

January 2018 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
1st Quarter 2018

NW Natural
 Washington Quarterly Results of Operations Report

	System		Washington		Washington		Washington		Oregon		Jan 2018		
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Oregon	
Monthly Summary													
Sales of Gas													
480.1 Residential	72,553,419		8,133,507		8,133,507			8,133,507	64,419,912		64,419,912		64,419,912
481.1 Commercial	34,415,459		3,124,571		3,124,571			3,124,571	31,290,888		31,290,888		31,290,888
481.2 Industrial Firm	2,362,301		263,823		263,823			263,823	2,098,478		2,098,478		2,098,478
481.3 Interruptible	2,197,956		60,859		60,859			60,859	2,137,097		2,137,097		2,137,097
481.5 Interruptible Incentive	0		0		0			0	0		0		0
495.20 Uninterruptible Incentive	0		0		0			0	0		0		0
Total Sales of Gas	111,529,135	(14,224,667)	11,582,760	(2,224,933)	9,357,827	(2,224,933)		9,357,827	99,946,376	(11,999,729)	(11,999,729)		87,946,646
Transportation Revenue													
489.12 Industrial Firm	1,140,997		143,789		143,789			143,789	997,208		997,208		997,208
489.13 Interruptible	655,395		75,832		75,832			75,832	579,563		579,563		579,563
489.15 Interruptible Incentive	0		0		0			0	0		0		0
489.3 Agency Fee/Balancing	985		985		985			985	985		985		985
Total Transportation Revenue	1,797,377	0	219,621	0	219,621	0		219,621	1,577,756	0	1,577,756		1,577,756
Rate Adjustments - Amortizations	(6,554,747)		(622,451)		(622,451)			(622,451)	(6,132,296)		(6,132,296)		(6,132,296)
Miscellaneous Revenues													
487 Late Payment Charge	248,684		11,417		11,417			11,417	237,267		237,267		237,267
488.0 Seasonal Reconnect Fee	1,300		1,300		1,300			1,300	1,300		1,300		1,300
488.1 Delinquent Reconnect Fee	30,700		0		0			0	30,700		30,700		30,700
488.3 Return Check Charge	10,905		1,275		1,275			1,275	9,630		9,630		9,630
488.4 Field Collection Charge	22,435		1,375		1,375			1,375	21,060		21,060		21,060
488.5 Reconn Charge CR During Office Hours	34,450		3,390		3,390			3,390	31,060		31,060		31,060
488.6 Reconn Charge CR After Office Hours	3,350		3,200		3,200			3,200	360		360		360
488.7 Reconn Charge Soas After Office Hours	70		70		70			70	0		0		0
488.8 Automated Payment Charge	80		80		80			80	80		80		80
493.2 Rent - Utility Property	4,000		608		608			608	3,393		3,393		3,393
495.1 Meter Rentals	16,190		1,598		1,598			1,598	14,592		14,592		14,592
495.2 Other Gas Revenue - Miscellaneous	19,777		795		795			795	18,982		18,982		18,982
Total Miscellaneous Revenues	392,861	15,557	23,657	736	24,394	0		24,394	369,204	14,821	384,024		384,024
Total Operating Revenue	107,164,626	(14,209,110)	11,403,587	(2,224,201)	9,179,386	0		9,179,386	95,761,039	(11,984,909)	83,776,131		83,776,131
Cost of Gas													
804.7 WACOG Incurred	28,006,483		2,708,696		2,708,696			2,708,696	25,297,788		25,297,788		25,297,788
805.7 WACOG Deferred	1,172,233		60,474		60,474			60,474	1,111,759		1,111,759		1,111,759
804.6 Demand Incurred	6,802,434		714,936		714,936			714,936	6,087,498		6,087,498		6,087,498
805.8 Demand Deferred	4,911,914		526,983		526,983			526,983	4,384,932		4,384,932		4,384,932
805.4 Amortization of Gas Costs	(3,266,720)		(513,431)		(513,431)			(513,431)	(2,753,288)		(2,753,288)		(2,753,288)
Total Cost of Gas	37,626,345	0	3,497,656	0	3,497,656	0		3,497,656	34,128,688	0	34,128,688		34,128,688
407.03 Environmental Expense	0		1,714,718		1,714,718			1,714,718	0		1,714,718		1,714,718
Detail Operations & Maintenance	822,364	12,362,252	75,703	1,351,157	1,426,860	0		1,426,860	746,661	11,011,094	11,757,756		11,757,756
Other Taxes													
408.11 Property	1,896,700		135,327		135,327			135,327	1,761,373		1,761,373		1,761,373
408.12 Franchise	2,455,142		775,928		775,928			775,928	1,679,214		1,679,214		1,679,214
408.13 Payroll	24,936		5,978		5,978			5,978	18,959		18,959		18,959
408.14 Other	0		0		0			0	0		0		0
Total Other Taxes	4,376,778	514,197	917,232	53,980	971,212	0		971,212	3,459,546	460,217	3,919,762		3,919,762
403.1 Depreciation	6,821,358	6,821,358	6,821,358	742,164	742,164	0		742,164	6,079,194	6,079,194	6,079,194		6,079,194
Income Taxes													
409.11 Federal Income Taxes	231,928		623,753		623,753			623,753	(391,825)		(391,825)		(391,825)
410.11 Federal Income Taxes - Deferred	4,732,803		0		0			0	4,732,803		4,732,803		4,732,803
411.42 Oregon Income Tax Credit	0		(428)		(428)			(428)	428		428		428
409.12 Oregon Income Taxes	18,760		0		0			0	18,760		18,760		18,760
410.12 Oregon Income Taxes - Deferred	1,749,936		0		0			0	1,749,936		1,749,936		1,749,936
411.12 Oregon Income Tax Credit	(404)		0		0			0	(404)		(404)		(404)
Total Income Taxes	6,733,023	0	623,325	0	623,325	0		623,325	6,109,696	0	6,109,696		6,109,696
Total Operating Revenue Deductions	42,825,486	19,697,807	4,490,591	2,147,301	7,637,892	0		7,637,892	38,334,895	17,550,595	55,885,490		55,885,490
Net Operating Income	64,539,140	(24,808,920)	6,912,996	(1,493,000)	5,419,996	0		5,419,996	47,446,144	(38,894,144)	8,552,000		8,552,000

NW Natural
Washington Results of Operations
 13 Month AMA Ended Reports

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

Rate Of Return on Rate Base

Allocation, Reserves,
 D Depreciation Factor

	System		Washington		Oregon		Jan 2018	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
		Total		Total		Total		
		2,898,031,786		310,416,100		2,587,615,686		
		(1,279,625,641)		(127,554,180)		(1,152,071,461)		
		126,325,784		13,994,338		112,331,447		
		14,328,761		1,336,319		12,992,443		
		359,432		39,825		319,607		
		(4,035,828)		(606,543)		(3,429,285)		
		(370,100,550)		(41,704,673)		(328,395,877)		
		(74,286,673)		0		(74,286,673)		
		1,310,297,070		155,921,184		1,154,375,886		
		6.94%		6.45%		7.01%		
		100.00%		10.34%		89.66%		

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended January 31, 2018

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$63,307	\$6,084	\$57,223
818	Compressor Station Expense	\$0	\$0	\$0
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$216,940	\$20,780	\$196,159
821	Purification Expense	(\$134)	(\$13)	(\$121)
Maintenance				
832	Wells Expense	\$25,544	\$2,455	\$23,090
834	Compressor Station Expense	\$20,545	\$1,974	\$18,571
	Total Underground Storage Expense	<u>326,202</u>	<u>31,280</u>	<u>294,921</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$11,787	\$1,133	\$10,654
	Total Other Storage Expense	<u>11,787</u>	<u>1,133</u>	<u>10,654</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$162,083	\$15,576	\$146,507
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$114,538	\$11,007	\$103,531
	Total Liquified Natural Gas Expense	<u>276,621</u>	<u>26,583</u>	<u>250,038</u>
	Total Natural Gas Storage	<u>614,610</u>	<u>58,996</u>	<u>555,614</u>
Transmission Expense				
Operation				
856	Mains Expense	\$58,100	\$1,579	\$56,521
Maintenance				
863	Maintenance of Mains	\$957	\$106	\$851
	Total Transmission Expense	<u>59,057</u>	<u>1,685</u>	<u>57,372</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$294,340	\$24,405	\$269,935
874	Mains and Services Expense	\$1,022,808	\$125,595	\$897,213
875	Measuring and Regulator Station Expense - General	\$11,623	\$1,030	\$10,593
877	Measuring and Regulator Station Expense - City Gate	\$53,391	\$4,583	\$48,808
878	Meter and House Regulator Expense	\$458,989	\$50,430	\$408,559
879	Customer Installation Expense	\$954,189	\$104,400	\$849,789
880	Other Expense	\$227,448	\$30,585	\$196,862
881	Rents	\$9,607	\$1,755	\$7,852
Maintenance				
885	Supervision and Engineering	\$445,096	\$23,847	\$421,249
887	Mains	\$249,131	\$23,348	\$225,783
889	Measuring and Regulator Station Expense - General	\$115,167	\$9,668	\$105,499
891	Measuring and Regulator Station Expense - City Gate	\$16,005	\$1,334	\$14,671
892	Services	\$70,109	\$3,352	\$66,757
893	Meters and House Regulators	\$219,086	\$21,315	\$197,770
894	Other Equipment	\$12,445	\$308	\$12,137
	Total Distribution Expense	<u>4,159,433</u>	<u>425,956</u>	<u>3,733,478</u>

Customer Accounts Expense

Operation

901	Supervision	\$136,888	\$15,071	\$121,816
902	Meter Reading Expenses	\$67,815	\$7,466	\$60,349
903	Customer Records and Collection Expense	\$1,572,150	\$172,142	\$1,400,008
904	Uncollectible Accounts	\$134,638	\$14,015	\$120,623
	Total Customer Accounts Expense	<u>1,911,491</u>	<u>208,695</u>	<u>1,702,797</u>

Customer Service and Informational

Operation

907	Supervision	\$1,219	\$135	\$1,083
908	Customer Assistance Expense	\$144,408	\$4,604	\$139,804
909	Customer Information Expense	\$109,570	\$12,064	\$97,507
910	Miscellaneous Customer Service Expense	\$19,314	\$2,148	\$17,167
	Total Customer Service and Informational	<u>274,511</u>	<u>18,951</u>	<u>255,560</u>

Sales Expense

Operation

911	Supervision	\$13,417	\$1,477	\$11,940
912	Demonstration and Selling Expense	\$213,889	\$23,550	\$190,339
913	Advertising	\$23,637	\$2,602	\$21,035
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>250,944</u>	<u>27,630</u>	<u>223,314</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,054,643	\$600,603	\$4,454,040
922	Administrative Expenses Transferred - Credit	(\$1,676,437)	(\$186,529)	(\$1,489,907)
924	Property Insurance Premium	\$269,849	\$29,899	\$239,950
925	Injuries and Damages	\$3,121	\$413	\$2,709
926	Employee Pensions and Benefits	\$822,659	\$86,062	\$736,596
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$696,281	\$77,148	\$619,133
931	Rents	\$400,868	\$43,529	\$357,339

Maintenance

935	Maintenance of General Plant	<u>\$343,584</u>	<u>\$33,823</u>	<u>\$309,761</u>
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	Total Administrative and General Expense	<u>5,914,569</u>	<u>684,948</u>	<u>5,229,621</u>
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	Total Operations and Maintenance Expense	<u>\$ 13,184,616</u>	<u>\$ 1,426,860</u>	<u>\$ 11,757,756</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended January 31, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		JAN	JAN		JAN	JAN		JAN	JAN	
816 Wells Expense Total	\$ -	\$ 63,306.81	\$ 63,306.81	\$ -	\$ 6,083.78	\$ 6,083.78	\$ -	\$ 57,223.03	\$ 57,223.03	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 703.44	\$ 216,236.13	\$ 216,939.57	\$ -	\$ 20,780.29	\$ 20,780.29	\$ 703.44	\$ 195,455.84	\$ 195,455.84	Direct-OR Total Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (134.29)	\$ (134.29)	\$ -	\$ (12.91)	\$ (12.91)	\$ -	\$ (121.38)	\$ (121.38)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 25,544.31	\$ 25,544.31	\$ -	\$ 2,454.81	\$ 2,454.81	\$ -	\$ 23,089.50	\$ 23,089.50	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 20,545.39	\$ 20,545.39	\$ -	\$ 1,974.41	\$ 1,974.41	\$ -	\$ 18,570.98	\$ 18,570.98	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 11,787.22	\$ 11,787.22	\$ -	\$ 1,132.75	\$ 1,132.75	\$ -	\$ 10,654.47	\$ 10,654.47	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 162,083.30	\$ 162,083.30	\$ -	\$ 15,576.21	\$ 15,576.21	\$ -	\$ 146,507.09	\$ 146,507.09	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 114,538.10	\$ 114,538.10	\$ -	\$ 11,007.11	\$ 11,007.11	\$ -	\$ 103,530.99	\$ 103,530.99	Firm Volumes Total
856 Mains Expense Total	\$ 7,434.56	\$ 50,665.70	\$ 58,100.26	\$ -	\$ 1,579.12	\$ 1,579.12	\$ 7,434.56	\$ 49,086.58	\$ 56,521.14	3-Factor Total Direct-OR Total Sendout Volumes Total Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 956.74	\$ 956.74	\$ -	\$ 106.01	\$ 106.01	\$ -	\$ 850.73	\$ 850.73	3-Factor Total
870 Supervision and Engineering Total	\$ -	\$ 293,638.74	\$ 293,638.74	\$ -	\$ 24,342.65	\$ 24,342.65	\$ -	\$ 269,296.09	\$ 269,296.09	Firm Volumes Total Sales/Sendout Volumes Total Sendout Volumes Total
874 Mains and Services Expense Total	\$ 265,196.28	\$ 757,612.03	\$ 1,022,808.31	\$ 46,628.68	\$ 125,595.34	\$ 172,222.02	\$ 218,567.60	\$ 678,645.37	\$ 897,212.97	3-Factor Total Customers Port/Van Total Customers-All Total Direct-OR Total Direct-WA Total Sendout Volumes Total Transmission Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 1,608.52	\$ 1,608.52	\$ -	\$ 178.22	\$ 178.22	\$ -	\$ 1,430.30	\$ 1,430.30	3-Factor Total
877 Measuring and Regulator Station Expense - City	\$ 593.75	\$ 52,797.83	\$ 53,391.58	\$ -	\$ 4,583.35	\$ 4,583.35	\$ 593.75	\$ 48,314.08	\$ 48,807.83	3-Factor Total Customers-All Total Direct-OR Total Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ 16.00	\$ 458,973.04	\$ 458,989.04	\$ -	\$ 50,429.75	\$ 50,429.75	\$ 16.00	\$ 408,543.29	\$ 408,559.29	3-Factor Total Customers-All Total Direct-OR Total Sendout Volumes Total Telemetering Total
879 Customer Installation Expense Total	\$ -	\$ 163,450.41	\$ 163,450.41	\$ -	\$ 18,110.31	\$ 18,110.31	\$ -	\$ 145,340.10	\$ 145,340.10	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total

\$ -	\$ 17,498.17	\$ 17,498.17	\$ -	\$ 1,450.60	\$ 1,450.60	\$ -	\$ 16,047.57	\$ 16,047.57	Sendout Volumes Total
\$ -	\$ 9,458.11	\$ 9,458.11	\$ -	\$ 110.66	\$ 110.66	\$ -	\$ 9,347.45	\$ 9,347.45	Transmission Total
\$ 31,852.25	\$ 195,595.31	\$ 227,447.56	\$ 10,342.43	\$ 20,242.83	\$ 30,585.26	\$ 21,509.82	\$ 175,352.48	\$ 196,862.30	3-Factor Total
\$ -	\$ 4,704.80	\$ 4,704.80	\$ -	\$ 521.29	\$ 521.29	\$ -	\$ 4,183.51	\$ 4,183.51	Customers-All Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-The Dailies Total
\$ -	\$ 4,901.98	\$ 4,901.98	\$ -	\$ 1,233.83	\$ 1,233.83	\$ -	\$ 3,668.15	\$ 3,668.15	3-Factor Total
\$ -	\$ 9,606.78	\$ 9,606.78	\$ -	\$ 1,755.12	\$ 1,755.12	\$ -	\$ 7,851.66	\$ 7,851.66	Customers-Port/Van 80% Total
\$ -	\$ 203,573.47	\$ 203,573.47	\$ -	\$ 22,555.94	\$ 22,555.94	\$ -	\$ 181,017.53	\$ 181,017.53	Customers-All Total
\$ 221,640.76	\$ -	\$ 221,640.76	\$ -	\$ -	\$ -	\$ 221,640.76	\$ -	\$ 221,640.76	Direct-WA Total
\$ 637.89	\$ -	\$ 637.89	\$ 637.89	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
\$ -	\$ 6,011.47	\$ 6,011.47	\$ -	\$ 498.35	\$ 498.35	\$ -	\$ 5,513.12	\$ 5,513.12	Direct-OR Total
\$ -	\$ 13,232.22	\$ 13,232.22	\$ -	\$ 154.82	\$ 154.82	\$ -	\$ 13,077.40	\$ 13,077.40	Sendout Volumes Total
\$ 222,278.65	\$ 222,817.16	\$ 445,095.81	\$ 637.89	\$ 23,209.11	\$ 23,847.00	\$ 221,640.76	\$ 199,608.05	\$ 421,248.81	Transmission Total
\$ -	\$ 3,073.00	\$ 3,073.00	\$ -	\$ 340.49	\$ 340.49	\$ -	\$ 2,732.51	\$ 2,732.51	3-Factor Total
\$ -	\$ 105,838.12	\$ 105,838.12	\$ -	\$ 12,774.66	\$ 12,774.66	\$ -	\$ 93,063.46	\$ 93,063.46	Customers-Port/Van 80% Total
\$ -	\$ 10,523.14	\$ 10,523.14	\$ -	\$ 1,158.60	\$ 1,158.60	\$ -	\$ 9,364.54	\$ 9,364.54	Customers-All Total
\$ 119,602.07	\$ -	\$ 119,602.07	\$ -	\$ -	\$ -	\$ 119,602.07	\$ -	\$ 119,602.07	Direct-OR Total
\$ 9,062.34	\$ -	\$ 9,062.34	\$ 9,062.34	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
\$ -	\$ 1,032.55	\$ 1,032.55	\$ -	\$ 12.08	\$ 12.08	\$ -	\$ 1,020.47	\$ 1,020.47	Transmission Total
\$ 128,664.41	\$ 120,466.81	\$ 249,131.22	\$ 9,062.34	\$ 14,285.83	\$ 23,348.17	\$ 119,602.07	\$ 106,180.98	\$ 225,783.05	3-Factor Total
\$ -	\$ 1,726.86	\$ 1,726.86	\$ -	\$ 191.34	\$ 191.34	\$ -	\$ 1,535.52	\$ 1,535.52	Customers-All Total
\$ -	\$ 1,040.00	\$ 1,040.00	\$ -	\$ 114.50	\$ 114.50	\$ -	\$ 925.50	\$ 925.50	Direct-OR Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
\$ -	\$ 95,569.79	\$ 95,569.79	\$ -	\$ 7,922.74	\$ 7,922.74	\$ -	\$ 87,647.05	\$ 87,647.05	Customers-All Total
\$ -	\$ 16,497.82	\$ 16,497.82	\$ -	\$ 1,435.31	\$ 1,435.31	\$ -	\$ 15,062.51	\$ 15,062.51	Direct-OR Total
\$ -	\$ 332.38	\$ 332.38	\$ -	\$ 3.89	\$ 3.89	\$ -	\$ 328.49	\$ 328.49	Transmission Total
\$ -	\$ 115,166.85	\$ 115,166.85	\$ -	\$ 9,667.77	\$ 9,667.77	\$ -	\$ 105,499.08	\$ 105,499.08	3-Factor Total
\$ -	\$ 300.07	\$ 300.07	\$ -	\$ 33.25	\$ 33.25	\$ -	\$ 266.82	\$ 266.82	Direct-OR Total
\$ 18.17	\$ -	\$ 18.17	\$ -	\$ -	\$ -	\$ 18.17	\$ -	\$ -	Sendout Volumes Total
\$ -	\$ 15,686.75	\$ 15,686.75	\$ -	\$ 1,300.43	\$ 1,300.43	\$ -	\$ 14,386.32	\$ 14,386.32	3-Factor Total
\$ 18.17	\$ 15,986.82	\$ 16,004.99	\$ -	\$ 1,333.68	\$ 1,333.68	\$ 18.17	\$ 14,653.14	\$ 14,671.31	Customers-All Total
\$ 50,545.11	\$ 5,037.57	\$ 5,037.57	\$ -	\$ 554.64	\$ 554.64	\$ -	\$ 4,482.93	\$ 4,482.93	Direct-OR Total
\$ 1,917.91	\$ -	\$ 1,917.91	\$ 1,917.91	\$ -	\$ -	\$ 50,545.11	\$ -	\$ 50,545.11	Sendout Volumes Total
\$ -	\$ 10,281.30	\$ 10,281.30	\$ -	\$ 852.32	\$ 852.32	\$ -	\$ 9,428.98	\$ 9,428.98	Transmission Total
\$ -	\$ 2,326.86	\$ 2,326.86	\$ -	\$ 27.22	\$ 27.22	\$ -	\$ 2,299.64	\$ 2,299.64	3-Factor Total
\$ 52,463.02	\$ 17,645.73	\$ 70,108.75	\$ 1,917.91	\$ 1,434.18	\$ 3,352.09	\$ 50,545.11	\$ 16,211.55	\$ 66,756.66	Customers-All Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Comm Total
\$ -	\$ 97,567.58	\$ 97,567.58	\$ -	\$ 10,742.19	\$ 10,742.19	\$ -	\$ 86,825.39	\$ 86,825.39	Customers-Ind Total
\$ -	\$ 6,802.63	\$ 6,802.63	\$ -	\$ 682.30	\$ 682.30	\$ -	\$ 6,120.33	\$ 6,120.33	Customers-Res Total
\$ -	\$ 14,342.68	\$ 14,342.68	\$ -	\$ 1,145.98	\$ 1,145.98	\$ -	\$ 13,196.70	\$ 13,196.70	Direct-OR Total
\$ -	\$ 14,913.53	\$ 14,913.53	\$ -	\$ 1,658.38	\$ 1,658.38	\$ -	\$ 13,255.15	\$ 13,255.15	Sendout Volumes Total
\$ 782.79	\$ -	\$ 782.79	\$ -	\$ -	\$ -	\$ 782.79	\$ -	\$ 782.79	Transmission Total
\$ -	\$ 85,616.69	\$ 85,616.69	\$ -	\$ 7,097.62	\$ 7,097.62	\$ -	\$ 78,519.07	\$ 78,519.07	3-Factor Total
\$ -	\$ (940.03)	\$ (940.03)	\$ -	\$ (11.00)	\$ (11.00)	\$ -	\$ (929.03)	\$ (929.03)	Customers-All Total
\$ 782.79	\$ 218,303.38	\$ 219,085.57	\$ -	\$ 21,315.48	\$ 21,315.48	\$ 782.79	\$ 196,867.60	\$ 197,770.39	Customers-Comm Total
\$ -	\$ 1,634.38	\$ 1,634.38	\$ -	\$ 181.09	\$ 181.09	\$ -	\$ 1,453.29	\$ 1,453.29	Customers-Ind Total
\$ -	\$ 10,810.40	\$ 10,810.40	\$ -	\$ 126.48	\$ 126.48	\$ -	\$ 10,683.92	\$ 10,683.92	Customers-Res Total
\$ -	\$ 12,444.78	\$ 12,444.78	\$ -	\$ 307.57	\$ 307.57	\$ -	\$ 12,137.21	\$ 12,137.21	3-Factor Total
\$ -	\$ 136,887.62	\$ 136,887.62	\$ -	\$ 15,071.33	\$ 15,071.33	\$ -	\$ 121,816.29	\$ 121,816.29	Customers-All Total
\$ -	\$ 136,887.62	\$ 136,887.62	\$ -	\$ 15,071.33	\$ 15,071.33	\$ -	\$ 121,816.29	\$ 121,816.29	Customers-Port/Van 80% Total
\$ -	\$ 67,815.36	\$ 67,815.36	\$ -	\$ 7,466.47	\$ 7,466.47	\$ -	\$ 60,348.89	\$ 60,348.89	Customers-All Total
\$ -	\$ 67,815.36	\$ 67,815.36	\$ -	\$ 7,466.47	\$ 7,466.47	\$ -	\$ 60,348.89	\$ 60,348.89	Customers-Comm Total
\$ -	\$ 10,759.48	\$ 10,759.48	\$ -	\$ 1,192.15	\$ 1,192.15	\$ -	\$ 9,567.33	\$ 9,567.33	Customers-Ind Total
\$ -	\$ 1,529,625.64	\$ 1,529,625.64	\$ -	\$ 168,411.78	\$ 168,411.78	\$ -	\$ 1,361,213.86	\$ 1,361,213.86	Customers-Res Total
\$ -	\$ 31,764.89	\$ 31,764.89	\$ -	\$ 2,538.01	\$ 2,538.01	\$ -	\$ 29,226.88	\$ 29,226.88	Direct-OR Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
\$ -	\$ 1,572,150.01	\$ 1,572,150.01	\$ -	\$ 172,141.95	\$ 172,141.95	\$ -	\$ 1,400,008.06	\$ 1,400,008.06	Customers-All Total
\$ -	\$ (24,092.00)	\$ (24,092.00)	\$ -	\$ (2,652.53)	\$ (2,652.53)	\$ -	\$ (21,439.47)	\$ (21,439.47)	Customers-Comm Total
\$ -	\$ 15,826.53	\$ 15,826.53	\$ -	\$ 1,587.40	\$ 1,587.40	\$ -	\$ 14,239.13	\$ 14,239.13	Customers-Ind Total
\$ -	\$ 2,399.35	\$ 2,399.35	\$ -	\$ 191.71	\$ 191.71	\$ -	\$ 2,207.64	\$ 2,207.64	Customers-Res Total
\$ -	\$ 133,888.22	\$ 133,888.22	\$ -	\$ 14,888.37	\$ 14,888.37	\$ -	\$ 118,999.85	\$ 118,999.85	Direct-OR Total
\$ 6,616.22	\$ 128,022.10	\$ 134,638.32	\$ -	\$ 14,014.95	\$ 14,014.95	\$ 6,616.22	\$ 114,007.15	\$ 120,623.37	3-Factor Total
\$ 6,616.22	\$ 128,022.10	\$ 134,638.32	\$ -	\$ 14,014.95	\$ 14,014.95	\$ 6,616.22	\$ 114,007.15	\$ 120,623.37	Customers-Port/Van 80% Total
\$ -	\$ 1,218.50	\$ 1,218.50	\$ -	\$ 135.50	\$ 135.50	\$ -	\$ 1,083.00	\$ 1,083.00	Customers-All Total
\$ -	\$ 1,218.50	\$ 1,218.50	\$ -	\$ 135.50	\$ 135.50	\$ -	\$ 1,083.00	\$ 1,083.00	Customers-Comm Total
\$ -	\$ 62,541.35	\$ 62,541.35	\$ -	\$ 6,885.80	\$ 6,885.80	\$ -	\$ 55,655.55	\$ 55,655.55	Customers-Ind Total
\$ -	\$ 93,400.25	\$ 93,400.25	\$ -	\$ 7,462.68	\$ 7,462.68	\$ -	\$ 85,937.57	\$ 85,937.57	Customers-Res Total
\$ -	\$ (1,667.91)	\$ (1,667.91)	\$ -	\$ (185.47)	\$ (185.47)	\$ -	\$ (1,482.44)	\$ (1,482.44)	Direct-OR Total
\$ (306.50)	\$ -	\$ (306.50)	\$ -	\$ -	\$ -	\$ (306.50)	\$ -	\$ (306.50)	3-Factor Total
\$ (9,559.07)	\$ -	\$ (9,559.07)	\$ (9,559.07)	\$ -	\$ -	\$ (9,559.07)	\$ -	\$ (9,559.07)	Customers-All Total
\$ (9,865.57)	\$ 154,273.69	\$ 144,408.12	\$ (9,559.07)	\$ 14,165.01	\$ 4,605.94	\$ (306.50)	\$ 140,110.68	\$ 139,804.18	Customers-Comm Total

909 Customer Information Expense Total	\$ -	\$ 109,570.42	\$ 109,570.42	\$ -	\$ 12,063.70	\$ 12,063.70	\$ -	\$ 97,506.72	\$ 97,506.72	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ 12,063.70	\$ 12,063.70	\$ -	\$ 97,506.72	\$ 97,506.72	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 19,314.25	\$ 19,314.25	\$ -	\$ 2,147.74	\$ 2,147.74	\$ -	\$ 17,166.51	\$ 17,166.51	Customers-All Total
	\$ -	\$ 19,314.25	\$ 19,314.25	\$ -	\$ 2,147.74	\$ 2,147.74	\$ -	\$ 17,166.51	\$ 17,166.51	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
911 Supervision Total	\$ -	\$ 13,416.97	\$ 13,416.97	\$ -	\$ 1,477.21	\$ 1,477.21	\$ -	\$ 11,939.76	\$ 11,939.76	3-Factor Total
	\$ -	\$ 13,416.97	\$ 13,416.97	\$ -	\$ 1,477.21	\$ 1,477.21	\$ -	\$ 11,939.76	\$ 11,939.76	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
912 Demonstration and Selling Expense Total	\$ 35.85	\$ 213,853.33	\$ 213,889.18	\$ -	\$ 23,549.82	\$ 23,549.82	\$ -	\$ 190,339.36	\$ 190,339.36	Direct-OR Total
	\$ -	\$ 213,853.33	\$ 213,889.18	\$ -	\$ 23,549.82	\$ 23,549.82	\$ -	\$ 190,339.36	\$ 190,339.36	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
913 Advertising Total	\$ -	\$ 23,637.37	\$ 23,637.37	\$ -	\$ 2,602.47	\$ 2,602.47	\$ -	\$ 21,034.90	\$ 21,034.90	3-Factor Total
	\$ -	\$ 23,637.37	\$ 23,637.37	\$ -	\$ 2,602.47	\$ 2,602.47	\$ -	\$ 21,034.90	\$ 21,034.90	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
921 Office Supplies and Expense Total	\$ -	\$ 5,042,204.20	\$ 5,054,643.27	\$ 10,971.57	\$ 589,631.44	\$ 600,603.01	\$ 1,467.50	\$ 4,452,572.76	\$ 4,454,040.26	Admin Tran Total
	\$ -	\$ 5,042,204.20	\$ 5,054,643.27	\$ 10,971.57	\$ 589,631.44	\$ 600,603.01	\$ 1,467.50	\$ 4,452,572.76	\$ 4,454,040.26	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Regulatory Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (1,162,239.73)	\$ (1,162,239.73)	\$ -	\$ (132,692.91)	\$ (132,692.91)	\$ -	\$ (1,029,546.82)	\$ (1,029,546.82)	Admin Tran Total
	\$ -	\$ (1,162,239.73)	\$ (1,162,239.73)	\$ -	\$ (132,692.91)	\$ (132,692.91)	\$ -	\$ (1,029,546.82)	\$ (1,029,546.82)	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Regulatory Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
924 Property Insurance Premium Total	\$ -	\$ 269,849.34	\$ 269,849.34	\$ -	\$ 29,899.31	\$ 29,899.31	\$ -	\$ 239,950.03	\$ 239,950.03	3-Factor Total
	\$ -	\$ 269,849.34	\$ 269,849.34	\$ -	\$ 29,899.31	\$ 29,899.31	\$ -	\$ 239,950.03	\$ 239,950.03	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
925 Injuries and Damages Total	\$ 75.20	\$ 3,046.01	\$ 3,121.21	\$ 75.20	\$ 86,053.41	\$ 86,053.41	\$ -	\$ 735,851.18	\$ 735,851.18	Employee Cost Total
	\$ -	\$ 3,046.01	\$ 3,121.21	\$ 75.20	\$ 86,053.41	\$ 86,053.41	\$ -	\$ 735,851.18	\$ 735,851.18	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
926 Employee Pensions and Benefits Total	\$ -	\$ 822,658.59	\$ 822,658.59	\$ -	\$ 86,062.23	\$ 86,062.23	\$ -	\$ 736,596.36	\$ 736,596.36	3-Factor Total
	\$ -	\$ 822,658.59	\$ 822,658.59	\$ -	\$ 86,062.23	\$ 86,062.23	\$ -	\$ 736,596.36	\$ 736,596.36	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
930 Miscellaneous General Expense Total	\$ -	\$ 696,280.83	\$ 696,280.83	\$ -	\$ 77,147.92	\$ 77,147.92	\$ -	\$ 619,132.91	\$ 619,132.91	3-Factor Total
	\$ -	\$ 696,280.83	\$ 696,280.83	\$ -	\$ 77,147.92	\$ 77,147.92	\$ -	\$ 619,132.91	\$ 619,132.91	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
931 Rents Total	\$ 7,978.36	\$ 392,889.72	\$ 400,868.08	\$ -	\$ 43,538.59	\$ 43,538.59	\$ 7,978.36	\$ 349,361.13	\$ 357,339.49	3-Factor Total
	\$ -	\$ 392,889.72	\$ 400,868.08	\$ -	\$ 43,538.59	\$ 43,538.59	\$ 7,978.36	\$ 349,361.13	\$ 357,339.49	Customers Port/Van Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-The Dalles Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
935 Maintenance of General Plant Total	\$ 77,856.17	\$ 265,728.28	\$ 343,584.45	\$ 4,397.11	\$ 29,426.35	\$ 33,823.46	\$ 73,459.06	\$ 236,301.93	\$ 309,760.99	3-Factor Total
	\$ -	\$ 265,728.28	\$ 343,584.45	\$ 4,397.11	\$ 29,426.35	\$ 33,823.46	\$ 73,459.06	\$ 236,301.93	\$ 309,760.99	Customers Port/Van Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-The Dalles Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
Grand Total	\$ 822,364.32	\$ 12,362,251.78	\$ 13,184,616.10	\$ 75,702.90	\$ 1,351,157.32	\$ 1,426,860.22	\$ 746,661.42	\$ 11,011,094.46	\$ 11,757,755.88	3-Factor Total

February 2018 Activity

Feb 2018

	System		Washington		Washington		Oregon		Oregon		
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
Total Operating Revenue		18,029,397									16,046,578
Total Rate Base		1,416,784,251									1,240,573,369
Rate Of Return on Rate Base		1.27%									1.29%

NW Natural
Washington Results of Operations
 Monthly Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Feb 2018

	System		System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Monthly Summary												
Sales of Gas												
480.1 Residential	57,595,325	(974,405)	5,979,766	789,811	5,979,766	789,811	5,979,766	789,811	51,615,559	(1,764,217)	51,615,559	51,615,559
481.1 Commercial	26,608,061	(974,405)	2,244,264	789,811	2,244,264	789,811	2,244,264	789,811	24,363,797	(1,764,217)	24,363,797	24,363,797
481.2 Industrial Firm	2,113,159		221,593		221,593		221,593		1,891,565		1,891,565	1,891,565
481.3 Interruptible	2,138,846		60,411		60,411		60,411		2,078,435		2,078,435	2,078,435
481.5 Interruptible Incentive	0		0		0		0		0		0	0
495.20 Unbilled Revenue	0	(974,405)	0	789,811	0	789,811	0	789,811	0	(1,764,217)	0	(1,764,217)
Total Sales of Gas	88,455,390	(974,405)	8,506,034	789,811	8,506,034	789,811	8,506,034	789,811	79,949,356	(1,764,217)	79,949,356	78,185,139
Transportation Revenue												
489.12 Industrial Firm	1,106,098		139,373		139,373		139,373		966,725		966,725	966,725
489.13 Interruptible	620,932		68,073		68,073		68,073		552,859		552,859	552,859
489.15 Interruptible Incentive	0		0		0		0		0		0	0
489.3 Agency Fee/Balancing	1,923		0		0		0		1,923		1,923	1,923
Total Transportation Revenue	1,728,953	0	207,446	0	207,446	0	207,446	0	1,521,507	0	1,521,507	1,521,507
Rate Adjustments - Amortizations	(2,227,863)		(301,493)		(301,493)		(301,493)		(1,926,369)		(1,926,369)	(1,926,369)
Miscellaneous Revenues												
487 Late Payment Charge	304,482		14,083		14,083		14,083		290,400		290,400	290,400
488.0 Seasonal Reconnect Fee	1,400		0		0		0		1,400		1,400	1,400
488.0 Delinquent Reconnect Fee	30,800		0		0		0		30,800		30,800	30,800
488.1 Returned Check Charge	13,155		1,200		1,200		1,200		11,955		11,955	11,955
488.3 Recon Charge CR During Office Hours	28,920		1,400		1,400		1,400		27,520		27,520	27,520
488.4 Field Collection Charge	38,930		3,890		3,890		3,890		35,040		35,040	35,040
488.5 Recon Charge CR After Office Hours	3,200		3,000		3,000		3,000		200		200	200
488.6 Recon Charge Seas During Office Hours	30		0		0		0		30		30	30
488.7 Recon Charge Seas After Office Hours	100		100		100		100		0		0	0
488.8 Automated Payment Charge	4,738		643		643		643		4,095		4,095	4,095
493.2 Rent - Utility Property	15,557	15,557	736	736	736	736	736	736	14,821	14,821	14,821	14,821
495.1 Meter Rentals	15,993		1,603		1,603		1,603		14,390		14,390	14,390
495.2 Other Gas Revenue - Miscellaneous	14,836		613		613		613		14,222		14,222	14,222
Total Miscellaneous Revenues	456,584	15,557	26,532	736	27,269	736	27,269	736	430,052	14,821	444,873	444,873
Total Operating Revenue	88,413,065	(958,848)	8,438,519	790,548	9,229,067	790,548	9,229,067	790,548	79,974,546	(1,749,396)	78,225,149	78,225,149
Cost of Gas												
804.7 WACOG Incurred	26,486,406		2,601,288		2,601,288		2,601,288		23,885,118		23,885,118	23,885,118
805.7 WACOG Deferred	2,525,392		179,212		179,212		179,212		2,346,180		2,346,180	2,346,180
804.6 Demand Incurred	6,292,010		661,290		661,290		661,290		5,630,720		5,630,720	5,630,720
805.8 Demand Deferred	5,310,716		565,580		565,580		565,580		4,745,136		4,745,136	4,745,136
805.4 Amortization of Gas Costs	(2,424,783)		(368,458)		(368,458)		(368,458)		(2,056,325)		(2,056,325)	(2,056,325)
Total Cost of Gas	38,189,742	0	3,638,913	0	3,638,913	0	3,638,913	0	34,550,829	0	34,550,829	34,550,829
Environmental Expense												
407.03 Environmental Expense	0		0		0		0		0		0	0
Operations & Maintenance												
Detail Operations & Maintenance	916,142	11,946,968	96,773	1,302,351	1,399,124	1,302,351	1,399,124	1,399,124	819,369	10,644,617	11,463,986	11,463,986
Other Taxes												
408.11 Property	1,910,221		136,381		136,381		136,381		1,773,840		1,773,840	1,773,840
408.12 Franchise	2,209,347		631,436		631,436		631,436		1,577,911		1,577,911	1,577,911
408.13 Payroll	477,979		3,754		3,754		3,754		427,801		427,801	427,801
408.14 Other	22,363		0		0		0		18,609		18,609	18,609
408.15 Regulatory	0		0		0		0		0		0	0
Total Other Taxes	4,141,931	477,979	771,571	50,178	821,749	50,178	821,749	50,178	3,370,360	427,801	3,798,160	3,798,160
403.1 Depreciation												
403.1 Depreciation	6,854,831		745,806		745,806		745,806		6,109,025		6,109,025	6,109,025
Income Taxes												
409.11 Federal Income Taxes	171,749		0		0		0		0		0	0
410.11 Federal Income Taxes - Deferred	3,760,434		0		0		0		0		0	0
411.42 Federal Income Tax Credit	(428)		(428)		(428)		(428)		0		0	0
409.12 Oregon Income Taxes	12,732		0		0		0		12,732		12,732	12,732
410.12 Oregon Income Taxes - Deferred	1,390,246		0		0		0		0		0	0
411.12 Oregon Income Tax Credit	(320)		(320)		(320)		(320)		0		0	0
Total Income Taxes	5,340,841		640,657		640,657		640,657		4,700,184		4,700,184	4,700,184
Total Operating Revenue Deductions	43,247,815	19,279,777	4,507,257	2,098,335	7,246,249	2,098,335	7,246,249	2,098,335	38,740,558	17,181,443	62,178,571	62,178,571
Net Operating Income												
Net Operating Income	18,029,397		1,982,818		1,982,818		1,982,818		16,046,578		16,046,578	16,046,578

Feb 2018

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,971,338,124			326,848,474			2,644,489,650
108.1X Accumulated Depreciation			(1,313,405,130)			(132,571,625)			(1,180,833,505)
ADJ Working Capital Allowance			193,968,992			22,967,552			171,001,440
117.X Storage Gas - Cushion			18,484,666			1,776,376			16,708,289
186.XX Leasehold Improvements			233,207			25,839			207,368
252.XX Customer Contributions			(4,107,884)			(696,246)			(3,411,638)
283.XX Deferred Taxes - Federal			(373,702,852)			(42,139,488)			(331,563,365)
283.XX Deferred Taxes - State			(76,024,871)			0			(76,024,871)
Total Rate Base			1,416,784,251			176,210,882			1,240,573,369
Rate Of Return on Rate Base			1.27%			1.13%			1.29%
<i>Allocation References:</i>									
A			100.00%			12.09%			87.91%
B			100.00%			11.33%			88.67%
O&M									
D			100.00%			10.88%			89.12%

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

Total Operating Revenue			18,029,397			1,982,818			16,046,578
Total Rate Base			1,416,784,251			176,210,882			1,240,573,369
Rate Of Return on Rate Base			1.27%			1.13%			1.29%

Feb 2018

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			92,843,644			10,023,785			82,819,859
Total Rate Base			1,317,367,729			157,774,127			1,159,593,601
Rate Of Return on Rate Base			7.05%			6.35%			7.14%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Feb 2018

Acct	Description	Alloc. Ref.	System		Washington		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total		
NW Natural												
Washington Results of Operations												
12 Month Ended Reports												
	Sales of Gas											
480.1	Residential		430,224,512	0	47,320,731	0	47,320,731	0	47,320,731	382,903,781	0	382,903,781
481.1	Commercial		212,632,343	0	18,291,126	0	18,291,126	0	18,291,126	194,341,217	0	194,341,217
481.2	Industrial Firm		22,278,033	0	2,076,668	0	2,076,668	0	2,076,668	20,201,365	0	20,201,365
481.3	Interruptible		21,582,202	0	580,445	0	580,445	0	580,445	21,001,757	0	21,001,757
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	0	0	0	0	0	0	0	0	0
	Total Sales of Gas	A	686,717,090	4,996,690	691,713,780	770,217	68,268,970	770,217	69,039,187	618,448,121	4,226,473	622,674,594
Transportation Revenue												
489.12	Industrial Firm		12,013,870	0	1,436,807	0	1,436,807	0	1,436,807	10,577,064	0	10,577,064
489.13	Interruptible		8,126,778	0	999,781	0	999,781	0	999,781	7,126,997	0	7,126,997
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		7,737	0	7,737	0	7,737	0	7,737	7,737	0	7,737
	Total Transportation Revenue		20,148,385	0	20,148,385	2,436,588	2,436,588	0	2,436,588	17,711,798	0	17,711,798
495.6	Rate Adjustments - Amortizations		(3,041,131)	0	(3,041,131)	(2,320,605)	(2,320,605)	0	(2,320,605)	(720,526)	0	(720,526)
Miscellaneous Revenues												
487	Late Payment Charge		2,154,381	0	2,154,381	98,098	98,098	0	98,098	2,056,283	0	2,056,283
488.0	Seasonal Reconnect Fee		15,550	0	15,550	0	0	0	0	15,550	0	15,550
488.0	Delinquent Reconnect Fee		289,190	0	289,190	1,350	1,350	0	1,350	287,840	0	287,840
488.1	Returned Check Charge		118,410	0	118,410	11,520	11,520	0	11,520	106,890	0	106,890
488.3	Recon Charge CR During Office Hours		273,330	0	273,330	15,830	15,830	0	15,830	257,500	0	257,500
488.4	Field Collection Charge		389,050	0	389,050	36,810	36,810	0	36,810	352,240	0	352,240
488.5	Recon Charge CR After Office Hours		40,730	0	40,730	37,650	37,650	0	37,650	3,080	0	3,080
488.6	Recon Charge Seas During Office Hours		10,120	0	10,120	610	610	0	610	9,510	0	9,510
488.7	Recon Charge Seas After Office Hours		1,660	0	1,660	1,550	1,550	0	1,550	110	0	110
488.8	Automated Payment Charge		44,530	0	44,530	6,248	6,248	0	6,248	38,283	0	38,283
493.2	Rent - Utility Property		0	212,417	212,417	0	0	11,759	11,759	0	200,658	200,658
495.1	Meter Rentals		197,336	0	197,336	15,878	15,878	0	15,878	181,458	0	181,458
495.2	Other Gas Revenue - Miscellaneous		110,782	0	110,782	9,562	9,562	0	9,562	101,220	0	101,220
	Total Miscellaneous Revenues		3,645,069	212,417	3,857,486	235,105	11,759	235,105	26,734,807	3,409,964	200,658	3,610,622
Total Operating Revenue												
			707,469,413	5,209,107	712,678,521	68,620,057	781,976	68,620,057	69,402,033	638,849,357	4,427,131	643,276,488
Cost of Gas												
804.7	WACOG Incurred		206,318,797	0	206,318,797	19,121,251	19,121,251	0	19,121,251	187,197,546	0	187,197,546
805.7	WACOG Deferred		12,581,974	0	12,581,974	1,439,253	1,439,253	0	1,439,253	11,142,721	0	11,142,721
804.6	Demand Incurred		80,372,911	0	80,372,911	8,301,165	8,301,165	0	8,301,165	72,071,745	0	72,071,745
805.8	Demand Deferred		4,501,289	0	4,501,289	571,574	571,574	0	571,574	3,929,715	0	3,929,715
805.4	Amortization of Gas Costs		(10,644,738)	0	(10,644,738)	(2,698,437)	(2,698,437)	0	(2,698,437)	(7,946,302)	0	(7,946,302)
	Total Cost of Gas		293,130,232	0	293,130,232	26,734,807	26,734,807	0	26,734,807	266,395,425	0	266,395,425
407.03	Environmental Expense		13,399,705	0	13,399,705	0	0	0	0	13,399,705	0	13,399,705
Detail Operations & Maintenance												
		O&M	10,879,780	142,203,640	153,083,421	998,567	14,897,396	15,895,963	15,895,963	9,881,214	127,306,244	137,187,458
Other Taxes												
408.11	Property		21,835,689	0	21,835,689	1,102,751	1,102,751	0	1,102,751	20,732,937	0	20,732,937
408.12	Franchise		17,999,646	0	17,999,646	3,436,878	3,436,878	0	3,436,878	14,562,768	0	14,562,768
408.13	Payroll		0	6,234,696	6,234,696	0	626,890	626,890	626,890	0	5,607,806	5,607,806
408.14	Other		429,133	0	429,133	90,033	90,033	0	90,033	339,100	0	339,100
408.15	Regulatory		1,658,509	0	1,658,509	120,705	120,705	0	120,705	1,537,804	0	1,537,804
	Total Other Taxes		41,922,976	6,234,696	48,157,672	4,750,367	626,890	626,890	5,377,257	37,172,609	5,607,806	42,780,414
403.1	Depreciation		0	80,363,004	80,363,004	0	8,353,377	8,353,377	8,353,377	0	72,009,627	72,009,627
Income Taxes												
409.11	Federal Income Taxes		18,092,596	0	18,092,596	3,021,193	3,021,193	0	3,021,193	15,071,403	0	15,071,403
410.11	Federal Income Taxes - Deferred		46,969,476	0	46,969,476	(4,349)	(4,349)	0	(4,349)	46,969,476	0	46,969,476
411.42	Federal Income Tax Credit		(39,671,329)	0	(39,671,329)	0	0	0	0	(39,671,329)	0	(39,671,329)
409.12	Oregon Income Taxes		3,457,268	0	3,457,268	0	0	0	0	3,457,268	0	3,457,268
410.12	Oregon Income Taxes - Deferred		6,506,238	0	6,506,238	0	0	0	0	6,506,238	0	6,506,238
411.12	Oregon Income Tax Credit		(3,649,058)	0	(3,649,058)	0	0	0	0	(3,649,058)	0	(3,649,058)
	Total Income Taxes		31,700,843	0	31,700,843	3,016,844	3,016,844	0	3,016,844	28,683,999	0	28,683,999
Total Operating Revenue Deductions												
			345,932,989	228,801,340	619,834,877	32,483,741	23,877,663	23,877,663	59,378,248	313,449,248	204,923,677	560,456,629
Net Operating Income												
			92,843,644	0	92,843,644	10,023,785	10,023,785	0	10,023,785	82,819,859	0	82,819,859

Feb 2018

NW Natural
Washington Results of Operations
 13 Month AMA Ended Reports

Rate Base
 101 Gross Plant

108.1X Accumulated Depreciation

Adj Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:
 D Depreciation Factor

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total		Total
101		2,908,713,205		312,596,914		2,596,116,291		
108.1X		(1,284,607,541)		(128,221,347)		(1,156,386,193)		
Adj		132,012,160		14,746,929		117,265,231		
117.X		14,689,228		1,374,499		13,314,729		
186.XX		340,520		37,730		302,790		
252.XX		(4,052,121)		(621,111)		(3,431,010)		
283.XX		(373,702,852)		(42,139,488)		(331,563,365)		
283.XX		(76,024,871)		0		(76,024,871)		
		1,317,367,729		157,774,127		1,159,593,601		
		7.05%		6.35%		7.14%		
		100.00%		10.39%		89.61%		

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2018

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$13,577	\$1,305	\$12,272
818	Compressor Station Expense	\$5,239	\$503	\$4,736
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$196,780	\$18,885	\$177,895
821	Purification Expense	(\$117)	(\$11)	(\$106)
Maintenance				
832	Wells Expense	\$17,340	\$1,666	\$15,674
834	Compressor Station Expense	\$20,545	\$1,974	\$18,571
	Total Underground Storage Expense	<u>253,364</u>	<u>24,323</u>	<u>229,041</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$14,453	\$1,389	\$13,064
	Total Other Storage Expense	<u>14,453</u>	<u>1,389</u>	<u>13,064</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$104,721	\$10,064	\$94,657
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$113,565	\$10,914	\$102,651
	Total Liquified Natural Gas Expense	<u>218,286</u>	<u>20,977</u>	<u>197,309</u>
	Total Natural Gas Storage	<u>486,103</u>	<u>46,689</u>	<u>439,414</u>
Transmission Expense				
Operation				
856	Mains Expense	\$146,373	\$7,981	\$138,392
Maintenance				
863	Maintenance of Mains	\$229	\$25	\$203
	Total Transmission Expense	<u>146,602</u>	<u>8,006</u>	<u>138,595</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$293,494	\$24,331	\$269,164
874	Mains and Services Expense	\$968,066	\$124,702	\$843,365
875	Measuring and Regulator Station Expense - General	\$15,217	\$1,350	\$13,867
877	Measuring and Regulator Station Expense - City Gate	\$47,620	\$4,055	\$43,565
878	Meter and House Regulator Expense	\$425,601	\$46,752	\$378,849
879	Customer Installation Expense	\$887,305	\$98,451	\$788,854
880	Other Expense	\$189,667	\$23,354	\$166,313
881	Rents	\$8,491	\$941	\$7,550
Maintenance				
885	Supervision and Engineering	\$569,441	\$46,897	\$522,544
887	Mains	\$375,199	\$20,008	\$355,191
889	Measuring and Regulator Station Expense - General	\$110,553	\$9,274	\$101,279
891	Measuring and Regulator Station Expense - City Gate	\$27,512	\$1,828	\$25,684
892	Services	\$32,591	\$379	\$32,212
893	Meters and House Regulators	\$212,964	\$21,360	\$191,604
894	Other Equipment	\$1,669	\$159	\$1,510
	Total Distribution Expense	<u>4,165,390</u>	<u>423,842</u>	<u>3,741,548</u>

Customer Accounts Expense

Operation

901	Supervision	\$143,407	\$15,789	\$127,618
902	Meter Reading Expenses	\$63,935	\$7,039	\$56,896
903	Customer Records and Collection Expense	\$1,477,055	\$161,757	\$1,315,298
904	Uncollectible Accounts	\$118,943	\$14,048	\$104,895
	Total Customer Accounts Expense	<u>1,803,341</u>	<u>198,634</u>	<u>1,604,707</u>

Customer Service and Informational

Operation

907	Supervision	\$140	\$16	\$124
908	Customer Assistance Expense	\$145,942	\$11,974	\$133,967
909	Customer Information Expense	\$445,717	\$49,073	\$396,643
910	Miscellaneous Customer Service Expense	\$18,030	\$2,005	\$16,025
	Total Customer Service and Informational	<u>609,829</u>	<u>63,068</u>	<u>546,761</u>

Sales Expense

Operation

911	Supervision	\$13,724	\$1,511	\$12,213
912	Demonstration and Selling Expense	\$258,446	\$28,459	\$229,987
913	Advertising	\$41,353	\$4,553	\$36,800
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>313,523</u>	<u>34,523</u>	<u>279,001</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$4,876,800	\$573,570	\$4,303,230
922	Administrative Expenses Transferred - Credit	(\$1,417,963)	(\$157,362)	(\$1,260,601)
924	Property Insurance Premium	\$269,049	\$29,811	\$239,239
925	Injuries and Damages	\$5,307	\$3,128	\$2,179
926	Employee Pensions and Benefits	\$752,537	\$78,721	\$673,817
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$242,366	\$26,854	\$215,512
931	Rents	\$385,369	\$42,699	\$342,670

Maintenance

935	Maintenance of General Plant	\$224,857	\$26,943	\$197,914
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	Total Administrative and General Expense	<u>5,338,323</u>	<u>624,362</u>	<u>4,713,961</u>
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	Total Operations and Maintenance Expense	<u>\$ 12,863,110</u>	<u>\$ 1,399,124</u>	<u>\$ 11,463,986</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended February 28, 2018

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	FEB		FEB		FEB		FEB		FEB		FEB		
816 Wells Expense Total	\$ -	\$ 13,576.71	\$ 13,576.71	\$ -	\$ -	\$ -	\$ 1,304.72	\$ 1,304.72	\$ -	\$ -	\$ 12,271.99	\$ 12,271.99	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 5,239.27	\$ 5,239.27	\$ -	\$ -	\$ -	\$ 503.49	\$ 503.49	\$ -	\$ -	\$ 4,735.78	\$ 4,735.78	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 267.60	\$ 196,512.01	\$ 196,779.61	\$ -	\$ -	\$ 18,884.80	\$ 18,884.80	\$ 18,884.80	\$ -	\$ -	\$ 177,627.21	\$ 177,627.21	Direct-OR Total Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (117.04)	\$ (117.04)	\$ -	\$ -	\$ (11.25)	\$ (11.25)	\$ (11.25)	\$ -	\$ -	\$ (105.79)	\$ (105.79)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 17,339.95	\$ 17,339.95	\$ -	\$ -	\$ 1,666.37	\$ 1,666.37	\$ 1,666.37	\$ -	\$ -	\$ 15,673.58	\$ 15,673.58	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 20,545.39	\$ 20,545.39	\$ -	\$ -	\$ 1,974.41	\$ 1,974.41	\$ 1,974.41	\$ -	\$ -	\$ 18,570.98	\$ 18,570.98	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 14,453.30	\$ 14,453.30	\$ -	\$ -	\$ 1,388.96	\$ 1,388.96	\$ 1,388.96	\$ -	\$ -	\$ 13,064.34	\$ 13,064.34	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 104,721.19	\$ 104,721.19	\$ -	\$ -	\$ 10,063.71	\$ 10,063.71	\$ 10,063.71	\$ -	\$ -	\$ 94,657.48	\$ 94,657.48	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 113,564.79	\$ 113,564.79	\$ -	\$ -	\$ 10,913.58	\$ 10,913.58	\$ 10,913.58	\$ -	\$ -	\$ 102,651.21	\$ 102,651.21	Firm Volumes Total
856 Mains Expense Total	\$ -	\$ 64,731.12	\$ 64,731.12	\$ -	\$ -	\$ 7,172.21	\$ 7,172.21	\$ 7,172.21	\$ -	\$ -	\$ 57,558.91	\$ 57,558.91	3-Factor Total Direct-OR Total Sendout Volumes Total Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 228.66	\$ 228.66	\$ -	\$ -	\$ 25.34	\$ 25.34	\$ 25.34	\$ -	\$ -	\$ 203.32	\$ 203.32	3-Factor Total
870 Supervision and Engineering Total	\$ -	\$ 293,497.65	\$ 293,497.65	\$ -	\$ -	\$ 24,330.96	\$ 24,330.96	\$ 24,330.96	\$ -	\$ -	\$ 269,166.69	\$ 269,166.69	Firm Volumes Total Sales/Sendout Volumes Total Sendout Volumes Total
874 Mains and Services Expense Total	\$ -	\$ 309,390.58	\$ 309,390.58	\$ -	\$ -	\$ 34,280.48	\$ 34,280.48	\$ 34,280.48	\$ -	\$ -	\$ 275,110.10	\$ 275,110.10	3-Factor Total Customers Port/Van Total Customers-All Total Direct-OR Total Direct-WA Total Sendout Volumes Total Transmission Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 2,132.37	\$ 2,132.37	\$ -	\$ -	\$ 236.27	\$ 236.27	\$ 236.27	\$ -	\$ -	\$ 1,896.10	\$ 1,896.10	3-Factor Total Sendout Volumes Total Telemetering Total
877 Measuring and Regulator Station Expense - City	\$ -	\$ 5,982.53	\$ 5,982.53	\$ -	\$ -	\$ 495.95	\$ 495.95	\$ 495.95	\$ -	\$ -	\$ 5,486.58	\$ 5,486.58	3-Factor Total Customers-All Total Direct-OR Total Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ -	\$ 846,217.69	\$ 846,217.69	\$ -	\$ -	\$ 93,388.77	\$ 93,388.77	\$ 93,388.77	\$ -	\$ -	\$ 754,828.92	\$ 754,828.92	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total
879 Customer Installation Expense Total	\$ -	\$ 14,008.32	\$ 14,008.32	\$ -	\$ -	\$ 14,008.32	\$ 14,008.32	\$ 14,008.32	\$ -	\$ -	\$ -	\$ -	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total
	\$ -	\$ 16,576.47	\$ 16,576.47	\$ -	\$ -	\$ 95,883.02	\$ 95,883.02	\$ 95,883.02	\$ -	\$ -	\$ 774,845.97	\$ 774,845.97	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total
	\$ -	\$ 92,342.75	\$ 92,342.75	\$ -	\$ -	\$ 10,231.58	\$ 10,231.58	\$ 10,231.58	\$ -	\$ -	\$ 82,111.17	\$ 82,111.17	3-Factor Total Customers-All Total Direct-OR Total
	\$ -	\$ 5,767.27	\$ 5,767.27	\$ -	\$ -	\$ 634.98	\$ 634.98	\$ 634.98	\$ -	\$ -	\$ 5,132.29	\$ 5,132.29	Customers-All Total Direct-OR Total
	\$ -	\$ 9,002.48	\$ 9,002.48	\$ -	\$ -	\$ 9,002.48	\$ 9,002.48	\$ 9,002.48	\$ -	\$ -	\$ -	\$ -	Direct-OR Total

	\$ -	\$ 41,131.39	\$ 41,131.39	\$ -	\$ 3,409.79	\$ 3,409.79	\$ -	\$ 37,721.60	\$ 37,721.60	Sendout Volumes Total
	\$ -	\$ 6,460.61	\$ 6,460.61	\$ -	\$ 75.59	\$ 75.59	\$ -	\$ 6,385.02	\$ 6,385.02	Transmission Total
880 Other Expense Total	\$ 43,965.21	\$ 145,702.02	\$ 189,667.23	\$ 9,002.48	\$ 14,351.93	\$ 23,354.41	\$ 34,962.73	\$ 131,350.09	\$ 166,312.82	
	\$ -	\$ 8,490.78	\$ 8,490.78	\$ -	\$ -	\$ -	\$ -	\$ 7,550.00	\$ 7,550.00	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 8,490.78	\$ 8,490.78	\$ -	\$ 940.78	\$ 940.78	\$ -	\$ 7,550.00	\$ 7,550.00	
	\$ -	\$ 239,796.14	\$ 239,796.14	\$ -	\$ 26,569.41	\$ 26,569.41	\$ -	\$ 213,226.73	\$ 213,226.73	3-Factor Total
	\$ 281,591.63	\$ -	\$ 281,591.63	\$ -	\$ -	\$ -	\$ 281,591.63	\$ -	\$ -	Direct-OR Total
	\$ 19,024.16	\$ -	\$ 19,024.16	\$ 19,024.16	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 13,538.87	\$ 13,538.87	\$ -	\$ 1,122.37	\$ 1,122.37	\$ -	\$ 12,416.50	\$ 12,416.50	Sendout Volumes Total
	\$ -	\$ 15,490.20	\$ 15,490.20	\$ -	\$ 181.24	\$ 181.24	\$ -	\$ 15,308.96	\$ 15,308.96	Transmission Total
885 Supervision and Engineering Total	\$ 300,645.79	\$ 2,668,825.21	\$ 5,694,441.00	\$ 19,024.16	\$ 27,873.02	\$ 46,897.18	\$ 281,591.63	\$ 240,952.19	\$ 522,543.82	
	\$ -	\$ 2,232.42	\$ 2,232.42	\$ -	\$ 247.35	\$ 247.35	\$ -	\$ 1,985.07	\$ 1,985.07	3-Factor Total
	\$ -	\$ 101,900.28	\$ 101,900.28	\$ -	\$ 12,299.36	\$ 12,299.36	\$ -	\$ 89,600.92	\$ 89,600.92	Customers Port/Van 80% Total
	\$ -	\$ 14,330.27	\$ 14,330.27	\$ -	\$ 1,577.76	\$ 1,577.76	\$ -	\$ 12,752.51	\$ 12,752.51	Customers-All Total
	\$ 232,090.26	\$ -	\$ 232,090.26	\$ -	\$ -	\$ -	\$ 232,090.26	\$ -	\$ -	Direct-OR Total
	\$ 5,661.86	\$ -	\$ 5,661.86	\$ 5,661.86	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 18,984.35	\$ 18,984.35	\$ -	\$ 222.12	\$ 222.12	\$ -	\$ 18,762.23	\$ 18,762.23	Transmission Total
887 Mains Total	\$ 237,752.12	\$ 137,447.32	\$ 375,199.44	\$ 5,661.86	\$ 14,346.60	\$ 20,008.46	\$ 232,090.26	\$ 123,100.72	\$ 355,190.98	
	\$ -	\$ 1,494.00	\$ 1,494.00	\$ -	\$ 165.54	\$ 165.54	\$ -	\$ 1,328.46	\$ 1,328.46	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ 92.00	\$ -	\$ 92.00	\$ -	\$ -	\$ -	\$ 92.00	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 90,604.56	\$ 90,604.56	\$ -	\$ 7,511.12	\$ 7,511.12	\$ -	\$ 83,093.44	\$ 83,093.44	Sendout Volumes Total
	\$ -	\$ 18,362.14	\$ 18,362.14	\$ -	\$ 1,597.51	\$ 1,597.51	\$ -	\$ 16,764.63	\$ 16,764.63	Telemetering Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
889 Measuring and Regulator Station Expense - Gen	\$ 92.00	\$ 110,460.70	\$ 110,552.70	\$ -	\$ 9,274.16	\$ 9,274.16	\$ 92.00	\$ 101,186.54	\$ 101,278.54	
	\$ -	\$ 1,195.69	\$ 1,195.69	\$ -	\$ 132.48	\$ 132.48	\$ -	\$ 1,063.21	\$ 1,063.21	3-Factor Total
	\$ 5,858.33	\$ -	\$ 5,858.33	\$ -	\$ -	\$ -	\$ 5,858.33	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 20,458.27	\$ 20,458.27	\$ -	\$ 1,695.99	\$ 1,695.99	\$ -	\$ 18,762.28	\$ 18,762.28	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City	\$ 5,858.33	\$ 21,653.96	\$ 27,512.29	\$ -	\$ 1,828.47	\$ 1,828.47	\$ 5,858.33	\$ 19,625.49	\$ 25,683.82	
	\$ -	\$ 306.73	\$ 306.73	\$ -	\$ 33.77	\$ 33.77	\$ -	\$ 272.96	\$ 272.96	Customers-All Total
	\$ 25,999.00	\$ -	\$ 25,999.00	\$ -	\$ -	\$ -	\$ 25,999.00	\$ -	\$ -	Direct-OR Total
	\$ 19.86	\$ -	\$ 19.86	\$ 19.86	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 3,535.15	\$ 3,535.15	\$ -	\$ 293.06	\$ 293.06	\$ -	\$ 3,242.09	\$ 3,242.09	Transmission Total
	\$ -	\$ 2,729.96	\$ 2,729.96	\$ -	\$ 31.94	\$ 31.94	\$ -	\$ 2,698.02	\$ 2,698.02	
892 Services Total	\$ 26,018.86	\$ 6,571.84	\$ 32,590.70	\$ 19.86	\$ 358.78	\$ 378.64	\$ 25,999.00	\$ 6,213.06	\$ 32,212.06	
	\$ -	\$ 139.96	\$ 139.96	\$ -	\$ 15.51	\$ 15.51	\$ -	\$ 124.45	\$ 124.45	3-Factor Total
	\$ -	\$ 114,520.61	\$ 114,520.61	\$ -	\$ 12,608.72	\$ 12,608.72	\$ -	\$ 101,911.89	\$ 101,911.89	Customers-All Total
	\$ -	\$ 3,864.77	\$ 3,864.77	\$ -	\$ 387.64	\$ 387.64	\$ -	\$ 3,477.13	\$ 3,477.13	Customers-Comm Total
	\$ -	\$ 3,038.70	\$ 3,038.70	\$ -	\$ 242.79	\$ 242.79	\$ -	\$ 2,795.91	\$ 2,795.91	Customers-Ind Total
	\$ -	\$ 15,968.77	\$ 15,968.77	\$ -	\$ 1,775.73	\$ 1,775.73	\$ -	\$ 14,193.04	\$ 14,193.04	Customers-Res Total
	\$ 64.00	\$ -	\$ 64.00	\$ -	\$ -	\$ -	\$ 64.00	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 76,520.44	\$ 76,520.44	\$ -	\$ 6,343.54	\$ 6,343.54	\$ -	\$ 70,176.90	\$ 70,176.90	Sendout Volumes Total
	\$ -	\$ (1,153.30)	\$ (1,153.30)	\$ -	\$ (13.49)	\$ (13.49)	\$ -	\$ (1,139.81)	\$ (1,139.81)	Transmission Total
893 Meters and House Regulators Total	\$ 64.00	\$ 212,899.95	\$ 212,963.95	\$ -	\$ 21,360.43	\$ 21,360.43	\$ 64.00	\$ 191,539.52	\$ 191,603.52	
	\$ -	\$ 1,411.62	\$ 1,411.62	\$ -	\$ 156.41	\$ 156.41	\$ -	\$ 1,255.21	\$ 1,255.21	3-Factor Total
	\$ -	\$ 257.30	\$ 257.30	\$ -	\$ 3.01	\$ 3.01	\$ -	\$ 254.29	\$ 254.29	Transmission Total
	\$ -	\$ 1,668.92	\$ 1,668.92	\$ -	\$ 159.42	\$ 159.42	\$ -	\$ 1,509.50	\$ 1,509.50	Customers-All Total
894 Other Equipment Total	\$ -	\$ 143,407.16	\$ 143,407.16	\$ -	\$ 15,789.13	\$ 15,789.13	\$ -	\$ 127,618.03	\$ 127,618.03	
	\$ -	\$ 143,407.16	\$ 143,407.16	\$ -	\$ 15,789.13	\$ 15,789.13	\$ -	\$ 127,618.03	\$ 127,618.03	Customers-All Total
901 Supervision Total	\$ -	\$ 63,935.29	\$ 63,935.29	\$ -	\$ 7,039.28	\$ 7,039.28	\$ -	\$ 56,896.01	\$ 56,896.01	
	\$ -	\$ 63,935.29	\$ 63,935.29	\$ -	\$ 7,039.28	\$ 7,039.28	\$ -	\$ 56,896.01	\$ 56,896.01	Customers-All Total
902 Meter Reading Expenses Total	\$ -	\$ 11,831.46	\$ 11,831.46	\$ -	\$ 1,310.93	\$ 1,310.93	\$ -	\$ 10,520.53	\$ 10,520.53	
	\$ -	\$ 1,436,262.22	\$ 1,436,262.22	\$ -	\$ 158,132.47	\$ 158,132.47	\$ -	\$ 1,278,129.75	\$ 1,278,129.75	3-Factor Total
	\$ -	\$ 28,956.39	\$ 28,956.39	\$ -	\$ 2,313.62	\$ 2,313.62	\$ -	\$ 26,642.77	\$ 26,642.77	Customers-All Total
	\$ 5.25	\$ -	\$ 5.25	\$ -	\$ -	\$ -	\$ 5.25	\$ -	\$ -	Customers-Ind Total
	\$ 5.25	\$ 1,477,050.07	\$ 1,477,055.32	\$ -	\$ 161,757.01	\$ 161,757.01	\$ 5.25	\$ 1,315,293.06	\$ 1,315,298.31	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 7,965.00	\$ 7,965.00	\$ -	\$ 876.95	\$ 876.95	\$ -	\$ 7,088.05	\$ 7,088.05	
	\$ -	\$ 12,280.39	\$ 12,280.39	\$ -	\$ 1,231.72	\$ 1,231.72	\$ -	\$ 11,048.67	\$ 11,048.67	Customers-All Total
	\$ -	\$ 2,259.24	\$ 2,259.24	\$ -	\$ 180.51	\$ 180.51	\$ -	\$ 2,078.73	\$ 2,078.73	Customers-Comm Total
	\$ -	\$ 105,748.97	\$ 105,748.97	\$ -	\$ 11,759.29	\$ 11,759.29	\$ -	\$ 93,989.68	\$ 93,989.68	Customers-Res Total
	\$ (9,310.40)	\$ -	\$ (9,310.40)	\$ -	\$ -	\$ -	\$ (9,310.40)	\$ -	\$ -	Direct-OR Total
904 Uncollectible Accounts Total	\$ (9,310.40)	\$ 128,253.60	\$ 118,943.20	\$ -	\$ 14,048.47	\$ 14,048.47	\$ (9,310.40)	\$ 114,205.13	\$ 104,894.73	
	\$ -	\$ 140.01	\$ 140.01	\$ -	\$ 15.57	\$ 15.57	\$ -	\$ 124.44	\$ 124.44	Customers-Res Total
907 Supervision Total	\$ -	\$ 140.01	\$ 140.01	\$ -	\$ 15.57	\$ 15.57	\$ -	\$ 124.44	\$ 124.44	
	\$ -	\$ 58,985.31	\$ 58,985.31	\$ -	\$ 6,494.28	\$ 6,494.28	\$ -	\$ 52,491.03	\$ 52,491.03	Customers-All Total
	\$ -	\$ 87,917.95	\$ 87,917.95	\$ -	\$ 7,024.64	\$ 7,024.64	\$ -	\$ 80,893.31	\$ 80,893.31	Customers-Ind Total
	\$ -	\$ 1,655.09	\$ 1,655.09	\$ -	\$ 184.05	\$ 184.05	\$ -	\$ 1,471.04	\$ 1,471.04	Customers-Res Total
	\$ (887.88)	\$ -	\$ (887.88)	\$ -	\$ -	\$ -	\$ (887.88)	\$ -	\$ -	Direct-OR Total
	\$ (1,728.82)	\$ -	\$ (1,728.82)	\$ (1,728.82)	\$ -	\$ (1,728.82)	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ (2,616.70)	\$ 148,558.35	\$ 145,941.65	\$ (1,728.82)	\$ 13,702.97	\$ 11,974.15	\$ (887.88)	\$ 134,955.38	\$ 133,967.50	

909 Customer Information Expense Total	\$ -	\$ 445,716.83	\$ 445,716.83	\$ -	\$ 49,073.42	\$ 49,073.42	\$ -	\$ 396,643.41	\$ 396,643.41	Customers-All Total
	\$ -	\$ 445,716.83	\$ 445,716.83	\$ -	\$ 49,073.42	\$ 49,073.42	\$ -	\$ 396,643.41	\$ 396,643.41	Customers-All Total
	\$ -	\$ 33.96	\$ 33.96	\$ -	\$ 3.74	\$ 3.74	\$ -	\$ 30.22	\$ 30.22	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 17,996.14	\$ 17,996.14	\$ -	\$ 2,001.17	\$ 2,001.17	\$ -	\$ 15,994.97	\$ 15,994.97	Customers-Res Total
	\$ -	\$ 18,030.10	\$ 18,030.10	\$ -	\$ 2,004.91	\$ 2,004.91	\$ -	\$ 16,025.19	\$ 16,025.19	Customers-All Total
	\$ -	\$ 13,723.78	\$ 13,723.78	\$ -	\$ 1,510.99	\$ 1,510.99	\$ -	\$ 12,212.79	\$ 12,212.79	3-Factor Total
911 Supervision Total	\$ -	\$ 13,723.78	\$ 13,723.78	\$ -	\$ 1,510.99	\$ 1,510.99	\$ -	\$ 12,212.79	\$ 12,212.79	Customers-All Total
	\$ -	\$ 42.36	\$ 42.36	\$ -	\$ 4.69	\$ 4.69	\$ -	\$ 37.67	\$ 37.67	Customers-Res Total
	\$ -	\$ 255,121.80	\$ 255,121.80	\$ -	\$ 28,088.91	\$ 28,088.91	\$ -	\$ 227,032.89	\$ 227,032.89	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ -	\$ 3,281.88	\$ 3,281.88	\$ -	\$ 364.95	\$ 364.95	\$ -	\$ 2,916.93	\$ 2,916.93	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
913 Advertising Total	\$ -	\$ 258,446.04	\$ 258,446.04	\$ -	\$ 28,458.55	\$ 28,458.55	\$ -	\$ 229,987.49	\$ 229,987.49	Customers-All Total
	\$ -	\$ 41,353.45	\$ 41,353.45	\$ -	\$ 4,553.01	\$ 4,553.01	\$ -	\$ 36,800.44	\$ 36,800.44	3-Factor Total
	\$ -	\$ 41,353.45	\$ 41,353.45	\$ -	\$ 4,553.01	\$ 4,553.01	\$ -	\$ 36,800.44	\$ 36,800.44	Customers-All Total
	\$ -	\$ 4,064,221.63	\$ 4,064,221.63	\$ -	\$ 450,315.76	\$ 450,315.76	\$ -	\$ 3,613,905.87	\$ 3,613,905.87	Customers-Res Total
	\$ -	\$ 310,812.21	\$ 310,812.21	\$ -	\$ 34,220.42	\$ 34,220.42	\$ -	\$ 276,591.79	\$ 276,591.79	Direct-WA Total
	\$ -	\$ 341.59	\$ 341.59	\$ -	\$ 27.29	\$ 27.29	\$ -	\$ 314.30	\$ 314.30	Employee Cost Total
	\$ -	\$ 12,444.36	\$ 12,444.36	\$ -	\$ 1,383.81	\$ 1,383.81	\$ -	\$ 11,060.55	\$ 11,060.55	Firm Volumes Total
	\$ 2,064.66	\$ -	\$ 2,064.66	\$ 6,833.96	\$ -	\$ 6,833.96	\$ -	\$ -	\$ -	Regulatory Total
	\$ 6,833.96	\$ -	\$ 6,833.96	\$ 323,350.74	\$ -	\$ 33,854.82	\$ -	\$ 289,495.92	\$ 289,495.92	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
	\$ -	\$ 156,355.84	\$ 156,355.84	\$ -	\$ 46,906.75	\$ 46,906.75	\$ -	\$ 109,449.09	\$ 109,449.09	Admin Tran Total
	\$ -	\$ 316.21	\$ 316.21	\$ -	\$ 26.21	\$ 26.21	\$ -	\$ 290.00	\$ 290.00	Employee Cost Total
	\$ -	\$ 58.78	\$ 58.78	\$ -	\$ 0.69	\$ 0.69	\$ -	\$ 58.09	\$ 58.09	3-Factor Total
921 Office Supplies and Expense Total	\$ 8,898.62	\$ 4,867,901.36	\$ 4,876,799.98	\$ 6,833.96	\$ 566,735.76	\$ 573,569.72	\$ 2,064.66	\$ 4,301,165.60	\$ 4,303,230.26	3-Factor Total
	\$ -	\$ (939,984.34)	\$ (939,984.34)	\$ -	\$ (107,318.01)	\$ (107,318.01)	\$ -	\$ (832,666.33)	\$ (832,666.33)	Direct-WA Total
	\$ -	\$ (477,978.73)	\$ (477,978.73)	\$ -	\$ (50,044.37)	\$ (50,044.37)	\$ -	\$ (427,934.36)	\$ (427,934.36)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (1,417,963.07)	\$ (1,417,963.07)	\$ -	\$ (157,362.39)	\$ (157,362.39)	\$ -	\$ (1,260,600.68)	\$ (1,260,600.68)	3-Factor Total
	\$ -	\$ 269,049.34	\$ 269,049.34	\$ -	\$ 29,810.67	\$ 29,810.67	\$ -	\$ 239,238.67	\$ 239,238.67	Direct-WA Total
924 Property Insurance Premium Total	\$ -	\$ 2,450.40	\$ 2,450.40	\$ -	\$ 271.50	\$ 271.50	\$ -	\$ 2,178.90	\$ 2,178.90	Employee Cost Total
	\$ 2,856.16	\$ -	\$ 2,856.16	\$ 2,856.16	\$ -	\$ 2,856.16	\$ -	\$ -	\$ -	Transmission Total
925 Injuries and Damages Total	\$ -	\$ 751,783.35	\$ 751,783.35	\$ -	\$ 78,711.72	\$ 78,711.72	\$ -	\$ 673,071.63	\$ 673,071.63	3-Factor Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Customers-All Total
926 Employee Pensions and Benefits Total	\$ -	\$ 752,537.35	\$ 752,537.35	\$ -	\$ 78,720.54	\$ 78,720.54	\$ -	\$ 673,816.81	\$ 673,816.81	Customers-Res Total
	\$ -	\$ 242,366.37	\$ 242,366.37	\$ -	\$ 26,854.19	\$ 26,854.19	\$ -	\$ 215,512.18	\$ 215,512.18	3-Factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 385,368.88	\$ 385,368.88	\$ -	\$ 42,698.87	\$ 42,698.87	\$ -	\$ 342,670.01	\$ 342,670.01	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
931 Rents Total	\$ -	\$ 385,368.88	\$ 385,368.88	\$ -	\$ 42,698.87	\$ 42,698.87	\$ -	\$ 342,670.01	\$ 342,670.01	Direct-OR Total
	\$ -	\$ 245,216.38	\$ 245,216.38	\$ -	\$ 27,169.97	\$ 27,169.97	\$ -	\$ 218,046.41	\$ 218,046.41	3-Factor Total
	\$ -	\$ 3,749.74	\$ 3,749.74	\$ -	\$ 565.84	\$ 565.84	\$ -	\$ 3,183.90	\$ 3,183.90	Customers-All Total
	\$ -	\$ (62,952.41)	\$ (62,952.41)	\$ -	\$ (6,931.06)	\$ (6,931.06)	\$ -	\$ (56,021.35)	\$ (56,021.35)	Customers-Res Total
	\$ -	\$ 1,355.06	\$ 1,355.06	\$ -	\$ 341.07	\$ 341.07	\$ -	\$ 1,013.99	\$ 1,013.99	Direct-WA Total
	\$ 25,497.97	\$ -	\$ 25,497.97	\$ 5,190.33	\$ -	\$ 5,190.33	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ 5,190.33	\$ -	\$ 5,190.33	\$ 350.39	\$ -	\$ 350.39	\$ -	\$ 3,295.75	\$ 3,295.75	Sendout Volumes Total
	\$ -	\$ 3,646.14	\$ 3,646.14	\$ -	\$ 255.68	\$ 255.68	\$ -	\$ 2,828.57	\$ 2,828.57	Transmission Total
	\$ -	\$ 3,084.25	\$ 3,084.25	\$ -	\$ 0.82	\$ 0.82	\$ -	\$ 69.15	\$ 69.15	935 Maintenance of General Plant Total
935 Maintenance of General Plant Total	\$ 30,688.30	\$ 194,169.13	\$ 224,857.43	\$ 5,190.33	\$ 21,752.72	\$ 26,943.05	\$ 25,497.97	\$ 172,416.41	\$ 197,914.38	Grand Total
Grand Total	\$ 916,142.41	\$ 11,946,967.94	\$ 12,863,110.35	\$ 96,773.09	\$ 1,302,350.82	\$ 1,399,123.91	\$ 819,369.32	\$ 10,644,617.12	\$ 11,463,986.44	

March 2018 Activity

Mar 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			7,069,894			1,338,055			5,731,839
Total Rate Base			1,432,339,156			179,461,559			1,252,877,597
Rate Of Return on Rate Base			0.49%			0.75%			0.46%

Mar 2018

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Monthly Summary										
Sales of Gas										
480.1 Residential	55,020,195	(8,720,125)	6,546,276	(1,323,233)	6,546,276	(1,323,233)	48,473,919	(7,396,892)	48,473,919	48,473,919
481.1 Commercial	27,112,458	(8,720,125)	2,507,532	(1,323,233)	2,507,532	(1,323,233)	24,604,926	(7,396,892)	24,604,926	24,604,926
481.2 Industrial Firm	2,162,037		227,245		227,245		1,934,792		1,934,792	1,934,792
481.3 Interruptible	2,179,739		56,011		56,011		2,123,728		2,123,728	2,123,728
481.5 Interruptible Incentive	0		0		0		0		0	0
495.20 Unbilled Revenue	0		0		0		0		0	0
Total Sales of Gas	86,474,430	(8,720,125)	9,337,064	(1,323,233)	9,337,064	(1,323,233)	77,137,366	(7,396,892)	77,137,366	69,740,474
Transportation Revenue										
489.12 Industrial Firm	1,096,760		137,875		137,875		958,885		958,885	958,885
489.13 Interruptible	676,300		75,561		75,561		600,740		600,740	600,740
489.15 Interruptible Incentive	0		0		0		0		0	0
489.3 Agency Fee/Balancing	0		0		0		0		0	0
Total Transportation Revenue	1,773,060	0	213,436	0	213,436	0	1,559,625	0	1,559,625	1,559,625
Rate Adjustments - Amortizations	(2,509,759)		(334,393)		(334,393)		(2,175,366)		(2,175,366)	(2,175,366)
Miscellaneous Revenues										
487 Late Payment Charge	265,061		10,934		10,934		254,127		254,127	254,127
488.0 Seasonal Reconnect Fee	2,850		0		0		2,850		2,850	2,850
488.0 Delinquent Reconnect Fee	42,400		0		0		42,400		42,400	42,400
488.1 Returned Check Charge	11,415		870		870		10,545		10,545	10,545
488.3 Recon Charge CR During Office Hours	33,390		2,200		2,200		31,190		31,190	31,190
488.4 Field Collection Charge	47,760		3,965		3,965		43,795		43,795	43,795
488.5 Recon Charge CR After Office Hours	5,480		5,000		5,000		480		480	480
488.6 Recon Charge Seas During Office Hours	450		0		0		450		450	450
488.7 Recon Charge Seas After Office Hours	50		50		50		0		0	0
488.8 Automated Payment Charge	4,568		630		630		3,938		3,938	3,938
493.2 Rent - Utility Property	17,644		1,600	973	17,644	973	16,671		16,671	16,671
495.1 Meter Rentals	15,990		1,600		1,600		14,390		14,390	14,390
495.2 Other Gas Revenue - Miscellaneous	57,292		784		784		56,508		56,508	56,508
Total Miscellaneous Revenues	486,706	17,644	26,034	973	27,007	16,671	460,672	16,671	477,344	477,344
Total Operating Revenue	86,224,437	(8,702,481)	9,242,141	(1,322,260)	7,919,881	(7,380,221)	76,982,296	(7,380,221)	69,602,076	69,602,076
Cost of Gas										
804.7 WACOG Incurred	21,917,903		2,040,457		2,040,457		19,877,446		19,877,446	19,877,446
805.7 WACOG Deferred	3,021,285		263,472		263,472		2,757,813		2,757,813	2,757,813
804.6 Demand Incurred	6,795,482		714,205		714,205		6,081,276		6,081,276	6,081,276
805.8 Demand Deferred	3,245,241		320,868		320,868		2,924,373		2,924,373	2,924,373
805.4 Amortization of Gas Costs	(2,633,584)		(407,621)		(407,621)		(2,225,964)		(2,225,964)	(2,225,964)
Total Cost of Gas	32,346,326	0	2,931,381	0	2,931,381	0	29,414,945	0	29,414,945	29,414,945
407.03 Environmental Expense										
Detail	888,764	13,640,559	105,336	1,474,951	1,580,287	12,165,608	783,428	12,165,608	12,949,036	12,949,036
Other Taxes										
408.11 Property	1,726,635		134,836		134,836		1,591,799		1,591,799	1,591,799
408.12 Franchise	7,764,498		635,964		635,964		7,128,534		7,128,534	7,128,534
408.13 Payroll	636,009	636,009	17,095	66,768	66,768	569,241	569,241		569,241	569,241
408.14 Other	292,056		17,095		17,095		274,961		274,961	274,961
408.15 Regulatory	1,790,395		0		0		1,790,395		1,790,395	1,790,395
Total Other Taxes	11,573,584	636,009	787,894	66,768	854,662	569,241	10,785,690	569,241	11,354,930	11,354,930
403.1 Depreciation										
Detail	6,867,169		3,824,611	747,148	747,148	6,120,021	40,984,062	6,120,021	6,120,021	6,120,021
Income Taxes										
409.11 Federal Income Taxes	1,705,359		0		468,776		1,236,583		1,236,583	1,236,583
410.11 Federal Income Taxes - Deferred	2,289,866		0		0		2,289,866		2,289,866	2,289,866
411.42 Federal Income Tax Credit	(1,675,237)		(428)		(428)		(1,674,809)		(1,674,809)	(1,674,809)
409.12 Oregon Income Taxes	577,307		0		0		577,307		577,307	577,307
410.12 Oregon Income Taxes - Deferred	843,538		0		0		843,538		843,538	843,538
411.12 Oregon Income Tax Credit	(593,881)		0		0		(593,881)		(593,881)	(593,881)
Total Income Taxes	3,146,952		3,824,611	2,288,867	468,348		2,678,604		2,678,604	2,678,604
Total Operating Revenue Deductions	44,808,674	21,143,736	3,824,611	2,288,867	6,581,826	18,854,869	40,984,062	18,854,869	63,870,237	63,870,237
Net Operating Income										
Detail	7,069,894		1,338,055		1,338,055		5,731,839		5,731,839	5,731,839

Mar 2018

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,984,508,953			329,532,981			2,654,975,972
108.1X Accumulated Depreciation			(1,318,881,623)			(133,281,233)			(1,185,600,390)
ADJ Working Capital Allowance			206,737,581			24,707,844			182,029,737
117.X Storage Gas - Cushion			18,482,827			1,776,200			16,706,627
186.XX Leasehold Improvements			209,374			23,199			186,175
252.XX Customer Contributions			(4,087,078)			(698,518)			(3,388,560)
283.XX Deferred Taxes - Federal			(377,597,655)			(42,598,913)			(334,998,742)
283.XX Deferred Taxes - State			(77,033,223)			0			(77,033,223)
Total Rate Base			1,432,339,156			179,461,559			1,252,877,597
Rate Of Return on Rate Base			0.49%			0.75%			0.46%
Allocation References:									
A Unbilled Revenue			100.00%			12.42%			87.58%
B Follows plant split			100.00%			11.33%			88.67%
O&M See O&M Detail									
D Depreciation Factor			100.00%			10.88%			89.12%

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

Total Operating Revenue			7,069,894			1,338,055			5,731,839
Total Rate Base			1,432,339,156			179,461,559			1,252,877,597
Rate Of Return on Rate Base			0.49%			0.75%			0.46%

Mar 2018

System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		88,838,925				9,831,474			79,007,451
		1,325,946,792				159,868,842			1,166,077,950
		6.70%				6.15%			6.78%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Mar 2018

NW Natural
Washington Results of Operations
 13 Month AMA Ended Reports

	System		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
Rate Base						
101 Gross Plant		2,919,556,317	314,841,545			2,604,714,772
108.1X Accumulated Depreciation		(1,289,618,805)	(128,896,017)			(1,160,722,789)
Adj Working Capital Allowance		139,329,573	15,709,326			123,620,247
117.X Storage Gas - Cushion		15,049,643	1,412,675			13,636,968
186.XX Leasehold Improvements		321,342	35,605			285,737
252.XX Customer Contributions		(4,060,399)	(635,378)			(3,425,021)
283.XX Deferred Taxes - Federal		(377,597,655)	(42,598,913)			(334,998,742)
283.XX Deferred Taxes - State		(77,033,223)	0			(77,033,223)
Total Rate Base		1,325,946,792	159,868,842			1,166,077,950
Rate Of Return on Rate Base		6.70%	6.15%			6.78%
Allocation References:						
D Depreciation Factor		100.00%	10.44%			89.56%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended March 31, 2018

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$18,567	\$1,784	\$16,783
818	Compressor Station Expense	\$44,228	\$4,250	\$39,978
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$229,448	\$21,994	\$207,454
821	Purification Expense	\$0	\$0	\$0
Maintenance				
832	Wells Expense	\$17,668	\$1,698	\$15,970
834	Compressor Station Expense	\$21,065	\$2,024	\$19,040
	Total Underground Storage Expense	<u>330,976</u>	<u>31,751</u>	<u>299,225</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$11,293	\$1,085	\$10,208
	Total Other Storage Expense	<u>11,293</u>	<u>1,085</u>	<u>10,208</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$118,761	\$11,413	\$107,348
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$98,795	\$9,494	\$89,301
	Total Liquified Natural Gas Expense	<u>217,556</u>	<u>20,907</u>	<u>196,649</u>
	Total Natural Gas Storage	<u>559,826</u>	<u>53,743</u>	<u>506,082</u>
Transmission Expense				
Operation				
856	Mains Expense	\$94,868	\$2,398	\$92,470
Maintenance				
863	Maintenance of Mains	\$253	\$28	\$225
	Total Transmission Expense	<u>95,121</u>	<u>2,426</u>	<u>92,695</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$295,604	\$24,506	\$271,099
874	Mains and Services Expense	\$1,295,485	\$155,861	\$1,139,624
875	Measuring and Regulator Station Expense - General	\$14,816	\$1,309	\$13,507
877	Measuring and Regulator Station Expense - City Gate	\$57,384	\$4,934	\$52,450
878	Meter and House Regulator Expense	\$515,228	\$56,489	\$458,739
879	Customer Installation Expense	\$923,387	\$100,523	\$822,863
880	Other Expense	\$97,583	\$11,278	\$86,305
881	Rents	\$6,199	\$1,032	\$5,167
Maintenance				
885	Supervision and Engineering	\$544,046	\$40,527	\$503,519
887	Mains	\$142,741	\$27,830	\$114,910
889	Measuring and Regulator Station Expense - General	\$155,143	\$12,987	\$142,157
891	Measuring and Regulator Station Expense - City Gate	\$17,555	\$1,007	\$16,548
892	Services	\$67,281	\$7,403	\$59,878
893	Meters and House Regulators	\$253,816	\$25,550	\$228,266
894	Other Equipment	\$3,203	\$240	\$2,963
	Total Distribution Expense	<u>4,389,473</u>	<u>471,478</u>	<u>3,917,995</u>

Customer Accounts Expense

Operation

901	Supervision	\$147,134	\$16,199	\$130,934
902	Meter Reading Expenses	\$81,403	\$8,962	\$72,440
903	Customer Records and Collection Expense	\$1,604,168	\$175,751	\$1,428,417
904	Uncollectible Accounts	<u>(\$97,511)</u>	<u>(\$10,499)</u>	<u>(\$87,012)</u>
	Total Customer Accounts Expense	<u>1,735,193</u>	<u>190,414</u>	<u>1,544,779</u>

Customer Service and Informational

Operation

907	Supervision	\$115	\$13	\$102
908	Customer Assistance Expense	\$155,690	\$16,124	\$139,566
909	Customer Information Expense	\$176,680	\$19,453	\$157,228
910	Miscellaneous Customer Service Expense	<u>\$21,540</u>	<u>\$2,395</u>	<u>\$19,144</u>
	Total Customer Service and Informational	<u>354,026</u>	<u>37,985</u>	<u>316,041</u>

Sales Expense

Operation

911	Supervision	\$12,763	\$1,405	\$11,358
912	Demonstration and Selling Expense	\$218,465	\$24,046	\$194,419
913	Advertising	\$46,588	\$5,129	\$41,459
916	Miscellaneous Sales Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Sales Expense	<u>277,816</u>	<u>30,581</u>	<u>247,235</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$6,539,012	\$740,916	\$5,798,096
922	Administrative Expenses Transferred - Credit	(\$2,010,476)	(\$224,671)	(\$1,785,804)
924	Property Insurance Premium	\$126,413	\$14,007	\$112,406
925	Injuries and Damages	\$50,935	\$3,595	\$47,339
926	Employee Pensions and Benefits	\$1,305,989	\$136,667	\$1,169,322
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$365,960	\$40,548	\$325,412
931	Rents	\$393,118	\$43,114	\$350,005

Maintenance

935	Maintenance of General Plant	<u>\$346,918</u>	<u>\$39,485</u>	<u>\$307,433</u>
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	Total Administrative and General Expense	<u>7,117,870</u>	<u>793,660</u>	<u>6,324,209</u>
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	Total Operations and Maintenance Expense	<u>\$ 14,529,323</u>	<u>\$ 1,580,287</u>	<u>\$ 12,949,036</u>
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			10.88%	89.12%
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended March 31, 2018

FERC Description	System Allocated			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		MAR	MAR		MAR	MAR		MAR	MAR	
816 Wells Expense Total	\$ -	\$ 18,567.48	\$ 18,567.48	\$ -	\$ 1,784.33	\$ 1,784.33	\$ -	\$ 16,783.15	\$ 16,783.15	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 44,228.16	\$ 44,228.16	\$ -	\$ 4,250.33	\$ 4,250.33	\$ -	\$ 39,977.83	\$ 39,977.83	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 582.07	\$ 228,865.60	\$ 228,865.60	\$ -	\$ 21,993.98	\$ 21,993.98	\$ 582.07	\$ 206,871.62	\$ 207,453.69	Direct-OR Total Firm Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 17,667.94	\$ 17,667.94	\$ -	\$ 1,697.89	\$ 1,697.89	\$ -	\$ 15,970.05	\$ 15,970.05	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 21,064.67	\$ 21,064.67	\$ -	\$ 2,024.31	\$ 2,024.31	\$ -	\$ 19,040.36	\$ 19,040.36	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 11,293.32	\$ 11,293.32	\$ -	\$ 1,085.29	\$ 1,085.29	\$ -	\$ 10,208.03	\$ 10,208.03	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 118,761.42	\$ 118,761.42	\$ -	\$ 11,412.97	\$ 11,412.97	\$ -	\$ 107,348.45	\$ 107,348.45	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 98,794.94	\$ 98,794.94	\$ -	\$ 9,494.19	\$ 9,494.19	\$ -	\$ 89,300.75	\$ 89,300.75	Firm Volumes Total
856 Mains Expense Total	\$ -	\$ 13,309.27	\$ 13,309.27	\$ -	\$ 1,474.67	\$ 1,474.67	\$ 9,135.10	\$ 11,834.60	\$ 11,834.60	3-Factor Total Direct-OR Total Sendout Volumes Total Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 252.57	\$ 252.57	\$ -	\$ 27.98	\$ 27.98	\$ -	\$ 224.59	\$ 224.59	3-Factor Total
875 Supervision and Engineering Total	\$ -	\$ 295,596.47	\$ 295,596.47	\$ -	\$ 24,504.95	\$ 24,504.95	\$ -	\$ 271,091.52	\$ 271,091.52	Firm Volumes Total Sales/Sendout Volumes Total Sendout Volumes Total
874 Mains and Services Expense Total	\$ -	\$ 894,197.71	\$ 894,197.71	\$ 61,186.77	\$ 1,295,485.25	\$ 1,356,672.02	\$ 61,186.77	\$ 1,295,295.25	\$ 1,357,481.79	3-Factor Total Customers Port/Van Total Customers-All Total Direct-OR Total Direct-WA Total Sendout Volumes Total Transmission Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 1,295.25	\$ 1,295.25	\$ -	\$ 142.61	\$ 142.61	\$ -	\$ 1,152.64	\$ 1,152.64	3-Factor Total Customers-All Total Direct-OR Total Sendout Volumes Total
877 Measuring and Regulator Station Expense - City	\$ -	\$ 51,009.33	\$ 51,009.33	\$ -	\$ 4,934.12	\$ 4,934.12	\$ -	\$ 46,075.21	\$ 46,075.21	Customers-All Total Customers-Ind Total Direct-OR Total Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ 195.85	\$ 515,032.01	\$ 515,227.86	\$ -	\$ 56,489.15	\$ 56,489.15	\$ 195.85	\$ 458,542.86	\$ 458,738.71	3-Factor Total Customers-All Total Customers-Ind Total Direct-OR Total Direct-WA Total
879 Customer Installation Expense Total	\$ -	\$ 34,281.18	\$ 34,281.18	\$ -	\$ 3,798.35	\$ 3,798.35	\$ -	\$ 30,482.83	\$ 30,482.83	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total

\$ -	\$ 22,948.51	\$ 22,948.51	\$ -	\$ 1,902.43	\$ 1,902.43	\$ -	\$ -	\$ 21,046.08	\$ 21,046.08	Sendout Volumes Total
\$ -	(1,675.72)	(1,675.72)	\$ -	(19.61)	(19.61)	\$ -	\$ -	(1,656.11)	(1,656.11)	Transmission Total
\$ 30,065.74	\$ 67,517.40	\$ 97,583.14	\$ 4,279.90	\$ 6,998.35	\$ 11,278.25	\$ 25,785.84	\$ 60,519.05	\$ 86,504.89	\$ 86,504.89	3-Factor Total
\$ -	\$ 3,748.05	\$ 3,748.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,332.77	\$ 3,332.77	Customers-All Total
\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total
\$ -	\$ 6,199.04	\$ 6,199.04	\$ -	\$ 1,032.20	\$ 1,032.20	\$ -	\$ -	\$ 5,166.84	\$ 5,166.84	3-Factor Total
\$ -	\$ 225,335.33	\$ 225,335.33	\$ -	\$ 24,967.15	\$ 24,967.15	\$ -	\$ -	\$ 200,368.18	\$ 200,368.18	Direct-OR Total
\$ 282,948.38	\$ -	\$ 282,948.38	\$ -	\$ -	\$ -	\$ 282,948.38	\$ -	\$ -	\$ -	Sendout Volumes Total
\$ 14,625.21	\$ -	\$ 14,625.21	\$ 14,625.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
\$ 9,654.06	\$ 9,654.06	\$ 9,654.06	\$ -	\$ 800.32	\$ 800.32	\$ -	\$ -	\$ 8,853.74	\$ 8,853.74	Sendout Volumes Total
\$ -	\$ 11,483.44	\$ 11,483.44	\$ -	\$ 134.36	\$ 134.36	\$ -	\$ -	\$ 11,349.08	\$ 11,349.08	Transmission Total
\$ 297,573.59	\$ 2,464,728.3	\$ 544,046.42	\$ 14,625.21	\$ 25,901.83	\$ 40,527.04	\$ 282,948.38	\$ 220,271.00	\$ 503,519.38	\$ 503,519.38	3-Factor Total
\$ -	\$ 2,764.33	\$ 2,764.33	\$ -	\$ 306.29	\$ 306.29	\$ -	\$ -	\$ 2,458.04	\$ 2,458.04	Customers Port/Van 80% Total
\$ -	\$ 95,394.32	\$ 95,394.32	\$ -	\$ 11,514.09	\$ 11,514.09	\$ -	\$ -	\$ 83,880.23	\$ 83,880.23	Customers-All Total
\$ -	\$ 11,717.03	\$ 11,717.03	\$ -	\$ 1,290.05	\$ 1,290.05	\$ -	\$ -	\$ 10,426.98	\$ 10,426.98	Direct-OR Total
\$ 8,683.84	\$ -	\$ 8,683.84	\$ -	\$ -	\$ -	\$ 8,683.84	\$ -	\$ -	\$ -	Direct-WA Total
\$ 14,607.79	\$ -	\$ 14,607.79	\$ 14,607.79	\$ -	\$ -	\$ -	\$ -	\$ 9,461.32	\$ 9,461.32	Transmission Total
\$ -	\$ 9,573.33	\$ 9,573.33	\$ -	\$ 112.01	\$ 112.01	\$ -	\$ -	\$ 9,461.32	\$ 9,461.32	3-Factor Total
\$ 23,291.63	\$ 119,449.01	\$ 142,740.64	\$ 14,607.79	\$ 13,222.44	\$ 27,830.23	\$ 8,683.84	\$ 106,226.57	\$ 114,910.41	\$ 114,910.41	Customers-All Total
\$ -	\$ 2,141.79	\$ 2,141.79	\$ -	\$ 237.31	\$ 237.31	\$ -	\$ -	\$ 1,904.48	\$ 1,904.48	Direct-OR Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
\$ -	\$ 125,331.58	\$ 125,331.58	\$ -	\$ 10,389.99	\$ 10,389.99	\$ -	\$ -	\$ 114,941.59	\$ 114,941.59	Sendout Volumes Total
\$ -	\$ 27,033.96	\$ 27,033.96	\$ -	\$ 2,351.95	\$ 2,351.95	\$ -	\$ -	\$ 24,682.01	\$ 24,682.01	Telemetering Total
\$ -	\$ 635.94	\$ 635.94	\$ -	\$ 7.44	\$ 7.44	\$ -	\$ -	\$ 628.50	\$ 628.50	Transmission Total
\$ -	\$ 155,143.27	\$ 155,143.27	\$ -	\$ 12,986.69	\$ 12,986.69	\$ -	\$ -	\$ 142,156.58	\$ 142,156.58	3-Factor Total
\$ -	\$ 54.99	\$ 54.99	\$ -	\$ 6.09	\$ 6.09	\$ -	\$ -	\$ 48.90	\$ 48.90	Direct-OR Total
\$ 5,424.50	\$ -	\$ 5,424.50	\$ -	\$ 5,424.50	\$ 5,424.50	\$ -	\$ -	\$ 5,424.50	\$ 5,424.50	Sendout Volumes Total
\$ 5,424.50	\$ 12,130.23	\$ 17,554.73	\$ -	\$ 1,001.04	\$ 1,001.04	\$ 5,424.50	\$ 11,074.20	\$ 11,074.20	\$ 11,074.20	Customers-All Total
\$ -	\$ 4,659.07	\$ 4,659.07	\$ -	\$ 512.96	\$ 512.96	\$ -	\$ -	\$ 4,146.11	\$ 4,146.11	Direct-OR Total
\$ 45,215.10	\$ -	\$ 45,215.10	\$ 6,046.52	\$ -	\$ -	\$ -	\$ -	\$ 45,215.10	\$ 45,215.10	Customers-All Total
\$ 6,046.52	\$ -	\$ 6,046.52	\$ 6,046.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
\$ -	\$ 9,984.17	\$ 9,984.17	\$ -	\$ 827.69	\$ 827.69	\$ -	\$ -	\$ 9,156.48	\$ 9,156.48	Sendout Volumes Total
\$ -	\$ 1,376.19	\$ 1,376.19	\$ -	\$ 16.10	\$ 16.10	\$ -	\$ -	\$ 1,360.09	\$ 1,360.09	Transmission Total
\$ 51,261.62	\$ 16,019.43	\$ 67,281.05	\$ 6,046.52	\$ 1,356.75	\$ 7,403.27	\$ 45,215.10	\$ 14,662.68	\$ 59,877.78	\$ 59,877.78	3-Factor Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
\$ -	\$ 142,443.50	\$ 142,443.50	\$ -	\$ 15,683.03	\$ 15,683.03	\$ -	\$ -	\$ 126,760.47	\$ 126,760.47	Customers-Comm Total
\$ -	\$ 6,106.95	\$ 6,106.95	\$ -	\$ 612.53	\$ 612.53	\$ -	\$ -	\$ 5,494.42	\$ 5,494.42	Customers-Ind Total
\$ -	\$ 544.91	\$ 544.91	\$ -	\$ 43.54	\$ 43.54	\$ -	\$ -	\$ 501.37	\$ 501.37	Customers-Res Total
\$ -	\$ 18,499.04	\$ 18,499.04	\$ -	\$ 2,057.09	\$ 2,057.09	\$ -	\$ -	\$ 16,441.95	\$ 16,441.95	Direct-OR Total
\$ 51.20	\$ -	\$ 51.20	\$ -	\$ -	\$ -	\$ 51.20	\$ -	\$ -	\$ -	Sendout Volumes Total
\$ -	\$ 86,310.29	\$ 86,310.29	\$ -	\$ 7,155.12	\$ 7,155.12	\$ -	\$ -	\$ 79,155.17	\$ 79,155.17	Transmission Total
\$ -	\$ (139.74)	\$ (139.74)	\$ -	\$ (1.63)	\$ (1.63)	\$ -	\$ -	\$ (138.11)	\$ (138.11)	3-Factor Total
\$ 51.20	\$ 253,764.95	\$ 253,816.15	\$ -	\$ 25,549.68	\$ 25,549.68	\$ 51.20	\$ 228,215.27	\$ 228,266.47	\$ 228,266.47	Customers-All Total
\$ -	\$ 2,046.82	\$ 2,046.82	\$ -	\$ 226.79	\$ 226.79	\$ -	\$ -	\$ 1,820.03	\$ 1,820.03	Customers-Comm Total
\$ -	\$ 1,156.52	\$ 1,156.52	\$ -	\$ 13.53	\$ 13.53	\$ -	\$ -	\$ 1,142.99	\$ 1,142.99	Customers-Ind Total
\$ -	\$ 3,203.34	\$ 3,203.34	\$ -	\$ 240.32	\$ 240.32	\$ -	\$ -	\$ 2,963.02	\$ 2,963.02	Customers-Res Total
\$ -	\$ 147,133.64	\$ 147,133.64	\$ 16,199.41	\$ 16,199.41	\$ 16,199.41	\$ -	\$ -	\$ 130,934.23	\$ 130,934.23	3-Factor Total
\$ -	\$ 147,133.64	\$ 147,133.64	\$ 16,199.41	\$ 16,199.41	\$ 16,199.41	\$ -	\$ -	\$ 130,934.23	\$ 130,934.23	Direct-OR Total
\$ -	\$ 81,402.60	\$ 81,402.60	\$ -	\$ 8,962.43	\$ 8,962.43	\$ -	\$ -	\$ 72,440.17	\$ 72,440.17	Customers-All Total
\$ -	\$ 81,402.60	\$ 81,402.60	\$ -	\$ 8,962.43	\$ 8,962.43	\$ -	\$ -	\$ 72,440.17	\$ 72,440.17	3-Factor Total
\$ -	\$ 26,948.89	\$ 26,948.89	\$ -	\$ 2,985.94	\$ 2,985.94	\$ -	\$ -	\$ 23,962.95	\$ 23,962.95	Customers-Comm Total
\$ -	\$ 1,547,847.00	\$ 1,547,847.00	\$ -	\$ 170,417.95	\$ 170,417.95	\$ -	\$ -	\$ 1,377,429.05	\$ 1,377,429.05	Customers-Ind Total
\$ -	\$ 29,371.73	\$ 29,371.73	\$ -	\$ 2,346.80	\$ 2,346.80	\$ -	\$ -	\$ 27,024.93	\$ 27,024.93	Customers-Res Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
\$ -	\$ 1,604,167.62	\$ 1,604,167.62	\$ -	\$ 175,750.69	\$ 175,750.69	\$ -	\$ -	\$ 1,428,416.93	\$ 1,428,416.93	Customers-All Total
\$ -	\$ (8,944.00)	\$ (8,944.00)	\$ -	\$ (984.73)	\$ (984.73)	\$ -	\$ -	\$ (7,959.27)	\$ (7,959.27)	Customers-Comm Total
\$ -	\$ (37,467.19)	\$ (37,467.19)	\$ -	\$ (3,757.96)	\$ (3,757.96)	\$ -	\$ -	\$ (33,709.23)	\$ (33,709.23)	Customers-Ind Total
\$ -	\$ (5,615.59)	\$ (5,615.59)	\$ -	\$ (448.69)	\$ (448.69)	\$ -	\$ -	\$ (5,166.90)	\$ (5,166.90)	Customers-Res Total
\$ -	\$ (47,730.18)	\$ (47,730.18)	\$ -	\$ (5,307.60)	\$ (5,307.60)	\$ -	\$ -	\$ (42,422.58)	\$ (42,422.58)	Direct-OR Total
\$ 2,245.61	\$ -	\$ 2,245.61	\$ -	\$ 2,245.61	\$ 2,245.61	\$ -	\$ -	\$ -	\$ -	Customers-All Total
\$ 2,245.61	\$ (99,756.94)	\$ (97,511.35)	\$ -	\$ (10,498.98)	\$ (10,498.98)	\$ 2,245.61	\$ (89,257.98)	\$ (87,012.37)	\$ (87,012.37)	Customers-Comm Total
\$ -	\$ 115.08	\$ 115.08	\$ -	\$ 12.80	\$ 12.80	\$ -	\$ -	\$ 102.28	\$ 102.28	Customers-Ind Total
\$ -	\$ 115.08	\$ 115.08	\$ -	\$ 12.80	\$ 12.80	\$ -	\$ -	\$ 102.28	\$ 102.28	Customers-Res Total
\$ -	\$ 56,957.22	\$ 56,957.22	\$ -	\$ 6,270.99	\$ 6,270.99	\$ -	\$ -	\$ 50,686.23	\$ 50,686.23	Customers-All Total
\$ -	\$ 92,897.32	\$ 92,897.32	\$ -	\$ 7,422.50	\$ 7,422.50	\$ -	\$ -	\$ 85,474.82	\$ 85,474.82	Customers-Comm Total
\$ -	\$ 4,309.24	\$ 4,309.24	\$ -	\$ 479.19	\$ 479.19	\$ -	\$ -	\$ 3,830.05	\$ 3,830.05	Customers-Ind Total
\$ (425.04)	\$ -	\$ (425.04)	\$ -	\$ (425.04)	\$ (425.04)	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
\$ 1,951.61	\$ -	\$ 1,951.61	\$ 1,951.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
\$ 1,526.57	\$ 154,163.78	\$ 155,690.35	\$ 1,951.61	\$ 14,172.67	\$ 16,124.28	\$ (425.04)	\$ 139,991.11	\$ 139,566.07	\$ 139,566.07	908 Customer Assistance Expense Total

909 Customer Information Expense Total	\$ -	\$ 176,680.43	\$ 176,680.43	\$ -	\$ 19,452.52	\$ 19,452.52	\$ -	\$ 157,227.91	\$ 157,227.91	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 21,539.64	\$ 21,539.64	\$ -	\$ 2,395.21	\$ 2,395.21	\$ -	\$ 19,144.43	\$ 19,144.43	Customers-All Total
	\$ -	\$ 21,539.64	\$ 21,539.64	\$ -	\$ 2,395.21	\$ 2,395.21	\$ -	\$ 19,144.43	\$ 19,144.43	Customers-Res Total
911 Supervision Total	\$ -	\$ 12,763.49	\$ 12,763.49	\$ -	\$ 1,405.26	\$ 1,405.26	\$ -	\$ 11,358.23	\$ 11,358.23	Customers-All Total
	\$ -	\$ 12,763.49	\$ 12,763.49	\$ -	\$ 1,405.26	\$ 1,405.26	\$ -	\$ 11,358.23	\$ 11,358.23	Customers-Res Total
	\$ -	\$ 101.43	\$ 101.43	\$ -	\$ 11.24	\$ 11.24	\$ -	\$ 90.19	\$ 90.19	3-Factor Total
	\$ -	\$ 210,559.77	\$ 210,559.77	\$ -	\$ 23,182.63	\$ 23,182.63	\$ -	\$ 187,377.14	\$ 187,377.14	Customers-All Total
	\$ -	\$ 7,666.14	\$ 7,666.14	\$ -	\$ 852.47	\$ 852.47	\$ -	\$ 6,813.67	\$ 6,813.67	Customers-Res Total
	\$ 137.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137.54	\$ 137.54	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ -	\$ 218,327.34	\$ 218,464.88	\$ -	\$ 24,046.34	\$ 24,046.34	\$ -	\$ 194,381.00	\$ 194,418.54	Customers-All Total
	\$ -	\$ 46,588.06	\$ 46,588.06	\$ -	\$ 5,129.35	\$ 5,129.35	\$ -	\$ 41,458.71	\$ 41,458.71	Customers-Res Total
913 Advertising Total	\$ -	\$ 46,588.06	\$ 46,588.06	\$ -	\$ 5,129.35	\$ 5,129.35	\$ -	\$ 41,458.71	\$ 41,458.71	Customers-All Total
	\$ -	\$ 4,211,008.77	\$ 4,211,008.77	\$ -	\$ 466,579.77	\$ 466,579.77	\$ -	\$ 3,744,429.00	\$ 3,744,429.00	3-Factor Total
	\$ -	\$ 615,998.46	\$ 615,998.46	\$ -	\$ 67,821.43	\$ 67,821.43	\$ -	\$ 548,177.03	\$ 548,177.03	Customers-All Total
	\$ -	\$ 319.15	\$ 319.15	\$ -	\$ 25.50	\$ 25.50	\$ -	\$ 293.65	\$ 293.65	Customers-Ind Total
	\$ -	\$ 13,128.53	\$ 13,128.53	\$ -	\$ 1,459.89	\$ 1,459.89	\$ -	\$ 11,668.64	\$ 11,668.64	Customers-Res Total
	\$ 1,416.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,416.32	\$ 1,416.32	Direct-OR Total
	\$ (1,719.60)	\$ -	\$ (1,719.60)	\$ (1,719.60)	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 1,549,016.39	\$ 1,549,016.39	\$ -	\$ 162,182.02	\$ 162,182.02	\$ -	\$ 1,386,834.37	\$ 1,386,834.37	Employee Cost Total
	\$ -	\$ 1,160.00	\$ 1,160.00	\$ -	\$ 111.48	\$ 111.48	\$ -	\$ 1,048.52	\$ 1,048.52	Firm Volumes Total
	\$ -	\$ 147,994.34	\$ 147,994.34	\$ -	\$ 44,398.30	\$ 44,398.30	\$ -	\$ 103,596.04	\$ 103,596.04	Regulatory Total
	\$ -	\$ 689.28	\$ 689.28	\$ -	\$ 57.14	\$ 57.14	\$ -	\$ 632.14	\$ 632.14	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
921 Office Supplies and Expense Total	\$ (303.28)	\$ 6,539,314.92	\$ 6,539,011.64	\$ (1,719.60)	\$ 742,635.53	\$ 740,915.93	\$ 1,416.32	\$ 5,796,679.39	\$ 5,798,095.71	Admin Tran Total
	\$ -	\$ (1,496,797.58)	\$ (1,496,797.58)	\$ -	\$ (170,889.38)	\$ (170,889.38)	\$ -	\$ (1,325,908.20)	\$ (1,325,908.20)	Employee Cost Total
	\$ -	\$ (513,677.97)	\$ (513,677.97)	\$ -	\$ (53,782.08)	\$ (53,782.08)	\$ -	\$ (459,895.89)	\$ (459,895.89)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (2,010,475.55)	\$ (2,010,475.55)	\$ -	\$ (224,671.46)	\$ (224,671.46)	\$ -	\$ (1,785,804.09)	\$ (1,785,804.09)	3-Factor Total
	\$ -	\$ 126,413.02	\$ 126,413.02	\$ -	\$ 14,006.56	\$ 14,006.56	\$ -	\$ 112,406.46	\$ 112,406.46	3-Factor Total
	\$ -	\$ 53,238.05	\$ 53,238.05	\$ -	\$ 5,898.78	\$ 5,898.78	\$ -	\$ 47,339.27	\$ 47,339.27	3-Factor Total
	\$ (2,303.31)	\$ -	\$ (2,303.31)	\$ (2,303.31)	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ (2,303.31)	\$ 53,238.05	\$ 50,934.74	\$ (2,303.31)	\$ 5,898.78	\$ 3,595.47	\$ -	\$ 47,339.27	\$ 47,339.27	Employee Cost Total
	\$ -	\$ 1,305,235.04	\$ 1,305,235.04	\$ -	\$ 136,658.11	\$ 136,658.11	\$ -	\$ 1,168,576.93	\$ 1,168,576.93	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ -	\$ 1,305,989.04	\$ 1,305,989.04	\$ -	\$ 136,666.93	\$ 136,666.93	\$ -	\$ 1,169,322.11	\$ 1,169,322.11	3-Factor Total
	\$ -	\$ 365,960.23	\$ 365,960.23	\$ -	\$ 40,548.39	\$ 40,548.39	\$ -	\$ 325,411.84	\$ 325,411.84	3-Factor Total
	\$ -	\$ 386,564.30	\$ 386,564.30	\$ -	\$ 42,831.32	\$ 42,831.32	\$ -	\$ 343,732.98	\$ 343,732.98	Customers-All Total
	\$ 3,989.18	\$ 2,565.00	\$ 2,565.00	\$ -	\$ 282.41	\$ 282.41	\$ -	\$ 2,282.59	\$ 2,282.59	Customers-Res Total
	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
931 Rents Total	\$ 3,989.18	\$ 389,129.30	\$ 393,118.48	\$ -	\$ 43,113.73	\$ 43,113.73	\$ 3,989.18	\$ 346,015.57	\$ 350,004.75	3-Factor Total
	\$ -	\$ 272,499.50	\$ 272,499.50	\$ -	\$ 30,188.51	\$ 30,188.51	\$ -	\$ 242,270.99	\$ 242,270.99	Customers Port/Van Total
	\$ -	\$ 7,597.38	\$ 7,597.38	\$ -	\$ 1,146.44	\$ 1,146.44	\$ -	\$ 6,450.94	\$ 6,450.94	Customers-All Total
	\$ -	\$ 13,968.63	\$ 13,968.63	\$ -	\$ 1,537.95	\$ 1,537.95	\$ -	\$ 12,430.68	\$ 12,430.68	Customers-The Dalles Total
	\$ -	\$ 1,632.22	\$ 1,632.22	\$ -	\$ 410.83	\$ 410.83	\$ -	\$ 1,221.39	\$ 1,221.39	Direct-OR Total
	\$ 38,753.54	\$ -	\$ -	\$ -	\$ 38,753.54	\$ 38,753.54	\$ -	\$ -	\$ -	Direct-WA Total
	\$ 5,602.03	\$ -	\$ 5,602.03	\$ 5,602.03	\$ -	\$ 5,602.03	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 3,017.60	\$ 3,017.60	\$ -	\$ 289.99	\$ 289.99	\$ -	\$ 2,727.61	\$ 2,727.61	Sendout Volumes Total
	\$ -	\$ 3,698.79	\$ 3,698.79	\$ -	\$ 306.63	\$ 306.63	\$ -	\$ 3,392.16	\$ 3,392.16	Transmission Total
	\$ -	\$ 188.23	\$ 188.23	\$ -	\$ 2.20	\$ 2.20	\$ -	\$ 186.03	\$ 186.03	Transmission Total
935 Maintenance of General Plant Total	\$ 44,355.57	\$ 302,562.35	\$ 346,917.92	\$ 5,602.03	\$ 33,882.56	\$ 39,484.59	\$ 38,753.54	\$ 268,679.79	\$ 307,433.33	Customers-All Total
Grand Total	\$ 888,764.11	\$ 13,640,588.80	\$ 14,329,322.91	\$ 105,336.15	\$ 1,474,950.70	\$ 1,580,286.85	\$ 783,427.96	\$ 12,165,608.10	\$ 12,949,036.06	Customers-All Total

Rate Base and Allocation Factors

<u>Allocation Factors - Summary</u>	<u>Washington</u>	<u>Oregon</u>
Customers-all	11.010%	88.990%
Customers-Residential	11.120%	88.880%
Customers-Commercial	10.030%	89.970%
Customers-Industrial	7.990%	92.010%
Customers-The Dalles	25.170%	74.830%
3-factor	11.080%	88.920%
firm volumes	9.610%	90.390%
sales volumes	9.860%	90.140%
sendout volumes	8.290%	91.710%
sales/sendout volumes	9.070%	90.930%
Customers Portland/Vancouver	15.090%	84.910%
Customers Portland/Vancouver 80%	12.070%	87.930%
Customers Portland/Vancouver Commercial	14.830%	85.170%
Payroll	10.498%	89.502%
Admin Transfer	11.417%	88.583%
Employee Cost	10.470%	89.530%
Regulatory	30.000%	70.000%
Telemetering	8.700%	91.300%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.330%	88.670%
Transmission	1.170%	98.83%
Depreciation	10.880%	89.120%
Rate Base	10.511%	89.489%
Average Accumulated Dep Factor	9.370%	90.630%

NW Natural
 State Allocation Factors
 Updated for year ended 2017 data

Customers

	System	Washington	Oregon
Total Customers			
December 2017	737,873	81,842	656,031
December 2016	725,146	79,263	645,883
Average	731,510	80,553	650,957
% of System		11.01%	88.99%
Residential Customers			
December 2017	668,803	74,805	593,998
December 2016	656,855	72,566	584,289
Average	662,829	73,686	589,144
% of System		11.12%	88.88%
Commercial Customers			
December 2017	67,881	6,937	60,944
December 2016	67,278	6,621	60,657
Average	67,580	6,779	60,801
% of System		10.03%	89.97%
Industrial Customers			
December 2017	1,189	100	1,089
December 2016	1,013	76	937
Average	1,101	88	1,013
% of System		7.99%	92.01%
The Dalles			
December 2017	8,119	2,040	6,079
December 2016	7,930	2,000	5,930
Average	8,025	2,020	6,005
% of System		25.17%	74.83%
Portland / Vancouver			
December 2017	524,992	79,802	445,190
December 2016	516,011	77,263	438,748
Average	520,502	78,533	441,969
% of System		15.09%	84.91%
Portland / Vancouver Commercial			

December 2017	44,470	6,724	37,746
December 2016	44,041	6,406	37,635
Average	44,256	6,565	37,691
% of System		14.83%	85.17%

Volumes - 12 Months Ended 12/31/17

Firm Delivered % of System	944,407,495	90,781,405	853,626,090	9.61%	90.39%
Sales Volumes % of System	831,773,110	81,972,186	749,800,924	9.86%	90.14%
Sendout Volumes % of System	1,240,944,848	102,897,356	1,138,047,492	8.29%	91.71%

**3-factor formula (simple average)
 Gross Plant Directly Assigned
 Number of Employees Directly Assigned
 Number of Customers**

Average		11.33%	88.67%		
		10.90%	89.10%		
		11.01%	88.99%		
		11.08%	88.92%		

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

December 31, 2017	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110
December 31, 2016	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
Average	System	Washington	Oregon

Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	164,992,016	1,084,734	163,907,282
Distribution	2,119,988,567	257,948,464	1,862,040,103
Gross Plant Directly Assigned	2,285,740,577	259,033,645	2,026,706,931
% of System		11.33%	88.67%

NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)

	2017 December	2018 January	2018 February	2018 March	
<u>SYSTEM</u>	<u>System</u>	<u>System</u>	<u>System</u>	<u>System</u>	<u>Allocation Method</u>
<u>Gross Plant</u>					
Intangible	105,175,574	105,211,287	105,976,732	105,934,961	Total Customers
Production	84,795	84,795	84,795	84,795	Direct
Transmission	675,198	675,198	675,198	675,198	Direct
Distribution	166,587,143	166,646,960	166,671,736	167,823,514	Direct
General	2,161,775,493	2,168,079,145	2,171,328,431	2,183,114,102	Direct
	203,449,576	204,764,289	204,751,538	204,997,170	3-Factor & Direct
Storage and storage transmission CNG and LNG	314,220,159	314,242,931	318,058,925	318,088,443	Firm Delivered Volumes
	3,790,768	3,790,768	3,790,768	3,790,768	3-Factor
Total Gross Plant	2,955,758,707	2,963,495,374	2,971,338,124	2,984,508,953	0
<u>Accumulated Depreciation</u>					
Intangible	(63,238,775)	(63,483,064)	(63,728,791)	(63,975,818)	Total Customers
Production	(691,036)	(691,036)	(691,036)	(691,036)	Direct
Transmission	(36,441,032)	(36,857,901)	(37,276,169)	(37,694,607)	Direct
Distribution	(1,001,460,546)	(1,004,738,482)	(1,008,257,483)	(1,011,729,124)	Direct
General	(63,488,973)	(64,426,775)	(65,015,476)	(65,719,467)	3-Factor
Storage and storage transmission CNG and LNG	(135,042,844)	(135,668,643)	(136,299,148)	(136,931,900)	Firm Delivered Volumes
	(2,131,737)	(2,134,382)	(2,137,026)	(2,139,671)	3-Factor
Total Accumulated Depreciation	(1,302,494,942)	(1,308,000,282)	(1,313,405,130)	(1,318,881,623)	
Storage Gas	14,135,435	18,486,971	18,484,666	18,482,827	Firm Delivered Volumes
Customer Contributions	(3,965,149)	(4,041,490)	(4,107,884)	(4,087,078)	Direct
Leasehold Improvements	279,959	257,040	233,207	209,374	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	1,663,714,010	1,670,197,613	1,672,542,982	1,680,232,453	
Less: ADIT	(435,941,174)	(445,087,224)	(449,727,723)	(454,630,878)	
Total System Rate Base Less Working Capital	1,227,772,836	1,225,110,389	1,222,815,259	1,225,601,575	
Add: Working Capital	184,364,246	179,977,641	193,968,992	206,737,581	
Total System Rate Base (Less Gas Reserves)	1,412,137,082	1,405,088,030	1,416,784,251	1,432,339,156	

**NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)**

	2017	2018	2018	2018
<u>OREGON</u>	2017	2018	2018	2018
<u>Gross Plant</u>	December OREGON	January OREGON	February OREGON	March OREGON
Intangible	93,753,506	93,627,524	94,308,694	94,271,522
Production	84,348	84,348	84,348	84,348
Transmission	675,198	675,198	675,198	675,198
Distribution	165,472,470	165,531,959	165,556,735	166,708,513
General	1,894,090,110	1,899,432,648	1,902,322,963	1,911,449,429
	187,604,643	187,517,385	187,506,200	187,724,766
				3-Factor & Direct
Storage and storage transmission CNG and LNG	288,038,562	287,215,485	290,664,762	290,691,444
	3,406,764	3,370,751	3,370,751	3,370,751
				Firm Delivered Volumes
Total Gross Plant	2,633,125,601	2,637,455,300	2,644,489,650	2,654,975,972
Accumulated Depreciation				
Intangible	(56,371,044)	(56,493,578)	(56,712,251)	(56,932,081)
Production	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(36,292,976)	(36,707,940)	(37,124,304)	(37,540,837)
Distribution	(894,057,390)	(896,815,786)	(899,781,619)	(902,696,169)
General	(57,849,356)	(58,193,422)	(58,725,008)	(59,359,110)
				3-Factor
Storage and storage transmission CNG and LNG	(125,136,221)	(125,321,539)	(125,899,044)	(126,478,563)
	(1,915,792)	(1,897,892)	(1,900,244)	(1,902,595)
				3-Factor
Total Accumulated Depreciation	(1,172,313,814)	(1,176,121,194)	(1,180,833,505)	(1,185,600,390)
Storage Gas	12,819,426	16,710,373	16,708,289	16,706,627
Customer Contributions	(3,296,312)	(3,358,337)	(3,411,638)	(3,388,560)
Leasehold Improvements	248,939	228,560	207,368	186,175
				Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	1,470,583,840	1,474,914,701	1,477,160,165	1,482,879,824
Less: ADIT	(395,530,167)	(403,382,551)	(407,588,235)	(412,031,965)
Total Rate Base Less Working Capital	1,075,053,673	1,071,532,150	1,069,571,929	1,070,847,860
Add: Working Capital	162,921,462	158,832,925	171,001,440	182,029,737
Total Oregon Rate Base (Less Gas Reserves)	1,237,975,135	1,230,365,076	1,240,573,369	1,252,877,597

NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2017
Rate Base (Less Gas Reserves)

	2017		2018		2018	
	December	January	February	March	WASHINGTON	
<u>WASHINGTON</u>	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	
<u>Gross Plant</u>						
Intangible	11,422,067	11,583,763	11,668,038	11,663,439	Total Customers	
Production					Direct	
Transmission	1,114,674	1,115,001	1,115,001	1,115,001	Direct	
Distribution	267,685,383	268,646,497	269,005,469	271,664,674	Direct	
General	15,844,933	17,246,904	17,245,339	17,272,404	3-Factor & Direct	
Storage and storage transmission	26,181,597	27,027,446	27,394,163	27,396,999	Firm Delivered Volumes	
CNG and LNG	384,005	420,017	420,017	420,017	3-Factor	
Total Gross Plant	322,633,106	326,040,075	326,848,474	329,532,981		
<u>Accumulated Depreciation</u>						
Intangible	(6,867,731)	(6,989,485)	(7,016,540)	(7,043,738)	Total Customers	
Production	0	0	0	0	Direct	
Transmission	(148,056)	(149,960)	(151,865)	(153,770)	Direct	
Distribution	(107,403,156)	(107,922,696)	(108,475,865)	(109,032,956)	Direct	
General	(5,639,617)	(6,233,353)	(6,290,468)	(6,360,357)	3-Factor	
Storage and storage transmission	(9,906,623)	(10,347,104)	(10,400,105)	(10,453,337)	Firm Delivered Volumes	
CNG and LNG	(215,945)	(236,489)	(236,782)	(237,076)	3-Factor	
Total Accumulated Depreciation	(130,181,128)	(131,879,088)	(132,571,625)	(133,281,233)		
Storage Gas	1,316,009	1,776,598	1,776,376	1,776,200	Firm Delivered Volumes	
Customer Contributions	(668,837)	(683,153)	(696,246)	(698,518)	Direct	
Leasehold Improvements	31,019	28,480	25,839	23,199	Direct & 3-Factor	
Total Rate Base Excluding ADIT and WC	193,130,170	195,282,912	195,382,817	197,352,628		
Less: ADIT	(40,411,007)	(41,704,673)	(42,139,488)	(42,598,913)		
Total Rate Base Less Working Capital	152,719,163	153,578,239	153,243,330	154,753,715		
Add: Working Capital	21,442,785	21,144,716	22,967,552	24,707,844		
Total Washington Rate Base	174,161,948	174,722,954	176,210,882	179,461,559		

Customer Counts, Volumes and Usage per Customer

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

	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	2018 January
Volumes													
Residential	11,650,193	8,661,732	6,698,721	4,772,255	3,314,570	1,917,135	1,362,546	1,117,834	1,218,049	2,187,917	4,277,177	7,143,662	9,183,356
Commercial	4,653,275	3,571,195	2,781,100	1,980,304	1,502,059	987,979	779,778	664,361	695,055	979,454	1,681,326	2,806,693	3,784,153
Industrial Firm	428,454	364,423	335,587	288,298	236,384	208,033	184,823	169,812	164,712	209,112	253,564	326,677	401,209
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824	83,679	78,914	80,320	104,819	126,269	147,531	131,183
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924	680,459	661,872	675,313	846,034	932,293	1,108,762	981,841
Transport Interruptible	916,504	736,846	904,576	820,637	890,658	799,284	794,855	893,093	912,587	1,199,942	890,238	958,794	908,646
Total	18,984,930	14,388,012	11,778,375	8,846,892	6,809,644	4,691,179	3,886,140	3,585,886	3,746,036	5,527,278	8,160,867	12,492,119	15,390,388
Customers													
Residential	72,798	73,013	73,182	73,393	73,492	73,656	73,809	73,925	74,081	74,258	74,551	74,805	75,122
Commercial	6,662	6,650	6,710	6,650	6,717	6,702	6,659	6,717	6,732	6,814	6,868	6,937	6,949
Industrial Firm	51	52	52	51	52	52	52	53	53	53	54	54	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11	11
Total	79,557	79,761	79,990	80,140	80,307	80,456	80,566	80,741	80,912	81,171	81,519	81,842	82,171
Use per Customer													
Residential	160	119	92	65	45	26	18	15	16	29	57	95	122
Commercial	698	537	414	298	224	147	117	99	103	144	245	405	545
Industrial Firm	8,401	7,008	6,454	5,653	4,546	4,001	3,554	3,204	3,108	3,946	4,696	6,050	7,430
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765	16,736	15,783	16,064	20,964	25,254	29,506	26,237
Transport Firm	37,435	30,387	31,116	29,239	25,572	22,997	22,682	22,062	22,510	28,201	31,076	36,959	32,728
Transport Interruptible	83,319	66,986	82,234	74,603	80,969	72,662	72,260	81,190	82,962	109,086	80,931	87,163	82,604

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

	2018		
	January	February	March
<u>Volumes</u>			
Residential	9,183,356	6,575,593	7,259,781
Commercial	3,784,153	2,676,268	3,009,526
Industrial Firm	401,209	327,150	337,686
Interruptible	131,183	130,109	120,165
Transport Firm	981,841	942,483	913,989
Transport Interruptible	908,646	748,474	897,572
Total	15,390,388	11,400,077	12,538,719
<u>Customers</u>			
Residential	75,122	75,286	75,497
Commercial	6,949	6,980	6,984
Industrial Firm	54	54	54
Interruptible	5	5	5
Transport Firm	30	30	30
Transport Interruptible	11	11	11
Total	82,171	82,366	82,581
<u>Use per Customer</u>			
Residential	122	87	96
Commercial	545	383	431
Industrial Firm	7,430	6,058	6,253
Interruptible	26,237	26,022	24,033
Transport Firm	32,728	31,416	30,466
Transport Interruptible	82,604	68,043	81,597

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

12 Months Ended	
Volumes	
Residential	51,854,954
Commercial	49,768,815
Industrial Firm	21,318,530
Interruptible	3,105,361
	1,315,667
	1,303,582
	50,329,875
	21,546,956
	3,107,460
	1,298,838
Transport Firm	10,096,809
Transport Interruptible	10,721,784
	10,077,316
	10,714,780
Total	99,302,816
	96,314,881
	97,075,225
Average Customers	
Residential	73,941
Commercial	74,130
Industrial Firm	6,786
Interruptible	53
	53
	5
	5
Transport Firm	30
Transport Interruptible	11
	30
	11
	30
	11
Total	80,798
	81,015
	81,231
12 Month Use per Average Customer	
Residential	701
Commercial	3,287
Industrial Firm	59,670
Interruptible	263,133
	260,716
	259,768
Transport Firm	335,532
Transport Interruptible	973,651
	336,560
	974,708
	335,911
	974,071