

October 2016 Activity

October 2016

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

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

System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		5,462,362			472,180			4,990,181
		1,268,192,691			144,902,946			1,123,289,745
		0.43%			0.33%			0.44%

NW Natural
 Washington Quarterly Results of Operations Report

Monthly Summary	System				Washington				October 2016			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Oregon	Oregon
Sales of Gas												
480.1 Residential	20,646,760	11,953,162	20,646,760		2,190,865	1,195,937	2,190,865		18,455,895		18,455,895	
481.1 Commercial	10,921,872	11,953,162	10,921,872		888,806	1,195,937	888,806		10,033,066		10,033,066	
481.2 Industrial Firm	2,066,279		2,066,279		140,974		140,974		1,925,305		1,925,305	
481.3 Interruptible	1,771,365		1,771,365		41,595		41,595		1,729,770		1,729,770	
481.5 Interruptible Incentive	0		0		0		0		0		0	
495.20 Unbilled Revenue		11,953,162	11,953,162			1,195,937	1,195,937		10,757,225		10,757,225	
Total Sales of Gas	35,406,277	11,953,162	47,359,439		3,262,240	1,195,937	4,458,177		32,144,037		32,144,037	
Transportation Revenue												
489.12 Industrial Firm	938,193		938,193		109,309		109,309		828,883		828,883	
489.13 Interruptible	687,490		687,490		85,814		85,814		601,676		601,676	
489.15 Interruptible Incentive	0		0		0		0		0		0	
489.3 Agency Fee/Balancing	836		836		0		0		836		836	
Total Transportation Revenue	1,626,519	0	1,626,519		195,123	0	195,123		1,431,396	0	1,431,396	
495.6 Rate Adjustments - Amortizations	(509,919)		(509,919)		(77,557)		(77,557)		(432,362)		(432,362)	
Miscellaneous Revenues												
487 Late Payment Charge	72,484		72,484		2,459		2,459		70,025		70,025	
488.0 Seasonal Reconnect Fee	500		500		0		0		500		500	
488.0 Delinquent Reconnect Fee	16,750		16,750		50		50		16,700		16,700	
488.1 Returned Check Charge	7,305		7,305		585		585		6,720		6,720	
488.3 Recon Charge CR During Office Hours	19,380		19,380		750		750		18,630		18,630	
488.4 Field Collection Charge	16,270		16,270		1,035		1,035		15,235		15,235	
488.5 Recon Charge CR After Office Hours	1,260		1,260		1,150		1,150		110		110	
488.6 Recon Charge Seas During Office Hours	1,845		1,845		75		75		1,770		1,770	
488.7 Recon Charge Seas After Office Hours	200		200		200		200		0		0	
488.8 Automated Payment Charge	2,693		2,693		338		338		2,355		2,355	
493.2 Rent - Utility Property	29,909		29,909		2,231		2,231		27,678		27,678	
495.1 Meter Rentals	16,575		16,575		1,680		1,680		14,894		14,894	
495.2 Other Gas Revenue - Miscellaneous	6,108		6,108		976		976		5,132		5,132	
Total Miscellaneous Revenues	161,369	29,909	191,278		9,298	2,231	11,529		152,071	27,678	179,750	
Total Operating Revenue	36,684,246	11,983,072	48,667,317		3,389,104	1,198,168	4,587,272		33,295,142	10,784,904	44,080,045	
Cost of Gas												
804.7 WACOG Incurred	13,976,880		13,976,880		1,259,427		1,259,427		12,717,453		12,717,453	
805.7 WACOG Deferred	1,532,343		1,532,343		169,128		169,128		1,363,215		1,363,215	
804.6 Demand Incurred	6,857,479		6,857,479		706,320		706,320		6,151,158		6,151,158	
805.8 Demand Deferred	(1,595,152)		(1,595,152)		(173,598)		(173,598)		(1,421,554)		(1,421,554)	
805.4 Amortization of Gas Costs	(271,106)		(271,106)		(120,668)		(120,668)		(150,438)		(150,438)	
Total Cost of Gas	20,500,443	0	20,500,443		1,840,609	0	1,840,609		18,659,833	0	18,659,833	
Detail Operations & Maintenance												
408.11 Property	979,838	11,043,008	12,022,846		61,004	1,110,674	1,171,678		918,834	9,932,334	10,851,167	
408.12 Franchise	1,692,350		1,692,350		127,852		127,852		1,564,498		1,564,498	
408.13 Payroll	1,251,569		1,251,569		165,132		165,132		1,086,438		1,086,438	
408.14 Other	10,708	518,184	518,184		2,677	49,849	49,849		8,032	468,335	468,335	
408.15 Regulatory	0		0		0		0		0		0	
Total Other Taxes	2,954,628	518,184	3,472,812		295,661	49,849	345,510		2,658,967	468,335	3,127,302	
403.1 Depreciation		6,434,203	6,434,203			659,892	659,892			5,774,311	5,774,311	
Income Taxes												
409.11 Federal Income Taxes			(24,490)				109,529				(134,019)	
410.11 Federal Income Taxes - Deferred			666,679				0				666,679	
411.42 Federal Income Tax Credit			(2,817)				(12,127)				9,310	
409.12 Oregon Income Taxes			147,332				0				147,332	
410.12 Oregon Income Taxes - Deferred			(10,827)				0				(10,827)	
411.12 Oregon Income Tax Credit			(1,225)				97,402				(1,225)	
Total Income Taxes			774,652				97,402				677,250	
Total Operating Revenue Deductions	24,434,909	17,995,395	43,204,956		2,197,275	1,820,415	4,115,092		22,237,634	16,174,980	39,089,864	
Net Operating Income			5,462,362				472,180				4,990,181	

	System		Washington		Oregon		October 2016	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
NW Natural								
Washington Results of Operations								
Monthly Summary								
Rate Base								
101 Gross Plant		2,809,343,232		294,531,299				2,514,811,933
108.1X Accumulated Depreciation		0		0				(1,117,687,223)
ADJ Working Capital Allowance		(1,240,580,807)		(122,893,584)				81,924,040
117.X Storage Gas - Cushion		91,138,253		9,214,213				12,808,041
186.XX Leasehold Improvements		14,138,471		1,330,430				464,499
252.XX Customer Contributions		516,110		51,611				(3,121,869)
283.XX Deferred Taxes - Federal		(3,605,220)		(483,351)				(298,804,676)
283.XX Deferred Taxes - State		(335,652,347)		(36,847,671)				(67,105,001)
Total Rate Base		1,268,192,691		144,902,946				1,123,289,745
Rate Of Return on Rate Base		100.00%		10.26%				89.74%
Allocation References:								
A Unbilled Revenue		100.00%		0.00%				100.00%
B Follows plant split		100.00%		10.68%				89.32%
oam See O&M Detail								
D Depreciation Factor		100.00%		10.26%				89.74%

October 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		104,207,517			8,471,473	
		1,252,545,478			138,028,689	
		8.32%			6.14%	
						95,736,045
						1,114,516,790
						8.59%

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

Summary

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

	October 2016							
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated
101			2,754,163,854			283,020,128		2,471,143,726
108.1X			(1,212,717,167)			(119,413,741)		(1,093,303,426)
Adj			102,594,715			30,348,399		92,246,316
117.X			14,154,447			1,331,933		12,822,513
186.XX			618,120			61,648		556,471
252.XX			(3,511,143)			(472,008)		(3,039,135)
283.XX			(335,652,347)			(36,847,671)		(298,804,676)
283.XX			(67,105,001)			0		(67,105,001)
Total Rate Base			1,252,545,478			138,028,689		1,114,516,790
Rate Of Return on Rate Base			8.32%			6.14%		8.59%
Allocation References: 0 Depreciation Factor			100.00%			10.26%		89.74%

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

Rate Of Return on Rate Base

Allocation References:
 0 Depreciation Factor

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

		Month		
		System	Washington	Oregon
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$15,999	\$1,506	\$14,493
818	Compressor Station Expense	\$19,450	\$1,830	\$17,620
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$210,126	\$19,668	\$190,458
821	Purification Expense	\$30,894	\$2,907	\$27,987
Maintenance				
832	Wells Expense	\$10,802	\$1,016	\$9,785
Total Underground Storage Expense		<u>287,271</u>	<u>26,927</u>	<u>260,344</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$10,561	\$994	\$9,567
Total Other Storage Expense		<u>10,561</u>	<u>994</u>	<u>9,567</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$137,204	\$12,911	\$124,293
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$164,460	\$15,476	\$148,985
Total Liquified Natural Gas Expense		<u>301,664</u>	<u>28,387</u>	<u>273,278</u>
Total Natural Gas Storage		<u>599,496</u>	<u>56,308</u>	<u>543,189</u>
Transmission Expense				
Operation				
856	Mains Expense	(\$11,566)	(\$4,984)	(\$6,582)
Maintenance				
863	Maintenance of Mains	\$5,111	\$417	\$4,694
Total Transmission Expense		<u>(6,455)</u>	<u>(4,567)</u>	<u>(1,888)</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$262,435	\$23,293	\$239,142
874	Mains and Services Expense	\$943,604	\$83,228	\$860,376
875	Measuring and Regulator Station Expense - General	\$10,473	\$1,479	\$8,993
877	Measuring and Regulator Station Expense - City Gate	\$47,308	\$3,940	\$43,368
878	Meter and House Regulator Expense	\$526,560	\$56,133	\$470,427
879	Customer Installation Expense	\$966,044	\$102,214	\$863,830
880	Other Expense	\$171,528	\$17,451	\$154,077
881	Rents	\$27,264	\$3,092	\$24,172
Maintenance				
885	Supervision and Engineering	\$721,479	\$27,716	\$693,763
887	Mains	\$308,508	\$26,333	\$282,175
889	Measuring and Regulator Station Expense - General	\$124,217	\$10,547	\$113,670
891	Measuring and Regulator Station Expense - City Gate	\$11,133	\$703	\$10,430
892	Services	\$91,824	\$7,269	\$84,555
893	Meters and House Regulators	\$219,393	\$19,630	\$199,763
894	Other Equipment	\$1,786	\$156	\$1,629
Total Distribution Expense		<u>4,433,555</u>	<u>383,185</u>	<u>4,050,369</u>

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901	Supervision	\$137,844	\$14,763
902	Meter Reading Expenses	\$67,208	\$7,198
903	Customer Records and Collection Expense	\$1,452,851	\$154,510
904	Uncollectible Accounts	\$65,754	\$6,984
	Total Customer Accounts Expense	<u>1,723,657</u>	<u>183,455</u>
Customer Service and Informational			
Operation			
907	Supervision	\$156	\$17
908	Customer Assistance Expense	\$202,437	\$27,909
909	Customer Information Expense	\$154,341	\$16,530
910	Miscellaneous Customer Service Expense	\$14,862	\$1,613
	Total Customer Service and Informational	<u>371,796</u>	<u>46,068</u>
Sales Expense			
Operation			
911	Supervision	\$13,844	\$1,483
912	Demonstration and Selling Expense	\$296,814	\$31,749
913	Advertising	\$35,245	\$3,775
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	<u>345,903</u>	<u>37,006</u>
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	\$4,792,350	\$490,183
922	Administrative Expenses Transferred - Credit	(\$1,694,048)	(\$173,305)
924	Property Insurance Premium	\$251,075	\$25,107
925	Injuries and Damages	\$10,856	\$1,740
926	Employee Pensions and Benefits	(\$107,595)	(\$10,347)
928	Regulatory Commission Expense	-	-
930	Miscellaneous General Expense	\$531,016	\$53,102
931	Rents	\$407,525	\$40,371
Maintenance			
935	Maintenance of General Plant	\$363,714	\$43,372
	Total Administrative and General Expense	<u>\$4,554,893</u>	<u>\$470,224</u>
	Total Operations and Maintenance Expense	<u>\$12,022,845.80</u>	<u>\$1,171,678.40</u>
		<u>\$10,851,167.40</u>	

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

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Oct	Allocated	Oct	Allocated	Oct	Allocated	Oct	Allocated	Oct	Allocated	Oct	Allocated	
816 Wells Expense Total	\$ -	\$ 15,998.99	\$ 15,998.99	\$ -	\$ 1,505.50	\$ 1,505.50	\$ -	\$ 14,493.49	\$ 14,493.49	\$ -	\$ 14,493.49	\$ 14,493.49	Firm volumes Total
818 Compressor Station Expense Total	\$ -	\$ 19,450.44	\$ 19,450.44	\$ -	\$ 1,830.29	\$ 1,830.29	\$ -	\$ 17,620.15	\$ 17,620.15	\$ -	\$ 17,620.15	\$ 17,620.15	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ (5,190.44)	\$ (5,190.44)	\$ -	\$ (555.90)	\$ (555.90)	\$ -	\$ (4,634.54)	\$ (4,634.54)	\$ -	\$ (4,634.54)	\$ (4,634.54)	Customers-All Total
	\$ 398.12	\$ -	\$ 398.12	\$ -	\$ -	\$ -	\$ -	\$ 398.12	\$ 398.12	\$ -	\$ 398.12	\$ 398.12	Direct-OR Total
	\$ -	\$ 214,918.29	\$ 214,918.29	\$ -	\$ 20,223.81	\$ 20,223.81	\$ -	\$ 194,694.48	\$ 194,694.48	\$ -	\$ 194,694.48	\$ 194,694.48	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 398.12	\$ 209,721.85	\$ 210,125.97	\$ -	\$ 19,667.91	\$ 19,667.91	\$ -	\$ 190,059.94	\$ 190,458.06	\$ 398.12	\$ 190,059.94	\$ 190,458.06	Firm Volumes Total
	\$ -	\$ 30,894.30	\$ 30,894.30	\$ -	\$ 2,907.15	\$ 2,907.15	\$ -	\$ 27,987.15	\$ 27,987.15	\$ -	\$ 27,987.15	\$ 27,987.15	Transmission Total
821 Purification Expense Total	\$ -	\$ 30,894.30	\$ 30,894.30	\$ -	\$ 2,907.15	\$ 2,907.15	\$ -	\$ 27,987.15	\$ 27,987.15	\$ -	\$ 27,987.15	\$ 27,987.15	Firm Volumes Total
822 Wells Expense Total	\$ -	\$ 10,801.51	\$ 10,801.51	\$ -	\$ 1,016.42	\$ 1,016.42	\$ -	\$ 9,785.09	\$ 9,785.09	\$ -	\$ 9,785.09	\$ 9,785.09	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 10,561.07	\$ 10,561.07	\$ -	\$ 993.80	\$ 993.80	\$ -	\$ 9,567.27	\$ 9,567.27	\$ -	\$ 9,567.27	\$ 9,567.27	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 137,203.83	\$ 137,203.83	\$ -	\$ 12,910.88	\$ 12,910.88	\$ -	\$ 124,292.95	\$ 124,292.95	\$ -	\$ 124,292.95	\$ 124,292.95	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 164,460.37	\$ 164,460.37	\$ -	\$ 15,475.72	\$ 15,475.72	\$ -	\$ 148,984.65	\$ 148,984.65	\$ -	\$ 148,984.65	\$ 148,984.65	Firm Volumes Total
	\$ -	\$ (51,629.17)	\$ (51,629.17)	\$ -	\$ (5,162.91)	\$ (5,162.91)	\$ -	\$ (46,466.21)	\$ (46,466.21)	\$ -	\$ (46,466.21)	\$ (46,466.21)	3-factor Total
	\$ 887.96	\$ -	\$ 887.96	\$ -	\$ -	\$ -	\$ -	\$ 887.96	\$ 887.96	\$ -	\$ 887.96	\$ 887.96	Customers-All Total
	\$ 126.16	\$ -	\$ 126.16	\$ 126.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 52.26	\$ 52.26	\$ -	\$ 547.74	\$ 547.74	\$ -	\$ 547.74	\$ 547.74	Direct-WA Total
	\$ -	\$ 38,448.66	\$ 38,448.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales/Sendout Volumes Total
	\$ 1,014.12	\$ (11,580.46)	\$ (10,566.34)	\$ 126.16	\$ (5,110.65)	\$ (4,984.49)	\$ -	\$ 38,448.66	\$ 38,448.66	\$ 887.96	\$ (7,469.81)	\$ (6,581.85)	sendout volumes Total
856 Mains Expense Total	\$ -	\$ 977.64	\$ 977.64	\$ -	\$ 97.76	\$ 97.76	\$ -	\$ 879.88	\$ 879.88	\$ -	\$ 879.88	\$ 879.88	Transmission Total
	\$ -	\$ 4,013.85	\$ 4,013.85	\$ -	\$ 319.50	\$ 319.50	\$ -	\$ 3,694.35	\$ 3,694.35	\$ -	\$ 3,694.35	\$ 3,694.35	3-factor Total
	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	Sales/Sendout Volumes Total
863 Maintenance of Mains Total	\$ -	\$ 5,111.49	\$ 5,111.49	\$ -	\$ 417.27	\$ 417.27	\$ -	\$ 4,694.22	\$ 4,694.22	\$ -	\$ 4,694.22	\$ 4,694.22	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 165,616.08	\$ 165,616.08	\$ -	\$ 15,584.47	\$ 15,584.47	\$ -	\$ 150,031.61	\$ 150,031.61	\$ -	\$ 150,031.61	\$ 150,031.61	Firm Volumes Total
	\$ -	\$ 244.23	\$ 244.23	\$ -	\$ 21.27	\$ 21.27	\$ -	\$ 222.96	\$ 222.96	\$ -	\$ 222.96	\$ 222.96	Sales/Sendout Volumes Total
	\$ -	\$ 96,575.04	\$ 96,575.04	\$ -	\$ 7,687.37	\$ 7,687.37	\$ -	\$ 88,887.67	\$ 88,887.67	\$ -	\$ 88,887.67	\$ 88,887.67	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 262,435.35	\$ 262,435.35	\$ -	\$ 23,293.12	\$ 23,293.12	\$ -	\$ 239,142.23	\$ 239,142.23	\$ -	\$ 239,142.23	\$ 239,142.23	3-factor Total
	\$ -	\$ 334,687.93	\$ 334,687.93	\$ -	\$ 33,468.79	\$ 33,468.79	\$ -	\$ 301,219.14	\$ 301,219.14	\$ -	\$ 301,219.14	\$ 301,219.14	Customers-All Total
	\$ 181,711.36	\$ 346,931.80	\$ 528,643.16	\$ -	\$ 37,156.40	\$ 37,156.40	\$ -	\$ 309,775.40	\$ 309,775.40	\$ -	\$ 309,775.40	\$ 309,775.40	Direct-OR Total
	\$ 9,975.69	\$ -	\$ 9,975.69	\$ 9,975.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,711.36	\$ 181,711.36	\$ 181,711.36	Direct-WA Total
	\$ -	\$ 33,003.87	\$ 33,003.87	\$ -	\$ 2,627.11	\$ 2,627.11	\$ -	\$ 30,376.76	\$ 30,376.76	\$ -	\$ 30,376.76	\$ 30,376.76	Employee Cost Total
	\$ 191,687.05	\$ 751,916.96	\$ 943,604.01	\$ 9,975.69	\$ 73,252.30	\$ 83,227.99	\$ -	\$ 37,293.36	\$ 37,293.36	\$ 181,711.36	\$ 678,664.66	\$ 860,376.02	sendout volumes Total
874 Mains and Services Expense Total	\$ -	\$ 514.46	\$ 514.46	\$ -	\$ 51.45	\$ 51.45	\$ -	\$ 463.01	\$ 463.01	\$ -	\$ 463.01	\$ 463.01	Transmission Total
	\$ (5,669.17)	\$ -	\$ (5,669.17)	\$ -	\$ -	\$ -	\$ -	\$ (5,669.17)	\$ (5,669.17)	\$ -	\$ (5,669.17)	\$ (5,669.17)	3-factor Total
	\$ -	\$ 9,083.08	\$ 9,083.08	\$ -	\$ 723.01	\$ 723.01	\$ -	\$ 8,360.07	\$ 8,360.07	\$ -	\$ 8,360.07	\$ 8,360.07	Direct-OR Total
	\$ -	\$ 6,544.29	\$ 6,544.29	\$ -	\$ 704.82	\$ 704.82	\$ -	\$ 5,839.47	\$ 5,839.47	\$ -	\$ 5,839.47	\$ 5,839.47	Sales/Sendout Volumes Total
875 Measuring and Regulator Station Expense - Gene	\$ (5,669.17)	\$ 16,141.83	\$ 10,472.66	\$ -	\$ 1,479.28	\$ 1,479.28	\$ -	\$ (5,669.17)	\$ (5,669.17)	\$ -	\$ (5,669.17)	\$ (5,669.17)	Telemetering Total
	\$ -	\$ 4,143.64	\$ 4,143.64	\$ -	\$ 414.36	\$ 414.36	\$ -	\$ 3,729.28	\$ 3,729.28	\$ -	\$ 3,729.28	\$ 3,729.28	3-factor Total
	\$ -	\$ 3,276.70	\$ 3,276.70	\$ -	\$ 350.93	\$ 350.93	\$ -	\$ 2,925.77	\$ 2,925.77	\$ -	\$ 2,925.77	\$ 2,925.77	Customers-All Total

FERC Description	System		Washington		Oregon		Allocation Method
	Direct	Total	Direct	Total	Direct	Total	
	Oct	Oct	Oct	Oct	Oct	Oct	
877 Measuring and Regulator Station Expense - City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	sales volumes Total
	\$ -	\$ 39,887.93	\$ -	\$ 3,175.08	\$ -	\$ 36,712.85	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
	\$ -	\$ 47,308.27	\$ -	\$ 3,940.38	\$ -	\$ 43,367.89	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 517,653.25	\$ -	\$ 55,440.66	\$ -	\$ 462,212.59	Customers-Ind Total
	\$ -	\$ 5,985.20	\$ -	\$ 457.87	\$ -	\$ 5,527.33	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 100.45	\$ -	\$ 9.59	\$ -	\$ 90.86	sales volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 2,820.76	\$ -	\$ 224.53	\$ -	\$ 2,596.23	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
878 Meter and House Regulator Expense Total	\$ -	\$ 526,559.66	\$ -	\$ 56,132.66	\$ -	\$ 470,427.00	3-factor Total
	\$ -	\$ 21,490.88	\$ -	\$ 2,149.09	\$ -	\$ 19,341.79	Customers-All Total
	\$ -	\$ 930,441.42	\$ -	\$ 99,650.28	\$ -	\$ 830,791.14	Customers-Ind Total
	\$ 13,696.72	\$ 13,696.72	\$ -	\$ -	\$ 13,696.72	\$ -	Direct-OR Total
	\$ 414.78	\$ 414.78	\$ 414.78	\$ -	\$ -	\$ -	direct-wa Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	employee cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
879 Customer Installation Expense Total	\$ 14,111.50	\$ 951,932.30	\$ 414.78	\$ 101,799.36	\$ 13,696.72	\$ 850,132.94	3-factor Total
	\$ -	\$ 112,271.00	\$ -	\$ 11,227.10	\$ -	\$ 101,043.90	Customers-All Total
	\$ -	\$ 3,949.02	\$ -	\$ 422.94	\$ -	\$ 3,526.08	Customers-Ind Total
	\$ 20,382.85	\$ 20,382.85	\$ -	\$ -	\$ 20,382.85	\$ -	Direct-OR Total
	\$ 3,596.36	\$ 3,596.36	\$ 3,596.36	\$ -	\$ -	\$ -	direct-wa Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 27,700.25	\$ -	\$ 2,204.94	\$ -	\$ 25,495.31	Sendout Volumes Total
	\$ -	\$ 3,628.88	\$ -	\$ -	\$ -	\$ 3,628.88	Transmission Total
880 Other Expense Total	\$ 23,979.21	\$ 147,549.15	\$ 3,596.36	\$ 13,854.98	\$ 17,451.34	\$ 133,694.17	3-factor Total
	\$ -	\$ 24,900.48	\$ -	\$ 2,490.05	\$ -	\$ 22,410.43	Customers-The Dalles Total
	\$ -	\$ 2,363.46	\$ -	\$ 602.21	\$ -	\$ 1,761.25	3-factor Total
	\$ -	\$ 27,263.94	\$ -	\$ 3,092.26	\$ -	\$ 24,171.68	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 201,949.12	\$ -	\$ 20,194.91	\$ -	\$ 181,754.21	3-factor Total
	\$ -	\$ 2,100.25	\$ -	\$ 224.94	\$ -	\$ 1,875.31	Customers-All Total
	\$ 483,676.54	\$ 483,676.54	\$ -	\$ -	\$ 483,676.54	\$ -	Direct-OR Total
	\$ 5,935.12	\$ 5,935.12	\$ 5,935.12	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 17,093.97	\$ -	\$ 1,360.68	\$ -	\$ 15,733.29	sales volumes Total
	\$ -	\$ 10,723.93	\$ -	\$ -	\$ -	\$ 10,723.93	Sendout Volumes Total
885 Supervision and Engineering Total	\$ 489,611.66	\$ 231,867.27	\$ 5,935.12	\$ 21,780.53	\$ 483,676.54	\$ 693,763.28	Transmission Total
	\$ -	\$ 2,403.04	\$ -	\$ 240.30	\$ -	\$ 2,162.74	3-factor Total
	\$ -	\$ 98,951.89	\$ -	\$ 11,612.99	\$ -	\$ 87,338.90	Customers Port/Van 80% Total
	\$ -	\$ 269.16	\$ -	\$ 28.83	\$ -	\$ 240.33	Customers-All Total
	\$ 86,590.65	\$ 86,590.65	\$ -	\$ -	\$ 86,590.65	\$ -	direct-or Total
	\$ 14,450.76	\$ 14,450.76	\$ 14,450.76	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 105,842.04	\$ -	\$ -	\$ -	\$ 105,842.04	sales volumes Total
	\$ 101,041.41	\$ 207,466.13	\$ 14,450.76	\$ 11,882.12	\$ 86,590.65	\$ 195,584.01	Sendout Volumes Total
887 Mains Total	\$ -	\$ 3,479.70	\$ -	\$ 347.97	\$ -	\$ 3,131.73	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 99,801.28	\$ -	\$ 7,944.18	\$ -	\$ 91,857.10	Sendout Volumes Total
	\$ -	\$ 20,935.63	\$ -	\$ 2,254.77	\$ -	\$ 18,680.86	Telemetering Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
889 Measuring and Regulator Station Expense - Gene	\$ -	\$ 124,216.61	\$ -	\$ 10,546.92	\$ -	\$ 113,669.69	3-factor Total
	\$ -	\$ 297.37	\$ -	\$ 29.74	\$ -	\$ 267.63	Customers-all Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	customers-all Total

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
891 Measuring and Regulator Station Expense - City of	\$ 2,375.80	\$ -	\$ 2,375.80	\$ -	\$ -	\$ -	\$ 2,375.80	\$ -	\$ 2,375.80	Direct-OR Total
	\$ -	\$ 8,459.71	\$ 8,459.71	\$ 673.39	\$ 673.39	\$ 703.13	\$ -	\$ 7,786.32	\$ 7,786.32	Sendout Volumes Total
	\$ 2,375.80	\$ 8,757.08	\$ 11,132.88	\$ 703.13	\$ 703.13	\$ 703.13	\$ 2,375.80	\$ 8,053.95	\$ 10,429.75	
	\$ -	\$ 161.30	\$ 161.30	\$ -	\$ 16.13	\$ 16.13	\$ -	\$ 145.17	\$ 145.17	3-factor Total
	\$ -	\$ 1,209.21	\$ 1,209.21	\$ -	\$ 129.51	\$ 129.51	\$ -	\$ 1,079.70	\$ 1,079.70	Customers-All Total
	\$ 44,513.07	\$ -	\$ 44,513.07	\$ -	\$ -	\$ -	\$ 44,513.07	\$ -	\$ 44,513.07	Customers-Comm Total
	\$ 6,225.96	\$ -	\$ 6,225.96	\$ 6,225.96	\$ -	\$ 6,225.96	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 11,276.67	\$ 11,276.67	\$ -	\$ 897.62	\$ 897.62	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 28,437.52	\$ 28,437.52	\$ -	\$ -	\$ -	\$ -	\$ 10,379.05	\$ 10,379.05	Sendout Volumes Total
	\$ 50,739.03	\$ 41,084.70	\$ 91,823.73	\$ 6,225.96	\$ 1,043.26	\$ 7,269.22	\$ 44,513.07	\$ 28,437.52	\$ 84,554.51	Transmission Total
892 Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 84,719.78	\$ 84,719.78	\$ -	\$ 9,073.49	\$ 9,073.49	\$ -	\$ 75,646.29	\$ 75,646.29	Customers-All Total
	\$ -	\$ 4,116.01	\$ 4,116.01	\$ -	\$ 390.61	\$ 390.61	\$ -	\$ 3,725.40	\$ 3,725.40	Customers-Comm Total
	\$ -	\$ 19,450.59	\$ 19,450.59	\$ -	\$ 1,487.97	\$ 1,487.97	\$ -	\$ 17,962.62	\$ 17,962.62	Customers-Ind Total
	\$ -	\$ 25,641.80	\$ 25,641.80	\$ -	\$ 2,782.14	\$ 2,782.14	\$ -	\$ 22,859.66	\$ 22,859.66	Customers-Res Total
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ -	direct-or Total
	\$ -	\$ 74,070.12	\$ 74,070.12	\$ -	\$ 5,895.98	\$ 5,895.98	\$ -	\$ 68,174.14	\$ 68,174.14	Sendout Volumes Total
	\$ -	\$ 11,361.82	\$ 11,361.82	\$ -	\$ -	\$ -	\$ -	\$ 11,361.82	\$ 11,361.82	Transmission Total
893 Meters and House Regulators Total	\$ 33.28	\$ 219,360.12	\$ 219,393.40	\$ -	\$ 19,630.18	\$ 19,630.18	\$ 33.28	\$ 199,729.94	\$ 199,763.22	3-factor Total
	\$ -	\$ 1,560.69	\$ 1,560.69	\$ -	\$ 156.07	\$ 156.07	\$ -	\$ 1,404.62	\$ 1,404.62	3-factor Total
	\$ -	\$ 224.84	\$ 224.84	\$ -	\$ -	\$ -	\$ -	\$ 224.84	\$ 224.84	Transmission Total
894 Other Equipment Total	\$ -	\$ 1,785.53	\$ 1,785.53	\$ -	\$ 156.07	\$ 156.07	\$ -	\$ 1,629.46	\$ 1,629.46	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 137,843.83	\$ 137,843.83	\$ -	\$ 14,763.07	\$ 14,763.07	\$ -	\$ 123,080.76	\$ 123,080.76	Customers-Comm Total
901 Supervision Total	\$ -	\$ 137,843.83	\$ 137,843.83	\$ -	\$ 14,763.07	\$ 14,763.07	\$ -	\$ 123,080.76	\$ 123,080.76	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 67,208.24	\$ 67,208.24	\$ -	\$ 7,198.00	\$ 7,198.00	\$ -	\$ 60,010.24	\$ 60,010.24	3-factor Total
902 Meter Reading Expenses Total	\$ -	\$ 67,208.24	\$ 67,208.24	\$ -	\$ 7,198.00	\$ 7,198.00	\$ -	\$ 60,010.24	\$ 60,010.24	Customers-All Total
	\$ -	\$ 11,980.10	\$ 11,980.10	\$ -	\$ 1,198.01	\$ 1,198.01	\$ -	\$ 10,782.09	\$ 10,782.09	3-factor Total
	\$ -	\$ 1,408,023.33	\$ 1,408,023.33	\$ -	\$ 150,799.30	\$ 150,799.30	\$ -	\$ 1,257,224.03	\$ 1,257,224.03	Customers-Ind Total
	\$ -	\$ 32,848.01	\$ 32,848.01	\$ -	\$ 2,512.87	\$ 2,512.87	\$ -	\$ 30,335.14	\$ 30,335.14	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,452,851.44	\$ 1,452,851.44	\$ -	\$ 154,510.18	\$ 154,510.18	\$ -	\$ 1,298,341.26	\$ 1,298,341.26	Customers-All Total
	\$ -	\$ 19,386.00	\$ 19,386.00	\$ -	\$ 2,076.24	\$ 2,076.24	\$ -	\$ 17,309.76	\$ 17,309.76	Customers-Comm Total
	\$ -	\$ 4,206.25	\$ 4,206.25	\$ -	\$ 399.17	\$ 399.17	\$ -	\$ 3,807.08	\$ 3,807.08	Customers-Ind Total
	\$ -	\$ 2,074.09	\$ 2,074.09	\$ -	\$ 158.67	\$ 158.67	\$ -	\$ 1,915.42	\$ 1,915.42	Customers-Res Total
	\$ -	\$ 40,087.26	\$ 40,087.26	\$ -	\$ 4,349.47	\$ 4,349.47	\$ -	\$ 35,737.79	\$ 35,737.79	Direct-OR Total
904 Uncollectible Accounts Total	\$ -	\$ 65,753.60	\$ 65,753.60	\$ -	\$ 6,983.55	\$ 6,983.55	\$ -	\$ 58,770.05	\$ 58,770.05	Customers-Res Total
	\$ -	\$ 155.80	\$ 155.80	\$ -	\$ 16.90	\$ 16.90	\$ -	\$ 138.90	\$ 138.90	3-factor Total
907 Supervision Total	\$ -	\$ 155.80	\$ 155.80	\$ -	\$ 16.90	\$ 16.90	\$ -	\$ 138.90	\$ 138.90	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Comm Total
	\$ -	\$ 131,893.35	\$ 131,893.35	\$ -	\$ 14,125.78	\$ 14,125.78	\$ -	\$ 117,767.57	\$ 117,767.57	Customers-Ind Total
	\$ -	\$ 78,522.14	\$ 78,522.14	\$ -	\$ 6,006.94	\$ 6,006.94	\$ -	\$ 72,515.20	\$ 72,515.20	Customers-Res Total
	\$ -	\$ (3,073.78)	\$ (3,073.78)	\$ -	\$ (333.51)	\$ (333.51)	\$ -	\$ (2,740.27)	\$ (2,740.27)	direct-or Total
	\$ (13,014.94)	\$ -	\$ (13,014.94)	\$ -	\$ -	\$ -	\$ (13,014.94)	\$ -	\$ (13,014.94)	Direct-WA Total
908 Customer Assistance Expense Total	\$ 8,109.76	\$ -	\$ 8,109.76	\$ 8,109.76	\$ -	\$ 8,109.76	\$ -	\$ -	\$ -	Customers-All Total
	\$ (4,905.18)	\$ 207,341.71	\$ 202,436.53	\$ 19,799.22	\$ 27,908.98	\$ 47,708.20	\$ (13,014.94)	\$ 187,542.49	\$ 174,527.55	Customers-Comm Total
	\$ -	\$ 154,341.32	\$ 154,341.32	\$ -	\$ 16,529.96	\$ 16,529.96	\$ -	\$ 137,811.36	\$ 137,811.36	Customers-Ind Total
909 Customer Information Expense Total	\$ -	\$ 154,341.32	\$ 154,341.32	\$ -	\$ 16,529.96	\$ 16,529.96	\$ -	\$ 137,811.36	\$ 137,811.36	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 14,862.11	\$ 14,862.11	\$ -	\$ 1,612.54	\$ 1,612.54	\$ -	\$ 13,249.57	\$ 13,249.57	Customers-Comm Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 14,862.11	\$ 14,862.11	\$ -	\$ 1,612.54	\$ 1,612.54	\$ -	\$ 13,249.57	\$ 13,249.57	Customers-Res Total
	\$ -	\$ 13,844.23	\$ 13,844.23	\$ -	\$ 1,482.72	\$ 1,482.72	\$ -	\$ 12,361.51	\$ 12,361.51	3-factor Total
911 Supervision Total	\$ -	\$ 13,844.23	\$ 13,844.23	\$ -	\$ 1,482.72	\$ 1,482.72	\$ -	\$ 12,361.51	\$ 12,361.51	Customers-All Total
	\$ -	\$ 58.16	\$ 58.16	\$ -	\$ 5.82	\$ 5.82	\$ -	\$ 52.34	\$ 52.34	Customers-Comm Total
	\$ -	\$ 292,814.25	\$ 292,814.25	\$ -	\$ 31,360.41	\$ 31,360.41	\$ -	\$ 261,453.84	\$ 261,453.84	Customers-Ind Total
	\$ -	\$ 3,524.05	\$ 3,524.05	\$ -	\$ 382.36	\$ 382.36	\$ -	\$ 3,141.69	\$ 3,141.69	Customers-Res Total

FERC Description	System		Washington		Oregon		Allocation Method
	Direct	Allocated	Direct	Allocated	Direct	Allocated	
	Oct	Oct	Oct	Oct	Oct	Oct	
912 Demonstration and Selling Expense Total	\$ 417.48	\$ 296,396.46	\$ -	\$ -	\$ 417.48	\$ -	Direct-OR Total
913 Advertising Total	\$ -	\$ 35,244.98	\$ -	\$ 3,774.74	\$ -	\$ 31,470.24	Customers-All Total
921 Office Supplies and Expense Total	\$ 61,553.98	\$ 4,730,796.47	\$ -	\$ 490,183.47	\$ 61,553.98	\$ 4,240,613.00	3-factor Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (1,175,863.72)	\$ -	\$ (123,818.45)	\$ -	\$ (1,052,045.27)	Admin Tran Total
924 Property Insurance Premium Total	\$ 727.26	\$ 10,128.62	\$ -	\$ 1,012.86	\$ 727.26	\$ 9,115.76	Employee Cost Total
925 Injuries and Damages Total	\$ 727.26	\$ 10,128.62	\$ -	\$ 1,012.86	\$ 727.26	\$ 9,115.76	3-factor Total
926 Employee Pensions and Benefits Total	\$ -	\$ (107,594.90)	\$ -	\$ (10,347.32)	\$ -	\$ (97,247.58)	Employee Cost Total
930 Miscellaneous General Expense Total	\$ -	\$ 531,016.06	\$ -	\$ 53,101.61	\$ -	\$ 477,914.45	3-factor Total
931 Rents Total	\$ 3,989.18	\$ 403,536.05	\$ -	\$ 40,371.28	\$ 3,989.18	\$ 363,164.77	customers-all Total
935 Maintenance of General Plant Total	\$ 48,733.50	\$ 314,980.13	\$ 11,442.55	\$ 31,929.33	\$ 37,290.95	\$ 283,050.80	3-factor Total
Grand Total	\$ 979,838.23	\$ 11,043,007.57	\$ 12,022,845.80	\$ 1,110,674.00	\$ 918,833.83	\$ 9,932,333.57	3-factor Total

November 2016 Activity

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

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

November 2016							
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	
						Oregon Allocated	
						Oregon Total	
		13,481,493			811,303		12,670,190
		1,307,243,114			149,664,704		1,157,578,410
		1.03%			0.54%		1.09%

NW Natural
 Washington Quarterly Results of Operations Report

Monthly Summary	System				Washington		Oregon		November 2016	
	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
480.1 Sales of Gas										
Residential	30,223,675	16,112,739	30,223,675	3,152,383	1,054,547	3,152,383	1,054,547	27,071,293	15,058,191	27,071,293
Commercial	14,579,425	16,112,739	14,579,425	1,164,995	1,054,547	1,164,995	1,054,547	13,414,429	15,058,191	13,414,429
Industrial Firm	1,951,895	0	1,951,895	155,395	0	155,395	0	1,796,500	0	1,796,500
Interruptible	1,931,813	0	1,931,813	49,363	0	49,363	0	1,882,450	0	1,882,450
Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue	0	0	0	0	0	0	0	0	0	0
495.20 Total Sales of Gas	48,686,808	16,112,739	64,799,547	4,522,136	1,054,547	5,576,683	1,054,547	44,164,672	15,058,191	59,222,864
Transportation Revenue										
Industrial Firm	998,722	0	998,722	115,947	0	115,947	0	882,775	0	882,775
Interruptible	672,722	0	672,722	75,578	0	75,578	0	597,144	0	597,144
Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0
489.3 Total Transportation Revenue	1,671,444	0	1,671,444	191,526	0	191,526	0	1,479,919	0	1,479,919
495.6 Rate Adjustments - Amortizations	2,058,284	0	2,058,284	(129,178)	0	(129,178)	0	2,187,462	0	2,187,462
Miscellaneous Revenues										
Late Payment Charge	99,728	0	99,728	3,237	0	3,237	0	96,491	0	96,491
Seasonal Reconnect Fee	500	0	500	0	0	0	0	500	0	500
Delinquent Reconnect Fee	13,750	0	13,750	50	0	50	0	13,700	0	13,700
Returned Check Charge	7,575	0	7,575	720	0	720	0	6,855	0	6,855
Recon Charge CR During Office Hours	19,735	0	19,735	825	0	825	0	18,910	0	18,910
Field Collection Charge	16,080	0	16,080	1,020	0	1,020	0	15,060	0	15,060
Recon Charge CR After Office Hours	2,160	0	2,160	1,850	0	1,850	0	310	0	310
Recon Charge Seas During Office Hours	3,745	0	3,745	205	0	205	0	3,540	0	3,540
Recon Charge Seas After Office Hours	80	0	80	0	0	0	0	80	0	80
Automated Payment Charge	2,673	0	2,673	270	0	270	0	2,403	0	2,403
Rent - Utility Property	16,490	30,025	30,025	1,726	2,243	2,243	2,243	14,765	27,782	27,782
Meter Rentals	993	0	993	286	0	286	0	707	0	707
495.1 Other Gas Revenue - Miscellaneous	183,508	30,025	213,533	10,189	2,243	12,432	2,243	173,319	27,782	201,101
495.2 Total Miscellaneous Revenues	52,600,044	16,142,764	68,742,808	4,594,672	1,056,791	5,651,463	1,056,791	48,005,372	15,085,973	63,091,346
Total Operating Revenue										
Cost of Gas	18,609,574	0	18,609,574	1,640,871	0	1,640,871	0	16,968,703	0	16,968,703
WACOG Incurred	946,910	0	946,910	86,960	0	86,960	0	859,950	0	859,950
WACOG Deferred	6,351,140	0	6,351,140	684,680	0	684,680	0	5,666,460	0	5,666,460
Demand Incurred	912,063	0	912,063	68,414	0	68,414	0	843,649	0	843,649
Demand Deferred	(274,669)	0	(274,669)	(169,095)	0	(169,095)	0	(105,574)	0	(105,574)
805.4 Total Cost of Gas	26,545,018	0	26,545,018	2,311,830	0	2,311,830	0	24,233,188	0	24,233,188
Detail Operations & Maintenance										
Other Taxes	863,338	10,751,666	11,615,004	81,167	1,112,702	1,193,869	1,112,702	782,171	9,638,964	10,421,135
Property	1,768,920	0	1,768,920	127,564	0	127,564	0	1,641,356	0	1,641,356
Franchise	1,700,709	0	1,700,709	216,354	0	216,354	0	1,484,356	0	1,484,356
Payroll	11,043	463,370	474,413	3,011	44,576	47,587	44,576	8,032	418,794	418,794
Other	0	0	0	0	0	0	0	0	0	0
Regulatory	3,480,672	463,370	3,944,042	346,929	44,576	391,505	44,576	3,133,743	418,794	3,552,537
408.15 Total Other Taxes	863,338	10,751,666	11,615,004	81,167	1,112,702	1,193,869	1,112,702	782,171	9,638,964	10,421,135
403.1 Depreciation										
Income Taxes	998,897	0	998,897	291,385	0	291,385	0	707,512	0	707,512
Federal Income Taxes	4,539,178	0	4,539,178	(12,127)	0	(12,127)	0	4,539,178	0	4,539,178
Federal Income Taxes - Deferred	(20,515)	0	(20,515)	0	0	0	0	(8,388)	0	(8,388)
Federal Income Tax Credit	171,558	0	171,558	0	0	0	0	171,558	0	171,558
Oregon Income Taxes	1,005,746	0	1,005,746	0	0	0	0	1,005,746	0	1,005,746
Oregon Income Taxes - Deferred	(6,923)	0	(6,923)	0	0	0	0	(6,923)	0	(6,923)
403.1 Total Income Taxes	6,685,939	0	6,685,939	279,258	0	279,258	0	6,406,681	0	6,406,681
Total Operating Revenue Deductions	30,889,028	17,686,348	48,575,376	2,739,926	1,820,976	4,840,160	1,820,976	28,149,103	15,865,372	44,014,475
Net Operating Income										
			13,481,493			811,303				12,670,190

		November 2016							
		System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101	Gross Plant		2,822,524,281			296,381,131			2,526,143,149
108.1X	Accumulated Depreciation		0			(123,577,608)			(1,121,667,282)
ADJ	Working Capital Allowance		(1,245,244,890)			13,048,850			111,244,479
117.X	Storage Gas - Cushion		124,293,329			1,330,201			12,805,836
186.XX	Leasehold Improvements		14,136,037			49,524			445,716
252.XX	Customer Contributions		495,240			(491,708)			(3,173,937)
283.XX	Deferred Taxes - Federal		(3,665,645)			(37,075,686)			(300,629,132)
283.XX	Deferred Taxes - State		(337,704,818)			0			(67,590,419)
	Total Rate Base		1,307,243,114			149,664,704			1,157,578,410
Rate Of Return on Rate Base			1.03%			0.54%			1.09%
Allocation References:									
A	Unbilled Revenue		100.00%			2.65%			97.35%
B	Follows plant split		100.00%			10.68%			89.32%
COH	See CO&M Detail								
D	Depreciation Factor		100.00%			10.26%			89.74%

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

Summary

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

		November 2016					
System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
	103,206,090			7,709,273			95,496,817
	1,257,528,583			139,202,041			1,118,326,542
	8.21%			5.54%			8.54%

		November 2016					
Acc	Description	System Direct	System Allocated	System Total	Washington	Washington	Washington
					Direct	Allocated	Total
NW Natural							
Washington Results of Operations							
12 Month Ended Reports							
	Abcc. Ref.						
480.1	Sales of Gas	0	0	0	0	0	0
481.1	Residential	404,435,432	0	404,435,432	40,756,064	0	363,679,368
481.2	Commercial	199,946,495	0	199,946,495	16,011,417	0	183,935,077
481.3	Industrial Firm	21,137,975	0	21,137,975	1,838,053	0	19,299,922
481.5	Interruptible	19,250,033	0	19,250,033	522,197	0	18,727,836
495.20	Interruptible Incentive	0	0	0	0	0	0
	Unbilled Revenue	0	(8,832,077)	(8,832,077)	(1,802,252)	0	(7,029,825)
	Total Sales of Gas	644,769,935	(8,832,077)	635,937,858	59,127,732	(1,802,252)	578,612,378
	Transportation Revenue						
489.12	Industrial Firm	11,324,246	0	11,324,246	1,298,238	0	10,026,008
489.13	Interruptible	8,048,373	0	8,048,373	897,722	0	7,150,651
489.15	Agency Fee/Balancing	0	0	0	0	0	0
489.3	Total Transportation Revenue	19,403,829	0	19,403,829	2,195,960	0	17,207,669
495.6	Rate Adjustments - Amortizations	(5,223,966)	0	(5,223,966)	(1,652,273)	0	(3,571,692)
	Miscellaneous Revenues						
487	Late Payment Charge	2,002,789	0	2,002,789	81,011	0	1,921,778
488.0	Seasonal Reconnect Fee	14,200	0	14,200	0	0	14,200
488.0	Delinquent Reconnect Fee	274,600	0	274,600	1,500	0	273,100
488.1	Returned Check Charge	102,690	0	102,690	9,795	0	92,895
488.3	Recon Charge CR During Office Hours	251,060	0	251,060	11,580	0	239,480
488.4	Field Collection Charge	357,470	0	357,470	28,600	0	328,870
488.5	Recon Charge CR After Office Hours	33,120	0	33,120	30,600	0	2,520
488.6	Recon Charge Seas During Office Hours	16,150	0	16,150	1,150	0	15,000
488.7	Recon Charge Seas After Office Hours	1,790	0	1,790	1,550	0	240
493.2	Automated Payment Charge	46,443	0	46,443	5,710	0	40,733
495.1	Rent - Utility Property	0	383,481	383,481	0	26,755	356,726
495.1	Meter Rentals	204,802	0	204,802	16,576	0	188,227
495.2	Other Gas Revenue - Miscellaneous	120,851	0	120,851	19,295	0	101,556
	Total Miscellaneous Revenues	3,425,966	383,481	3,809,447	207,367	26,755	3,575,325
	Total Operating Revenue	662,375,765	(8,448,596)	653,927,169	59,878,786	(1,775,497)	595,823,880
	Cost of Gas						
804.7	WACOG Incurred	179,665,629	0	179,665,629	16,192,011	0	163,473,618
805.7	WACOG Deferred	22,715,783	0	22,715,783	3,383,926	0	19,331,857
804.6	Demand Incurred	80,392,058	0	80,392,058	8,310,895	0	72,081,164
805.8	Demand Deferred	(9,087,844)	0	(9,087,844)	(935,039)	0	(8,152,805)
805.4	Amortization of Gas Costs	(24,132,562)	0	(24,132,562)	(5,042,338)	0	(19,090,224)
	Total Cost of Gas	249,553,065	0	249,553,065	21,909,454	0	227,643,611
	Operations & Maintenance	13,964,432	126,955,496	140,919,928	666,941	13,196,136	113,759,360
	Other Taxes						
408.11	Property	20,676,617	0	20,676,617	1,298,436	0	19,378,182
408.12	Franchise	16,853,112	0	16,853,112	2,402,173	0	14,450,939
408.13	Payroll	0	5,760,462	5,760,462	558,371	0	5,202,091
408.14	Other	395,289	0	395,289	84,415	0	310,875
408.15	Regulatory	1,267,110	0	1,267,110	133,752	0	1,133,358
	Total Other Taxes	39,992,129	5,760,462	45,752,591	3,918,775	558,371	40,975,445
403.1	Depreciation	0	75,981,700	75,981,700	0	7,811,230	68,170,470
	Income Taxes						
409.11	Federal Income Taxes			(926,955)			(3,394,503)
410.11	Federal Income Taxes - Deferred			45,337,544			45,337,544
411.42	Federal Income Tax Credit			(12,345,892)			(12,211,454)
409.12	Oregon Income Taxes			421,094			421,094
410.12	Oregon Income Taxes - Deferred			10,252,351			10,252,351
411.12	Oregon Income Tax Credit			(3,924,346)			(3,924,346)
	Total Income Taxes			38,813,796			36,480,687
	Total Operating Revenue Deductions	303,209,625	208,697,657	550,221,079	26,495,170	21,565,736	500,327,063
	Net Operating Income			103,206,090			95,496,817

	November 2016							
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated
101			2,764,068,184			284,720,159		2,479,348,025
108.1X			(1,217,099,987)			(119,967,218)		(1,097,132,769)
Adj			104,635,870			10,610,924		94,024,946
117.X			14,152,652			1,331,765		12,820,888
186.XX			599,567			59,860		539,707
252.XX			(3,532,467)			(477,762)		(3,054,704)
283.XX			(337,704,818)			(37,075,686)		(300,629,132)
283.XX			(67,590,419)			0		(67,590,419)
Total Rate Base			1,257,528,563			139,202,041		1,118,326,542
Rate Of Return on Rate Base			8.21%			5.54%		8.54%
Allocation References:			100.00%			10.28%		89.72%
D								
Depreciation Factor								

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:
D
Depreciation Factor

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2016

Month

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$41,222	\$3,879	\$37,343
818	Compressor Station Expense	\$2,851	\$268	\$2,583
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$168,347	\$15,761	\$152,586
821	Purification Expense	\$7,618	\$717	\$6,901
Maintenance				
832	Wells Expense	\$12,098	\$1,138	\$10,959
	Total Underground Storage Expense	<u>232,136</u>	<u>21,764</u>	<u>210,372</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$9,152	\$861	\$8,291
	Total Other Storage Expense	<u>9,152</u>	<u>861</u>	<u>8,291</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$136,186	\$12,815	\$123,371
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$126,140	\$11,870	\$114,270
	Total Liquified Natural Gas Expense	<u>262,326</u>	<u>24,685</u>	<u>237,641</u>
	Total Natural Gas Storage	<u>503,614</u>	<u>47,310</u>	<u>456,304</u>
Transmission Expense				
Operation				
856	Mains Expense	\$86,392	\$3,241	\$83,150
Maintenance				
863	Maintenance of Mains	\$5,962	\$475	\$5,487
	Total Transmission Expense	<u>92,354</u>	<u>3,716</u>	<u>88,638</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$268,389	\$23,763	\$244,626
874	Mains and Services Expense	\$1,127,436	\$118,262	\$1,009,173
875	Measuring and Regulator Station Expense - General	\$16,737	\$1,446	\$15,291
877	Measuring and Regulator Station Expense - City Gate	\$48,756	\$3,979	\$44,776
878	Meter and House Regulator Expense	\$479,516	\$51,180	\$428,336
879	Customer Installation Expense	\$958,497	\$100,014	\$858,483
880	Other Expense	\$143,032	\$16,848	\$126,184
881	Rents	\$14,002	\$1,766	\$12,236
Maintenance				
885	Supervision and Engineering	\$564,470	\$22,176	\$542,294
887	Mains	\$224,103	\$31,782	\$192,322
889	Measuring and Regulator Station Expense - General	\$123,619	\$10,317	\$113,302
891	Measuring and Regulator Station Expense - City Gate	\$9,882	\$747	\$9,135
892	Services	\$47,216	\$952	\$46,264
893	Meters and House Regulators	\$247,736	\$23,151	\$224,585
894	Other Equipment	\$2,289	\$177	\$2,112
	Total Distribution Expense	<u>4,275,681</u>	<u>406,560</u>	<u>3,869,121</u>

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$126,732	\$13,572	\$113,160
902	Meter Reading Expenses	\$67,325	\$7,210	\$60,114
903	Customer Records and Collection Expense	\$1,515,665	\$161,256	\$1,354,409
904	Uncollectible Accounts	\$98,146	\$9,691	\$88,455
	Total Customer Accounts Expense	<u>1,807,868</u>	<u>191,729</u>	<u>1,616,139</u>
Customer Service and Informational				
Operation				
907	Supervision	\$131	\$14	\$117
908	Customer Assistance Expense	\$163,201	\$20,672	\$142,529
909	Customer Information Expense	\$224,102	\$24,001	\$200,101
910	Miscellaneous Customer Service Expense	\$15,895	\$1,725	\$14,170
	Total Customer Service and Informational	<u>403,329</u>	<u>46,412</u>	<u>356,917</u>
Sales Expense				
Operation				
911	Supervision	\$13,143	\$1,408	\$11,736
912	Demonstration and Selling Expense	\$286,489	\$30,681	\$255,808
913	Advertising	\$20,739	\$2,221	\$18,517
916	Miscellaneous Sales Expense	-	-	-
	Total Sales Expense	<u>320,371</u>	<u>34,310</u>	<u>286,061</u>
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$4,350,669	\$481,420	\$3,869,250
922	Administrative Expenses Transferred - Credit	(\$1,555,626)	(\$159,266)	(\$1,396,360)
924	Property Insurance Premium	\$265,775	\$26,577	\$239,197
925	Injuries and Damages	\$4,957	\$2,828	\$2,129
926	Employee Pensions and Benefits	\$177,605	\$16,889	\$160,716
928	Regulatory Commission Expense	-	-	-
930	Miscellaneous General Expense	\$166,454	\$17,135	\$149,319
931	Rents	\$390,097	\$38,628	\$351,468
Maintenance				
935	Maintenance of General Plant	\$411,857	\$39,621	\$372,236
	Total Administrative and General Expense	<u>\$4,211,787</u>	<u>\$463,832</u>	<u>\$3,747,955</u>
	Total Operations and Maintenance Expense	<u><u>\$11,615,004.28</u></u>	<u><u>\$1,193,868.97</u></u>	<u><u>\$10,421,135.31</u></u>

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

FERC Description	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	Nov	Allocated	Nov	Allocated	Nov	Allocated	Nov	Allocated	Nov	Allocated	Nov	Allocated
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
816 Wells Expense Total	\$ -	\$ 41,222.31	\$ 41,222.31	\$ -	\$ 3,879.02	\$ 3,879.02	\$ -	\$ 37,343.29	\$ -	\$ 37,343.29	\$ 37,343.29	\$ -
818 Compressor Station Expense Total	\$ -	\$ 2,850.81	\$ 2,850.81	\$ -	\$ 268.26	\$ 268.26	\$ -	\$ 2,582.55	\$ -	\$ 2,582.55	\$ 2,582.55	\$ -
819 Compressor Station Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 854.67	\$ -	\$ 854.67	\$ -	\$ -	\$ -	\$ -	\$ 854.67	\$ -	\$ 854.67	\$ -	\$ -
820 Measuring and Regulator Station Expense Total	\$ 854.67	\$ 167,492.04	\$ 168,346.71	\$ -	\$ 15,761.00	\$ 15,761.00	\$ -	\$ 151,731.04	\$ 854.67	\$ 151,731.04	\$ 152,585.71	\$ -
	\$ -	\$ 7,618.10	\$ 7,618.10	\$ -	\$ 716.86	\$ 716.86	\$ -	\$ 6,901.24	\$ -	\$ 6,901.24	\$ 6,901.24	\$ -
821 Purification Expense Total	\$ -	\$ 7,618.10	\$ 7,618.10	\$ -	\$ 716.86	\$ 716.86	\$ -	\$ 6,901.24	\$ -	\$ 6,901.24	\$ 6,901.24	\$ -
	\$ -	\$ 12,097.76	\$ 12,097.76	\$ -	\$ 1,138.40	\$ 1,138.40	\$ -	\$ 10,959.36	\$ -	\$ 10,959.36	\$ 10,959.36	\$ -
832 Wells Expense Total	\$ -	\$ 12,097.76	\$ 12,097.76	\$ -	\$ 1,138.40	\$ 1,138.40	\$ -	\$ 10,959.36	\$ -	\$ 10,959.36	\$ 10,959.36	\$ -
	\$ -	\$ 9,152.11	\$ 9,152.11	\$ -	\$ 861.21	\$ 861.21	\$ -	\$ 8,290.90	\$ -	\$ 8,290.90	\$ 8,290.90	\$ -
840 Supervision and Engineering Total	\$ -	\$ 9,152.11	\$ 9,152.11	\$ -	\$ 861.21	\$ 861.21	\$ -	\$ 8,290.90	\$ -	\$ 8,290.90	\$ 8,290.90	\$ -
	\$ -	\$ 136,185.68	\$ 136,185.68	\$ -	\$ 12,815.07	\$ 12,815.07	\$ -	\$ 123,370.61	\$ -	\$ 123,370.61	\$ 123,370.61	\$ -
844 Supervision and Engineering Total	\$ -	\$ 136,185.68	\$ 136,185.68	\$ -	\$ 12,815.07	\$ 12,815.07	\$ -	\$ 123,370.61	\$ -	\$ 123,370.61	\$ 123,370.61	\$ -
	\$ -	\$ 126,140.29	\$ 126,140.29	\$ -	\$ 11,869.80	\$ 11,869.80	\$ -	\$ 114,270.49	\$ -	\$ 114,270.49	\$ 114,270.49	\$ -
847 Supervision and Engineering Total	\$ -	\$ 126,140.29	\$ 126,140.29	\$ -	\$ 11,869.80	\$ 11,869.80	\$ -	\$ 114,270.49	\$ -	\$ 114,270.49	\$ 114,270.49	\$ -
	\$ -	\$ 23,337.27	\$ 23,337.27	\$ -	\$ 2,333.73	\$ 2,333.73	\$ -	\$ 21,003.54	\$ -	\$ 21,003.54	\$ 21,003.54	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 561.77	\$ -	\$ 561.77	\$ -	\$ -	\$ -	\$ -	\$ 561.77	\$ -	\$ 561.77	\$ -	\$ -
	\$ 895.77	\$ -	\$ 895.77	\$ -	\$ -	\$ -	\$ -	\$ 895.77	\$ -	\$ 895.77	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 150.27	\$ 150.27	\$ -	\$ 11.96	\$ 11.96	\$ -	\$ 138.31	\$ -	\$ 138.31	\$ 138.31	\$ -
856 Mains Expense Total	\$ 1,457.54	\$ 61,446.70	\$ 62,904.24	\$ 895.77	\$ 2,345.69	\$ 3,241.46	\$ -	\$ 61,446.70	\$ 561.77	\$ 62,008.47	\$ 63,459.93	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 5,961.94	\$ 5,961.94	\$ -	\$ 474.57	\$ 474.57	\$ -	\$ 5,487.37	\$ -	\$ 5,487.37	\$ 5,487.37	\$ -
863 Maintenance of Mains Total	\$ -	\$ 5,961.94	\$ 5,961.94	\$ -	\$ 474.57	\$ 474.57	\$ -	\$ 5,487.37	\$ -	\$ 5,487.37	\$ 5,487.37	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 165,335.01	\$ 165,335.01	\$ -	\$ 15,558.02	\$ 15,558.02	\$ -	\$ 149,776.99	\$ -	\$ 149,776.99	\$ 149,776.99	\$ -
	\$ -	\$ 210.72	\$ 210.72	\$ -	\$ 18.35	\$ 18.35	\$ -	\$ 192.37	\$ -	\$ 192.37	\$ 192.37	\$ -
	\$ -	\$ 102,842.82	\$ 102,842.82	\$ -	\$ 8,186.29	\$ 8,186.29	\$ -	\$ 94,656.53	\$ -	\$ 94,656.53	\$ 94,656.53	\$ -
870 Supervision and Engineering Total	\$ -	\$ 268,388.55	\$ 268,388.55	\$ -	\$ 23,762.67	\$ 23,762.67	\$ -	\$ 244,625.88	\$ -	\$ 244,625.88	\$ 244,625.88	\$ -
	\$ -	\$ 426,400.83	\$ 426,400.83	\$ -	\$ 42,640.08	\$ 42,640.08	\$ -	\$ 383,760.75	\$ -	\$ 383,760.75	\$ 383,760.75	\$ -
	\$ -	\$ 311,987.23	\$ 311,987.23	\$ -	\$ 33,413.83	\$ 33,413.83	\$ -	\$ 278,573.40	\$ -	\$ 278,573.40	\$ 278,573.40	\$ -
	\$ 269,354.18	\$ -	\$ 269,354.18	\$ -	\$ -	\$ -	\$ -	\$ 269,354.18	\$ -	\$ 269,354.18	\$ 269,354.18	\$ -
	\$ 38,149.55	\$ -	\$ 38,149.55	\$ -	\$ 38,149.55	\$ 38,149.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 273.56	\$ 273.56	\$ -	\$ 26.12	\$ 26.12	\$ -	\$ 247.44	\$ -	\$ 247.44	\$ 247.44	\$ -
	\$ -	\$ 50,663.47	\$ 50,663.47	\$ -	\$ 4,032.81	\$ 4,032.81	\$ -	\$ 46,630.66	\$ -	\$ 46,630.66	\$ 46,630.66	\$ -
	\$ -	\$ 30,606.92	\$ 30,606.92	\$ -	\$ -	\$ -	\$ -	\$ 30,606.92	\$ -	\$ 30,606.92	\$ 30,606.92	\$ -
874 Mains and Services Expense Total	\$ 307,503.73	\$ 819,932.01	\$ 1,127,435.74	\$ 38,149.55	\$ 80,112.85	\$ 118,262.40	\$ -	\$ 739,819.16	\$ 269,354.18	\$ 1,009,173.34	\$ 1,009,173.34	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 12,692.27	\$ 12,692.27	\$ -	\$ -	\$ -	\$ -	\$ 11,681.97	\$ -	\$ 11,681.97	\$ 11,681.97	\$ -
	\$ -	\$ 4,045.16	\$ 4,045.16	\$ -	\$ 435.66	\$ 435.66	\$ -	\$ 3,609.50	\$ -	\$ 3,609.50	\$ 3,609.50	\$ -
875 Measuring and Regulator Station Expense - Gem	\$ -	\$ 16,737.43	\$ 16,737.43	\$ -	\$ 1,445.97	\$ 1,445.97	\$ -	\$ 15,291.46	\$ -	\$ 15,291.46	\$ 15,291.46	\$ -
	\$ -	\$ 2,204.76	\$ 2,204.76	\$ -	\$ 220.48	\$ 220.48	\$ -	\$ 1,984.28	\$ -	\$ 1,984.28	\$ 1,984.28	\$ -

FERC Description	System				Washington				Oregon				Allocation Method		
	Allocated		Total		Direct		Allocated		Direct		Allocated			Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov		Nov	Nov
	\$ -	\$ 72.28	\$ 72.28	\$ -	\$ -	\$ 7.23	\$ 7.23	\$ -	\$ -	\$ -	\$ 65.05	\$ 65.05	\$ -	\$ 65.05	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	customers-all Total
	\$ 517.61	\$ -	\$ 517.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517.61	\$ -	\$ -	\$ -	\$ 517.61	Direct-OR Total
	\$ -	\$ 9,291.69	\$ 9,291.69	\$ -	\$ -	\$ 739.62	\$ 739.62	\$ -	\$ -	\$ -	\$ 8,552.07	\$ 8,552.07	\$ -	\$ 8,552.07	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City	\$ 517.61	\$ 9,363.97	\$ 9,881.58	\$ -	\$ -	\$ 746.85	\$ 746.85	\$ -	\$ -	\$ 517.61	\$ 8,617.12	\$ 9,134.73	\$ -	\$ 9,134.73	
	\$ -	\$ 269.46	\$ 269.46	\$ -	\$ -	\$ 26.95	\$ 26.95	\$ -	\$ -	\$ -	\$ 242.51	\$ 242.51	\$ -	\$ 242.51	3-factor Total
	\$ -	\$ 555.63	\$ 555.63	\$ -	\$ -	\$ 59.51	\$ 59.51	\$ -	\$ -	\$ -	\$ 496.12	\$ 496.12	\$ -	\$ 496.12	Customers-All Total
	\$ 22,243.32	\$ -	\$ 22,243.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,243.32	\$ -	\$ -	\$ -	\$ 22,243.32	Direct-OR Total
	\$ 375.94	\$ -	\$ 375.94	\$ 375.94	\$ -	\$ 375.94	\$ 375.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 6,153.04	\$ 6,153.04	\$ -	\$ -	\$ 489.78	\$ 489.78	\$ -	\$ -	\$ -	\$ 5,663.26	\$ 5,663.26	\$ -	\$ 5,663.26	Sendout Volumes Total
	\$ -	\$ 17,618.63	\$ 17,618.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,618.63	\$ 17,618.63	\$ -	\$ 17,618.63	Transmission Total
892 Services Total	\$ 22,619.26	\$ 24,596.76	\$ 47,216.02	\$ 375.94	\$ 576.24	\$ 952.18	\$ 952.18	\$ -	\$ -	\$ 22,243.32	\$ 24,020.52	\$ 46,263.84	\$ -	\$ 46,263.84	
	\$ -	\$ 311.40	\$ 311.40	\$ -	\$ -	\$ 31.14	\$ 31.14	\$ -	\$ -	\$ -	\$ 280.26	\$ 280.26	\$ -	\$ 280.26	3-factor Total
	\$ -	\$ 115,198.81	\$ 115,198.81	\$ -	\$ -	\$ 12,337.79	\$ 12,337.79	\$ -	\$ -	\$ -	\$ 102,861.02	\$ 102,861.02	\$ -	\$ 102,861.02	Customers-All Total
	\$ -	\$ 7,814.08	\$ 7,814.08	\$ -	\$ -	\$ 741.56	\$ 741.56	\$ -	\$ -	\$ -	\$ 7,072.52	\$ 7,072.52	\$ -	\$ 7,072.52	Customers-Comm Total
	\$ -	\$ 1,551.58	\$ 1,551.58	\$ -	\$ -	\$ 118.70	\$ 118.70	\$ -	\$ -	\$ -	\$ 1,432.88	\$ 1,432.88	\$ -	\$ 1,432.88	Customers-Ind Total
	\$ -	\$ 23,463.27	\$ 23,463.27	\$ -	\$ -	\$ 2,545.76	\$ 2,545.76	\$ -	\$ -	\$ -	\$ 20,917.51	\$ 20,917.51	\$ -	\$ 20,917.51	Customers-Res Total
	\$ 41.60	\$ -	\$ 41.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.60	\$ -	\$ 41.60	\$ -	\$ 41.60	direct-or Total
	\$ -	\$ 92,660.23	\$ 92,660.23	\$ -	\$ -	\$ 7,375.75	\$ 7,375.75	\$ -	\$ -	\$ -	\$ 85,284.48	\$ 85,284.48	\$ -	\$ 85,284.48	Sendout Volumes Total
	\$ 41.60	\$ 247,694.48	\$ 247,736.08	\$ -	\$ -	\$ 23,150.70	\$ 23,150.70	\$ -	\$ -	\$ 41.60	\$ 224,543.78	\$ 224,585.38	\$ -	\$ 224,585.38	Transmission Total
893 Meters and House Regulators Total	\$ -	\$ 1,769.80	\$ 1,769.80	\$ -	\$ -	\$ 176.98	\$ 176.98	\$ -	\$ -	\$ -	\$ 1,592.82	\$ 1,592.82	\$ -	\$ 1,592.82	3-factor Total
	\$ -	\$ 519.52	\$ 519.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519.52	\$ 519.52	\$ -	\$ 519.52	Transmission Total
894 Other Equipment Total	\$ -	\$ 2,289.32	\$ 2,289.32	\$ -	\$ -	\$ 176.98	\$ 176.98	\$ -	\$ -	\$ -	\$ 2,112.34	\$ 2,112.34	\$ -	\$ 2,112.34	
	\$ -	\$ 133.16	\$ 133.16	\$ -	\$ -	\$ 13.32	\$ 13.32	\$ -	\$ -	\$ -	\$ 119.84	\$ 119.84	\$ -	\$ 119.84	3-factor Total
	\$ -	\$ 126,599.19	\$ 126,599.19	\$ -	\$ -	\$ 13,558.77	\$ 13,558.77	\$ -	\$ -	\$ -	\$ 113,040.42	\$ 113,040.42	\$ -	\$ 113,040.42	Customers-All Total
901 Supervision Total	\$ -	\$ 126,732.35	\$ 126,732.35	\$ -	\$ -	\$ 13,572.09	\$ 13,572.09	\$ -	\$ -	\$ -	\$ 113,160.26	\$ 113,160.26	\$ -	\$ 113,160.26	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 67,324.71	\$ 67,324.71	\$ -	\$ -	\$ 7,210.48	\$ 7,210.48	\$ -	\$ -	\$ -	\$ 60,114.23	\$ 60,114.23	\$ -	\$ 60,114.23	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
902 Meter Reading Expenses Total	\$ -	\$ 67,324.71	\$ 67,324.71	\$ -	\$ -	\$ 7,210.48	\$ 7,210.48	\$ -	\$ -	\$ -	\$ 60,114.23	\$ 60,114.23	\$ -	\$ 60,114.23	
	\$ -	\$ 9,780.23	\$ 9,780.23	\$ -	\$ -	\$ 978.02	\$ 978.02	\$ -	\$ -	\$ -	\$ 8,802.21	\$ 8,802.21	\$ -	\$ 8,802.21	3-factor Total
	\$ -	\$ 1,473,131.05	\$ 1,473,131.05	\$ -	\$ -	\$ 157,772.34	\$ 157,772.34	\$ -	\$ -	\$ -	\$ 1,315,358.71	\$ 1,315,358.71	\$ -	\$ 1,315,358.71	customers-all Total
	\$ -	\$ 32,753.99	\$ 32,753.99	\$ -	\$ -	\$ 2,505.68	\$ 2,505.68	\$ -	\$ -	\$ -	\$ 30,248.31	\$ 30,248.31	\$ -	\$ 30,248.31	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,515,665.27	\$ 1,515,665.27	\$ -	\$ -	\$ 161,256.04	\$ 161,256.04	\$ -	\$ -	\$ -	\$ 1,354,409.23	\$ 1,354,409.23	\$ -	\$ 1,354,409.23	
	\$ -	\$ 23,992.00	\$ 23,992.00	\$ -	\$ -	\$ 2,569.54	\$ 2,569.54	\$ -	\$ -	\$ -	\$ 21,422.46	\$ 21,422.46	\$ -	\$ 21,422.46	Customers-All Total
	\$ -	\$ 5,714.78	\$ 5,714.78	\$ -	\$ -	\$ 542.33	\$ 542.33	\$ -	\$ -	\$ -	\$ 5,172.45	\$ 5,172.45	\$ -	\$ 5,172.45	Customers-Comm Total
	\$ -	\$ 2,061.53	\$ 2,061.53	\$ -	\$ -	\$ 157.71	\$ 157.71	\$ -	\$ -	\$ -	\$ 1,903.82	\$ 1,903.82	\$ -	\$ 1,903.82	Customers-Ind Total
	\$ -	\$ 59,180.88	\$ 59,180.88	\$ -	\$ -	\$ 6,421.13	\$ 6,421.13	\$ -	\$ -	\$ -	\$ 52,759.75	\$ 52,759.75	\$ -	\$ 52,759.75	Customers-Res Total
	\$ 7,196.65	\$ -	\$ 7,196.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,196.65	\$ -	\$ 7,196.65	\$ -	\$ 7,196.65	Direct-OR Total
904 Uncollectible Accounts Total	\$ 7,196.65	\$ 90,949.19	\$ 98,145.84	\$ -	\$ -	\$ 9,690.71	\$ 9,690.71	\$ -	\$ -	\$ 7,196.65	\$ 81,258.48	\$ 88,455.13	\$ -	\$ 88,455.13	
	\$ -	\$ 130.99	\$ 130.99	\$ -	\$ -	\$ 14.21	\$ 14.21	\$ -	\$ -	\$ -	\$ 116.78	\$ 116.78	\$ -	\$ 116.78	Customers-Res Total
907 Supervision Total	\$ -	\$ 130.99	\$ 130.99	\$ -	\$ -	\$ 14.21	\$ 14.21	\$ -	\$ -	\$ -	\$ 116.78	\$ 116.78	\$ -	\$ 116.78	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 85,824.65	\$ 85,824.65	\$ -	\$ -	\$ 9,191.82	\$ 9,191.82	\$ -	\$ -	\$ -	\$ 76,632.83	\$ 76,632.83	\$ -	\$ 76,632.83	Customers-All Total
	\$ -	\$ 72,941.66	\$ 72,941.66	\$ -	\$ -	\$ 5,580.04	\$ 5,580.04	\$ -	\$ -	\$ -	\$ 67,361.62	\$ 67,361.62	\$ -	\$ 67,361.62	Customers-Ind Total
	\$ -	\$ (29.71)	\$ (29.71)	\$ -	\$ -	\$ (3.22)	\$ (3.22)	\$ -	\$ -	\$ -	\$ (26.49)	\$ (26.49)	\$ -	\$ (26.49)	Customers-Res Total
	\$ (1,439.12)	\$ -	\$ (1,439.12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,439.12)	\$ -	\$ (1,439.12)	\$ -	\$ (1,439.12)	direct-or Total
	\$ 5,903.50	\$ -	\$ 5,903.50	\$ 5,903.50	\$ -	\$ 5,903.50	\$ 5,903.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ 4,464.38	\$ 158,736.60	\$ 163,200.98	\$ 5,903.50	\$ 14,768.63	\$ 20,672.13	\$ 20,672.13	\$ (1,439.12)	\$ (1,439.12)	\$ 143,967.97	\$ 142,528.85	\$ 142,528.85	\$ -	\$ 142,528.85	
	\$ -	\$ 224,102.38	\$ 224,102.38	\$ -	\$ -	\$ 24,001.36	\$ 24,001.36	\$ -	\$ -	\$ -	\$ 200,101.02	\$ 200,101.02	\$ -	\$ 200,101.02	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 224,102.38	\$ 224,102.38	\$ -	\$ -	\$ 24,001.36	\$ 24,001.36	\$ -	\$ -	\$ -	\$ 200,101.02	\$ 200,101.02	\$ -	\$ 200,101.02	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 15,894.71	\$ 15,894.71	\$ -	\$ -	\$ 1,724.58	\$ 1,724.58	\$ -	\$ -	\$ -	\$ 14,170.13	\$ 14,170.13	\$ -	\$ 14,170.13	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 15,894.71	\$ 15,894.71	\$ -	\$ -	\$ 1,724.58	\$ 1,724.58	\$ -	\$ -	\$ -	\$ 14,170.13	\$ 14,170.13	\$ -	\$ 14,170.13	
	\$ -	\$ 13,143.34	\$ 13,143.34	\$ -	\$ -	\$ 1,407.65	\$ 1,407.65	\$ -	\$ -	\$ -	\$ 11,735.69	\$ 11,735.69	\$ -	\$ 11,735.69	Customers-Res Total
911 Supervision Total	\$ -	\$ 13,143.34	\$ 13,143.34	\$ -	\$ -	\$ 1,407.65	\$ 1,407.65	\$ -	\$ -	\$ -	\$ 11,735.69	\$ 11,735.69	\$ -	\$ 11,735.69	Customers-All Total

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov
	\$ -	\$ 543.88	\$ 543.88	\$ -	\$ 54.39	\$ 54.39	\$ -	\$ 489.49	\$ 489.49
	\$ -	\$ 282,608.63	\$ 282,608.63	\$ -	\$ 30,267.38	\$ 30,267.38	\$ -	\$ 252,341.25	\$ 252,341.25
	\$ -	\$ 3,310.23	\$ 3,310.23	\$ -	\$ 359.16	\$ 359.16	\$ -	\$ 2,951.07	\$ 2,951.07
	\$ 26.46	\$ -	\$ 26.46	\$ -	\$ -	\$ -	\$ 26.46	\$ -	\$ 26.46
912 Demonstration and Selling Expense Total	\$ 26.46	\$ 286,462.74	\$ 286,489.20	\$ -	\$ 30,680.93	\$ 30,680.93	\$ 26.46	\$ 255,781.81	\$ 255,808.27
	\$ -	\$ 20,738.56	\$ 20,738.56	\$ -	\$ 2,221.10	\$ 2,221.10	\$ -	\$ 18,517.46	\$ 18,517.46
	\$ -	\$ 20,738.56	\$ 20,738.56	\$ -	\$ 2,221.10	\$ 2,221.10	\$ -	\$ 18,517.46	\$ 18,517.46
	\$ -	\$ 3,727,431.06	\$ 3,727,431.06	\$ -	\$ 372,743.11	\$ 372,743.11	\$ -	\$ 3,354,687.95	\$ 3,354,687.95
	\$ -	\$ 880,418.62	\$ 880,418.62	\$ -	\$ 94,292.83	\$ 94,292.83	\$ -	\$ 786,125.79	\$ 786,125.79
	\$ -	\$ 195.90	\$ 195.90	\$ -	\$ 14.99	\$ 14.99	\$ -	\$ 180.91	\$ 180.91
	\$ -	\$ 12,909.44	\$ 12,909.44	\$ -	\$ 1,400.67	\$ 1,400.67	\$ -	\$ 11,508.77	\$ 11,508.77
	\$ (11,142.40)	\$ -	\$ (11,142.40)	\$ -	\$ -	\$ -	\$ (11,142.40)	\$ -	\$ (11,142.40)
	\$ 944.90	\$ -	\$ 944.90	\$ 944.90	\$ -	\$ 944.90	\$ -	\$ -	\$ -
	\$ -	\$ (400,704.53)	\$ (400,704.53)	\$ -	\$ (38,267.28)	\$ (38,267.28)	\$ -	\$ (362,437.25)	\$ (362,437.25)
	\$ -	\$ (39,457.00)	\$ (39,457.00)	\$ -	\$ (3,712.90)	\$ (3,712.90)	\$ -	\$ (35,744.10)	\$ (35,744.10)
	\$ -	\$ 179,989.06	\$ 179,989.06	\$ -	\$ 53,996.72	\$ 53,996.72	\$ -	\$ 125,992.34	\$ 125,992.34
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 82.08	\$ 82.08	\$ -	\$ 6.53	\$ 6.53	\$ -	\$ 75.55	\$ 75.55
	\$ -	\$ 2.18	\$ 2.18	\$ -	\$ -	\$ -	\$ -	\$ 2.18	\$ 2.18
921 Office Supplies and Expense Total	\$ (10,197.50)	\$ 4,360,866.81	\$ 4,350,669.31	\$ 944.90	\$ 480,474.67	\$ 481,419.57	\$ (11,142.40)	\$ 3,880,392.14	\$ 3,869,249.74
	\$ -	\$ (1,092,256.17)	\$ (1,092,256.17)	\$ -	\$ (115,014.57)	\$ (115,014.57)	\$ -	\$ (977,241.60)	\$ (977,241.60)
	\$ -	\$ (463,369.88)	\$ (463,369.88)	\$ -	\$ (44,251.82)	\$ (44,251.82)	\$ -	\$ (419,118.06)	\$ (419,118.06)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,555,626.05)	\$ (1,555,626.05)	\$ -	\$ (159,266.40)	\$ (159,266.40)	\$ -	\$ (1,396,359.65)	\$ (1,396,359.65)
	\$ -	\$ 265,774.86	\$ 265,774.86	\$ -	\$ 26,577.49	\$ 26,577.49	\$ -	\$ 239,197.37	\$ 239,197.37
924 Property Insurance Premium Total	\$ -	\$ 265,774.86	\$ 265,774.86	\$ -	\$ 26,577.49	\$ 26,577.49	\$ -	\$ 239,197.37	\$ 239,197.37
	\$ -	\$ 2,365.80	\$ 2,365.80	\$ -	\$ 236.58	\$ 236.58	\$ -	\$ 2,129.22	\$ 2,129.22
	\$ 2,591.36	\$ -	\$ 2,591.36	\$ 2,591.36	\$ -	\$ 2,591.36	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
925 Injuries and Damages Total	\$ 2,591.36	\$ 2,365.80	\$ 4,957.16	\$ 2,591.36	\$ 236.58	\$ 2,827.94	\$ -	\$ 2,129.22	\$ 2,129.22
	\$ -	\$ 176,850.87	\$ 176,850.87	\$ -	\$ 16,889.26	\$ 16,889.26	\$ -	\$ 159,961.61	\$ 159,961.61
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ -	\$ -	\$ -	\$ 754.00	\$ 754.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
926 Employee Pensions and Benefits Total	\$ -	\$ 177,604.87	\$ 177,604.87	\$ -	\$ 16,889.26	\$ 16,889.26	\$ -	\$ 160,715.61	\$ 160,715.61
	\$ -	\$ 97,553.59	\$ 97,553.59	\$ -	\$ 9,755.36	\$ 9,755.36	\$ -	\$ 87,798.23	\$ 87,798.23
	\$ -	\$ 68,900.00	\$ 68,900.00	\$ -	\$ 7,379.19	\$ 7,379.19	\$ -	\$ 61,520.81	\$ 61,520.81
930 Miscellaneous General Expense Total	\$ -	\$ 166,453.59	\$ 166,453.59	\$ -	\$ 17,134.55	\$ 17,134.55	\$ -	\$ 149,319.04	\$ 149,319.04
	\$ -	\$ 383,617.70	\$ 383,617.70	\$ -	\$ 38,361.77	\$ 38,361.77	\$ -	\$ 345,255.93	\$ 345,255.93
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 266.68	\$ 266.68	\$ -	\$ 2,223.32	\$ 2,223.32
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18
931 Rents Total	\$ 3,989.18	\$ 386,107.70	\$ 390,096.88	\$ -	\$ 38,628.45	\$ 38,628.45	\$ 3,989.18	\$ 347,479.25	\$ 351,468.43
	\$ -	\$ 347,924.94	\$ 347,924.94	\$ -	\$ 34,792.49	\$ 34,792.49	\$ -	\$ 313,132.45	\$ 313,132.45
	\$ -	\$ 2,667.01	\$ 2,667.01	\$ -	\$ 391.25	\$ 391.25	\$ -	\$ 2,275.76	\$ 2,275.76
	\$ -	\$ 1,147.60	\$ 1,147.60	\$ -	\$ 122.91	\$ 122.91	\$ -	\$ 1,024.69	\$ 1,024.69
	\$ -	\$ (4,722.51)	\$ (4,722.51)	\$ -	\$ (1,203.30)	\$ (1,203.30)	\$ -	\$ (3,519.21)	\$ (3,519.21)
	\$ 48,430.69	\$ -	\$ 48,430.69	\$ -	\$ -	\$ -	\$ 48,430.69	\$ -	\$ 48,430.69
	\$ 4,428.73	\$ -	\$ 4,428.73	\$ 4,428.73	\$ -	\$ 4,428.73	\$ -	\$ -	\$ -
	\$ -	\$ 144.95	\$ 144.95	\$ -	\$ 13.84	\$ 13.84	\$ -	\$ 131.11	\$ 131.11
	\$ -	\$ 9,156.38	\$ 9,156.38	\$ -	\$ 861.62	\$ 861.62	\$ -	\$ 8,294.76	\$ 8,294.76
	\$ -	\$ 2,678.71	\$ 2,678.71	\$ -	\$ 213.23	\$ 213.23	\$ -	\$ 2,465.48	\$ 2,465.48
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total	\$ 52,859.42	\$ 358,997.08	\$ 411,856.50	\$ 4,428.73	\$ 35,192.04	\$ 39,620.77	\$ 48,430.69	\$ 323,805.04	\$ 372,235.73
Grand Total	\$ 863,337.98	\$ 10,751,666.30	\$ 11,615,004.28	\$ 81,166.91	\$ 1,112,702.06	\$ 1,193,868.97	\$ 782,171.07	\$ 9,638,964.24	\$ 10,421,135.31

December 2016 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		December 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		22,344,455			2,706,824			19,637,631
		1,317,400,751			153,453,011			1,163,947,740
		1.70%			1.76%			1.69%

NW Natural
 Washington Quarterly Results of Operations Report

	December 2016								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Monthly Summary									
Sales of Gas									
480.1 Residential	61,968,679	20,210,970	61,968,679	6,203,748	3,146,102	6,203,748	55,764,930	17,064,868	55,764,930
481.1 Commercial	28,087,599	2,177,383	28,087,599	2,177,383	0	2,177,383	25,910,216	0	25,910,216
481.2 Industrial Firm	2,167,735	189,665	2,167,735	189,665	0	189,665	1,978,070	0	1,978,070
481.3 Interruptible	2,390,293	0	2,390,293	65,587	0	65,587	2,324,705	0	2,324,705
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	94,614,305	20,210,970	114,825,275	8,636,383	3,146,102	11,782,485	85,977,922	17,064,868	103,042,790
Total Sales of Gas									
	1,168,617	711,057	1,168,617	143,856	74,267	143,856	1,024,761	636,791	1,024,761
489.12 Industrial Firm	711,057	0	711,057	74,267	0	74,267	636,791	0	636,791
489.13 Interruptible	0	0	0	0	0	0	0	0	0
489.15 Interruptible Incentive	349,463	0	349,463	0	0	0	349,463	0	349,463
489.3 Agency Fee/Balancing	2,229,137	0	2,229,137	218,123	0	218,123	2,011,014	0	2,011,014
Total Transportation Revenue									
	(1,019,262)	(1,019,262)	(1,019,262)	(308,884)	(308,884)	(308,884)	(710,379)	(710,379)	(710,379)
495.6 Rate Adjustments - Amortizations									
Miscellaneous Revenues									
487 Late Payment Charge	148,537	0	148,537	6,317	0	6,317	142,220	0	142,220
488.0 Seasonal Reconnect Fee	2,350	0	2,350	0	0	0	2,350	0	2,350
488.0 Delinquent Reconnect Fee	19,600	0	19,600	100	0	100	19,500	0	19,500
488.1 Returned Check Charge	8,355	0	8,355	675	0	675	7,680	0	7,680
488.3 Recon Charge CR During Office Hours	17,060	0	17,060	750	0	750	16,310	0	16,310
488.4 Field Collection Charge	14,010	0	14,010	1,470	0	1,470	12,540	0	12,540
488.5 Recon Charge CR After Office Hours	1,670	0	1,670	1,350	0	1,350	320	0	320
488.6 Recon Charge Seas During Office Hours	2,975	0	2,975	155	0	155	2,820	0	2,820
488.7 Recon Charge Seas After Office Hours	130	0	130	50	0	50	80	0	80
488.8 Automated Payment Charge	3,230	0	3,230	495	0	495	2,735	0	2,735
493.2 Rent - Utility Property	16,268	29,942	16,268	1,676	4,935	4,935	14,592	25,007	25,007
495.1 Meter Rentals	8,691	0	8,691	336	0	336	8,355	0	8,355
495.2 Other Gas Revenue - Miscellaneous	242,876	29,942	272,818	13,374	4,935	18,309	229,503	25,007	254,509
Total Miscellaneous Revenues									
	96,067,057	20,240,912	116,307,969	8,558,996	3,151,037	11,710,034	87,508,060	17,089,875	104,597,935
Total Operating Revenue									
	43,052,539	0	43,052,539	4,228,837	0	4,228,837	38,823,702	0	38,823,702
804.7 WACOG Incurred	(2,103,031)	0	(2,103,031)	(397,272)	0	(397,272)	(1,705,759)	0	(1,705,759)
804.6 Demand Incurred	7,147,679	0	7,147,679	697,599	0	697,599	6,450,080	0	6,450,080
805.8 Demand Deferred	8,257,124	0	8,257,124	868,286	0	868,286	7,388,838	0	7,388,838
805.4 Amortization of Gas Costs	(357,407)	0	(357,407)	(333,076)	0	(333,076)	(24,331)	0	(24,331)
Total Cost of Gas									
	55,996,904	0	55,996,904	5,064,374	0	5,064,374	50,932,530	0	50,932,530
Detail Operations & Maintenance									
	888,424	13,112,548	13,920,972	(13,345)	1,362,034	1,348,690	821,769	11,750,513	12,572,282
Other Taxes									
408.11 Property	1,802,992	0	1,802,992	155,275	0	155,275	1,647,717	0	1,647,717
408.12 Franchise	2,906,226	0	2,906,226	428,819	0	428,819	2,477,407	0	2,477,407
408.13 Payroll	387,615	0	387,615	37,289	0	37,289	350,326	0	350,326
408.14 Other	28,308	0	28,308	4,300	0	4,300	24,008	0	24,008
408.15 Regulatory	0	0	0	0	0	0	0	0	0
Total Other Taxes									
	4,737,525	387,615	5,125,140	588,394	37,289	625,682	4,149,132	350,326	4,499,458
403.1 Depreciation	6,489,209	0	6,489,209	665,533	0	665,533	5,823,676	0	5,823,676
Income Taxes									
409.11 Federal Income Taxes	6,834,745	0	6,834,745	1,311,058	0	1,311,058	5,523,687	0	5,523,687
410.11 Federal Income Taxes - Deferred	6,072,038	0	6,072,038	0	0	0	6,072,038	0	6,072,038
411.42 Federal Income Tax Credit	(2,639,385)	0	(2,639,385)	(12,127)	0	(12,127)	(2,627,258)	0	(2,627,258)
409.12 Oregon Income Taxes	1,753,858	0	1,753,858	0	0	0	1,753,858	0	1,753,858
410.12 Oregon Income Taxes - Deferred	1,358,576	0	1,358,576	0	0	0	1,358,576	0	1,358,576
411.12 Oregon Income Tax Credit	(948,542)	0	(948,542)	1,298,931	0	1,298,931	(948,542)	0	(948,542)
Total Income Taxes									
	12,431,290	0	12,431,290	9,963,514	0	9,963,514	11,132,359	0	11,132,359
Total Operating Revenue Deductions									
	61,542,853	19,989,371	81,532,224	5,639,423	2,064,856	7,704,279	55,903,430	17,924,515	84,960,304
Net Operating Income									
	22,344,455	0	22,344,455	2,706,824	0	2,706,824	19,637,631	0	19,637,631

		December 2016							
		System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101	Rate Base								
	Gross Plant		2,828,186,199			299,088,183			2,529,098,016
	Accumulated Depreciation		0			0			(1,119,468,008)
108.1X			(1,242,899,171)			(123,431,163)			
ADJ	Working Capital Allowance		137,208,543			14,963,938			122,244,605
117.X	Storage Gas - Cushion		14,133,895			1,330,000			12,803,896
186.XX	Leasehold Improvements		500,783			50,078			450,705
252.XX	Customer Contributions		(3,740,828)			(504,328)			(3,236,500)
283.XX	Deferred Taxes - Federal		(346,461,903)			(38,043,698)			(308,418,206)
283.XX	Deferred Taxes - State		(89,526,767)			0			(89,526,767)
	Total Rate Base		1,317,400,751			153,453,011			1,163,947,740
	Rate Of Return on Rate Base		100.00%			10.26%			89.74%
	Allocation References:								
	A Unbilled Revenue		100.00%			4.67%			95.33%
	B Follows plant split		100.00%			10.68%			89.32%
	o&M See O&M Detail								
	D Depreciation Factor		100.00%			10.26%			89.74%

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

101 Rate Base
 108.1X Gross Plant
 ADJ Accumulated Depreciation
 117.X Working Capital Allowance
 186.XX Storage Gas - Cushion
 252.XX Leasehold Improvements
 283.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
 o&M See O&M Detail
 D Depreciation Factor

December 2016								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		104,108,141			8,576,786			95,531,356
		1,252,746,712			139,602,324			1,113,144,388
		8.31%			6.14%			8.58%

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

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

		December 2016								
Account	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural										
Washington Results of Operations										
12 Month Ended Reports										
	Abb. Ref.									
480.1	Sales of Gas	400,892,165	0	400,892,165	40,198,408	0	40,198,408	360,693,758	0	360,693,758
481.1	Residential	197,732,492	0	197,732,492	15,709,011	0	15,709,011	182,023,481	0	182,023,481
481.2	Commercial	21,050,797	0	21,050,797	1,816,753	0	1,816,753	19,234,043	0	19,234,043
481.3	Industrial Firm	19,288,571	0	19,288,571	519,711	0	519,711	18,768,860	0	18,768,860
481.5	Interruptible	0	0	0	0	0	0	0	0	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	7,102,329	0	7,102,329	1,373,404	0	1,373,404	5,728,925	0	5,728,925
	Total Sales of Gas	638,964,025	7,102,329	646,066,354	58,243,883	1,373,404	59,617,286	580,720,142	5,728,925	586,449,067
489.12	Transportation Revenue	11,417,284	0	11,417,284	1,312,600	0	1,312,600	10,104,684	0	10,104,684
489.13	Industrial Firm	8,078,999	0	8,078,999	900,746	0	900,746	7,178,253	0	7,178,253
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	380,673	0	380,673	0	0	0	380,673	0	380,673
	Total Transportation Revenue	19,876,956	0	19,876,956	2,213,346	0	2,213,346	17,663,610	0	17,663,610
495.6	Rate Adjustments - Amortizations	(2,153,084)	0	(2,153,084)	(1,689,426)	0	(1,689,426)	(463,659)	0	(463,659)
Miscellaneous Revenues										
487	Late Payment Charge	2,000,025	0	2,000,025	80,891	0	80,891	1,919,134	0	1,919,134
488.0	Seasonal Reconnect Fee	13,750	0	13,750	0	0	0	13,750	0	13,750
488.0	Delinquent Reconnect Fee	269,530	0	269,530	1,300	0	1,300	268,230	0	268,230
488.1	Returned Check Charge	103,500	0	103,500	9,540	0	9,540	93,960	0	93,960
488.3	Recon Charge CR During Office Hours	245,975	0	245,975	11,375	0	11,375	234,600	0	234,600
488.4	Field Collection Charge	355,335	0	355,335	28,645	0	28,645	326,690	0	326,690
488.5	Recon Charge CR After Office Hours	31,900	0	31,900	29,700	0	29,700	2,200	0	2,200
488.6	Recon Charge Seas During Office Hours	14,285	0	14,285	1,025	0	1,025	13,260	0	13,260
488.7	Recon Charge Seas After Office Hours	1,540	0	1,540	1,300	0	1,300	240	0	240
488.8	Automated Payment Charge	46,413	0	46,413	5,800	0	5,800	40,613	0	40,613
493.2	Rent - Utility Property	0	385,832	385,832	0	29,504	29,504	356,328	0	356,328
495.1	Meter Rentals	203,525	0	203,525	16,541	0	16,541	186,985	0	186,985
495.2	Other Gas Revenue - Miscellaneous	125,240	0	125,240	18,805	0	18,805	106,435	0	106,435
495.2	Total Miscellaneous Revenues	3,411,019	385,832	3,796,851	204,922	29,504	234,426	3,206,097	356,328	3,562,425
	Total Operating Revenue	660,098,915	7,488,160	667,587,076	58,972,725	1,402,907	60,375,632	601,126,191	6,085,253	607,211,444
Cost of Gas										
804.7	WACOG Incurred	191,930,630	0	191,930,630	17,525,516	0	17,525,516	174,405,114	0	174,405,114
805.7	WACOG Deferred	17,636,216	0	17,636,216	2,582,385	0	2,582,385	15,053,831	0	15,053,831
804.6	Demand Incurred	80,653,443	0	80,653,443	8,299,205	0	8,299,205	72,354,238	0	72,354,238
805.8	Demand Deferred	(5,883,357)	0	(5,883,357)	(584,343)	0	(584,343)	(5,299,013)	0	(5,299,013)
805.4	Amortization of Gas Costs	(23,748,517)	0	(23,748,517)	(4,975,994)	0	(4,975,994)	(18,772,523)	0	(18,772,523)
	Total Cost of Gas	260,588,416	0	260,588,416	22,846,768	0	22,846,768	237,741,648	0	237,741,648
Detail Operations & Maintenance										
408.11	Property	13,893,146	127,752,797	141,645,943	601,249	13,274,604	13,875,853	13,291,897	114,478,193	127,770,090
408.12	Franchise	20,762,570	0	20,762,570	1,261,145	0	1,261,145	19,501,425	0	19,501,425
408.13	Payroll	17,110,220	0	17,110,220	2,443,587	0	2,443,587	14,666,633	0	14,666,633
408.14	Other	289,201	0	289,201	86,468	0	86,468	202,732	0	202,732
408.15	Regulatory	1,767,110	0	1,767,110	133,752	0	133,752	1,633,358	0	1,633,358
	Total Other Taxes	39,929,101	5,746,718	45,675,819	3,924,953	552,834	4,477,787	36,004,149	5,193,884	41,198,032
403.1	Depreciation	0	76,288,699	76,288,699	0	7,824,169	7,824,169	0	68,464,530	68,464,530
Income Taxes										
409.11	Federal Income Taxes	9,155,452	0	9,155,452	2,919,794	0	2,919,794	6,235,658	0	6,235,658
410.11	Federal Income Taxes - Deferred	35,254,328	0	35,254,328	0	0	0	35,254,328	0	35,254,328
411.42	Federal Income Tax Credit	(11,950,952)	0	(11,950,952)	(145,524)	0	(145,524)	(11,805,428)	0	(11,805,428)
409.12	Oregon Income Taxes	2,970,401	0	2,970,401	0	0	0	2,970,401	0	2,970,401
410.12	Oregon Income Taxes - Deferred	8,093,621	0	8,093,621	0	0	0	8,093,621	0	8,093,621
411.12	Oregon Income Tax Credit	(4,242,793)	0	(4,242,793)	0	0	0	(4,242,793)	0	(4,242,793)
	Total Operating Revenue Deductions	314,410,664	209,788,214	524,198,878	27,372,970	21,651,607	48,997,477	287,037,693	188,136,607	475,174,300
	Net Operating Income	345,688,251	5,000,000	350,688,251	31,604,755	1,751,299	11,378,155	314,088,497	4,948,646	319,037,143

	December 2016								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,773,328,083			286,471,076			2,486,857,007
108.1X Accumulated Depreciation			(1,221,524,913)			(120,527,935)			(1,100,996,978)
Adj Working Capital Allowance			105,758,225			10,796,996			94,961,229
117.X Storage Gas - Cushion			14,151,268			1,331,634			12,819,634
186.XX Leasehold Improvements			582,106			58,179			523,927
252.XX Customer Contributions			(3,559,387)			(483,929)			(3,075,459)
283.XX Deferred Taxes - Federal			(346,461,903)			(38,043,698)			(308,418,206)
283.XX Deferred Taxes - State			(69,526,767)			0			(69,526,767)
Total Rate Base			1,252,746,712			139,602,324			1,113,144,388
Rate Of Return on Rate Base			8.31%			6.14%			8.58%
Allocation References:									
D Depreciation Factor			100.000%			10.26%			89.74%

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

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

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$35,642	\$3,354	\$32,288
818	Compressor Station Expense	\$7,332	\$690	\$6,642
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$200,416	\$18,752	\$181,663
821	Purification Expense	\$2,149	\$202	\$1,947
Maintenance				
832	Wells Expense	\$7,195	\$677	\$6,518
Total Underground Storage Expense		<u>252,734</u>	<u>23,675</u>	<u>229,058</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$38,506	\$3,623	\$34,882
Total Other Storage Expense		<u>38,506</u>	<u>3,623</u>	<u>34,882</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$136,825	\$12,875	\$123,949
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$100,073	\$9,417	\$90,656
Total Liquified Natural Gas Expense		<u>236,898</u>	<u>22,292</u>	<u>214,605</u>
Total Natural Gas Storage		<u>528,137</u>	<u>49,591</u>	<u>478,546</u>
Transmission Expense				
Operation				
856	Mains Expense	\$227,654	\$19,636	\$208,017
Maintenance				
863	Maintenance of Mains	(\$37,108)	(\$2,919)	(\$34,189)
Total Transmission Expense		<u>190,546</u>	<u>16,717</u>	<u>173,829</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$273,096	\$24,325	\$248,771
874	Mains and Services Expense	\$506,518	\$40,002	\$466,516
875	Measuring and Regulator Station Expense - General	\$17,976	\$1,786	\$16,191
877	Measuring and Regulator Station Expense - City Gate	\$69,854	\$5,759	\$64,095
878	Meter and House Regulator Expense	\$478,710	\$50,946	\$427,764
879	Customer Installation Expense	\$965,114	\$103,994	\$861,120
880	Other Expense	\$149,825	\$18,685	\$131,141
881	Rents	\$10,747	\$1,441	\$9,307
Maintenance				
885	Supervision and Engineering	\$854,419	\$15,722	\$838,697
887	Mains	(\$20,530)	(\$103)	(\$20,428)
889	Measuring and Regulator Station Expense - General	\$100,631	\$9,076	\$91,555
891	Measuring and Regulator Station Expense - City Gate	\$23,282	\$1,742	\$21,541
892	Services	(\$10,830)	(\$9,336)	(\$1,495)
893	Meters and House Regulators	\$185,866	\$17,770	\$168,095
894	Other Equipment	\$878	\$72	\$806
Total Distribution Expense		<u>3,605,557</u>	<u>281,882</u>	<u>3,323,675</u>

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901	Supervision	\$133,379	\$14,285
902	Meter Reading Expenses	\$79,732	\$8,533
903	Customer Records and Collection Expense	\$1,439,010	\$152,950
904	Uncollectible Accounts	\$610,298	\$65,812
	Total Customer Accounts Expense	<u>2,262,420</u>	<u>241,580</u>
Customer Service and Informational			
Operation			
907	Supervision	\$68	\$7
908	Customer Assistance Expense	\$364,850	\$42,259
909	Customer Information Expense	\$266,333	\$28,524
910	Miscellaneous Customer Service Expense	\$19,884	\$2,157
	Total Customer Service and Informational	<u>651,135</u>	<u>72,948</u>
Sales Expense			
Operation			
911	Supervision	\$11,950	\$1,280
912	Demonstration and Selling Expense	\$479,105	\$51,318
913	Advertising	\$38,429	\$4,116
916	Miscellaneous Sales Expense	-	-
	Total Sales Expense	<u>529,483</u>	<u>56,714</u>
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	\$6,729,434	\$684,732
922	Administrative Expenses Transferred - Credit	(\$1,490,580)	(\$153,159)
924	Property Insurance Premium	\$275,986	\$27,599
925	Injuries and Damages	(\$44,925)	(\$495)
926	Employee Pensions and Benefits	(\$393,481)	(\$37,649)
928	Regulatory Commission Expense	-	-
930	Miscellaneous General Expense	\$310,553	\$31,055
931	Rents	\$390,108	\$38,630
Maintenance			
935	Maintenance of General Plant	\$376,599	\$38,546
	Total Administrative and General Expense	<u>\$6,153,694</u>	<u>\$629,257</u>
	Total Operations and Maintenance Expense	<u>\$13,920,971.65</u>	<u>\$1,348,689.55</u>
		<u>\$12,572,282.10</u>	

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Dec	Dec		Dec	Dec		Dec	Dec	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	sales volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Sendout Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
877 Measuring and Regulator Station Expense - City of	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-Ind Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-Res Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-OR Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Employee Cost Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	sales volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Sendout Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
878 Meter and House Regulator Expense Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-OR Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	direct-wa Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	employee cost Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Firm Volumes Total
879 Customer Installation Expense Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-OR Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	direct-wa Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Employee Cost Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Sendout Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
880 Other Expense Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-The Dalles Total
881 Rents Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-OR Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-WA Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Employee Cost Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	sales volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Sendout Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
885 Supervision and Engineering Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers Port/Van 80% Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	direct-or Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-WA Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	sendout volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
887 Mains Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Customers-All Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Direct-OR Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Firm Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Sendout Volumes Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Telemetering Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	Transmission Total
889 Measuring and Regulator Station Expense - Gene	\$	\$	\$	\$	\$	\$	\$	\$	\$	3-factor Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	customers-all Total

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Allocated		Direct		Allocated		Direct		Allocated		
	Dec	\$	Dec	\$	Dec	\$	Dec	\$	Dec	\$	Dec	\$	
891 Measuring and Regulator Station Expense - City of	\$ 1,413.95	\$ -	\$ 21,814.55	\$ -	\$ -	\$ 1,736.44	\$ -	\$ 1,413.95	\$ -	\$ 20,078.11	\$ -	\$ 20,078.11	Direct-OR Total
	\$ -	\$ -	\$ 23,282.43	\$ -	\$ 1,741.83	\$ -	\$ -	\$ 1,413.95	\$ -	\$ 20,126.65	\$ -	\$ 21,540.60	Sendout Volumes Total
	\$ -	\$ 1,194.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ 29,002.26	\$ -	\$ 29,002.26	\$ -	\$ 127.94	\$ -	\$ -	\$ 29,002.26	\$ -	\$ 1,066.62	\$ -	\$ 1,066.62	Customers-All Total
	\$ (9,895.77)	\$ -	\$ (9,895.77)	\$ -	\$ -	\$ -	\$ -	\$ (9,895.77)	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 5,426.54	\$ -	\$ -	\$ 431.95	\$ -	\$ -	\$ -	\$ -	\$ 4,994.59	\$ -	\$ 4,994.59	Direct-WA Total
	\$ -	\$ (36,558.00)	\$ (36,558.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36,558.00)	\$ -	\$ (36,558.00)	Sendout Volumes Total
892 Services Total	\$ 19,106.49	\$ (29,936.90)	\$ (10,830.41)	\$ -	\$ 559.89	\$ (9,335.88)	\$ -	\$ 29,002.26	\$ (30,496.79)	\$ (1,494.53)	\$ -	\$ (1,494.53)	Transmission Total
	\$ -	\$ 1,058.32	\$ 1,058.32	\$ -	\$ 105.83	\$ -	\$ -	\$ -	\$ -	\$ 952.49	\$ -	\$ 952.49	3-factor Total
	\$ -	\$ 85,698.14	\$ 85,698.14	\$ -	\$ 9,178.27	\$ -	\$ -	\$ -	\$ -	\$ 76,519.87	\$ -	\$ 76,519.87	Customers-All Total
	\$ -	\$ 969.60	\$ 969.60	\$ -	\$ 92.02	\$ -	\$ -	\$ -	\$ -	\$ 877.58	\$ -	\$ 877.58	Customers-Comm Total
	\$ -	\$ 10,145.27	\$ 10,145.27	\$ -	\$ 776.11	\$ -	\$ -	\$ -	\$ -	\$ 9,369.16	\$ -	\$ 9,369.16	Customers-Ind Total
	\$ -	\$ 18,600.14	\$ 18,600.14	\$ -	\$ 2,018.12	\$ -	\$ -	\$ -	\$ -	\$ 16,582.02	\$ -	\$ 16,582.02	Customers-Res Total
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ -	direct-or Total
	\$ -	\$ 70,349.57	\$ 70,349.57	\$ -	\$ 5,599.83	\$ -	\$ -	\$ -	\$ -	\$ 64,749.74	\$ -	\$ 64,749.74	Sendout Volumes Total
	\$ -	\$ (988.80)	\$ (988.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (988.80)	\$ -	\$ (988.80)	Transmission Total
893 Meters and House Regulators Total	\$ 33.28	\$ 185,832.24	\$ 185,865.52	\$ -	\$ 17,770.17	\$ -	\$ -	\$ 33.28	\$ 168,062.07	\$ 168,095.35	\$ -	\$ 168,095.35	3-factor Total
	\$ -	\$ 722.47	\$ 722.47	\$ -	\$ 72.25	\$ -	\$ -	\$ -	\$ 650.22	\$ 650.22	\$ -	\$ 650.22	Customers-All Total
	\$ -	\$ 155.42	\$ 155.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.42	\$ 155.42	\$ -	\$ 155.42	Transmission Total
894 Other Equipment Total	\$ -	\$ 877.89	\$ 877.89	\$ -	\$ 72.25	\$ -	\$ -	\$ -	\$ 805.64	\$ 805.64	\$ -	\$ 805.64	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
901 Supervision Total	\$ -	\$ 133,379.47	\$ 133,379.47	\$ -	\$ 14,284.94	\$ -	\$ -	\$ -	\$ 119,094.53	\$ 119,094.53	\$ -	\$ 119,094.53	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 79,672.08	\$ 79,672.08	\$ -	\$ 8,532.88	\$ -	\$ -	\$ -	\$ 71,139.20	\$ 71,139.20	\$ -	\$ 71,139.20	Direct-OR Total
	\$ 59.74	\$ -	\$ 59.74	\$ -	\$ -	\$ -	\$ -	\$ 59.74	\$ -	\$ -	\$ -	\$ -	3-factor Total
902 Meter Reading Expenses Total	\$ 59.74	\$ 79,672.08	\$ 79,731.82	\$ -	\$ 8,532.88	\$ -	\$ -	\$ 59.74	\$ 71,139.20	\$ 71,198.94	\$ -	\$ 71,198.94	Customers-All Total
	\$ -	\$ 39,224.39	\$ 39,224.39	\$ -	\$ 3,922.44	\$ -	\$ -	\$ -	\$ 35,301.95	\$ 35,301.95	\$ -	\$ 35,301.95	3-factor Total
	\$ -	\$ 1,370,720.26	\$ 1,370,720.26	\$ -	\$ 146,804.14	\$ -	\$ -	\$ -	\$ 1,223,916.12	\$ 1,223,916.12	\$ -	\$ 1,223,916.12	Customers-Ind Total
	\$ -	\$ 29,065.53	\$ 29,065.53	\$ -	\$ 2,223.51	\$ -	\$ -	\$ -	\$ 26,842.02	\$ 26,842.02	\$ -	\$ 26,842.02	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,439,010.18	\$ 1,439,010.18	\$ -	\$ 152,950.09	\$ -	\$ -	\$ -	\$ 1,286,060.09	\$ 1,286,060.09	\$ -	\$ 1,286,060.09	Customers-All Total
	\$ -	\$ 521,247.00	\$ 521,247.00	\$ -	\$ 55,825.55	\$ -	\$ -	\$ -	\$ 465,421.45	\$ 465,421.45	\$ -	\$ 465,421.45	Customers-Comm Total
	\$ -	\$ 34,200.47	\$ 34,200.47	\$ -	\$ 3,245.62	\$ -	\$ -	\$ -	\$ 30,954.85	\$ 30,954.85	\$ -	\$ 30,954.85	Customers-Ind Total
	\$ -	\$ 17,356.42	\$ 17,356.42	\$ -	\$ 1,327.77	\$ -	\$ -	\$ -	\$ 16,028.65	\$ 16,028.65	\$ -	\$ 16,028.65	Customers-Res Total
	\$ -	\$ 49,890.19	\$ 49,890.19	\$ -	\$ 5,413.09	\$ -	\$ -	\$ -	\$ 44,477.10	\$ 44,477.10	\$ -	\$ 44,477.10	Direct-OR Total
	\$ (12,395.92)	\$ -	\$ (12,395.92)	\$ -	\$ -	\$ -	\$ -	\$ (12,395.92)	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
904 Uncollectible Accounts Total	\$ (12,395.92)	\$ 622,694.08	\$ 610,298.16	\$ -	\$ 65,812.03	\$ -	\$ -	\$ (12,395.92)	\$ 556,882.05	\$ 544,486.13	\$ -	\$ 544,486.13	Customers-Res Total
	\$ -	\$ 68.07	\$ 68.07	\$ -	\$ 7.39	\$ -	\$ -	\$ -	\$ 60.68	\$ 60.68	\$ -	\$ 60.68	3-factor Total
907 Supervision Total	\$ -	\$ 68.07	\$ 68.07	\$ -	\$ 7.39	\$ -	\$ -	\$ -	\$ 60.68	\$ 60.68	\$ -	\$ 60.68	Customers-Res Total
	\$ -	\$ (2,306.61)	\$ (2,306.61)	\$ -	\$ (230.66)	\$ -	\$ -	\$ -	\$ (2,075.95)	\$ (2,075.95)	\$ -	\$ (2,075.95)	3-factor Total
	\$ -	\$ 273,394.57	\$ 273,394.57	\$ -	\$ 29,280.56	\$ -	\$ -	\$ -	\$ 244,114.01	\$ 244,114.01	\$ -	\$ 244,114.01	Customers-All Total
	\$ -	\$ 86,856.77	\$ 86,856.77	\$ -	\$ 6,644.54	\$ -	\$ -	\$ -	\$ 80,212.23	\$ 80,212.23	\$ -	\$ 80,212.23	Customers-Ind Total
	\$ -	\$ 884.98	\$ 884.98	\$ -	\$ 96.02	\$ -	\$ -	\$ -	\$ 788.96	\$ 788.96	\$ -	\$ 788.96	Customers-Res Total
	\$ (448.96)	\$ -	\$ (448.96)	\$ -	\$ -	\$ -	\$ -	\$ (448.96)	\$ -	\$ -	\$ -	\$ -	direct-or Total
	\$ 6,468.92	\$ -	\$ 6,468.92	\$ -	\$ 6,468.92	\$ -	\$ -	\$ -	\$ -	\$ (448.96)	\$ -	\$ (448.96)	Direct-WA Total
908 Customer Assistance Expense Total	\$ 6,019.96	\$ 358,829.71	\$ 364,849.67	\$ -	\$ 6,468.92	\$ -	\$ -	\$ (448.96)	\$ 323,039.25	\$ 322,590.29	\$ -	\$ 322,590.29	Customers-All Total
	\$ -	\$ 266,333.04	\$ 266,333.04	\$ -	\$ 28,524.27	\$ -	\$ -	\$ -	\$ 237,808.77	\$ 237,808.77	\$ -	\$ 237,808.77	Customers-Comm Total
909 Customer Information Expense Total	\$ -	\$ 266,333.04	\$ 266,333.04	\$ -	\$ 28,524.27	\$ -	\$ -	\$ -	\$ 237,808.77	\$ 237,808.77	\$ -	\$ 237,808.77	Customers-Ind Total
	\$ -	\$ 74.88	\$ 74.88	\$ -	\$ 8.02	\$ -	\$ -	\$ -	\$ 66.86	\$ 66.86	\$ -	\$ 66.86	Customers-Res Total
	\$ -	\$ 19,809.44	\$ 19,809.44	\$ -	\$ 2,149.32	\$ -	\$ -	\$ -	\$ 17,660.12	\$ 17,660.12	\$ -	\$ 17,660.12	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 19,884.32	\$ 19,884.32	\$ -	\$ 2,157.34	\$ -	\$ -	\$ -	\$ 17,726.98	\$ 17,726.98	\$ -	\$ 17,726.98	Customers-Res Total
	\$ -	\$ 11,949.66	\$ 11,949.66	\$ -	\$ 1,279.81	\$ -	\$ -	\$ -	\$ 10,669.85	\$ 10,669.85	\$ -	\$ 10,669.85	Customers-All Total
	\$ -	\$ 11,949.66	\$ 11,949.66	\$ -	\$ 1,279.81	\$ -	\$ -	\$ -	\$ 10,669.85	\$ 10,669.85	\$ -	\$ 10,669.85	3-factor Total
911 Supervision Total	\$ -	\$ 106.22	\$ 106.22	\$ -	\$ 10.62	\$ -	\$ -	\$ -	\$ 95.60	\$ 95.60	\$ -	\$ 95.60	Customers-All Total
	\$ -	\$ 473,991.68	\$ 473,991.68	\$ -	\$ 50,764.51	\$ -	\$ -	\$ -	\$ 423,227.17	\$ 423,227.17	\$ -	\$ 423,227.17	Customers-Res Total
	\$ -	\$ 5,006.82	\$ 5,006.82	\$ -	\$ 543.24	\$ -	\$ -	\$ -	\$ 4,463.58	\$ 4,463.58	\$ -	\$ 4,463.58	Customers-Res Total

FERC Description	System				Washington				Oregon				Allocation Method	
	Allocated		Total		Direct		Allocated		Direct		Allocated			
	Dec		Dec		Dec		Dec		Dec		Dec			
912 Demonstration and Selling Expense Total	\$ -	\$ -	\$ 479,104.72	\$ -	\$ -	\$ 51,318.37	\$ -	\$ -	\$ -	\$ -	\$ 427,786.35	\$ -	\$ -	Direct-OR Total
913 Advertising Total	\$ -	\$ -	\$ 38,428.51	\$ -	\$ -	\$ 4,115.69	\$ -	\$ -	\$ -	\$ -	\$ 34,312.82	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ 38,428.51	\$ -	\$ -	\$ 4,115.69	\$ -	\$ -	\$ -	\$ -	\$ 34,312.82	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ 3,999,183.07	\$ -	\$ -	\$ 399,918.31	\$ -	\$ -	\$ -	\$ -	\$ 3,599,264.76	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ -	\$ 61,730.78	\$ -	\$ -	\$ 6,611.37	\$ -	\$ -	\$ -	\$ -	\$ 55,119.41	\$ -	\$ -	Customers-Res Total
	\$ -	\$ -	\$ 12,909.44	\$ -	\$ -	\$ 1,400.67	\$ -	\$ -	\$ -	\$ -	\$ 11,508.77	\$ -	\$ -	Direct-OR Total
	\$ 50,036.68	\$ -	\$ 50,036.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,036.68	\$ -	\$ -	\$ -	\$ -	direct-wa Total
	\$ 857.25	\$ -	\$ 857.25	\$ -	\$ -	\$ 857.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ -	\$ 2,470,831.84	\$ -	\$ -	\$ 235,964.44	\$ -	\$ -	\$ -	\$ -	\$ 2,234,867.40	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ -	\$ 179.99	\$ -	\$ -	\$ 16.94	\$ -	\$ -	\$ -	\$ -	\$ 163.05	\$ -	\$ -	Regulatory Total
	\$ -	\$ -	\$ 133,085.91	\$ -	\$ -	\$ 39,925.77	\$ -	\$ -	\$ -	\$ -	\$ 93,160.14	\$ -	\$ -	sales volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales/Sendout Volumes Total
	\$ -	\$ -	\$ 463.05	\$ -	\$ -	\$ 36.86	\$ -	\$ -	\$ -	\$ -	\$ 426.19	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ 156.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156.35	\$ -	\$ -	Transmission Total
921 Office Supplies and Expense Total	\$ 50,893.93	\$ 6,678,540.43	\$ 6,729,434.36	\$ 857.25	\$ 683,874.36	\$ 684,731.61	\$ -	\$ -	\$ 50,036.68	\$ 5,994,666.07	\$ 6,044,702.75	\$ -	\$ -	Admin Tran Total
	\$ -	\$ (1,102,965.51)	\$ (1,102,965.51)	\$ -	\$ (116,142.27)	\$ (116,142.27)	\$ -	\$ -	\$ -	\$ (986,823.24)	\$ (986,823.24)	\$ -	\$ -	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (387,614.74)	\$ (387,614.74)	\$ -	\$ (37,017.21)	\$ (37,017.21)	\$ -	\$ -	\$ -	\$ (350,597.53)	\$ (350,597.53)	\$ -	\$ -	Employee Cost Total
	\$ -	\$ (1,490,580.25)	\$ (1,490,580.25)	\$ -	\$ (153,159.48)	\$ (153,159.48)	\$ -	\$ -	\$ -	\$ (1,337,420.77)	\$ (1,337,420.77)	\$ -	\$ -	3-factor Total
	\$ -	\$ 275,985.86	\$ 275,985.86	\$ -	\$ 27,598.59	\$ 27,598.59	\$ -	\$ -	\$ -	\$ 248,387.27	\$ 248,387.27	\$ -	\$ -	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 275,985.86	\$ 275,985.86	\$ -	\$ 27,598.59	\$ 27,598.59	\$ -	\$ -	\$ -	\$ 248,387.27	\$ 248,387.27	\$ -	\$ -	direct-wa Total
	\$ 4,674.12	\$ -	\$ (104,598.63)	\$ -	\$ (10,459.86)	\$ (10,459.86)	\$ -	\$ -	\$ -	\$ (94,138.77)	\$ (94,138.77)	\$ -	\$ -	Payroll Total
	\$ -	\$ 55,000.00	\$ 55,000.00	\$ -	\$ 4,674.12	\$ 4,674.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
925 Injuries and Damages Total	\$ 4,674.12	\$ (49,598.63)	\$ (44,924.51)	\$ 4,674.12	\$ (5,168.86)	\$ (494.74)	\$ -	\$ -	\$ -	\$ (44,429.77)	\$ (44,429.77)	\$ -	\$ -	Transmission Total
	\$ -	\$ (410,669.71)	\$ (410,669.71)	\$ -	\$ (39,218.96)	\$ (39,218.96)	\$ -	\$ -	\$ -	\$ (371,450.75)	\$ (371,450.75)	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ -	Transmission Total
	\$ -	\$ 16,434.86	\$ 16,434.86	\$ -	\$ 1,569.53	\$ 1,569.53	\$ -	\$ -	\$ -	\$ 14,865.33	\$ 14,865.33	\$ -	\$ -	Employee Cost Total
926 Employee Pensions and Benefits Total	\$ -	\$ (393,480.85)	\$ (393,480.85)	\$ -	\$ (37,649.43)	\$ (37,649.43)	\$ -	\$ -	\$ -	\$ (355,831.42)	\$ (355,831.42)	\$ -	\$ -	3-factor Total
	\$ -	\$ 310,553.31	\$ 310,553.31	\$ -	\$ 31,055.33	\$ 31,055.33	\$ -	\$ -	\$ -	\$ 279,497.98	\$ 279,497.98	\$ -	\$ -	customers-all Total
930 Miscellaneous General Expense Total	\$ -	\$ 310,553.31	\$ 310,553.31	\$ -	\$ 31,055.33	\$ 31,055.33	\$ -	\$ -	\$ -	\$ 279,497.98	\$ 279,497.98	\$ -	\$ -	3-factor Total
	\$ -	\$ 383,628.70	\$ 383,628.70	\$ -	\$ 38,362.87	\$ 38,362.87	\$ -	\$ -	\$ -	\$ 345,265.83	\$ 345,265.83	\$ -	\$ -	Customers-All Total
	\$ 3,989.18	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 266.68	\$ 266.68	\$ -	\$ -	\$ -	\$ 2,223.32	\$ 2,223.32	\$ -	\$ -	Direct-OR Total
	\$ 3,989.18	\$ 386,118.70	\$ 390,107.88	\$ -	\$ 38,629.55	\$ 38,629.55	\$ -	\$ -	\$ 3,989.18	\$ 347,489.15	\$ 351,478.33	\$ -	\$ -	3-factor Total
	\$ -	\$ 276,769.21	\$ 276,769.21	\$ -	\$ 27,676.92	\$ 27,676.92	\$ -	\$ -	\$ -	\$ 249,092.29	\$ 249,092.29	\$ -	\$ -	Customers port/van Total
	\$ -	\$ 6,800.36	\$ 6,800.36	\$ -	\$ 997.61	\$ 997.61	\$ -	\$ -	\$ -	\$ 5,802.75	\$ 5,802.75	\$ -	\$ -	Customers-All Total
	\$ -	\$ 34,942.89	\$ 34,942.89	\$ -	\$ 3,742.38	\$ 3,742.38	\$ -	\$ -	\$ -	\$ 31,200.51	\$ 31,200.51	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 1,466.91	\$ 1,466.91	\$ -	\$ 373.77	\$ 373.77	\$ -	\$ -	\$ -	\$ 1,093.14	\$ 1,093.14	\$ -	\$ -	Employee Cost Total
	\$ 38,873.47	\$ -	\$ 38,873.47	\$ 4,665.33	\$ 4,665.33	\$ 4,665.33	\$ -	\$ -	\$ 38,873.47	\$ 38,873.47	\$ 38,873.47	\$ -	\$ -	Firm Volumes Total
	\$ 4,665.33	\$ -	\$ 4,665.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 4,404.48	\$ 4,404.48	\$ -	\$ 414.46	\$ 414.46	\$ -	\$ -	\$ -	\$ 3,990.02	\$ 3,990.02	\$ -	\$ -	Transmission Total
	\$ -	\$ 8,483.75	\$ 8,483.75	\$ -	\$ 675.31	\$ 675.31	\$ -	\$ -	\$ -	\$ 7,808.44	\$ 7,808.44	\$ -	\$ -	3-factor Total
	\$ -	\$ 192.21	\$ 192.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192.21	\$ 192.21	\$ -	\$ -	Customers-Ind Total
935 Maintenance of General Plant Total	\$ 43,538.80	\$ 333,059.81	\$ 376,598.61	\$ 4,665.33	\$ 33,880.45	\$ 38,545.78	\$ -	\$ -	\$ 38,873.47	\$ 299,179.36	\$ 338,052.83	\$ -	\$ -	3-factor Total
Grand Total	\$ 808,424.09	\$ 13,112,547.56	\$ 13,920,971.65	\$ (13,344.69)	\$ 1,362,034.24	\$ 1,348,689.55	\$ -	\$ -	\$ 821,768.78	\$ 11,750,513.32	\$ 12,572,281.10	\$ -	\$ -	3-factor Total

Rate Base and Allocation Factors

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 Corr	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
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	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
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	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
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	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
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%

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

SYSTEM		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	
WASHINGTON	2014 Dec WASHINGTON	2015 December WASHINGTON	Dec 14 - Dec 15 12 month average WASHINGTON	
Gross Plant				
Intangible	9,693,985	10,080,838	9,861,163	Total Customers
Software	447	447	447	Direct
Other			0	Direct
Production				
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>	

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	2015	Dec 14 - Dec 15	
Gross Plant	Dec	December	12 month average	
	OREGON	OREGON	OREGON	
Intangible	80,819,414	84,044,633	82,213,190	Total Customers
Software	84,348	84,348	84,348	Direct
Other	675,198	675,198	675,198	Direct
Production	151,928,687	156,878,782	152,861,592	Direct
Transmission	1,716,601,539	1,774,081,344	1,740,667,944	Direct
Distribution	166,148,435	170,775,618	168,264,893	3-Factor & Direct
General				
Storage and storage transmission	258,427,207	262,248,489	260,625,881	Firm Delivered Volumes
CNG and LNG	3,413,966	3,413,966	3,413,966	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	(107,513,146)	(115,019,652)	(111,396,564)	Firm Delivered Volumes
CNG and LNG	(1,832,885)	(1,861,443)	(1,847,163)	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	

Customer Counts, Volumes and Usage per Customer

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												
Residential	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,980,080	1,139,659	1,056,329	1,232,327	1,519,133	2,999,763	7,384,165
Commercial	3,051,456	2,344,084	1,862,607	1,545,037	1,192,904	886,440	695,010	659,112	767,089	879,698	1,274,372	2,904,461
Industrial Firm	328,906	273,010	241,400	219,928	185,404	185,653	164,090	164,743	164,472	175,333	251,839	319,819
Interruptible	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440	95,691	128,295	141,293
Transport Firm	924,473	764,319	848,721	724,343	616,626	619,959	646,379	635,711	649,889	681,453	882,977	1,092,119
Transport Interruptible	897,593	760,275	733,659	734,503	716,213	754,650	817,137	892,220	1,112,464	1,066,493	836,617	661,753
Total	12,729,813	9,647,782	8,043,659	6,750,608	5,303,943	4,108,234	3,523,122	3,480,188	4,010,681	4,417,801	6,373,863	12,613,610
Customers												
Residential	68,908	69,023	69,131	69,227	69,307	69,377	69,490	69,586	69,819	70,011	70,259	70,592
Commercial	6,230	6,206	6,211	6,219	6,235	6,241	6,235	6,182	6,166	6,237	6,292	6,342
Industrial Firm	39	39	39	39	39	41	41	40	43	49	49	47
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
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	75,803	75,845	76,085	76,334	76,645	77,026
Use per Customer												
Residential	107	78	61	49	36	23	16	15	18	22	43	105
Commercial	490	378	300	248	182	142	110	107	124	141	203	458
Industrial Firm	8,433	7,000	6,190	5,639	4,754	4,533	4,002	4,119	3,825	3,578	5,140	6,805
Interruptible	24,748	21,352	21,906	21,896	19,035	16,250	14,169	14,415	16,888	19,138	25,659	28,259
Transport Firm	44,021	37,349	40,391	34,493	29,363	29,522	30,780	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	81,111	101,133	96,954	76,056	78,341

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

12 Months Ended	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
Volumes												
Residential	43,629,264	41,120,968	39,791,270	39,394,123	39,398,804	39,411,897	39,182,185	39,160,069	39,279,508	39,482,253	39,196,111	39,854,370
Commercial	19,896,592	18,884,201	18,291,730	18,066,803	18,075,235	18,057,307	17,959,353	17,961,987	18,024,293	18,081,028	17,951,540	18,055,350
Industrial Firm	2,933,358	2,832,132	2,738,366	2,682,837	2,631,236	2,648,148	2,650,412	2,670,363	2,684,415	2,678,242	2,687,063	2,674,797
Interruptible	1,213,241	1,177,198	1,171,902	1,182,173	1,187,509	1,183,198	1,177,975	1,172,715	1,176,713	1,184,725	1,195,756	1,218,581
Transport Firm	8,862,409	8,866,126	8,951,037	8,972,881	8,919,885	8,854,733	8,854,733	8,841,513	8,896,076	8,891,644	8,931,820	9,016,429
Transport Interruptible	9,962,217	10,038,939	10,037,444	9,245,213	8,562,020	10,043,251	10,141,547	10,211,055	10,236,061	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	80,211,869	79,966,205	80,017,702	80,297,066	80,523,184	80,172,302	81,003,304
Average Customers												
Residential	67,965	68,097	68,230	68,365	68,501	68,638	68,781	68,927	69,086	69,246	69,402	69,561
Commercial	6,167	6,171	6,173	6,176	6,181	6,189	6,198	6,202	6,206	6,215	6,226	6,235
Industrial Firm	39	39	39	39	39	39	39	39	40	41	41	42
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
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	74,338	74,475	74,613	74,755	74,900	75,053	75,205	75,368	75,530	75,708	75,876
12 Month Use per Average Customer												
Residential	642	604	583	576	575	574	570	568	569	570	565	573
Commercial	3,227	3,060	2,963	2,925	2,924	2,918	2,898	2,896	2,904	2,899	2,883	2,896
Industrial Firm	75,375	72,619	70,215	68,791	67,468	67,612	67,747	67,747	67,532	65,994	64,879	63,560
Interruptible	238,670	235,440	234,380	236,435	237,502	236,640	235,595	234,543	235,343	236,945	239,151	243,716
Transport Firm	574,859	551,262	534,390	515,189	493,266	475,076	459,986	445,791	435,726	423,412	412,238	403,721
Transport Interruptible	905,656	912,631	912,495	840,474	778,365	913,023	921,959	928,278	930,551	927,754	928,183	915,798

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

	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	8,880,221	5,789,664	4,919,785	3,529,262	2,033,818	1,747,621	1,317,152	1,154,797	1,262,725	1,993,324	3,147,231	6,037,853
Commercial	3,539,304	2,423,263	2,020,690	1,592,322	1,013,884	925,899	769,933	680,891	735,865	931,516	1,299,735	2,595,188
Industrial Firm	340,180	283,335	290,890	220,211	195,482	192,570	151,630	173,213	167,525	196,857	223,910	293,181
Interruptible	149,344	121,237	127,288	103,613	101,529	86,726	82,508	80,700	86,247	95,511	99,890	135,943
Transport Firm	966,793	814,325	843,296	673,040	647,533	642,237	658,307	644,702	632,304	753,893	764,133	1,026,220
Transport Interruptible	796,198	680,131	787,313	776,401	844,695	829,052	766,535	926,489	1,031,002	1,030,109	876,370	924,444
Total	14,672,040	10,111,985	8,989,262	6,894,649	4,886,941	4,424,015	3,796,065	3,660,792	3,965,668	5,021,210	6,411,769	11,811,819
Customers												
Residential	70,814	70,984	71,106	71,241	71,229	71,455	71,554	71,702	71,893	72,039	72,302	72,566
Commercial	6,334	6,331	6,360	6,403	6,440	6,457	6,445	6,409	6,365	6,409	6,525	6,600
Industrial Firm	49	48	48	49	50	50	47	50	49	51	51	51
Interruptible	5	5	5	5	5	5	5	6	5	5	5	5
Transport Firm	29	29	29	29	30	30	30	30	30	30	30	30
Transport Interruptible	12	11	11	11	11	11	11	11	12	12	11	11
Total	77,243	77,408	77,559	77,738	77,865	78,008	78,092	78,208	78,354	78,546	78,924	79,263
Use per Customer												
Residential	125	82	69	50	29	24	19	16	18	28	44	94
Commercial	559	383	318	249	157	143	119	106	116	148	199	393
Industrial Firm	6,942	5,903	6,060	4,494	3,910	3,851	3,226	3,464	3,419	3,860	4,300	5,748
Interruptible	29,869	24,247	25,458	20,723	20,306	17,345	16,502	13,450	17,249	19,102	19,978	27,189
Transport Firm	33,338	28,080	29,079	23,208	21,584	21,408	21,944	21,490	21,077	25,130	25,471	34,207
Transport Interruptible	66,350	61,830	71,574	70,582	76,790	75,368	71,503	84,226	90,084	85,842	79,670	84,040

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

12 Months Ended	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	41,330,906	41,741,266	42,413,090	42,525,037	42,114,236	42,281,777	42,469,270	43,587,738	42,618,136	43,092,327	43,239,795	42,693,483
Commercial	10,543,198	10,622,377	10,780,380	10,827,665	10,645,645	10,685,014	10,769,937	10,791,716	10,760,492	10,832,310	10,857,673	10,548,400
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	2,783,551	2,755,622	2,728,984
Interruptible	1,244,185	1,250,662	1,276,419	1,270,550	1,276,902	1,282,376	1,294,037	1,302,664	1,304,471	1,304,291	1,275,886	1,270,536
Transport Firm	9,058,789	9,088,795	9,083,870	9,032,567	9,063,474	9,085,752	9,097,680	9,106,671	9,089,086	9,161,526	9,042,682	9,066,783
Transport Interruptible	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	10,236,295	10,276,048	10,338,739
Total	82,945,531	83,409,734	84,355,337	83,723,177	82,461,480	84,390,357	84,671,300	84,851,904	84,606,891	85,410,300	85,447,706	84,646,925
Average Customers												
Residential	69,720	69,883	70,048	70,216	70,384	70,557	70,729	70,906	71,078	71,247	71,418	71,582
Commercial	6,243	6,254	6,266	6,282	6,299	6,317	6,334	6,353	6,368	6,382	6,402	6,423
Industrial Firm	43	44	44	45	46	47	47	48	49	49	49	49
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	23	24	24	25	26	27	27	28	29	30	30	30
Transport Interruptible	11	11	11	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	77,724	77,914	78,101
12 Month Use per Average Customer												
Residential	593	597	605	606	598	599	601	601	600	605	605	596
Commercial	2,970	2,978	2,997	2,997	2,960	2,958	2,963	2,958	2,946	2,951	2,946	2,888
Industrial Firm	62,588	61,750	61,821	60,689	59,702	59,891	58,007	57,181	56,657	56,904	56,142	55,224
Interruptible	249,837	251,732	255,284	254,110	255,380	256,475	258,807	256,262	256,617	256,582	250,994	249,942
Transport Firm	393,860	384,034	373,310	361,303	351,980	342,859	333,860	325,238	316,142	310,560	305,668	305,622
Transport Interruptible	909,689	902,458	907,280	840,435	775,223	929,366	926,605	929,697	919,941	909,893	913,426	910,999