

July 2015 Activity

NW Natural
Washington Results of Operations
Monthly Summary

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

		July 2015						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		(143,390)			(137,399)			(5,990)
		1,144,418,167			123,464,034			1,020,954,133
		-0.01%			-0.11%			0.00%

NW Natural
Washington Quarterly Results of Operations Report

Monthly Summary Acct	Description	Alloc. Ref.	System		Washington		System		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Total
480.1	Residential		13,849,688		1,635,974		13,849,688	1,635,974		12,213,714		12,213,714
481.1	Commercial		8,872,648		785,150		8,872,648	785,150		8,087,498		8,087,498
481.2	Industrial Firm		1,734,539		150,123		1,734,539	150,123		1,584,416		1,584,416
481.3	Interruptible		2,089,576		41,042		2,089,576	41,042		2,048,534		2,048,534
481.5	Interruptible Incentive		0		0		0	0		0		0
495.20	Unbilled Revenue		0	(675,620)	0	(1,900)	(675,620)	(1,900)	(673,720)	0	(673,720)	(673,720)
	Total Sales of Gas		26,546,451	(675,620)	2,612,289	(1,900)	25,870,831	2,610,389	(673,720)	23,200,442		23,200,442
489.12	Industrial Firm		721,943		82,725		721,943	82,725		639,217		639,217
489.13	Interruptible		626,837		75,405		626,837	75,405		551,432		551,432
489.15	Interruptible Incentive		0		0		0	0		0		0
489.3	Agency Fee/Balancing		9,230		9,230		9,230	9,230		9,230		9,230
	Total Transportation Revenue		1,358,009	0	158,130	0	1,358,009	158,130	0	1,199,880	0	1,199,880
495.6	Rate Adjustments - Amortizations		1,279,379		46,694		1,279,379	46,694		1,232,684		1,232,684
	Miscellaneous Revenues		105,351		4,866		105,351	4,866		100,484		100,484
487	Late Payment Charge		800		0		800	0		800		800
488.0	Seasonal Reconnect Fee		18,450		150		18,450	150		18,300		18,300
488.1	Delinquent Reconnect Fee		8,355		900		8,355	900		7,455		7,455
488.3	Returned Check Charge		23,000		1,250		23,000	1,250		21,750		21,750
488.4	Recon Charge CR During Office Hours		40,785		3,165		40,785	3,165		37,620		37,620
488.4	Field Collection Charge		2,610		2,450		2,610	2,450		160		160
488.5	Recon Charge CR After Office Hours		705		105		705	105		600		600
488.6	Recon Charge Seas During Office Hours		150		150		150	150		0		0
488.7	Recon Charge Seas After Office Hours		4,788		625		4,788	625		4,163		4,163
488.8	Automated Payment Charge		23,336		1,507		23,336	1,507	21,829	1,507	21,829	21,829
493.2	Rent - Utility Property		17,103		1,557		17,103	1,557		15,546		15,546
495.1	Meter Rentals		5,901		730		5,901	730		5,171		5,171
495.2	Other Gas Revenue - Miscellaneous		227,996		15,948		227,996	15,948		212,049		212,049
	Total Miscellaneous Revenues		29,411,835	(652,284)	2,833,060	(393)	28,759,551	2,832,668	(651,891)	26,578,775		25,926,883
	Total Operating Revenue		7,080,928		583,274		7,080,928	583,274		6,497,654		6,497,654
804.7	WACOG Incurred		1,340,106		263,947		1,340,106	263,947		1,076,159		1,076,159
805.7	WACOG Deferred		6,664,422		691,767		6,664,422	691,767		5,972,655		5,972,655
804.6	Demand Incurred		(4,413,968)		(475,905)		(4,413,968)	(475,905)		(3,938,063)		(3,938,063)
805.8	Demand Deferred		567,154		30,309		567,154	30,309		536,845		536,845
805.4	Amortization of Gas Costs		11,238,642	0	1,093,392	0	11,238,642	1,093,392	0	10,145,250	0	10,145,250
	Total Cost of Gas		534,782	10,193,346	78,734	1,027,546	10,728,128	1,106,279	9,165,800	456,048	9,621,848	9,621,848
	Operations & Maintenance		1,802,963		149,664		1,802,963	149,664		1,653,299		1,653,299
408.11	Property		751,214		111,200		751,214	111,200		640,013		640,013
408.12	Franchise		442,987		47,267		442,987	47,267	395,721	395,721	395,721	395,721
408.13	Payroll		(2,582)		7,355		(2,582)	7,355	(9,937)	(9,937)	(9,937)	(9,937)
408.14	Other		0		0		0	0	0	0	0	0
408.15	Regulatory		2,551,595	442,987	266,220	47,267	2,999,582	315,487	395,721	2,283,375	2,679,096	2,679,096
	Total Other Taxes		6,231,941		657,844		6,231,941	657,844	5,574,097	5,574,097	5,574,097	5,574,097
403.1	Depreciation		(2,510,252)		(201,894)		(2,510,252)	(201,894)		(2,308,358)		(2,308,358)
	Income Taxes		933,497		0		933,497	0		933,497		933,497
409.11	Federal Income Taxes - Deferred		(511,696)		(1,041)		(511,696)	(1,041)		(511,696)		(511,696)
410.11	Federal Income Tax Credit		197,487		0		197,487	0		197,487		197,487
411.12	Oregon Income Taxes - Deferred		(85,422)		0		(85,422)	0		(85,422)		(85,422)
	Total Income Tax Credit		(2,290,352)		(202,935)		(2,290,352)	(202,935)		(2,087,417)		(2,087,417)
	Total Operating Revenue Deductions		14,325,019	16,868,274	1,440,346	1,732,656	28,902,941	2,970,067	15,135,618	12,884,673	25,932,874	25,932,874
	Net Operating Income		(143,390)		(137,399)		(143,390)	(137,399)		(5,990)		(5,990)

NW Natural
Washington Results of Operations
Monthly Summary

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,689,104,537			270,784,611			2,418,319,926
108.1X Accumulated Depreciation			(1,200,962,195)			(115,070,245)			(1,085,891,950)
ADJ Working Capital Allowance			44,489,384			3,833,372			40,656,012
117.X Storage Gas - Cushion			14,187,128			1,332,171			12,854,957
186.XX Leasehold Improvements			948,999			227,246			721,753
252.XX Customer Contributions			(3,240,987)			(375,628)			(2,865,359)
283.XX Deferred Taxes - Federal			(332,165,318)			(37,267,494)			(294,897,824)
283.XX Deferred Taxes - State			(67,943,382)			0			(67,943,382)
Total Rate Base			1,144,418,167			123,464,034			1,020,954,133
Rate Of Return on Rate Base			-0.01%			-0.11%			0.00%
Allocation References:									
A Unbilled Revenue			100.00%			0.28%			99.72%
B Follows plant split			100.00%			10.47%			89.53%
OO&M See OO&W Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			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

		July 2015						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		82,132,875			8,601,374			73,531,501
		1,151,806,580			120,680,583			1,031,125,997
		7.13%			7.13%			7.13%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		System		Washington		Oregon		
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas													
480.1	Residential		414,078,529	0	414,078,529	0	0	45,023,895	0	45,023,895	369,054,634	0	369,054,634
481.1	Commercial		215,192,692	0	215,192,692	18,726,448	0	18,726,448	0	18,726,448	196,466,244	0	196,466,244
481.2	Industrial Firm		24,473,543	0	24,473,543	2,254,359	0	2,254,359	0	2,254,359	22,219,184	0	22,219,184
481.3	Interruptible		31,611,740	0	31,611,740	744,946	0	744,946	0	744,946	30,866,794	0	30,866,794
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	574,046	574,046	0	0	0	0	0	0	452,932	452,932
	Total Sales of Gas	A	685,356,505	574,046	685,930,551	66,749,649	121,114	66,870,763	121,114	66,870,763	618,606,856	452,932	619,059,788
Transportation Revenue													
489.12	Industrial Firm		9,564,715	0	9,564,715	1,108,328	0	1,108,328	0	1,108,328	8,456,386	0	8,456,386
489.13	Interruptible		7,609,441	0	7,609,441	891,041	0	891,041	0	891,041	6,718,400	0	6,718,400
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		22,000	0	22,000	0	0	0	0	0	22,000	0	22,000
	Total Transportation Revenue		17,196,156	0	17,196,156	1,999,370	0	1,999,370	0	1,999,370	15,196,786	0	15,196,786
Rate Adjustments - Amortizations													
495.6	Miscellaneous Revenues		19,235,752	0	19,235,752	460,669	0	460,669	0	460,669	18,775,083	0	18,775,083
Miscellaneous Revenues													
487	Late Payment Charge		2,132,810	0	2,132,810	94,743	0	94,743	0	94,743	2,038,068	0	2,038,068
488.0	Seasonal Reconnect Fee		22,550	0	22,550	0	0	0	0	0	22,550	0	22,550
488.0	Delinquent Reconnect Fee		293,160	0	293,160	1,050	0	1,050	0	1,050	292,110	0	292,110
488.1	Returned Check Charge		104,910	0	104,910	9,975	0	9,975	0	9,975	94,935	0	94,935
488.3	Recon Charge CR During Office Hours		285,335	0	285,335	15,165	0	15,165	0	15,165	270,170	0	270,170
488.4	Field Collection Charge		425,845	0	425,845	37,580	0	37,580	0	37,580	388,265	0	388,265
488.5	Recon Charge CR After Office Hours		40,830	0	40,830	38,550	0	38,550	0	38,550	2,280	0	2,280
488.6	Recon Charge Seas During Office Hours		16,275	0	16,275	1,695	0	1,695	0	1,695	14,580	0	14,580
488.7	Recon Charge Seas After Office Hours		3,810	0	3,810	3,650	0	3,650	0	3,650	160	0	160
488.8	Automated Payment Charge		66,375	0	66,375	8,698	0	8,698	0	8,698	57,678	0	57,678
493.2	Rent - Utility Property		0	275,632	275,632	0	0	0	18,080	18,080	0	257,553	257,553
495.1	Meter Rentals		207,474	0	207,474	19,681	0	19,681	0	19,681	187,793	0	187,793
495.2	Other Gas Revenue - Miscellaneous		118,602	0	118,602	5,798	0	5,798	0	5,798	112,805	0	112,805
	Total Miscellaneous Revenues		3,717,977	275,632	3,993,609	236,584	18,080	254,664	18,080	254,664	3,481,393	257,553	3,738,946
Total Operating Revenue													
			725,506,389	849,678	726,356,067	69,446,271	139,194	69,585,465	139,194	69,585,465	656,060,118	710,484	656,770,602
Cost of Gas													
804.7	WACOG Incurred		238,857,644	0	238,857,644	22,033,537	0	22,033,537	0	22,033,537	216,824,107	0	216,824,107
805.7	WACOG Deferred		18,151,177	0	18,151,177	2,757,872	0	2,757,872	0	2,757,872	15,393,305	0	15,393,305
804.6	Demand Incurred		83,105,096	0	83,105,096	8,482,240	0	8,482,240	0	8,482,240	74,622,855	0	74,622,855
805.8	Demand Deferred		(11,630,581)	0	(11,630,581)	(1,495,446)	0	(1,495,446)	0	(1,495,446)	(10,135,135)	0	(10,135,135)
805.4	Amortization of Gas Costs		11,898,518	0	11,898,518	500,737	0	500,737	0	500,737	11,397,781	0	11,397,781
	Total Cost of Gas		340,381,853	0	340,381,853	32,278,940	0	32,278,940	0	32,278,940	308,102,913	0	308,102,913
Detail Operations & Maintenance													
			11,647,154	135,713,139	147,360,293	793,420	12,437,997	13,231,417	12,437,997	13,231,417	10,853,734	123,275,143	134,128,877
Other Taxes													
408.11	Property		19,522,894	0	19,522,894	1,527,497	0	1,527,497	0	1,527,497	17,995,397	0	17,995,397
408.12	Franchise		18,081,155	0	18,081,155	2,754,038	0	2,754,038	0	2,754,038	15,327,117	0	15,327,117
408.13	Payroll		4,833,757	0	4,833,757	515,762	0	515,762	0	515,762	4,317,995	0	4,317,995
408.14	Other		116,798	0	116,798	57,068	0	57,068	0	57,068	59,730	0	59,730
408.15	Regulatory		3,638,351	0	3,638,351	143,086	0	143,086	0	143,086	3,495,266	0	3,495,266
	Total Other Taxes		41,359,199	4,833,757	46,192,955	4,481,689	515,762	4,997,450	515,762	4,997,450	36,877,510	4,317,995	41,195,505
Depreciation													
403.1	Depreciation		0	73,855,342	73,855,342	0	7,691,394	7,691,394	0	7,691,394	66,163,948	0	66,163,948
Income Taxes													
409.11	Federal Income Taxes		31,977,505	0	31,977,505	2,930,703	0	2,930,703	0	2,930,703	29,046,802	0	29,046,802
410.11	Federal Income Taxes - Deferred		21,453,372	0	21,453,372	(145,813)	0	(145,813)	0	(145,813)	21,453,372	0	21,453,372
411.42	Federal Income Tax Credit		(23,584,508)	0	(23,584,508)	316,587	0	316,587	0	316,587	(23,438,695)	0	(23,438,695)
409.12	Oregon Income Taxes		9,479,875	0	9,479,875	0	0	0	0	0	9,479,875	0	9,479,875
410.12	Oregon Income Taxes - Deferred		(3,210,083)	0	(3,210,083)	0	0	0	0	0	(3,210,083)	0	(3,210,083)
411.12	Oregon Income Tax Credit		36,432,748	0	36,432,748	2,784,890	0	2,784,890	0	2,784,890	33,647,858	0	33,647,858
	Total Operating Revenue Deductions		393,388,206	214,402,238	644,223,192	37,554,049	20,645,152	60,984,091	20,645,152	60,984,091	355,834,157	193,757,086	583,239,101
	Net Operating Income		82,132,875	0	82,132,875	8,601,374	0	8,601,374	0	8,601,374	73,531,501	0	73,531,501

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			2,657,231,154			265,459,438			2,391,771,716
108.1X			(1,178,287,562)			(114,379,364)			(1,063,908,198)
Adj			54,268,917			4,964,312			49,304,605
117.X			14,056,222			1,321,049			12,735,173
186.XX			1,074,477			249,626			824,851
252.XX			(3,346,569)			(315,443)			(3,031,126)
283.XX			(326,991,656)			(36,619,034)			(290,372,622)
283.XX			(66,198,403)			0			(66,198,403)
Total Rate Base			1,151,806,580			120,680,583			1,031,125,997

Rate Of Return on Rate Base

Allocation References:

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			7.13%			7.13%			7.13%
			100.00%			21.10%			78.90%
			100.00%			6.56%			93.44%
			100.00%			10.67%			89.33%
			100.00%			10.41%			89.59%

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

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$42,517	\$3,842	\$38,675
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$147,967	\$13,903	\$134,063
821 Purification Expense	(\$124)	(\$12)	(\$112)
Maintenance			
832 Wells Expense	15,920	1,495	14,425
Total Underground Storage Expense	206,280	19,229	187,051
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,190	870	8,320
Total Other Storage Expense	9,190	870	8,320
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	129,126	12,125	117,001
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	47,861	4,494	43,367
Total Liquefied Natural Gas Expense	176,988	16,619	160,368
Total Natural Gas Storage	392,458	36,718	355,740
Transmission Expense			
Operation			
856 Mains Expense	126,784	4,939	121,845
Maintenance			
863 Maintenance of Mains	61,490	6,081	55,409
Total Transmission Expense	188,275	11,020	177,255
Distribution Expense			
Operation			
870 Supervision and Engineering	211,448	18,450	192,998
874 Mains and Services Expense	855,655	87,801	767,854
875 Measuring and Regulator Station Expense - General	12,473	1,145	11,328
877 Measuring and Regulator Station Expense - City Gate	37,652	3,019	34,632
878 Meter and House Regulator Expense	623,225	65,230	557,996
879 Customer Installation Expense	692,602	73,978	618,624
880 Other Expense	239,989	46,506	193,483
881 Rents	10,412	1,693	8,719

Maintenance				
885	Supervision and Engineering	390,388	33,464	356,925
887	Mains	240,267	30,399	209,868
889	Measuring and Regulator Station Expense - General	67,830	5,680	62,150
891	Measuring and Regulator Station Expense - City Gate	18,477	768	17,709
892	Services	43,465	3,868	39,597
893	Meters and House Regulators	268,182	25,110	243,071
894	Other Equipment	1,928	141	1,787
	Total Distribution Expense	<u>3,713,993</u>	<u>397,251</u>	<u>3,316,741</u>
Customer Accounts Expense				
Operation				
901	Supervision	123,828	12,247	111,581
902	Meter Reading Expenses	64,764	6,852	57,912
903	Customer Records and Collection Expense	1,462,988	148,420	1,314,568
904	Uncollectible Accounts	37,278	3,891	33,387
	Total Customer Accounts Expense	<u>1,688,857</u>	<u>171,409</u>	<u>1,517,448</u>
Customer Service and Informational				
Operation				
907	Supervision	78	8	70
908	Customer Assistance Expense	126,023	10,265	115,757
909	Customer Information Expense	159,593	17,108	142,485
910	Miscellaneous Customer Service Expense	19,061	2,043	17,018
	Total Customer Service and Informational	<u>304,754</u>	<u>29,426</u>	<u>275,329</u>
Sales Expense				
Operation				
911	Supervision	14,403	1,529	12,874
912	Demonstration and Selling Expense	225,256	23,855	201,401
913	Advertising	104,165	11,166	92,999
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>343,824</u>	<u>36,551</u>	<u>307,273</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,238,641	433,349	3,805,291
922	Administrative Expenses Transferred - Credit	(1,527,933)	(161,345)	(1,366,588)
924	Property Insurance Premium	256,863	25,404	231,459
925	Injuries and Damages	2,449	242	2,207
926	Employee Pensions and Benefits	29,196	2,989	26,207
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	365,524	36,150	329,374
931	Rents	405,135	54,394	350,741
	Maintenance			
935	Maintenance of General Plant	326,093	32,721	293,371
	Total Administrative and General Expense	<u>4,095,967</u>	<u>423,905</u>	<u>3,672,062</u>
	Total Operations and Maintenance Expense	<u>\$10,728,128</u>	<u>\$1,106,279</u>	<u>\$9,621,848</u>

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

FERC DESCRIPTION	System		Washington		Oregon		Allocation Method
	Direct Jul	Total Jul	Direct Jul	Allocated Jul	Direct Jul	Allocated Jul	
816 Wells Expense Total	-	42,517	-	3,842	-	38,675	firm volumes Total
	-	42,517	-	3,842	-	38,675	Firm Volumes Total
818 Compressor Station Expense Total	-	0	-	-	-	0	Firm Volumes Total
819 Compressor Station Fuel Total	-	0	-	-	-	0	Firm Volumes Total
	-	147,249	-	13,827	-	133,423	3-factor Total
	-	717	-	77	-	641	Firm Volumes Total
	-	147,967	-	13,903	-	134,063	Payroll Total
820 Measuring and Regulator Station Expense	-	(124)	-	(12)	-	(112)	Firm Volumes Total
	-	(124)	-	(12)	-	(112)	Payroll Total
821 Purification Expense Total	-	15,920	-	1,495	-	14,425	Firm Volumes Total
	-	15,920	-	1,495	-	14,425	Firm Volumes Total
832 Wells Expense Total	-	1,415	-	140	-	1,275	3-factor Total
	-	7,775	-	730	-	7,045	Firm Volumes Total
840 Supervision and Engineering Total	-	9,190	-	870	-	8,320	3-factor Total
	-	1,416	-	140	-	1,276	Firm Volumes Total
	-	127,711	-	11,985	-	115,726	3-factor Total
844 Supervision and Engineering Total	-	129,126	-	12,125	-	117,001	Firm Volumes Total
845 LNG Fuel Total	-	-	-	-	-	-	3-factor Total
	-	47,861	-	4,494	-	43,367	Firm Volumes Total
847 Supervision and Engineering Total	-	47,861	-	4,494	-	43,367	3-factor Total
	-	49,939	-	4,939	-	45,000	Direct-OR Total
856 Mains Expense Total	76,845	76,845	-	-	76,845	76,845	3-factor Total
	76,845	126,784	-	4,939	76,845	121,845	Direct-OR Total
	-	61,490	-	6,081	-	55,409	3-factor Total
863 Maintenance of Mains Total	-	61,490	-	6,081	-	55,409	Direct-OR Total
	-	-	-	-	-	-	3-factor Total
	-	115,537	-	10,849	-	104,688	Firm Volumes Total
870 Supervision and Engineering Total	-	95,910	-	7,601	-	88,310	3-factor Total
	-	211,448	-	18,450	-	192,998	Direct-OR Total
	-	465,574	-	46,045	-	419,529	Direct-OR Total
	-	1,259	-	183	-	1,076	Direct-OR Total
	-	300,207	-	31,792	-	268,415	Direct-OR Total
	28,336	28,336	-	-	28,336	28,336	Direct-OR Total
	9,781	9,781	9,781	-	-	-	Direct-OR Total
	50,498	50,498	-	-	-	-	Direct-OR Total
874 Mains and Services Expense Total	38,117	855,655	9,781	78,020	28,336	739,518	Direct-OR Total
	215	215	-	-	215	215	Direct-OR Total
	6,039	6,039	-	475	-	5,564	Direct-OR Total
	6,219	6,219	-	670	-	5,550	Direct-OR Total
875 Measuring and Regulator Station Expense	215	12,259	-	1,145	215	11,113	Direct-OR Total
	-	12,473	-	1,145	-	11,328	Direct-OR Total

	-	-	-	-	453	453	-	3,822	3,822	3,822	3,822	Customers-All Total
	1,094	-	-	-	-	-	-	1,094	-	-	1,094	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	-	Payroll Total
	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total
877 Measuring and Regulator Station Expense	1,094	32,282	37,652	3,019	2,566	3,019	1,094	33,538	29,716	29,716	34,632	3-factor Total
	-	4,706	4,706	465	465	465	-	4,241	4,241	4,241	4,241	Customers-All Total
	-	603,093	603,093	63,776	63,776	63,776	-	539,317	539,317	539,317	539,317	Customers-Ind Total
	-	10,845	10,845	782	782	782	-	10,063	10,063	10,063	10,063	Direct-OR Total
	1,984	-	1,984	-	-	-	1,984	-	-	-	1,984	Direct-WA Total
	-	-	-	-	-	-	-	-	-	-	-	Employee Cost Total
	-	2,598	2,598	207	207	207	-	2,392	2,392	2,392	2,392	Sendout Volumes Total
878 Meter and House Regulator Expense Tot	1,984	621,242	625,225	65,230	65,230	65,230	1,984	556,012	556,012	557,996	557,996	3-factor Total
	-	26,750	26,750	2,646	2,646	2,646	-	24,104	24,104	24,104	24,104	Customers-All Total
	635	659,397	659,397	69,463	69,463	69,463	-	589,933	589,933	589,933	589,933	Direct-OR Total
	1,405	-	-	-	-	-	635	-	-	-	635	Direct-WA Total
	-	4,415	4,415	464	464	464	-	3,951	3,951	3,951	3,951	Employee Cost Total
879 Customer Installation Expense Total	2,040	690,562	692,602	72,573	72,573	73,978	635	617,989	618,624	618,624	618,624	3-factor Total
	-	121,568	121,568	12,023	12,023	12,023	-	109,545	109,545	109,545	109,545	Customers-All Total
	15,031	44,202	44,202	4,681	4,681	4,681	15,031	39,521	39,521	39,521	39,521	Direct-OR Total
	27,265	-	-	-	-	-	-	27,265	-	-	15,031	Direct-WA Total
	-	-	-	-	-	-	-	-	-	-	-	Payroll Total
	-	31,923	31,923	2,538	2,538	2,538	-	29,385	29,385	29,385	29,385	Sendout Volumes Total
880 Other Expense Total	42,296	197,693	239,989	27,265	19,242	46,506	15,031	178,451	178,451	193,483	193,483	3-factor Total
	-	6,157	6,157	609	609	609	-	5,548	5,548	5,548	5,548	Customers-all Total
	-	4,255	4,255	1,084	1,084	1,084	-	3,171	3,171	3,171	3,171	Customers-The Dalles Total
	-	10,412	10,412	1,693	1,693	1,693	-	8,719	8,719	8,719	8,719	3-factor Total
	-	271,275	271,275	26,829	26,829	26,829	-	244,446	244,446	244,446	244,446	Customers-All Total
	-	1,403	1,403	149	149	149	-	1,254	1,254	1,254	1,254	Direct-OR Total
	79,792	-	79,792	-	-	-	79,792	-	-	-	79,792	Direct-WA Total
	3,814	-	3,814	-	-	-	-	-	-	-	-	Payroll Total
	-	25,043	25,043	2,672	2,672	2,672	-	22,371	22,371	22,371	22,371	sales volumes Total
	-	9,061	9,061	-	-	-	-	9,061	9,061	9,061	9,061	Sendout Volumes Total
885 Supervision and Engineering Total	83,606	306,783	390,388	3,814	29,650	33,464	79,792	277,133	277,133	356,925	356,925	3-factor Total
	-	56,124	56,124	5,551	5,551	5,551	-	50,573	50,573	50,573	50,573	Customers Port/Van 80% Total
	-	107,725	107,725	12,507	12,507	12,507	-	95,218	95,218	95,218	95,218	Customers-All Total
	63,606	526	526	56	56	56	-	471	471	471	471	Direct-OR Total
	12,286	-	-	-	-	-	63,606	-	-	-	63,606	Direct-WA Total
	75,892	164,375	240,267	12,286	18,113	30,399	63,606	146,262	146,262	209,868	209,868	3-factor Total
	-	1,512	1,512	150	150	150	-	1,363	1,363	1,363	1,363	Customers-All Total
	1,052	-	1,052	-	-	-	1,052	-	-	-	1,052	Direct-OR Total
	-	53,142	53,142	4,225	4,225	4,225	-	48,917	48,917	48,917	48,917	Payroll Total
	-	12,124	12,124	1,306	1,306	1,306	-	10,819	10,819	10,819	10,819	Sendout Volumes Total
889 Measuring and Regulator Station Expense	1,052	66,778	67,830	5,680	5,680	5,680	1,052	61,098	61,098	62,150	62,150	Telemetering Total
	-	633	633	63	63	63	-	570	570	570	570	3-factor Total
	-	17,844	17,844	705	705	705	-	17,139	17,139	17,139	17,139	Sendout Volumes Total
891 Measuring and Regulator Station Expense	-	18,477	18,477	768	768	768	-	17,709	17,709	17,709	17,709	3-factor Total
	-	4,880	4,880	483	483	483	-	4,397	4,397	4,397	4,397	Direct-OR Total
	27,850	-	-	-	-	-	27,850	-	-	-	27,850	Direct-WA Total
	2,751	-	2,751	-	-	-	-	-	-	-	-	Sendout Volumes Total
	-	7,985	7,985	635	635	635	-	7,350	7,350	7,350	7,350	Sendout Volumes Total

892 Services Total	30,601	12,865	43,465	2,751	1,117	3,868	27,850	11,747	39,597	3-factor Total
	-	1,707	1,707	-	169	169	-	1,538	1,538	Customers-All Total
	-	128,615	128,615	-	13,620	13,620	-	114,995	114,995	Customers-Comm Total
	-	20,486	20,486	-	1,930	1,930	-	18,556	18,556	Customers-Ind Total
	-	7,998	7,998	-	577	577	-	7,421	7,421	Customers-Res Total
	-	19,571	19,571	-	2,098	2,098	-	17,473	17,473	Direct-OR Total
	5,318	-	5,318	-	-	-	5,318	-	5,318	Payroll Total
	-	-	-	-	-	-	-	-	-	Sendout Volumes Total
	-	84,487	84,487	-	6,717	6,717	-	77,770	77,770	
893 Meters and House Regulators Total	5,318	262,864	268,182	-	25,110	25,110	5,318	237,754	243,071	
	-	1,426	1,426	-	141	141	-	1,285	1,285	3-factor Total
	502	-	502	-	-	-	502	-	502	Customers-All Total
	502	1,426	1,928	-	141	141	502	1,285	1,787	Direct-OR Total
	-	123,828	123,828	-	12,247	12,247	-	111,581	111,581	3-factor Total
901 Supervision Total	-	123,828	123,828	-	12,247	12,247	-	111,581	111,581	Direct-OR Total
	-	64,567	64,567	-	6,838	6,838	-	57,730	57,730	3-factor Total
	-	197	197	-	14	14	-	182	182	Customers-All Total
	-	-	-	-	-	-	-	-	-	Customers-Comm Total
	-	-	-	-	-	-	-	-	-	Customers-Ind Total
	-	-	-	-	-	-	-	-	-	Direct-OR Total
902 Meter Reading Expenses Total	-	64,764	64,764	-	6,852	6,852	-	57,912	57,912	3-factor Total
	-	842,801	842,801	-	83,353	83,353	-	759,448	759,448	Customers-All Total
	-	165,831	165,831	-	17,561	17,561	-	148,269	148,269	Customers-Comm Total
	-	34,200	34,200	-	2,466	2,466	-	31,734	31,734	Customers-Ind Total
	-	420,145	420,145	-	45,040	45,040	-	375,106	375,106	Customers-Res Total
	11	-	11	-	-	-	11	-	11	Direct-OR Total
903 Customer Records and Collection Expend	11	1,462,977	1,462,988	-	148,420	148,420	11	1,314,557	1,314,568	3-factor Total
	-	(1,311)	(1,311)	-	(139)	(139)	-	(1,172)	(1,172)	Customers-All Total
	-	4,666	4,666	-	440	440	-	4,226	4,226	Customers-Comm Total
	-	1,330	1,330	-	96	96	-	1,234	1,234	Customers-Ind Total
	-	32,593	32,593	-	3,494	3,494	-	29,099	29,099	Customers-Res Total
	-	-	-	-	-	-	-	-	-	Direct-OR Total
904 Uncollectible Accounts Total	-	37,278	37,278	-	3,891	3,891	-	33,387	33,387	3-factor Total
	-	78	78	-	8	8	-	70	70	Customers-All Total
	-	78	78	-	8	8	-	70	70	Customers-Comm Total
	-	-	-	-	-	-	-	-	-	Customers-Ind Total
	-	-	-	-	-	-	-	-	-	Customers-Res Total
907 Supervision Total	-	-	-	-	-	-	-	-	-	3-factor Total
	-	51,166	51,166	-	5,419	5,419	-	45,748	45,748	Customers-All Total
	-	-	-	-	-	-	-	-	-	Customers-Comm Total
	-	-	-	-	-	-	-	-	-	Customers-Ind Total
	-	77,602	77,602	-	5,595	5,595	-	72,007	72,007	Customers-Res Total
	(1,755)	(273)	(1,755)	-	(29)	(29)	(1,755)	(243)	(1,755)	Direct-OR Total
	(719)	(719)	(719)	(719)	-	(719)	-	-	-	Direct-WA Total
908 Customer Assistance Expense Total	(2,474)	128,496	126,023	(719)	10,984	10,265	(1,755)	117,512	115,757	3-factor Total
	-	159,593	159,593	-	17,108	17,108	-	142,485	142,485	Customers-Comm Total
	-	159,593	159,593	-	17,108	17,108	-	142,485	142,485	Customers-Res Total
909 Customer Information Expense Total	-	159,593	159,593	-	17,108	17,108	-	142,485	142,485	3-factor Total
	-	-	-	-	-	-	-	-	-	Customers-All Total
	-	-	-	-	-	-	-	-	-	Customers-Comm Total
	-	-	-	-	-	-	-	-	-	Customers-Res Total
910 Miscellaneous Customer Service Expenses	-	19,061	19,061	-	2,043	2,043	-	17,018	17,018	3-factor Total
	-	14,438	14,438	-	1,529	1,529	-	12,909	12,909	Customers-All Total
	-	(35)	(35)	-	-	-	-	(35)	(35)	Customers-Comm Total
	-	14,403	14,403	-	1,529	1,529	-	12,874	12,874	Customers-Res Total
	-	137	137	-	14	14	-	123	123	Employee Cost Total
911 Supervision Total	-	209,210	209,210	-	22,155	22,155	-	187,054	187,054	3-factor Total
	-	879	879	-	83	83	-	796	796	Customers-All Total
	-	14,957	14,957	-	1,603	1,603	-	13,354	13,354	Customers-Comm Total
	-	-	-	-	-	-	-	-	-	Customers-Res Total

August 2015 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		August 2015						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		286,265			(113,486)			399,751
		1,156,629,594			124,783,683			1,031,845,911
		0.02%			-0.09%			0.04%

NW Natural
Washington Quarterly Results of Operations Report

Monthly Summary Acct	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	August 2015	
										Alloc. Ref.	
Sales of Gas											
480.1 Residential	13,104,626		13,104,626	1,551,711		1,551,711	11,552,916		11,552,916		
481.1 Commercial	8,407,048		8,407,048	756,880		756,880	7,650,168		7,650,168		
481.2 Industrial Firm	1,741,962		1,741,962	147,311		147,311	1,594,651		1,594,651		
481.3 Interruptible	2,139,329		2,139,329	41,925		41,925	2,097,404		2,097,404		
481.5 Interruptible Incentive	0		0	0		0	0		0		
495.20 Unbilled Revenue	0	505,704	505,704	16,644		16,644	489,060		489,060		
Total Sales of Gas	25,392,965	505,704	25,898,669	2,497,827	16,644	2,514,471	22,895,138	489,060	23,384,198		
Transportation Revenue											
489.12 Industrial Firm	730,980		730,980	82,428		82,428	648,552		648,552		
489.13 Interruptible	637,552		637,552	80,332		80,332	557,220		557,220		
489.15 Interruptible Incentive	0		0	0		0	0		0		
489.3 Agency Fee/Balancing	365		365	0		0	365		365		
Total Transportation Revenue	1,368,897	0	1,368,897	162,760	0	162,760	1,206,137	0	1,206,137		
Rate Adjustments - Amortizations	1,260,398		1,260,398	43,833		43,833	1,216,565		1,216,565		
Miscellaneous Revenues											
487 Late Payment Charge	85,922		85,922	3,960		3,960	81,962		81,962		
488.0 Seasonal Reconnect Fee	1,100		1,100	0		0	1,100		1,100		
488.0 Delinquent Reconnect Fee	12,100		12,100	250		250	11,850		11,850		
488.1 Returned Check Charge	7,950		7,950	945		945	7,005		7,005		
488.3 Recon Charge CR During Office Hours	18,190		18,190	1,230		1,230	16,960		16,960		
488.4 Field Collection Charge	27,115		27,115	2,295		2,295	24,820		24,820		
488.5 Recon Charge CR After Office Hours	2,050		2,050	2,050		2,050	0		0		
488.6 Recon Charge Seas During Office Hours	590		590	80		80	510		510		
488.7 Recon Charge Seas After Office Hours	250		250	250		250	0		0		
488.8 Automated Payment Charge	3,623		3,623	493		493	3,130		3,130		
493.2 Rent - Utility Property	22,740		22,740	1,508		1,508	21,232		21,232		
495.1 Meter Rentals	17,471		17,471	1,550		1,550	15,921		15,921		
495.2 Other Gas Revenue - Miscellaneous	5,321		5,321	828		828	4,493		4,493		
Total Miscellaneous Revenues	181,682	22,740	204,422	13,930	1,508	15,438	167,752	21,232	188,984		
Total Operating Revenue	28,203,943	528,444	28,732,387	2,718,351	18,152	2,736,503	25,485,591	510,292	25,995,884		
Cost of Gas											
804.7 WACOG Incurred	7,388,901		7,388,901	583,556		583,556	6,805,345		6,805,345		
805.7 WACOG Deferred	923,276		923,276	213,712		213,712	709,564		709,564		
804.6 Demand Incurred	6,721,336		6,721,336	697,675		697,675	6,023,661		6,023,661		
805.8 Demand Deferred	(4,521,802)		(4,521,802)	(494,176)		(494,176)	(4,027,627)		(4,027,627)		
805.4 Amortization of Gas Costs	535,754		535,754	28,829		28,829	506,925		506,925		
Total Cost of Gas	11,047,464	0	11,047,464	1,029,596	0	1,029,596	10,017,868	0	10,017,868		
Detail Operations & Maintenance											
O&M	395,102	10,035,599	10,430,700	37,383	1,011,003	1,048,385	357,719	9,024,596	9,382,315		
Other Taxes											
408.11 Property	1,445,331		1,445,331	149,664		149,664	1,295,667		1,295,667		
408.12 Franchise	750,463		750,463	107,148		107,148	643,316		643,316		
408.13 Payroll	410,753		410,753	43,827		43,827	366,926		366,926		
408.14 Other	32,805		32,805	2,579		2,579	30,225		30,225		
408.15 Regulatory	0		0	0		0	0		0		
Total Other Taxes	2,228,599	410,753	2,639,352	259,391	43,827	303,218	1,969,208	366,926	2,336,134		
403.1 Depreciation											
D	6,239,587		6,239,587	658,651		658,651	5,580,936		5,580,936		
Income Taxes											
409.11 Federal Income Taxes	(2,126,083)		(2,126,083)	(188,820)		(188,820)	(1,937,263)		(1,937,263)		
410.11 Federal Income Taxes - Deferred	826,634		826,634	0		0	826,634		826,634		
411.42 Federal Income Tax Credit	(278,204)		(278,204)	(1,041)		(1,041)	(277,163)		(277,163)		
409.12 Oregon Income Taxes	(432,516)		(432,516)	0		0	(432,516)		(432,516)		
410.12 Oregon Income Taxes - Deferred	174,880		174,880	0		0	174,880		174,880		
411.12 Oregon Income Tax Credit	(75,692)		(75,692)	(189,861)		(189,861)	(75,692)		(75,692)		
Total Income Taxes	(1,910,981)		(1,910,981)	(189,861)		(189,861)	(1,721,120)		(1,721,120)		
Total Operating Revenue Deductions	13,671,164	16,685,939	28,446,122	1,326,369	1,713,481	2,849,989	12,344,794	14,972,458	25,596,133		
Net Operating Income			286,265			(113,486)			399,751		

NW Natural
Washington Results of Operations
Monthly Summary

Rate Base
101 Gross Plant

108.1X Accumulated Depreciation

ADJ Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Revenue
- B Follows plant split
- 0&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

		System		Washington		Washington		August 2015	
		System	System	Washington	Washington	Washington	Washington	Oregon	Oregon
		Direct	Allocated	Direct	Allocated	Total	Total	Direct	Total
			Total						
			2,692,394,943			271,225,789			2,421,169,154
			(1,206,360,185)			(115,577,548)			(1,090,782,637)
			59,252,626			5,403,998			53,848,628
			14,178,579			1,331,369			12,847,211
			780,208			77,163			703,046
			(3,298,031)			(389,035)			(2,908,996)
			(332,354,399)			(37,288,052)			(295,066,347)
			(67,964,148)			0			(67,964,148)
			1,156,629,594			124,783,683			1,031,845,911
			0.02%			-0.09%			0.04%
			100.00%			3.29%			96.71%
			100.00%			10.47%			89.53%
			100.00%			10.67%			89.33%
			100.00%			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

August 2015							
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	
						Oregon Allocated	
						Oregon Total	
		82,493,238			8,568,649		73,924,588
		1,154,596,189			121,539,189		1,033,057,000
		7.14%			7.05%		7.16%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		August 2015	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Total		
Sales of Gas												
480.1	Residential		414,069,298	0	45,082,872	0	45,082,872	368,986,426	0	368,986,426		
481.1	Commercial		215,410,964	0	18,760,704	0	18,760,704	196,650,261	0	196,650,261		
481.2	Industrial Firm		24,478,726	0	2,275,709	0	2,275,709	22,203,017	0	22,203,017		
481.3	Interruptible		31,694,723	0	738,858	0	738,858	30,955,864	0	30,955,864		
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0		
495.20	Unbilled Revenue		564,393	0	103,947	0	103,947	460,447	0	460,447		
	Total Sales of Gas		685,653,712	564,393	66,858,144	103,947	66,962,091	618,795,568	460,447	619,256,015		
Transportation Revenue												
489.12	Industrial Firm		9,632,286	0	1,113,041	0	1,113,041	8,519,245	0	8,519,245		
489.13	Interruptible		7,623,931	0	895,755	0	895,755	6,728,176	0	6,728,176		
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0		
489.3	Agency Fee/Balancing		22,354	0	22,354	0	22,354	0	0	22,354		
	Total Transportation Revenue		17,278,571	0	2,008,797	0	2,008,797	15,269,774	0	15,269,774		
495.6	Rate Adjustments - Amortizations		19,597,726	0	544,099	0	544,099	19,053,627	0	19,053,627		
Miscellaneous Revenues												
487	Late Payment Charge		2,121,569	0	95,029	0	95,029	2,026,540	0	2,026,540		
488.0	Seasonal Reconnect Fee		22,650	0	0	0	0	22,650	0	22,650		
488.0	Delinquent Reconnect Fee		295,310	0	1,250	0	1,250	294,060	0	294,060		
488.1	Returned Check Charge		104,640	0	10,035	0	10,035	94,605	0	94,605		
488.3	Recon Charge CR During Office Hours		284,820	0	15,120	0	15,120	269,700	0	269,700		
488.4	Field Collection Charge		421,080	0	36,515	0	36,515	384,565	0	384,565		
488.5	Recon Charge CR After Office Hours		40,380	0	38,100	0	38,100	2,280	0	2,280		
488.6	Recon Charge Seas During Office Hours		16,310	0	1,700	0	1,700	14,610	0	14,610		
488.7	Recon Charge Seas After Office Hours		4,010	0	3,850	0	3,850	160	0	160		
488.8	Automated Payment Charge		65,518	0	8,483	0	8,483	57,035	0	57,035		
493.2	Rent - Utility Property		275,622	0	18,079	0	18,079	257,543	0	257,543		
495.1	Meter Rentals		207,594	0	19,537	0	19,537	188,057	0	188,057		
495.2	Other Gas Revenue - Miscellaneous		120,119	0	5,893	0	5,893	114,227	0	114,227		
	Total Miscellaneous Revenues		3,704,000	275,622	235,512	18,079	253,591	3,468,488	257,543	3,726,031		
Total Operating Revenue			726,234,008	840,016	69,646,551	122,026	69,768,577	656,587,458	717,989	657,305,447		
Cost of Gas												
804.7	WACOG Incurred		236,851,206	0	21,824,012	0	21,824,012	215,027,194	0	215,027,194		
805.7	WACOG Deferred		20,344,927	0	3,021,450	0	3,021,450	17,323,477	0	17,323,477		
804.6	Demand Incurred		82,340,325	0	8,449,858	0	8,449,858	73,890,467	0	73,890,467		
805.8	Demand Deferred		(11,350,597)	0	(1,490,597)	0	(1,490,597)	(9,860,000)	0	(9,860,000)		
	Amortization of Gas Costs		12,667,634	0	585,431	0	585,431	12,082,203	0	12,082,203		
	Total Cost of Gas		340,853,495	0	32,390,154	0	32,390,154	308,463,341	0	308,463,341		
Detail Operations & Maintenance			10,729,895	136,192,833	761,740	12,473,996	13,235,736	9,968,155	123,718,837	133,686,992		
Other Taxes												
408.11	Property		19,166,349	0	1,532,559	0	1,532,559	17,633,790	0	17,633,790		
408.12	Franchise		18,104,723	0	2,763,888	0	2,763,888	15,340,835	0	15,340,835		
408.13	Payroll		0	4,851,369	0	517,641	517,641	4,333,728	0	4,333,728		
408.14	Other		160,103	0	57,847	0	57,847	102,256	0	102,256		
408.15	Regulatory		3,638,351	0	143,086	0	143,086	3,495,266	0	3,495,266		
	Total Other Taxes		41,069,526	4,851,369	4,497,380	517,641	5,015,021	36,572,147	4,333,728	40,905,875		
403.1	Depreciation		0	74,015,560	0	7,729,159	7,729,159	66,286,401	0	66,286,401		
Income Taxes												
409.11	Federal Income Taxes		29,851,422	0	2,949,008	0	2,949,008	26,902,414	0	26,902,414		
410.11	Federal Income Taxes - Deferred		22,280,006	0	(119,149)	0	(119,149)	(21,805,364)	0	(21,805,364)		
411.42	Federal Income Tax Credit		(115,929)	0	0	0	0	9,888,524	0	9,888,524		
409.12	Oregon Income Taxes		9,888,524	0	0	0	0	(3,111,402)	0	(3,111,402)		
410.12	Oregon Income Taxes - Deferred		36,868,108	0	2,829,859	0	2,829,859	34,038,249	0	34,038,249		
411.12	Oregon Income Tax Credit		0	0	0	0	0	0	0	0		
	Total Income Taxes		644,580,786	0	37,649,273	20,720,796	61,199,928	355,003,643	194,338,966	583,380,858		
Total Operating Revenue Deductions			392,652,916	215,059,762	644,580,786	61,199,928	61,199,928	355,003,643	194,338,966	583,380,858		
Net Operating Income			333,581,092	624,960,254	71,999,765	7,247,851	7,568,649	301,104,010	523,650,521	373,924,589		

**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			2,662,856,155			266,306,329			2,396,547,826
108.1X			(1,180,951,189)			(114,341,696)			(1,066,609,493)
Adj			56,770,739			5,215,205			51,555,533
117.X			14,066,666			1,321,795			12,744,871
186.XX			1,039,443			233,343			806,100
252.XX			(3,323,790)			(324,779)			(2,999,011)
283.XX			(329,164,424)			(36,873,008)			(292,291,416)
283.XX			(66,697,410)			0			(66,697,410)
Total Rate Base			1,154,596,189			121,539,189			1,033,057,000

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			7.14%			7.05%			7.16%
			100.00%			18.42%			81.58%
			100.00%			6.56%			93.44%
			100.00%			10.67%			89.33%
			100.00%			10.44%			89.56%

Allocation References:

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

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

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$14,094	\$1,323	\$12,770
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$210,315	\$19,761	\$190,555
821 Purification Expense	\$323	\$30	\$292
Maintenance			
832 Wells Expense	15,063	1,414	13,649
Total Underground Storage Expense	239,795	22,529	217,266
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,975	946	9,029
Total Other Storage Expense	9,975	946	9,029
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	105,774	9,941	95,832
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	56,485	5,304	51,181
Total Liquified Natural Gas Expense	162,258	15,245	147,013
Total Natural Gas Storage	412,028	38,720	373,308
Transmission Expense			
Operation			
856 Mains Expense	262,996	22,281	240,715
Maintenance			
863 Maintenance of Mains	54,492	5,329	49,163
Total Transmission Expense	317,488	27,611	289,878
Distribution Expense			
Operation			
870 Supervision and Engineering	197,626	17,138	180,489
874 Mains and Services Expense	860,205	108,374	751,831
875 Measuring and Regulator Station Expense - General	5,052	573	4,479
877 Measuring and Regulator Station Expense - City Gate	31,536	2,607	28,929
878 Meter and House Regulator Expense	421,062	44,124	376,939
879 Customer Installation Expense	739,074	77,640	661,434
880 Other Expense	139,098	16,813	122,285
881 Rents	17,373	2,086	15,287

Maintenance				
885	Supervision and Engineering	474,807	38,306	436,501
887	Mains	174,336	21,132	153,204
889	Measuring and Regulator Station Expense - General	101,975	8,754	93,221
891	Measuring and Regulator Station Expense - City Gate	3,988	346	3,643
892	Services	37,015	2,989	34,026
893	Meters and House Regulators	244,754	21,182	223,572
894	Other Equipment	1,513	138	1,375
	Total Distribution Expense	<u>3,449,416</u>	<u>362,202</u>	<u>3,087,213</u>
Customer Accounts Expense				
Operation				
901	Supervision	123,243	12,189	111,054
902	Meter Reading Expenses	62,389	6,512	55,876
903	Customer Records and Collection Expense	1,258,437	127,502	1,130,935
904	Uncollectible Accounts	37,473	3,911	33,562
	Total Customer Accounts Expense	<u>1,481,542</u>	<u>150,114</u>	<u>1,331,427</u>
Customer Service and Informational				
Operation				
907	Supervision	-	-	-
908	Customer Assistance Expense	134,679	12,578	122,101
909	Customer Information Expense	136,909	14,677	122,232
910	Miscellaneous Customer Service Expense	16,147	1,731	14,416
	Total Customer Service and Informational	<u>287,735</u>	<u>28,986</u>	<u>258,749</u>
Sales Expense				
Operation				
911	Supervision	14,943	1,583	13,361
912	Demonstration and Selling Expense	206,936	21,813	185,123
913	Advertising	19,312	2,070	17,242
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>241,192</u>	<u>25,466</u>	<u>215,726</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,801,626	494,875	4,306,751
922	Administrative Expenses Transferred - Credit	(1,573,321)	(166,170)	(1,407,151)
924	Property Insurance Premium	279,324	27,625	251,699
925	Injuries and Damages	2,555	253	2,302
926	Employee Pensions and Benefits	8,045	766	7,279
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	40,019	3,958	36,061
931	Rents	376,380	23,882	352,498
	Maintenance			
935	Maintenance of General Plant	306,672	30,098	276,573
	Total Administrative and General Expense	<u>4,241,300</u>	<u>415,287</u>	<u>3,826,013</u>
	Total Operations and Maintenance Expense	<u>\$10,430,700</u>	<u>\$1,048,385</u>	<u>\$9,382,315</u>

	27,748	27,748	-	2,206	2,206	-	25,542	25,542	Sendout Volumes Total
	-	-	-	-	-	-	-	-	direct-OR Total
877 Measuring and Regulator Station Expense - City Gate Total	-	31,536	-	2,607	2,607	-	28,929	28,929	3-factor Total
	(11,223)	(11,223)	-	(1,110)	(1,110)	-	(10,113)	(10,113)	Customers-All Total
	418,400	418,400	-	44,309	44,309	-	374,092	374,092	Customers-Ind Total
	8,744	8,744	-	630	630	-	8,113	8,113	Direct-OR Total
	-	-	-	-	-	-	-	-	Direct-WA Total
	-	-	-	-	-	-	-	-	Employee Cost Total
	3,706	3,706	-	295	295	-	3,411	3,411	Sendout Volumes Total
	1,435	1,435	-	-	-	-	1,435	1,435	customers-all Total
878 Meter and House Regulator Expense Total	-	421,062	-	44,124	44,124	-	376,939	376,939	3-factor Total
	44,573	44,573	-	4,408	4,408	-	40,164	40,164	Customers-All Total
	682,547	682,547	-	72,282	72,282	-	610,265	610,265	Direct-OR Total
	432	432	432	-	-	-	-	-	Direct-WA Total
	4,937	4,937	-	519	519	-	4,418	4,418	Employee Cost Total
	-	-	-	-	-	-	-	-	customers-all Total
	488	488	-	-	-	-	488	488	direct-or Total
	6,098	6,098	-	-	-	-	6,098	6,098	customers-all Total
	-	-	-	-	-	-	-	-	direct-or Total
879 Customer Installation Expense Total	920	738,155	432	77,209	77,640	488	660,946	661,434	3-factor Total
	96,392	96,392	-	9,533	9,533	-	86,859	86,859	Customers-All Total
	21,328	21,328	-	2,259	2,259	-	19,070	19,070	Direct-OR Total
	876	876	(429)	-	(429)	-	876	876	Direct-WA Total
	16,817	16,817	-	1,337	1,337	-	15,480	15,480	Payroll Total
	4,114	4,114	4,114	-	-	-	-	-	Sendout Volumes Total
880 Other Expense Total	4,560	134,538	3,684	13,129	16,813	876	121,409	122,285	3-factor Total
	15,014	15,014	-	1,485	1,485	-	13,529	13,529	Customers-All Total
	2,359	2,359	-	601	601	-	1,758	1,758	Customers-The Dalles Total
	17,373	17,373	-	2,086	2,086	-	15,287	15,287	3-factor Total
	325,379	325,379	-	32,180	32,180	-	293,199	293,199	Customers-All Total
	1,810	1,810	-	192	192	-	1,618	1,618	Direct-OR Total
	106,972	106,972	-	-	-	-	106,972	106,972	Direct-WA Total
	3,281	3,281	3,281	-	-	-	-	-	Payroll Total
	24,871	24,871	-	2,654	2,654	-	22,217	22,217	sales volumes Total
	12,496	12,496	-	-	-	-	12,496	12,496	Sendout Volumes Total
885 Supervision and Engineering Total	110,253	364,554	3,281	35,025	38,306	106,972	329,529	436,501	3-factor Total
	41,825	41,825	-	4,137	4,137	-	37,689	37,689	Customers Port/Van 80% Total
	70,874	70,874	-	8,228	8,228	-	62,646	62,646	Customers-All Total
	47	47	-	5	5	-	42	42	Direct-OR Total
	52,828	52,828	-	-	-	-	52,828	52,828	Direct-WA Total
	8,762	8,762	8,762	-	-	-	-	-	direct-or Total
887 Mains Total	61,590	112,746	8,762	12,370	21,132	52,828	100,376	153,204	3-factor Total
	1,475	1,475	-	146	146	-	1,329	1,329	Customers-All Total
	289	289	-	-	-	-	289	289	Direct-OR Total
	76,957	76,957	-	6,118	6,118	-	70,839	70,839	Payroll Total
	23,121	23,121	-	2,490	2,490	-	20,631	20,631	Sendout Volumes Total
	134	134	-	-	-	-	134	134	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	289	101,687	-	8,754	8,754	289	92,933	93,221	3-factor Total
	1,482	1,482	-	147	147	-	1,336	1,336	Sendout Volumes Total
	2,506	2,506	-	199	199	-	2,307	2,307	3-factor Total
	3,988	3,988	-	346	346	-	3,643	3,643	3-factor Total
	8,473	8,473	-	838	838	-	7,635	7,635	Direct-OR Total
	19,330	19,330	-	19,330	19,330	-	19,330	19,330	Direct-WA Total
	1,542	1,542	1,542	-	-	-	-	-	Sendout Volumes Total
	7,670	7,670	7,670	610	610	-	7,060	7,060	3-factor Total
892 Services Total	20,872	16,144	1,542	1,448	2,989	19,330	14,696	34,026	3-factor Total
	1,745	1,745	-	173	173	-	1,572	1,572	Direct-OR Total

916 Miscellaneous Sales Expense Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers-Res Total
		4,280,348	4,280,348		423,326	423,326										3-factor Total
		2,218	2,218		235	235										Customers-All Total
		12,866	12,866		1,379	1,379										Customers-Ind Total
		50,319	50,319		50,319											Customers-Res Total
		(919)	(919)		(919)											Direct-OR Total
		282,990	282,990		29,742	29,742										Direct-WA Total
		15,058	15,058		1,607	1,607										Employee Cost Total
		131,606	131,606		39,482	39,482										Firm Volumes Total
		291	291		23	23										Payroll Total
		26,850	26,850													Regulatory Total
		49,400	49,400		495,794	494,875										Sendout Volumes Total
		(1,162,568)	(1,162,568)		(123,000)	(123,000)										customers-all Total
		(410,753)	(410,753)		(43,170)	(43,170)										direct-or Total
		(1,573,321)	(1,573,321)		(166,170)	(166,170)										Employee Cost Total
924 Property Insurance Premium Total		279,324	279,324		27,625	27,625										Admin Tran Total
		2,555	2,555		253	253										Employee Cost Total
925 Injuries and Damages Total		754	754		754	754										3-factor Total
		7,287	7,287		766	766										3-factor Total
		4	4		4	4										Direct-OR Total
926 Employee Pensions and Benefits Total		754	754		766	766										Employee Cost Total
		40,019	40,019		3,958	3,958										customers-Ind Total
930 Miscellaneous General Expense Total		40,019	40,019		3,958	3,958										3-factor Total
		384,507	384,507		38,028	38,028										3-factor Total
		2,270	2,270		240	240										Customers-All Total
		3,989	3,989		3,989	3,989										Direct-OR Total
931 Rents Total		(10,397)	(10,397)		(14,386)	(14,386)										3-factor Total
		386,777	386,777		38,268	38,268										Customer port/van Total
		245,884	245,884		24,318	24,318										Customers-All Total
		1,233	1,233		179	179										Customers-The Bailes Total
		10,114	10,114		1,071	1,071										Direct-OR Total
		2,034	2,034		518	518										direct-wa Total
		43,022	43,022		3,974	3,974										Employee Cost Total
		3,974	3,974		31	31										Firm Volumes Total
		326	326		31	31										Payroll Total
		85	85		8	8										sales volumes Total
																customers-all Total
																customers-all Total
935 Maintenance of General Plant Total		46,995	259,676	306,672	3,974	26,125	30,098	43,022	233,552	276,573						
Grand Total		395,102	10,035,599	10,430,700	37,983	1,011,003	1,048,385	357,719	9,024,596	9,382,315						

September 2015 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

September 2015								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		1,245,692			95,585			1,150,106
		1,172,702,466			126,651,714			1,046,050,753
		0.11%			0.08%			0.11%

NW Natural
Washington Quarterly Results of Operations Report

Monthly Summary Acct Description	System		System		System		System		September 2015	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
										Total
Alloc. Ref.										
480.1 Residential	14,631,147	3,055,141	1,731,151	326,772	1,731,151	326,772	12,899,995	2,728,369	12,899,995	12,899,995
481.1 Commercial	9,288,455	3,055,141	856,159	326,772	856,159	326,772	8,432,296	2,728,369	8,432,296	8,432,296
481.2 Industrial Firm	1,945,047	0	148,411	0	148,411	0	1,796,636	0	1,796,636	1,796,636
481.3 Interruptible	2,193,345	0	48,042	0	48,042	0	2,145,303	0	2,145,303	2,145,303
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	0	3,055,141	0	326,772	0	326,772	0	2,728,369	0	2,728,369
Total Sales of Gas	28,057,993	3,055,141	2,783,763	326,772	2,783,763	326,772	25,274,230	2,728,369	25,274,230	28,002,599
Transportation Revenue										
489.12 Industrial Firm	741,510	0	84,663	0	84,663	0	656,846	0	656,846	656,846
489.13 Interruptible	646,870	0	89,540	0	89,540	0	557,330	0	557,330	557,330
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0
Total Transportation Revenue	1,388,380	0	174,203	0	174,203	0	1,214,177	0	1,214,177	(389,001)
495.6 Rate Adjustments - Amortizations	(338,169)	50,832	50,832	0	50,832	0	(389,001)	0	(389,001)	77,638
Miscellaneous Revenues										
487 Late Payment Charge	81,496	0	3,858	0	3,858	0	77,638	0	77,638	1,200
488.0 Seasonal Reconnect Fee	1,200	0	0	0	0	0	1,200	0	1,200	11,820
488.0 Delinquent Reconnect Fee	11,920	0	100	0	100	0	11,820	0	11,820	6,735
488.1 Returned Check Charge	7,725	0	990	0	990	0	6,735	0	6,735	15,870
488.3 Recon Charge CR During Office Hours	16,900	0	1,030	0	1,030	0	15,870	0	15,870	19,320
488.4 Field Collection Charge	21,075	0	1,755	0	1,755	0	19,320	0	19,320	160
488.5 Recon Charge CR After Office Hours	1,860	0	1,700	0	1,700	0	160	0	160	870
488.6 Recon Charge Seas During Office Hours	945	0	75	0	75	0	870	0	870	2,983
488.7 Recon Charge Seas After Office Hours	100	0	100	0	100	0	0	0	0	21,254
488.8 Automated Payment Charge	3,463	22,761	480	1,506	480	1,506	2,983	21,254	2,983	15,786
493.2 Rent - Utility Property	17,344	0	1,558	0	1,558	0	15,786	0	15,786	4,188
495.1 Meter Rentals	4,904	0	716	0	716	0	4,188	0	4,188	177,823
495.2 Other Gas Revenue - Miscellaneous	168,931	22,761	12,362	1,506	12,362	1,506	156,569	21,254	156,569	29,005,598
Total Miscellaneous Revenues	29,277,135	3,077,902	3,021,160	328,278	3,021,160	328,278	26,255,975	2,749,623	26,255,975	7,807,235
Total Operating Revenue	8,558,789	0	751,554	0	751,554	0	7,807,235	0	7,807,235	1,197,168
Cost of Gas	1,515,174	0	318,006	0	318,006	0	1,197,168	0	1,197,168	5,750,595
804.7 WACOG Incurred	6,416,642	0	666,047	0	666,047	0	5,750,595	0	5,750,595	(3,140,479)
805.7 WACOG Deferred	(3,524,954)	0	(384,474)	0	(384,474)	0	(3,140,479)	0	(3,140,479)	570,887
805.8 Demand Incurred	604,153	0	33,266	0	33,266	0	570,887	0	570,887	12,185,406
805.4 Amortization of Gas Costs	13,569,805	0	1,384,399	0	1,384,399	0	12,185,406	0	12,185,406	8,524,263
Total Cost of Gas	452,762	9,038,662	57,982	909,179	57,982	909,179	394,780	8,129,484	394,780	1,630,488
Operations & Maintenance	1,780,152	390,451	149,664	41,661	149,664	41,661	1,630,488	348,790	1,630,488	744,114
Other Taxes	869,695	0	125,581	0	125,581	0	744,114	0	744,114	348,790
408.11 Property	32,755	0	2,529	0	2,529	0	30,225	0	30,225	30,225
408.12 Franchise	0	0	0	0	0	0	0	0	0	0
408.13 Payroll	0	0	0	0	0	0	0	0	0	0
408.14 Other	0	0	0	0	0	0	0	0	0	0
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	2,682,602	390,451	277,775	41,661	277,775	41,661	2,404,827	348,790	2,404,827	2,753,616
403.1 Depreciation	6,249,873	6,249,873	659,737	659,737	659,737	659,737	5,590,137	5,590,137	5,590,137	3,026,097
Income Taxes	2,950,259	(3,989,612)	(75,838)	0	(75,838)	0	(3,989,612)	0	(3,989,612)	(23,647)
409.11 Federal Income Taxes - Deferred	(24,688)	0	(1,041)	0	(1,041)	0	(546,033)	0	(546,033)	624,268
411.42 Federal Income Tax Credit	(546,033)	0	0	0	0	0	0	0	0	(289,004)
409.12 Oregon Income Taxes	624,268	0	0	0	0	0	624,268	0	624,268	(1,197,931)
410.12 Oregon Income Taxes - Deferred	(289,004)	0	(76,879)	0	(76,879)	0	(289,004)	0	(289,004)	27,855,492
411.12 Oregon Income Tax Credit	(1,274,810)	0	0	0	0	0	(1,274,810)	0	(1,274,810)	1,150,106
Total Operating Revenue Deductions	16,705,169	15,678,986	1,720,156	1,610,576	1,720,156	1,610,576	14,985,013	14,068,410	14,985,013	27,855,492
Net Operating Income	1,245,692	0	95,585	0	95,585	0	1,150,106	0	1,150,106	1,150,106

	September 2015							
	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural								
Washington Results of Operations								
Monthly Summary								
Rate Base								
101 Gross Plant		2,695,565,077			271,650,840			2,423,914,237
108.1X Accumulated Depreciation		(1,212,232,576)			(116,129,435)			(1,096,103,140)
ADJ Working Capital Allowance		79,020,321			7,497,136			71,523,184
117.X Storage Gas - Cushion		14,170,596			1,330,619			12,839,977
186.XX Leasehold Improvements		759,448			75,109			684,338
252.XX Customer Contributions		(3,346,282)			(395,274)			(2,951,008)
283.XX Deferred Taxes - Federal		(333,172,550)			(37,377,282)			(295,795,268)
283.XX Deferred Taxes - State		(68,061,568)			0			(68,061,568)
Total Rate Base		1,172,702,466			126,651,714			1,046,050,753
Rate Of Return on Rate Base		0.111%			0.08%			0.11%
Allocation References:								
A Unbilled Revenue		100.000%			10.70%			89.300%
B Follows plant split		100.000%			10.47%			89.53%
O&M See OO&M Detail								
C Payroll Factor		100.000%			10.67%			89.33%
D Depreciation Factor		100.000%			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

September 2015								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		82,452,363			8,642,723			73,809,640
		1,157,427,987			122,505,198			1,034,922,789
		7.12%			7.05%			7.13%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		System		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Total
480.1	Sales of Gas Residential		415,278,101	0	45,287,887	0	415,278,101	0	45,287,887	369,990,214	0	369,990,214
481.1	Commercial		216,219,919	0	18,852,549	0	216,219,919	0	18,852,549	197,367,371	0	197,367,371
481.2	Industrial Firm		24,526,446	0	2,296,624	0	24,526,446	0	2,296,624	22,229,822	0	22,229,822
481.3	Interruptible		31,768,636	0	736,931	0	31,768,636	0	736,931	31,031,705	0	31,031,705
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	2,931,920	0	0	2,931,920	0	357,119	0	2,574,801	2,574,801
	Total Sales of Gas		687,793,102	2,931,920	67,173,990	357,119	690,725,022	357,119	67,531,108	620,619,112	2,574,801	623,193,913
489.12	Transportation Revenue		9,693,668	0	1,121,144	0	9,693,668	0	1,121,144	8,572,524	0	8,572,524
489.13	Industrial Firm		7,643,136	0	897,008	0	7,643,136	0	897,008	6,746,128	0	6,746,128
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		22,354	0	0	0	22,354	0	0	22,354	0	22,354
	Total Transportation Revenue		17,359,158	0	2,018,153	0	17,359,158	0	2,018,153	15,341,005	0	15,341,005
495.6	Rate Adjustments - Amortizations		18,487,715	0	636,155	0	18,487,715	0	636,155	17,851,560	0	17,851,560
487	Miscellaneous Revenues		2,115,748	0	94,928	0	2,115,748	0	94,928	2,020,819	0	2,020,819
488.0	Late Payment Charge		23,300	0	0	0	23,300	0	0	23,300	0	23,300
488.0	Seasonal Reconnect Fee		292,130	0	1,150	0	292,130	0	1,150	290,980	0	290,980
488.1	Returned Check Charge		104,475	0	10,170	0	104,475	0	10,170	94,305	0	94,305
488.3	Recon Charge CR During Office Hours		283,585	0	14,895	0	283,585	0	14,895	268,690	0	268,690
488.4	Field Collection Charge		416,295	0	36,190	0	416,295	0	36,190	380,105	0	380,105
488.5	Recon Charge CR After Office Hours		39,710	0	37,350	0	39,710	0	37,350	2,360	0	2,360
488.6	Recon Charge Seas During Office Hours		16,470	0	1,770	0	16,470	0	1,770	14,700	0	14,700
488.7	Recon Charge Seas After Office Hours		3,880	0	3,750	0	3,880	0	3,750	130	0	130
488.8	Automated Payment Charge		64,248	0	8,280	0	64,248	0	8,280	55,968	0	55,968
493.2	Rent - Utility Property	B	0	275,645	0	0	275,645	18,083	18,083	0	257,562	257,562
495.1	Meter Rentals		207,517	0	19,401	0	207,517	0	19,401	188,115	0	188,115
495.2	Other Gas Revenue - Miscellaneous		122,307	0	6,179	0	122,307	0	6,179	116,128	0	116,128
	Total Miscellaneous Revenues		3,689,663	275,645	234,063	18,083	3,965,309	18,083	252,146	3,455,600	257,562	3,713,163
	Total Operating Revenue		727,329,638	3,207,565	70,062,361	375,201	730,537,203	375,201	70,437,562	657,267,277	2,832,364	660,099,641
804.7	Cost of Gas WACOG Incurred		237,081,608	0	21,837,668	0	237,081,608	0	21,837,668	215,243,940	0	215,243,940
805.7	WACOG Deferred		21,899,751	0	3,267,614	0	21,899,751	0	3,267,614	18,632,137	0	18,632,137
804.6	Demand Incurred		81,422,253	0	8,402,238	0	81,422,253	0	8,402,238	73,020,015	0	73,020,015
805.8	Demand Deferred		(10,400,668)	0	(1,414,628)	0	(10,400,668)	0	(1,414,628)	(8,986,040)	0	(8,986,040)
805.4	Amortization of Gas Costs		13,515,983	0	677,180	0	13,515,983	0	677,180	12,838,802	0	12,838,802
	Total Cost of Gas		343,518,927	0	32,770,072	0	343,518,927	0	32,770,072	310,748,855	0	310,748,855
	Operations & Maintenance	O&M	10,402,133	136,702,773	751,298	12,541,198	147,104,905	12,541,198	13,292,495	9,650,835	124,161,575	133,812,410
	Other Taxes		19,144,624	0	1,537,620	0	19,144,624	0	1,537,620	17,607,005	0	17,607,005
408.11	Property Franchise		18,218,645	0	2,783,333	0	18,218,645	0	2,783,333	15,435,313	0	15,435,313
408.12	Payroll		0	4,837,821	0	4,837,821	0	4,837,821	516,196	0	4,321,626	4,321,626
408.14	Other	C	202,650	0	57,869	0	202,650	0	57,869	144,781	0	144,781
408.15	Regulatory		3,638,351	0	143,086	0	3,638,351	0	143,086	3,495,266	0	3,495,266
	Total Other Taxes		41,204,271	4,837,821	4,521,906	516,196	46,042,092	516,196	5,038,102	4,321,626	41,003,990	41,003,990
403.1	Depreciation	D	0	74,124,533	0	74,124,533	0	74,124,533	7,761,725	0	66,362,808	66,362,808
	Income Taxes		17,619,769	0	3,024,930	0	17,619,769	0	3,024,930	14,594,839	0	14,594,839
410.11	Federal Income Taxes - Deferred		34,828,925	0	(92,485)	0	34,828,925	0	(92,485)	34,828,925	0	34,828,925
411.42	Federal Income Tax Credit		(21,881,891)	0	0	0	(21,881,891)	0	0	(21,789,406)	0	(21,789,406)
409.12	Oregon Income Taxes		532,474	0	0	0	532,474	0	0	532,474	0	532,474
410.12	Oregon Income Taxes - Deferred		9,270,576	0	0	0	9,270,576	0	0	9,270,576	0	9,270,576
411.12	Oregon Income Tax Credit		(3,075,470)	0	0	0	(3,075,470)	0	0	(3,075,470)	0	(3,075,470)
	Total Income Taxes		37,294,383	0	2,932,445	0	37,294,383	0	2,932,445	34,361,938	0	34,361,938
	Total Operating Revenue Deductions		395,125,330	215,665,127	38,043,276	20,819,119	648,084,840	20,819,119	61,794,839	357,082,054	194,846,009	586,290,001
	Net Operating Income		82,452,363	0	8,642,723	0	82,452,363	0	8,642,723	73,809,640	0	73,809,640

NW Natural
Washington Results of Operations
12 Month Ended Reports

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,667,417,664			267,138,831			2,400,278,833
108.1X Accumulated Depreciation			(1,184,325,461)			(114,370,806)			(1,069,954,655)
Adj Working Capital Allowance			60,185,006			5,567,016			54,617,990
117.X Storage Gas - Cushion			14,077,183			1,322,549			12,754,634
186.XX Leasehold Improvements			1,004,570			217,219			787,351
252.XX Customer Contributions			(3,299,730)			(334,270)			(2,965,460)
283.XX Deferred Taxes - Federal			(330,472,311)			(37,035,340)			(293,436,970)
283.XX Deferred Taxes - State			(67,158,934)			0			(67,158,934)
Total Rate Base			1,157,427,987			122,505,198			1,034,922,789
Rate Of Return on Rate Base			7.12%			7.05%			7.13%
Allocation References:									
A Unbilled Revenue			100.00%			12.18%			87.82%
B Direct			100.00%			6.56%			93.44%
O&M See O&M Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			10.47%			89.53%

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

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$20,417	\$1,917	\$18,500
818 Compressor Station Expense	\$5,441	\$511	\$4,930
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$158,961	\$14,937	\$144,024
821 Purification Expense	(\$139)	(\$13)	(\$126)
Maintenance			
832 Wells Expense	15,574	1,462	14,111
Total Underground Storage Expense	200,254	18,814	181,440
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,385	886	8,499
Total Other Storage Expense	9,385	886	8,499
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	107,356	10,089	97,267
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	48,465	4,551	43,914
Total Liquefied Natural Gas Expense	155,820	14,640	141,181
Total Natural Gas Storage	365,460	34,340	331,120
Transmission Expense			
Operation			
856 Mains Expense	201,159	12,836	188,323
Maintenance			
863 Maintenance of Mains	502	50	452
Total Transmission Expense	201,660	12,885	188,775
Distribution Expense			
Operation			
870 Supervision and Engineering	214,185	18,772	195,413
874 Mains and Services Expense	868,284	93,666	774,617
875 Measuring and Regulator Station Expense - General	13,053	1,172	11,881
877 Measuring and Regulator Station Expense - City Gate	35,799	2,939	32,860
878 Meter and House Regulator Expense	500,331	52,288	448,043
879 Customer Installation Expense	797,931	84,113	713,818
880 Other Expense	172,943	21,301	151,642
881 Rents	25,044	2,844	22,199

Maintenance					
885 Supervision and Engineering	408,236	29,276	378,960		
887 Mains	162,118	20,441	141,676		
889 Measuring and Regulator Station Expense - General	61,377	5,289	56,089		
891 Measuring and Regulator Station Expense - City Gate	6,898	570	6,329		
892 Services	33,250	2,063	31,187		
893 Meters and House Regulators	208,203	18,928	189,275		
894 Other Equipment	1,610	129	1,481		
Total Distribution Expense	<u>3,509,261</u>	<u>353,793</u>	<u>3,155,469</u>		
Customer Accounts Expense					
Operation					
901 Supervision	122,566	12,122	110,444		
902 Meter Reading Expenses	58,476	6,092	52,384		
903 Customer Records and Collection Expense	1,311,887	133,046	1,178,842		
904 Uncollectible Accounts	(84,184)	(8,733)	(75,451)		
Total Customer Accounts Expense	<u>1,408,745</u>	<u>142,526</u>	<u>1,266,219</u>		
Customer Service and Informational					
Operation					
907 Supervision	-	-	-		
908 Customer Assistance Expense	128,006	11,137	116,869		
909 Customer Information Expense	116,612	12,501	104,111		
910 Miscellaneous Customer Service Expense	17,605	1,887	15,718		
Total Customer Service and Informational	<u>262,223</u>	<u>25,525</u>	<u>236,698</u>		
Sales Expense					
Operation					
911 Supervision	14,636	1,550	13,086		
912 Demonstration and Selling Expense	230,635	24,304	206,331		
913 Advertising	107,868	11,563	96,305		
916 Miscellaneous Sales Expense	-	-	-		
Total Sales Expense	<u>353,139</u>	<u>37,417</u>	<u>315,722</u>		
Administrative and General Expense					
Operation					
921 Office Supplies and Expense	3,888,129	400,622	3,487,507		
922 Administrative Expenses Transferred - Credit	(1,489,192)	(157,283)	(1,331,909)		
924 Property Insurance Premium	255,953	25,314	230,640		
925 Injuries and Damages	29,917	2,959	26,958		
926 Employee Pensions and Benefits	(137,392)	(14,519)	(122,873)		
928 Regulatory Commission Expense	-	-	-		
930 Miscellaneous General Expense	103,409	10,227	93,182		
931 Rents	403,430	52,689	350,741		
Maintenance					
935 Maintenance of General Plant	336,681	40,666	296,016		
Total Administrative and General Expense	<u>3,390,936</u>	<u>360,675</u>	<u>3,030,261</u>		
Total Operations and Maintenance Expense	<u>\$9,491,424</u>	<u>\$967,161</u>	<u>\$8,524,263</u>		

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

FERC DESCRIPTION	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep	
816 Wells Expense Total	-	20,417	20,417	-	1,917	1,917	-	18,500	18,500	firm volumes Total
818 Compressor Station Expense Total	-	5,441	5,441	-	511	511	-	4,930	4,930	Firm Volumes Total
819 Compressor Station Fuel Total	-	0	0	-	-	-	-	0	0	Firm Volumes Total
	-	158,139	158,139	-	14,849	14,849	-	143,290	143,290	3-factor Total
	-	822	822	-	88	88	-	734	734	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	-	158,961	158,961	-	14,937	14,937	-	144,024	144,024	Payroll Total
	-	(139)	(139)	-	(13)	(13)	-	(126)	(126)	Firm Volumes Total
821 Purification Expense Total	-	15,574	15,574	-	1,462	1,462	-	14,111	14,111	Payroll Total
832 Wells Expense Total	-	1,644	1,644	-	163	163	-	1,481	1,481	Firm Volumes Total
	-	7,741	7,741	-	723	723	-	7,018	7,018	Firm Volumes Total
840 Supervision and Engineering Total	-	9,385	9,385	-	886	886	-	8,499	8,499	Firm Volumes Total
	-	1,644	1,644	-	163	163	-	1,482	1,482	3-factor Total
	-	105,711	105,711	-	9,926	9,926	-	95,785	95,785	Firm Volumes Total
844 Supervision and Engineering Total	-	107,356	107,356	-	10,089	10,089	-	97,267	97,267	Firm Volumes Total
845 LNG Fuel Total	-	-	-	-	-	-	-	-	-	-
	-	48,465	48,465	-	4,551	4,551	-	43,914	43,914	3-factor Total
847 Supervision and Engineering Total	-	48,465	48,465	-	4,551	4,551	-	43,914	43,914	Firm Volumes Total
	-	129,785	129,785	-	12,836	12,836	-	116,950	116,950	3-factor Total
	70,569	-	70,569	-	-	-	70,569	-	70,569	Direct-OR Total
	-	804	804	-	-	-	-	804	804	3-factor Total
856 Mains Expense Total	70,569	130,589	201,159	-	12,836	12,836	70,569	117,754	188,323	3-factor Total
	-	502	502	-	50	50	-	452	452	Direct-OR Total
863 Maintenance of Mains Total	-	502	502	-	50	50	-	452	452	Direct-OR Total
	357	-	357	-	-	-	357	-	357	3-factor Total
	-	122,856	122,856	-	11,536	11,536	-	111,319	111,319	Direct-OR Total
	-	423	423	-	37	37	-	386	386	Firm Volumes Total
	-	90,549	90,549	-	7,199	7,199	-	83,351	83,351	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	357	213,828	214,185	-	18,772	18,772	357	195,056	195,413	Sendout Volumes Total
	-	446,518	446,518	-	44,161	44,161	-	402,358	402,358	3-factor Total
	-	5,394	5,394	-	783	783	-	4,611	4,611	Customers Port/Van Total
	-	331,605	331,605	-	35,117	35,117	-	296,488	296,488	Customers-All Total
	17,080	-	17,080	-	-	-	17,080	-	17,080	Direct-OR Total
	13,606	-	13,606	-	13,606	13,606	-	-	-	Direct-WA Total
874 Mains and Services Expense Total	30,686	837,598	868,284	13,606	80,060	93,666	17,080	757,537	774,617	sendout volumes Total
	-	8,280	8,280	-	658	658	-	7,622	7,622	Direct-OR Total
	-	4,774	4,774	-	514	514	-	4,259	4,259	Sendout Volumes Total
	-	-	-	-	-	-	-	-	-	Telemetering Total
	-	-	-	-	-	-	-	-	-	Sendout Volumes Total
875 Measuring and Regulator Station Expense - General Total	-	13,053	13,053	-	1,172	1,172	-	11,881	11,881	Customers-All Total
	-	3,510	3,510	-	372	372	-	3,138	3,138	Direct-OR Total
	-	32,289	32,289	-	2,567	2,567	-	29,722	29,722	Payroll Total
	-	-	-	-	-	-	-	-	-	Sendout Volumes Total
	-	-	-	-	-	-	-	-	-	direct-OR Total

877 Measuring and Regulator Station Expense - City Gate Total	-	35,799	35,799	-	2,939	2,939	2,939	-	32,860	32,860	3-factor Total
	-	486,858	486,858	-	51,558	51,558	-	-	435,300	435,300	Customers-All Total
	-	8,597	8,597	-	620	620	-	-	7,978	7,978	Customers-Ind Total
	-	-	-	-	-	-	-	-	-	-	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	Direct-WA Total
	-	1,387	1,387	-	110	110	-	-	1,276	1,276	Employee Cost Total
	-	3,489	3,489	-	-	-	-	-	3,489	3,489	customers-all Total
878 Meter and House Regulator Expense Total	-	500,331	500,331	-	52,288	52,288	-	448,043	448,043	448,043	3-factor Total
	-	25,839	25,839	-	2,555	2,555	-	23,283	23,283	23,283	Customers-All Total
	-	759,425	759,425	-	80,423	80,423	-	679,001	679,001	679,001	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	Direct-WA Total
	631	-	631	-	631	631	-	-	-	-	Employee Cost Total
	-	4,789	4,789	-	503	503	-	4,286	4,286	4,286	customers-all Total
	-	-	-	-	-	-	-	-	-	-	direct-or Total
	-	7,247	7,247	-	-	-	-	7,247	7,247	7,247	customers-all Total
	-	-	-	-	-	-	-	-	-	-	direct-or Total
879 Customer Installation Expense Total	631	797,299	797,931	631	83,482	84,113	-	713,818	713,818	713,818	3-factor Total
	-	63,866	63,866	-	6,316	6,316	-	57,550	57,550	57,550	Customers-All Total
	-	85,902	85,902	-	9,097	9,097	-	76,805	76,805	76,805	Direct-OR Total
	2,214	-	2,214	-	-	-	-	2,214	-	2,214	Direct-WA Total
	1,596	-	1,596	-	1,596	1,596	-	-	-	-	Payroll Total
	-	16,374	16,374	-	1,302	1,302	-	15,072	15,072	15,072	Sendout Volumes Total
	2,990	-	2,990	-	2,990	2,990	-	-	-	-	direct-wa Total
880 Other Expense Total	6,800	166,142	172,943	4,586	16,715	21,301	2,214	149,427	151,642	151,642	3-factor Total
	-	22,684	22,684	-	2,243	2,243	-	20,441	20,441	20,441	Customers-all Total
	-	-	-	-	-	-	-	-	-	-	Customers-The Dalles Total
	-	2,359	2,359	-	601	601	-	1,758	1,758	1,758	3-factor Total
	-	25,044	25,044	-	2,844	2,844	-	22,199	22,199	22,199	Customers-All Total
	-	245,536	245,536	-	24,284	24,284	-	221,253	221,253	221,253	Direct-OR Total
	-	958	958	-	102	102	-	857	857	857	Direct-WA Total
	124,336	-	124,336	-	-	-	-	124,336	-	124,336	Payroll Total
	2,661	-	2,661	-	2,661	2,661	-	-	-	-	sales volumes Total
	-	20,904	20,904	-	2,230	2,230	-	18,674	18,674	18,674	Sendout Volumes Total
	-	-	-	-	-	-	-	-	-	-	3-factor Total
	-	13,840	13,840	-	-	-	-	13,840	13,840	13,840	Customers-all Total
885 Supervision and Engineering Total	126,997	281,239	408,236	2,661	26,616	29,276	124,336	254,623	378,960	378,960	3-factor Total
	-	30,096	30,096	-	2,976	2,976	-	27,119	27,119	27,119	Customers Port/Van 80% Total
	-	77,990	77,990	-	9,055	9,055	-	68,936	68,936	68,936	Customers-All Total
	-	144	144	-	15	15	-	129	129	129	Direct-OR Total
	44,926	-	44,926	-	-	-	-	44,926	-	44,926	Direct-WA Total
	8,395	-	8,395	-	8,395	8,395	-	-	-	-	direct-or Total
	567	-	567	-	-	-	-	567	-	567	3-factor Total
887 Mains Total	53,888	108,230	162,118	8,395	12,046	20,441	45,493	96,183	141,676	141,676	3-factor Total
	-	1,391	1,391	-	138	138	-	1,254	1,254	1,254	Customers-All Total
	-	-	-	-	-	-	-	6	6	6	Direct-OR Total
	43	-	43	-	-	-	-	43	-	43	Payroll Total
	-	45,970	45,970	-	3,655	3,655	-	42,315	42,315	42,315	Sendout Volumes Total
	-	13,888	13,888	-	1,496	1,496	-	12,392	12,392	12,392	Telemetering Total
	-	79	79	-	-	-	-	79	79	79	Sendout Volumes Total
889 Measuring and Regulator Station Expense - General Total	43	61,335	61,377	-	5,289	5,289	43	56,046	56,089	56,089	3-factor Total
	-	1,089	1,089	-	108	108	-	981	981	981	Sendout Volumes Total
	-	5,809	5,809	-	462	462	-	5,347	5,347	5,347	Sendout Volumes Total
	-	6,898	6,898	-	570	570	-	6,329	6,329	6,329	3-factor Total
	-	10,817	10,817	-	1,070	1,070	-	9,747	9,747	9,747	Direct-OR Total
	11,850	-	11,850	-	-	-	-	11,850	-	11,850	Direct-WA Total
	165	-	165	-	165	165	-	-	-	-	Sendout Volumes Total
	-	10,417	10,417	-	828	828	-	9,589	9,589	9,589	3-factor Total
892 Services Total	12,015	21,235	33,250	165	1,898	2,063	11,850	19,337	31,187	31,187	3-factor Total
	-	10,086	10,086	-	997	997	-	9,088	9,088	9,088	Customers-All Total
	-	69,851	69,851	-	7,397	7,397	-	62,454	62,454	62,454	Customers-Comm Total
	-	7,843	7,843	-	739	739	-	7,104	7,104	7,104	3-factor Total

	4,048	4,048	292	292	292	3,756	3,756	3,756	Customers-Ind Total
	25,349	25,349	2,717	2,717	2,717	22,632	22,632	22,632	Customers-Res Total
	5,144	5,144	-	-	-	5,144	5,144	5,144	Direct-OR Total
	-	-	-	-	-	-	-	-	Payroll Total
	85,881	85,881	6,785	6,785	6,785	79,096	79,096	79,096	Sendout Volumes Total
893 Meters and House Regulators Total	203,058	206,203	18,928	18,928	18,928	184,130	189,275	189,275	
	1,307	1,307	129	129	129	1,178	1,178	1,178	3-factor Total
	303	303	-	-	-	303	303	303	Customers-All Total
	303	1,307	129	129	129	1,178	1,481	1,481	Direct-OR Total
894 Other Equipment Total	122,566	122,566	12,122	12,122	12,122	110,444	110,444	110,444	3-factor Total
901 Supervision Total	122,566	122,566	12,122	12,122	12,122	110,444	110,444	110,444	3-factor Total
	57,523	57,523	6,092	6,092	6,092	51,431	51,431	51,431	Customers-All Total
	-	-	-	-	-	-	-	-	Customers-Ind Total
	-	-	-	-	-	-	-	-	Direct-OR Total
	953	953	-	-	-	953	953	953	customers-all Total
	58,476	58,476	6,092	6,092	6,092	52,384	52,384	52,384	3-factor Total
902 Meter Reading Expenses Total	751,662	751,662	74,339	74,339	74,339	677,323	677,323	677,323	Customers-All Total
	112,230	112,230	11,885	11,885	11,885	100,344	100,344	100,344	Customers-Comm Total
	31,987	31,987	2,306	2,306	2,306	29,681	29,681	29,681	Customers-Ind Total
	415,252	415,252	44,515	44,515	44,515	370,737	370,737	370,737	Customers-Res Total
	757	757	-	-	-	757	757	757	Direct-OR Total
	1,311,887	1,311,887	133,046	133,046	133,046	1,178,842	1,178,842	1,178,842	customers-all Total
903 Customer Records and Collection Expense Total	11,935	11,935	1,264	1,264	1,264	10,671	10,671	10,671	Customers-All Total
	4,902	4,902	462	462	462	4,440	4,440	4,440	Customers-Comm Total
	(10,558)	(10,558)	(761)	(761)	(761)	(9,797)	(9,797)	(9,797)	Customers-Ind Total
	(90,463)	(90,463)	(9,698)	(9,698)	(9,698)	(80,765)	(80,765)	(80,765)	Customers-Res Total
	(84,184)	(84,184)	(8,733)	(8,733)	(8,733)	(75,451)	(75,451)	(75,451)	Direct-OR Total
904 Uncollectible Accounts Total	-	-	-	-	-	-	-	-	Customers-Res Total
907 Supervision Total	-	-	-	-	-	-	-	-	3-factor Total
	-	-	-	-	-	-	-	-	Customers-All Total
	-	-	-	-	-	-	-	-	3-factor Total
	57,148	57,148	6,052	6,052	6,052	51,096	51,096	51,096	Customers-All Total
	532	532	50	50	50	482	482	482	Customers-Comm Total
	74,973	74,973	5,406	5,406	5,406	69,568	69,568	69,568	Customers-Ind Total
	(3,458)	(3,458)	(371)	(371)	(371)	(3,088)	(3,088)	(3,088)	Customers-Res Total
	(1,189)	(1,189)	-	-	-	(1,189)	(1,189)	(1,189)	Direct-OR Total
	(1,189)	129,194	11,137	11,137	11,137	118,057	116,869	116,869	Direct-WA Total
908 Customer Assistance Expense Total	116,612	116,612	12,501	12,501	12,501	104,111	104,111	104,111	Customers-Comm Total
	116,612	116,612	12,501	12,501	12,501	104,111	104,111	104,111	Customers-Res Total
909 Customer Information Expense Total	-	-	-	-	-	-	-	-	3-factor Total
	-	-	-	-	-	-	-	-	Customers-All Total
	-	-	-	-	-	-	-	-	Customers-Res Total
	17,605	17,605	1,887	1,887	1,887	15,718	15,718	15,718	Customers-All Total
	17,605	17,605	1,887	1,887	1,887	15,718	15,718	15,718	Customers-Res Total
	14,636	14,636	1,550	1,550	1,550	13,086	13,086	13,086	Customers-All Total
	14,636	14,636	1,550	1,550	1,550	13,086	13,086	13,086	Customers-Res Total
	14,636	14,636	1,550	1,550	1,550	13,086	13,086	13,086	Employee Cost Total
911 Supervision Total	205,166	205,166	21,703	21,703	21,703	183,463	183,463	183,463	3-factor Total
	751	751	74	74	74	677	677	677	Customers-All Total
	205,166	205,166	21,703	21,703	21,703	183,463	183,463	183,463	Customers-Comm Total
	8,351	8,351	787	787	787	7,564	7,564	7,564	Customers-Comm Total
	16,229	16,229	1,740	1,740	1,740	14,489	14,489	14,489	Customers-Res Total
	138	138	-	-	-	138	138	138	Direct-OR Total
912 Demonstration and Selling Expense Total	230,497	230,635	24,304	24,304	24,304	206,193	206,331	206,331	3-factor Total
	107,868	107,868	11,563	11,563	11,563	96,305	96,305	96,305	Customers-Res Total
913 Advertising Total	107,868	107,868	11,563	11,563	11,563	96,305	96,305	96,305	3-factor Total
	-	-	-	-	-	-	-	-	Customers-Res Total
916 Miscellaneous Sales Expense Total	-	-	-	-	-	-	-	-	Customers-Res Total

	4,009,878	4,009,878	396,577	396,577	396,577	3,613,301	3,613,301	3-factor Total
	1,176	1,176	124	124	124	1,051	1,051	Customers-All Total
	128	128	9	9	9	118	118	Customers-Ind Total
	10,657	10,657	1,142	1,142	1,142	9,515	9,515	Customers-Res Total
	69,163	69,163	-	-	-	69,163	69,163	Direct-OR Total
	510	510	510	510	510	-	-	Direct-WA Total
	(398,459)	(398,459)	(41,878)	(41,878)	(41,878)	(356,581)	(356,581)	Employee Cost Total
	-	-	-	-	-	-	-	Firm Volumes Total
	73,756	73,756	7,870	7,870	7,870	65,887	65,887	Payroll Total
	120,772	120,772	36,232	36,232	36,232	84,540	84,540	Regulatory Total
	448	448	36	36	36	413	413	Sendout Volumes Total
	100	100	-	-	-	100	100	customers-all Total
	-	-	-	-	-	-	-	direct-or Total
	-	-	-	-	-	-	-	Employee Cost Total
921 Office Supplies and Expense Total	69,673	3,818,456	510	400,112	400,622	69,163	3,418,344	3,487,507
	(1,098,742)	(1,098,742)	(116,247)	(116,247)	(116,247)	(982,495)	(982,495)	Admin Tran Total
	(390,451)	(390,451)	(41,036)	(41,036)	(41,036)	(349,414)	(349,414)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	(1,489,192)	(1,489,192)	(157,283)	(157,283)	(157,283)	(1,331,909)	(1,331,909)	(1,331,909)
	255,953	255,953	25,314	25,314	25,314	230,640	230,640	3-factor Total
924 Property Insurance Premium Total	255,953	255,953	25,314	25,314	25,314	230,640	230,640	230,640
	29,917	29,917	2,959	2,959	2,959	26,958	26,958	3-factor Total
925 Injuries and Damages Total	29,917	29,917	2,959	2,959	2,959	26,958	26,958	26,958
	(138,146)	(138,146)	(14,519)	(14,519)	(14,519)	(123,627)	(123,627)	Direct-OR Total
	754	754	-	-	-	754	754	Employee Cost Total
926 Employee Pensions and Benefits Total	754	(138,146)	(14,519)	(14,519)	(14,519)	(123,627)	(123,627)	(123,627)
	103,409	103,409	10,227	10,227	10,227	93,182	93,182	3-factor Total
930 Miscellaneous General Expense Total	103,409	103,409	10,227	10,227	10,227	93,182	93,182	93,182
	382,557	382,557	37,835	37,835	37,835	344,722	344,722	3-factor Total
	2,270	2,270	240	240	240	2,030	2,030	Customers-All Total
	3,989	3,989	-	-	-	3,989	3,989	Direct-OR Total
	14,614	14,614	14,614	14,614	14,614	-	-	Direct-WA Total
931 Rents Total	18,603	384,827	14,614	38,075	52,689	3,989	346,751	350,741
	257,796	257,796	25,496	25,496	25,496	-	-	3-factor Total
	3,575	3,575	519	519	519	3,056	3,056	Customers port/van Total
	10,850	10,850	1,149	1,149	1,149	9,701	9,701	Customers-All Total
	467	467	119	119	119	348	348	Customers-The Dalles Total
	44,534	44,534	-	-	-	44,534	44,534	Direct-OR Total
	12,208	12,208	12,208	12,208	12,208	-	-	direct-wa Total
	-	-	-	-	-	-	-	Employee Cost Total
	326	326	31	31	31	296	296	Firm Volumes Total
	-	-	-	-	-	-	-	Payroll Total
	5,654	5,654	539	539	539	5,115	5,115	sales volumes Total
	453	453	-	-	-	453	453	customers-all Total
	606	606	606	606	606	-	-	direct-wa Total
	213	213	-	-	-	213	213	customers-all Total
935 Maintenance of General Plant Total	57,348	279,333	12,814	27,852	40,666	44,534	251,481	296,016
Grand Total	452,762	9,038,662	57,982	909,179	967,161	394,780	8,129,484	8,524,263

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 Corr	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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
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		Allocation Method
Gross Plant					
Intangible	Software	103,123,879	90,513,399	102,268,534	Total Customers
	Other	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		279,519,367	281,843,368	280,868,151	Firm Delivered Volumes
CNG and LNG		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		(109,184,265)	(116,028,992)	(112,606,513)	Firm Delivered Volumes
CNG and LNG		(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	

<u>OREGON</u>		2013 Dec OREGON	2014 December OREGON	Dec 13 - Dec 14 12 month average OREGON	
Gross Plant					
Intangible	Software	92,203,060	80,928,030	91,438,296	Total Customers
	Other	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		256,371,198	258,476,976	257,593,332	Firm Delivered Volumes
CNG and LNG		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		(101,381,124)	(107,736,675)	(104,558,792)	Firm Delivered Volumes
CNG and LNG		(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 Dec	2014 December	Dec 13 - Dec 14 12 month average	
Gross Plant		WASHINGTON	WASHINGTON	WASHINGTON	
Intangible	Software	10,920,819	9,585,369	10,830,238	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		968,602	1,000,754	980,227	Direct
Distribution		206,637,568	220,548,835	210,621,658	Direct
General		9,934,593	10,237,539	10,555,473	3-Factor & Direct
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				\$147,797,239	

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												
Transport Interruptible	832,429	780,602	763,310	702,499	669,622	671,756	659,734	648,931	595,326	685,885	842,801	917,510
	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	3,769,806	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												
Transport Interruptible	13	13	13	13	13	14	14	14	14	14	21	21
	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												
Transport Interruptible	64,033	60,046	58,716	54,038	51,509	47,983	47,124	46,352	42,523	48,992	40,133	80,726
	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												
Transport Interruptible	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
	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												
Transport Interruptible	14	13	12	13	13	13	13	13	13	13	14	15
	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												
Transport Interruptible	639,736	671,119	700,577	693,562	691,682	689,287	685,243	675,935	661,316	649,387	623,624	594,604
	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	2015 July	2015 August	2015 September
Volumes									
Residential	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329	1,232,327
Commercial	3,051,456	2,344,084	1,862,687	1,545,037	1,195,904	886,440	685,010	659,112	767,089
Industrial Firm	328,906	273,010	241,400	219,928	185,404	185,853	164,090	164,743	164,472
Interruptible	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440
Transport Firm	924,433	784,319	848,221	724,343	616,626	619,959	646,379	635,711	649,889
Transport Interruptible	897,593	760,275	733,859	734,503	716,213	754,650	817,437	892,220	1,112,464
Total	12,729,813	9,647,782	8,043,659	6,750,608	5,303,943	4,108,234	3,523,122	3,480,188	4,010,661
Customers									
Residential	68,908	69,023	69,131	69,227	69,307	69,377	69,490	69,586	69,819
Commercial	6,230	6,206	6,211	6,219	6,235	6,241	6,235	6,182	6,186
Industrial Firm	39	39	39	39	39	41	41	40	43
Interruptible	5	5	5	5	5	5	5	5	5
Transport Firm	21	21	21	21	21	21	21	21	21
Transport Interruptible	11	11	11	11	11	11	11	11	11
Total	75,214	75,305	75,418	75,522	75,618	75,696	75,803	75,845	76,085
Use per Customer									
Residential	107	78	61	49	36	23	16	15	18
Commercial	490	378	300	248	192	142	110	107	124
Industrial Firm	8,433	7,000	6,190	5,639	4,754	4,533	4,002	4,119	3,825
Interruptible	24,748	21,352	21,906	21,896	19,035	16,250	14,169	14,415	16,888
Transport Firm	81,599	69,116	66,714	66,773	65,110	68,605	74,285	81,111	101,133
Transport Interruptible	81,599	69,116	66,714	66,773	65,110	68,605	74,285	81,111	101,133

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	2015 July	2015 August	2015 September
Volumes									
Residential	43,629,264	41,120,968	39,791,270	39,392,123	39,398,804	39,411,897	39,182,185	39,160,069	39,279,508
Commercial	19,895,592	18,884,201	18,291,730	18,066,803	18,075,235	18,057,307	17,959,353	17,961,987	18,024,293
Industrial Firm	2,933,358	2,832,132	2,738,366	2,682,837	2,631,236	2,648,148	2,650,412	2,670,363	2,684,415
Interruptible	1,213,241	1,177,198	1,171,902	1,182,173	1,187,509	1,183,198	1,177,975	1,172,715	1,176,713
Transport Firm	8,862,409	8,866,126	8,951,037	8,972,881	8,919,885	8,868,088	8,854,733	8,841,513	8,896,076
Transport Interruptible	9,962,217	10,038,939	10,037,444	9,245,213	8,562,020	10,043,251	10,141,547	10,211,055	10,236,061
Total	86,497,081	82,919,564	80,981,749	79,542,030	78,774,689	80,211,889	79,966,205	80,017,702	80,297,066
Average Customers									
Residential	67,965	68,097	68,230	68,365	68,501	68,638	68,781	68,927	69,086
Commercial	6,167	6,171	6,173	6,176	6,181	6,189	6,198	6,202	6,206
Industrial Firm	39	39	39	39	39	39	39	39	40
Interruptible	5	5	5	5	5	5	5	5	5
Transport Firm	15	16	17	17	18	19	19	20	20
Transport Interruptible	11	11	11	11	11	11	11	11	11
Total	74,202	74,338	74,475	74,613	74,755	74,900	75,053	75,205	75,368
12 Month Use per Average Customer									
Residential	642	604	583	576	575	574	570	568	569
Commercial	3,227	3,060	2,963	2,925	2,924	2,918	2,898	2,896	2,904
Industrial Firm	75,375	72,619	70,215	68,791	67,468	67,612	67,383	67,747	67,532
Interruptible	238,670	235,440	234,380	236,435	237,502	236,640	235,595	234,543	235,343
Transport Firm	574,859	551,262	534,390	515,189	493,266	475,076	459,986	445,791	435,726
Transport Interruptible	905,656	912,631	912,495	840,474	778,365	913,023	921,959	928,278	930,551