

July 2016 Activity

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

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

		July 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		77,275			(314,030)			391,305
		1,150,785,070			1,311,591,041			1,029,626,028
		0.01%			-0.24%			0.04%

NW Natural
Washington Quarterly Results of Operations Report

	July 2016			
	System Direct	System Allocated	System Total	Oregon Total
Monthly Summary				
Sales of Gas				
480.1 Residential	14,386,217	(1,415,034)	14,386,217	12,787,662
481.1 Commercial	8,660,321	(1,415,034)	8,660,321	7,928,994
481.2 Industrial Firm	1,509,655	0	1,509,655	1,395,436
481.3 Interruptible	1,318,556	0	1,318,556	1,284,260
481.5 Interruptible Incentive	0	0	0	0
495.20 Unbilled Revenue	0	(1,415,034)	(1,415,034)	(1,287,882)
Total Sales of Gas	25,874,750	(1,415,034)	24,459,716	22,108,469
Transportation Revenue				
489.12 Industrial Firm	840,290	0	840,290	745,044
489.13 Interruptible	659,225	0	659,225	585,078
489.15 Interruptible Incentive	0	0	0	0
489.3 Agency Fee/Balancing	4,418	0	4,418	4,418
Total Transportation Revenue	1,503,933	0	1,503,933	1,334,540
Rate Adjustments - Amortizations				
495.6 Miscellaneous Revenues	404,219	0	404,219	460,197
487 Late Payment Charge	77,342	0	77,342	74,589
488.0 Seasonal Reconnect Fee	600	0	600	600
488.0 Delinquent Reconnect Fee	13,850	0	13,850	13,800
488.1 Returned Check Charge	7,125	705	7,830	6,420
488.3 Recon Charge CR During Office Hours	16,095	525	16,620	15,570
488.4 Field Collection Charge	26,085	1,725	27,810	24,360
488.5 Recon Charge CR After Office Hours	1,760	1,600	3,360	1,600
488.6 Recon Charge Seas During Office Hours	495	75	570	420
488.7 Recon Charge Seas After Office Hours	100	100	200	0
488.8 Automated Payment Charge	3,178	368	3,546	2,810
493.2 Rent - Utility Property	17,045	28,602	45,647	26,368
495.1 Meter Rentals	15,058	0	15,058	17,045
495.2 Other Gas Revenue - Miscellaneous	178,733	28,602	207,335	195,974
Total Miscellaneous Revenues	27,961,635	(1,386,432)	26,575,203	24,099,180
Cost of Gas				
804.7 WACOG Incurred	6,646,224	0	6,646,224	6,088,637
805.7 WACOG Deferred	226,359	0	226,359	105,621
804.6 Demand Incurred	6,712,219	0	6,712,219	6,020,860
805.8 Demand Deferred	(4,344,972)	0	(4,344,972)	(3,905,649)
805.4 Amortization of Gas Costs	(716,816)	0	(716,816)	(572,997)
Total Cost of Gas	8,523,013	0	8,523,013	7,736,873
Operations & Maintenance				
498.11 Property	1,256,369	9,603,765	10,860,134	9,798,517
498.12 Franchise	1,800,720	0	1,800,720	1,665,670
498.13 Payroll	771,570	450,817	1,222,387	669,462
498.14 Other	14,116	0	14,116	407,448
498.15 Regulatory	0	0	0	8,256
Total Other Taxes	2,586,406	450,817	3,037,223	2,790,835
Depreciation				
403.1 Depreciation	6,370,192	0	6,370,192	5,716,865
Income Taxes				
409.11 Federal Income Taxes	15,212	0	15,212	504
410.11 Federal Income Taxes - Deferred	5,103	0	5,103	5,103
411.42 Federal Income Tax Credit	(1,913,008)	0	(1,913,008)	(1,900,881)
409.12 Oregon Income Taxes	18,860	0	18,860	18,660
410.12 Oregon Income Taxes - Deferred	4,008	0	4,008	4,008
411.12 Oregon Income Tax Credit	(422,809)	0	(422,809)	(422,809)
Total Income Taxes	(2,297,634)	0	(2,297,634)	(2,295,215)
Total Operating Revenue Deductions	12,365,787	16,424,775	28,790,562	29,707,875
Net Operating Income				
			77,275	391,305

NW Natural
 Washington Results of Operations
 Monthly Summary

Rate Base
 Gross Plant

101

108.1X Accumulated Depreciation

AD3 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 Reference:

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

	System		Washington		Washington		July 2016	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
	Total	Total	Total	Total	Total	Total	Total	Total
2,777,858,790	2,777,858,790							
(1,226,404,100)	(1,226,404,100)							
2,590,374	2,590,374							
14,145,338	14,145,338							
551,839	551,839							
(3,556,045)	(3,556,045)							
(336,719,566)	(336,719,566)							
(67,681,560)	(67,681,560)							
1,160,785,070	1,160,785,070							
0.01%	0.01%							
100.00%	100.00%							
100.00%	100.00%							
100.00%	100.00%							
100.00%	100.00%							
284,719,330	284,719,330							
(121,078,136)	(121,078,136)							
(153,415)	(153,415)							
1,331,076	1,331,076							
55,184	55,184							
(499,694)	(499,694)							
(33,255,304)	(33,255,304)							
0	0							
131,159,041	131,159,041							
-0.24%	-0.24%							
8.99%	8.99%							
10.68%	10.68%							
9.62%	9.62%							
10.26%	10.26%							
2,493,139,460	2,493,139,460							
(1,105,325,964)	(1,105,325,964)							
2,743,789	2,743,789							
12,814,261	12,814,261							
496,655	496,655							
(3,096,351)	(3,096,351)							
(303,464,262)	(303,464,262)							
(67,681,560)	(67,681,560)							
1,029,626,028	1,029,626,028							
0.04%	0.04%							
91.01%	91.01%							
89.32%	89.32%							
90.38%	90.38%							
89.74%	89.74%							

July 2016

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Account	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Sales of Gas									
	Residential	403,626,681	0	403,626,681	40,986,458	0	40,986,458	362,640,223	0	362,640,223
	Commercial	201,665,450	0	201,665,450	16,391,824	0	16,391,824	185,273,626	0	185,273,626
481.1	Industrial Firm	21,755,340	0	21,755,340	1,928,499	0	1,928,499	19,826,840	0	19,826,840
481.3	Interruptible	21,713,698	0	21,713,698	563,664	0	563,664	21,150,034	0	21,150,034
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	653,513	653,513	0	0	0	0	644,217	644,217
	Total Sales of Gas	648,781,168	653,513	649,434,681	59,870,445	9,296	59,879,741	588,890,723	644,217	589,534,940
	Transportation Revenue									
489.12	Industrial Firm	10,967,876	0	10,967,876	1,257,635	0	1,257,635	9,710,241	0	9,710,241
489.13	Interruptible	7,933,463	0	7,933,463	897,095	0	897,095	7,036,368	0	7,036,368
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	40,132	0	40,132	0	0	0	40,132	0	40,132
	Total Transportation Revenue	18,941,470	0	18,941,470	2,154,730	0	2,154,730	16,786,740	0	16,786,740
495.6	Rate Adjustments - Amortizations	(1,832,061)	0	(1,832,061)	(1,610,632)	0	(1,610,632)	(221,428)	0	(221,428)
	Miscellaneous Revenues									
487	Late Payment Charge	2,019,202	0	2,019,202	84,815	0	84,815	1,934,388	0	1,934,388
488.0	Seasonal Reconnect Fee	17,000	0	17,000	0	0	0	17,000	0	17,000
488.0	Delinquent Reconnect Fee	281,650	0	281,650	2,050	0	2,050	279,600	0	279,600
488.1	Returned Check Charge	103,770	0	103,770	10,320	0	10,320	93,450	0	93,450
488.3	Recon Charge CR During Office Hours	261,815	0	261,815	12,865	0	12,865	248,950	0	248,950
488.4	Field Collection Charge	362,995	0	362,995	30,695	0	30,695	332,300	0	332,300
488.5	Recon Charge CR After Office Hours	35,260	0	35,260	32,600	0	32,600	2,660	0	2,660
488.6	Recon Charge Seas After Office Hours	16,575	0	16,575	1,125	0	1,125	15,450	0	15,450
488.7	Recon Charge Seas After Office Hours	2,160	0	2,160	2,000	0	2,000	160	0	160
488.8	Automated Payment Charge	49,810	0	49,810	6,223	0	6,223	43,588	0	43,588
493.2	Rent - Utility Property	335,701	0	335,701	24,998	0	24,998	310,703	0	310,703
495.1	Meter Rentals	207,111	0	207,111	17,640	0	17,640	189,472	0	189,472
495.2	Other Gas Revenue - Miscellaneous	141,092	0	141,092	22,292	0	22,292	118,800	0	118,800
	Total Gas Revenue - Miscellaneous	3,498,441	335,701	3,834,142	222,624	24,998	247,622	3,275,817	310,703	3,586,520
	Total Operating Revenue	669,369,019	989,214	670,358,233	60,637,166	34,294	60,671,460	608,731,853	954,920	609,686,773
	Cost of Gas									
804.7	WACOG Incurred	188,876,681	0	188,876,681	17,125,620	0	17,125,620	171,751,061	0	171,751,061
805.7	WACOG Deferred	25,211,095	0	25,211,095	3,803,757	0	3,803,757	21,407,338	0	21,407,338
804.6	Demand Incurred	80,945,358	0	80,945,358	6,353,223	0	6,353,223	72,592,134	0	72,592,134
805.8	Demand Deferred	(7,934,934)	0	(7,934,934)	(931,276)	0	(931,276)	(7,003,659)	0	(7,003,659)
805.4	Amortization of Gas Costs	(21,107,632)	0	(21,107,632)	(4,545,431)	0	(4,545,431)	(16,562,201)	0	(16,562,201)
	Total Cost of Gas	265,990,567	0	265,990,567	23,805,895	0	23,805,895	242,184,673	0	242,184,673
	Operations & Maintenance									
488.11	Property	12,460,622	123,366,802	135,827,424	644,531	12,742,893	13,387,424	11,816,092	110,623,909	122,440,000
488.12	Franchise	20,323,603	0	20,323,603	1,416,552	0	1,416,552	18,907,051	0	18,907,051
488.13	Payroll	17,310,681	0	17,310,681	2,461,261	0	2,461,261	14,849,420	0	14,849,420
488.14	Other	592,582	5,480,376	6,072,958	548,588	0	548,588	5,524,370	4,931,789	10,456,159
488.15	Regulatory	1,767,110	0	1,767,110	85,628	0	85,628	1,681,482	0	1,681,482
	Total Other Taxes	39,993,976	5,480,376	45,474,353	4,097,193	548,588	4,645,781	35,896,794	4,931,789	40,828,572
403.1	Depreciation	0	75,192,651	75,192,651	0	7,805,062	7,805,062	0	67,387,588	75,192,651
	Income Taxes									
409.11	Federal Income Taxes									
410.11	Federal Income Taxes - Deferred									
411.42	Oregon Income Tax Credit									
409.12	Oregon Income Taxes									
410.12	Oregon Income Taxes - Deferred									
411.12	Oregon Income Tax Credit									
	Total Operating Revenue Deductions	318,445,166	204,039,859	522,485,025	28,547,618	21,096,543	49,644,161	289,897,548	182,943,286	510,743,308
	Net Operating Income									
				105,746,755			6,803,290			98,943,465

	July 2016							
	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base								
101 Gross Plant		2,728,855,628			278,622,783			2,450,232,846
106.1X Accumulated Depreciation		(1,201,277,176)			(117,976,905)			(1,083,300,571)
Adj Working Capital Allowance		42,105,388			3,819,788			38,285,600
117.X Storage Gas - Cushion		14,162,561			1,332,706			12,829,855
186.XX Leasehold Improvements		682,572			73,433			609,139
252.XX Customer Contributions		(3,450,109)			(473,009)			(2,977,100)
283.XX Deferred Taxes - Federal		(336,719,566)			(33,255,304)			(303,464,262)
283.XX Deferred Taxes - State		(67,681,560)						(67,681,560)
Total Rate Base		1,176,677,540			132,143,693			1,044,534,047
Rate Of Return on Rate Base		8.99%			5.15%			9.47%
Allocation References:								
A Unbilled Revenue		100.00%			1.47%			98.58%
B Direct		100.00%			7.45%			92.55%
C&M See O&M Detail								
C Payroll Factor		100.00%			10.01%			89.99%
D Depreciation Factor		100.00%			10.38%			89.62%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Rate Base
 Gross Plant
 Accumulated Depreciation
 Working Capital Allowance
 Storage Gas - Cushion
 Leasehold Improvements
 Customer Contributions
 Deferred Taxes - Federal
 Deferred Taxes - State
 Total Rate Base

Rate Of Return on Rate Base

Allocation References:
 A Unbilled Revenue
 B Direct
 C&M See O&M Detail
 C Payroll Factor
 D Depreciation Factor

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		July 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		105,746,755			6,803,290			98,941,465
		1,176,677,540			132,143,493			1,044,534,047
		8.99%			5.15%			9.47%

MW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended July 31, 2016

	Month		
	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$21,396	\$2,013	\$19,383
818 Compressor Station Expense	\$680	\$64	\$616
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$163,228	\$15,312	\$147,916
821 Purification Expense	\$3,245	\$305	\$2,939
Maintenance			
832 Wells Expense	\$11,446	\$1,077	\$10,369
Total Underground Storage Expense	199,994	18,772	181,222
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$7,699	\$738	\$6,961
Total Other Storage Expense	7,699	738	6,961
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$112,206	\$10,559	\$101,647
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$28,405	\$2,673	\$25,732
Total Liquified Natural Gas Expense	140,611	13,232	127,380
Total Natural Gas Storage	348,304	32,741	315,563
Transmission Expense			
Operation			
856 Mains Expense	\$132,210	\$1,985	\$130,226
Maintenance			
863 Maintenance of Mains	\$3,053	\$243	\$2,810
Total Transmission Expense	135,263	2,228	133,036
Distribution Expense			
Operation			
870 Supervision and Engineering	\$215,851	\$18,937	\$196,914
874 Mains and Services Expense	\$1,037,376	\$99,217	\$938,159
875 Measuring and Regulator Station Expense - General	\$20,498	\$1,824	\$18,674
877 Measuring and Regulator Station Expense - City Gate	\$34,496	\$3,044	\$31,452
878 Meter and House Regulator Expense	\$431,664	\$45,949	\$385,714
879 Customer Installation Expense	\$844,498	\$89,303	\$755,195
880 Other Expense	\$104,764	\$15,538	\$89,226
881 Rents	\$8,617	\$1,228	\$7,389

Maintenance				
885	Supervision and Engineering	\$714,862	\$34,592	\$680,269
887	Mains	\$264,752	\$14,946	\$249,806
889	Measuring and Regulator Station Expense - General	\$98,204	\$8,408	\$89,796
891	Measuring and Regulator Station Expense - City Gate Services	\$21,567	\$1,587	\$19,980
892		\$121,451	\$16,427	\$105,024
893	Meters and House Regulators	\$217,563	\$21,003	\$196,560
894	Other Equipment	\$1,358	\$122	\$1,236
	Total Distribution Expense	<u>4,137,519</u>	<u>372,125</u>	<u>3,765,393</u>
	Customer Accounts Expense			
	Operation			
901	Supervision	\$119,866	\$12,838	\$107,028
902	Meter Reading Expenses	\$64,903	\$6,729	\$58,174
903	Customer Records and Collection Expense	\$1,249,449	\$133,411	\$1,116,038
904	Uncollectible Accounts	30,163	3,179	26,984
	Total Customer Accounts Expense	<u>1,464,381</u>	<u>156,157</u>	<u>1,308,224</u>
	Customer Service and Informational			
	Operation			
907	Supervision	\$0	\$0	\$0
908	Customer Assistance Expense	160,742	17,462	143,279
909	Customer Information Expense	146,426	15,682	130,744
910	Miscellaneous Customer Service Expense	15,927	1,728	14,199
	Total Customer Service and Informational	<u>323,094</u>	<u>34,873</u>	<u>288,222</u>
	Sales Expense			
	Operation			
911	Supervision	13,383	1,433	11,950
912	Demonstration and Selling Expense	281,339	30,021	251,317
913	Advertising	60,389	6,468	53,921
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>355,111</u>	<u>37,922</u>	<u>317,189</u>
	Administrative and General Expense			
	Operation			
921	Office Supplies and Expense	4,166,120	435,264	3,730,856
922	Administrative Expenses Transferred - Credit	(1,524,238)	(156,084)	(1,368,153)
924	Property Insurance Premium	232,967	23,297	209,670
925	Injuries and Damages	2,686	241	2,444
926	Employee Pensions and Benefits	97,869	9,274	88,594
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	339,728	33,973	305,755
931	Rents	389,779	38,595	351,183
	Maintenance			
935	Maintenance of General Plant	391,550	41,010	350,540
	Total Administrative and General Expense	<u>4,096,461</u>	<u>425,571</u>	<u>3,670,890</u>
	Total Operations and Maintenance Expense	<u>10,860,134.00</u>	<u>\$1,061,617.08</u>	<u>\$9,798,516.92</u>
			<u>9.78%</u>	<u>90.22%</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended July 31, 2016

FERC Description	System		Washington		Oregon		Allocation Method
	Direct	Total	Direct	Allocated	Direct	Allocated	
	Jul	Jul	Jul	Jul	Jul	Jul	
816 Wells Expense Total	\$ -	\$ 21,396.49	\$ -	\$ 2,013.41	\$ -	\$ 19,383.08	Firm Volumes Total
	\$ -	\$ 21,396.49	\$ -	\$ 2,013.41	\$ -	\$ 19,383.08	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 679.65	\$ -	\$ 63.96	\$ -	\$ 615.69	Firm Volumes Total
	\$ -	\$ 679.65	\$ -	\$ 63.96	\$ -	\$ 615.69	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ -	\$ 0.00	\$ -	\$ 0.01	Firm Volumes Total
	\$ -	\$ 0.01	\$ -	\$ 0.00	\$ -	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ 507.07	\$ -	\$ -	\$ -	\$ 507.07	\$ -	Direct-OR Total
	\$ -	\$ 162,720.48	\$ -	\$ 15,312.00	\$ -	\$ 147,408.48	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 507.07	\$ 162,720.48	\$ -	\$ 15,312.00	\$ 507.07	\$ 147,408.48	Firm Volumes Total
	\$ -	\$ 3,244.68	\$ -	\$ 305.32	\$ -	\$ 2,939.36	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ 3,244.68	\$ -	\$ 305.32	\$ -	\$ 2,939.36	Firm Volumes Total
	\$ -	\$ 11,445.55	\$ -	\$ 1,077.03	\$ -	\$ 10,368.52	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 11,445.55	\$ -	\$ 1,077.03	\$ -	\$ 10,368.52	Firm Volumes Total
	\$ -	\$ 1,013.93	\$ -	\$ 108.59	\$ -	\$ 905.34	Customers-All Total
	\$ -	\$ 6,685.15	\$ -	\$ 629.07	\$ -	\$ 6,056.08	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 7,699.08	\$ -	\$ 737.66	\$ -	\$ 6,961.42	Firm Volumes Total
	\$ -	\$ 112,205.96	\$ -	\$ 10,558.58	\$ -	\$ 101,647.38	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 112,205.96	\$ -	\$ 10,558.58	\$ -	\$ 101,647.38	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 28,405.26	\$ -	\$ 2,672.93	\$ -	\$ 25,732.33	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 28,405.26	\$ -	\$ 2,672.93	\$ -	\$ 25,732.33	Firm Volumes Total
	\$ -	\$ 18,931.52	\$ -	\$ 1,893.15	\$ -	\$ 17,038.37	3-factor Total
	\$ -	\$ 651.88	\$ -	\$ 69.82	\$ -	\$ 582.06	Customers-All Total
	\$ 112,605.28	\$ -	\$ -	\$ -	\$ 112,605.28	\$ -	Direct-OR Total
	\$ 21.60	\$ -	\$ 21.60	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales/Sendout Volumes Total
	\$ 112,626.88	\$ 19,583.40	\$ 132,210.28	\$ 1,962.97	\$ 112,605.28	\$ 17,620.43	sendout volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 3,053.18	\$ -	\$ 243.03	\$ -	\$ 2,810.15	Sendout Volumes Total
863 Maintenance of Mains Total	\$ -	\$ 3,053.18	\$ -	\$ 243.03	\$ -	\$ 2,810.15	Sendout Volumes Total
	\$ -	\$ 121,024.46	\$ -	\$ 11,388.40	\$ -	\$ 109,636.06	Firm Volumes Total
	\$ -	\$ 74.25	\$ -	\$ 6.47	\$ -	\$ 67.78	Sales/Sendout Volumes Total
	\$ -	\$ 94,752.14	\$ -	\$ 7,542.27	\$ -	\$ 87,209.87	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 215,850.85	\$ -	\$ 18,937.14	\$ -	\$ 196,913.71	3-factor Total
	\$ -	\$ 337,089.82	\$ -	\$ 33,708.98	\$ -	\$ 303,380.84	Customers-All Total
	\$ -	\$ 391,250.75	\$ -	\$ 41,902.96	\$ -	\$ 349,347.79	Customers-All Total
	\$ 243,893.37	\$ -	\$ -	\$ -	\$ 243,893.37	\$ -	Direct-OR Total
	\$ 20,012.33	\$ -	\$ 20,012.33	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 45,129.40	\$ -	\$ 3,592.30	\$ -	\$ 41,537.10	sendout volumes Total
874 Mains and Services Expense Total	\$ 263,905.70	\$ 773,469.97	\$ 1,037,375.67	\$ 79,204.24	\$ 243,893.37	\$ 694,265.73	3-factor Total
	\$ -	\$ 803.53	\$ -	\$ 80.35	\$ -	\$ 723.18	3-factor Total
	\$ -	\$ 13,424.25	\$ -	\$ 1,068.57	\$ -	\$ 12,355.68	Sendout Volumes Total
	\$ -	\$ 6,269.99	\$ -	\$ 675.28	\$ -	\$ 5,594.71	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 20,497.77	\$ 20,497.77	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 10,014.38	\$ 10,014.38	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 3,401.37	\$ 3,401.37	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total

03QTR15 OM Allocation

877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 21,080.06	\$ 21,080.06	\$ -	\$ 1,677.97	\$ 1,677.97	\$ -	\$ 19,402.09	\$ 19,402.09	\$ 31,452.11	\$ 31,452.11	Sendout Volumes Total
	\$ -	\$ 48.96	\$ 48.96	\$ -	\$ 3,043.70	\$ 3,043.70	\$ -	\$ 31,452.11	\$ 31,452.11	\$ -	\$ -	3-factor Total
	\$ -	\$ 422,295.87	\$ 422,295.87	\$ -	\$ 45,227.89	\$ 45,227.89	\$ -	\$ 377,067.98	\$ 377,067.98	\$ 44.06	\$ 44.06	Customers-All Total
	\$ -	\$ 8,171.71	\$ 8,171.71	\$ -	\$ 625.14	\$ 625.14	\$ -	\$ 7,546.57	\$ 7,546.57	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 1,147.01	\$ 1,147.01	\$ -	\$ 91.30	\$ 91.30	\$ -	\$ 1,055.71	\$ 1,055.71	\$ -	\$ -	Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ -	\$ 431,663.55	\$ 431,663.55	\$ -	\$ 45,949.22	\$ 45,949.22	\$ -	\$ 385,714.33	\$ 385,714.33	\$ -	\$ -	3-factor Total
	\$ -	\$ 23,794.96	\$ 23,794.96	\$ -	\$ 2,379.50	\$ 2,379.50	\$ -	\$ 21,415.46	\$ 21,415.46	\$ -	\$ -	Customers-All Total
	\$ -	\$ 808,292.60	\$ 808,292.60	\$ -	\$ 86,568.14	\$ 86,568.14	\$ -	\$ 721,724.46	\$ 721,724.46	\$ -	\$ -	Customers-Ind Total
	\$ 11,677.90	\$ -	\$ 11,677.90	\$ -	\$ -	\$ -	\$ 11,677.90	\$ -	\$ 11,677.90	\$ -	\$ -	Direct-OR Total
	\$ 315.36	\$ -	\$ 315.36	\$ -	\$ -	\$ -	\$ 315.36	\$ -	\$ 315.36	\$ -	\$ -	Direct-wa Total
	\$ -	\$ 416.70	\$ 416.70	\$ -	\$ 39.79	\$ 39.79	\$ -	\$ 376.91	\$ 376.91	\$ -	\$ -	Employee Cost Total
879 Customer Installation Expense Total	\$ 11,993.26	\$ 832,504.26	\$ 844,497.52	\$ 315.36	\$ 88,987.43	\$ 89,302.79	\$ 11,677.90	\$ 743,516.83	\$ 755,194.73	\$ -	\$ -	3-factor Total
	\$ -	\$ 62,073.52	\$ 62,073.52	\$ -	\$ 6,207.35	\$ 6,207.35	\$ -	\$ 55,866.17	\$ 55,866.17	\$ -	\$ -	Customers-All Total
	\$ -	\$ 5,236.95	\$ 5,236.95	\$ -	\$ 560.88	\$ 560.88	\$ -	\$ 4,676.07	\$ 4,676.07	\$ -	\$ -	Customers-Ind Total
	\$ 13,141.00	\$ -	\$ 13,141.00	\$ -	\$ -	\$ -	\$ 13,141.00	\$ -	\$ 13,141.00	\$ -	\$ -	Direct-OR Total
	\$ 7,425.31	\$ -	\$ 7,425.31	\$ -	\$ 7,425.31	\$ 7,425.31	\$ -	\$ -	\$ 7,425.31	\$ -	\$ -	Direct-wa Total
	\$ -	\$ 16,887.49	\$ 16,887.49	\$ -	\$ 1,344.24	\$ 1,344.24	\$ -	\$ 15,543.25	\$ 15,543.25	\$ -	\$ -	Sendout Volumes Total
880 Other Expense Total	\$ 20,566.31	\$ 84,197.96	\$ 104,764.27	\$ 7,425.31	\$ 8,112.47	\$ 15,537.78	\$ 13,141.00	\$ 76,085.49	\$ 89,226.49	\$ -	\$ -	3-factor Total
	\$ -	\$ 6,253.57	\$ 6,253.57	\$ -	\$ 625.36	\$ 625.36	\$ -	\$ 5,628.21	\$ 5,628.21	\$ -	\$ -	Customers-The Dailies Total
	\$ -	\$ 2,363.46	\$ 2,363.46	\$ -	\$ 602.21	\$ 602.21	\$ -	\$ 1,761.25	\$ 1,761.25	\$ -	\$ -	3-factor Total
	\$ -	\$ 8,617.03	\$ 8,617.03	\$ -	\$ 1,227.57	\$ 1,227.57	\$ -	\$ 7,389.46	\$ 7,389.46	\$ -	\$ -	Customers-All Total
	\$ -	\$ 207,014.66	\$ 207,014.66	\$ -	\$ 20,701.47	\$ 20,701.47	\$ -	\$ 186,313.19	\$ 186,313.19	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 1,441.35	\$ 1,441.35	\$ -	\$ 154.37	\$ 154.37	\$ -	\$ 1,286.98	\$ 1,286.98	\$ -	\$ -	Direct-OR Total
	\$ 472,217.54	\$ -	\$ 472,217.54	\$ -	\$ -	\$ -	\$ 472,217.54	\$ -	\$ 472,217.54	\$ -	\$ -	Direct-WA Total
	\$ 11,967.91	\$ -	\$ 11,967.91	\$ -	\$ -	\$ -	\$ 11,967.91	\$ -	\$ 11,967.91	\$ -	\$ -	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales volumes Total
	\$ -	\$ 22,220.37	\$ 22,220.37	\$ -	\$ 1,768.74	\$ 1,768.74	\$ -	\$ 20,451.63	\$ 20,451.63	\$ -	\$ -	Sendout Volumes Total
885 Supervision and Engineering Total	\$ 484,185.45	\$ 230,676.38	\$ 714,861.83	\$ 11,967.91	\$ 22,624.58	\$ 34,592.49	\$ 472,217.54	\$ 208,031.80	\$ 680,269.34	\$ -	\$ -	3-factor Total
	\$ -	\$ 1,447.87	\$ 1,447.87	\$ -	\$ 144.79	\$ 144.79	\$ -	\$ 1,303.08	\$ 1,303.08	\$ -	\$ -	Customers-Per/Van 80% Total
	\$ -	\$ 97,143.35	\$ 97,143.35	\$ -	\$ 11,404.63	\$ 11,404.63	\$ -	\$ 85,738.72	\$ 85,738.72	\$ -	\$ -	Customers-All Total
	\$ -	\$ 29.16	\$ 29.16	\$ -	\$ 3.12	\$ 3.12	\$ -	\$ 26.04	\$ 26.04	\$ -	\$ -	Direct-OR Total
	\$ 162,090.13	\$ -	\$ 162,090.13	\$ -	\$ -	\$ -	\$ 162,090.13	\$ -	\$ 162,090.13	\$ -	\$ -	Direct-WA Total
	\$ 3,337.08	\$ -	\$ 3,337.08	\$ -	\$ -	\$ -	\$ 3,337.08	\$ -	\$ 3,337.08	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 704.30	\$ 704.30	\$ -	\$ 56.06	\$ 56.06	\$ -	\$ 648.24	\$ 648.24	\$ -	\$ -	Sales volumes Total
887 Mains Total	\$ 165,427.21	\$ 99,324.68	\$ 264,751.89	\$ 3,337.08	\$ 11,608.60	\$ 14,945.68	\$ 162,090.13	\$ 87,716.08	\$ 249,806.21	\$ -	\$ -	3-factor Total
	\$ -	\$ 1,748.79	\$ 1,748.79	\$ -	\$ 174.88	\$ 174.88	\$ -	\$ 1,573.91	\$ 1,573.91	\$ -	\$ -	Customers-All Total
	\$ 826.15	\$ -	\$ 826.15	\$ -	\$ 9.23	\$ 9.23	\$ -	\$ 826.15	\$ 826.15	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 73,512.82	\$ 73,512.82	\$ -	\$ 5,851.62	\$ 5,851.62	\$ -	\$ 67,661.20	\$ 67,661.20	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 22,029.98	\$ 22,029.98	\$ -	\$ 2,372.63	\$ 2,372.63	\$ -	\$ 19,657.35	\$ 19,657.35	\$ -	\$ -	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	\$ 826.15	\$ 97,377.79	\$ 98,203.94	\$ -	\$ 8,408.36	\$ 8,408.36	\$ 826.15	\$ 88,969.43	\$ 89,795.58	\$ -	\$ -	3-factor Total
	\$ -	\$ 853.86	\$ 853.86	\$ -	\$ 85.39	\$ 85.39	\$ -	\$ 768.47	\$ 768.47	\$ -	\$ -	customers-all Total
	\$ -	\$ 16.46	\$ 16.46	\$ -	\$ 1.76	\$ 1.76	\$ -	\$ 14.70	\$ 14.70	\$ -	\$ -	Direct-OR Total
	\$ 1,850.96	\$ -	\$ 1,850.96	\$ -	\$ -	\$ -	\$ 1,850.96	\$ -	\$ 1,850.96	\$ -	\$ -	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	\$ 1,850.96	\$ 18,845.53	\$ 20,696.49	\$ -	\$ 1,500.10	\$ 1,500.10	\$ -	\$ 17,345.43	\$ 17,345.43	\$ -	\$ -	3-factor Total
	\$ -	\$ 555.50	\$ 555.50	\$ -	\$ 55.55	\$ 55.55	\$ -	\$ 499.95	\$ 499.95	\$ -	\$ -	Customers-All Total
	\$ -	\$ 56,400.00	\$ 56,400.00	\$ -	\$ 6,040.44	\$ 6,040.44	\$ -	\$ 50,359.56	\$ 50,359.56	\$ -	\$ -	Customers-Ind Total
	\$ 43,523.51	\$ -	\$ 43,523.51	\$ -	\$ -	\$ -	\$ 43,523.51	\$ -	\$ 43,523.51	\$ -	\$ -	Direct-OR Total
	\$ 9,410.84	\$ -	\$ 9,410.84	\$ 9,410.84	\$ -	\$ -	\$ 9,410.84	\$ -	\$ 9,410.84	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 11,560.73	\$ 11,560.73	\$ -	\$ 920.23	\$ 920.23	\$ -	\$ 10,640.50	\$ 10,640.50	\$ -	\$ -	Sendout Volumes Total
892 Services Total	\$ 52,934.35	\$ 68,516.23	\$ 121,450.58	\$ 9,410.84	\$ 7,016.22	\$ 16,427.06	\$ 43,523.51	\$ 61,500.01	\$ 105,023.52	\$ -	\$ -	3-factor Total
	\$ -	\$ 801.75	\$ 801.75	\$ -	\$ 80.18	\$ 80.18	\$ -	\$ 721.58	\$ 721.58	\$ -	\$ -	3-factor Total

893 Meters and House Regulators Total	\$ 1,810.24	\$ 215,752.90	\$ 217,565.14	\$ -	\$ 11,898.59	\$ 11,898.59	\$ 11,898.59	\$ -	\$ 99,199.96	\$ 99,199.96	Customers-All Total
	\$ -	\$ 3,652.01	\$ 3,652.01	\$ -	\$ 346.58	\$ 346.58	\$ 346.58	\$ -	\$ 3,305.43	\$ 3,305.43	Customers-Comm Total
	\$ -	\$ 6,680.47	\$ 6,680.47	\$ -	\$ 511.06	\$ 511.06	\$ 511.06	\$ -	\$ 6,169.41	\$ 6,169.41	Customers-Ind Total
	\$ -	\$ 24,998.67	\$ 24,998.67	\$ -	\$ 2,712.36	\$ 2,712.36	\$ 2,712.36	\$ -	\$ 22,286.31	\$ 22,286.31	Customers-Res Total
	\$ 1,810.24	\$ -	\$ 1,810.24	\$ -	\$ -	\$ -	\$ -	\$ 1,810.24	\$ -	\$ 1,810.24	Direct-OR Total
	\$ -	\$ 68,522.05	\$ 68,522.05	\$ -	\$ 5,454.36	\$ 5,454.36	\$ 5,454.36	\$ -	\$ 63,067.69	\$ 63,067.69	Sendout Volumes Total
	\$ 1,810.24	\$ 1,223.24	\$ 1,223.24	\$ -	\$ 122.32	\$ 122.32	\$ 122.32	\$ -	\$ 1,000.92	\$ 1,000.92	3-factor Total
	\$ 134.77	\$ -	\$ 134.77	\$ -	\$ -	\$ -	\$ -	\$ 134.77	\$ -	\$ 134.77	Direct-OR Total
894 Other Equipment Total	\$ 134.77	\$ 1,223.24	\$ 1,358.01	\$ -	\$ 122.32	\$ 122.32	\$ 122.32	\$ 134.77	\$ 1,000.92	\$ 1,295.69	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 119,865.94	\$ 119,865.94	\$ -	\$ 12,837.64	\$ 12,837.64	\$ 12,837.64	\$ -	\$ 107,028.30	\$ 107,028.30	Customers-Comm Total
	\$ -	\$ 119,865.94	\$ 119,865.94	\$ -	\$ 12,837.64	\$ 12,837.64	\$ 12,837.64	\$ -	\$ 107,028.30	\$ 107,028.30	Customers-Ind Total
901 Supervision Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 62,831.78	\$ 62,831.78	\$ -	\$ 6,729.28	\$ 6,729.28	\$ 6,729.28	\$ -	\$ 56,102.50	\$ 56,102.50	Customers-All Total
	\$ 2,071.13	\$ -	\$ 2,071.13	\$ -	\$ -	\$ -	\$ -	\$ 2,071.13	\$ -	\$ 2,071.13	Direct-OR Total
902 Meter Reading Expenses Total	\$ 2,071.13	\$ 62,831.78	\$ 64,902.91	\$ -	\$ 6,729.28	\$ 6,729.28	\$ 6,729.28	\$ -	\$ 56,102.50	\$ 56,102.50	3-factor Total
	\$ -	\$ 13,848.96	\$ 13,848.96	\$ -	\$ 1,384.90	\$ 1,384.90	\$ 1,384.90	\$ -	\$ 12,464.06	\$ 12,464.06	customers-all Total
	\$ -	\$ 894,585.08	\$ 894,585.08	\$ -	\$ 89,384.06	\$ 89,384.06	\$ 89,384.06	\$ -	\$ 745,201.02	\$ 745,201.02	Customers-Ind Total
	\$ -	\$ 27,118.37	\$ 27,118.37	\$ -	\$ 2,074.56	\$ 2,074.56	\$ 2,074.56	\$ -	\$ 25,043.81	\$ 25,043.81	Customers-Res Total
	\$ -	\$ 373,896.81	\$ 373,896.81	\$ -	\$ 40,567.80	\$ 40,567.80	\$ 40,567.80	\$ -	\$ 333,329.01	\$ 333,329.01	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,249,449.22	\$ 1,249,449.22	\$ -	\$ 133,411.32	\$ 133,411.32	\$ 133,411.32	\$ -	\$ 1,116,037.90	\$ 1,116,037.90	Customers-All Total
	\$ -	\$ (2,303.00)	\$ (2,303.00)	\$ -	\$ (246.65)	\$ (246.65)	\$ (246.65)	\$ -	\$ (2,056.35)	\$ (2,056.35)	Customers-Comm Total
	\$ -	\$ 3,292.46	\$ 3,292.46	\$ -	\$ 312.45	\$ 312.45	\$ 312.45	\$ -	\$ 2,980.01	\$ 2,980.01	Customers-Ind Total
	\$ -	\$ 1,623.88	\$ 1,623.88	\$ -	\$ 124.23	\$ 124.23	\$ 124.23	\$ -	\$ 1,499.65	\$ 1,499.65	Customers-Res Total
	\$ -	\$ 27,549.99	\$ 27,549.99	\$ -	\$ 2,989.17	\$ 2,989.17	\$ 2,989.17	\$ -	\$ 24,560.82	\$ 24,560.82	Direct-OR Total
904 Uncollectible Accounts Total	\$ -	\$ 30,163.33	\$ 30,163.33	\$ -	\$ 3,179.20	\$ 3,179.20	\$ 3,179.20	\$ -	\$ 26,984.13	\$ 26,984.13	Customers-Res Total
907 Supervision Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 82,007.94	\$ 82,007.94	\$ -	\$ 8,783.05	\$ 8,783.05	\$ 8,783.05	\$ -	\$ 73,224.89	\$ 73,224.89	Customers-All Total
	\$ -	\$ 74,272.78	\$ 74,272.78	\$ -	\$ 5,681.87	\$ 5,681.87	\$ 5,681.87	\$ -	\$ 68,590.91	\$ 68,590.91	Customers-Comm Total
	\$ -	\$ 3,352.00	\$ 3,352.00	\$ -	\$ 363.69	\$ 363.69	\$ 363.69	\$ -	\$ 2,988.31	\$ 2,988.31	Customers-Ind Total
	\$ (1,524.81)	\$ -	\$ (1,524.81)	\$ -	\$ -	\$ -	\$ -	\$ (1,524.81)	\$ -	\$ (1,524.81)	direct-or Total
	\$ 2,633.68	\$ -	\$ 2,633.68	\$ -	\$ 2,633.68	\$ 2,633.68	\$ 2,633.68	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ 1,108.87	\$ 159,632.72	\$ 160,741.59	\$ 2,633.68	\$ 14,828.61	\$ 17,462.29	\$ (1,524.81)	\$ 144,804.11	\$ 143,279.30	\$ 143,279.30	Customers-All Total
	\$ -	\$ 146,425.93	\$ 146,425.93	\$ -	\$ 15,682.22	\$ 15,682.22	\$ -	\$ 130,743.71	\$ 130,743.71	\$ 130,743.71	Customers-Comm Total
	\$ -	\$ 146,425.93	\$ 146,425.93	\$ -	\$ 15,682.22	\$ 15,682.22	\$ -	\$ 130,743.71	\$ 130,743.71	\$ 130,743.71	Customers-Ind Total
909 Customer Information Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 15,926.91	\$ 15,926.91	\$ -	\$ 1,728.07	\$ 1,728.07	\$ -	\$ 14,198.84	\$ 14,198.84	\$ 14,198.84	Customers-Comm Total
	\$ -	\$ 15,926.91	\$ 15,926.91	\$ -	\$ 1,728.07	\$ 1,728.07	\$ -	\$ 14,198.84	\$ 14,198.84	\$ 14,198.84	Customers-Ind Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 13,383.36	\$ 13,383.36	\$ -	\$ 1,433.36	\$ 1,433.36	\$ -	\$ 11,950.00	\$ 11,950.00	\$ 11,950.00	Customers-All Total
	\$ -	\$ 13,383.36	\$ 13,383.36	\$ -	\$ 1,433.36	\$ 1,433.36	\$ -	\$ 11,950.00	\$ 11,950.00	\$ 11,950.00	Customers-Comm Total
911 Supervision Total	\$ -	\$ 340.00	\$ 340.00	\$ -	\$ 34.00	\$ 34.00	\$ -	\$ 306.00	\$ 306.00	\$ 306.00	3-factor Total
	\$ -	\$ 276,843.78	\$ 276,843.78	\$ -	\$ 29,649.97	\$ 29,649.97	\$ -	\$ 247,193.81	\$ 247,193.81	\$ 247,193.81	Customers-All Total
	\$ -	\$ 3,107.26	\$ 3,107.26	\$ -	\$ 337.14	\$ 337.14	\$ -	\$ 2,770.12	\$ 2,770.12	\$ 2,770.12	Customers-Res Total
	\$ 1,047.46	\$ -	\$ 1,047.46	\$ -	\$ -	\$ -	\$ -	\$ 1,047.46	\$ -	\$ 1,047.46	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ 1,047.46	\$ 280,291.04	\$ 281,338.50	\$ -	\$ 30,021.11	\$ 30,021.11	\$ 1,047.46	\$ 250,269.93	\$ 251,317.39	\$ 251,317.39	Customers-All Total
	\$ -	\$ 60,388.84	\$ 60,388.84	\$ -	\$ 6,467.64	\$ 6,467.64	\$ -	\$ 53,921.20	\$ 53,921.20	\$ 53,921.20	Customers-Comm Total
	\$ -	\$ 60,388.84	\$ 60,388.84	\$ -	\$ 6,467.64	\$ 6,467.64	\$ -	\$ 53,921.20	\$ 53,921.20	\$ 53,921.20	Customers-Ind Total
913 Advertising Total	\$ -	\$ 3,665,853.52	\$ 3,665,853.52	\$ -	\$ 366,585.35	\$ 366,585.35	\$ -	\$ 3,299,268.17	\$ 3,299,268.17	\$ 3,299,268.17	3-factor Total
	\$ -	\$ 41,896.82	\$ 41,896.82	\$ -	\$ 4,487.15	\$ 4,487.15	\$ -	\$ 37,409.67	\$ 37,409.67	\$ 37,409.67	Customers-All Total
	\$ -	\$ 1,266.40	\$ 1,266.40	\$ -	\$ 96.88	\$ 96.88	\$ -	\$ 1,169.52	\$ 1,169.52	\$ 1,169.52	customers-Ind Total
	\$ -	\$ 11,676.59	\$ 11,676.59	\$ -	\$ 1,266.91	\$ 1,266.91	\$ -	\$ 10,409.68	\$ 10,409.68	\$ 10,409.68	Customers-Res Total
	\$ 65,261.15	\$ -	\$ 65,261.15	\$ -	\$ -	\$ -	\$ 65,261.15	\$ -	\$ -	\$ 65,261.15	Direct-OR Total
	\$ -	\$ 250,127.22	\$ 250,127.22	\$ -	\$ 23,887.15	\$ 23,887.15	\$ -	\$ 226,240.07	\$ 226,240.07	\$ 226,240.07	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total

03QTR16 CIM Allocation

\$	-	\$ 129,716.28	\$ 129,716.28	\$	-	\$ 38,914.88	\$ 38,914.88	\$	-	\$ 90,801.40	\$ 90,801.40	Regulatory Total
\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	sales volumes Total
\$	-	\$ 27.00	\$ 27.00	\$	-	\$ 2.35	\$ 2.35	\$	-	\$ 24.65	\$ 24.65	Sales/Sendout Volumes Total
\$	-	\$ 295.40	\$ 295.40	\$	-	\$ 23.51	\$ 23.51	\$	-	\$ 271.89	\$ 271.89	Sendout Volumes Total
\$	65,261.15	\$ 4,100,859.23	\$ 4,166,120.38	\$	-	\$ 435,264.19	\$ 435,264.19	\$	65,261.15	\$ 3,665,595.04	\$ 3,730,856.19	
\$	-	\$ (1,073,420.67)	\$ (1,073,420.67)	\$	-	\$ (113,031.20)	\$ (113,031.20)	\$	-	\$ (960,389.47)	\$ (960,389.47)	Admin Tran Total
\$	-	\$ (450,817.05)	\$ (450,817.05)	\$	-	\$ (43,053.03)	\$ (43,053.03)	\$	-	\$ (407,764.02)	\$ (407,764.02)	Employee Cost Total
\$	-	\$ (1,524,237.72)	\$ (1,524,237.72)	\$	-	\$ (156,084.27)	\$ (156,084.27)	\$	-	\$ (1,368,153.50)	\$ (1,368,153.50)	
\$	-	\$ 232,966.64	\$ 232,966.64	\$	-	\$ 23,296.66	\$ 23,296.66	\$	-	\$ 209,669.98	\$ 209,669.98	3-factor Total
\$	-	\$ 232,966.64	\$ 232,966.64	\$	-	\$ 23,296.66	\$ 23,296.66	\$	-	\$ 209,669.98	\$ 209,669.98	
\$	-	\$ 2,413.92	\$ 2,413.92	\$	-	\$ 241.39	\$ 241.39	\$	-	\$ 2,172.53	\$ 2,172.53	3-factor Total
\$	271.87	\$ -	\$ 271.87	\$	-	\$ -	\$ -	\$	271.87	\$ -	\$ 271.87	direct-or Total
\$	271.87	\$ 2,413.92	\$ 2,685.79	\$	-	\$ 241.39	\$ 241.39	\$	271.87	\$ 2,172.53	\$ 2,444.40	
\$	754.00	\$ -	\$ 754.00	\$	-	\$ -	\$ -	\$	754.00	\$ -	\$ 754.00	Direct-OR Total
\$	-	\$ 97,114.91	\$ 97,114.91	\$	-	\$ 9,274.47	\$ 9,274.47	\$	-	\$ 87,840.44	\$ 87,840.44	Employee Cost Total
\$	754.00	\$ 97,114.91	\$ 97,868.91	\$	-	\$ 9,274.47	\$ 9,274.47	\$	754.00	\$ 87,840.44	\$ 88,594.44	
\$	-	\$ 339,728.05	\$ 339,728.05	\$	-	\$ 33,972.81	\$ 33,972.81	\$	-	\$ 305,755.25	\$ 305,755.25	3-factor Total
\$	-	\$ 339,728.05	\$ 339,728.05	\$	-	\$ 33,972.81	\$ 33,972.81	\$	-	\$ 305,755.25	\$ 305,755.25	
\$	-	\$ 383,459.46	\$ 383,459.46	\$	-	\$ 38,345.95	\$ 38,345.95	\$	-	\$ 345,113.51	\$ 345,113.51	3-factor Total
\$	-	\$ 2,330.00	\$ 2,330.00	\$	-	\$ 249.54	\$ 249.54	\$	-	\$ 2,080.46	\$ 2,080.46	Customers-All Total
\$	3,989.18	\$ -	\$ 3,989.18	\$	-	\$ -	\$ -	\$	3,989.18	\$ -	\$ 3,989.18	Direct-OR Total
\$	3,989.18	\$ 385,789.46	\$ 389,778.64	\$	-	\$ 38,595.49	\$ 38,595.49	\$	3,989.18	\$ 347,183.97	\$ 351,183.15	
\$	-	\$ 303,533.94	\$ 303,533.94	\$	-	\$ 30,353.39	\$ 30,353.39	\$	-	\$ 273,180.55	\$ 273,180.55	3-factor Total
\$	-	\$ 1,516.32	\$ 1,516.32	\$	-	\$ 222.44	\$ 222.44	\$	-	\$ 1,293.88	\$ 1,293.88	Customers port/van Total
\$	-	\$ 13,319.75	\$ 13,319.75	\$	-	\$ 1,426.55	\$ 1,426.55	\$	-	\$ 11,893.20	\$ 11,893.20	Customers-All Total
\$	-	\$ 1,559.44	\$ 1,559.44	\$	-	\$ 397.35	\$ 397.35	\$	-	\$ 1,162.09	\$ 1,162.09	Customers-The Dalles Total
\$	57,103.60	\$ -	\$ 57,103.60	\$	-	\$ -	\$ -	\$	57,103.60	\$ -	\$ 57,103.60	Direct-OR Total
\$	7,993.05	\$ -	\$ 7,993.05	\$	-	\$ 7,993.05	\$ 7,993.05	\$	-	\$ -	\$ -	Direct-WA Total
\$	-	\$ 356.42	\$ 356.42	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	Employee Cost Total
\$	-	\$ 6,167.90	\$ 6,167.90	\$	-	\$ 584.10	\$ 584.10	\$	-	\$ 5,583.80	\$ 5,583.80	Firm Volumes Total
\$	65,096.65	\$ 326,453.77	\$ 391,550.42	\$	7,993.05	\$ 33,017.37	\$ 41,010.42	\$	57,103.60	\$ 293,436.40	\$ 350,540.00	Sales volumes Total
\$	1,256,368.66	\$ 9,603,765.34	\$ 10,860,134.00	\$	63,117.16	\$ 998,499.92	\$ 1,061,617.08	\$	1,193,251.50	\$ 8,605,265.42	\$ 9,798,516.92	Grand Total

August 2016 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		August 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		(280,494)			(403,749)			123,254
		1,179,826,909			138,494,097			1,040,332,813
		-0.02%			-0.29%			0.01%

		August 2016							
		System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101	Gross Plant		2,790,386,336			291,836,525			2,498,549,811
108.1X	Accumulated Depreciation		(1,231,297,354)			(121,666,704)			(1,109,630,650)
ADJ	Working Capital Allowance		12,364,184			602,742			11,761,442
117.X	Storage Gas - Cushion		14,142,960			1,330,853			12,812,108
186.XX	Leasehold Improvements		531,849			53,185			478,664
252.XX	Customer Contributions		(3,637,035)			(467,808)			(3,169,227)
283.XX	Deferred Taxes - Federal		(336,124,528)			(33,194,697)			(302,929,831)
283.XX	Deferred Taxes - State		(67,539,505)			0			(67,539,505)
	Total Rate Base		1,178,826,909			138,494,097			1,040,332,813
	Rate Of Return on Rate Base		-0.02%			-0.29%			0.01%
	Allocation References:								
	A Unbilled Revenue		100.00%			7.55%			92.45%
	B Follows plant split		100.00%			10.68%			89.32%
	OMM See OMM Detail								
	C Payroll Factor		100.00%			9.62%			90.38%
	D Depreciation Factor		100.00%			10.26%			89.74%

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

101 Rate Base
 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
 OMM See OMM Detail
 C Payroll Factor
 D Depreciation Factor

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Acc	Description	System				Washington				August 2016			
		Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
480.1	Sales of Gas												
481.1	Residential	403,698,098	0	403,698,098	40,913,048	0	40,913,048	0	362,785,049	0	0	362,785,049	0
481.2	Commercial	201,319,625	0	201,319,625	16,309,820	0	16,309,820	0	185,009,805	0	0	185,009,805	0
481.3	Industrial Firm	21,552,287	0	21,552,287	1,907,505	0	1,907,505	0	19,644,782	0	0	19,644,782	0
481.5	Interruptible	20,944,696	0	20,944,696	556,972	0	556,972	0	20,387,724	0	0	20,387,724	0
495.20	Unbilled Revenue	0	57,565	57,565	0	0	0	0	0	0	0	0	0
	Total Sales of Gas	647,514,705	57,565	647,572,270	59,687,345	(14,161)	59,673,184	(14,161)	587,827,360	71,726	71,726	587,899,086	71,726
489.12	Transportation Revenue												
489.13	Industrial Firm	11,073,908	0	11,073,908	1,269,250	0	1,269,250	0	9,804,658	0	0	9,804,658	0
489.15	Interruptible	7,986,022	0	7,986,022	898,350	0	898,350	0	7,087,672	0	0	7,087,672	0
489.3	Agency Fee/Balancing	40,520	0	40,520	0	0	0	0	40,520	0	0	40,520	0
	Total Transportation Revenue	19,100,450	0	19,100,450	2,167,600	0	2,167,600	0	16,932,850	0	0	16,932,850	0
495.6	Rate Adjustments - Amortizations	(2,345,853)	0	(2,345,853)	(1,615,390)	0	(1,615,390)	0	(730,463)	0	0	(730,463)	0
	Miscellaneous Revenues												
487	Late Payment Charge	2,009,950	0	2,009,950	84,105	0	84,105	0	1,925,845	0	0	1,925,845	0
488.0	Seasonal Reconnect Fee	16,400	0	16,400	0	0	0	0	16,400	0	0	16,400	0
488.0	Delinquent Reconnect Fee	280,300	0	280,300	1,850	0	1,850	0	278,450	0	0	278,450	0
488.1	Returned Check Charge	102,945	0	102,945	10,125	0	10,125	0	92,820	0	0	92,820	0
488.3	Recon Charge CR During Office Hours	257,915	0	257,915	12,160	0	12,160	0	245,755	0	0	245,755	0
488.4	Field Collection Charge	358,485	0	358,485	29,865	0	29,865	0	328,620	0	0	328,620	0
488.5	Recon Charge CR After Office Hours	35,150	0	35,150	32,250	0	32,250	0	2,900	0	0	2,900	0
488.6	Recon Charge Soars During Office Hours	16,525	0	16,525	1,045	0	1,045	0	15,480	0	0	15,480	0
488.7	Recon Charge Soars After Office Hours	1,910	0	1,910	1,750	0	1,750	0	160	0	0	160	0
488.8	Automated Payment Charge	48,336	0	48,336	6,043	0	6,043	0	42,293	0	0	42,293	0
493.2	Rent - Utility Property	372,951	0	372,951	25,721	0	25,721	0	347,230	0	0	347,230	0
495.1	Meter Rentals	206,517	0	206,517	16,090	0	16,090	0	190,427	0	0	190,427	0
495.2	Other Gas Revenue - Miscellaneous	141,149	0	141,149	22,123	0	22,123	0	119,026	0	0	119,026	0
	Total Miscellaneous Revenues	3,475,581	372,951	3,848,532	217,405	25,721	243,126	25,721	3,258,176	347,230	347,230	3,605,405	347,230
	Total Operating Revenue	667,744,883	430,516	668,175,399	60,456,960	11,560	60,468,521	11,560	607,287,923	418,956	418,956	607,706,878	418,956
	Cost of Gas												
804.7	WACOG Incurred	187,598,186	0	187,598,186	17,038,430	0	17,038,430	0	170,559,756	0	0	170,559,756	0
805.7	WACOG Deferred	24,618,965	0	24,618,965	3,730,501	0	3,730,501	0	20,888,464	0	0	20,888,464	0
804.6	Demand Incurred	80,944,135	0	80,944,135	8,347,720	0	8,347,720	0	72,596,414	0	0	72,596,414	0
805.8	Demand Deferred	(7,907,229)	0	(7,907,229)	(894,051)	0	(894,051)	0	(7,013,178)	0	0	(7,013,178)	0
805.4	Amortization of Gas Costs	(21,827,573)	0	(21,827,573)	(4,652,030)	0	(4,652,030)	0	(17,175,544)	0	0	(17,175,544)	0
	Total Cost of Gas	263,426,483	0	263,426,483	23,570,570	0	23,570,570	0	239,855,913	0	0	239,855,913	0
	Operations & Maintenance	13,352,665	123,676,465	137,029,130	692,098	12,836,257	13,528,356	12,836,257	12,660,567	110,840,208	110,840,208	123,500,775	110,840,208
	Other Taxes												
408.11	Property	20,675,839	0	20,675,839	1,410,900	0	1,410,900	0	19,264,939	0	0	19,264,939	0
408.12	Franchise	17,141,000	0	17,141,000	2,452,639	0	2,452,639	0	14,688,361	0	0	14,688,361	0
408.13	Payroll	0	5,549,054	5,549,054	0	550,882	550,882	550,882	4,998,172	4,998,172	4,998,172	4,998,172	
408.14	Other	570,822	0	570,822	85,837	0	85,837	0	484,985	0	0	484,985	0
408.15	Regulatory	1,267,110	0	1,267,110	133,752	0	133,752	0	1,133,358	0	0	1,133,358	0
	Total Other Taxes	40,154,771	5,549,054	45,703,825	4,083,128	550,882	4,634,010	550,882	36,071,643	4,998,172	4,998,172	41,069,815	4,998,172
403.1	Depreciation	0	75,340,735	75,340,735	0	7,801,531	7,801,531	7,801,531	0	67,539,204	67,539,204	75,340,735	67,539,204
	Income Taxes												
409.11	Federal Income Taxes	11,721,309	0	11,721,309	4,487,005	0	4,487,005	0	7,234,304	0	0	7,234,304	0
410.1	Federal Income Taxes - Deferred	38,717,060	0	38,717,060	(101,181)	0	(101,181)	0	38,818,241	0	0	38,818,241	0
411.4	Federal Income Tax Credit	(16,201,013)	0	(16,201,013)	0	0	0	0	(16,201,013)	0	0	(16,201,013)	0
409.1	Oregon Income Taxes	995,073	0	995,073	0	0	0	0	995,073	0	0	995,073	0
410.1	Oregon Income Taxes - Deferred	10,024,726	0	10,024,726	0	0	0	0	10,024,726	0	0	10,024,726	0
411.1	Oregon Income Tax Credit	(3,761,925)	0	(3,761,925)	0	0	0	0	(3,761,925)	0	0	(3,761,925)	0
	Total Income Taxes	41,495,230	0	41,495,230	4,385,824	0	4,385,824	0	37,109,406	0	0	37,109,406	0
	Total Operating Revenue Deductions	316,935,919	204,566,254	521,502,173	28,345,797	21,188,670	49,534,467	21,188,670	288,589,122	183,377,595	183,377,595	509,075,113	183,377,595
	Net Operating Income	105,179,996	0	105,179,996	6,548,230	0	6,548,230	0	98,631,766	0	0	98,631,766	0

	August 2016							
	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base								
101 Gross Plant		2,736,636,715			279,887,989			2,456,748,726
106.1X Accumulated Depreciation		(1,205,065,694)			(118,436,734)			(1,086,628,960)
Adj Working Capital Allowance		38,453,005			3,460,566			34,992,438
117.X Storage Gas - Cushion		14,159,436			1,332,403			12,827,033
186.XX Leasehold Improvements		655,675			65,265			590,411
252.XX Customer Contributions		(3,474,920)			(479,794)			(2,995,135)
283.XX Deferred Taxes - Federal		(336,124,528)			(33,194,697)			(302,929,831)
283.XX Deferred Taxes - State		(67,539,505)			0			(67,539,505)
Total Rate Base		1,177,700,176			137,634,998			1,045,065,178
Rate Of Return on Rate Base		8.93%			4.94%			9.44%
Allocation References:								
A Unbilled Revenue		100.00%			-24.60%			124.60%
B Direct		100.00%			6.90%			93.10%
col-H See OAM Detail								
C Payroll Factor		100.00%			9.93%			90.07%
D Depreciation Factor		100.00%			10.35%			89.65%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Rate Base
 101 Gross Plant
 106.1X 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 Direct
 col-H See OAM 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
			105,179,996			6,548,230			98,631,766
			1,177,700,176			132,634,958			1,045,065,178
			8.93%			4.94%			9.44%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

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

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended August 31, 2016

	Month		
	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$20,260	\$1,906	\$18,354
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$183,025	\$17,193	\$165,832
821 Purification Expense	\$0	\$0	\$0
Maintenance			
832 Wells Expense	\$16,525	\$1,555	\$14,970
Total Underground Storage Expense	219,811	20,655	199,156
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$7,908	\$752	\$7,156
Total Other Storage Expense	7,908	752	7,156
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$155,745	\$14,656	\$141,090
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$64,249	\$6,049	\$58,200
Total Liquefied Natural Gas Expense	219,994	20,705	199,290
Total Natural Gas Storage	447,713	42,112	405,601

Transmission Expense				
Operation				
856	Mains Expense	\$130,219	\$42,388	\$87,831
Maintenance				
863	Maintenance of Mains	\$13,574	\$1,158	\$12,416
	Total Transmission Expense	<u>143,794</u>	<u>43,546</u>	<u>100,247</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$224,042	\$19,691	\$204,350
874	Mains and Services Expense	\$1,062,941	\$107,697	\$955,244
875	Measuring and Regulator Station Expense - General	\$21,176	\$1,963	\$19,213
877	Measuring and Regulator Station Expense - City Gate	\$34,686	\$2,899	\$31,788
878	Meter and House Regulator Expense	\$504,010	\$53,652	\$450,357
879	Customer Installation Expense	\$806,219	\$85,414	\$720,805
880	Other Expense	\$201,274	\$22,069	\$179,205
881	Rents	\$21,249	\$2,491	\$18,759
Maintenance				
885	Supervision and Engineering	\$784,879	\$22,146	\$762,734
887	Mains	\$218,514	\$23,880	\$194,634
889	Measuring and Regulator Station Expense - General	\$105,801	\$8,919	\$96,882
891	Measuring and Regulator Station Expense - City Gate	\$26,442	\$2,143	\$24,299
892	Services	\$78,400	(\$251)	\$78,651
893	Meters and House Regulators	\$220,193	\$21,597	\$198,597
894	Other Equipment	\$1,659	\$146	\$1,512
	Total Distribution Expense	<u>4,311,485</u>	<u>374,455</u>	<u>3,937,030</u>
Customer Accounts Expense				
Operation				
901	Supervision	\$133,806	\$14,331	\$119,475
902	Meter Reading Expenses	\$76,766	\$8,222	\$68,545
903	Customer Records and Collection Expense	\$1,427,897	\$152,364	\$1,275,533
904	Uncollectible Accounts	29,687	3,126	26,561

Total Customer Accounts Expense		1,668,156	178,042	1,490,113
Customer Service and Informational				
Operation				
907	Supervision	\$201	\$22	\$179
908	Customer Assistance Expense	144,844	13,517	131,327
909	Customer Information Expense	173,859	18,620	155,238
910	Miscellaneous Customer Service Expense	121,128	13,142	107,986
	Total Customer Service and Informational	<u>440,032</u>	<u>45,302</u>	<u>394,730</u>
Sales Expense				
Operation				
911	Supervision	12,446	1,333	11,113
912	Demonstration and Selling Expense	411,974	42,482	369,492
913	Advertising	70,150	7,513	62,637
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>494,571</u>	<u>51,328</u>	<u>443,243</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	4,527,336	473,793	4,053,543
922	Administrative Expenses Transferred - Credit	(1,626,672)	(166,590)	(1,460,082)
924	Property Insurance Premium	252,831	25,283	227,548
925	Injuries and Damages	4,558	226	4,332
926	Employee Pensions and Benefits	119,380	11,329	108,051
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	42,681	4,268	38,413
931	Rents	389,779	38,595	351,183
Maintenance				
935	Maintenance of General Plant	416,764	43,080	373,685
	Total Administrative and General Expense	<u>4,126,656</u>	<u>429,984</u>	<u>3,696,672</u>
	Total Operations and Maintenance Expense	<u>11,632,406.71</u>	<u>\$1,164,769.94</u>	<u>\$10,467,636.77</u>
			<u>10.01%</u>	<u>89.99%</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended August 31, 2016

FERC Description	System			Washington			Oregon			Allocation Method firm volumes Total
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Aug	Aug		Aug	Aug		Aug	Aug	
816 Wells Expense Total	\$ -	\$ 20,260.31	\$ 20,260.31	\$ -	\$ 1,906.50	\$ 1,906.50	\$ -	\$ 18,353.81	\$ 18,353.81	\$ 18,353.81
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	\$ 0.01
820 Measuring and Regulator Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
822 Wells Expense Total	\$ -	\$ 16,525.20	\$ 16,525.20	\$ -	\$ 1,555.02	\$ 1,555.02	\$ -	\$ 14,970.18	\$ 14,970.18	\$ 14,970.18
840 Supervision and Engineering Total	\$ -	\$ 623.96	\$ 623.96	\$ -	\$ 66.83	\$ 66.83	\$ -	\$ 557.13	\$ 557.13	\$ 557.13
844 Supervision and Engineering Total	\$ -	\$ 7,284.38	\$ 7,284.38	\$ -	\$ 685.46	\$ 685.46	\$ -	\$ 6,598.92	\$ 6,598.92	\$ 6,598.92
847 Supervision and Engineering Total	\$ -	\$ 155,745.34	\$ 155,745.34	\$ -	\$ 14,655.64	\$ 14,655.64	\$ -	\$ 141,089.70	\$ 141,089.70	\$ 141,089.70
847 Supervision and Engineering Total	\$ -	\$ 562.45	\$ 562.45	\$ -	\$ 56.25	\$ 56.25	\$ -	\$ 506.21	\$ 506.21	\$ 506.21
847 Supervision and Engineering Total	\$ -	\$ 63,686.55	\$ 63,686.55	\$ -	\$ 5,992.90	\$ 5,992.90	\$ -	\$ 57,693.65	\$ 57,693.65	\$ 57,693.65
847 Supervision and Engineering Total	\$ -	\$ 64,249.00	\$ 64,249.00	\$ -	\$ 6,049.15	\$ 6,049.15	\$ -	\$ 58,199.85	\$ 58,199.85	\$ 58,199.85
856 Mains Expense Total	\$ 114,261.39	\$ 15,958.00	\$ 130,219.39	\$ 40,800.00	\$ 1,588.06	\$ 42,388.06	\$ 73,461.39	\$ 14,369.94	\$ 87,831.33	\$ 87,831.33
853 Maintenance of Mains Total	\$ -	\$ 9,762.40	\$ 9,762.40	\$ -	\$ 777.09	\$ 777.09	\$ -	\$ 8,985.31	\$ 8,985.31	\$ 8,985.31
870 Supervision and Engineering Total	\$ -	\$ 224,041.78	\$ 224,041.78	\$ -	\$ 19,691.42	\$ 19,691.42	\$ -	\$ 204,350.36	\$ 204,350.36	\$ 204,350.36
874 Mains and Services Expense Total	\$ 212,275.89	\$ 850,665.11	\$ 1,062,941.00	\$ 20,700.92	\$ 86,996.42	\$ 107,697.34	\$ 191,574.97	\$ 763,668.69	\$ 955,243.66	\$ 955,243.66
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 21,176.40	\$ 21,176.40	\$ -	\$ 1,963.30	\$ 1,963.30	\$ -	\$ 19,213.10	\$ 19,213.10	\$ 19,213.10
	\$ -	\$ 3,702.40	\$ 3,702.40	\$ -	\$ 370.24	\$ 370.24	\$ -	\$ 3,332.16	\$ 3,332.16	\$ 3,332.16
	\$ -	\$ 2,261.65	\$ 2,261.65	\$ -	\$ 242.22	\$ 242.22	\$ -	\$ 2,019.43	\$ 2,019.43	\$ 2,019.43

877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 28,722.22	\$ 28,722.22	\$ -	\$ -	\$ 2,286.29	\$ 2,286.29	\$ -	\$ -	\$ 26,435.93	\$ 26,435.93	Direct-OR Total Sendout Volumes Total
	\$ -	\$ 34,686.27	\$ 34,686.27	\$ -	\$ -	\$ 2,898.75	\$ 2,898.75	\$ -	\$ -	\$ 31,787.52	\$ 31,787.52	3-factor Total
	\$ -	\$ 493,170.39	\$ 493,170.39	\$ -	\$ -	\$ 52,818.55	\$ 52,818.55	\$ -	\$ -	\$ 440,351.84	\$ 440,351.84	Customers-All Total
	\$ -	\$ 9,319.64	\$ 9,319.64	\$ -	\$ -	\$ 712.95	\$ 712.95	\$ -	\$ -	\$ 8,606.69	\$ 8,606.69	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 1,519.52	\$ 1,519.52	\$ -	\$ -	\$ 120.95	\$ 120.95	\$ -	\$ -	\$ 1,398.57	\$ 1,398.57	Employee Cost Total
	\$ -	\$ 504,009.55	\$ 504,009.55	\$ -	\$ -	\$ 53,652.46	\$ 53,652.46	\$ -	\$ -	\$ 450,357.09	\$ 450,357.09	Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ -	\$ 28,586.54	\$ 28,586.54	\$ -	\$ -	\$ 2,858.65	\$ 2,858.65	\$ -	\$ -	\$ 25,727.89	\$ 25,727.89	3-factor Total
	\$ -	\$ 770,822.27	\$ 770,822.27	\$ -	\$ -	\$ 82,555.07	\$ 82,555.07	\$ -	\$ -	\$ 688,267.20	\$ 688,267.20	Customers-All Total
	\$ 6,809.88	\$ -	\$ 6,809.88	\$ -	\$ -	\$ -	\$ -	\$ 6,809.88	\$ -	\$ -	\$ 6,809.88	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-wa Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ 6,809.88	\$ 799,408.81	\$ 806,218.69	\$ -	\$ -	\$ 85,413.72	\$ 85,413.72	\$ 6,809.88	\$ 713,995.09	\$ 720,804.97	\$ 720,804.97	3-factor Total
879 Customer Installation Expense Total	\$ -	\$ 138,528.66	\$ 138,528.66	\$ -	\$ -	\$ 13,852.87	\$ 13,852.87	\$ -	\$ -	\$ 124,675.79	\$ 124,675.79	Customers-All Total
	\$ -	\$ 11,164.34	\$ 11,164.34	\$ -	\$ -	\$ 1,195.70	\$ 1,195.70	\$ -	\$ -	\$ 9,968.64	\$ 9,968.64	Direct-OR Total
	\$ 17,157.44	\$ -	\$ 17,157.44	\$ -	\$ -	\$ -	\$ -	\$ 17,157.44	\$ -	\$ -	\$ 17,157.44	Direct-wa Total
	\$ 4,650.27	\$ -	\$ 4,650.27	\$ -	\$ -	\$ -	\$ -	\$ 4,650.27	\$ -	\$ -	\$ 4,650.27	Sendout Volumes Total
	\$ 21,807.71	\$ 179,466.41	\$ 201,274.12	\$ 4,650.27	\$ -	\$ 17,418.53	\$ 22,068.80	\$ 17,157.44	\$ 162,047.88	\$ 179,205.32	\$ 179,205.32	3-factor Total
880 Other Expense Total	\$ -	\$ 18,885.86	\$ 18,885.86	\$ -	\$ -	\$ 1,888.59	\$ 1,888.59	\$ -	\$ -	\$ 16,997.27	\$ 16,997.27	Customers-The Dalles Total
	\$ -	\$ 2,363.46	\$ 2,363.46	\$ -	\$ -	\$ 602.21	\$ 602.21	\$ -	\$ -	\$ 1,761.25	\$ 1,761.25	3-factor Total
881 Rents Total	\$ -	\$ 21,249.32	\$ 21,249.32	\$ -	\$ -	\$ 2,490.80	\$ 2,490.80	\$ -	\$ -	\$ 18,758.52	\$ 18,758.52	Customers-All Total
	\$ -	\$ 194,298.38	\$ 194,298.38	\$ -	\$ -	\$ 19,429.84	\$ 19,429.84	\$ -	\$ -	\$ 174,868.54	\$ 174,868.54	Direct-OR Total
	\$ -	\$ (1,185.47)	\$ (1,185.47)	\$ -	\$ -	\$ (126.96)	\$ (126.96)	\$ -	\$ -	\$ (1,058.51)	\$ (1,058.51)	Direct-wa Total
	\$ 582,793.05	\$ -	\$ 582,793.05	\$ -	\$ -	\$ -	\$ -	\$ 582,793.05	\$ -	\$ -	\$ 582,793.05	Employee Cost Total
	\$ 2,312.66	\$ -	\$ 2,312.66	\$ -	\$ -	\$ -	\$ -	\$ 2,312.66	\$ -	\$ -	\$ 2,312.66	sales volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ 585,105.71	\$ 6,660.65	\$ 6,660.65	\$ -	\$ -	\$ 530.19	\$ 530.19	\$ -	\$ -	\$ 6,130.46	\$ 6,130.46	3-factor Total
885 Supervision and Engineering Total	\$ -	\$ 1,926.23	\$ 1,926.23	\$ -	\$ -	\$ 192.62	\$ 192.62	\$ -	\$ -	\$ 1,733.61	\$ 1,733.61	Customers Port/Van 80% Total
	\$ -	\$ 107,595.80	\$ 107,595.80	\$ -	\$ -	\$ 12,631.75	\$ 12,631.75	\$ -	\$ -	\$ 94,964.05	\$ 94,964.05	Customers-All Total
	\$ -	\$ 533.10	\$ 533.10	\$ -	\$ -	\$ 57.10	\$ 57.10	\$ -	\$ -	\$ 476.00	\$ 476.00	Direct-OR Total
	\$ 97,460.14	\$ -	\$ 97,460.14	\$ -	\$ -	\$ -	\$ -	\$ 97,460.14	\$ -	\$ -	\$ 97,460.14	Direct-wa Total
	\$ 10,998.80	\$ -	\$ 10,998.80	\$ 10,998.80	\$ -	\$ -	\$ 10,998.80	\$ -	\$ -	\$ -	\$ -	sendout volumes Total
	\$ 108,458.94	\$ 110,055.13	\$ 218,514.07	\$ 10,998.80	\$ -	\$ 12,881.46	\$ 23,880.26	\$ 97,460.14	\$ 97,173.67	\$ 194,633.81	\$ 194,633.81	3-factor Total
887 Malns Total	\$ -	\$ 1,551.27	\$ 1,551.27	\$ -	\$ -	\$ 155.13	\$ 155.13	\$ -	\$ -	\$ 1,396.14	\$ 1,396.14	Customers-All Total
	\$ 287.87	\$ -	\$ 287.87	\$ -	\$ -	\$ -	\$ -	\$ 287.87	\$ -	\$ -	\$ 287.87	Direct-OR Total
	\$ -	\$ 86,585.32	\$ 86,585.32	\$ -	\$ -	\$ 6,892.19	\$ 6,892.19	\$ -	\$ -	\$ 79,693.13	\$ 79,693.13	Firm Volumes Total
	\$ 287.87	\$ 105,513.29	\$ 105,801.16	\$ -	\$ -	\$ 1,871.47	\$ 1,871.47	\$ -	\$ -	\$ 15,505.23	\$ 15,505.23	Sendout Volumes Total
889 Measuring and Regulator Station Expense - General Total	\$ -	\$ 1,850.95	\$ 1,850.95	\$ -	\$ -	\$ 185.10	\$ 185.10	\$ -	\$ -	\$ 1,665.86	\$ 1,665.86	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	customers-all Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 24,590.58	\$ 24,590.58	\$ -	\$ -	\$ 1,957.41	\$ 1,957.41	\$ -	\$ -	\$ 22,633.17	\$ 22,633.17	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 26,441.53	\$ 26,441.53	\$ -	\$ -	\$ 2,142.51	\$ 2,142.51	\$ -	\$ -	\$ 24,299.02	\$ 24,299.02	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 66,651.10	\$ -	\$ 66,651.10	\$ -	\$ -	\$ -	\$ -	\$ 66,651.10	\$ -	\$ -	\$ 66,651.10	Direct-OR Total
	\$ (1,289.23)	\$ -	\$ (1,289.23)	\$ (1,289.23)	\$ -	\$ (1,289.23)	\$ (1,289.23)	\$ -	\$ -	\$ -	\$ -	Direct-wa Total
	\$ -	\$ 13,038.12	\$ 13,038.12	\$ -	\$ -	\$ 1,037.83	\$ 1,037.83	\$ -	\$ -	\$ 12,000.29	\$ 12,000.29	Sendout Volumes Total
892 Services Total	\$ 65,361.87	\$ 13,038.12	\$ 78,399.99	\$ (1,289.23)	\$ 1,037.83	\$ 1,037.83	\$ (251.40)	\$ 66,651.10	\$ 12,000.29	\$ 78,651.39	\$ 78,651.39	

893 Meters and House Regulators Total	\$ -	\$ 1,528.34	\$ 1,528.34	\$ -	\$ 152.83	\$ 152.83	\$ -	\$ 1,375.51	\$ 1,375.51	\$ -	\$ 1,375.51	\$ 1,375.51	3-factor Total
	\$ -	\$ 119,368.65	\$ 119,368.65	\$ -	\$ 12,784.38	\$ 12,784.38	\$ -	\$ 106,584.27	\$ 106,584.27	\$ -	\$ 106,584.27	\$ 106,584.27	Customers-All Total
	\$ -	\$ 3,665.04	\$ 3,665.04	\$ -	\$ 347.81	\$ 347.81	\$ -	\$ 3,317.23	\$ 3,317.23	\$ -	\$ 3,317.23	\$ 3,317.23	Customers-Comm Total
	\$ -	\$ 494.33	\$ 494.33	\$ -	\$ 37.82	\$ 37.82	\$ -	\$ 456.51	\$ 456.51	\$ -	\$ 456.51	\$ 456.51	Customers-Ind Total
	\$ -	\$ 30,968.76	\$ 30,968.76	\$ -	\$ 3,360.11	\$ 3,360.11	\$ -	\$ 27,608.65	\$ 27,608.65	\$ -	\$ 27,608.65	\$ 27,608.65	Customers-Res Total
	\$ 2,436.57	\$ -	\$ 2,436.57	\$ -	\$ -	\$ -	\$ -	\$ 2,436.57	\$ 2,436.57	\$ -	\$ 2,436.57	\$ 2,436.57	Direct-OR Total
	\$ -	\$ 61,731.67	\$ 61,731.67	\$ -	\$ 4,913.84	\$ 4,913.84	\$ -	\$ 56,817.83	\$ 56,817.83	\$ -	\$ 56,817.83	\$ 56,817.83	Sendout Volumes Total
	\$ 2,436.57	\$ 217,756.79	\$ 220,193.36	\$ -	\$ 21,596.80	\$ 21,596.80	\$ 2,436.57	\$ 196,159.99	\$ 198,596.56	\$ -	\$ 196,159.99	\$ 198,596.56	3-factor Total
	\$ 196.78	\$ 1,461.89	\$ 1,461.89	\$ -	\$ 146.19	\$ 146.19	\$ -	\$ 1,315.70	\$ 1,315.70	\$ -	\$ 1,315.70	\$ 1,315.70	Direct-OR Total
894 Other Equipment Total	\$ 196.78	\$ 1,461.89	\$ 1,658.67	\$ -	\$ 146.19	\$ 146.19	\$ -	\$ 1,315.70	\$ 1,315.70	\$ -	\$ 1,315.70	\$ 1,512.48	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
901 Supervision Total	\$ -	\$ 133,805.68	\$ 133,805.68	\$ -	\$ 14,330.59	\$ 14,330.59	\$ -	\$ 119,475.09	\$ 119,475.09	\$ -	\$ 119,475.09	\$ 119,475.09	3-factor Total
	\$ -	\$ 133,805.68	\$ 133,805.68	\$ -	\$ 14,330.59	\$ 14,330.59	\$ -	\$ 119,475.09	\$ 119,475.09	\$ -	\$ 119,475.09	\$ 119,475.09	Customers-All Total
902 Meter Reading Expenses Total	\$ -	\$ 76,766.33	\$ 76,766.33	\$ -	\$ 8,221.67	\$ 8,221.67	\$ -	\$ 68,544.66	\$ 68,544.66	\$ -	\$ 68,544.66	\$ 68,544.66	3-factor Total
	\$ -	\$ 76,766.33	\$ 76,766.33	\$ -	\$ 8,221.67	\$ 8,221.67	\$ -	\$ 68,544.66	\$ 68,544.66	\$ -	\$ 68,544.66	\$ 68,544.66	Customers-All Total
	\$ -	\$ 11,370.02	\$ 11,370.02	\$ -	\$ 1,137.00	\$ 1,137.00	\$ -	\$ 10,233.02	\$ 10,233.02	\$ -	\$ 10,233.02	\$ 10,233.02	Direct-OR Total
	\$ -	\$ 972,208.86	\$ 972,208.86	\$ -	\$ 104,123.57	\$ 104,123.57	\$ -	\$ 868,085.29	\$ 868,085.29	\$ -	\$ 868,085.29	\$ 868,085.29	Customers-Comm Total
	\$ -	\$ 33,868.04	\$ 33,868.04	\$ -	\$ 2,590.91	\$ 2,590.91	\$ -	\$ 31,277.13	\$ 31,277.13	\$ -	\$ 31,277.13	\$ 31,277.13	Customers-Ind Total
	\$ -	\$ 410,257.83	\$ 410,257.83	\$ -	\$ 44,512.97	\$ 44,512.97	\$ -	\$ 365,744.86	\$ 365,744.86	\$ -	\$ 365,744.86	\$ 365,744.86	Customers-Res Total
	\$ 192.42	\$ -	\$ 192.42	\$ -	\$ -	\$ -	\$ -	\$ 192.42	\$ 192.42	\$ -	\$ 192.42	\$ 192.42	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ 192.42	\$ 1,427,704.75	\$ 1,427,897.17	\$ -	\$ 152,364.45	\$ 152,364.45	\$ 192.42	\$ 1,275,340.30	\$ 1,275,532.72	\$ -	\$ 1,275,340.30	\$ 1,275,532.72	Customers-All Total
	\$ -	\$ (150.00)	\$ (150.00)	\$ -	\$ (16,071)	\$ (16,071)	\$ -	\$ (133.94)	\$ (133.94)	\$ -	\$ (133.94)	\$ (133.94)	Customers-Comm Total
	\$ -	\$ 3,051.81	\$ 3,051.81	\$ -	\$ 289.62	\$ 289.62	\$ -	\$ 2,762.19	\$ 2,762.19	\$ -	\$ 2,762.19	\$ 2,762.19	Customers-Ind Total
	\$ -	\$ 1,686.71	\$ 1,686.71	\$ -	\$ 129.03	\$ 129.03	\$ -	\$ 1,557.68	\$ 1,557.68	\$ -	\$ 1,557.68	\$ 1,557.68	Customers-Res Total
	\$ -	\$ 25,098.08	\$ 25,098.08	\$ -	\$ 2,723.14	\$ 2,723.14	\$ -	\$ 22,374.94	\$ 22,374.94	\$ -	\$ 22,374.94	\$ 22,374.94	Direct-OR Total
904 Uncollectible Accounts Total	\$ -	\$ 29,686.60	\$ 29,686.60	\$ -	\$ 3,125.73	\$ 3,125.73	\$ -	\$ 26,560.87	\$ 26,560.87	\$ -	\$ 26,560.87	\$ 26,560.87	Customers-Res Total
907 Supervision Total	\$ -	\$ 200.69	\$ 200.69	\$ -	\$ 21.77	\$ 21.77	\$ -	\$ 178.92	\$ 178.92	\$ -	\$ 178.92	\$ 178.92	Customers-Res Total
	\$ -	\$ 200.69	\$ 200.69	\$ -	\$ 21.77	\$ 21.77	\$ -	\$ 178.92	\$ 178.92	\$ -	\$ 178.92	\$ 178.92	3-factor Total
	\$ -	\$ 63,079.49	\$ 63,079.49	\$ -	\$ 6,755.81	\$ 6,755.81	\$ -	\$ 56,323.68	\$ 56,323.68	\$ -	\$ 56,323.68	\$ 56,323.68	Customers-All Total
	\$ -	\$ 84,386.39	\$ 84,386.39	\$ -	\$ 6,455.56	\$ 6,455.56	\$ -	\$ 77,930.83	\$ 77,930.83	\$ -	\$ 77,930.83	\$ 77,930.83	Customers-Ind Total
	\$ -	\$ (1,730.31)	\$ (1,730.31)	\$ -	\$ (187.74)	\$ (187.74)	\$ -	\$ (1,542.57)	\$ (1,542.57)	\$ -	\$ (1,542.57)	\$ (1,542.57)	Customers-Res Total
	\$ (1,385.18)	\$ -	\$ (1,385.18)	\$ -	\$ -	\$ -	\$ -	\$ (1,385.18)	\$ (1,385.18)	\$ -	\$ (1,385.18)	\$ (1,385.18)	Direct-OR Total
	\$ 493.76	\$ -	\$ 493.76	\$ 493.76	\$ -	\$ 493.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ (891.42)	\$ 145,735.57	\$ 144,844.15	\$ 493.76	\$ 13,023.63	\$ 13,517.39	\$ (1,385.18)	\$ 132,711.94	\$ 131,326.76	\$ -	\$ 132,711.94	\$ 131,326.76	Customers-All Total
	\$ -	\$ 173,858.76	\$ 173,858.76	\$ -	\$ 18,620.27	\$ 18,620.27	\$ -	\$ 155,238.49	\$ 155,238.49	\$ -	\$ 155,238.49	\$ 155,238.49	Customers-Comm Total
	\$ -	\$ 173,858.76	\$ 173,858.76	\$ -	\$ 18,620.27	\$ 18,620.27	\$ -	\$ 155,238.49	\$ 155,238.49	\$ -	\$ 155,238.49	\$ 155,238.49	Customers-Ind Total
909 Customer Information Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
	\$ -	\$ 121,127.90	\$ 121,127.90	\$ -	\$ 13,142.38	\$ 13,142.38	\$ -	\$ 107,985.52	\$ 107,985.52	\$ -	\$ 107,985.52	\$ 107,985.52	3-factor Total
	\$ -	\$ 121,127.90	\$ 121,127.90	\$ -	\$ 13,142.38	\$ 13,142.38	\$ -	\$ 107,985.52	\$ 107,985.52	\$ -	\$ 107,985.52	\$ 107,985.52	Customers-Comm Total
	\$ -	\$ 12,446.48	\$ 12,446.48	\$ -	\$ 1,333.02	\$ 1,333.02	\$ -	\$ 11,113.46	\$ 11,113.46	\$ -	\$ 11,113.46	\$ 11,113.46	Customers-Ind Total
	\$ -	\$ 12,446.48	\$ 12,446.48	\$ -	\$ 1,333.02	\$ 1,333.02	\$ -	\$ 11,113.46	\$ 11,113.46	\$ -	\$ 11,113.46	\$ 11,113.46	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 392,728.99	\$ 392,728.99	\$ -	\$ 42,061.27	\$ 42,061.27	\$ -	\$ 350,667.72	\$ 350,667.72	\$ -	\$ 350,667.72	\$ 350,667.72	3-factor Total
	\$ -	\$ 3,207.54	\$ 3,207.54	\$ -	\$ 348.02	\$ 348.02	\$ -	\$ 2,859.52	\$ 2,859.52	\$ -	\$ 2,859.52	\$ 2,859.52	Customers-All Total
	\$ 15,311.92	\$ -	\$ 15,311.92	\$ -	\$ -	\$ -	\$ -	\$ 15,311.92	\$ 15,311.92	\$ -	\$ 15,311.92	\$ 15,311.92	Customers-Comm Total
	\$ 15,311.92	\$ 396,662.31	\$ 411,974.23	\$ -	\$ 42,481.87	\$ 42,481.87	\$ -	\$ 354,180.44	\$ 359,497.36	\$ -	\$ 354,180.44	\$ 359,497.36	Customers-Ind Total
911 Supervision Total	\$ -	\$ 70,150.17	\$ 70,150.17	\$ -	\$ 7,513.08	\$ 7,513.08	\$ -	\$ 62,637.09	\$ 62,637.09	\$ -	\$ 62,637.09	\$ 62,637.09	Customers-Res Total
	\$ -	\$ 70,150.17	\$ 70,150.17	\$ -	\$ 7,513.08	\$ 7,513.08	\$ -	\$ 62,637.09	\$ 62,637.09	\$ -	\$ 62,637.09	\$ 62,637.09	3-factor Total
	\$ -	\$ 3,897,624.77	\$ 3,897,624.77	\$ -	\$ 389,762.48	\$ 389,762.48	\$ -	\$ 3,507,862.29	\$ 3,507,862.29	\$ -	\$ 3,507,862.29	\$ 3,507,862.29	Customers-Comm Total
	\$ -	\$ 63,974.20	\$ 63,974.20	\$ -	\$ 6,851.64	\$ 6,851.64	\$ -	\$ 57,122.56	\$ 57,122.56	\$ -	\$ 57,122.56	\$ 57,122.56	Customers-Ind Total
	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 38.25	\$ 38.25	\$ -	\$ 461.75	\$ 461.75	\$ -	\$ 461.75	\$ 461.75	Customers-Res Total
	\$ -	\$ 13,749.45	\$ 13,749.45	\$ -	\$ 1,491.82	\$ 1,491.82	\$ -	\$ 12,257.63	\$ 12,257.63	\$ -	\$ 12,257.63	\$ 12,257.63	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ 90,391.00	\$ -	\$ 90,391.00	\$ -	\$ -	\$ -	\$ -	\$ 90,391.00	\$ 90,391.00	\$ -	\$ 90,391.00	\$ 90,391.00	Customers-Res Total
	\$ -	\$ 306,143.09	\$ 306,143.09	\$ -	\$ 29,236.67	\$ 29,236.67	\$ -	\$ 276,906.42	\$ 276,906.42	\$ -	\$ 276,906.42	\$ 276,906.42	Direct-OR Total
913 Advertising Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total

September 2016 Activity

September 2016								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		183,629			(58,735)			242,364
		3,185,180,832			139,129,440			1,046,051,392
		0.02%			-0.04%			0.02%

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

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

NW Natural
 Washington Quarterly Results of Operations Report

	System		Washington		Washington		September 2016	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
								Total
Monthly Summary								
Sales of Gas								
480.1 Residential	13,957,227	2,826,907	1,540,815	519,395	1,540,815	519,395	12,416,412	12,416,412
481.1 Commercial	8,487,513	0	711,431	0	711,431	0	7,776,082	7,776,082
481.2 Industrial Firm	1,700,700	0	121,475	0	121,475	0	1,579,226	1,579,226
481.3 Interruptible	1,422,590	0	37,324	0	37,324	0	1,385,266	1,385,266
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0
481.5 Unbilled Revenue	2,826,907	2,826,907	0	519,395	0	519,395	2,307,512	2,307,512
495.20 Total Sales of Gas	25,568,030	2,826,907	2,411,044	519,395	2,411,044	519,395	21,156,986	25,464,499
Transportation Revenue								
489.12 Industrial Firm	858,187	0	96,936	0	96,936	0	761,251	761,251
489.13 Interruptible	684,010	0	87,130	0	87,130	0	596,880	596,880
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	183	0	0	0	0	0	183	183
495.3 Total Transportation Revenue	1,542,380	0	184,066	0	184,066	0	1,358,314	1,358,314
Rate Adjustments - Amortizations								
495.6 Rate Adjustments - Amortizations	(712,937)	0	(52,937)	0	(52,937)	0	(660,001)	(660,001)
Miscellaneous Revenues								
487 Late Payment Charge	76,608	0	2,974	0	2,974	0	73,634	73,634
488.0 Seasonal Reconnect Fee	600	0	0	0	0	0	600	600
488.0 Delinquent Reconnect Fee	10,900	0	0	0	0	0	10,900	10,900
488.1 Returned Check Charge	6,990	0	765	0	765	0	6,225	6,225
488.3 Recon Charge CR During Office Hours	14,515	0	14,515	0	14,515	0	13,865	13,865
488.4 Field Collection Charge	20,630	0	1,410	0	1,410	0	19,220	19,220
488.5 Recon Charge CR After Office Hours	1,000	0	1,000	0	1,000	0	0	0
488.6 Recon Charge Sees During Office Hours	550	0	200	0	200	0	350	350
488.7 Recon Charge Sees After Office Hours	50	0	50	0	50	0	0	0
488.8 Automated Payment Charge	2,598	0	320	0	320	0	2,278	2,278
493.2 Rent - Utility Property	29,910	29,910	2,235	2,235	2,235	2,235	27,676	27,676
495.1 Meter Rentals	17,191	0	1,679	0	1,679	0	15,512	15,512
495.1 Other Gas Revenue - Miscellaneous	8,256	0	715	0	715	0	7,541	7,541
495.2 Total Miscellaneous Revenues	159,887	29,910	9,762	2,235	11,997	2,235	150,124	177,800
Total Operating Revenue	26,557,359	2,856,818	2,551,936	521,630	3,073,565	2,335,188	24,005,423	26,340,612
Cost of Gas								
804.7 WACOG Incurred	8,420,461	0	667,181	0	667,181	0	7,753,280	7,753,280
805.7 WACOG Deferred	200,014	0	132,916	0	132,916	0	67,098	67,098
804.6 Demand Incurred	6,533,180	0	672,918	0	672,918	0	5,860,262	5,860,262
805.8 Demand Deferred	(3,700,028)	0	(376,259)	0	(376,259)	0	(3,323,769)	(3,323,769)
805.4 Amortization of Gas Costs	(195,863)	0	(84,660)	0	(84,660)	0	(111,203)	(111,203)
805.4 Total Cost of Gas	11,257,764	0	1,012,096	0	1,012,096	0	10,245,669	10,245,669
Detail Operations & Maintenance								
408.11 Property	771,956	9,723,146	10,569	1,018,495	1,029,064	8,704,651	9,466,037	9,466,037
408.12 Franchise	1,800,360	0	135,050	0	135,050	0	1,665,310	1,665,310
408.13 Payroll	808,110	453,496	115,514	43,626	151,130	409,870	692,596	692,596
408.14 Other	(92,690)	0	2,853	0	2,853	0	(89,837)	(89,837)
408.15 Regulatory	0	0	0	0	0	0	(95,543)	(95,543)
408.15 Total Other Taxes	2,515,779	453,496	253,418	43,626	297,044	409,870	2,262,362	2,672,232
403.1 Depreciation	6,415,003	0	657,923	0	657,923	0	5,757,080	5,757,080
Income Taxes								
409.11 Federal Income Taxes	233,043	0	148,300	0	148,300	0	84,743	84,743
410.1 Federal Income Taxes - Deferred	(1,778,556)	0	(12,127)	0	(12,127)	0	(1,786,683)	(1,786,683)
411.4 Federal Income Tax Credit	2,445	0	0	0	0	0	14,572	14,572
409.1 Oregon Income Taxes	788,691	0	94,589	0	94,589	0	788,691	788,691
410.1 Oregon Income Taxes - Deferred	(94,589)	0	0	0	0	0	(94,589)	(94,589)
411.1 Oregon Income Tax Credit	(1,246,809)	0	(136,173)	0	(136,173)	0	(1,246,809)	(1,246,809)
411.1 Total Income Taxes	(1,906,597)	0	(136,173)	0	(136,173)	0	(2,042,770)	(2,042,770)
Total Operating Revenue Deductions	14,545,500	16,591,645	1,276,083	1,720,044	3,132,300	14,871,601	26,098,248	26,098,248
Net Operating Income	11,309,595	1,265,173	1,275,853	1,265,173	1,275,853	1,265,173	242,364	242,364

		September 2016							
		System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101	Rate Base Gross Plant		2,800,275,449			293,025,435			2,507,250,014
108.1X	Accumulated Depreciation		(1,235,361,063)			(122,192,071)			(1,113,168,992)
ADJ	Working Capital Allowance		9,617,965			309,675			9,308,290
117.X	Storage Gas - Cushion		14,140,708			1,330,641			12,810,067
186.XX	Leasehold Improvements		544,248			54,425			489,823
252.XX	Customer Contributions		(3,528,587)			(466,215)			(3,062,372)
283.XX	Deferred Taxes - Federal		(313,531,891)			(32,932,449)			(300,598,442)
283.XX	Deferred Taxes - State		(66,975,997)						(66,975,997)
	Total Rate Base		1,165,180,832			139,129,440			1,046,051,392
	Rate Of Return on Rate Base		0.02%			-0.04%			0.02%
	Allocation References:								
	A Unbilled Revenue		100.00%			18.37%			81.63%
	B Follows plant split		100.00%			10.68%			89.32%
	CUH See CCM Detail								
	C Payroll Factor		100.00%						90.38%
	D Depreciation Factor		100.00%			10.26%			89.74%

NW Natural
 Washington Results of Operations
 Monthly Summary

101 Rate Base
 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
 CUH See CCM Detail
 C Payroll Factor
 D Depreciation Factor

September 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		104,117,933			6,446,450	
		1,180,645,072			133,419,451	
		8.82%			4.83%	9.33%

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		September 2016			
		System	System	System	System
		Direct	Allocated	Total	Total
		Washington	Washington	Washington	Washington
		Direct	Allocated	Total	Total
		Oregon	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Total
NW Natural					
Washington Results of Operations					
12 Month Ended Reports					
Acc	Description				
480.1	Sales of Gas				
480.1	Residential	403,024,179	0	403,024,179	0
481.1	Commercial	200,518,682	0	200,518,682	0
481.2	Industrial Firm	21,307,940	0	21,307,940	0
481.3	Interruptible	1,880,569	0	1,880,569	0
481.5	Interruptible Incentive	20,173,941	0	20,173,941	0
495.20	Unbilled Revenue	0	0	0	0
		(170,668)	(170,668)	(170,668)	(349,130)
	Total Sales of Gas	645,024,742	(170,668)	644,854,074	(349,130)
	Transportation Revenue				
489.12	Industrial Firm	11,190,585	0	11,190,585	0
489.13	Interruptible	8,023,161	0	8,023,161	0
489.15	Interruptible Incentive	0	0	0	0
489.3	Agency Fee/Balancing	40,703	0	40,703	0
	Total Transportation Revenue	19,254,450	0	19,254,450	0
495.6	Rate Adjustments - Amortizations	(2,720,621)	0	(2,720,621)	0
	Miscellaneous Revenues				
487	Late Payment Charge	2,005,062	0	2,005,062	0
488.0	Seasonal Reconnect Fee	15,800	0	15,800	0
488.0	Delinquent Reconnect Fee	279,280	0	279,280	0
488.1	Returned Check Charge	102,210	0	102,210	0
488.3	Recon Charge CR During Office Hours	255,530	0	255,530	0
488.4	Field Collection Charge	358,040	0	358,040	0
488.5	Recon Charge CR After Office Hours	34,290	0	34,290	0
488.6	Recon Charge Seals During Office Hours	16,130	0	16,130	0
488.7	Recon Charge Seals After Office Hours	1,860	0	1,860	0
488.8	Automated Payment Charge	47,471	0	47,471	0
493.2	Rent - Utility Property	380,100	0	380,100	0
495.1	Meter Rentals	206,363	0	206,363	0
495.2	Other Gas Revenue - Miscellaneous	144,501	0	144,501	0
	Total Miscellaneous Revenues	3,466,537	380,100	3,846,637	380,100
	Total Operating Revenue	665,025,108	209,432	665,234,540	604,935,707
	Cost of Gas				
804.7	WACOG Incurred	187,459,858	0	187,459,858	0
805.7	WACOG Deferred	23,303,804	0	23,303,804	0
804.6	Demand Incurred	81,060,672	0	81,060,672	0
805.8	Demand Deferred	(8,082,303)	0	(8,082,303)	0
805.4	Amortization of Gas Costs	(22,627,589)	0	(22,627,589)	0
	Total Cost of Gas	261,114,442	0	261,114,442	0
	Operations & Maintenance	13,671,859	124,360,949	138,032,808	13,027,174
	Other Taxes				
408.11	Property	20,696,047	0	20,696,047	0
408.12	Franchise	17,079,415	0	17,079,415	0
408.13	Payroll	0	5,612,100	5,612,100	0
408.14	Other	445,377	0	445,377	0
408.15	Regulatory	3,767,110	0	3,767,110	0
	Total Other Taxes	39,987,949	5,612,100	45,600,049	5,059,253
403.1	Depreciation	0	75,505,865	75,505,865	67,706,148
	Income Taxes				
409.11	Federal Income Taxes	9,004,093	0	9,004,093	0
410.1	Federal Income Taxes - Deferred	40,928,116	0	40,928,116	0
411.4	Federal Income Tax Credit	(16,173,880)	0	(16,173,880)	0
409.1	Oregon Income Taxes	2,329,797	0	2,329,797	0
410.1	Oregon Income Taxes - Deferred	9,495,047	0	9,495,047	0
411.1	Oregon Income Tax Credit	(4,719,230)	0	(4,719,230)	0
	Total Income Taxes	40,863,443	0	40,863,443	0
	Total Operating Revenue Deductions	314,774,251	205,478,913	561,116,607	507,269,745
	Net Operating Income				

	September 2016							
	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base								
101 Gross Plant		2,745,082,639			281,380,965			2,463,701,674
108.1X Accumulated Depreciation		(1,208,828,933)			(118,898,245)			(1,089,930,689)
Adj Working Capital Allowance		33,600,222			2,959,662			30,640,561
117.X Storage Gas - Cushion		14,156,706			1,332,146			12,824,560
186.XX Leasehold Improvements		636,361			63,404			572,957
252.XX Customer Contributions		(3,494,035)			(486,032)			(3,008,003)
283.XX Deferred Taxes - Federal		(333,531,891)			(32,932,449)			(300,599,442)
283.XX Deferred Taxes - State		(66,975,997)			0			(66,975,997)
Total Rate Base		1,180,645,072			133,419,451			1,047,225,621
Rate Of Return on Rate Base		8.82%			4.83%			9.33%
Allocation References:								
A Unbilled Revenue		100.00%			-1.04.57%			204.57%
B Direct		100.00%			6.96%			93.04%
CUA See O&M Detail								
C Payroll Factor		100.00%			9.85%			90.15%
D Depreciation Factor		100.00%			10.33%			89.67%

NW Natural
Washington Results of Operations
12 Month Ended Reports

101 Rate Base
 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 Direct
 CUA 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 September 30, 2016

	Month		
	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$42,560	\$4,005	\$38,555
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$232,169	\$21,772	\$210,397
821 Purification Expense	\$0	\$0	\$0
Maintenance			
832 Wells Expense	\$15,117	\$1,422	\$13,694
Total Underground Storage Expense	289,845	27,200	262,645
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$10,689	\$1,026	\$9,663
Total Other Storage Expense	10,689	1,026	9,663
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$180,235	\$16,960	\$163,275
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$266,123	\$25,042	\$241,081
Total Liquified Natural Gas Expense	446,358	42,002	404,355
Total Natural Gas Storage	746,892	70,229	676,664
Transmission Expense			
Operation			
856 Mains Expense	\$141,204	(\$22,498)	\$163,702
Maintenance			
863 Maintenance of Mains	\$8,980	\$759	\$8,221
Total Transmission Expense	150,183	(21,739)	171,922
Distribution Expense			
Operation			
870 Supervision and Engineering	\$221,253	\$19,515	\$201,738
874 Mains and Services Expense	\$974,940	\$96,395	\$878,545
875 Measuring and Regulator Station Expense - General	\$7,814	\$741	\$7,074
877 Measuring and Regulator Station Expense - City Gate	\$33,422	\$2,843	\$30,579
878 Meter and House Regulator Expense	\$592,353	\$63,095	\$529,258
879 Customer Installation Expense	\$848,263	\$89,064	\$759,199
880 Other Expense	\$197,643	\$23,046	\$174,597
881 Rents	\$28,417	\$3,503	\$24,914

Maintenance				
885	Supervision and Engineering	\$346,038	\$23,698	\$322,340
887	Mains	\$248,885	\$19,316	\$229,569
889	Measuring and Regulator Station Expense - General	\$90,202	\$7,518	\$82,684
891	Measuring and Regulator Station Expense - City Gate	\$9,954	\$795	\$9,159
892	Services	\$45,542	\$872	\$44,671
893	Meters and House Regulators	\$222,077	\$21,030	\$201,047
894	Other Equipment	\$1,759	\$123	\$1,636
	Total Distribution Expense	<u>3,868,564</u>	<u>371,554</u>	<u>3,497,011</u>
Customer Accounts Expense				
Operation				
901	Supervision	\$125,747	\$13,468	\$112,280
902	Meter Reading Expenses	\$78,537	\$8,411	\$70,125
903	Customer Records and Collection Expense	\$1,419,149	\$151,483	\$1,267,666
904	Uncollectible Accounts	30,381	3,438	26,943
	Total Customer Accounts Expense	<u>1,653,814</u>	<u>176,800</u>	<u>1,477,014</u>
Customer Service and Informational				
Operation				
907	Supervision	\$184	\$20	\$164
908	Customer Assistance Expense	140,715	14,844	125,871
909	Customer Information Expense	201,586	21,590	179,996
910	Miscellaneous Customer Service Expense	43,106	4,677	38,429
	Total Customer Service and Informational	<u>385,592</u>	<u>41,131</u>	<u>344,461</u>
Sales Expense				
Operation				
911	Supervision	\$13,569	\$1,453	\$12,116
912	Demonstration and Selling Expense	228,159	25,543	202,616
913	Advertising	33,993	3,641	30,352
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>275,721</u>	<u>30,637</u>	<u>245,084</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	3,540,905	379,067	3,161,838
922	Administrative Expenses Transferred - Credit	(1,474,593)	(150,830)	(1,323,763)
924	Property Insurance Premium	252,423	25,242	227,180
925	Injuries and Damages	54,517	5,496	49,021
926	Employee Pensions and Benefits	288,595	27,489	261,106
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	81,635	8,164	73,472
931	Rents	372,509	36,868	335,640
Maintenance				
935	Maintenance of General Plant	298,344	28,958	269,387
	Total Administrative and General Expense	<u>3,414,336</u>	<u>360,454</u>	<u>3,053,882</u>
	Total Operations and Maintenance Expense	<u>10,495,101.65</u>	<u>\$1,029,064.26</u>	<u>\$9,466,037.39</u>
				<u>90.19%</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended September 30, 2016

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Sep	Sep		Sep	Sep		Sep	Sep	
816 Wells Expense Total	\$ -	\$ 42,559.50	\$ 42,559.50	\$ -	\$ 4,004.85	\$ 4,004.85	\$ -	\$ 38,554.65	\$ 38,554.65	Firm volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ 793.31	\$ -	\$ 793.31	\$ -	\$ -	\$ -	\$ 793.31	\$ -	\$ 793.31	Direct-OR Total
	\$ -	\$ 231,375.80	\$ 231,375.80	\$ -	\$ 21,772.46	\$ 21,772.46	\$ -	\$ 209,603.34	\$ 209,603.34	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 231,375.80	\$ 231,375.80	\$ -	\$ 21,772.46	\$ 21,772.46	\$ -	\$ 209,603.34	\$ 210,396.65	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 15,116.58	\$ 15,116.58	\$ -	\$ 1,422.47	\$ 1,422.47	\$ -	\$ 13,694.11	\$ 13,694.11	Firm Volumes Total
	\$ -	\$ 1,586.52	\$ 1,586.52	\$ -	\$ 169.92	\$ 169.92	\$ -	\$ 1,416.60	\$ 1,416.60	Customers-All Total
	\$ -	\$ 9,102.71	\$ 9,102.71	\$ -	\$ 856.57	\$ 856.57	\$ -	\$ 8,246.14	\$ 8,246.14	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 10,689.23	\$ 10,689.23	\$ -	\$ 1,026.48	\$ 1,026.48	\$ -	\$ 9,662.75	\$ 9,662.75	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 180,234.90	\$ 180,234.90	\$ -	\$ 16,960.10	\$ 16,960.10	\$ -	\$ 163,274.80	\$ 163,274.80	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 266,122.83	\$ 266,122.83	\$ -	\$ 25,042.16	\$ 25,042.16	\$ -	\$ 241,080.67	\$ 241,080.67	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 266,122.83	\$ 266,122.83	\$ -	\$ 25,042.16	\$ 25,042.16	\$ -	\$ 241,080.67	\$ 241,080.67	Firm Volumes Total
	\$ -	\$ 80,604.12	\$ 80,604.12	\$ -	\$ 8,060.41	\$ 8,060.41	\$ -	\$ 72,543.71	\$ 72,543.71	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 90,719.62	\$ -	\$ 90,719.62	\$ -	\$ -	\$ -	\$ 90,719.62	\$ -	\$ 90,719.62	Direct-OR Total
	\$ (30,600.00)	\$ (30,600.00)	\$ (30,600.00)	\$ (30,600.00)	\$ -	\$ (30,600.00)	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 480.00	\$ 480.00	\$ -	\$ 41.81	\$ 41.81	\$ -	\$ 438.19	\$ 438.19	Sales/Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout volumes Total
856 Mains Expense Total	\$ 60,119.62	\$ 81,084.12	\$ 141,203.74	\$ (30,600.00)	\$ 8,102.22	\$ (22,497.78)	\$ 90,719.62	\$ 72,981.90	\$ 163,701.52	3-factor Total
	\$ -	\$ 2,154.34	\$ 2,154.34	\$ -	\$ 215.43	\$ 215.43	\$ -	\$ 1,938.91	\$ 1,938.91	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 6,825.35	\$ 6,825.35	\$ -	\$ 543.30	\$ 543.30	\$ -	\$ 6,282.05	\$ 6,282.05	Sendout Volumes Total
863 Maintenance of Mains Total	\$ -	\$ 8,979.69	\$ 8,979.69	\$ -	\$ 758.73	\$ 758.73	\$ -	\$ 8,220.96	\$ 8,220.96	Firm Volumes Total
	\$ -	\$ 131,088.86	\$ 131,088.86	\$ -	\$ 12,335.46	\$ 12,335.46	\$ -	\$ 118,753.40	\$ 118,753.40	Sales/Sendout Volumes Total
	\$ -	\$ 264.41	\$ 264.41	\$ -	\$ 23.03	\$ 23.03	\$ -	\$ 241.38	\$ 241.38	Sendout Volumes Total
	\$ -	\$ 89,899.64	\$ 89,899.64	\$ -	\$ 7,156.01	\$ 7,156.01	\$ -	\$ 82,743.63	\$ 82,743.63	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 221,252.91	\$ 221,252.91	\$ -	\$ 19,514.50	\$ 19,514.50	\$ -	\$ 201,738.41	\$ 201,738.41	3-factor Total
	\$ -	\$ 332,347.31	\$ 332,347.31	\$ -	\$ 33,234.73	\$ 33,234.73	\$ -	\$ 299,112.58	\$ 299,112.58	Customers-All Total
	\$ 202,795.03	\$ 384,075.11	\$ 384,075.11	\$ -	\$ 41,134.44	\$ 41,134.44	\$ -	\$ 342,940.67	\$ 342,940.67	Direct-OR Total
	\$ 19,111.97	\$ -	\$ 19,111.97	\$ 19,111.97	\$ -	\$ 19,111.97	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 36,610.85	\$ 36,610.85	\$ -	\$ 2,914.22	\$ 2,914.22	\$ -	\$ 33,696.63	\$ 33,696.63	Sendout volumes Total
874 Mains and Services Expense Total	\$ 221,907.00	\$ 753,033.27	\$ 974,940.27	\$ 19,111.97	\$ 77,285.40	\$ 96,397.37	\$ 202,795.03	\$ 675,789.87	\$ 878,544.90	3-factor Total
	\$ -	\$ 247.51	\$ 247.51	\$ -	\$ 24.75	\$ 24.75	\$ -	\$ 222.76	\$ 222.76	Sendout Volumes Total
	\$ -	\$ 3,526.17	\$ 3,526.17	\$ -	\$ 280.68	\$ 280.68	\$ -	\$ 3,245.49	\$ 3,245.49	Telemetering Total
	\$ -	\$ 4,040.59	\$ 4,040.59	\$ -	\$ 435.17	\$ 435.17	\$ -	\$ 3,605.42	\$ 3,605.42	3-factor Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 7,814.27	\$ 7,814.27	\$ -	\$ 740.61	\$ 740.61	\$ -	\$ 7,073.66	\$ 7,073.66	3-factor Total
	\$ -	\$ 4,688.83	\$ 4,688.83	\$ -	\$ 468.88	\$ 468.88	\$ -	\$ 4,219.95	\$ 4,219.95	Customers-All Total
	\$ -	\$ 3,169.86	\$ 3,169.86	\$ -	\$ 339.49	\$ 339.49	\$ -	\$ 2,830.37	\$ 2,830.37	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 25,563.53	\$ 25,563.53	\$ -	\$ 2,034.86	\$ 2,034.86	\$ -	\$ 23,528.67	\$ 23,528.67	3-factor Total
	\$ -	\$ 33,422.22	\$ 33,422.22	\$ -	\$ 2,843.23	\$ 2,843.23	\$ -	\$ 30,578.99	\$ 30,578.99	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 580,961.75	\$ 580,961.75	\$ -	\$ 62,221.00	\$ 62,221.00	\$ -	\$ 518,740.75	\$ 518,740.75	Customers-All Total
	\$ -	\$ 10,658.91	\$ 10,658.91	\$ -	\$ 815.41	\$ 815.41	\$ -	\$ 9,843.50	\$ 9,843.50	Customers-Ind Total

926 Employee Pensions and Benefits Total	\$ 754.00	\$ 287,841.27	\$ 288,595.27	\$ -	\$ 27,488.84	\$ 27,488.84	\$ 27,488.84	\$ 27,488.84	\$ 754.00	\$ 260,352.43	\$ 261,106.43
930 Miscellaneous General Expense Total	-	81,635.33	81,635.33	-	8,163.53	8,163.53	8,163.53	8,163.53	-	73,471.80	73,471.80
	-	366,189.35	366,189.35	-	36,618.94	36,618.94	36,618.94	36,618.94	-	329,570.42	329,570.42
	-	2,330.00	2,330.00	-	249.54	249.54	249.54	249.54	-	2,080.46	2,080.46
931 Rents Total	3,989.18	-	3,989.18	-	-	-	-	-	3,989.18	-	3,989.18
	3,989.18	366,519.35	372,508.53	-	36,868.48	36,868.48	36,868.48	36,868.48	3,989.18	331,650.87	335,640.05
	-	193,220.06	193,220.06	-	19,322.01	19,322.01	19,322.01	19,322.01	-	173,898.05	173,898.05
	-	1,924.35	1,924.35	-	282.30	282.30	282.30	282.30	-	1,642.05	1,642.05
	-	43,184.37	43,184.37	-	4,625.05	4,625.05	4,625.05	4,625.05	-	38,559.32	38,559.32
	-	1,913.15	1,913.15	-	487.47	487.47	487.47	487.47	-	1,425.68	1,425.68
	48,805.19	-	48,805.19	-	-	-	-	-	48,805.19	-	48,805.19
	3,712.17	-	3,712.17	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	356.42	356.42	-	33.54	33.54	33.54	33.54	-	322.88	322.88
	-	5,228.50	5,228.50	-	495.14	495.14	495.14	495.14	-	4,733.36	4,733.36
935 Maintenance of General Plant Total	52,517.36	245,826.85	298,344.21	3,712.17	25,245.50	28,957.67	28,957.67	28,957.67	48,805.19	220,591.35	269,386.54
Grand Total	771,955.94	9,723,145.71	10,495,101.65	10,569.16	1,018,495.10	1,029,064.26	1,029,064.26	1,029,064.26	761,386.78	8,704,650.61	9,466,037.39

Rate Base and Allocation Factors

Allocation Factors - Summary	WA	OR
Customers-all	10.71%	89.29%
Customers-Res	10.85%	89.15%
Customers-Comm	9.49%	90.51%
Customers-Ind	7.65%	92.35%
Customers-The Dalles	25.48%	74.52%
3-factor	10.00%	90.00%
firm volumes	9.41%	90.59%
sales volumes	9.47%	90.53%
sendout volumes	7.96%	92.04%
sales/sendout volumes	8.71%	91.29%
Customers Port/Van	14.67%	85.33%
Customers Port/Van 80%	11.74%	88.26%
Customers Portland/Vancouver Commercial	14.04%	85.96%
Payroll	9.62%	90.38%
Admin Tran	10.53%	89.47%
Employee Cost	9.55%	90.45%
Regulatory	30.00%	70.00%
Telemetrying	10.77%	89.23%
Direct-Wa	100.00%	0.00%
Direct-Or	0.00%	100.00%
Gross plant direct assign	10.68%	89.32%
		100.00%
Depreciation	10.26%	89.74%
Rate Base	9.60%	90.40%

**NW Natural
 State Allocation Factors
 Updated for year ended 2015 data**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customers			
Total Customers			
December 2015	714,428	77,026	637,402
December 2014	704,644	75,010	629,634
Average	709,536	76,018	633,518
% of System		10.71%	89.29%
Residential Customers			
December 2015	646,841	70,592	576,249
December 2014	637,411	68,691	568,720
Average	642,126	69,642	572,485
% of System		10.85%	89.15%
Commercial Customers			
December 2015	66,421	6,342	60,079
December 2014	66,207	6,243	59,964
Average	66,314	6,293	60,022
% of System		9.49%	90.51%
Industrial Customers			
December 2015	1,166	92	1,074
December 2014	1,026	76	950
Average	1,096	84	1,012
% of System		7.66%	92.34%
The Dalles			
December 2015	7,815	1,992	5,823
December 2014	7,724	1,967	5,757
Average	7,770	1,980	5,790
% of System		25.48%	74.52%
Portland / Vancouver			
December 2015	508,149	75,034	433,115
December 2014	500,899	73,043	427,856
Average	504,524	74,039	430,486
% of System		14.67%	85.33%
Portland / Vancouver Commercial			
December 2015	43,356	6,128	37,228
December 2014	43,201	6,022	37,179
Average	43,279	6,075	37,204
% of System		14.04%	85.96%
Volumes - 12 Months Ended 12/31/15			
Firm Delivered	739,321,222	69,600,944	669,720,278
% of System		9.41%	90.59%
Sales Volumes	652,564,762	61,803,096	590,761,666
% of System		9.47%	90.53%
Sendout Volumes	1,028,612,731	81,833,007	946,779,724
% of System		7.96%	92.04%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.68%	89.32%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.71%	89.29%
Average		10.00%	90.00%

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

December 31, 2015	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	157,894,271	1,015,489	156,878,782
Distribution	2,005,888,596	231,807,252	1,774,081,344
December 31, 2014	System	Washington	Oregon
Intangible	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
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	155,411,856	1,008,121	154,403,735
Distribution	1,971,519,485	226,178,044	1,745,341,441
Gross Plant Directly Assigned	2,127,691,334	227,186,612	1,900,504,723
% of System		10.68%	89.32%

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.710%	89.290%
Customers-Residential	10.850%	89.150%
Customers-Commercial	9.490%	90.510%
Customers-Industrial	7.660%	92.340%
Customers-The Dalles	25.480%	74.520%
3-factor	10.000%	90.000%
firm volumes	9.410%	90.590%
sales volumes	9.470%	90.530%
sendout volumes	7.960%	92.040%
sales/sendout volumes	8.710%	91.290%
Customers Portland/Vancouver	14.670%	85.330%
Customers Portland/Vancouver 80%	11.736%	88.264%
Customers Portland/Vancouver Con	14.040%	85.960%
Payroll	9.620%	90.380%
Admin Transfer	10.530%	89.470%
Employee Cost	9.550%	90.450%
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	10.680%	89.320%
Depreciation	10.260%	89.744%
Rate Base	9.590%	90.410%

**NW Natural
 Washington Annual Commission Basis Report
 Test Year Based on Twelve Months Ended December 31, 2015
 Rate Base**

		2014 Dec	2015 December	Dec 14 - Dec 15 12 month average	
SYSTEM		System	System	System	Allocation Method
Gross Plant					
Intangible	Software	90,513,399	94,125,471	92,074,353	Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		152,929,441	157,894,271	153,872,995	Direct
Distribution		1,937,177,870	2,003,154,364	1,963,012,125	Direct
General		179,822,192	184,627,304	182,131,346	3-Factor & Direct
Storage and storage transmission CNG and LNG		281,843,368 3,790,768	286,061,584 3,790,768	284,270,428 3,790,768	Firm Delivered Volumes 3-Factor
Encana		186,987,496	187,547,253	187,424,923	Direct
Total Gross Plant		2,833,824,527	2,917,961,008	2,867,336,931	
Accumulated Depreciation					
Intangible		(56,323,141)	(57,757,395)	(57,424,468)	Total Customers
Production		(691,036)	(691,036)	(691,036)	Direct
Transmission		(22,118,583)	(26,731,852)	(24,416,635)	Direct
Distribution		(886,819,825)	(921,193,829)	(904,452,325)	Direct
General		(62,612,842)	(60,630,509)	(65,271,403)	3-Factor
Storage and storage transmission CNG and LNG		(116,028,992) (2,036,539)	(124,216,203) (2,068,270)	(120,266,279) (2,052,404)	Firm Delivered Volumes 3-Factor
Encana		(37,910,394)	(55,901,631)	(47,436,012)	Direct
Total Accumulated Depreciation		(1,184,541,353)	(1,249,190,724)	(1,222,010,561)	
Storage Gas		14,018,464	14,148,391	14,103,875	Firm Delivered Volumes
Customer Advances		(3,165,309)	(3,346,865)	(3,348,273)	Direct
Leasehold Improvements		1,107,853	697,165	918,194	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC		1,661,244,182	1,680,268,975	1,657,000,166	

**NW Natural
 Washington Annual Commission Basis Report
 Test Year Based on Twelve Months Ended December 31, 2015
 Rate Base**

	2014	2015	Dec 14 - Dec 15	
OREGON	2014 Dec OREGON	2015 December OREGON	Dec 14 - Dec 15 12 month average OREGON	
Gross Plant				
Intangible				
Software	80,819,414	84,044,633	82,213,190	Total Customers
Other	84,348	84,348	84,348	Direct
Production	675,198	675,198	675,198	Direct
Transmission	151,928,687	156,878,782	152,861,592	Direct
Distribution	1,716,601,539	1,774,081,344	1,740,667,944	Direct
General	166,148,435	170,775,618	168,264,893	3-Factor & Direct
Storage and storage transmission CNG and LNG	258,427,207 3,413,966	262,248,489 3,413,966	260,625,881 3,413,966	Firm Delivered Volumes 3-Factor
Encana	186,987,496	187,547,253	187,424,923	Direct
Total Gross Plant	2,565,086,290	2,639,749,631	2,596,231,933	
Accumulated Depreciation				
Intangible	(50,290,933)	(51,571,578)	(51,274,308)	Total Customers
Production	(691,036)	(691,036)	(691,036)	Direct
Transmission	(22,034,688)	(26,627,223)	(24,322,387)	Direct
Distribution	(795,473,276)	(825,236,387)	(810,781,756)	Direct
General	(56,884,207)	(55,177,586)	(59,315,490)	3-Factor
Storage and storage transmission CNG and LNG	(107,513,146) (1,832,885)	(115,019,652) (1,861,443)	(111,396,564) (1,847,163)	Firm Delivered Volumes 3-Factor
Encana	(37,910,394)	(55,901,631)	(47,436,012)	Direct
Total Accumulated Depreciation	(1,072,630,565)	(1,132,086,536)	(1,107,064,715)	
Storage Gas	12,699,327	12,817,028	12,776,700	Firm Delivered Volumes
Customer Advances	(2,880,550)	(2,925,250)	(2,983,254)	Direct
Leasehold Improvements	853,180	628,215	740,481	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	1,503,127,681	1,518,183,088	1,499,701,145	

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2015
Rate Base

	2014	2015	Dec 14 - Dec 15	
WASHINGTON	2014	2015	Dec 14 - Dec 15	
Gross Plant	Dec	December	12 month average	
	WASHINGTON	WASHINGTON	WASHINGTON	
Intangible	9,693,985	10,080,838	9,861,163	Total Customers
Software				Direct
Other	447	447	447	0 Direct
Production				Direct
Transmission	1,000,754	1,015,489	1,011,404	Direct
Distribution	220,564,189	231,807,252	224,086,743	Direct
General	13,742,973	11,186,487	13,822,796	3-Factor & Direct
Storage and storage transmission	23,416,161	23,813,095	23,644,547	Firm Delivered Volumes
CNG and LNG	379,077	379,077	379,077	3-Factor
Total Gross Plant	268,797,586	278,282,685	272,806,177	
Accumulated Depreciation				
Intangible	(6,032,208)	(6,185,817)	(6,150,160)	Total Customers
Production	-			Direct
Transmission	(83,896)	(104,629)	(94,457)	Direct
Distribution	(91,346,549)	(95,957,411)	(93,670,641)	Direct
General	(5,728,635)	(5,452,923)	(5,955,913)	3-Factor
Storage and storage transmission	(8,515,847)	(9,196,551)	(8,869,715)	Firm Delivered Volumes
CNG and LNG	(203,654)	(206,827)	(205,240)	3-Factor
Total Accumulated Depreciation	(111,910,789)	(117,104,158)	(114,946,127)	
Storage Gas	1,319,137	1,331,364	1,327,175	Firm Delivered Volumes
Customer Advances	(284,759)	(421,615)	(365,019)	Direct
Leasehold Improvements	254,673	68,950	177,714	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	158,175,848	162,157,225	158,999,920	
Total Rate Base Used			<u>\$158,999,920</u>	

Customer Counts, Volumes and Usage per Customer

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

	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September
Volumes													
Residential	1,232,337	1,519,133	2,999,763	7,384,165	8,880,221	5,789,694	4,919,785	3,579,262	2,063,818	1,747,621	1,347,152	1,154,797	1,262,725
Commercial	767,009	879,698	1,274,372	2,904,461	3,539,304	2,423,263	2,030,690	1,592,322	1,013,884	925,809	769,933	680,891	735,865
Industrial Firm	164,472	175,333	251,839	319,819	340,180	283,335	290,890	220,211	195,482	192,570	151,630	173,213	167,525
Interruptible	84,440	95,691	128,295	141,293	149,344	121,237	127,288	103,613	101,579	86,776	82,508	80,700	86,247
Transport Firm	649,889	681,453	882,977	1,003,119	966,793	814,325	843,296	671,040	647,533	642,237	658,307	644,702	632,304
Transport Interruptible	1,172,464	1,066,493	836,617	861,753	796,198	690,131	787,313	776,401	844,695	829,052	786,535	926,489	1,081,002
Total	4,010,681	4,417,801	6,373,863	12,613,610	14,672,040	10,111,985	8,989,262	6,894,849	4,886,941	4,424,015	3,796,065	3,660,792	3,965,668
Customers													
Residential	69,819	70,011	70,259	70,592	70,814	70,984	71,106	71,241	71,329	71,455	71,554	71,702	71,893
Commercial	6,186	6,237	6,292	6,342	6,334	6,331	6,360	6,403	6,440	6,457	6,445	6,409	6,365
Industrial Firm	43	49	49	47	49	48	48	49	50	50	47	50	49
Interruptible	5	5	5	5	5	5	5	5	5	5	5	6	5
Transport Firm	21	21	29	29	29	29	29	29	30	30	30	30	30
Transport Interruptible	11	11	11	11	12	11	11	11	11	11	11	11	12
Total	76,085	76,334	76,645	77,026	77,443	77,408	77,559	77,738	77,865	78,008	78,092	78,208	78,354
Use per Customer													
Residential	18	22	43	105	125	82	69	50	29	24	19	16	18
Commercial	124	141	203	458	559	383	318	249	157	143	119	106	116
Industrial Firm	3,825	3,578	5,140	6,805	6,942	5,903	6,060	4,494	3,910	3,851	3,226	3,464	3,419
Interruptible	16,888	19,138	25,659	28,259	29,869	24,247	25,458	20,723	20,306	17,345	16,502	13,450	17,249
Transport Firm	30,947	32,450	30,447	34,556	33,338	28,080	29,079	23,208	21,584	21,408	21,944	21,490	21,077
Transport Interruptible	101,133	96,954	76,056	78,341	66,350	61,830	71,574	70,582	76,790	75,368	71,503	84,226	90,084

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

12 Months Ended	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September
Volumes													
Residential	39,279,508	39,482,253	39,196,111	39,854,370	41,330,906	41,741,266	42,413,090	42,525,037	42,114,236	42,281,777	42,489,270	42,587,738	42,616,136
Commercial	18,024,293	18,081,028	17,951,540	18,055,350	18,543,198	18,622,377	18,780,380	18,827,665	18,645,645	18,769,937	18,791,716	18,790,492	18,760,492
Industrial Firm	2,684,415	2,678,242	2,687,063	2,674,797	2,686,071	2,696,396	2,745,886	2,746,169	2,756,247	2,762,964	2,750,504	2,758,974	2,762,027
Interruptible	1,176,713	1,184,725	1,195,756	1,218,581	1,244,185	1,258,662	1,276,419	1,270,550	1,276,902	1,282,376	1,294,037	1,302,564	1,304,471
Transport Firm	8,896,076	8,891,644	8,931,820	9,016,429	9,058,789	9,088,795	9,083,870	9,032,567	9,063,474	9,085,752	9,097,650	9,106,671	9,089,886
Transport Interruptible	10,236,061	10,205,292	10,210,012	10,183,777	10,082,382	10,002,238	10,055,692	9,321,189	8,604,976	10,300,474	10,269,872	10,304,141	10,272,679
Total	80,297,066	80,523,184	80,172,302	81,002,304	82,945,531	83,409,724	84,355,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,891
Average Customers													
Residential	69,086	69,246	69,402	69,561	69,770	69,883	70,048	70,216	70,384	70,557	70,729	70,906	71,078
Commercial	6,206	6,215	6,226	6,235	6,243	6,254	6,265	6,282	6,299	6,317	6,334	6,353	6,368
Industrial Firm	40	41	41	42	43	44	44	45	46	47	47	48	49
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	20	21	22	22	23	24	24	25	26	27	27	28	29
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11	11
Total	75,368	75,538	75,708	75,876	76,045	76,220	76,399	76,583	76,771	76,963	77,154	77,351	77,540
12 Month Use per Average Customer													
Residential	569	570	565	573	593	597	605	606	598	599	601	601	600
Commercial	2,904	2,909	2,883	2,896	2,970	2,978	2,997	2,997	2,960	2,958	2,963	2,958	2,946
Industrial Firm	67,532	65,994	64,879	63,560	62,588	61,750	61,821	60,689	59,702	58,891	58,007	57,181	56,657
Interruptible	235,343	236,945	239,151	243,716	248,837	251,732	255,284	254,110	255,380	256,475	258,807	256,262	256,617
Transport Firm	435,776	423,412	412,238	403,721	393,860	384,034	373,310	361,303	351,980	342,859	333,860	325,238	316,142
Transport Interruptible	930,551	927,754	928,183	925,798	909,689	902,458	907,280	846,435	775,223	929,366	916,605	929,697	919,941

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	2015 October	2015 November	2015 December
Volumes	7,403,685	5,379,334	4,747,961	3,417,315	2,494,619	1,500,060	1,139,659	1,056,329	1,232,327	1,519,133	2,999,763	7,384,165
Residential	3,051,456	2,344,064	1,862,687	1,545,037	1,195,904	886,440	685,010	659,112	767,089	879,690	1,274,372	2,904,461
Commercial	328,906	273,010	241,400	219,528	185,404	164,743	164,743	164,743	164,743	175,333	251,839	319,819
Industrial Firm	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440	95,691	128,295	141,293
Interruptible												
Transport Firm	934,433	784,219	848,221	774,343	616,636	619,959	646,379	635,711	649,889	681,453	682,977	1,002,119
Transport Interruptible	897,593	760,275	733,859	734,303	716,212	754,650	817,117	692,220	1,112,464	1,066,493	836,617	861,753
Total	12,729,813	9,647,782	8,043,659	6,750,608	5,300,943	4,108,234	3,523,122	3,480,188	4,010,681	4,417,801	6,373,863	12,613,610
Customers	68,908	69,023	69,131	69,227	69,307	69,377	69,490	69,566	69,619	70,011	70,259	70,592
Residential	6,230	6,206	6,211	6,219	6,235	6,241	6,235	6,186	6,186	6,237	6,292	6,342
Commercial	39	39	39	39	39	41	41	40	40	49	49	47
Industrial Firm	5	5	5	5	5	5	5	5	5	5	5	5
Interruptible												
Transport Firm	21	21	21	21	21	21	21	21	21	21	21	21
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	75,214	75,305	75,418	75,522	75,618	75,696	75,800	75,845	76,085	76,334	76,645	77,026
Use Per Customer	107	78	61	49	36	23	16	15	18	22	43	105
Residential	490	376	300	248	192	110	107	107	124	141	203	458
Commercial	8,433	7,000	6,190	5,639	4,754	4,513	4,102	4,119	3,825	3,578	5,140	6,805
Industrial Firm	24,748	21,352	21,906	21,896	19,035	16,250	14,109	14,415	16,988	19,138	25,659	28,239
Interruptible												
Transport Firm	44,021	37,349	40,391	34,493	29,363	29,522	30,760	30,272	30,947	32,450	30,447	34,556
Transport Interruptible	81,599	69,116	66,714	66,773	65,110	68,605	74,285	61,111	101,133	96,954	76,056	78,341

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	2015 October	2015 November	2015 December
Volumes	43,629,264	41,120,968	39,791,270	39,392,123	39,998,804	39,411,897	39,182,185	39,160,669	39,278,508	39,482,253	39,196,111	39,854,370
Residential	19,896,592	18,884,201	18,291,700	18,057,307	18,075,235	18,056,803	17,989,335	17,961,987	18,031,290	18,041,697	17,931,400	18,055,300
Commercial	2,933,358	2,832,132	2,739,566	2,682,837	2,631,236	2,548,148	2,650,440	2,670,363	2,684,415	2,678,242	2,683,463	2,697,397
Industrial Firm	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	1,184,725	1,195,796	1,218,381
Interruptible												
Transport Firm	8,862,409	8,866,126	8,951,037	8,972,891	8,919,895	8,668,089	8,054,733	8,841,513	8,896,076	8,891,644	8,931,820	9,016,429
Transport Interruptible	9,982,217	10,038,939	10,037,444	9,245,213	8,562,020	10,043,251	10,141,547	10,211,055	10,236,061	10,205,292	10,210,012	10,183,777
Total	86,497,081	82,919,564	80,981,749	79,542,030	78,774,689	80,211,889	79,946,205	80,017,702	80,297,066	80,523,184	80,172,302	81,003,304
Average Customers	67,965	68,097	68,230	68,365	68,501	68,638	68,781	68,927	69,066	69,246	69,402	69,561
Residential	6,167	6,171	6,173	6,176	6,181	6,189	6,198	6,202	6,206	6,215	6,226	6,235
Commercial	39	39	39	39	39	41	41	40	40	41	41	42
Industrial Firm	5	5	5	5	5	5	5	5	5	5	5	5
Interruptible												
Transport Firm	15	16	17	17	18	19	19	20	20	21	22	22
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	74,202	74,138	74,475	74,613	74,755	74,900	75,053	75,205	75,368	75,538	75,708	75,876
12 Month Use Per Average Customer	642	604	583	576	575	574	570	568	569	570	565	573
Residential	3,227	3,060	2,963	2,925	2,924	2,918	2,898	2,896	2,904	2,909	2,883	2,896
Commercial	75,375	72,619	70,215	67,343	67,468	67,612	65,994	67,747	67,532	65,994	64,879	63,560
Industrial Firm	238,670	235,440	234,380	236,435	237,502	236,640	235,595	234,543	235,343	236,945	239,151	243,716
Interruptible												
Transport Firm	574,859	551,262	534,390	515,189	493,266	475,076	459,986	445,791	435,726	432,412	412,238	403,721
Transport Interruptible	965,856	912,631	912,495	840,474	778,365	913,023	921,959	928,278	930,551	937,754	928,183	925,798

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

	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September
Volumes									
Residential	8,660,221	5,789,694	4,919,785	3,529,262	2,083,818	1,747,621	1,347,152	1,154,797	1,362,775
Commercial	3,539,304	2,423,263	2,020,690	1,592,322	1,013,884	925,809	769,933	680,891	735,865
Industrial Firm	340,180	283,335	290,890	220,211	195,482	192,570	151,630	171,213	167,525
Interruptible	149,344	121,237	127,288	103,613	101,529	86,776	82,508	80,700	86,247
Transport Firm	966,793	814,325	843,296	673,040	647,533	642,237	658,307	644,702	632,304
Transport Interruptible	796,198	680,131	787,313	776,401	844,695	829,052	786,535	926,489	1,081,002
Total	14,672,040	10,111,995	8,989,262	6,894,849	4,886,941	4,414,015	3,796,065	3,660,792	3,965,668
Customers									
Residential	70,814	70,984	71,106	71,241	71,329	71,455	71,554	71,702	71,893
Commercial	6,334	6,331	6,360	6,403	6,440	6,445	6,449	6,409	6,365
Industrial Firm	49	48	48	49	50	50	47	50	49
Interruptible	5	5	5	5	5	5	5	6	5
Transport Firm	29	29	29	29	30	30	30	30	30
Transport Interruptible	12	11	11	11	11	11	11	11	12
Total	77,243	77,408	77,559	77,738	77,865	78,008	78,092	78,208	78,354
Use per Customer									
Residential	125	82	69	50	29	24	19	16	18
Commercial	559	383	318	245	157	143	119	106	116
Industrial Firm	6,942	5,800	6,646	4,494	3,410	3,226	3,464	3,419	3,419
Interruptible	29,669	24,247	25,458	20,723	20,308	17,345	16,502	13,450	17,249
Transport Firm	33,338	28,000	29,079	23,208	21,584	21,408	21,944	21,490	21,077
Transport Interruptible	66,350	61,030	71,574	70,582	76,790	75,368	71,503	84,226	90,084

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

	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September
Volumes									
Residential	41,330,906	41,741,766	42,413,090	42,525,037	42,114,236	42,281,777	42,489,270	42,587,738	42,618,136
Commercial	18,543,198	18,622,377	18,790,380	18,827,665	18,685,014	18,769,817	18,781,716	18,769,492	18,769,492
Industrial Firm	2,686,071	2,696,396	2,745,886	2,746,169	2,756,247	2,762,964	2,750,504	2,758,974	2,762,027
Interruptible	1,244,105	1,258,662	1,276,419	1,270,550	1,276,902	1,282,376	1,294,037	1,302,664	1,304,471
Transport Firm	9,058,789	9,068,795	9,083,870	9,032,567	9,063,474	9,085,752	9,097,660	9,106,671	9,089,086
Transport Interruptible	10,082,382	10,002,238	10,055,692	9,311,189	8,694,976	10,300,474	10,269,872	10,304,141	10,272,679
Total	82,945,531	83,409,724	84,355,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,891
Average Customers									
Residential	69,720	69,883	70,048	70,216	70,384	70,557	70,729	70,906	71,078
Commercial	6,243	6,254	6,286	6,282	6,299	6,317	6,334	6,353	6,368
Industrial Firm	43	44	44	45	46	47	47	48	49
Interruptible	5	5	5	5	5	5	5	5	5
Transport Firm	23	24	24	25	26	27	27	28	29
Transport Interruptible	11	11	11	11	11	11	11	11	11
Total	76,045	76,220	76,399	76,583	76,771	76,963	77,154	77,351	77,540
12 Month Use per Average Customer									
Residential	593	597	605	606	598	599	601	601	600
Commercial	2,970	2,978	2,997	2,997	2,960	2,958	2,958	2,958	2,946
Industrial Firm	62,588	61,750	60,689	59,702	58,007	57,181	58,007	57,181	56,637
Interruptible	248,837	241,732	255,284	254,110	255,380	256,475	258,807	256,262	256,617
Transport Firm	391,860	384,034	373,310	361,303	351,960	342,859	333,860	325,238	316,142
Transport Interruptible	907,689	902,556	907,280	840,435	775,223	929,366	926,605	929,697	919,941