Expense	\$ 3,954,123	\$ 463,746	\$ 3,490,378
922 Administrative Expenses Transferred - Credit	\$ (2,905,401)	\$ (328,168)	\$ (2,577,233)
924 Property Insurance Premium	\$ 455,219	\$ 52,259	\$ 402,960
925 Injuries and Damages	\$ 2,262	\$ 260	\$ 2,002
926 Employee Pensions and Benefits	\$ 865,828	\$ 5,984	\$ 859,843
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 777,667	\$ 11,687	\$ 765,980
931 Rents	\$ 1,559,000	\$ 178,973	\$ 1,380,027
Maintenance			
932 Maintenance of General Plant	\$ 584,300	\$ 68,606	\$ 515,694
Total Administrative and General Expense	<u>\$ 9,694,996</u>	<u>\$ 992,756</u>	<u>\$ 8,702,240</u>
Total Operations and Maintenance Expense	<u><u>\$ 19,996,933</u></u>	<u><u>\$ 2,160,108</u></u>	<u><u>\$ 17,836,826</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2023

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-Ind Total		\$ -	\$ 53,070	\$ 53,070	\$ -	\$ 3,911	\$ 3,911	\$ -	\$ 49,159	\$ 49,159
Customers-Res Total		\$ -	\$ 14,539	\$ 14,539	\$ -	\$ 1,753	\$ 1,753	\$ -	\$ 12,786	\$ 12,786
Direct-OR Total		\$ (13,050)	\$ -	\$ (13,050)	\$ -	\$ -	\$ -	\$ (13,050)	\$ -	\$ (13,050)
Direct-WA Total		\$ 774	\$ -	\$ 774	\$ 774	\$ -	\$ 774	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (12,276)	\$ 397,393	\$ 385,117	\$ 774	\$ 45,338	\$ 46,112	\$ (13,050)	\$ 352,055	\$ 339,005
Customers-All Total		\$ -	\$ 148,437	\$ 148,437	\$ -	\$ 17,857	\$ 17,857	\$ -	\$ 130,580	\$ 130,580
909 Customer Information Expense Total		\$ -	\$ 148,437	\$ 148,437	\$ -	\$ 17,857	\$ 17,857	\$ -	\$ 130,580	\$ 130,580
Customers-Res Total		\$ -	\$ 13,537	\$ 13,537	\$ -	\$ 1,633	\$ 1,633	\$ -	\$ 11,904	\$ 11,904
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 13,537	\$ 13,537	\$ -	\$ 1,633	\$ 1,633	\$ -	\$ 11,904	\$ 11,904
Customers-All Total		\$ -	\$ 14,068	\$ 14,068	\$ -	\$ 1,692	\$ 1,692	\$ -	\$ 12,376	\$ 12,376
911 Supervision Total		\$ -	\$ 14,068	\$ 14,068	\$ -	\$ 1,692	\$ 1,692	\$ -	\$ 12,376	\$ 12,376
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
customers-all Total		\$ -	\$ 86,489	\$ 86,489	\$ -	\$ 10,405	\$ 10,405	\$ -	\$ 76,085	\$ 76,085
Customers-Res Total		\$ -	\$ 26,200	\$ 26,200	\$ -	\$ 3,160	\$ 3,160	\$ -	\$ 23,040	\$ 23,040
Direct-OR Total		\$ 2,917	\$ -	\$ 2,917	\$ -	\$ -	\$ -	\$ 2,917	\$ -	\$ 2,917
912 Demonstration and Selling Expense Total		\$ 2,917	\$ 112,689	\$ 115,607	\$ -	\$ 13,564	\$ 13,564	\$ 2,917	\$ 99,125	\$ 102,042
Customers-All Total		\$ -	\$ 86,673	\$ 86,673	\$ -	\$ 10,427	\$ 10,427	\$ -	\$ 76,247	\$ 76,247
913 Advertising Total		\$ -	\$ 86,673	\$ 86,673	\$ -	\$ 10,427	\$ 10,427	\$ -	\$ 76,247	\$ 76,247
3-factor Total		\$ -	\$ 2,825,062	\$ 2,825,062	\$ -	\$ 324,317	\$ 324,317	\$ -	\$ 2,500,745	\$ 2,500,745
customers-all Total		\$ -	\$ 1,207,254	\$ 1,207,254	\$ -	\$ 145,233	\$ 145,233	\$ -	\$ 1,062,021	\$ 1,062,021
Direct-OR Total		\$ 13,896	\$ -	\$ 13,896	\$ -	\$ -	\$ -	\$ 13,896	\$ -	\$ 13,896
Employee Cost Total		\$ -	\$ 182,318	\$ 182,318	\$ -	\$ 17,819	\$ 17,819	\$ -	\$ 164,499	\$ 164,499
Regulatory Total		\$ -	\$ 173,469	\$ 173,469	\$ -	\$ 52,041	\$ 52,041	\$ -	\$ 121,428	\$ 121,428
920 Administrative and General Salaries Total		\$ 13,896	\$ 4,388,102	\$ 4,401,999	\$ -	\$ 539,409	\$ 539,409	\$ 13,896	\$ 3,848,693	\$ 3,862,590
3-factor Total		\$ -	\$ 3,049,453	\$ 3,049,453	\$ -	\$ 350,077	\$ 350,077	\$ -	\$ 2,699,376	\$ 2,699,376
customers-all Total		\$ -	\$ 673,292	\$ 673,292	\$ -	\$ 80,997	\$ 80,997	\$ -	\$ 592,295	\$ 592,295
direct-or Total		\$ 32,678	\$ -	\$ 32,678	\$ -	\$ -	\$ -	\$ 32,678	\$ -	\$ 32,678
Employee Cost Total		\$ -	\$ 128,320	\$ 128,320	\$ -	\$ 12,541	\$ 12,541	\$ -	\$ 115,779	\$ 115,779
Payroll Total		\$ -	\$ 2,092	\$ 2,092	\$ -	\$ 189	\$ 189	\$ -	\$ 1,903	\$ 1,903
Regulatory Total		\$ -	\$ 65,711	\$ 65,711	\$ -	\$ 19,713	\$ 19,713	\$ -	\$ 45,997	\$ 45,997
Sendout Volumes Total		\$ -	\$ 2,577	\$ 2,577	\$ -	\$ 228	\$ 228	\$ -	\$ 2,349	\$ 2,349
921 Office Supplies and Expense Total		\$ 32,678	\$ 3,921,446	\$ 3,954,123	\$ -	\$ 463,746	\$ 463,746	\$ 32,678	\$ 3,457,700	\$ 3,490,378
3-factor Total		\$ -	\$ (36,335)	\$ (36,335)	\$ -	\$ (4,171)	\$ (4,171)	\$ -	\$ (32,164)	\$ (32,164)
Admin Tran Total		\$ -	\$ (2,219,576)	\$ (2,219,576)	\$ -	\$ (260,998)	\$ (260,998)	\$ -	\$ (1,958,578)	\$ (1,958,578)
Direct-OR Total		\$ (4,893)	\$ -	\$ (4,893)	\$ -	\$ -	\$ -	\$ (4,893)	\$ -	\$ (4,893)
Employee Cost Total		\$ -	\$ (644,597)	\$ (644,597)	\$ -	\$ (62,999)	\$ (62,999)	\$ -	\$ (581,598)	\$ (581,598)
922 Administrative Expenses Transferred - Credit Total		\$ (4,893)	\$ (2,900,508)	\$ (2,905,401)	\$ -	\$ (328,168)	\$ (328,168)	\$ (4,893)	\$ (2,572,340)	\$ (2,577,233)
3-factor Total		\$ -	\$ 455,219	\$ 455,219	\$ -	\$ 52,259	\$ 52,259	\$ -	\$ 402,960	\$ 402,960
924 Property Insurance Premium Total		\$ -	\$ 455,219	\$ 455,219	\$ -	\$ 52,259	\$ 52,259	\$ -	\$ 402,960	\$ 402,960
3-factor Total		\$ -	\$ 2,262	\$ 2,262	\$ -	\$ 260	\$ 260	\$ -	\$ 2,002	\$ 2,002
925 Injuries and Damages Total		\$ -	\$ 2,262	\$ 2,262	\$ -	\$ 260	\$ 260	\$ -	\$ 2,002	\$ 2,002
Direct-OR Total		\$ 802,136	\$ -	\$ 802,136	\$ -	\$ -	\$ -	\$ 802,136	\$ -	\$ 802,136
Employee Cost Total		\$ -	\$ 26,667	\$ 26,667	\$ -	\$ 2,606	\$ 2,606	\$ -	\$ 24,061	\$ 24,061
payroll Total		\$ -	\$ 36,271	\$ 36,271	\$ -	\$ 3,279	\$ 3,279	\$ -	\$ 32,992	\$ 32,992
Transmission Total		\$ -	\$ 754	\$ 754	\$ -	\$ 100	\$ 100	\$ -	\$ 654	\$ 654
926 Employee Pensions and Benefits Total		\$ 802,136	\$ 63,692	\$ 865,828	\$ -	\$ 5,984	\$ 5,984	\$ 802,136	\$ 57,707	\$ 859,843
3-factor Total		\$ -	\$ 24,255	\$ 24,255	\$ -	\$ 2,785	\$ 2,785	\$ -	\$ 21,471	\$ 21,471
Admin Tran Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 744,509	\$ -	\$ 744,509	\$ -	\$ -	\$ -	\$ 744,509	\$ -	\$ 744,509
Direct-WA Total		\$ 8,902	\$ -	\$ 8,902	\$ 8,902	\$ -	\$ 8,902	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ 753,412	\$ 24,255	\$ 777,667	\$ 8,902	\$ 2,785	\$ 11,687	\$ 744,509	\$ 21,471	\$ 765,980
3-factor Total		\$ -	\$ 1,559,000	\$ 1,559,000	\$ -	\$ 178,973	\$ 178,973	\$ -	\$ 1,380,027	\$ 1,380,027
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 1,559,000	\$ 1,559,000	\$ -	\$ 178,973	\$ 178,973	\$ -	\$ 1,380,027	\$ 1,380,027
3-factor Total		\$ -	\$ 470,790	\$ 470,790	\$ -	\$ 54,047	\$ 54,047	\$ -	\$ 416,743	\$ 416,743
Customers-All Total		\$ -	\$ 13,612	\$ 13,612	\$ -	\$ 1,638	\$ 1,638	\$ -	\$ 11,975	\$ 11,975
Customers-The Dalles Total		\$ -	\$ 1,128	\$ 1,128	\$ -	\$ 283	\$ 283	\$ -	\$ 844	\$ 844
Direct-OR Total		\$ 62,290	\$ -	\$ 62,290	\$ -	\$ -	\$ -	\$ 62,290	\$ -	\$ 62,290
Direct-WA Total		\$ 10,039	\$ -	\$ 10,039	\$ 10,039	\$ -	\$ 10,039	\$ -	\$ -	\$ -
Firm Sales Volumes Total		\$ -	\$ 11,591	\$ 11,591	\$ -	\$ 1,283	\$ 1,283	\$ -	\$ 10,308	\$ 10,308
Sendout Volumes Total		\$ -	\$ 14,773	\$ 14,773	\$ -	\$ 1,306	\$ 1,306	\$ -	\$ 13,467	\$ 13,467
Transmission Total		\$ -	\$ 78	\$ 78	\$ -	\$ 10	\$ 10	\$ -	\$ 68	\$ 68
932 Maintenance of General Plant Total		\$ 72,329	\$ 511,971	\$ 584,300	\$ 10,039	\$ 58,567	\$ 68,606	\$ 62,290	\$ 453,404	\$ 515,694
Grand Total		\$ 1,948,582	\$ 18,048,351	\$ 19,996,933	\$ 15,426	\$ 2,144,682	\$ 2,160,108	\$ 1,933,156	\$ 15,903,669	\$ 17,836,826

December 2023 Activity

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

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

December 2023

System		System	Washington		Washington	Oregon		Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		28,991,743			2,647,229			26,344,514
		2,179,422,783			288,074,614			1,891,348,170
		1.33%			0.92%			1.39%

NW Natural
Washington Quarterly Results of Operations Report

December 2023

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>								
Sales of Gas										
480.1	Residential	91,264,013		91,264,013	10,102,306		10,102,306	81,161,707		81,161,707
481.1	Commercial	39,064,422		39,064,422	3,842,406		3,842,406	35,222,015		35,222,015
481.2	Industrial Firm	3,458,862		3,458,862	293,195		293,195	3,165,667		3,165,667
481.3	Interruptible	3,319,697		3,319,697	78,376		78,376	3,241,321		3,241,321
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		3,458,345	3,458,345		(32,326)	(32,326)		3,490,670	3,490,670
	Total Sales of Gas	137,106,993	3,458,345	140,565,338	14,316,283	(32,326)	14,283,957	122,790,710	3,490,670	126,281,381
Transportation Revenue										
489.4	North Mist	1,554,113		1,554,113	0		0	1,554,113		1,554,113
489.12	Industrial Firm	1,169,469		1,169,469	136,547		136,547	1,032,922		1,032,922
489.13	Interruptible	652,207		652,207	66,503		66,503	585,705		585,705
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	4,743		4,743	0		0	4,743		4,743
	Total Transportation Revenue	3,380,532	0	3,380,532	203,050	0	203,050	3,177,483	0	3,177,483
495.6	Rate Adjustments - Amortizations	(3,106,552)		(3,106,552)	(906,738)		(906,738)	(2,199,815)		(2,199,815)
Miscellaneous Revenues										
487	Late Payment Charge	(42,773)		(42,773)	(13,444)		(13,444)	(29,329)		(29,329)
488.0	Seasonal Reconnect Fee	300		300	0		0	300		300
488.0	Delinquent Reconnect Fee	13,400		13,400	0		0	13,400		13,400
488.1	Returned Check Charge	44,595		44,595	(6,180)		(6,180)	50,775		50,775
488.3	Recon Charge CR During Office Hours	6,444		6,444	(250)		(250)	6,694		6,694
488.4	Field Collection Charge	9,815		9,815	0		0	9,815		9,815
488.5	Recon Charge CR After Office Hours	180		180	0		0	180		180
488.6	Recon Charge Seas During Office Hours	1,075		1,075	0		0	1,075		1,075
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,398	6,398		0	0		6,398	6,398
495.1	Meter Rentals	15,089		15,089	(1,457)		(1,457)	16,546		16,546
495.2	Other Gas Revenue - Miscellaneous	35,323		35,323	(841)		(841)	36,164		36,164
	Total Miscellaneous Revenues	83,448	6,398	89,846	(22,171)	0	(22,171)	105,620	6,398	112,018
	Total Operating Revenue	137,464,422	3,464,743	140,929,164	13,590,423	(32,326)	13,558,097	123,873,998	3,497,069	127,371,067
Cost of Gas										
804.7	WACOG Incurred	48,933,999		48,933,999	5,285,598		5,285,598	43,648,402		43,648,402
805.7	WACOG Deferred	(1,554,261)		(1,554,261)	32,243		32,243	(1,586,504)		(1,586,504)
804.6	Demand Incurred	6,454,782		6,454,782	724,872		724,872	5,729,910		5,729,910
805.8	Demand Deferred	3,366,351		3,366,351	393,644		393,644	2,972,708		2,972,708
805.4	Amortization of Gas Costs	(349,107)		(349,107)	(434,376)		(434,376)	85,269		85,269
	Total Cost of Gas	56,851,765	0	56,851,765	6,001,981	0	6,001,981	50,849,784	0	50,849,784
407	Environmental Expense			1,975,504			3,517			1,971,987
Detail	Operations & Maintenance	2,748,452	21,274,085	24,022,537	48,013	2,409,609	2,457,622	2,700,439	18,864,476	21,564,915
Other Taxes										
408.11	Property	2,227,930		2,227,930	(200,002)		(200,002)	2,427,932		2,427,932
408.12	Franchise	3,658,085		3,658,085	697,833		697,833	2,960,252		2,960,252
408.13	Payroll		804,981	804,981		72,764	72,764		732,217	732,217
408.14	Other	4,216		4,216	3,195		3,195	1,020		1,020
408.15	Regulatory	76,061		76,061	28,178		28,178	47,883		47,883
	Total Other Taxes	5,966,291	804,981	6,771,273	529,204	72,764	601,968	5,437,087	732,217	6,169,305
403.1	Depreciation		12,185,120	12,185,120		1,328,178	1,328,178		10,856,942	10,856,942
Income Taxes										
409.11	Federal Income Taxes			70,475			520,803			(450,328)
410.1	Federal Income Taxes - Deferred			10,107,397			0			10,107,397
411.4	Federal Income Tax Credit			(5,031,290)			(3,199)			(5,028,091)
409.1	Oregon Income Taxes			3,132,434			0			3,132,434
410.1	Oregon Income Taxes - Deferred			1,852,207			0			1,852,207
411.1	Oregon Income Tax Credit			0			0			0
	Total Income Taxes			10,131,223			517,604			9,613,619
	Total Operating Revenue Deductions	65,566,508	34,264,187	111,937,422	6,579,198	3,810,551	10,910,869	58,987,311	30,453,636	101,026,553
	Net Operating Income			28,991,743			2,647,229			26,344,514

			December 2023						
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
	Rate Base								
101	Gross Plant		4,170,739,371			503,484,976			3,667,254,395
108.1X	Accumulated Depreciation		(1,678,903,049)			(186,024,818)			(1,492,878,231)
ADJ	Working Capital Allowance		199,737,911			21,699,763			178,038,148
117.X	Storage Gas - Cushion		22,713,903			2,514,429			20,199,474
186.XX	Leasehold Improvements		23,105,007			2,710,217			20,394,790
252.XX	Customer Contributions		(11,154,221)			(4,553,486)			(6,600,735)
283.XX	Deferred Taxes - Federal		(431,602,061)			(51,756,468)			(379,845,593)
283.XX	Deferred Taxes - State		(115,214,078)			0			(115,214,078)
	Total Rate Base		<u>2,179,422,783</u>			<u>288,074,614</u>			<u>1,891,348,170</u>
	Rate Of Return on Rate Base		<u>1.33%</u>			<u>0.92%</u>			<u>1.39%</u>

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

									December 2023		
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon			
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		315,443,332			14,248,947			301,194,385			
		2,048,794,529			273,747,347			1,775,047,183			
		15.40%			5.21%			16.97%			

										December 2023		
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
NW Natural												
Washington Results of Operations												
12 Month Ended Reports												
<i>Acct</i>	<i>Description</i>	<i>Alloc. Ref.</i>										
Sales of Gas												
480.1	Residential	666,803,649	0	666,803,649	81,388,494	0	81,388,494	585,415,155	0	585,415,155		
481.1	Commercial	322,256,541	0	322,256,541	33,405,585	0	33,405,585	288,850,956	0	288,850,956		
481.2	Industrial Firm	36,939,134	0	36,939,134	3,137,453	0	3,137,453	33,801,681	0	33,801,681		
481.3	Interruptible	39,497,408	0	39,497,408	940,674	0	940,674	38,556,734	0	38,556,734		
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0		
495.20	Unbilled Revenue	0	(6,577,278)	(6,577,278)	0	(695,978)	(695,978)	0	(5,881,300)	(5,881,300)		
	Total Sales of Gas	1,065,496,732	(6,577,278)	1,058,919,453	118,872,206	(695,978)	118,176,228	946,624,525	(5,881,300)	940,743,225		
Transportation Revenue												
489.4	North Mist	18,649,358	0	18,649,358	0	0	0	18,649,358	0	18,649,358		
489.12	Industrial Firm	12,852,319	0	12,852,319	1,510,163	0	1,510,163	11,342,156	0	11,342,156		
489.13	Interruptible	8,427,755	0	8,427,755	830,403	0	830,403	7,597,352	0	7,597,352		
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0		
489.3	Agency Fee/Balancing	51,306	0	51,306	0	0	0	51,306	0	51,306		
	Total Transportation Revenue	39,980,738	0	39,980,738	2,340,566	0	2,340,566	37,640,172	0	37,640,172		
495.6	Rate Adjustments - Amortizations	11,650,843	0	11,650,843	(3,340,697)	0	(3,340,697)	14,991,540	0	14,991,540		
Miscellaneous Revenues												
487	Late Payment Charge	1,785,736	0	1,785,736	(88,186)	0	(88,186)	1,873,923	0	1,873,923		
488.0	Seasonal Reconnect Fee	6,550	0	6,550	0	0	0	6,550	0	6,550		
488.0	Delinquent Reconnect Fee	106,070	0	106,070	0	0	0	106,070	0	106,070		
488.1	Returned Check Charge	512,685	0	512,685	(68,955)	0	(68,955)	581,640	0	581,640		
488.3	Recon Charge CR During Office Hours	59,284	0	59,284	(3,000)	0	(3,000)	62,284	0	62,284		
488.4	Field Collection Charge	137,715	0	137,715	(940)	0	(940)	138,655	0	138,655		
488.5	Recon Charge CR After Office Hours	900	0	900	0	0	0	900	0	900		
488.6	Recon Charge Seas During Office Hours	3,935	0	3,935	0	0	0	3,935	0	3,935		
488.7	Recon Charge Seas After Office Hours	210	0	210	0	0	0	210	0	210		
488.8	Automated Payment Charge	0	0	0	0	0	0	0	0	0		
493.2	Rent - Utility Property	0	76,258	76,258	0	0	0	0	76,258	76,258		
495.1	Meter Rentals	181,591	0	181,591	(17,516)	0	(17,516)	199,107	0	199,107		
495.2	Other Gas Revenue - Miscellaneous	1,800,250	0	1,800,250	(15,083)	0	(15,083)	1,815,333	0	1,815,333		
	Total Miscellaneous Revenues	4,594,927	76,258	4,671,185	(193,681)	0	(193,681)	4,788,608	76,258	4,864,865		
	Total Operating Revenue	1,121,723,240	(6,501,021)	1,115,222,219	117,678,395	(695,978)	116,982,416	1,004,044,845	(5,805,042)	998,239,803		
Cost of Gas												
804.7	WACOG Incurred	358,802,758	0	358,802,758	34,992,988	0	34,992,988	323,809,770	0	323,809,770		
805.7	WACOG Deferred	34,466,919	0	34,466,919	4,723,171	0	4,723,171	29,743,748	0	29,743,748		
804.6	Demand Incurred	78,873,646	0	78,873,646	8,910,450	0	8,910,450	69,963,196	0	69,963,196		
805.8	Demand Deferred	(12,028,743)	0	(12,028,743)	(1,433,999)	0	(1,433,999)	(10,594,744)	0	(10,594,744)		
805.4	Amortization of Gas Costs	39,582,300	0	39,582,300	6,733,586	0	6,733,586	32,848,714	0	32,848,714		
	Total Cost of Gas	499,696,880	0	499,696,880	53,926,196	0	53,926,196	445,770,684	0	445,770,684		
407	Environmental Expense			12,899,196			559,417			12,339,779		
Detail	Operations & Maintenance	O&M	19,247,190	213,933,787	233,180,977	403,409	25,058,385	25,461,794	18,843,781	188,875,402	207,719,183	
Other Taxes												
408.11	Property	31,185,670	0	31,185,670	1,657,314	0	1,657,314	29,528,356	0	29,528,356		
408.12	Franchise	27,788,534	0	27,788,534	5,061,626	0	5,061,626	22,726,908	0	22,726,908		
408.13	Payroll	0	7,786,929	7,786,929	0	703,876	703,876	0	7,083,053	7,083,053		
408.14	Other	1,168,295	0	1,168,295	111,946	0	111,946	1,056,349	0	1,056,349		
408.15	Regulatory	4,137,803	0	4,137,803	456,632	0	456,632	3,681,171	0	3,681,171		
	Total Other Taxes	64,280,301	7,786,929	72,067,230	7,287,518	703,876	7,991,394	56,992,783	7,083,053	64,075,836		
403.1	Depreciation	0	127,930,900	127,930,900	0	13,944,468	13,944,468	0	113,986,432	113,986,432		
Income Taxes												
409.11	Federal Income Taxes			982,483			1,171,327			(188,844)		
410.1	Federal Income Taxes - Deferred			53,804,165			(310,963)			54,115,128		
411.4	Federal Income Tax Credit			(221,988,600)			(10,164)			(221,978,436)		
409.1	Oregon Income Taxes			9,788,063			0			9,788,063		
410.1	Oregon Income Taxes - Deferred			12,717,921			0			12,717,921		
411.1	Oregon Income Tax Credit			(1,300,328)			0			(1,300,328)		
	Total Income Taxes			(145,996,296)			850,200			(146,846,496)		
	Total Operating Revenue Deductions	583,224,372	349,651,616	799,778,887	61,617,123	39,706,729	102,733,470	521,607,249	309,944,887	697,045,418		
	Net Operating Income			315,443,332			14,248,947			301,194,385		

			December 2023								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural											
Washington Results of Operations											
13 Month AMA Ended Reports											
Rate Base											
101	Rate Base										
	Gross Plant		4,075,068,835			492,134,856			3,582,933,978		
108.1X	Accumulated Depreciation		(1,638,768,408)			(180,978,372)			(1,457,790,036)		
Adj	Working Capital Allowance		123,215,111			13,246,500			109,968,612		
117.X	Storage Gas - Cushion		22,713,903			2,514,334			20,199,569		
186.XX	Leasehold Improvements		24,134,270			2,824,910			21,309,359		
252.XX	Customer Contributions		(10,753,043)			(4,238,415)			(6,514,628)		
283.XX	Deferred Taxes - Federal		(431,602,061)			(51,756,468)			(379,845,593)		
283.XX	Deferred Taxes - State		(115,214,078)			0			(115,214,078)		
Total Rate Base			2,048,794,529			273,747,347			1,775,047,183		
Rate Of Return on Rate Base			15.40%			5.21%			16.97%		

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31,2023

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 155,762	\$ 13,116	\$ 142,646
818	Compressor Station Expense	\$ 3,058	\$ 338	\$ 2,719
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 500,323	\$ 33,245	\$ 467,078
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 43,363	\$ 3,580	\$ 39,782
834	Compressor Expense	\$ 153,266	\$ 14,646	\$ 138,620
	Total Underground Storage Expense	<u>\$ 855,772</u>	<u>\$ 64,926</u>	<u>\$ 790,846</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 20,656	\$ 2,287	\$ 18,370
	Total Other Storage Expense	<u>\$ 20,656</u>	<u>\$ 2,287</u>	<u>\$ 18,370</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 139,281	\$ 15,418	\$ 123,862
845	LNG Fuel	\$ (8)	\$ (1)	\$ (7)
Maintenance				
847	Supervision and Engineering	\$ 157,317	\$ 17,415	\$ 139,902
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 296,590</u>	<u>\$ 32,832</u>	<u>\$ 263,757</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 151,595	\$ 20,026	\$ 131,569
Maintenance				
863	Maintenance of Mains	\$ 100	\$ -	\$ 100
	Total Transmission Expense	<u>\$ 151,694</u>	<u>\$ 20,026</u>	<u>\$ 131,669</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 323,316	\$ 30,619	\$ 292,698
874	Mains and Services Expense	\$ 1,624,344	\$ 201,747	\$ 1,422,596
875	Measuring and Regulator Station Expense - General	\$ (93,055)	\$ (12,769)	\$ (80,287)
877	Measuring and Regulator Station Expense - City Gate	\$ 67,939	\$ 6,432	\$ 61,507
878	Meter and House Regulator Expense	\$ 355,880	\$ 42,812	\$ 313,068
879	Customer Installation Expense	\$ 1,670,729	\$ 200,964	\$ 1,469,766
880	Other Expense	\$ 271,578	\$ 44,363	\$ 227,215
881	Rents	\$ 37,919	\$ 4,757	\$ 33,161
Maintenance				
885	Supervision and Engineering	\$ 634,538	\$ 57,783	\$ 576,755
887	Mains	\$ 317,328	\$ 20,735	\$ 296,594
889	Measuring and Regulator Station Expense - General	\$ 157,859	\$ 15,168	\$ 142,691
891	Measuring and Regulator Station Expense - City Gate	\$ 5,321	\$ 467	\$ 4,854
892	Services	\$ 7,680	\$ 924	\$ 6,756
893	Meters and House Regulators	\$ 206,942	\$ 24,919	\$ 182,023
894	Other Equipment	\$ 1,680	\$ 202	\$ 1,478
	Total Distribution Expense	<u>\$ 5,589,999</u>	<u>\$ 639,123</u>	<u>\$ 4,950,876</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31,2023

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 187,379	\$ 22,542	\$ 164,837
902 Meter Reading Expenses	\$ 63,009	\$ 7,580	\$ 55,429
903 Customer Records and Collection Expense	\$ 1,742,572	\$ 207,718	\$ 1,534,854
904 Uncollectible Accounts	\$ 938,849	\$ 111,350	\$ 827,499
Total Customer Accounts Expense	<u>\$ 2,931,810</u>	<u>\$ 349,190</u>	<u>\$ 2,582,619</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 134,631	\$ 16,734	\$ 117,897
909 Customer Information Expense	\$ 147,654	\$ 17,763	\$ 129,891
910 Miscellaneous Customer Service Expense	\$ 13,993	\$ 1,688	\$ 12,305
Total Customer Service and Informational	<u>\$ 296,278</u>	<u>\$ 36,185</u>	<u>\$ 260,094</u>
Sales Expense			
Operation			
911 Supervision	\$ 16,179	\$ 1,946	\$ 14,232
912 Demonstration and Selling Expense	\$ 202,929	\$ 24,117	\$ 178,812
913 Advertising	\$ 54,594	\$ 6,568	\$ 48,026
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 273,701</u>	<u>\$ 32,631</u>	<u>\$ 241,071</u>
Administrative and General Expense			
Operation			
920 Administrative and General Salaries	\$ 7,274,911	\$ 820,930	\$ 6,453,981
921 Office Supplies and Expense	\$ 4,439,394	\$ 526,990	\$ 3,912,404
922 Administrative Expenses Transferred - Credit	\$ (2,775,694)	\$ (312,838)	\$ (2,462,857)
924 Property Insurance Premium	\$ 479,231	\$ 55,016	\$ 424,215
925 Injuries and Damages	\$ 59,249	\$ 6,802	\$ 52,447
926 Employee Pensions and Benefits	\$ 253,125	\$ (83,005)	\$ 336,130
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 2,506,448	\$ 102,355	\$ 2,404,094
931 Rents	\$ 964,744	\$ 110,753	\$ 853,991
Maintenance			
932 Maintenance of General Plant	\$ 454,400	\$ 53,421	\$ 400,979
Total Administrative and General Expense	<u>\$ 13,655,807</u>	<u>\$ 1,280,423</u>	<u>\$ 12,375,384</u>
Total Operations and Maintenance Expense	<u><u>\$ 24,072,308</u></u>	<u><u>\$ 2,457,622</u></u>	<u><u>\$ 21,614,685</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31,2023

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-Ind Total		\$ -	\$ 55,096.93	\$ 55,096.93	\$ -	\$ 4,060.64	\$ 4,060.64	\$ -	\$ 51,036.29	\$ 51,036.29
Customers-Res Total		\$ -	\$ 11,858.30	\$ 11,858.30	\$ -	\$ 1,430.11	\$ 1,430.11	\$ -	\$ 10,428.19	\$ 10,428.19
Direct-OR Total		\$ (20,412.65)	\$ -	\$ (20,412.65)	\$ -	\$ -	\$ -	\$ (20,412.65)	\$ -	\$ (20,412.65)
Direct-WA Total		\$ 734.90	\$ -	\$ 734.90	\$ 734.90	\$ -	\$ 734.90	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (19,677.75)	\$ 154,309.18	\$ 134,631.43	\$ 734.90	\$ 15,999.43	\$ 16,734.33	\$ (20,412.65)	\$ 138,309.75	\$ 117,897.10
Customers-All Total		\$ -	\$ 147,654.19	\$ 147,654.19	\$ -	\$ 17,762.80	\$ 17,762.80	\$ -	\$ 129,891.39	\$ 129,891.39
909 Customer Information Expense Total		\$ -	\$ 147,654.19	\$ 147,654.19	\$ -	\$ 17,762.80	\$ 17,762.80	\$ -	\$ 129,891.39	\$ 129,891.39
Customers-Res Total		\$ -	\$ 13,992.72	\$ 13,992.72	\$ -	\$ 1,687.52	\$ 1,687.52	\$ -	\$ 12,305.20	\$ 12,305.20
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 13,992.72	\$ 13,992.72	\$ -	\$ 1,687.52	\$ 1,687.52	\$ -	\$ 12,305.20	\$ 12,305.20
Customers-All Total		\$ -	\$ 16,178.81	\$ 16,178.81	\$ -	\$ 1,946.31	\$ 1,946.31	\$ -	\$ 14,232.50	\$ 14,232.50
911 Supervision Total		\$ -	\$ 16,178.81	\$ 16,178.81	\$ -	\$ 1,946.31	\$ 1,946.31	\$ -	\$ 14,232.50	\$ 14,232.50
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
customers-all Total		\$ -	\$ 138,919.83	\$ 138,919.83	\$ -	\$ 16,712.06	\$ 16,712.06	\$ -	\$ 122,207.77	\$ 122,207.77
Customers-Res Total		\$ -	\$ 61,398.46	\$ 61,398.46	\$ -	\$ 7,404.65	\$ 7,404.65	\$ -	\$ 53,993.81	\$ 53,993.81
Direct-OR Total		\$ 2,610.84	\$ -	\$ 2,610.84	\$ -	\$ -	\$ -	\$ 2,610.84	\$ -	\$ 2,610.84
912 Demonstration and Selling Expense Total		\$ 2,610.84	\$ 200,318.29	\$ 202,929.13	\$ -	\$ 24,116.71	\$ 24,116.71	\$ 2,610.84	\$ 176,201.58	\$ 178,812.42
Customers-All Total		\$ -	\$ 54,593.52	\$ 54,593.52	\$ -	\$ 6,567.60	\$ 6,567.60	\$ -	\$ 48,025.92	\$ 48,025.92
913 Advertising Total		\$ -	\$ 54,593.52	\$ 54,593.52	\$ -	\$ 6,567.60	\$ 6,567.60	\$ -	\$ 48,025.92	\$ 48,025.92
3-factor Total		\$ -	\$ 2,850,207.49	\$ 2,850,207.49	\$ -	\$ 327,203.82	\$ 327,203.82	\$ -	\$ 2,523,003.67	\$ 2,523,003.67
customers-all Total		\$ -	\$ 1,242,068.99	\$ 1,242,068.99	\$ -	\$ 149,420.90	\$ 149,420.90	\$ -	\$ 1,092,648.09	\$ 1,092,648.09
Direct-OR Total		\$ 20,573.86	\$ -	\$ 20,573.86	\$ -	\$ -	\$ -	\$ 20,573.86	\$ -	\$ 20,573.86
Employee Cost Total		\$ -	\$ 2,987,713.61	\$ 2,987,713.61	\$ -	\$ 292,001.20	\$ 292,001.20	\$ -	\$ 2,695,712.41	\$ 2,695,712.41
Regulatory Total		\$ -	\$ 174,346.61	\$ 174,346.61	\$ -	\$ 52,303.98	\$ 52,303.98	\$ -	\$ 122,042.63	\$ 122,042.63
920 Administrative and General Salaries Total		\$ 20,573.86	\$ 7,254,336.70	\$ 7,274,910.56	\$ -	\$ 820,929.90	\$ 820,929.90	\$ 20,573.86	\$ 6,433,406.80	\$ 6,453,980.66
3-factor Total		\$ -	\$ 3,284,810.77	\$ 3,284,810.77	\$ -	\$ 377,096.28	\$ 377,096.28	\$ -	\$ 2,907,714.49	\$ 2,907,714.49
customers-all Total		\$ -	\$ 891,820.42	\$ 891,820.42	\$ -	\$ 107,286.00	\$ 107,286.00	\$ -	\$ 784,534.42	\$ 784,534.42
direct-or Total		\$ 20,747.36	\$ -	\$ 20,747.36	\$ -	\$ -	\$ -	\$ 20,747.36	\$ -	\$ 20,747.36
Employee Cost Total		\$ -	\$ 142,365.84	\$ 142,365.84	\$ -	\$ 13,913.98	\$ 13,913.98	\$ -	\$ 128,451.86	\$ 128,451.86
Payroll Total		\$ -	\$ 3,127.40	\$ 3,127.40	\$ -	\$ 282.69	\$ 282.69	\$ -	\$ 2,844.71	\$ 2,844.71
Regulatory Total		\$ -	\$ 93,944.99	\$ 93,944.99	\$ -	\$ 28,183.50	\$ 28,183.50	\$ -	\$ 65,761.49	\$ 65,761.49
Sendout Volumes Total		\$ -	\$ 2,577.32	\$ 2,577.32	\$ -	\$ 227.84	\$ 227.84	\$ -	\$ 2,349.48	\$ 2,349.48
921 Office Supplies and Expense Total		\$ 20,747.36	\$ 4,418,646.74	\$ 4,439,394.10	\$ -	\$ 526,990.28	\$ 526,990.28	\$ 20,747.36	\$ 3,891,656.46	\$ 3,912,403.82
3-factor Total		\$ -	\$ (50,046.98)	\$ (50,046.98)	\$ -	\$ (5,745.39)	\$ (5,745.39)	\$ -	\$ (44,301.59)	\$ (44,301.59)
Admin Tran Total		\$ -	\$ (2,074,149.11)	\$ (2,074,149.11)	\$ -	\$ (243,897.12)	\$ (243,897.12)	\$ -	\$ (1,830,251.99)	\$ (1,830,251.99)
Direct-OR Total		\$ (4,892.50)	\$ -	\$ (4,892.50)	\$ -	\$ -	\$ -	\$ (4,892.50)	\$ -	\$ (4,892.50)
Employee Cost Total		\$ -	\$ (646,605.86)	\$ (646,605.86)	\$ -	\$ (63,195.38)	\$ (63,195.38)	\$ -	\$ (583,410.48)	\$ (583,410.48)
922 Administrative Expenses Transferred - Credit Total		\$ (4,892.50)	\$ (2,770,801.95)	\$ (2,775,694.45)	\$ -	\$ (312,837.89)	\$ (312,837.89)	\$ (4,892.50)	\$ (2,457,964.06)	\$ (2,462,856.56)
3-factor Total		\$ -	\$ 479,230.71	\$ 479,230.71	\$ -	\$ 55,015.69	\$ 55,015.69	\$ -	\$ 424,215.02	\$ 424,215.02
924 Property Insurance Premium Total		\$ -	\$ 479,230.71	\$ 479,230.71	\$ -	\$ 55,015.69	\$ 55,015.69	\$ -	\$ 424,215.02	\$ 424,215.02
3-factor Total		\$ -	\$ 59,249.08	\$ 59,249.08	\$ -	\$ 6,801.79	\$ 6,801.79	\$ -	\$ 52,447.29	\$ 52,447.29
925 Injuries and Damages Total		\$ -	\$ 59,249.08	\$ 59,249.08	\$ -	\$ 6,801.79	\$ 6,801.79	\$ -	\$ 52,447.29	\$ 52,447.29
Direct-OR Total		\$ 1,099,875.00	\$ -	\$ 1,099,875.00	\$ -	\$ -	\$ -	\$ 1,099,875.00	\$ -	\$ 1,099,875.00
Employee Cost Total		\$ -	\$ (884,932.24)	\$ (884,932.24)	\$ -	\$ (86,487.97)	\$ (86,487.97)	\$ -	\$ (798,444.27)	\$ (798,444.27)
payroll Total		\$ -	\$ 37,428.29	\$ 37,428.29	\$ -	\$ 3,383.22	\$ 3,383.22	\$ -	\$ 34,045.07	\$ 34,045.07
Transmission Total		\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 99.60	\$ 99.60	\$ -	\$ 654.40	\$ 654.40
926 Employee Pensions and Benefits Total		\$ 1,099,875.00	\$ (846,749.95)	\$ 253,125.05	\$ -	\$ (83,005.15)	\$ (83,005.15)	\$ 1,099,875.00	\$ (763,744.80)	\$ 336,130.20
3-factor Total		\$ -	\$ 814,043.33	\$ 814,043.33	\$ -	\$ 93,452.17	\$ 93,452.17	\$ -	\$ 720,591.16	\$ 720,591.16
Admin Tran Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 1,683,502.41	\$ -	\$ 1,683,502.41	\$ -	\$ -	\$ -	\$ 1,683,502.41	\$ -	\$ 1,683,502.41
Direct-WA Total		\$ 8,902.40	\$ -	\$ 8,902.40	\$ 8,902.40	\$ -	\$ 8,902.40	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ 1,692,404.81	\$ 814,043.33	\$ 2,506,448.14	\$ 8,902.40	\$ 93,452.17	\$ 102,354.57	\$ 1,683,502.41	\$ 720,591.16	\$ 2,404,093.57
3-factor Total		\$ -	\$ 964,743.93	\$ 964,743.93	\$ -	\$ 110,752.60	\$ 110,752.60	\$ -	\$ 853,991.33	\$ 853,991.33
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 964,743.93	\$ 964,743.93	\$ -	\$ 110,752.60	\$ 110,752.60	\$ -	\$ 853,991.33	\$ 853,991.33
3-factor Total		\$ -	\$ 339,641.66	\$ 339,641.66	\$ -	\$ 38,990.86	\$ 38,990.86	\$ -	\$ 300,650.80	\$ 300,650.80
Customers-All Total		\$ -	\$ 12,870.86	\$ 12,870.86	\$ -	\$ 1,548.36	\$ 1,548.36	\$ -	\$ 11,322.50	\$ 11,322.50
Customers-The Dalles Total		\$ -	\$ 1,440.82	\$ 1,440.82	\$ -	\$ 362.08	\$ 362.08	\$ -	\$ 1,078.74	\$ 1,078.74
Direct-OR Total		\$ 72,857.76	\$ -	\$ 72,857.76	\$ -	\$ -	\$ -	\$ 72,857.76	\$ -	\$ 72,857.76
Direct-WA Total		\$ 11,107.72	\$ -	\$ 11,107.72	\$ 11,107.72	\$ -	\$ 11,107.72	\$ -	\$ -	\$ -
Firm Sales Volumes Total		\$ -	\$ (2,019.70)	\$ (2,019.70)	\$ -	\$ (223.58)	\$ (223.58)	\$ -	\$ (1,796.12)	\$ (1,796.12)
Sendout Volumes Total		\$ -	\$ 18,500.61	\$ 18,500.61	\$ -	\$ 1,635.45	\$ 1,635.45	\$ -	\$ 16,865.16	\$ 16,865.16
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
932 Maintenance of General Plant Total		\$ 83,965.48	\$ 370,434.25	\$ 454,399.73	\$ 11,107.72	\$ 42,313.18	\$ 53,420.90	\$ 72,857.76	\$ 328,121.07	\$ 400,978.83
Grand Total		\$ 3,294,886.71	\$ 20,777,420.94	\$ 24,072,307.65	\$ 25,775.53	\$ 2,431,846.63	\$ 2,457,622.16	\$ 3,269,111.18	\$ 18,345,574.31	\$ 21,614,685.49

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
1 Customers-all	12.030%	87.970%
2 Customers-Res	12.060%	87.940%
3 Customers-Comm	10.510%	89.490%
4 Customers-Ind	7.370%	92.630%
5 Customers-The Dalles	25.130%	74.870%
6 3-factor	11.480%	88.520%
7 Firm Sales Volumes	11.070%	88.930%
8 Sales Volumes	9.990%	90.010%
9 Sendout Volumes	8.840%	91.160%
10 Sales/Sendout Volumes	9.410%	90.590%
11 Customers Portland/Vancouver	16.220%	83.780%
12 Customers Portland/Vancouver 80%	12.980%	87.020%
13 Customers Portland/Vancouver Commercial	15.790%	84.210%
14 Payroll	9.039%	90.961%
15 Admin Tran	11.759%	88.241%
16 Employee Cost	9.773%	90.227%
17 Regulatory	30.000%	70.000%
18 Telemetry	12.727%	87.273%
19 Direct-WA	100.000%	0.000%
20 Direct-OR	0.000%	100.000%
21 Gross Plant Direct Assign	12.270%	87.730%
22 Perimeter	6.818%	93.182%
23 Depreciation	10.900%	89.100%
24 Rate Base	13.940%	86.060%
25 Transmission	1.240%	98.760%
26 Distribution	13.210%	86.790%
27 Environmental Admin Costs	3.320%	96.680%

NW Natural
State Allocation Factors
Updated for year ended 2022 data

Customers

	System	Washington	Oregon
Total Customers			
December 2022	794,497	96,003	698,494
December 2021	785,897	94,092	691,805
Average	790,197	95,048	695,150
% of System		12.03%	87.97%
Residential Customers			
December 2022	724,287	88,730	635,557
December 2021	714,000	84,738	629,262
Average	719,144	86,734	632,410
% of System		12.06%	87.94%
Commercial Customers			
December 2022	69,234	7,200	62,034
December 2021	68,961	7,325	61,636
Average	69,098	7,263	61,835
% of System		10.51%	89.49%
Industrial Customers			
December 2022	976	73	903
December 2021	978	71	907
Average	977	72	905
% of System		7.37%	92.63%
The Dalles			
December 2022	8,749	2,198	6,551
December 2021	8,665	2,179	6,486
Average	8,707	2,189	6,519
% of System		25.13%	74.87%
Portland / Vancouver			
December 2022	559,297	91,913	467,384
December 2021	550,730	88,149	462,581
Average	555,014	90,031	464,983
% of System		16.22%	83.78%
Portland / Vancouver Commercial			
December 2022	44,887	7,109	37,778
December 2021	44,797	7,052	37,745
Average	44,842	7,081	37,762
% of System		15.79%	84.21%

Volumes - 12 Months Ended 12/31/22

Firm Sales Delivered	811,887,559	89,840,587	722,046,972
% of System		11.07%	88.93%
Sales Volumes	878,660,879	87,793,271	790,867,608
% of System		9.99%	90.01%
Sendout Volumes	1,259,961,618	111,423,396	1,148,538,222
% of System		8.84%	91.16%
3-factor formula (simple average)			
Gross Plant Directly Assigned		12.27%	87.73%
Number of Employees Directly Assigned		10.13%	89.87%
Number of Customers		12.03%	87.97%
Average		11.48%	88.52%

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

December 31, 2022	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	232,435,660	3,904,822	228,530,838
Distribution	2,721,579,656	356,478,905	2,365,100,751
December 31, 2021	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	207,852,729	3,291,600	204,561,129
Distribution	2,606,701,502	344,497,651	2,262,203,851
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	220,144,195	3,598,211	216,545,983
Distribution	2,664,140,579	350,488,278	2,313,652,301
Gross Plant Directly Assigned	2,885,044,767	354,086,936	2,530,957,831
% of System		12.27%	87.73%

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

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December
SYSTEM	System	System	System	System	System	System	System	System	System	System	System	System
Gross Plant												
Intangible	Software 249,732,788	Other 253,675,027	254,754,757	254,987,143	258,313,950	258,378,884	258,937,676	259,134,960	259,192,503	272,500,925	271,504,154	273,951,001
Production	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795
Transmission	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Distribution	232,917,889	233,369,483	234,094,448	234,906,291	235,992,539	236,690,874	237,818,264	241,836,775	242,610,580	244,303,073	243,507,193	252,721,513
General	2,723,904,321	2,735,073,559	2,745,768,158	2,748,018,590	2,757,483,776	2,770,385,026	2,776,448,223	2,795,000,145	2,799,616,602	2,812,761,317	2,817,373,461	2,832,300,532
Storage and storage transmission	375,793,998	375,003,042	377,732,095	378,166,381	380,166,173	380,305,321	381,044,854	384,127,709	384,882,030	369,216,578	362,964,328	363,033,075
CNG and LNG	421,029,170	421,087,001	421,784,495	421,791,072	421,799,704	421,804,015	422,121,773	422,241,354	422,211,544	431,950,363	435,289,104	443,952,049
Total Gross Plant	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	4,021,208
Accumulated Depreciation												
Intangible	(68,097,526)	(69,099,891)	(70,783,234)	(72,471,785)	(74,172,752)	(75,885,323)	(77,600,373)	(79,320,842)	(81,038,178)	(79,978,175)	(80,259,012)	(82,082,369)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(55,946,736)	(56,293,841)	(56,641,834)	(56,990,986)	(57,341,569)	(57,693,498)	(58,046,804)	(58,403,991)	(58,764,792)	(59,127,453)	(59,490,790)	(59,860,476)
Distribution	(1,210,958,304)	(1,216,172,818)	(1,218,457,393)	(1,220,074,276)	(1,223,922,215)	(1,227,557,722)	(1,231,948,945)	(1,235,660,062)	(1,239,507,090)	(1,243,447,216)	(1,247,265,240)	(1,251,624,930)
General	(94,888,940)	(96,436,656)	(97,901,160)	(99,876,817)	(101,979,196)	(104,087,488)	(106,048,563)	(108,104,108)	(109,998,321)	(108,839,008)	(104,391,145)	(106,116,582)
Storage and storage transmission	(167,397,398)	(168,168,285)	(168,939,870)	(169,712,108)	(170,484,361)	(171,256,628)	(172,029,536)	(172,803,203)	(173,576,965)	(174,358,669)	(175,150,924)	(175,954,453)
CNG and LNG	(2,498,537)	(2,505,302)	(2,512,067)	(2,518,833)	(2,525,598)	(2,532,363)	(2,539,128)	(2,545,893)	(2,552,659)	(2,559,424)	(2,566,189)	(2,573,204)
Total Accumulated Depreciation	(1,600,478,477)	(1,609,367,828)	(1,615,926,595)	(1,622,335,839)	(1,631,116,726)	(1,639,704,057)	(1,648,904,384)	(1,657,529,135)	(1,666,129,040)	(1,669,000,980)	(1,669,814,336)	(1,678,903,049)
Storage Gas	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903
Customer Contributions	(10,423,545)	(10,578,843)	(10,337,861)	(10,443,809)	(11,025,519)	(11,034,350)	(10,821,263)	(10,970,476)	(10,901,551)	(10,931,433)	(10,919,443)	(11,154,221)
Leasehold Improvements	25,087,325	25,056,300	24,986,602	24,936,361	23,976,191	23,854,436	23,732,542	23,618,468	23,495,265	23,365,563	23,235,285	23,105,007
Total Rate Base Excluding ADIT and WC	2,444,828,135	2,450,582,406	2,460,120,765	2,457,290,853	2,462,854,753	2,467,944,814	2,467,642,351	2,484,724,464	2,482,242,599	2,501,430,070	2,500,404,412	2,526,501,012
Less: ADIT	(532,742,500)	(538,363,433)	(540,154,155)	(542,116,510)	(541,777,806)	(541,753,287)	(539,209,259)	(536,389,695)	(535,823,101)	(535,910,583)	(540,618,428)	(546,816,139)
Total System Rate Base Less Working Capital	1,912,085,634	1,912,218,973	1,919,966,610	1,915,174,343	1,921,076,947	1,926,191,527	1,928,433,092	1,948,334,769	1,946,419,498	1,965,519,487	1,959,785,983	1,979,684,872
Add: Working Capital	43,450,039	49,761,312	64,800,769	87,186,101	108,736,052	127,781,202	144,328,400	159,619,816	176,415,624	193,311,339	204,421,235	199,737,911
Total System Rate Base (Less Gas Reserves)	1,955,535,673	1,961,980,285	1,984,767,379	2,002,360,444	2,029,812,999	2,053,972,728	2,072,761,492	2,107,954,585	2,122,835,123	2,158,830,826	2,164,207,218	2,179,422,783

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

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
OREGON	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December
Gross Plant	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
Intangible												
Software	219,465,174	222,929,614	223,878,480	224,082,701	227,006,299	227,063,364	227,554,430	227,727,803	227,778,371	239,473,812	238,597,851	240,748,140
Other	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348
Production	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission	229,013,067	229,464,661	230,189,626	231,001,468	232,087,717	232,786,052	233,913,442	237,931,024	238,704,829	240,397,322	239,601,442	245,296,039
Distribution	2,366,818,390	2,375,922,148	2,384,801,440	2,386,824,630	2,396,154,906	2,408,162,907	2,413,565,828	2,431,263,305	2,435,594,915	2,446,982,513	2,451,192,705	2,464,661,112
General	324,808,719	324,113,307	326,517,398	326,901,121	328,665,791	328,789,065	329,441,851	332,159,884	332,819,409	318,992,211	313,473,350	313,533,809
Storage and storage transmission	378,307,158	378,358,622	378,979,322	378,985,175	378,992,856	378,996,693	379,279,466	379,385,881	379,359,353	388,025,928	390,997,074	398,706,229
CNG and LNG	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,346,111	3,549,520
Total Gross Plant	3,522,518,166	3,534,894,010	3,548,471,924	3,551,900,753	3,567,013,227	3,579,903,738	3,587,860,674	3,612,573,554	3,618,362,535	3,637,977,444	3,637,968,079	3,667,254,395
Accumulated Depreciation												
Intangible	(59,844,106)	(60,724,984)	(62,204,306)	(63,688,204)	(65,183,014)	(66,688,022)	(68,195,208)	(69,707,156)	(71,216,351)	(70,284,820)	(70,531,620)	(72,133,986)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(55,617,966)	(55,959,181)	(56,301,284)	(56,644,546)	(56,989,239)	(57,335,278)	(57,682,695)	(58,033,991)	(58,388,901)	(58,745,671)	(59,103,117)	(59,464,257)
Distribution	(1,073,024,580)	(1,077,511,295)	(1,079,122,203)	(1,080,464,821)	(1,084,015,545)	(1,087,149,838)	(1,090,962,301)	(1,094,123,262)	(1,097,450,368)	(1,100,884,038)	(1,104,155,211)	(1,107,904,076)
General	(82,848,920)	(84,203,954)	(85,485,535)	(87,218,306)	(89,062,935)	(90,912,783)	(92,632,683)	(94,435,969)	(96,096,838)	(95,062,356)	(91,125,071)	(92,636,957)
Storage and storage transmission	(150,118,367)	(150,808,312)	(151,498,879)	(152,190,026)	(152,881,187)	(153,572,360)	(154,264,104)	(154,956,523)	(155,649,027)	(156,348,598)	(157,057,558)	(157,776,551)
CNG and LNG	(2,205,459)	(2,211,430)	(2,217,402)	(2,223,374)	(2,229,345)	(2,235,317)	(2,241,288)	(2,247,260)	(2,253,232)	(2,259,203)	(2,265,175)	(2,271,367)
Total Accumulated Depreciation	(1,424,350,434)	(1,432,110,192)	(1,437,520,644)	(1,443,120,312)	(1,451,052,301)	(1,458,584,633)	(1,466,669,313)	(1,474,195,196)	(1,481,745,753)	(1,484,275,721)	(1,484,928,788)	(1,492,878,231)
Storage Gas	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474	20,199,474
Customer Contributions	(6,394,938)	(6,514,788)	(6,274,212)	(6,333,554)	(6,904,848)	(6,742,515)	(6,540,685)	(6,625,523)	(6,498,574)	(6,446,418)	(6,468,284)	(6,600,735)
Leasehold Improvements	22,144,582	22,117,196	22,055,674	22,011,326	21,163,783	21,056,311	20,948,715	20,848,022	20,739,271	20,624,782	20,509,786	20,394,790
Total Rate Base Excluding ADIT and WC	2,134,116,850	2,138,585,700	2,146,932,216	2,144,657,687	2,150,419,335	2,155,832,375	2,155,798,865	2,172,800,331	2,171,056,953	2,188,079,561	2,187,280,267	2,208,369,693
Less: ADIT	(482,493,327)	(487,430,052)	(488,825,972)	(490,546,842)	(490,259,273)	(490,368,259)	(488,112,176)	(485,617,361)	(485,047,260)	(485,114,395)	(489,319,227)	(495,059,671)
Total Rate Base Less Working Capital	1,651,623,523	1,651,155,648	1,658,106,244	1,654,110,845	1,660,160,063	1,665,464,116	1,667,686,689	1,687,182,970	1,686,009,693	1,702,965,166	1,697,961,040	1,713,310,022
Add: Working Capital	38,817,146	44,455,476	57,891,339	78,121,439	97,430,860	114,495,903	128,575,590	142,198,015	157,160,635	172,309,766	182,212,670	178,038,148
Total Oregon Rate Base (Less Gas Reserves)	1,690,440,669	1,695,611,124	1,715,997,583	1,732,232,283	1,757,590,923	1,779,960,019	1,796,262,279	1,829,380,985	1,843,170,328	1,875,274,933	1,880,173,710	1,891,348,170

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

	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
WASHINGTON	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
	January	February	March	April	May	June	July	August	September	October	November	December
	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant												
Intangible												
Software	30,267,614	30,745,413	30,876,277	30,904,442	31,307,651	31,315,521	31,383,246	31,407,157	31,414,131	33,027,112	32,906,303	33,202,861
Other	447	447	447	447	447	447	447	447	447	447	447	447
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,905,751	3,905,751	3,905,751	3,905,751	7,425,474
Distribution	357,085,931	359,151,410	360,966,718	361,193,960	361,328,870	362,222,119	362,882,395	363,736,840	364,021,687	365,778,804	366,180,757	367,639,420
General	50,985,279	50,889,735	51,214,697	51,265,259	51,500,382	51,516,256	51,603,003	51,967,825	52,062,621	50,224,367	49,490,978	49,499,266
Storage and storage transmission	42,722,012	42,728,379	42,805,173	42,805,897	42,806,847	42,807,322	42,842,307	42,855,473	42,852,191	43,924,435	44,292,030	45,245,821
CNG and LNG	444,657	444,657	444,657	444,657	444,657	444,657	444,657	444,657	444,657	444,657	444,657	471,688
Total Gross Plant	485,410,762	487,864,863	490,212,792	490,519,484	491,293,677	492,211,145	493,060,879	494,318,151	494,701,486	497,305,573	497,220,923	503,484,976
Accumulated Depreciation												
Intangible	(8,253,420)	(8,374,907)	(8,578,928)	(8,783,580)	(8,989,738)	(9,197,301)	(9,405,165)	(9,613,686)	(9,821,827)	(9,693,355)	(9,727,392)	(9,948,383)
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	(328,771)	(334,660)	(340,550)	(346,440)	(352,330)	(358,219)	(364,109)	(370,000)	(375,891)	(381,782)	(387,673)	(396,219)
Distribution	(137,933,724)	(138,661,523)	(139,335,191)	(139,609,455)	(139,906,670)	(140,407,884)	(140,986,644)	(141,536,800)	(142,056,721)	(142,563,178)	(143,110,029)	(143,720,854)
General	(12,040,019)	(12,232,702)	(12,415,625)	(12,658,511)	(12,916,261)	(13,174,705)	(13,415,880)	(13,668,139)	(13,901,482)	(13,776,652)	(13,266,074)	(13,479,624)
Storage and storage transmission	(17,279,031)	(17,359,973)	(17,440,992)	(17,522,082)	(17,603,174)	(17,684,268)	(17,765,432)	(17,846,680)	(17,927,939)	(18,010,071)	(18,093,366)	(18,177,901)
CNG and LNG	(293,078)	(293,872)	(294,666)	(295,459)	(296,253)	(297,046)	(297,840)	(298,633)	(299,427)	(300,220)	(301,014)	(301,837)
Total Accumulated Depreciation	(176,128,043)	(177,257,636)	(178,405,951)	(179,215,527)	(180,064,425)	(181,119,424)	(182,235,071)	(183,333,939)	(184,383,287)	(184,725,259)	(184,885,548)	(186,024,818)
Storage Gas	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429	2,514,429
Customer Contributions	(4,028,607)	(4,064,055)	(4,063,649)	(4,110,255)	(4,120,671)	(4,291,836)	(4,280,579)	(4,344,954)	(4,402,977)	(4,485,015)	(4,451,159)	(4,553,486)
Leasehold Improvements	2,942,743	2,939,104	2,930,928	2,925,035	2,812,408	2,798,125	2,783,827	2,770,446	2,755,994	2,740,781	2,725,499	2,710,217
Total Rate Base Excluding ADIT and WC	310,711,284	311,996,705	313,188,549	312,633,167	312,435,418	312,112,439	311,843,486	311,924,133	311,185,646	313,350,509	313,124,144	318,131,319
Less: ADIT	(50,249,173)	(50,933,381)	(51,328,184)	(51,569,668)	(51,518,533)	(51,385,029)	(51,097,083)	(50,772,334)	(50,775,841)	(50,796,188)	(51,299,201)	(51,756,468)
Total Rate Base Less Working Capital	260,462,111	261,063,324	261,860,366	261,063,499	260,916,885	260,727,411	260,746,403	261,151,799	260,409,805	262,554,321	261,824,943	266,374,851
Add: Working Capital	4,632,893	5,305,837	6,909,430	9,064,662	11,305,192	13,285,299	15,252,810	17,421,801	19,254,989	21,001,572	22,208,565	21,699,763
Total Washington Rate Base	265,095,004	266,369,161	268,769,796	270,128,161	272,222,076	274,012,710	276,499,213	278,573,600	279,664,794	283,555,893	284,033,507	288,074,614

Customer Counts, Volumes and Usage per Customer

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

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Volumes												
Residential	10,811,520	8,585,065	7,208,883	5,310,230.00	4,505,216.00	2,578,790.00	1,574,583.50	1,136,411.90	1,255,630.60	1,445,206.60	5,082,464.70	9,906,887.00
Commercial	4,520,444	3,709,678	3,197,802	2,375,401.00	2,181,220.00	1,400,798.00	967,806.70	732,765.30	803,366.40	890,913.20	1,932,288.50	4,255,304.90
Industrial Firm	458,225	396,186	370,443	327,082.00	288,622.00	230,229.00	190,744.90	173,517.10	171,409.40	181,552.70	281,515.70	402,385.40
Interruptible	144,309	115,100	116,304	111,094.00	95,438.00	78,164.00	70,185.00	68,267.00	71,105.00	89,157.00	130,122.00	123,061.00
Transport Firm	1,167,271	1,057,588	1,062,646	985,956.00	1,040,738.00	917,274.00	876,426.00	876,150.00	796,509.00	933,994.00	1,021,588.00	1,010,515.00
Transport Interruptible	679,700	565,760	671,627	591,541.00	602,232.00	628,936.00	600,271.00	633,399.00	793,424.00	834,352.00	696,081.00	559,509.00
Total	17,781,469	14,429,377	12,627,705	9,701,304	8,713,466	5,834,191	4,280,017	3,620,510	3,891,444	4,375,176	9,144,060	16,257,662
Customers												
Residential	87,030	87,234	87,480	87,701	87,834	87,997	88,100	88,180	88,216	88,340.00	88,529.00	88,730.00
Commercial	7,223	7,150	7,181	7,148	7,120	7,113	7,111	7,096	7,100	7,125.00	7,118.00	7,190.00
Industrial Firm	48	49	50	50	49	50	52	52	52	52.00	52.00	51.00
Interruptible	4	3	3	3	3	3	3	3	3	3.00	3.00	3.00
Transport Firm	19	19	19	19	19	19	19	19	19	19.00	19.00	19.00
Transport Interruptible	10	10	10	10	10	10	10	10	10	10.00	10.00	10.00
Total	94,334	94,465	94,743	94,931	95,035	95,192	95,295	95,360	95,400	95,549	95,731	96,003
Use per Customer												
Residential	124	98	82	61	51	29	18	13	14	16	57	112
Commercial	626	519	445	332	306	197	136	103	113	125	271	592
Industrial Firm	9,546	8,085	7,409	6,542	5,890	4,605	3,668	3,337	3,296	3,491	5,414	7,890
Interruptible	36,077	38,367	38,768	37,031	31,813	26,055	23,395	22,756	23,702	29,719	43,374	41,020
Transport Firm	61,435	55,663	55,929	51,892	54,776	48,278	46,128	46,113	41,922	49,158	53,768	53,185
Transport Interruptible	67,970	56,576	67,163	59,154	60,223	62,894	60,027	63,340	79,342	83,435	69,608	55,951

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

12 Months Ended	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Volumes												
Residential	55,361,547	55,343,594	54,992,176	54,919,554	56,698,453	57,163,598	57,427,642	57,373,798	57,257,840	56,251,220	56,819,992	59,400,888
Commercial	24,709,159	24,959,747	24,946,294	24,923,805	25,715,371	25,975,684	26,132,697	26,107,692	26,037,762	25,750,478	25,751,827	26,967,788
Industrial Firm	3,305,901	3,328,062	3,337,865	3,354,960	3,409,227	3,443,263	3,464,103	3,466,135	3,462,574	3,426,568	3,424,849	3,471,912
Interruptible	1,167,284	1,167,336	1,164,430	1,180,905	1,187,795	1,190,179	1,194,317	1,195,790	1,194,601	1,192,207	1,224,280	1,212,306
Transport Firm	11,874,676	11,928,858	11,906,800	11,912,403	11,985,158	12,055,971	12,085,944	12,087,589	12,044,852	11,972,625	11,941,512	11,746,655
Transport Interruptible	7,558,703	7,560,181	7,571,897	7,622,821	7,711,752	7,849,685	7,867,925	7,789,194	7,805,335	7,794,239	7,903,347	7,856,832
Total	103,977,270	104,287,778	103,919,462	103,914,448	106,707,756	107,678,380	108,172,627	108,020,198	107,802,965	106,387,336	107,065,807	110,656,382
Average Customers												
Residential	85,280	85,584	85,883	86,174	86,454	86,725	86,963	87,185	87,393	87,588	87,778	87,948
Commercial	7,309	7,298	7,287	7,277	7,260	7,239	7,219	7,201	7,183	7,169	7,150	7,140
Industrial Firm	48	48	48	48	48	48	49	49	50	50	50	51
Interruptible	5	5	4	4	4	4	4	4	3	3	3	3
Transport Firm	19	19	19	19	19	19	19	19	19	19	19	19
Transport Interruptible	10	10	10	10	10	10	10	10	10	10	10	10
Total	92,671	92,963	93,251	93,532	93,794	94,045	94,264	94,468	94,658	94,840	95,011	95,170
12 Month Use per Average Customer												
Residential	649	647	640	637	656	659	660	658	655	642	647	675
Commercial	3,381	3,420	3,423	3,425	3,542	3,588	3,620	3,626	3,625	3,592	3,602	3,777
Industrial Firm	69,355	69,819	69,781	69,895	70,902	71,240	71,059	70,498	69,833	68,531	68,043	68,637
Interruptible	245,744	254,691	263,645	277,860	290,889	303,875	318,485	333,709	349,639	366,833	386,615	393,180
Transport Firm	624,983	627,835	626,674	626,969	630,798	634,525	636,102	636,189	633,940	630,138	628,501	618,245
Transport Interruptible	755,870	756,018	757,190	762,282	771,175	784,969	786,793	778,919	780,534	779,424	790,335	785,683

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

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December
Volumes												
Residential	10,161,471.70	8,818,200.00	8,789,287.70	6,321,264.60	3,411,005.20	1,799,344.10	1,411,055.40	1,198,927.60	1,277,394.90	1,791,045.20	4,485,438.00	7,835,830.90
Commercial	4,271,146.50	3,760,068.30	3,824,118.80	2,857,258.40	1,734,344.90	1,091,400.30	917,559.30	778,159.80	835,166.00	1,011,970.70	1,889,448.00	3,328,695.20
Industrial Firm	394,595.30	384,470.10	366,333.30	342,946.90	242,742.30	186,005.80	163,129.50	144,469.70	141,557.60	171,465.50	249,387.80	339,986.60
Interruptible	129,870.00	120,778.00	127,742.00	105,270.00	89,361.00	74,313.00	68,959.00	69,864.00	78,813.00	92,949.00	113,207.00	116,666.00
Transport Firm	1,111,013.00	1,000,778.00	1,046,244.00	926,640.00	864,097.00	829,377.00	751,802.00	774,264.00	787,592.00	885,272.00	951,701.00	972,471.00
Transport Interruptible	496,772.00	504,630.00	672,111.00	634,449.00	576,667.00	543,812.00	492,233.00	563,823.00	758,988.00	964,541.00	712,727.00	604,256.00
Total	16,564,869	14,588,924	14,825,837	11,187,829	6,918,217	4,524,252	3,804,738	3,529,508	3,879,512	4,917,243	8,401,909	13,197,906
Customers												
Residential	88,865.00	88,872.00	89,024.00	89,051.00	89,163.00	89,231.00	89,411.00	89,495.00	89,503.00	89,557.00	89,679.00	89,855.00
Commercial	7,231.00	7,194.00	7,216.00	7,188.00	7,174.00	7,107.00	7,064.00	7,047.00	7,045.00	7,089.00	7,135.00	7,197.00
Industrial Firm	51.00	50.00	50.00	51.00	51.00	51.00	51.00	50.00	50.00	50.00	51.00	52.00
Interruptible	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Transport Firm	19.00	19.00	19.00	19.00	19.00	19.00	19.00	18.00	19.00	19.00	18.00	18.00
Transport Interruptible	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	10.00	10.00	10.00
Total	96,179	96,148	96,322	96,322	96,420	96,421	96,558	96,623	96,631	96,728	96,896	97,135
Use per Customer												
Residential	114	99	99	71	38	20	16	13	14	20	50	87
Commercial	591	523	530	398	242	154	130	110	119	143	265	463
Industrial Firm	7,737	7,689	7,327	6,724	4,760	3,647	3,199	2,889	2,831	3,429	4,890	6,538
Interruptible	43,290	40,259	42,581	35,090	29,787	24,771	22,986	23,288	26,271	30,983	37,736	38,889
Transport Firm	58,474	52,673	55,065	48,771	45,479	43,651	39,569	43,015	41,452	46,593	52,872	54,026
Transport Interruptible	49,677	50,463	67,211	63,445	57,667	54,381	49,223	56,382	68,999	96,454	71,273	60,426

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

12 Months Ended	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December
Volumes												
Residential	58,750,840	58,983,975	60,564,380	61,575,414	60,481,204	59,701,758	59,538,230	59,600,745	59,622,510	59,968,348	59,371,321	57,300,265
Commercial	26,718,491	26,768,881	27,395,198	27,877,055	27,430,180	27,120,782	27,070,535	27,115,929	27,147,729	27,268,786	27,225,946	26,299,336
Industrial Firm	3,408,283	3,396,567	3,392,457	3,408,322	3,362,442	3,318,219	3,290,604	3,261,556	3,231,704	3,221,617	3,189,489	3,127,090
Interruptible	1,197,867	1,203,545	1,214,983	1,209,159	1,203,082	1,199,231	1,198,005	1,199,602	1,207,310	1,211,102	1,194,187	1,187,792
Transport Firm	11,690,397	11,633,587	11,617,185	11,557,869	11,381,228	11,293,331	11,168,707	11,066,821	11,057,904	11,009,182	10,939,295	10,901,251
Transport Interruptible	7,673,904	7,612,774	7,613,258	7,656,166	7,630,601	7,545,477	7,437,439	7,367,863	7,333,427	7,463,616	7,480,262	7,525,009
Total	109,439,781	109,599,328	111,797,460	113,283,985	111,488,737	110,178,798	109,703,519	109,612,517	109,600,584	110,142,652	109,400,501	106,340,744
Average Customers												
Residential	88,101	88,237	88,366	88,478	88,589	88,692	88,801	88,911	89,018	89,119	89,215	89,309
Commercial	7,140	7,144	7,147	7,150	7,155	7,154	7,150	7,146	7,142	7,139	7,140	7,141
Industrial Firm	51	51	51	51	51	51	51	51	51	51	51	51
Interruptible	3	3	3	3	3	3	3	3	3	3	3	3
Transport Firm	19	19	19	19	19	19	19	19	19	19	19	19
Transport Interruptible	10	10	10	10	10	10	10	10	10	10	10	10
Total	95,324	95,464	95,595	95,711	95,827	95,929	96,034	96,140	96,242	96,341	96,438	96,532
12 Month Use per Average Customer												
Residential	667	668	685	696	683	673	670	670	673	673	665	642
Commercial	3,742	3,747	3,833	3,899	3,834	3,791	3,786	3,794	3,801	3,820	3,813	3,683
Industrial Firm	67,048	66,708	66,628	66,830	65,715	64,746	64,311	63,952	63,575	63,585	63,054	61,719
Interruptible	399,289	401,182	404,994	403,053	401,027	399,744	399,335	399,867	402,437	403,701	398,062	395,931
Transport Firm	615,284	612,294	611,431	608,309	599,012	594,386	587,827	585,030	584,559	581,983	580,848	581,400
Transport Interruptible	767,390	761,277	761,326	765,617	763,060	754,548	743,744	736,786	727,282	740,193	741,844	746,282