

April 2015 Activity

NW Natural
Washington Results of Operations
 Monthly Summary

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			6,880,294			468,749			6,411,545
Total Rate Base			1,138,839,835			122,107,440			1,016,732,395
Rate Of Return on Rate Base			0.60%			0.38%			0.63%

NW Natural
Washington Quarterly Results of Operations Report

Monthly Summary		Apr 2015								
Account	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
	Alloc. Ref.									
Sales of Gas										
480.1	Residential	38,615,876		38,615,876	3,936,855		3,936,855	34,679,021		34,679,021
481.1	Commercial	19,378,975		19,378,975	1,599,425		1,599,425	17,779,550		17,779,550
481.2	Industrial Firm	2,083,643		2,083,643	190,068		190,068	1,893,575		1,893,575
481.3	Interruptible	2,853,435		2,853,435	57,910		57,910	2,795,525		2,795,525
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue	0	(3,703,323)	(3,703,323)	0	33,919	33,919	0	(3,737,242)	(3,737,242)
	Total Sales of Gas	62,931,928	(3,703,323)	59,228,605	5,784,258	33,919	5,818,177	57,147,671	(3,737,242)	53,410,429
Transportation Revenue										
489.12	Industrial Firm	838,813		838,813	93,992		93,992	744,821		744,821
489.13	Interruptible	629,471		629,471	66,213		66,213	563,258		563,258
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	189		189	0		0	189		189
	Total Transportation Revenue	1,468,473	0	1,468,473	160,205	0	160,205	1,308,268	0	1,308,268
495.6	Rate Adjustments - Amortizations	1,897,021		1,897,021	(126,571)		(126,571)	2,023,592		2,023,592
Miscellaneous Revenues										
487	Late Payment Charge	250,877		250,877	10,793		10,793	240,085		240,085
488.0	Seasonal Reconnect Fee	2,400		2,400	0		0	2,400		2,400
488.0	Delinquent Reconnect Fee	29,660		29,660	0		0	29,660		29,660
488.1	Returned Check Charge	9,510		9,510	975		975	8,535		8,535
488.3	Recon Charge CR During Office Hours	25,995		25,995	1,125		1,125	24,870		24,870
488.4	Field Collection Charge	46,780		46,780	3,970		3,970	42,810		42,810
488.5	Recon Charge CR After Office Hours	4,780		4,780	4,700		4,700	80		80
488.6	Recon Charge Seas During Office Hours	555		555	75		75	480		480
488.7	Recon Charge Seas After Office Hours	550		550	550		550	0		0
488.8	Automated Payment Charge	6,145		6,145	768		768	5,378		5,378
493.2	Rent - Utility Property	17,278	22,769	22,769	1,511	1,511	1,511	21,258	21,258	21,258
495.1	Meter Rentals	5,103		5,103	1,575		1,575	15,703		15,703
495.2	Other Gas Revenue - Miscellaneous	399,633	22,769	422,402	24,984	1,511	26,495	374,649	21,258	395,907
	Total Miscellaneous Revenues	66,697,056	(3,680,554)	63,016,502	5,842,876	35,430	5,878,306	60,854,180	(3,715,984)	57,138,196
Total Operating Revenue										
Cost of Gas										
804.7	WACOG Incurred	19,401,912		19,401,912	1,674,369		1,674,369	17,727,543		17,727,543
805.7	WACOG Deferred	4,012,167		4,012,167	507,617		507,617	3,504,550		3,504,550
804.6	Demand Incurred	6,624,811		6,624,811	687,655		687,655	5,937,155		5,937,155
805.8	Demand Deferred	(334,789)		(334,789)	(91,316)		(91,316)	(243,473)		(243,473)
805.4	Amortization of Gas Costs	1,373,084		1,373,084	76,716		76,716	1,296,368		1,296,368
	Total Cost of Gas	31,077,184	0	31,077,184	2,855,041	0	2,855,041	28,222,143	0	28,222,143
Detail Operations & Maintenance										
O&M										
408.11	Property	3,523,122	8,157,114	11,680,236	84,238	1,109,432	1,193,670	3,438,884	7,047,682	10,486,566
408.12	Franchise	1,801,316		1,801,316	149,664		149,664	1,651,652		1,651,652
408.13	Payroll	1,549,450		1,549,450	239,158		239,158	1,310,292		1,310,292
408.14	Other	205,588	458,760	664,348	1,794	48,950	50,744	203,794	409,810	409,810
408.15	Regulatory	143,086		143,086	143,086		143,086	0		0
	Total Other Taxes	3,699,440	458,760	4,158,200	533,702	48,950	582,652	3,165,738	409,810	3,575,549
403.1	Depreciation	6,182,719		6,182,719	652,648		652,648	5,530,071		5,530,071
Income Taxes										
409.11	Federal Income Taxes	3,432,558		3,432,558	0		0	3,432,558		3,432,558
410.1	Federal Income Taxes - Deferred	433,418		433,418	0		0	433,418		433,418
411.4	Federal Income Tax Credit	(1,358,181)		(1,358,181)	0		0	(1,358,181)		(1,358,181)
409.1	Oregon Income Taxes	700,753		700,753	0		0	700,753		700,753
410.1	Oregon Income Taxes - Deferred	114,596		114,596	0		0	114,596		114,596
411.1	Oregon Income Tax Credit	(285,275)		(285,275)	0		0	(285,275)		(285,275)
	Total Income Taxes	3,037,869		3,037,869	0		0	3,037,869		3,037,869
	Total Operating Revenue Deductions	38,299,746	14,798,593	53,098,339	3,472,981	1,811,029	5,284,010	34,826,766	12,987,563	47,814,329
	Net Operating Income	6,860,294		6,860,294	468,749		468,749	6,411,545		6,411,545

NW Natural
Washington Results of Operations
Monthly Summary

Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101 Gross Plant			2,665,390,273			267,605,003			2,397,785,271
108.1X Accumulated Depreciation			(1,185,128,142)			(113,582,161)			(1,071,545,981)
ADJ Working Capital Allowance			45,710,596			4,020,873			41,689,723
117.X Storage Gas - Cushion			13,982,594			1,312,966			12,669,628
186.XX Leasehold Improvements			1,017,079			239,203			777,876
252.XX Customer Contributions			(3,382,591)			(349,165)			(3,033,426)
283.XX Deferred Taxes - Federal			(331,012,949)			(37,139,279)			(283,873,670)
283.XX Deferred Taxes - State			(67,737,026)			0			(67,737,026)
Total Rate Base			1,138,839,835			122,107,440			1,016,732,395

Rate Of Return on Rate Base

- Allocation References:
A Unbilled Revenue
B Follows plant split
O&M See OOR&M Detail
C Payroll Factor
D Depreciation Factor

	0.60%
	100.00%
	100.00%
	100.00%
	100.00%

	0.38%
	7.45%
	10.47%
	10.67%
	10.56%

	0.63%
	92.55%
	89.53%
	89.33%
	89.44%

Apr 2015

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			82,665,205			7,643,378			75,021,827
Total Rate Base			1,129,430,134			116,903,721			1,012,526,413
Rate Of Return on Rate Base			7.32%			6.54%			7.41%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
Sales of Gas												
480.1	Residential		412,805,161	0	44,853,158	0	44,853,158	367,952,003	0	44,853,158	0	367,952,003
481.1	Commercial		211,384,063	0	18,677,957	0	18,677,957	192,706,106	0	18,677,957	0	192,706,106
481.2	Industrial Firm		24,520,212	0	2,245,826	0	2,245,826	22,274,387	0	2,245,826	0	22,274,387
481.3	Interruptible		32,003,935	0	772,061	0	772,061	31,231,874	0	772,061	0	31,231,874
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(2,697,326)	0	(2,697,326)	(2,697,326)	0	0	(2,697,326)	0	(2,697,326)
	Total Sales of Gas		680,713,371	(2,697,326)	66,549,002	(2,697,326)	66,549,002	614,164,370	(2,491,136)	66,549,002	(2,491,136)	611,673,234
Transportation Revenue												
489.12	Industrial Firm		9,371,262	0	1,091,867	0	1,091,867	8,279,394	0	1,091,867	0	8,279,394
489.13	Interruptible		7,556,637	0	880,913	0	880,913	6,675,724	0	880,913	0	6,675,724
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		9,728	0	9,728	0	9,728	0	0	9,728	0	9,728
	Total Transportation Revenue		16,937,627	0	1,972,781	0	1,972,781	14,964,846	0	1,972,781	0	14,964,846
495.6	Rate Adjustments - Amortizations		23,642,433	0	(1,431,172)	0	(1,431,172)	25,073,605	0	(1,431,172)	0	25,073,605
Miscellaneous Revenues												
487	Late Payment Charge		2,156,212	0	96,801	0	96,801	2,059,411	0	96,801	0	2,059,411
488.0	Seasonal Reconnect Fee		23,150	0	0	0	0	23,150	0	0	0	23,150
488.0	Delinquent Reconnect Fee		299,760	0	1,150	0	1,150	298,610	0	1,150	0	298,610
488.1	Returned Check Charge		107,325	0	10,590	0	10,590	96,735	0	10,590	0	96,735
488.3	Recon Charge CR During Office Hours		295,630	0	16,290	0	16,290	279,340	0	16,290	0	279,340
488.4	Field Collection Charge		445,525	0	38,920	0	38,920	406,605	0	38,920	0	406,605
488.5	Recon Charge CR After Office Hours		42,360	0	39,950	0	39,950	2,410	0	39,950	0	2,410
488.6	Recon Charge Seas During Office Hours		17,065	0	1,795	0	1,795	15,270	0	1,795	0	15,270
488.7	Recon Charge Seas After Office Hours		3,810	0	3,650	0	3,650	160	0	3,650	0	160
488.8	Automated Payment Charge		70,175	0	9,240	0	9,240	60,935	0	9,240	0	60,935
493.2	Rent - Utility Property		0	277,718	0	18,064	18,064	188,264	0	20,130	259,655	259,655
495.1	Meter Rentals		208,393	0	20,130	0	20,130	188,264	0	20,130	0	188,264
495.2	Other Gas Revenue - Miscellaneous		120,955	0	5,657	0	5,657	115,298	0	5,657	0	115,298
	Total Miscellaneous Revenues		3,790,560	277,718	244,172	18,064	262,236	3,546,188	259,655	262,236	259,655	3,805,843
	Total Operating Revenue		725,083,792	(2,419,608)	67,334,783	(188,127)	67,146,657	657,749,008	(2,231,481)	67,146,657	(2,231,481)	655,517,527
Cost of Gas												
804.7	WACOG Incurred		247,061,360	0	22,965,967	0	22,965,967	224,095,393	0	22,965,967	0	224,095,393
805.7	WACOG Deferred		9,734,311	0	1,614,669	0	1,614,669	8,119,642	0	1,614,669	0	8,119,642
804.6	Demand Incurred		85,632,371	0	8,596,288	0	8,596,288	77,036,083	0	8,596,288	0	77,036,083
805.8	Demand Deferred		(12,738,026)	0	(1,513,425)	0	(1,513,425)	(11,224,601)	0	(1,513,425)	0	(11,224,601)
805.4	Amortization of Gas Costs		8,495,170	0	110,617	0	110,617	8,384,552	0	110,617	0	8,384,552
	Total Cost of Gas		338,185,185	0	31,774,116	0	31,774,116	306,411,069	0	31,774,116	0	306,411,069
Operations & Maintenance												
Detail	Operations & Maintenance		12,475,027	133,904,753	840,222	12,275,124	13,115,346	11,634,806	121,629,629	13,115,346	121,629,629	133,264,434
Other Taxes												
408.11	Property		19,300,023	0	1,512,314	0	1,512,314	17,787,709	0	1,512,314	0	17,787,709
408.12	Franchise		17,869,372	0	2,735,833	0	2,735,833	15,133,539	0	2,735,833	0	15,133,539
408.13	Payroll		0	4,778,426	0	509,858	509,858	0	4,268,568	0	4,268,568	
408.14	Other		278,930	0	57,138	0	57,138	221,791	0	57,138	0	221,791
408.15	Regulatory		3,638,351	0	143,086	0	143,086	3,495,266	0	143,086	0	3,495,266
	Total Other Taxes		41,086,677	4,778,426	4,448,371	509,858	4,958,229	36,638,306	4,268,568	4,958,229	4,268,568	40,906,874
403.1	Depreciation		0	73,336,969	0	7,574,482	7,574,482	0	65,762,488	0	65,762,488	65,762,488
Income Taxes												
409.11	Federal Income Taxes		36,411,614	0	2,306,910	0	2,306,910	0	34,104,704	0	34,104,704	
410.1	Federal Income Taxes - Deferred		23,521,108	0	(225,805)	0	(225,805)	0	(30,022,528)	0	(30,022,528)	
411.4	Federal Income Tax Credit		(30,248,333)	0	1,220,468	0	1,220,468	0	8,554,683	0	8,554,683	
409.1	Oregon Income Taxes		1,220,468	0	0	0	0	0	(3,227,600)	0	(3,227,600)	
410.1	Oregon Income Taxes - Deferred		8,554,683	0	0	0	0	0	34,150,834	0	34,150,834	
411.1	Oregon Income Tax Credit		(3,227,600)	0	2,081,106	0	2,081,106	0	580,495,700	0	580,495,700	
	Total Income Taxes		36,231,940	0	2,081,106	0	2,081,106	0	75,021,827	0	75,021,827	
	Total Operating Revenue Deductions		391,746,890	212,020,149	37,062,709	20,359,464	59,503,279	354,684,181	191,660,685	59,503,279	191,660,685	580,495,700
	Net Operating Income		82,665,205		7,643,378		7,643,378					75,021,827

NW Natural
Washington Results of Operations
12 Month Ended Reports

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Rate Base								
101 Gross Plant		2,639,035,037						2,375,974,352
108.IX Accumulated Depreciation		(1,170,200,880)						(1,055,717,410)
Adj Working Capital Allowance		35,455,250						32,426,648
117.X Storage Gas - Cushion		14,031,313						12,711,899
186.XX Leasehold Improvements		1,142,739						880,822
252.XX Customer Contributions		(3,375,202)						(3,086,643)
283.XX Deferred Taxes - Federal		(321,704,226)						(285,709,360)
283.XX Deferred Taxes - State		(64,953,896)						(64,953,896)
Total Rate Base		1,129,430,134						1,012,526,413
Rate Of Return on Rate Base		7.32%						7.41%
Allocation References:								
A	Unbilled Revenue	100.00%						92.36%
B	Direct	100.00%						93.50%
O&M	See O&M Detail							
C	Payroll Factor	100.00%						89.33%
D	Depreciation Factor	100.00%						89.67%

Apr 2015

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30, 2015

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$33,373	\$3,134	\$30,240
818 Compressor Station Expense	\$14,145	\$1,328	\$12,817
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$154,700	\$14,580	\$140,121
821 Purification Expense	\$368	\$35	\$333
Maintenance			
832 Wells Expense	17,374	1,631	15,742
Total Underground Storage Expense	219,960	20,708	199,253
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,773	926	8,848
Total Other Storage Expense	9,773	926	8,848
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	125,843	11,825	114,018
845 LNG Fuel	(323)	(30)	(292)
Maintenance			
847 Supervision and Engineering	70,579	6,628	63,951
Total Liquefied Natural Gas Expense	196,099	18,422	177,677
Total Natural Gas Storage	425,833	40,056	385,777
Transmission Expense			
Operation			
856 Mains Expense	281,499	23,433	258,066
Maintenance			
863 Maintenance of Mains	3,753	371	3,382
Total Transmission Expense	285,252	23,804	261,448
Distribution Expense			
Operation			
870 Supervision and Engineering	236,731	20,481	216,250
874 Mains and Services Expense	893,515	(98,459)	991,974
875 Measuring and Regulator Station Expense - General	18,572	1,598	16,973
877 Measuring and Regulator Station Expense - City Gate	34,491	2,829	31,663
878 Meter and House Regulator Expense	598,015	63,242	534,773
879 Customer Installation Expense	799,473	84,518	714,955
880 Other Expense	78,346	17,421	60,924
881 Rents	21,654	2,509	19,145

Maintenance				
885	Supervision and Engineering	625,986	(75,522)	701,508
887	Mains	283,408	147,965	135,444
889	Measuring and Regulator Station Expense - General	114,192	9,492	104,700
891	Measuring and Regulator Station Expense - City Gate	3,045	243	2,801
892	Services	88,771	37,885	50,886
893	Meters and House Regulators	259,284	25,812	233,472
894	Other Equipment	1,630	146	1,484
	Total Distribution Expense	4,057,111	240,159	3,816,952
Customer Accounts Expense				
Operation				
901	Supervision	160,817	15,905	144,912
902	Meter Reading Expenses	56,647	5,999	50,648
903	Customer Records and Collection Expense	1,673,919	169,537	1,504,382
904	Uncollectible Accounts	98,032	11,143	86,889
	Total Customer Accounts Expense	1,989,414	202,584	1,786,831
Customer Service and Informational				
Operation				
907	Supervision	233	25	208
908	Customer Assistance Expense	145,491	22,329	123,162
909	Customer Information Expense	162,330	17,402	144,928
910	Miscellaneous Customer Service Expense	15,283	1,638	13,646
	Total Customer Service and Informational	323,337	41,393	281,944
Sales Expense				
Operation				
911	Supervision	14,285	1,513	12,772
912	Demonstration and Selling Expense	279,072	29,528	249,543
913	Advertising	185,958	19,935	166,023
916	Miscellaneous Sales Expense	1,000	99	901
	Total Sales Expense	480,314	51,075	429,240
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,369,800	456,518	3,913,282
922	Administrative Expenses Transferred - Credit	(1,610,765)	(170,098)	(1,440,667)
924	Property Insurance Premium	208,995	20,670	188,325
925	Injuries and Damages	2,320	229	2,091
926	Employee Pensions and Benefits	(1,318)	(218)	(1,100)
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	391,960	38,765	353,195
931	Rents	403,772	182,932	220,840
	Maintenance	354,211	65,801	288,409
935	Maintenance of General Plant			
	Total Administrative and General Expense	4,118,974	594,599	3,524,375
	Total Operations and Maintenance Expense	\$11,680,236	\$1,193,670	\$10,486,566

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended April 30, 2015

FERC DESCRIPTION	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	
816 Wells Expense Total	-	33,373	33,373	-	3,134	3,134	-	30,240	30,240	firm volumes Total
818 Compressor Station Expense Total	-	14,145	14,145	-	1,328	1,328	-	12,817	12,817	Firm Volumes Total
819 Compressor Station Fuel Total	-	0	0	-	-	-	-	0	0	Firm Volumes Total
	-	6,954	6,954	-	688	688	-	6,266	6,266	3-factor Total
	-	146,286	146,286	-	13,736	13,736	-	132,549	132,549	Firm Volumes Total
	-	1,461	1,461	-	156	156	-	1,305	1,305	Payroll Total
820 Measuring and Regulator Station Expense Total	-	154,700	154,700	-	14,580	14,580	-	140,121	140,121	Firm Volumes Total
	-	368	368	-	35	35	-	333	333	Payroll Total
821 Purification Expense Total	-	368	368	-	35	35	-	333	333	Firm Volumes Total
822 Wells Expense Total	-	17,374	17,374	-	1,631	1,631	-	15,742	15,742	3-factor Total
	-	1,644	1,644	-	163	163	-	1,481	1,481	Firm Volumes Total
	-	8,129	8,129	-	763	763	-	7,366	7,366	3-factor Total
	-	9,773	9,773	-	926	926	-	8,848	8,848	Firm Volumes Total
840 Supervision and Engineering Total	-	1,644	1,644	-	163	163	-	1,482	1,482	3-factor Total
	-	124,199	124,199	-	11,662	11,662	-	112,536	112,536	Firm Volumes Total
844 Supervision and Engineering Total	-	125,843	125,843	-	11,825	11,825	-	114,018	114,018	Firm Volumes Total
845 LNG Fuel Total	-	(323)	(323)	-	(30)	(30)	-	(292)	(292)	Firm Volumes Total
	-	71	71	-	7	7	-	64	64	3-factor Total
	-	70,508	70,508	-	6,621	6,621	-	63,887	63,887	Firm Volumes Total
847 Supervision and Engineering Total	-	236,936	236,936	-	23,433	23,433	-	213,503	213,503	3-factor Total
	-	9,206	9,206	-	44,563	44,563	-	35,357	35,357	Direct-OR Total
856 Mains Expense Total	-	246,142	246,142	-	23,433	23,433	-	222,709	222,709	3-factor Total
	-	3,753	3,753	-	371	371	-	3,382	3,382	Direct-OR Total
	-	(4,053)	(4,053)	-	-	-	-	4,053	4,053	3-factor Total
863 Maintenance of Mains Total	-	(300)	(300)	-	371	371	-	(671)	(671)	3-factor Total
	-	115,281	115,281	-	10,825	10,825	-	104,456	104,456	Firm Volumes Total
	-	77	77	-	7	7	-	70	70	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	-	236,731	236,731	-	20,481	20,481	-	216,250	216,250	Sendout Volumes Total
	-	474,253	474,253	-	46,904	46,904	-	427,349	427,349	3-factor Total
	-	8,144	8,144	-	1,182	1,182	-	6,963	6,963	Customers Port/Van Total
	-	265,685	265,685	-	28,136	28,136	-	237,549	237,549	Customers-All Total
	-	1,449,005	1,449,005	-	-	-	-	1,449,005	1,449,005	Direct-OR Total
	-	184,197	184,197	-	(174,681)	(174,681)	-	184,197	184,197	Direct-WA Total
874 Mains and Services Expense Total	(1,187,769)	2,081,284	893,515	(174,681)	76,221	(98,459)	(1,013,089)	2,005,062	991,974	sendout volumes Total
	-	14,258	14,258	-	1,134	1,134	-	13,125	13,125	Sendout Volumes Total
	-	4,313	4,313	-	465	465	-	3,849	3,849	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	1,492	(1,492)	3,283	-	348	348	1,492	(1,492)	2,935	Customers-All Total
	-	31,209	31,209	-	2,481	2,481	-	28,727	28,727	Payroll Total
	-	32,999	32,999	-	2,829	2,829	-	30,171	30,171	Sendout Volumes Total
	-	2,923	2,923	-	289	289	-	2,634	2,634	3-factor Total
	-	585,969	585,969	-	62,054	62,054	-	523,915	523,915	Customers-All Total
	-	7,976	7,976	-	575	575	-	7,401	7,401	Customers-Ind Total
	-	(5,292)	(5,292)	-	237	237	-	(5,529)	(5,529)	Direct-OR Total
	-	(237)	(237)	-	-	-	-	(237)	(237)	Direct-WA Total
	-	1,084	1,084	-	86	86	-	998	998	Employee Cost Total
878 Meter and House Regulator Expense Total	5,592	592,422	598,015	237	63,004	63,242	5,355	529,418	534,773	Sendout Volumes Total
	-	20,400	20,400	-	2,018	2,018	-	18,382	18,382	3-factor Total
	-	774,268	774,268	-	81,995	81,995	-	692,273	692,273	Customers-All Total
	-	4,806	4,806	-	505	505	-	4,301	4,301	Employee Cost Total
879 Customer Installation Expense Total	(3,111)	799,473	799,473	-	84,518	84,518	-	714,955	714,955	3-factor Total
	-	26,568	26,568	-	2,628	2,628	-	23,940	23,940	Customers-All Total
	-	21,775	21,775	-	2,306	2,306	-	19,469	19,469	Customers-All Total
	-	12,597	12,597	-	-	-	(3,111)	12,597	9,486	Direct-OR Total

	10,892	(10,454)	437	10,892	-	10,892	-	(10,454)	(10,454)	Direct-WA Total Payroll Total
	-	20,080	20,080	-	1,596	1,596	-	18,483	18,483	Sendout Volumes Total
880 Other Expense Total	7,780	70,566	78,346	10,892	6,530	17,421	(3,111)	64,036	60,924	3-factor Total
	-	19,295	19,295	-	1,908	1,908	-	17,386	17,386	Customers-all Total
	-	2,359	2,359	-	601	601	-	1,758	1,758	Customers-The Dalles Total
881 Rents Total	-	21,654	21,654	-	2,509	2,509	-	19,145	19,145	3-factor Total
	-	323,204	323,204	-	31,965	31,965	-	291,239	291,239	Customers-All Total
	-	2,227	2,227	-	236	236	-	1,991	1,991	Direct-OR Total
	2,360,344	(2,074,929)	285,416	(109,296)	-	-	2,360,344	(2,074,929)	285,416	Direct-WA Total
	0	1,092,918	(78)	-	-	-	-	1,092,918	1,092,918	Payroll Total
	0	13,378	13,378	-	1,427	1,427	-	11,951	11,951	sales volumes Total
	0	1,839	1,839	-	146	146	-	1,693	1,693	Sendout Volumes Total
885 Supervision and Engineering Total	2,251,048	(1,625,062)	625,986	(109,296)	33,774	(75,522)	2,360,344	(1,658,637)	701,508	3-factor Total
	0	79,373	79,373	-	7,850	7,850	-	71,523	71,523	Customers Port/Van 80% Total
	0	94,970	94,970	-	11,026	11,026	-	83,944	83,944	Customers-All Total
	0	83	83	-	9	9	-	75	75	Direct-OR Total
	0	80,598	80,598	-	-	-	628,851	(548,253)	80,598	Direct-WA Total
	0	28,385	28,385	-	129,080	129,080	-	(100,695)	(100,695)	Direct-WA Total
887 Mains Total	757,930	(474,522)	283,408	129,080	18,885	147,965	628,851	(493,407)	135,444	3-factor Total
	0	4,407	4,407	-	436	436	-	3,971	3,971	Customers-All Total
	0	(21,416)	2,591	-	-	-	24,008	(21,416)	2,591	Direct-OR Total
	0	88,253	88,253	-	7,016	7,016	-	81,236	81,236	Payroll Total
	0	18,941	18,941	-	2,040	2,040	-	16,901	16,901	Sendout Volumes Total
889 Measuring and Regulator Station Expense - General Total	24,008	90,184	114,192	9,492	9,492	9,492	24,008	80,693	104,700	Telemetering Total
	0	73	73	-	7	7	-	66	66	3-factor Total
	0	2,972	2,972	-	236	236	-	2,736	2,736	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	-	3,045	3,045	-	243	243	-	2,801	2,801	3-factor Total
	0	37,878	37,878	-	3,746	3,746	-	34,132	34,132	Direct-OR Total
	0	443,545	36,528	-	-	-	443,545	(407,017)	36,528	Direct-WA Total
	0	33,335	4,245	-	33,335	33,335	-	(29,089)	(29,089)	Direct-WA Total
	0	10,120	10,120	-	805	805	-	9,316	9,316	Sendout Volumes Total
892 Services Total	476,879	(388,108)	88,771	33,335	4,551	37,886	443,545	(393,659)	50,886	3-factor Total
	0	(1,184)	164,609	-	17,432	17,432	-	147,177	147,177	Customers-All Total
	0	4,761	4,761	-	448	448	-	4,312	4,312	Customers-Comm Total
	0	6,845	6,845	-	493	493	-	6,351	6,351	Customers-Ind Total
	0	25,407	25,407	-	2,724	2,724	-	22,683	22,683	Customers-Res Total
	0	151,912	(1,925)	-	-	-	(153,837)	151,912	(1,925)	Direct-OR Total
	0	60,771	60,771	-	4,831	4,831	-	55,940	55,940	Payroll Total
893 Meters and House Regulators Total	(153,837)	413,120	259,284	-	25,812	25,812	(153,837)	387,308	233,472	Sendout Volumes Total
	0	1,473	1,473	-	146	146	-	1,328	1,328	3-factor Total
	0	(1,569)	156	-	-	-	1,725	(1,569)	156	Customers-All Total
894 Other Equipment Total	1,725	(95)	1,630	-	146	146	1,725	(241)	1,484	Direct-OR Total
	0	160,817	160,817	-	15,905	15,905	-	144,912	144,912	3-factor Total
901 Supervision Total	-	160,817	160,817	-	15,905	15,905	-	144,912	144,912	3-factor Total
	0	56,647	56,647	-	5,999	5,999	-	50,648	50,648	Customers-All Total
	0	(476)	(476)	-	476	476	-	(476)	(476)	Direct-OR Total
902 Meter Reading Expenses Total	476	56,171	56,647	-	5,999	5,999	476	50,172	50,648	3-factor Total
	0	1,019,603	1,019,603	-	100,839	100,839	-	918,764	918,764	Customers-All Total
	0	206,507	206,507	-	21,869	21,869	-	184,638	184,638	Customers-Ind Total
	0	33,511	33,511	-	2,416	2,416	-	31,095	31,095	Customers-Res Total
	0	414,298	414,298	-	44,413	44,413	-	369,885	369,885	Customers-Res Total
	0	(526)	(526)	-	526	526	-	(526)	(526)	Direct-OR Total
903 Customer Records and Collection Expense Total	526	1,673,393	1,673,919	-	169,537	169,537	526	1,503,856	1,504,382	Customers-All Total
	0	876	876	-	93	93	-	783	783	Customers-Comm Total
	0	10,512	10,512	-	990	990	-	9,522	9,522	Customers-Ind Total
	0	1,755	1,755	-	127	127	-	1,628	1,628	Customers-Res Total
	0	92,665	92,665	-	9,934	9,934	-	82,732	82,732	Direct-OR Total
904 Uncollectible Accounts Total	3,383	(11,160)	(7,777)	-	-	-	3,383	(11,160)	(7,777)	Customers-Res Total
	0	94,649	98,032	-	11,143	11,143	-	86,889	86,889	Customers-Res Total
	0	233	233	-	25	25	-	208	208	3-factor Total
907 Supervision Total	-	233	233	-	25	25	-	208	208	3-factor Total
	0	717	717	-	71	71	-	646	646	Customers-Comm Total
	0	44,929	44,929	-	4,758	4,758	-	40,171	40,171	Customers-Ind Total
	0	90,062	90,062	-	6,494	6,494	-	83,569	83,569	Customers-Res Total
	0	8,701	8,701	-	933	933	-	7,768	7,768	Direct-OR Total
	0	212,004	(1,859)	-	-	-	(213,863)	212,004	(1,859)	Direct-WA Total
	0	(7,133)	2,941	10,073	-	-	-	(7,133)	(7,133)	Direct-WA Total

908 Customer Assistance Expense Total	(203,789)	349,281	145,491	10,073	12,255	22,329	(213,863)	337,025	123,162	Customers-Comm Total
	0	-	-	-	-	17,402	-	144,928	-	Customers-Res Total
909 Customer Information Expense Total	-	162,330	162,330	-	17,402	17,402	-	144,928	144,928	3-factor Total
	0	-	-	-	-	-	-	-	-	Customers-All Total
910 Miscellaneous Customer Service Expense Total	-	428	14,856	-	45	45	-	382	382	Customers-Res Total
	0	-	-	-	-	1,593	-	13,263	13,263	Customers-All Total
	0	15,283	15,283	-	1,638	1,638	-	13,646	13,646	Customers-Res Total
	0	14,285	14,285	-	1,513	1,513	-	12,772	12,772	Customers-All Total
	0	-	-	-	-	-	-	-	-	Customers-Res Total
911 Supervision Total	-	14,285	14,285	-	1,513	1,513	-	12,772	12,772	3-factor Total
	0	670	670	-	66	66	-	604	604	Customers-All Total
	0	264,015	264,015	-	27,989	27,989	-	236,056	236,056	Customers-Comm Total
	0	1,698	1,698	-	160	160	-	1,538	1,538	Customers-Res Total
	0	12,527	12,527	-	1,343	1,343	-	11,184	11,184	Direct-OR Total
	0	280	(118)	162	-	-	280	(118)	162	Direct-OR Total
912 Demonstration and Selling Expense Total	-	278,791	279,072	-	29,528	29,528	-	249,543	249,543	3-factor Total
	0	-	-	-	-	-	-	-	-	Customers-Res Total
913 Advertising Total	-	185,958	185,958	-	19,935	19,935	-	166,023	166,023	3-factor Total
	0	1,000	1,000	-	99	99	-	901	901	Customers-Res Total
	0	-	-	-	-	-	-	-	-	3-factor Total
916 Miscellaneous Sales Expense Total	-	1,000	1,000	-	99	99	-	901	901	3-factor Total
	0	3,801,562	3,801,562	-	375,746	375,746	-	3,425,816	3,425,816	Customers-All Total
	0	1,678	1,678	-	178	178	-	1,500	1,500	Customers-Ind Total
	0	-	-	-	-	-	-	-	-	Customers-Res Total
	0	12,866	12,866	-	1,379	1,379	-	11,487	11,487	Direct-OR Total
	0	(770,970)	100,366	5,163	-	-	871,336	(770,970)	100,366	Direct-WA Total
	0	(4,448)	715	-	5,163	5,163	-	(4,448)	715	Employee Cost Total
	0	290,282	290,282	-	30,509	30,509	-	259,773	259,773	Firm Volumes Total
	0	-	-	-	-	-	-	-	-	Payroll Total
	0	26,009	26,009	-	2,775	2,775	-	23,234	23,234	Regulatory Total
	0	135,740	135,740	-	40,722	40,722	-	95,018	95,018	Sendout Volumes Total
	0	582	582	-	46	46	-	536	536	Admin Tran Total
921 Office Supplies and Expense Total	876,499	3,493,301	4,369,800	5,163	451,355	456,518	871,336	3,041,946	3,913,282	Employee Cost Total
	0	(1,152,780)	(1,152,780)	-	(121,964)	(121,964)	-	(1,030,816)	(1,030,816)	3-factor Total
	0	(457,985)	(457,985)	-	(46,134)	(46,134)	-	(409,851)	(409,851)	Customers-All Total
922 Administrative Expenses Transferred - Credit Total	-	(1,610,765)	(1,610,765)	-	(170,098)	(170,098)	-	(1,440,667)	(1,440,667)	Customers-Res Total
	0	208,995	208,995	-	20,670	20,670	-	188,325	188,325	Direct-OR Total
924 Property Insurance Premium Total	-	208,995	208,995	-	20,670	20,670	-	188,325	188,325	3-factor Total
	0	2,320	2,320	-	229	229	-	2,091	2,091	Direct-OR Total
925 Injuries and Damages Total	-	2,320	2,320	-	229	229	-	2,091	2,091	Employee Cost Total
	0	(6,032)	(6,032)	-	(218)	(218)	6,786	(6,032)	754	3-factor Total
926 Employee Pensions and Benefits Total	-	(2,072)	(2,072)	-	(218)	(218)	-	(1,854)	(1,854)	Direct-OR Total
	0	6,786	6,786	-	38,765	38,765	6,786	(7,886)	(1,100)	Employee Cost Total
930 Miscellaneous General Expense Total	-	391,960	391,960	-	38,765	38,765	-	353,195	353,195	3-factor Total
	0	391,960	391,960	-	38,765	38,765	-	353,195	353,195	Customers-All Total
	0	381,565	381,565	-	37,737	37,737	-	343,828	343,828	Customers-Res Total
	0	2,270	2,270	-	240	240	-	2,030	2,030	Direct-OR Total
	0	(31,913)	3,989	-	-	-	35,903	(31,913)	3,989	Customers-All Total
931 Rents Total	144,954	(129,007)	15,948	144,954	-	144,954	-	(129,007)	3,989	Direct-OR Total
	0	222,915	403,772	144,954	37,977	182,932	35,903	(129,007)	(29,027)	Direct-WA Total
	0	300,744	300,744	-	29,744	29,744	-	271,001	271,001	3-factor Total
	0	1,032	1,032	-	150	150	-	882	882	Customers port/van Total
	0	10,490	10,490	-	1,111	1,111	-	9,379	9,379	Customers-All Total
	0	959	959	-	244	244	-	715	715	Customers-The Dalles Total
	0	(362,508)	36,857	-	-	-	399,365	(362,508)	36,857	Direct-OR Total
	0	(31,098)	3,383	34,481	-	34,481	-	(31,098)	(31,098)	direct-wa Total
	0	-	-	-	-	-	-	-	-	Employee Cost Total
	0	326	326	-	31	31	-	296	296	Firm Volumes Total
	0	125	125	-	13	13	-	112	112	Payroll Total
	0	295	295	-	28	28	-	267	267	sales volumes Total
935 Maintenance of General Plant Total	433,846	(79,635)	354,211	34,481	31,320	65,801	399,365	(110,956)	288,409	Grand Total
Grand Total	3,523,122	8,157,114	11,680,236	84,238	1,109,432	1,193,670	3,438,884	7,047,682	10,486,566	

May 2015 Activity

NW Natural
Washington Results of Operations
 Monthly Summary

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

May 2015						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		3,165,349			64,369	
		1,142,371,277			122,837,280	
		0.28%			0.05%	
						3,100,980
						1,019,533,997
						0.30%

NW Natural
Washington Quarterly Results of Operations Report

Account	System		System	Washington		Washington	Oregon		Oregon
	Direct	Allocated		Total	Direct		Allocated	Total	
Monthly Summary									
Alloc. Ref.									
Sales of Gas									
480.1	Residential	28,423,380	(8,033,521)	3,004,002	3,004,002	(7,267,872)	25,419,379	(7,267,872)	25,419,379
481.1	Commercial	16,401,503	(8,033,521)	1,275,301	1,275,301	(7,267,872)	15,126,202	(7,267,872)	15,126,202
481.2	Industrial Firm	1,901,518	(8,033,521)	166,169	166,169	0	1,735,349	0	1,735,349
481.3	Interruptible	2,461,718	(8,033,521)	51,672	51,672	0	2,410,046	0	2,410,046
481.5	Interruptible Incentive	0	(8,033,521)	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(8,033,521)	0	0	0	0	0	0
Total Sales of Gas									
A									
49,188,119 (8,033,521) 41,154,598 4,497,143 (7,267,872) 3,731,494 44,690,976 (7,267,872) 37,423,104									
Transportation Revenue									
489.12	Industrial Firm	783,889	783,889	86,037	86,037	0	697,851	0	697,851
489.13	Interruptible	629,298	629,298	67,465	67,465	0	561,833	0	561,833
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	0	0	0	0	0	0	0	0
Total Transportation Revenue									
1,413,187 0 1,413,187 153,503 0 153,503 0 1,259,684 0 1,259,684									
Rate Adjustments - Amortizations									
495.6 (220,500) (220,500) (94,394) (94,394) (126,107) (126,107)									
Miscellaneous Revenues									
487	Late Payment Charge	215,739	215,739	9,096	9,096	0	206,643	0	206,643
488.0	Seasonal Reconnect Fee	1,300	1,300	0	0	0	1,300	0	1,300
488.0	Delinquent Reconnect Fee	31,400	31,400	0	0	0	31,400	0	31,400
488.1	Returned Check Charge	9,045	9,045	705	705	0	8,340	0	8,340
488.3	Recon Charge CR During Office Hours	27,045	27,045	1,305	1,305	0	25,740	0	25,740
488.4	Field Collection Charge	43,125	43,125	3,785	3,785	0	39,340	0	39,340
488.5	Recon Charge CR After Office Hours	4,060	4,060	3,900	3,900	0	160	0	160
488.6	Recon Charge Seas During Office Hours	775	775	25	25	0	750	0	750
488.7	Recon Charge Seas After Office Hours	300	300	300	300	0	0	0	0
488.8	Automated Payment Charge	5,755	5,755	723	723	0	5,033	0	5,033
493.2	Rent - Utility Property	22,746	22,746	1,508	1,508	0	21,238	0	21,238
495.1	Meter Rentals	16,963	16,963	1,555	1,555	0	15,408	0	15,408
495.2	Other Gas Revenue - Miscellaneous	4,809	4,809	573	573	0	4,236	0	4,236
Total Miscellaneous Revenues									
360,317 22,746 383,063 21,967 1,508 23,475 21,238 338,350 21,238 359,588									
Total Operating Revenue									
50,741,123 (8,010,775) 42,730,347 4,578,219 (7,267,872) 38,916,269									
Cost of Gas									
804.7	WACOG Incurred	12,775,165	12,775,165	1,040,545	1,040,545	0	11,734,620	0	11,734,620
805.7	WACOG Deferred	1,442,762	1,442,762	270,013	270,013	0	1,172,749	0	1,172,749
804.6	Demand Incurred	6,772,289	6,772,289	702,964	702,964	0	6,069,326	0	6,069,326
805.8	Demand Deferred	(3,008,324)	(3,008,324)	(353,387)	(353,387)	0	(2,654,938)	0	(2,654,938)
805.4	Amortization of Gas Costs	1,048,714	1,048,714	57,750	57,750	0	990,965	0	990,965
Total Cost of Gas									
19,030,606 0 19,030,606 1,717,885 0 1,717,885 0 17,312,721 0 17,312,721									
Operations & Maintenance									
O&M									
673,633 10,175,536 10,849,169 69,892 1,034,772 1,104,664 603,741 9,140,764 9,744,505									
Other Taxes									
408.11	Property	1,801,316	1,801,316	149,664	149,664	0	1,651,652	0	1,651,652
408.12	Franchise	1,110,527	1,110,527	166,872	166,872	0	943,654	0	943,654
408.13	Payroll	441,049	441,049	47,060	47,060	0	393,989	0	393,989
408.14	Other	(7,738)	(7,738)	2,199	2,199	0	(9,937)	0	(9,937)
408.15	Regulatory	0	0	0	0	0	0	0	0
Total Other Taxes									
2,904,105 441,049 3,345,154 318,736 47,060 365,795 2,585,369 393,989 2,979,359									
Depreciation									
D									
6,200,522 6,200,522 654,527 654,527 5,545,995 5,545,995									
Income Taxes									
409.11	Federal Income Taxes	159,973	159,973	0	0	0	159,973	0	159,973
410.1	Federal Income Taxes - Deferred	59,771	59,771	0	0	0	59,771	0	59,771
411.4	Federal Income Tax Credit	(104,588)	(104,588)	0	0	0	(104,588)	0	(104,588)
409.1	Oregon Income Taxes	33,137	33,137	0	0	0	33,137	0	33,137
410.1	Oregon Income Taxes - Deferred	13,392	13,392	0	0	0	13,392	0	13,392
411.1	Oregon Income Tax Credit	(22,137)	(22,137)	0	0	0	(22,137)	0	(22,137)
Total Income Taxes									
139,548 (93,162) 46,386 46,386 3,749,709 3,749,709 15,080,748 35,815,289									
Total Operating Revenue Deductions									
22,608,344 16,817,107 39,564,999 2,106,512 1,736,359 3,749,709 20,501,832 15,080,748 35,815,289									
Net Operating Income									
3,165,349 64,369 3,100,980									

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

Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101 Gross Plant			2,676,310,213			269,069,148			2,407,241,065
108.1X Accumulated Depreciation			(1,191,453,029)			(114,176,573)			(1,077,276,456)
ADJ Working Capital Allowance			45,610,591			3,979,110			41,631,481
117.X Storage Gas - Cushion			14,166,020			1,330,189			12,835,831
186.XX Leasehold Improvements			994,386			235,217			759,169
252.XX Customer Contributions			(3,365,108)			(354,662)			(3,010,446)
283.XX Deferred Taxes - Federal			(331,953,776)			(37,245,149)			(294,708,627)
283.XX Deferred Taxes - State			(67,938,020)			0			(67,938,020)
Total Rate Base			1,142,371,277			122,837,280			1,019,533,997

Rate Of Return on Rate Base

Allocation References:	System Total	Washington Total	Oregon Total
A Unbilled Revenue	100.00%	9.87%	90.13%
B Follows plant split	100.00%	10.47%	89.53%
O&M See OO&M Detail			
C Payroll Factor	100.00%	10.67%	89.33%
D Depreciation Factor	100.00%	10.56%	89.44%
Total	0.28%	0.05%	0.30%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Summary

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

May 2015								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		82,667,994			7,674,279			74,993,715
		1,135,747,331			117,961,216			1,017,786,115
		7.28%			6.51%			7.37%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
Sales of Gas											
480.1	Residential		413,740,630	0	45,030,704	0	45,030,704	368,709,926	0	368,709,926	
481.1	Commercial		213,432,135	0	18,746,651	0	18,746,651	194,685,484	0	194,685,484	
481.2	Industrial Firm		24,523,607	0	2,221,376	0	2,221,376	22,302,231	0	22,302,231	
481.3	Interruptible		31,871,064	0	764,700	0	764,700	31,106,364	0	31,106,364	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue		0	1,494,409	0	0	242,036	0	1,252,373	1,252,373	
	Total Sales of Gas		683,567,436	1,494,409	66,763,431	242,036	67,005,467	616,804,005	1,252,373	618,056,378	
Transportation Revenue											
489.12	Industrial Firm		9,467,508	0	1,101,552	0	1,101,552	8,365,956	0	8,365,956	
489.13	Interruptible		7,573,238	0	879,877	0	879,877	6,693,361	0	6,693,361	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		9,728	0	0	0	0	9,728	0	9,728	
	Total Transportation Revenue		17,050,474	0	1,981,429	0	1,981,429	15,069,045	0	15,069,045	
Rate Adjustments - Amortizations											
495.6	Miscellaneous Revenues		2,133,378	0	95,541	0	95,541	2,037,836	0	2,037,836	
487	Late Payment Charge		21,950	0	0	0	0	21,950	0	21,950	
488.0	Seasonal Reconnect Fee		300,010	0	1,150	0	1,150	298,860	0	298,860	
488.1	Returned Check Charge		106,500	0	10,380	0	10,380	96,120	0	96,120	
488.3	Recon Charge CR During Office Hours		289,700	0	15,720	0	15,720	273,980	0	273,980	
488.4	Field Collection Charge		435,635	0	38,010	0	38,010	397,625	0	397,625	
488.5	Recon Charge CR After Office Hours		41,710	0	39,300	0	39,300	2,410	0	2,410	
488.6	Recon Charge Seas During Office Hours		16,890	0	1,740	0	1,740	15,150	0	15,150	
488.7	Recon Charge Seas After Office Hours		3,760	0	3,600	0	3,600	160	0	160	
488.8	Automated Payment Charge		68,513	0	9,025	0	9,025	59,488	0	59,488	
493.2	Rent - Utility Property		0	277,855	0	18,070	18,070	0	259,785	259,785	
495.1	Meter Rentals		207,950	0	19,958	0	19,958	187,992	0	187,992	
495.2	Other Gas Revenue - Miscellaneous		118,872	0	5,800	0	5,800	113,072	0	113,072	
	Total Miscellaneous Revenues		3,744,866	277,855	240,224	18,070	258,293	3,504,642	259,785	3,764,428	
Total Operating Revenue											
			724,998,160	1,772,264	67,544,804	260,106	67,804,910	657,453,356	1,512,158	658,965,514	
Cost of Gas											
804.7	WACOG Incurred		246,293,269	0	22,820,857	0	22,820,857	223,472,412	0	223,472,412	
805.7	WACOG Deferred		12,669,056	0	2,032,410	0	2,032,410	10,636,646	0	10,636,646	
804.6	Demand Incurred		84,851,075	0	8,564,228	0	8,564,228	76,286,846	0	76,286,846	
805.8	Demand Deferred		(12,139,588)	0	(1,458,679)	0	(1,458,679)	(10,680,909)	0	(10,680,909)	
805.4	Amortization of Gas Costs		10,016,147	0	283,680	0	283,680	9,732,466	0	9,732,466	
	Total Cost of Gas		341,689,959	0	32,242,496	0	32,242,496	309,447,462	0	309,447,462	
Operations & Maintenance											
			12,284,532	134,162,404	845,783	12,296,651	13,142,434	11,438,749	121,865,753	133,304,503	
Other Taxes											
408.11	Property		19,413,798	0	1,517,375	0	1,517,375	17,896,423	0	17,896,423	
408.12	Franchise		18,048,032	0	2,756,980	0	2,756,980	15,291,052	0	15,291,052	
408.13	Payroll		0	4,798,358	0	511,985	511,985	0	4,286,373	4,286,373	
408.14	Other		113,477	0	41,908	0	41,908	71,570	0	71,570	
408.15	Regulatory		3,638,351	0	143,086	0	143,086	3,495,266	0	3,495,266	
	Total Other Taxes		41,213,659	4,798,358	4,459,349	511,985	4,971,334	36,754,310	4,286,373	41,040,683	
Depreciation											
403.1			0	73,511,639	0	7,613,588	7,613,588	0	65,898,050	65,898,050	
Income Taxes											
409.11	Federal Income Taxes		36,571,587	0	2,359,919	0	2,359,919	34,211,668	0	34,211,668	
410.1	Federal Income Taxes - Deferred		23,571,230	0	(199,141)	0	(199,141)	23,571,230	0	23,571,230	
411.4	Federal Income Tax Credit		(30,285,291)	0	0	0	0	(30,086,150)	0	(30,086,150)	
409.1	Oregon Income Taxes		1,253,605	0	0	0	0	1,253,605	0	1,253,605	
410.1	Oregon Income Taxes - Deferred		8,580,205	0	0	0	0	8,580,205	0	8,580,205	
411.1	Oregon Income Tax Credit		(3,249,457)	0	0	0	0	(3,249,457)	0	(3,249,457)	
	Total Income Taxes		36,441,879	0	2,160,778	0	2,160,778	35,192,120	0	35,192,120	
Total Operating Revenue Deductions											
			395,188,151	212,472,401	37,547,629	20,422,224	60,130,631	357,640,522	192,050,177	583,971,799	
Net Operating Income											
			82,667,994				7,674,279			74,993,715	

NW Natural
Washington Results of Operations
12 Month Ended Reports

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant		2,645,053,064	2,645,053,064			263,800,111			2,381,252,953
108.1X Accumulated Depreciation		(1,172,935,965)	(1,172,935,965)			(114,452,466)			(1,058,483,499)
Adj Working Capital Allowance		40,250,115	40,250,115			3,496,295			36,753,820
117.X Storage Gas - Cushion		14,038,395	14,038,395			1,319,844			12,718,551
186.XX Leasehold Improvements		1,120,196	1,120,196			257,842			862,354
252.XX Customer Contributions		(3,371,966)	(3,371,966)			(297,246)			(3,074,720)
283.XX Deferred Taxes - Federal		(323,111,807)	(323,111,807)			(36,163,163)			(286,948,644)
283.XX Deferred Taxes - State		(65,294,701)	(65,294,701)			0			(65,294,701)
Total Rate Base		1,135,747,331	1,135,747,331			117,961,216			1,017,786,115
Rate Of Return on Rate Base		7.28%	7.28%			6.51%			7.37%
Allocation References:									
A Unbilled Revenue		100.00%	100.00%			16.20%			83.80%
B Direct		100.00%	100.00%			6.50%			93.50%
O&M See O&M Detail		100.00%	100.00%			10.67%			89.33%
C Payroll Factor		100.00%	100.00%			10.36%			89.64%
D Depreciation Factor									

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended May 31, 2015

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$14,382	\$1,351	\$13,032
818 Compressor Station Expense	12,227	1,148	11,079
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	142,401	13,394	129,007
821 Purification Expense	(139)	(13)	(126)
Maintenance			
832 Wells Expense	15,391	1,445	13,946
Total Underground Storage Expense	184,264	17,325	166,939
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,235	880	8,355
Total Other Storage Expense	9,235	880	8,355
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	114,075	10,724	103,350
845 LNG Fuel	(25,738)	(2,417)	(23,321)
Maintenance			
847 Supervision and Engineering	77,867	7,319	70,547
Total Liquified Natural Gas Expense	166,203	15,627	150,576
Total Natural Gas Storage	359,702	33,832	325,870
Transmission Expense			
Operation			
856 Mains Expense	224,665	15,351	209,314
Maintenance			
863 Maintenance of Mains	23,956	2,253	21,703
Total Transmission Expense	248,620	17,603	231,017
Distribution Expense			
Operation			
870 Supervision and Engineering	240,199	20,895	219,303
874 Mains and Services Expense	935,767	92,818	842,949
875 Measuring and Regulator Station Expense - General	11,575	1,123	10,452
877 Measuring and Regulator Station Expense - City Gate	37,967	3,101	34,865
878 Meter and House Regulator Expense	458,351	48,169	410,182
879 Customer Installation Expense	823,525	87,002	736,523
880 Other Expense	256,338	26,947	229,391
881 Rents	32,286	3,561	28,725

Maintenance				
885 Supervision and Engineering	569,672	39,832	529,840	
887 Mains	267,355	45,280	222,075	
889 Measuring and Regulator Station Expense - General	61,903	5,258	56,645	
891 Measuring and Regulator Station Expense - City Gate	1,371	117	1,254	
892 Services	56,803	3,979	52,825	
893 Meters and House Regulators	245,152	23,730	221,423	
894 Other Equipment	1,376	127	1,249	
Total Distribution Expense	<u>3,999,639</u>	<u>401,937</u>	<u>3,597,702</u>	
Customer Accounts Expense				
Operation				
901 Supervision	133,448	13,198	120,250	
902 Meter Reading Expenses	56,841	6,019	50,822	
903 Customer Records and Collection Expense	1,485,596	150,646	1,334,950	
904 Uncollectible Accounts	70,706	6,425	64,282	
Total Customer Accounts Expense	<u>1,746,592</u>	<u>176,289</u>	<u>1,570,303</u>	
Customer Service and Informational				
Operation				
907 Supervision	(196)	(21)	(175)	
908 Customer Assistance Expense	125,125	11,526	113,598	
909 Customer Information Expense	92,230	9,887	82,343	
910 Miscellaneous Customer Service Expense	14,740	1,580	13,160	
Total Customer Service and Informational	<u>231,899</u>	<u>22,973</u>	<u>208,926</u>	
Sales Expense				
Operation				
911 Supervision	13,816	1,463	12,353	
912 Demonstration and Selling Expense	256,119	27,125	228,994	
913 Advertising	68,129	7,303	60,826	
916 Miscellaneous Sales Expense	-	-	-	
Total Sales Expense	<u>338,064</u>	<u>35,891</u>	<u>302,173</u>	
Administrative and General Expense				
Operation				
921 Office Supplies and Expense	4,314,771	446,983	3,867,789	
922 Administrative Expenses Transferred - Credit	(1,530,059)	(161,571)	(1,368,487)	
924 Property Insurance Premium	256,263	25,344	230,919	
925 Injuries and Damages	37,004	3,660	33,345	
926 Employee Pensions and Benefits	(8,932)	(1,018)	(7,914)	
928 Regulatory Commission Expense	-	-	-	
930 Miscellaneous General Expense	114,228	11,297	102,931	
931 Rents	405,362	54,622	350,741	
Maintenance				
935 Maintenance of General Plant	336,015	36,823	299,191	
Total Administrative and General Expense	<u>3,924,653</u>	<u>416,139</u>	<u>3,508,513</u>	
Total Operations and Maintenance Expense	<u>\$10,849,169</u>	<u>\$1,104,664</u>	<u>\$9,744,505</u>	

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended May 31, 2015

FERC DESCRIPTION	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Allocated	Mar	Allocated	Mar	Allocated	Mar	Allocated	Mar	Allocated	Mar	Allocated	Mar	
816 Wells Expense Total	-	14,382	14,382	14,382	-	1,351	1,351	1,351	-	13,032	13,032	13,032	Firm Volumes Total
818 Compressor Station Expense Total	-	12,227	12,227	12,227	-	1,148	1,148	1,148	-	11,079	11,079	11,079	Firm Volumes Total
819 Compressor Station Fuel Total	-	0	0	0	-	-	-	-	-	0	0	0	Firm Volumes Total
	-	1,173	1,173	1,173	-	116	116	116	-	1,057	1,057	1,057	3-factor Total
	-	139,936	139,936	139,936	-	13,140	13,140	13,140	-	126,796	126,796	126,796	Firm Volumes Total
	-	1,292	1,292	1,292	-	138	138	138	-	1,154	1,154	1,154	Payroll Total
820 Measuring and Regulator Station Expense Total	-	142,401	142,401	142,401	-	13,394	13,394	13,394	-	129,007	129,007	129,007	Firm Volumes Total
	-	(139)	(139)	(139)	-	(13)	(13)	(13)	-	(126)	(126)	(126)	Payroll Total
821 Purification Expense Total	-	(139)	(139)	(139)	-	(13)	(13)	(13)	-	(126)	(126)	(126)	Firm Volumes Total
	-	15,391	15,391	15,391	-	1,445	1,445	1,445	-	13,946	13,946	13,946	Firm Volumes Total
832 Wells Expense Total	-	2,558	2,558	2,558	-	253	253	253	-	2,305	2,305	2,305	3-factor Total
	-	6,677	6,677	6,677	-	627	627	627	-	6,050	6,050	6,050	Firm Volumes Total
840 Supervision and Engineering Total	-	9,235	9,235	9,235	-	880	880	880	-	8,355	8,355	8,355	3-factor Total
	-	2,558	2,558	2,558	-	253	253	253	-	2,305	2,305	2,305	Firm Volumes Total
	-	11,517	11,517	11,517	-	10,471	10,471	10,471	-	101,045	101,045	101,045	Firm Volumes Total
844 Supervision and Engineering Total	-	(25,738)	(25,738)	(25,738)	-	(2,417)	(2,417)	(2,417)	-	(23,321)	(23,321)	(23,321)	Firm Volumes Total
845 LNG Fuel Total	-	(25,738)	(25,738)	(25,738)	-	(2,417)	(2,417)	(2,417)	-	(23,321)	(23,321)	(23,321)	Firm Volumes Total
	-	1,521	1,521	1,521	-	150	150	150	-	1,371	1,371	1,371	3-factor Total
	-	76,345	76,345	76,345	-	7,169	7,169	7,169	-	69,177	69,177	69,177	Firm Volumes Total
847 Supervision and Engineering Total	-	77,867	77,867	77,867	-	7,319	7,319	7,319	-	70,547	70,547	70,547	Firm Volumes Total
	-	155,214	155,214	155,214	-	15,351	15,351	15,351	-	139,863	139,863	139,863	3-factor Total
	69,450	-	-	-	-	-	-	-	69,450	-	-	-	Direct-OR Total
856 Mains Expense Total	69,450	155,214	224,665	224,665	-	15,351	15,351	15,351	69,450	139,863	209,314	209,314	3-factor Total
	-	22,778	22,778	22,778	-	2,253	2,253	2,253	-	20,525	20,525	20,525	Direct-OR Total
863 Maintenance of Mains Total	1,178	-	-	-	-	-	-	-	1,178	-	-	-	3-factor Total
	1,178	22,778	23,956	23,956	-	2,253	2,253	2,253	1,178	20,525	21,703	21,703	Firm Volumes Total
	-	124,939	124,939	124,939	-	11,732	11,732	11,732	-	113,207	113,207	113,207	Sales/Sendout Volumes Total
	-	60	60	60	-	5	5	5	-	54	54	54	Sendout Volumes Total
870 Supervision and Engineering Total	-	115,200	115,200	115,200	-	9,158	9,158	9,158	-	106,042	106,042	106,042	3-factor Total
	-	240,199	240,199	240,199	-	20,895	20,895	20,895	-	219,303	219,303	219,303	Customers Port/Van Total
	-	488,933	488,933	488,933	-	48,355	48,355	48,355	-	440,577	440,577	440,577	Customers Port/Van 80% Total
	-	9,352	9,352	9,352	-	1,357	1,357	1,357	-	7,995	7,995	7,995	Customers-All Total
	135,828	-	-	-	-	30,623	30,623	30,623	135,828	-	-	-	Direct-OR Total
	12,482	-	-	-	-	12,482	12,482	12,482	-	-	-	-	Direct-WA Total
874 Mains and Services Expense Total	148,310	787,457	935,767	935,767	-	80,336	80,336	80,336	135,828	707,122	842,949	842,949	sendout volumes Total
	-	4,384	4,384	4,384	-	349	349	349	-	4,036	4,036	4,036	Sendout Volumes Total
	-	7,191	7,191	7,191	-	774	774	774	-	6,417	6,417	6,417	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	-	11,575	11,575	11,575	-	1,123	1,123	1,123	-	10,452	10,452	10,452	Customers-All Total
	-	3,139	3,139	3,139	-	332	332	332	-	2,806	2,806	2,806	Payroll Total
	-	34,828	34,828	34,828	-	2,769	2,769	2,769	-	32,059	32,059	32,059	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	-	37,957	37,957	37,957	-	3,101	3,101	3,101	-	34,856	34,856	34,856	3-factor Total
	-	443,826	443,826	443,826	-	47,001	47,001	47,001	-	396,825	396,825	396,825	Customers-Ind Total
	-	8,161	8,161	8,161	-	588	588	588	-	7,573	7,573	7,573	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	-	-	Direct-WA Total
	-	2,569	2,569	2,569	-	204	204	204	-	2,365	2,365	2,365	Employee Cost Total
878 Meter and House Regulator Expense Total	-	458,351	458,351	458,351	-	48,169	48,169	48,169	-	410,182	410,182	410,182	3-factor Total
	-	29,217	29,217	29,217	-	2,890	2,890	2,890	-	26,327	26,327	26,327	Customers-All Total
	-	786,213	786,213	786,213	-	83,472	83,472	83,472	-	704,742	704,742	704,742	Employee Cost Total
	-	6,094	6,094	6,094	-	641	641	641	-	5,454	5,454	5,454	3-factor Total
879 Customer Installation Expense Total	-	823,525	823,525	823,525	-	87,002	87,002	87,002	-	736,523	736,523	736,523	Customers-All Total
	-	35,800	35,800	35,800	-	3,541	3,541	3,541	-	32,259	32,259	32,259	Direct-OR Total
	-	149,003	149,003	149,003	-	15,779	15,779	15,779	-	133,224	133,224	133,224	Direct-WA Total
	14,132	-	-	-	-	-	-	-	14,132	-	-	-	3-factor Total
	3,328	-	-	-	-	-	-	-	3,328	-	-	-	Direct-OR Total

880 Other Expense Total	17,460	54,075	54,075	-	4,299	4,299	-	-	49,776	49,776	Payroll Total Sendout Volumes Total
		236,878	259,538	3,328	2,960	2,960	-	14,132	215,259	229,351	3-factor Total
									26,967	26,967	Customers-all Total
881 Rents Total					601	601			1,758	1,758	Customers-The Dalles Total
					32,266	32,266			28,725	28,725	3-factor Total
					361,832	361,832			326,047	326,047	Customers-All Total
					1,702	1,702			1,522	1,522	Direct-OR Total
					190,351	190,351		190,351	-	-	Direct-WA Total
					2,443	2,443			-	-	Payroll Total
					13,343	13,343			11,920	11,920	sales volumes Total
									-	-	Sendout Volumes Total
885 Supervision and Engineering Total	192,794	376,878	569,672	2,443	37,389	39,832	190,351	339,489	529,840	529,840	3-factor Total
					108,201	108,201		107,701	97,500	97,500	Customers Port/Van 80% Total
					99,316	99,316		11,531	87,785	87,785	Customers-All Total
											Direct-OR Total
					36,790	36,790		36,790	-	-	Direct-WA Total
					23,048	23,048					3-factor Total
887 Mains Total	59,838	207,517	267,355	23,048	22,232	23,048	36,790	185,285	222,075	222,075	Customers-All Total
					1,312	1,312	130		1,182	1,182	Direct-OR Total
											Payroll Total
					729	729		729	-	-	Sendout Volumes Total
					46,780	46,780			43,061	43,061	3-factor Total
					13,083	13,083			11,674	11,674	Direct-OR Total
889 Measuring and Regulator Station Expense - General Total	729	61,174	61,903	5,258	5,258	5,258	729	55,916	56,645	56,645	Direct-WA Total
					398	398		359	359	359	3-factor Total
					973	973		896	896	896	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total					1,371	1,371		1,254	1,254	1,254	3-factor Total
					24,167	24,167		21,777	21,777	21,777	Direct-OR Total
					26,829	26,829		26,829	-	-	Direct-WA Total
					1,224	1,224					Sendout Volumes Total
892 Services Total	28,053	28,750	56,803	1,224	2,754	3,979	26,829	25,986	52,825	52,825	3-factor Total
					782	782		704	704	704	Sendout Volumes Total
					124,311	124,311		111,147	111,147	111,147	Customers-All Total
					12,988	12,988		11,764	11,764	11,764	Customers-Comm Total
					11,161	11,161		10,356	10,356	10,356	Customers-Ind Total
					28,637	28,637		25,567	25,567	25,567	Customers-Res Total
					(522)	(522)		(522)	(522)	(522)	Direct-OR Total
											Payroll Total
					67,796	67,796		62,407	62,407	62,407	Sendout Volumes Total
893 Meters and House Regulators Total	(522)	245,675	245,152		23,730	23,730	(522)	221,945	221,423	221,423	3-factor Total
					1,238	1,238		1,116	1,116	1,116	Customers-All Total
					39	39		34	34	34	Direct-OR Total
					99	99		99	-	-	Customers-OR Total
894 Other Equipment Total	99	1,277	1,376		127	127	89	1,150	1,249	1,249	3-factor Total
					133,448	133,448		120,250	120,250	120,250	Direct-OR Total
901 Supervision Total					13,198	13,198		12,025	12,025	12,025	3-factor Total
					133,448	133,448		120,250	120,250	120,250	Customers-All Total
902 Meter Reading Expenses Total					56,841	56,841		50,822	50,822	50,822	3-factor Total
					891,051	891,051		802,926	802,926	802,926	Customers-Comm Total
					169,353	169,353		151,418	151,418	151,418	Customers-Ind Total
					28,313	28,313		26,271	26,271	26,271	Customers-Res Total
					396,880	396,880		354,335	354,335	354,335	Direct-OR Total
903 Customer Records and Collection Expense Total					1,495,596	1,495,596		1,334,950	1,334,950	1,334,950	Customers-All Total
					(14,976)	(14,976)		(13,390)	(13,390)	(13,390)	Customers-Comm Total
					8,111	8,111		7,347	7,347	7,347	Customers-Ind Total
					1,532	1,532		1,421	1,421	1,421	Customers-Res Total
					66,570	66,570		59,434	59,434	59,434	Direct-OR Total
904 Uncollectible Accounts Total	9,469	61,237	70,706	6,425	6,425	6,425	9,469	54,812	64,282	64,282	Customers-Res Total
					(196)	(196)		(175)	(175)	(175)	3-factor Total
907 Supervision Total					(196)	(196)		(175)	(175)	(175)	Customers-All Total
					48,755	48,755		43,592	43,592	43,592	Customers-Comm Total
					78,790	78,790		73,109	73,109	73,109	Customers-Ind Total
					(1,647)	(1,647)		(1,470)	(1,470)	(1,470)	Customers-Res Total
					(1,632)	(1,632)		(1,632)	(1,632)	(1,632)	Direct-OR Total
908 Customer Assistance Expense Total	859	125,898	125,125	859	10,667	11,526	(1,632)	115,231	113,598	113,598	Direct-WA Total
					(773)	(773)		(632)	(632)	(632)	3-factor Total

909 Customer Information Expense Total	-	92,230	92,230	-	9,887	9,887	-	82,343	82,343	-	82,343	82,343	Customers-Comm Total Customers-Res Total
910 Miscellaneous Customer Service Expense Total	-	14,740	14,740	-	-	-	-	13,160	13,160	-	13,160	13,160	3-factor Total Customers-All Total Customers-Res Total
911 Supervision Total	-	13,816	13,816	-	1,463	1,463	-	12,353	12,353	-	12,353	12,353	Customers-All Total Customers-Res Total
912 Demonstration and Selling Expense Total	-	255,119	255,119	-	27,125	27,125	-	228,994	228,994	-	228,994	228,994	3-factor Total Customers-All Total Customers-Comm Total Customers-Res Total Direct-OR Total
913 Advertising Total	-	68,076	68,076	-	7,298	7,298	-	60,778	60,778	-	60,778	60,778	3-factor Total Customers-Res Total
916 Miscellaneous Sales Expense Total	-	-	-	-	-	-	-	-	-	-	-	-	3-factor Total Customers-Res Total
921 Office Supplies and Expense Total	66,190	4,248,582	4,314,771	849	446,134	446,983	65,341	3,802,448	3,867,789	-	3,802,448	3,867,789	3-factor Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Direct-WA Total Employee Cost Total Firm Volumes Total Payroll Total Regulatory Total Sendout Volumes Total
922 Administrative Expenses Transferred - Credit Total	-	(1,089,009)	(1,089,009)	-	(115,217)	(115,217)	-	(973,792)	(973,792)	-	(973,792)	(973,792)	Admin Train Total Employee Cost Total
924 Property Insurance Premium Total	-	255,263	255,263	-	25,344	25,344	-	230,919	230,919	-	230,919	230,919	3-factor Total
925 Injuries and Damages Total	-	37,004	37,004	-	3,660	3,660	-	33,345	33,345	-	33,345	33,345	3-factor Total
926 Employee Pensions and Benefits Total	754	(9,686)	(9,686)	-	(1,018)	(1,018)	754	(8,668)	(8,668)	-	(8,668)	(8,668)	Direct-OR Total Employee Cost Total
930 Miscellaneous General Expense Total	-	114,228	114,228	-	11,297	11,297	-	102,931	102,931	-	102,931	102,931	3-factor Total
931 Rents Total	3,989	2,270	2,270	-	37,835	37,835	-	344,722	344,722	-	344,722	344,722	3-factor Total Customers-All Total Direct-OR Total Direct-WA Total
935 Maintenance of General Plant Total	60,070	275,945	336,015	9,113	27,711	36,823	50,957	245,234	299,191	-	245,234	299,191	Customers port/van Total Customers-All Total Customers-The Dalles Total Direct-OR Total direct-wa Total Employee Cost Total Firm Volumes Total Payroll Total sales volumes Total
Grand Total	673,633	10,175,536	10,849,169	69,892	1,034,772	1,104,664	603,741	9,140,764	9,744,505	-	9,140,764	9,744,505	

June 2015 Activity

NW Natural
Washington Results of Operations
Monthly Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		System		Washington		Washington		Oregon		June 2015	
		System	System	Washington	Washington	Washington	Washington	Oregon	Oregon	Oregon	Oregon
		Direct	Total	Direct	Allocated	Direct	Total	Direct	Allocated	Direct	Total
Total Operating Revenue			635,924				(103,709)				739,633
Total Rate Base			1,149,875,447				123,921,107				1,025,954,341
Rate Of Return on Rate Base			0.06%				-0.08%				0.07%

NW Natural
Washington Quarterly Results of Operations Report

June 2015

Monthly Summary Acct Description	System		System Total	Washington		Washington Total	Oregon		Oregon Total
	Direct	Allocated		Direct	Allocated		Direct	Allocated	
Alloc. Ref.									
Sales of Gas									
480.1 Residential	13,456,039	(5,133,463)	13,456,039	2,076,534	(544,128)	2,076,534	11,379,505	(4,589,335)	11,379,505
481.1 Commercial	9,447,223		9,447,223	980,125		980,125	8,467,098		8,467,098
481.2 Industrial Firm	1,291,304		1,291,304	165,429		165,429	1,125,875		1,125,875
481.3 Interruptible	1,511,086		1,511,086	46,097		46,097	1,464,989		1,464,989
481.5 Interruptible Incentive	0		0	0		0	0		0
495.20 Unbilled Revenue	0		0	0		0	0		0
Total Sales of Gas	25,705,652	(5,133,463)	20,572,189	3,268,185	(544,128)	2,724,057	22,437,467	(4,589,335)	17,848,132
Transportation Revenue									
489.12 Industrial Firm	725,898		725,898	82,309		82,309	643,589		643,589
489.13 Interruptible	619,800		619,800	68,897		68,897	550,903		550,903
489.15 Interruptible Incentive	0		0	0		0	0		0
489.3 Agency Fee/Balancing	3,089		3,089	0		0	3,089		3,089
Total Transportation Revenue	1,348,787	0	1,348,787	151,207	0	151,207	1,197,581	0	1,197,581
495.6 Rate Adjustments - Amortizations	8,192,890		8,192,890	(63,077)		(63,077)	8,255,967		8,255,967
Miscellaneous Revenues									
487 Late Payment Charge	173,132		173,132	6,827		6,827	166,305		166,305
488.0 Seasonal Reconnect Fee	1,700		1,700	0		0	1,700		1,700
488.0 Delinquent Reconnect Fee	21,500		21,500	0		0	21,500		21,500
488.1 Returned Check Charge	8,865		8,865	750		750	8,115		8,115
488.3 Recon Charge CR During Office Hours	24,400		24,400	1,300		1,300	23,100		23,100
488.4 Field Collection Charge	43,155		43,155	3,635		3,635	39,520		39,520
488.5 Recon Charge CR After Office Hours	3,630		3,630	3,550		3,550	80		80
488.6 Recon Charge Seas During Office Hours	1,040		1,040	80		80	960		960
488.7 Recon Charge Seas After Office Hours	550		550	550		550	0		0
488.8 Automated Payment Charge	5,513		5,513	688		688	4,825		4,825
493.2 Rent - Utility Property	22,740		22,740	1,508		1,508	21,232		21,232
495.1 Meter Rentals	17,359		17,359	1,555		1,555	15,804		15,804
495.2 Other Gas Revenue - Miscellaneous	3,637		3,637	287		287	3,350		3,350
Total Miscellaneous Revenues	304,481	22,740	327,220	19,221	1,508	20,729	285,259	21,232	306,491
Total Operating Revenue	35,551,811	(5,110,724)	30,441,087	3,375,536	(542,620)	2,832,916	32,176,274	(4,568,103)	27,608,171
Cost of Gas									
804.7 WACOG Incurred	7,260,793		7,260,793	595,745		595,745	6,665,048		6,665,048
805.7 WACOG Deferred	1,728,457		1,728,457	283,325		283,325	1,445,132		1,445,132
804.6 Demand Incurred	6,602,790		6,602,790	685,370		685,370	5,917,420		5,917,420
805.8 Demand Deferred	(4,236,535)		(4,236,535)	(457,278)		(457,278)	(3,779,258)		(3,779,258)
805.4 Amortization of Gas Costs	713,032		713,032	40,006		40,006	673,025		673,025
Total Cost of Gas	12,068,537	0	12,068,537	1,147,168	0	1,147,168	10,921,369	0	10,921,369
Detail									
Operations & Maintenance									
O&M	440,926	9,913,441	10,354,367	(34,413)	1,008,459	974,046	475,339	8,904,982	9,380,321
Other Taxes									
408.11 Property	1,801,316		1,801,316	149,664		149,664	1,651,652		1,651,652
408.12 Franchise	637,156		637,156	122,339		122,339	514,817		514,817
408.13 Payroll	426,755		426,755	45,535		45,535	381,220		381,220
408.14 Other	(5,146)		(5,146)	26,307		26,307	(31,453)		(31,453)
408.15 Regulatory	0		0	0		0	0		0
Total Other Taxes	2,433,327	426,755	2,860,081	298,310	45,535	343,845	2,135,016	381,220	2,516,236
403.1 Depreciation	6,218,000		6,218,000	656,372		656,372	5,561,628		5,561,628
Income Taxes									
409.11 Federal Income Taxes	(2,083,830)		(2,083,830)	(183,765)		(183,765)	(1,900,065)		(1,900,065)
410.1 Federal Income Taxes - Deferred	1,047,665		1,047,665	0		0	1,047,665		1,047,665
411.4 Federal Income Tax Credit	(363,900)		(363,900)	(1,041)		(1,041)	(362,859)		(362,859)
409.1 Oregon Income Taxes	(425,322)		(425,322)	0		0	(425,322)		(425,322)
410.1 Oregon Income Taxes - Deferred	221,980		221,980	0		0	221,980		221,980
411.1 Oregon Income Tax Credit	(92,416)		(92,416)	(184,807)		(184,807)	(92,416)		(92,416)
Total Income Taxes	(1,695,823)		(1,695,823)	(184,807)		(184,807)	(1,511,016)		(1,511,016)
Total Operating Revenue Deductions	14,942,790	16,558,196	29,805,163	1,411,066	1,710,366	2,936,625	13,531,724	14,847,830	26,868,538
Net Operating Income			635,924			(103,709)			739,633

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

Rate Base	Gross Plant
101	2,685,927,373
108.1X	(1,196,071,013)
ADJ	48,263,842
117.X	14,159,806
186.XX	971,693
252.XX	(3,445,483)
283.XX	(332,000,494)
283.XX	(67,930,276)

Total Rate Base

Rate Of Return on Rate Base

- Allocation References:
A Unbilled Revenue
B Follows plant split
O&M See OO&M Detail
C Payroll Factor
D Depreciation Factor

	System		Washington		Washington		Oregon		June 2015 Oregon Total
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
		2,685,927,373							2,415,568,756
		(1,196,071,013)							(1,081,460,442)
		48,263,842			270,358,617				44,023,696
		14,159,806			(114,610,572)				12,830,200
		971,693			4,240,146				740,461
		(3,445,483)			1,329,606				(3,067,317)
		(332,000,494)			231,232				(294,750,737)
		(67,930,276)			(378,166)				(67,930,276)
		1,149,875,447			(37,249,757)				1,025,954,341
					0				
					123,921,107				
					-0.08%				0.07%
					10.60%				89.40%
					10.47%				89.53%
					10.67%				89.33%
					10.56%				89.44%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	June 2015								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			81,706,555			7,415,991			74,290,564
Total Rate Base			1,140,771,846			118,950,795			1,021,821,051
Rate Of Return on Rate Base			7.16%			6.23%			7.27%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct.	Description	Alloc. Ref.	System		System		Washington		Washington		Oregon		Oregon					
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total							
480.1	Sales of Gas		415,113,657	0	415,113,657	45,156,251	0	45,156,251	0	369,957,406	0	369,957,406	0	369,957,406				
481.1	Residential		215,570,112	0	215,570,112	18,779,891	0	18,779,891	0	196,790,221	0	196,790,221	0	196,790,221				
481.2	Commercial		24,526,704	0	24,526,704	2,242,763	0	2,242,763	0	22,283,941	0	22,283,941	0	22,283,941				
481.3	Interruptible		31,722,153	0	31,722,153	754,831	0	754,831	0	30,967,321	0	30,967,321	0	30,967,321				
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0				
495.20	Unbilled Revenue		0	(2,079,663)	(2,079,663)	0	(249,899)	(249,899)	0	0	(1,829,764)	(1,829,764)	0	(1,829,764)				
	Total Sales of Gas		686,932,626	(2,079,663)	684,852,963	66,933,737	(249,899)	66,683,837	0	619,998,889	(1,829,764)	618,169,125	0	618,169,125				
	Transportation Revenue																	
489.12	Industrial Firm		9,513,917	0	9,513,917	1,104,067	0	1,104,067	0	8,409,850	0	8,409,850	0	8,409,850				
489.13	Interruptible		7,587,605	0	7,587,605	883,759	0	883,759	0	6,703,847	0	6,703,847	0	6,703,847				
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0				
489.3	Agency Fee/Balancing		12,817	0	12,817	0	0	0	0	12,817	0	12,817	0	12,817				
	Total Transportation Revenue		17,114,339	0	17,114,339	1,987,825	0	1,987,825	0	15,126,514	0	15,126,514	0	15,126,514				
495.6	Rate Adjustments - Amortizations		19,279,542	0	19,279,542	(1,446,653)	0	(1,446,653)	0	20,726,195	0	20,726,195	0	20,726,195				
	Miscellaneous Revenues																	
487	Late Payment Charge		2,130,894	0	2,130,894	95,047	0	95,047	0	2,035,847	0	2,035,847	0	2,035,847				
488.0	Seasonal Reconnect Fee		22,250	0	22,250	0	0	0	0	22,250	0	22,250	0	22,250				
488.0	Delinquent Reconnect Fee		296,910	0	296,910	1,150	0	1,150	0	295,760	0	295,760	0	295,760				
488.1	Returned Check Charge		105,105	0	105,105	9,900	0	9,900	0	95,205	0	95,205	0	95,205				
488.3	Recon Charge CR During Office Hours		285,720	0	285,720	15,190	0	15,190	0	270,530	0	270,530	0	270,530				
488.4	Field Collection Charge		428,160	0	428,160	37,775	0	37,775	0	390,385	0	390,385	0	390,385				
488.5	Recon Charge CR After Office Hours		40,850	0	40,850	38,600	0	38,600	0	2,250	0	2,250	0	2,250				
488.6	Recon Charge Seas During Office Hours		16,520	0	16,520	1,670	0	1,670	0	14,850	0	14,850	0	14,850				
488.7	Recon Charge Seas After Office Hours		3,910	0	3,910	3,750	0	3,750	0	160	0	160	0	160				
488.8	Automated Payment Charge		67,205	0	67,205	8,823	0	8,823	0	58,383	0	58,383	0	58,383				
493.2	Rent - Utility Property		207,743	0	207,743	19,819	18,074	18,074	0	187,924	259,617	259,617	0	259,617				
495.1	Meter Rentals		118,530	0	118,530	5,943	0	5,943	0	112,587	0	112,587	0	112,587				
495.2	Other Gas Revenue - Miscellaneous		3,723,797	277,691	4,001,488	237,665	18,074	255,740	0	3,486,131	259,617	3,745,748	0	3,745,748				
	Total Miscellaneous Revenues		727,050,304	(1,801,972)	725,248,332	67,712,574	(231,825)	67,480,749	0	659,337,729	(1,570,147)	657,767,582	0	657,767,582				
	Total Operating Revenue																	
804.7	WACOG Incurred		241,133,860	0	241,133,860	22,289,062	0	22,289,062	0	218,844,798	0	218,844,798	0	218,844,798				
805.7	WACOG Deferred		15,776,332	0	15,776,332	2,428,203	0	2,428,203	0	13,348,129	0	13,348,129	0	13,348,129				
804.6	Demand Incurred		84,123,527	0	84,123,527	8,536,356	0	8,536,356	0	75,587,171	0	75,587,171	0	75,587,171				
805.8	Demand Deferred		(12,196,983)	0	(12,196,983)	(1,528,333)	0	(1,528,333)	0	(10,668,650)	0	(10,668,650)	0	(10,668,650)				
805.4	Amortization of Gas Costs		11,053,332	0	11,053,332	402,022	0	402,022	0	10,651,310	0	10,651,310	0	10,651,310				
	Total Cost of Gas		339,890,068	0	339,890,068	32,127,310	0	32,127,310	0	307,762,758	0	307,762,758	0	307,762,758				
	Detail																	
	Operations & Maintenance																	
	Other Taxes																	
408.11	Property		19,527,573	0	19,527,573	1,522,436	0	1,522,436	0	18,005,136	0	18,005,136	0	18,005,136				
408.12	Franchise		18,044,647	0	18,044,647	2,753,515	0	2,753,515	0	15,291,132	0	15,291,132	0	15,291,132				
408.13	Payroll		0	4,816,329	4,816,329	0	513,902	513,902	0	4,302,426	0	4,302,426	0	4,302,426				
408.14	Other		113,249	0	113,249	65,844	0	65,844	0	47,406	0	47,406	0	47,406				
408.15	Regulatory		3,638,351	0	3,638,351	143,086	0	143,086	0	3,495,266	0	3,495,266	0	3,495,266				
	Total Other Taxes		41,323,821	4,816,329	46,140,149	4,484,881	513,902	4,998,783	0	36,838,940	4,302,426	41,141,366	0	41,141,366				
403.1	Depreciation		0	73,683,636	73,683,636	0	7,652,482	7,652,482	0	66,031,154	0	66,031,154	0	66,031,154				
	Income Taxes																	
409.11	Federal Income Taxes		34,487,757	0	34,487,757	2,256,615	0	2,256,615	0	32,231,142	0	32,231,142	0	32,231,142				
410.1	Federal Income Taxes - Deferred		20,519,875	0	20,519,875	0	0	0	0	20,519,875	0	20,519,875	0	20,519,875				
411.4	Federal Income Tax Credit		(25,416,404)	0	(25,416,404)	(172,477)	0	(172,477)	0	(25,243,927)	0	(25,243,927)	0	(25,243,927)				
409.1	Oregon Income Taxes		828,283	0	828,283	0	0	0	0	828,283	0	828,283	0	828,283				
410.1	Oregon Income Taxes - Deferred		8,925,933	0	8,925,933	0	0	0	0	8,925,933	0	8,925,933	0	8,925,933				
411.1	Oregon Income Tax Credit		(3,227,355)	0	(3,227,355)	0	0	0	0	(3,227,355)	0	(3,227,355)	0	(3,227,355)				
	Total Income Taxes		36,116,089	0	36,116,089	2,084,138	0	2,084,138	0	34,031,951	0	34,031,951	0	34,031,951				
	Total Operating Revenue Deductions																	
	Net Operating Income																	
	393,147,552			214,276,136			37,358,645			20,621,975			193,654,161			583,477,019		
	81,706,555												74,290,564					

NW Natural
Washington Results of Operations
12 Month Ended Reports

Rate Base
Gross Plant

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101			2,651,343,788			264,625,564			2,386,718,224
108.1X			(1,175,635,219)			(114,418,110)			(1,061,217,109)
Adj			43,979,624			3,856,660			40,122,965
117.X			14,045,792			1,320,304			12,725,488
186.XX			1,097,337			253,734			843,602
252.XX			(3,370,882)			(306,446)			(3,064,436)
283.XX			(324,960,695)			(36,380,911)			(288,579,784)
283.XX			(65,727,895)			0			(65,727,895)
Total Rate Base			1,140,771,846			118,950,795			1,021,821,051

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Revenue
- B Direct
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
	7.16%			6.23%			7.27%
A	100.00%			12.02%			87.98%
B	100.00%			6.51%			93.49%
C	100.00%			10.67%			89.33%
D	100.00%			10.39%			89.61%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended June 30, 2015

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$13,548	\$1,272	\$12,276
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$191,551	\$18,000	\$173,551
821 Purification Expense	\$3,225	\$303	\$2,922
Maintenance			
832 Wells Expense	15,293	1,436	13,857
Total Underground Storage Expense	223,616	21,011	202,605
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,477	898	8,579
Total Other Storage Expense	9,477	898	8,579
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	112,077	10,532	101,545
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	96,770	9,097	87,674
Total Liquified Natural Gas Expense	208,847	19,629	189,218
Total Natural Gas Storage	441,940	41,537	400,403
Transmission Expense			
Operation			
856 Mains Expense	293,299	20,891	272,408
Maintenance			
863 Maintenance of Mains	97,189	9,612	87,577
Total Transmission Expense	390,488	30,503	359,985
Distribution Expense			
Operation			
870 Supervision and Engineering	242,576	21,021	221,554
874 Mains and Services Expense	747,790	53,941	693,849
875 Measuring and Regulator Station Expense - General	12,190	1,088	11,102
877 Measuring and Regulator Station Expense - City Gate	43,246	3,520	39,725
878 Meter and House Regulator Expense	861,886	90,519	771,367
879 Customer Installation Expense	382,105	40,263	341,842
880 Other Expense	145,532	13,982	131,550
881 Rents	17,202	2,069	15,133

Maintenance				
885	Supervision and Engineering	569,235	36,067	533,167
887	Mains	187,811	969	186,842
889	Measuring and Regulator Station Expense - General	74,004	6,088	67,917
891	Measuring and Regulator Station Expense - City Gate	6,845	559	6,285
892	Services	38,618	(8,338)	46,956
893	Meters and House Regulators	301,946	29,454	272,492
894	Other Equipment	2,258	180	2,077
	Total Distribution Expense	<u>3,633,242</u>	<u>291,383</u>	<u>3,341,858</u>
Customer Accounts Expense				
Operation				
901	Supervision	133,473	13,200	120,272
902	Meter Reading Expenses	62,788	6,595	56,193
903	Customer Records and Collection Expense	1,578,126	160,115	1,418,011
904	Uncollectible Accounts	(223,788)	(23,423)	(200,365)
	Total Customer Accounts Expense	<u>1,550,598</u>	<u>156,487</u>	<u>1,394,112</u>
Customer Service and Informational				
Operation				
907	Supervision	202	22	181
908	Customer Assistance Expense	313,827	30,221	283,606
909	Customer Information Expense	151,870	16,280	135,590
910	Miscellaneous Customer Service Expense	14,851	1,592	13,259
	Total Customer Service and Informational	<u>480,750</u>	<u>48,115</u>	<u>432,635</u>
Sales Expense				
Operation				
911	Supervision	14,287	1,513	12,774
912	Demonstration and Selling Expense	296,124	31,260	264,864
913	Advertising	37,296	3,998	33,298
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>347,707</u>	<u>36,771</u>	<u>310,936</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,180,338	437,831	3,742,507
922	Administrative Expenses Transferred - Credit	(1,501,548)	(158,565)	(1,342,983)
924	Property Insurance Premium	256,063	25,325	230,739
925	Injuries and Damages	7,266	719	6,547
926	Employee Pensions and Benefits	(256,580)	(27,046)	(229,534)
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	114,315	11,306	103,010
931	Rents	405,135	54,394	350,741
	Maintenance			
935	Maintenance of General Plant	304,651	25,286	279,365
	Total Administrative and General Expense	<u>3,509,641</u>	<u>369,249</u>	<u>3,140,392</u>
	Total Operations and Maintenance Expense	<u>\$10,354,367</u>	<u>\$974,046</u>	<u>\$9,380,321</u>

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended June 30, 2015

FERC DESCRIPTION	System		Washington		Oregon		Allocation Method
	Direct	Total	Direct	Total	Direct	Total	
816 Wells Expense Total	13,548	13,548	1,272	1,272	12,276	12,276	Firm volumes Total
818 Compressor Station Expense Total	-	-	-	-	-	-	Firm Volumes Total
819 Compressor Station Fuel Total	0	0	0	0	0	0	Firm Volumes Total
	472	472	47	47	425	425	3-factor Total
	190,247	190,247	17,864	17,864	172,382	172,382	Firm Volumes Total
	832	832	89	89	743	743	Payroll Total
820 Measuring and Regulator Station Expense Total	191,551	191,551	18,000	18,000	173,551	173,551	Firm Volumes Total
	3,225	3,225	303	303	2,922	2,922	Payroll Total
821 Purification Expense Total	3,225	3,225	303	303	2,922	2,922	Firm Volumes Total
	15,293	15,293	1,436	1,436	13,857	13,857	Firm Volumes Total
832 Wells Expense Total	15,293	15,293	1,436	1,436	13,857	13,857	Firm Volumes Total
	1,644	1,644	163	163	1,481	1,481	3-factor Total
	7,833	7,833	736	736	7,097	7,097	Firm Volumes Total
840 Supervision and Engineering Total	9,477	9,477	898	898	8,579	8,579	Firm Volumes Total
	1,644	1,644	163	163	1,482	1,482	3-factor Total
	110,433	110,433	10,370	10,370	100,063	100,063	Firm Volumes Total
844 Supervision and Engineering Total	112,077	112,077	10,532	10,532	101,545	101,545	Firm Volumes Total
845 LNG Fuel Total	1,961	1,961	194	194	1,767	1,767	3-factor Total
	94,809	94,809	8,903	8,903	85,906	85,906	Firm Volumes Total
847 Supervision and Engineering Total	96,770	96,770	9,097	9,097	87,674	87,674	Firm Volumes Total
	211,238	211,238	20,891	20,891	190,347	190,347	3-factor Total
856 Mains Expense Total	82,061	82,061	82,061	82,061	-	-	Direct-OR Total
	211,238	293,299	20,891	20,891	190,347	272,408	3-factor Total
	97,189	97,189	9,612	9,612	87,577	87,577	Direct-OR Total
863 Maintenance of Mains Total	97,189	97,189	9,612	9,612	87,577	87,577	3-factor Total
	120,562	120,562	11,321	11,321	109,241	109,241	Firm Volumes Total
	77	77	7	7	70	70	Sales/Seoutdout Volumes Total
	121,937	121,937	9,694	9,694	112,243	112,243	Sendout Volumes Total
870 Supervision and Engineering Total	242,576	242,576	21,021	21,021	221,554	221,554	3-factor Total
	390,814	390,814	38,651	38,651	352,162	352,162	Customers Port/Van Total
	8,745	8,745	1,289	1,289	7,476	7,476	Customers-All Total
	351,599	351,599	37,234	37,234	314,364	314,364	Customers-All Total
	19,846	19,846	-	-	19,846	19,846	Direct-OR Total
	(23,214)	(23,214)	(23,214)	(23,214)	-	-	Direct-WA Total
874 Mains and Services Expense Total	751,157	747,790	77,155	53,941	674,003	693,849	sendout volumes Total
	7,976	7,976	634	634	7,342	7,342	Sendout Volumes Total
	4,214	4,214	454	454	3,760	3,760	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	12,190	12,190	1,088	1,088	11,102	11,102	Customers-All Total
	3,121	3,121	330	330	2,790	2,790	Direct-OR Total
	40,125	40,125	3,190	3,190	36,935	36,935	Payroll Total
	43,746	43,746	3,520	3,520	39,725	39,725	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	835,631	835,631	88,493	88,493	747,138	747,138	3-factor Total
	8,842	8,842	637	637	8,204	8,204	Customers-Ind Total
	5,292	5,292	5,292	5,292	-	-	Direct-OR Total
	237	237	237	237	-	-	Direct-WA Total
	1,258	1,258	100	100	1,158	1,158	Employee Cost Total
878 Meter and House Regulator Expense Total	856,357	861,886	237	90,282	766,075	771,367	Sendout Volumes Total
	28,322	28,322	2,801	2,801	25,521	25,521	3-factor Total
	349,110	349,110	36,971	36,971	312,139	312,139	Customers-All Total
	382,105	382,105	4,181	4,181	377,924	377,924	Employee Cost Total
879 Customer Installation Expense Total	70,689	70,689	6,991	6,991	63,698	63,698	3-factor Total
	16,004	16,004	1,695	1,695	14,309	14,309	Customers-All Total
	10,200	10,200	10,200	10,200	-	-	Direct-OR Total
	1,552	1,552	1,552	1,552	-	-	Direct-WA Total

880 Other Expense Total	11,752	133,780	45,532	1,552	3,743	3,743	3,743	10,200	43,344	43,344	Payroll Total
		14,843			1,468	1,468			13,375	13,375	Sendout Volumes Total
881 Rents Total		2,359	17,202		601	601			1,758	1,758	3-factor Total
		336,254	336,254		33,256	33,256			15,133	15,133	Customers-All Total
		1,586			168	168			1,418	1,418	Customers-The Dailies Total
		212,862			212,862	212,862			302,999	302,999	3-factor Total
		746			746	746			1,418	1,418	Customers-All Total
		17,753	17,753		1,894	1,894			212,862	212,862	Direct-OR Total
		33	33		3	3			15,859	15,859	Direct-WA Total
									30	30	Payroll Total
											sales volumes Total
885 Supervision and Engineering Total	213,608	355,626	569,235	746	35,321	36,067	212,862	320,305	533,167	533,167	Sendout Volumes Total
		45,298	45,298		4,480	4,480		40,818	40,818	40,818	3-factor Total
		101,100	101,100		11,738	11,738		89,363	89,363	89,363	Customers Port/Van 80% Total
		607	607		64	64		543	543	543	Customers-All Total
		63,178	63,178		5,023	5,023		58,156	58,156	58,156	Direct-OR Total
		6,122	6,122		875	875		7,247	7,247	7,247	Direct-WA Total
		73,224	74,094		6,088	6,088		780	67,137	67,917	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	780	790	790		78	78		711	711	711	3-factor Total
		6,055	6,055		481	481		5,574	5,574	5,574	Sendout Volumes Total
		6,845	6,845		559	559		6,285	6,285	6,285	3-factor Total
		37,195	37,195		3,679	3,679		33,516	33,516	33,516	Direct-OR Total
		1,398	1,398					1,398		1,398	Direct-WA Total
		(13,057)	(13,057)		(13,057)	(13,057)					Sendout Volumes Total
892 Services Total	(11,659)	50,277	38,618	(13,057)	4,719	(8,338)	1,398	45,558	46,956	46,956	3-factor Total
		623	623		62	62		561	561	561	Customers-All Total
		172,251	172,251		18,241	18,241		154,010	154,010	154,010	Customers-Comm Total
		12,872	12,872		1,213	1,213		11,660	11,660	11,660	Customers-Ind Total
		17,966	17,966		1,267	1,267		16,300	16,300	16,300	Customers-Res Total
		31,051	31,051		3,329	3,329		27,722	27,722	27,722	Payroll Total
		372	372					372		372	Sendout Volumes Total
											3-factor Total
		67,210	67,210		5,343	5,343		61,867	61,867	61,867	Customers-All Total
		301,573	301,546		29,454	29,454		272,119	272,492	272,492	Customers-Comm Total
893 Meters and House Regulators Total	1,821	1,821	1,821		180	180		1,641	1,641	1,641	Customers-Ind Total
											Direct-OR Total
		436	436					436		436	3-factor Total
		2,258	2,258		180	180		2,077	2,077	2,077	Customers-All Total
894 Other Equipment Total	436	1,821	1,821		180	180		436		436	3-factor Total
		133,473	133,473		13,200	13,200		120,272	120,272	120,272	Customers-All Total
901 Supervision Total		133,473	133,473		13,200	13,200		120,272	120,272	120,272	3-factor Total
		547	547		54	54		493	493	493	Customers-All Total
		61,765	61,765		6,541	6,541		55,224	55,224	55,224	Customers-Comm Total
		476	476					476		476	Customers-Ind Total
902 Meter Reading Expenses Total	476	62,312	62,788		6,595	6,595		55,717	55,193	55,193	Direct-OR Total
		92,122	92,122		91,198	91,198		830,924	830,924	830,924	3-factor Total
		206,869	206,869		21,907	21,907		184,961	184,961	184,961	Customers-All Total
		32,372	32,372		2,334	2,334		30,038	30,038	30,038	Customers-Comm Total
		416,748	416,748		44,675	44,675		372,073	372,073	372,073	Customers-Ind Total
		15	15					15		15	Customers-Res Total
903 Customer Records and Collection Expense Total	15	1,578,111	1,578,126		160,115	160,115		1,417,986	1,418,011	1,418,011	Direct-OR Total
		10,018	10,018		1,061	1,061		8,957	8,957	8,957	Customers-All Total
		(25,749)	(25,749)		(2,426)	(2,426)		(23,323)	(23,323)	(23,323)	Customers-Comm Total
		(6,977)	(6,977)		(503)	(503)		(6,474)	(6,474)	(6,474)	Customers-Ind Total
		(201,080)	(201,080)		(21,556)	(21,556)		(179,524)	(179,524)	(179,524)	Customers-Res Total
904 Uncollectible Accounts Total		(223,788)	(223,788)		(23,423)	(23,423)		(200,365)	(200,365)	(200,365)	Direct-OR Total
		202	202		22	22		181	181	181	Customers-Res Total
907 Supervision Total		202	202		22	22		181	181	181	3-factor Total
		237,681	237,681		25,170	25,170		212,511	212,511	212,511	Customers-All Total
		84,446	84,446		6,089	6,089		78,357	78,357	78,357	Customers-Comm Total
		(5,513)	(5,513)		(591)	(591)		(4,922)	(4,922)	(4,922)	Customers-Ind Total
		(2,339)	(2,339)		(447)	(447)		(2,339)	(2,339)	(2,339)	Customers-Res Total
908 Customer Assistance Expense Total	(2,786)	315,613	313,827	(447)	30,668	30,221	(2,339)	285,946	283,606	283,606	Direct-WA Total

909 Customer Information Expense Total	151,870	151,870	16,280	16,280	151,590	151,590	Customers-Comm Total
	29	29	3	3	26	26	Customers-Res Total
	14,822	14,822	1,589	1,589	13,233	13,233	3-factor Total
910 Miscellaneous Customer Service Expense Total	14,851	14,851	1,592	1,592	13,259	13,259	Customers-All Total
	14,287	14,287	1,513	1,513	12,774	12,774	Customers-Res Total
	14,287	14,287	1,513	1,513	12,774	12,774	Customers-Res Total
911 Supervision Total	1,447	1,447	143	143	1,304	1,304	3-factor Total
	264,036	264,036	27,961	27,961	236,074	236,074	Customers-All Total
	9,803	9,803	923	923	8,880	8,880	Customers-Comm Total
	20,820	20,820	2,232	2,232	18,588	18,588	Customers-Res Total
912 Demonstration and Selling Expense Total	17	17	17	17	17	17	Direct-OR Total
	17	296,106	296,124	31,260	264,864	264,864	3-factor Total
		37,296	3,998	3,998	33,298	33,298	Customers-Res Total
913 Advertising Total		37,296	3,998	3,998	33,298	33,298	3-factor Total
							Customers-Res Total
916 Miscellaneous Sales Expense Total							
	3,604,658	3,604,658	356,272	356,272	3,248,386	3,248,386	3-factor Total
	1,545	1,545	164	164	1,381	1,381	Customers-All Total
	1,683	1,683	122	122	1,571	1,571	Customers-Ind Total
	12,983	12,983	1,392	1,392	11,591	11,591	Customers-Res Total
	46,102	46,102	447	447	46,102	46,102	Direct-OR Total
	447	373,219	39,225	39,225	333,993	333,993	Direct-WA Total
		8,372	893	893	7,479	7,479	Employee Cost Total
	130,957	130,957	39,287	39,287	91,670	91,670	Firm Volumes Total
	46,548	4,133,290	447	29	334	334	Payroll Total
		(1,074,793)	(113,713)	(113,713)	3,696,406	3,742,507	Regulatory Total
		(426,755)	(44,852)	(44,852)	(381,903)	(381,903)	Sendout Volumes Total
922 Administrative Expenses Transferred - Credit Total		(1,501,548)	(158,565)	(158,565)	(1,342,983)	(1,342,983)	Admin Tran Total
		256,063	25,325	25,325	230,739	230,739	Employee Cost Total
924 Property Insurance Premium Total		256,063	25,325	25,325	230,739	230,739	3-factor Total
		7,266	719	719	6,547	6,547	3-factor Total
925 Injuries and Damages Total		7,266	719	719	6,547	6,547	3-factor Total
	754	754	754	754	754	754	Direct-OR Total
	(257,334)	(257,334)	(27,046)	(27,046)	(230,288)	(230,288)	Employee Cost Total
926 Employee Pensions and Benefits Total	754	(257,334)	(27,046)	(27,046)	754	(230,288)	3-factor Total
	114,315	114,315	11,306	11,306	103,010	103,010	3-factor Total
930 Miscellaneous General Expense Total		114,315	11,306	11,306	103,010	103,010	3-factor Total
	382,557	382,557	37,835	37,835	344,722	344,722	Customers-All Total
	2,270	2,270	240	240	2,030	2,030	Customers-Res Total
	3,989	3,989	3,989	3,989	3,989	3,989	Direct-OR Total
	16,319	16,319	16,319	16,319	16,319	16,319	Direct-WA Total
931 Rents Total	20,308	384,827	405,135	38,075	346,751	350,741	3-factor Total
		248,511	24,578	24,578	223,933	223,933	Customers port/van Total
		1,461	212	212	1,249	1,249	Customers-All Total
		11,090	1,174	1,174	9,916	9,916	Customers-The Dalles Total
		1,331	339	339	992	992	Direct-OR Total
	36,959	36,959	36,959	36,959	36,959	36,959	direct-wa Total
	(1,685)	(1,685)	(1,685)	(1,685)	217	217	Employee Cost Total
		242	25	25	217	217	Firm Volumes Total
		326	31	31	296	296	Payroll Total
		6,415	611	611	5,804	5,804	sales volumes Total
935 Maintenance of General Plant Total	35,275	269,377	304,651	(1,685)	262,971	279,365	
Grand Total	440,926	9,913,441	10,354,367	(34,413)	1,008,459	9,794,046	

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.590%	89.410%
Customers-Residential	10.720%	89.280%
Customers-Commercial	9.420%	90.580%
Customers-Industrial	7.210%	92.790%
Customers-The Dalles	25.470%	74.530%
3-factor	9.890%	90.110%
firm volumes	9.390%	90.610%
sales volumes	9.530%	90.470%
sendout volumes	7.950%	92.050%
sales/sendout volumes	8.735%	91.265%
Customers Portland/Vancouver	14.510%	85.490%
Customers Portland/Vancouver 80%	11.608%	88.392%
Customers Portland/Vancouver Con	13.930%	86.070%
Payroll	10.670%	89.330%
Admin Transfer	10.580%	89.420%
Employee Cost	10.510%	89.490%
Regulatory	30.000%	70.000%
Telemetry	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.470%	89.530%
Depreciation	10.560%	89.444%
Rate Base	9.100%	90.900%

NW Natural
State Allocation Factors
Updated for year ended 2014 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2014	704,644	75,010	629,634
December 2013	694,873	73,255	621,618
Average	699,759	74,133	625,626
% of System		10.59%	89.41%
Residential Customers			
December 2014	637,411	68,691	568,720
December 2013	628,634	67,045	561,589
Average	633,023	67,868	565,155
% of System		10.72%	89.28%
Commercial Customers			
December 2014	66,204	6,243	59,961
December 2013	65,272	6,142	59,130
Average	65,738	6,193	59,546
% of System		9.42%	90.58%
Industrial Customers			
December 2014	1,029	76	953
December 2013	967	68	899
Average	998	72	926
% of System		7.21%	92.79%
The Dalles			
December 2014	7,724	1,967	5,757
December 2013	7,571	1,929	5,642
Average	7,648	1,948	5,700
% of System		25.47%	74.53%
Portland / Vancouver			
December 2014	500,899	73,043	427,856
December 2013	493,749	71,326	422,423
Average	497,324	72,185	425,140
% of System		14.51%	85.49%
Portland / Vancouver Commercial			
December 2014	43,201	6,022	37,179
December 2013	42,568	5,929	36,639
Average	42,885	5,976	36,909
% of System		13.93%	86.07%
Volumes - 12 Months Ended 12/31/13			
Firm Delivered			
	835,205,726	78,421,817	756,783,909
% of System		9.39%	90.61%
Sales Volumes			
	729,847,556	69,557,216	660,290,340
% of System		9.53%	90.47%
Sendout Volumes			
	1,092,989,019	86,838,155	1,006,150,864
% of System		7.95%	92.05%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.47%	89.53%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.59%	89.41%
Average		9.89%	90.11%

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

December 31, 2014	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	152,929,441	1,000,754	151,928,687
Distribution	1,937,150,374	220,548,835	1,716,601,539
December 31, 2013	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	133,527,317	968,602	132,558,715
Distribution	1,875,730,818	206,637,568	1,669,093,250
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	143,228,379	984,678	142,243,701
Distribution	1,906,440,596	213,593,202	1,692,847,395
Gross Plant Directly Assigned	2,050,428,969	214,578,326	1,835,850,642
% of System		10.47%	89.53%

**NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2014
Rate Base**

<u>SYSTEM</u>		2013 Dec	2014 December	Dec 13 - Dec 14 12 month average	
System		System	System	System	Allocation Method
Gross Plant					
Intangible	Software Other	103,123,879	90,513,399	102,268,534	Total Customers
		84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		133,527,317	152,929,441	142,040,127	Direct
Distribution		1,875,730,818	1,937,150,374	1,904,430,874	Direct
General		176,320,553	179,822,192	178,529,869	3-Factor & Direct
Storage and storage transmission CNG and LNG		279,519,367	281,843,368	280,868,151	Firm Delivered Volumes
		2,527,301	3,790,768	3,655,739	3-Factor
Encana		153,839,135	177,390,471	172,981,332	Direct
Total Gross Plant		2,725,348,364	2,824,200,007	2,785,534,619	
Accumulated Depreciation					
Intangible		(70,730,657)	(56,323,141)	(68,661,293)	Total Customers
Production		(691,036)	(691,036)	(674,809)	Direct
Transmission		(17,824,894)	(22,118,583)	(19,909,454)	Direct
Distribution		(857,234,227)	(886,819,825)	(874,106,683)	Direct
General		(64,670,658)	(62,612,842)	(67,297,816)	3-Factor
Storage and storage transmission CNG and LNG		(109,184,265)	(116,028,992)	(112,606,513)	Firm Delivered Volumes
		(2,324,428)	(2,036,539)	(2,191,364)	3-Factor
Encana		(18,100,036)	(37,290,324)	(27,014,760)	Direct
Total Accumulated Depreciation		(1,140,760,201)	(1,183,921,283)	(1,172,462,692)	
Storage Gas		14,127,180	14,018,464	14,072,285	Firm Delivered Volumes
Customer Advances		(3,138,288)	(3,192,328)	(3,380,519)	Direct
Leasehold Improvements		1,378,600	1,107,853	1,244,226	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC		1,596,955,654	1,652,212,713	1,625,007,919	
OREGON					
<u>OREGON</u>		2013 Dec OREGON	2014 December OREGON	Dec 13 - Dec 14 12 month average OREGON	
Gross Plant					
Intangible	Software Other	92,203,060	80,928,030	91,438,296	Total Customers
		84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	Direct
Transmission		132,558,715	151,928,687	141,059,899	Direct
Distribution		1,669,093,250	1,716,601,539	1,693,809,216	Direct
General		166,385,959	169,584,653	167,974,395	3-Factor & Direct
Storage and storage transmission CNG and LNG		256,371,198	258,476,976	257,593,332	Firm Delivered Volumes
		2,277,351	3,415,861	3,294,187	3-Factor
Encana		153,839,135	177,390,471	172,981,332	Direct
Total Gross Plant		2,473,488,216	2,559,085,764	2,528,910,204	
Accumulated Depreciation					
Intangible		(63,240,280)	(50,358,521)	(61,390,062)	Total Customers
Production		(691,036)	(691,036)	(674,809)	Direct
Transmission		(17,761,094)	(22,034,688)	(19,835,666)	Direct
Distribution		(771,117,602)	(795,473,276)	(785,439,301)	Direct
General		(59,035,279)	(57,156,969)	(61,387,723)	3-Factor
Storage and storage transmission CNG and LNG		(101,381,124)	(107,736,675)	(104,558,792)	Firm Delivered Volumes
		(2,094,542)	(1,835,125)	(1,974,638)	3-Factor
Encana		(18,100,036)	(37,290,324)	(27,014,760)	Direct
Total Accumulated Depreciation		(1,033,420,993)	(1,072,576,613)	(1,062,275,751)	
Storage Gas		12,800,638	12,702,130	12,750,897	Firm Delivered Volumes
Customer Advances		(2,910,664)	(2,907,569)	(3,121,567)	Direct
Leasehold Improvements		1,074,460	836,728	946,898	Direct & 3-Factor
Total Rate Base Excluding ADIT		1,451,031,657	1,497,140,441	1,477,210,680	

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2014
Rate Base

	2013	2014	Dec 13 - Dec 14	
WASHINGTON	2013	2014	Dec 13 - Dec 14	
	Dec	December	12 month average	
Gross Plant	WASHINGTON	WASHINGTON	WASHINGTON	
Intangible	10,920,819	9,585,369	10,830,238	Total Customers
Software	447	447	447	Direct
Other	0	0	0	Direct
Production	968,602	1,000,754	980,227	Direct
Transmission	206,637,568	220,548,835	210,621,658	Direct
Distribution	9,934,593	10,237,539	10,555,473	3-Factor & Direct
General				
Storage and storage transmission	23,148,169	23,366,392	23,274,819	Firm Delivered Volumes
CNG and LNG	249,950	374,907	361,553	3-Factor
Total Gross Plant	251,860,148	265,114,243	256,624,416	
Accumulated Depreciation				
Intangible	(7,490,377)	(5,964,621)	(7,271,231)	Total Customers
Production	0	0	0	Direct
Transmission	(63,800)	(83,896)	(73,788)	Direct
Distribution	(86,116,625)	(91,346,549)	(88,667,381)	Direct
General	(5,635,379)	(5,455,873)	(5,910,093)	3-Factor
Storage and storage transmission	(7,803,141)	(8,292,318)	(8,047,721)	Firm Delivered Volumes
CNG and LNG	(229,886)	(201,414)	(216,726)	3-Factor
Total Accumulated Depreciation	(107,339,208)	(111,344,670)	(110,186,941)	
Storage Gas	1,326,542	1,316,334	1,321,388	Firm Delivered Volumes
Customer Advances	(227,624)	(284,759)	(258,951)	Direct
Leasehold Improvements	304,139	271,125	297,328	Direct & 3-Factor
Total Rate Base Excluding ADIT	145,923,997	155,072,272	147,797,239	
Total Rate Base Used			<u>\$147,797,239</u>	

Customer Counts, Volumes and Usage per Customer

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

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

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

12 Months Ended	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December
Volumes												
Residential	46,434,839	47,342,142	47,470,651	47,446,260	47,490,105	47,183,490	47,274,518	47,256,776	47,259,750	46,298,651	45,994,468	44,729,672
Commercial	20,812,781	21,200,692	21,328,757	21,410,312	21,382,974	21,304,915	21,321,274	21,303,157	21,321,696	21,043,354	20,836,838	20,497,470
Industrial Firm	3,295,146	3,330,434	3,366,255	3,373,704	3,378,045	3,358,573	3,320,364	3,261,637	3,207,782	3,124,040	3,067,550	3,007,666
Interruptible	1,395,313	1,412,831	1,394,631	1,378,238	1,314,234	1,268,538	1,246,961	1,233,701	1,201,851	1,122,640	1,325,232	1,322,411
Transport Firm	8,689,748	8,724,541	8,698,834	8,669,530	8,703,670	8,788,411	8,851,049	8,843,478	8,762,443	8,712,603	8,782,698	8,770,405
Transport Interruptible	10,151,824	10,171,549	10,165,219	10,187,219	10,156,684	10,188,910	9,373,948	9,985,492	9,976,523	8,741,222	9,821,284	9,927,188
Total	90,779,651	92,182,189	92,424,347	92,465,263	92,425,712	92,092,837	91,388,114	91,884,241	91,730,045	89,042,510	89,828,070	88,254,812
Average Customers												
Residential	66,309	66,448	66,590	66,731	66,871	67,013	67,154	67,291	67,426	67,558	67,691	67,829
Commercial	5,989	6,011	6,034	6,058	6,081	6,100	6,115	6,130	6,141	6,150	6,157	6,165
Industrial Firm	38	38	38	38	38	38	38	38	38	39	39	39
Interruptible	6	6	6	6	6	6	6	5	5	5	5	5
Transport Firm	14	13	12	13	13	13	13	13	13	13	14	15
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	72,366	72,527	72,690	72,856	73,020	73,180	73,336	73,488	73,636	73,776	73,917	74,063
12 Month Use per Average Customer												
Residential	700	712	713	711	710	704	704	702	701	685	679	659
Commercial	3,475	3,527	3,535	3,534	3,516	3,493	3,487	3,475	3,472	3,422	3,384	3,325
Industrial Firm	87,676	88,615	89,370	89,370	89,288	88,773	87,378	85,458	83,681	81,144	79,333	77,451
Interruptible	239,197	242,200	242,545	243,218	231,924	227,201	226,720	227,760	225,347	213,836	248,481	255,951
Transport Firm	639,736	671,119	700,577	693,562	691,682	689,287	685,243	675,935	661,316	649,387	623,624	594,604
Transport Interruptible	922,893	924,686	924,111	926,111	923,335	926,265	852,177	907,772	906,957	794,657	892,844	902,472

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

	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June
Volumes						
Residential	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,580,080
Commercial	3,051,456	2,344,084	1,862,687	1,545,037	1,195,904	886,440
Industrial Firm	328,906	273,010	241,400	219,928	185,404	185,853
Interruptible	123,740	106,760	109,531	109,482	95,177	81,252
Transport Firm	924,433	784,319	849,221	724,343	616,626	619,959
Transport Interruptible	897,593	760,275	733,859	734,503	716,213	754,650
Total	12,729,813	9,647,782	8,043,659	6,750,608	5,303,943	4,108,234
Customers						
Residential	68,908	69,023	69,131	69,227	69,307	69,377
Commercial	6,230	6,206	6,211	6,219	6,235	6,241
Industrial Firm	39	39	39	39	39	41
Interruptible	5	5	5	5	5	5
Transport Firm	21	21	21	21	21	21
Transport Interruptible	11	11	11	11	11	11
Total	75,214	75,305	75,418	75,522	75,618	75,696
Use per Customer						
Residential	107	78	61	49	36	23
Commercial	490	378	300	248	192	142
Industrial Firm	8,433	7,000	6,190	5,639	4,754	4,533
Interruptible	24,748	21,352	21,906	21,896	19,035	16,250
Transport Firm	81,599	69,116	66,714	66,773	65,110	68,605
Transport Interruptible	81,599	69,116	66,714	66,773	65,110	68,605

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

12 Months Ended	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June
Volumes						
Residential	43,629,264	41,120,968	39,791,270	39,392,123	39,398,804	39,411,897
Commercial	19,896,592	18,884,201	18,291,730	18,066,803	18,075,235	18,057,307
Industrial Firm	2,933,358	2,832,132	2,738,366	2,682,837	2,631,236	2,648,148
Interruptible	1,213,241	1,177,198	1,171,902	1,182,173	1,187,509	1,183,198
Transport Firm	8,862,409	8,866,126	8,951,037	8,972,881	8,919,885	8,868,088
Transport Interruptible	9,962,217	10,038,939	10,037,444	9,245,213	8,562,020	10,043,251
Total	86,497,081	82,919,564	80,981,749	79,542,030	78,774,689	80,211,889
Average Customers						
Residential	67,965	68,097	68,230	68,365	68,501	68,638
Commercial	6,167	6,171	6,173	6,176	6,181	6,189
Industrial Firm	39	39	39	39	39	39
Interruptible	5	5	5	5	5	5
Transport Firm	15	16	17	17	18	19
Transport Interruptible	11	11	11	11	11	11
Total	74,202	74,338	74,475	74,613	74,755	74,900
12 Month Use per Average Customer						
Residential	642	604	583	576	575	574
Commercial	3,227	3,060	2,963	2,925	2,924	2,918
Industrial Firm	75,375	72,619	70,215	68,791	67,468	67,612
Interruptible	238,670	235,440	234,380	236,435	237,502	236,640
Transport Firm	574,859	551,262	534,390	515,189	493,266	475,076
Transport Interruptible	905,656	912,631	912,495	840,474	778,365	913,023